

Oregon Personal Income Tax Statistics

Tax Year 2001



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Oregon Personal Income Tax Statistics

Tax Year 2001

**Prepared by
Research Section
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Salem OR 97301-2555**

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I. Introduction

The personal income tax, Oregon's largest source of revenue, will account for 87 percent of the General Fund for the 2001-03 biennium. Because it is the state's major revenue source, information about this tax program is valuable to businesses, government officials, policymakers, and taxpayers, as well as the general public. The purpose of this publication is to provide a foundation for understanding Oregon's personal income tax. This edition of *Oregon Personal Income Tax Annual Statistics* provides detailed statistics for tax year 2001 as well as historical tables and graphs comparing 2001 data to previous years. The information is based on 2001 income tax returns received by the Department of Revenue in the 2002 calendar year.

The first chapter highlights such key statistics as the number of filers, total income, and total tax liability for 2000 and 2001. It also contains a guide to using the report and a summary of current personal income tax law, including a diagram outlining the main components of the personal income tax system. Chapter II provides an historical summary of these components: income and tax, adjustments, additions, subtractions, deductions, and credits.

Chapter III, the largest chapter, is a series of tables detailing different components of the tax system for various groups of taxpayers. The tables provide data based on both an adjusted gross income distribution and an income quintile distribution.¹ Finally, the Appendices provide a history of the income tax brackets and rates (Oregon and federal); the Oregon exemption deduction and credit; federal personal exemptions and standard deductions; the 2 percent surplus refund (kicker); income tax law changes since 1980; and a glossary of terms.

Highlights

- For tax year 2001, the Oregon Department of Revenue received 1.62 million personal income tax returns, a 0.3 percent decrease from 2000. This decline was the first since 1983.
- The total adjusted gross income (AGI) of 2001 Oregon filers fell to \$67.8 billion, down 4.5 percent from 2000, the first decline since 1982.
- The average AGI of full-year resident filers declined 4.4 percent to \$44,157. Over the same period the Consumer Price Index, the most commonly used measure of inflation, rose 2.8 percent.
- The 2001 total tax liability for all filers was \$3.8 billion, down 8.6 percent from 2000, and was less than the 1999 level of \$3.9 billion. The average tax liability for all filers

Oregon Personal Income Tax Selected Statistics, 2000 and 2001

(Dollars in millions except where indicated)

	2000	2001	% Change
Number of Returns	1,628,413	1,623,813	-0.3%
Full-Year	1,435,203	1,434,684	0.0%
Part-Year & Nonresident	193,210	189,129	-2.1%
Adjusted Gross Income	\$71,022	\$67,806	-4.5%
Full-Year	\$66,259	\$63,351	-4.4%
Part-Year & Nonresident	\$4,763	\$4,454	-6.5%
Taxable Income	\$55,835	\$52,101	-6.7%
Full-Year	\$51,729	\$48,274	-6.7%
Part-Year & Nonresident	\$4,106	\$3,827	-6.8%
Tax Liability	\$4,196	\$3,836	-8.6%
Full-Year	\$3,904	\$3,567	-8.6%
Part-Year & Nonresident	\$292	\$268	-8.2%
Avg. AGI (dollars)	\$43,615	\$41,757	-4.3%
Full-Year	\$46,167	\$44,157	-4.4%
Part-Year & Nonresident	\$24,655	\$23,552	-4.5%
Avg. Tax Due (dollars)	\$2,578	\$2,362	-8.4%
Full-Year	\$2,720	\$2,486	-8.6%
Part-Year & Nonresident	\$1,516	\$1,419	-6.4%
Effective Tax Rate*	5.9%	5.7%	-4.2%
Full-Year	5.9%	5.6%	-4.4%
Part-Year & Nonresident	6.1%	6.0%	-1.9%

* Tax liability divided by adjusted gross income

¹ The 20 percent of taxpayers with the lowest income make up the first quintile, the 20 percent of taxpayers with the next highest income make up the second quintile, and so on. The top 20 percent is separated into three groups — the top 1 percent, the next 4 percent, and the next 15 percent.

declined 8.4 percent, falling from \$2,578 in 2000 to \$2,362 in 2001. The figures for full-year filers followed a similar pattern.

- Capital gains income suffered the largest decline in 2001, falling 51 percent from \$6 billion in 2000 to \$2.9 billion. Pension and wage income were the only two components to grow between 2000 and 2001. Pension income grew by 2.5 percent while wage income grew by just under 1 percent.
- The number of taxpayers choosing to file their return electronically grew 25 percent to just over 414,000 returns. These electronic filers represent roughly 25 percent of all filers.

Guide to Using this Report

Because the starting point on Oregon's main tax form (Form 40) is federal adjusted gross income, this report includes information found on the federal tax forms — namely components of income and federal adjustments (gross income minus adjustments equals AGI).² The federal and Oregon tax returns are organized into distinct sections, each focusing on a certain component of the income tax system. This report follows that structure and discusses each component separately. The flowchart on page 4 outlines the calculation of income taxes while Chapter II provides a summary and historical trends for the following components:

- **Income and Tax** – The components of income are listed on the federal form and include wages, interest, capital gains, etc. The total of these components is referred to as gross income. Tax refers to the tax liability reported on the 2001 Oregon tax forms.
- **Adjustments** – These elements are deductions (often referred to as above-the-line deductions) that all filers are allowed to take, including those who claim the standard deduction. They are on the federal form and reduce the amount of income that is taxed. Examples include IRA contributions, moving expenses, and student loan interest. Gross income reduced by adjustments is referred to as federal adjusted gross income (AGI).
- **Additions** – These elements represent income that the federal government does not tax, but Oregon does. They are added to AGI on the Oregon form. Examples include interest on government bonds of other states and interest or dividends of a minor child that were included on the federal return.
- **Subtractions** – These elements represent income that the federal government taxes, but Oregon does not. They are subtracted from AGI on the Oregon form. Examples include federal tax liability (up to \$3,000 in 2001), Social Security income, and federal pension income.
- **Deductions** – Taxpayers are allowed to reduce the amount of income that is taxed by the total of their itemized deductions or standard deduction, whichever is greater. Oregon allows the same itemized deductions as the federal government with one exception—state income taxes. Examples of itemized deductions include property taxes paid, charitable gifts, and mortgage interest. Oregon also allows a deduction for certain medical expenses for elderly taxpayers who choose to itemize their Oregon deductions.
- **Credits** – These elements reduce tax liability on a dollar-for-dollar basis. All of Oregon's credits in 2001 were nonrefundable (the working family child care credit becomes refundable in 2003), which means that liability could be reduced only to zero. If total credits exceeded liability then some of the credits remained unused, although some could be carried over to subsequent years. Examples include the personal exemption credit, earned income credit, and retirement income credit.

² Technically, Oregon law ties to the federal definition of taxable income; however, it can be helpful to think of federal adjusted gross income (AGI) as the starting point for determining Oregon taxes.

Chapter II, “2001 Summary and Historical Trends,” discusses each of these components in an historical context. Key figures from 2001 are combined with historical numbers to provide a sense of trends and changes over time. Chapter III contains tables that provide detailed information for various groups of taxpayers for tax year 2001 only. For tables that include part-year and nonresident returns, only the Oregon portion of income is used.

The majority of the exhibits and tables in Chapters I and II are devoted to full-year returns, which represent 88 percent of all returns and constitute the strongest base for statistical inference. Focusing on full-year returns allows the user to obtain a clearer understanding of the income tax program for two reasons. First, the calculations involved with full-year returns are more straightforward because they don’t involve the sharing of any income, deductions, or credits among states. Second, part-year and nonresident returns may reflect significant amounts of income and deductions that have nothing to do with economic activity in Oregon.

Understanding how the tables are labeled is helpful when sorting through the detail provided in Chapter III. The two key pieces of information are the letter designation and the group of taxpayers listed at the top of each table. Tables that have the same letter designation contain the same pieces of data but represent different groups of taxpayers. For example, Table A provides a summary of total income and tax, so there is a “Table A” for full-year returns and part-year returns, as well as for other groups of taxpayers. For a more complete description of these tables, refer to page 25.

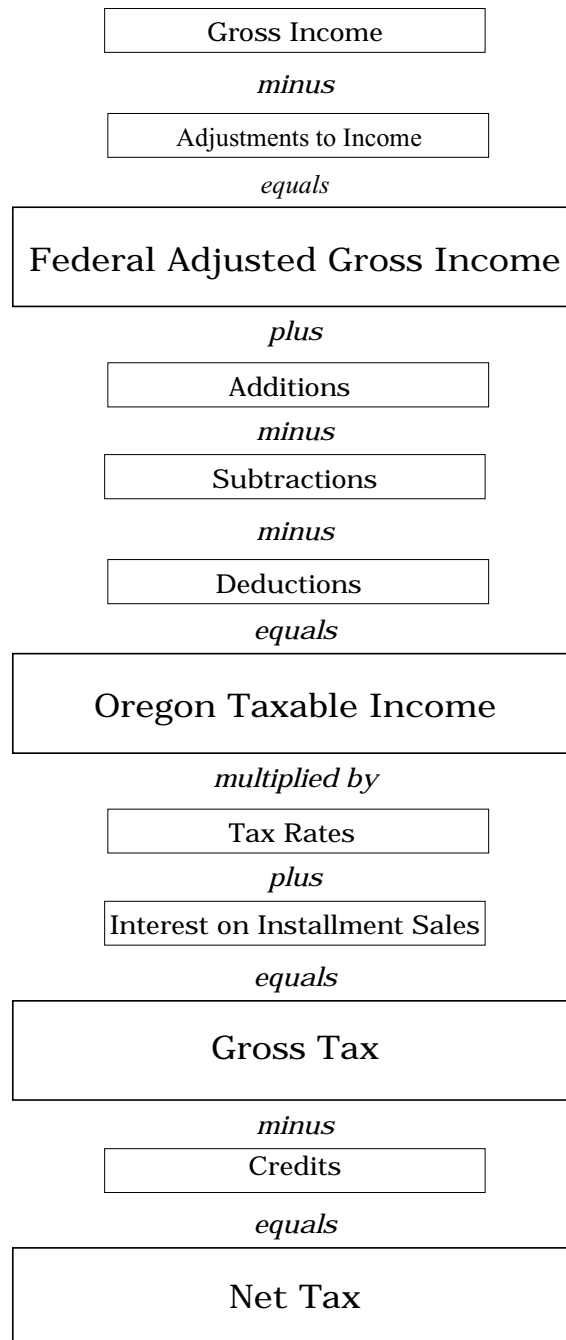
There are two definitions to keep in mind when using the information in this report:

- One household does not always correspond to one tax return. In some cases, no one in a household may be required to file a tax return (e.g., certain low-income households). In other cases, more than one person in a household may file a tax return (e.g., a household where the parents and children each file a return).
- The definition of family size as used in this report pertains to the number of personal exemptions claimed on the tax return, excluding exemptions for disabilities. Essentially this total is the number of taxpayers (2 if joint, 1 otherwise) plus the number of dependents claimed on the return.

Summary of Oregon Personal Income Tax Law for 2001

Since tax year 1997, Oregon personal income tax law has been permanently tied to the federal definition of taxable income. Therefore, Oregon law automatically adopts any changes made at the federal level that affect taxable income. The diagram below shows how tax is computed for full-year residents.

How Oregon Personal Income Tax is Computed



The following examples are elements from the above diagram:

Gross income includes:

- Salaries and wages
- Interest
- Dividends
- State income tax refunds (if deductions were itemized in the prior year)
- Alimony received
- Business income/loss
- Farm income/loss
- Capital gains/losses
- Rental income
- Royalties
- Partnership income/loss
- Estate and trust income
- Subchapter S distributions
- Unemployment compensation
- Taxable Social Security income
- Retirement plan distributions
- Other income

Adjustments to income include:

- IRA, Keogh, and SEP contributions
- Medical savings account contributions
- Self-employment health insurance
- Forfeited interest
- Moving expenses
- Alimony paid
- Self-employment tax
- Student loan interest

Additions include:

- Interest on bonds of other states
- Federal deduction for long-term care insurance premiums
- Federal income tax refunds from an amended or audited return
- Federal deduction of unused business credits
- Lump-sum payment from a qualified retirement plan

Subtractions include:

- Oregon income tax refunds
- Social Security income

- Federal income tax (up to \$3,000 or \$1,500 if married filing separately)
- Federal pension income
- U.S. bond interest
- Military active duty pay
- Scholarship awards used for housing expenses

Deductions (standard/itemized) include:

- One of the following Oregon standard deductions:
 - \$3,000 for joint filers
 - \$2,640 for head-of-household filers
 - \$1,800 for single filers
 - \$1,500 for married-filing-separately
- An additional standard deduction for persons age 65 or older or blind of \$1,000 for joint and married-filing-separate filers or \$1,200 for single and head-of-household filers

OR

- Federal itemized deductions (except state income taxes), including:
 - Medical and dental expenses
 - Property taxes
 - Home mortgage interest
 - Investment interest
 - Charitable gifts
 - Casualty or theft losses
- Special medical deduction

Tax credits include:

- Personal exemption of \$142
- Earned income
- Working family
- Child and dependent care
- Political contribution
- Elderly or permanently disabled
- Retirement income
- Income tax paid to other states
- Other credits

Tax Rates

The tax rates and brackets for tax year 2001 are provided in the table below. Taxpayers whose filing status is either single or married filing separately are subject to the same brackets. Similarly, taxpayers whose filing status is either joint or head of household are subject to the same brackets. The three tax rates have not changed since 1987, but since 1993, the tax brackets have been indexed for inflation, using the United States Consumer Price Index (CPI) as the gauge of inflation.

2001 Tax Rates	For persons filing single or married-filing-separately	
	If taxable income is:	
	Not over \$2,500.....	5% of taxable income
	Over \$2,500 but not over \$6,300.....	\$125 plus 7% of excess over \$2,500
	Over \$6,300	\$391 plus 9% of excess over \$6,300
	For persons filing joint, head-of-household, or qualifying widow(er) with dependent child	
	If taxable income is:	
Not over \$5,000.....	5% of taxable income	
Over \$5,000 but not over \$12,600.....	\$250 plus 7% of excess over \$5,000	
Over \$12,600	\$782 plus 9% of excess over \$12,600	

For part-year residents, tax rates are applied to federal income (the sum of Oregon and non-Oregon income). The resulting tax is apportioned based on the ratio of Oregon income to federal income. For nonresidents, federal tax and standard or itemized deductions are prorated based on the ratio of Oregon income to federal income and the tax rates applied to income from Oregon sources. Some Oregon credits, such as the exemption credit, child and dependent care credit, and credit for the elderly or the disabled, are prorated for part-year residents and nonresidents.

For additional information, please refer to Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 2001 edition. A history of Oregon tax rates and brackets is provided in Appendix A of this publication. For additional information on adjustments, deductions, subtractions, and credits, refer to the *State of Oregon 2003-05 Tax Expenditure Report*.

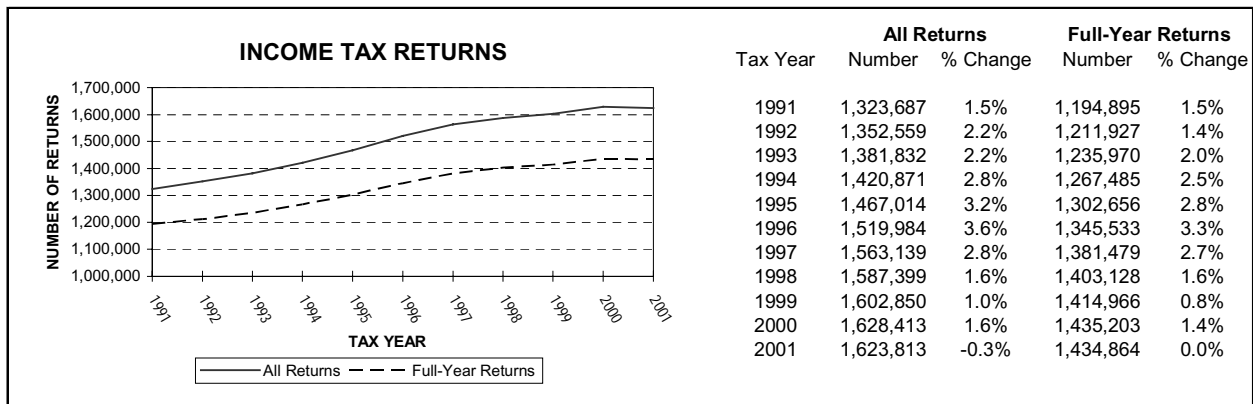
II. 2001 Summary and Historical Trends

In this chapter, data for the 2001 tax year are compared to data from previous years. Income and tax trends are discussed first. Adjustments, additions, subtractions, deductions, and credits are each summarized and compared. Then, electronic returns are discussed, followed by an historical summary of part-year filers. The section concludes with a summary of county level data. In making year-to-year comparisons, tax law changes should be taken into account. Appendix C provides a synopsis of tax law changes affecting tax years 1980–2002.

Income and Tax

For the first time since 1983, the total number of personal income tax returns filed declined on a year-over-year basis. The number of returns filed declined 0.3 percent, falling from 1,628,413 in 2000 to 1,623,813 in 2001. Exhibit 1 shows the trend in returns filed since 1991 for all returns and full-year returns. Over this time period, full-year returns have accounted for roughly 89 percent of all returns each year.

EXHIBIT 1

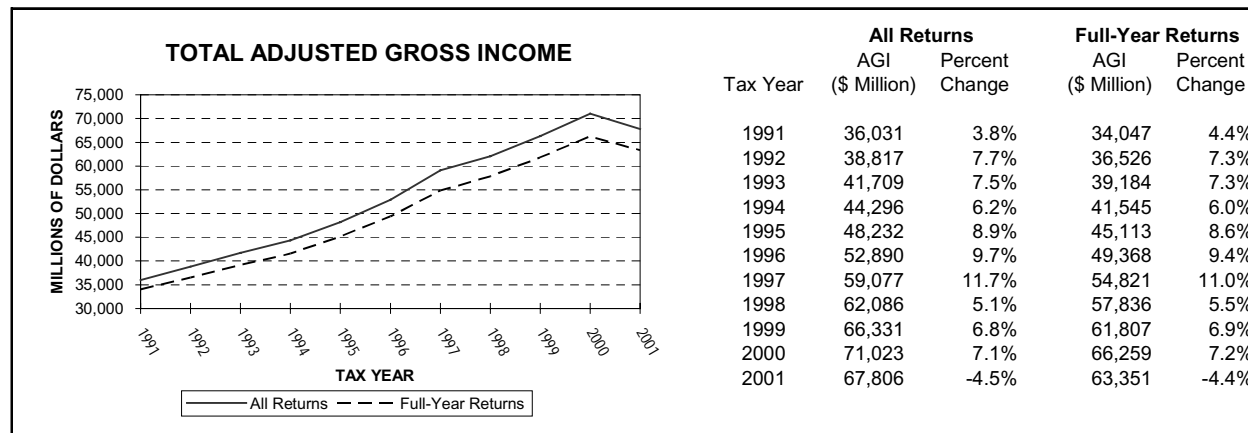


The table to the right shows the number of filers in each tax bracket. As shown in the table on the previous page, Oregon's top tax rate of 9 percent starts at a relatively low level of income. Consequently, most filers (70 percent) have some income taxed at the top rate. It should be noted that a portion of the income of these taxpayers is also taxed at the 5 and 7 percent rates. Roughly 7 percent of filers have no taxable income. Often, these taxpayers file a return to get a refund of taxes that had been withheld during the tax year.

	Returns	Share
No Taxable Income	120,293	7.4%
5% bracket	150,924	9.3%
7% bracket	216,664	13.3%
9% bracket	1,135,932	70.0%

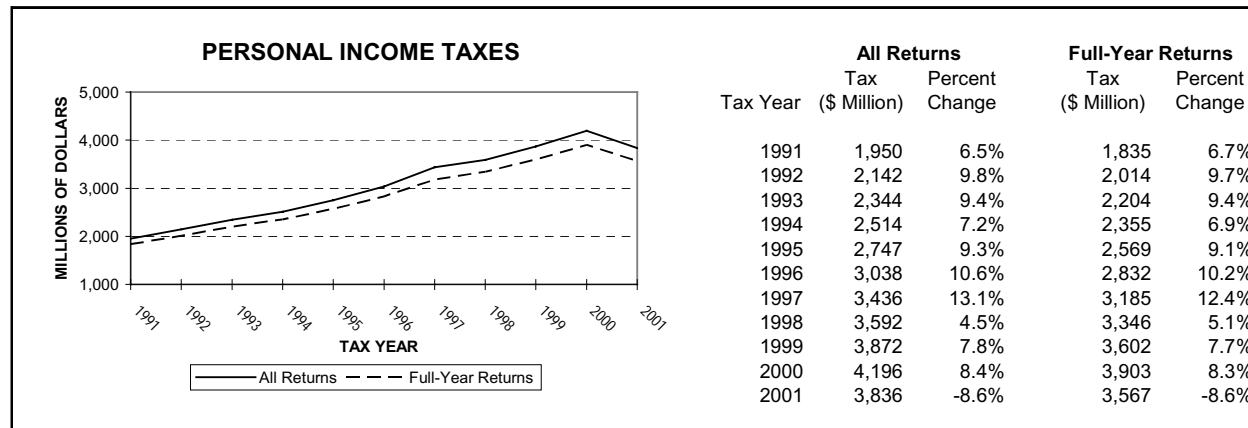
While the total number of returns declined slightly, total adjusted gross income (AGI) fell by 4.5 percent, to \$67.8 billion. Exhibit 2 shows the pattern of AGI growth for the years 1991 to 2001. For the first time since 1982, AGI declined. Between 1991 and 2000, growth averaged 7.8 percent. As reflected in the graph, the greatest one-year growth was in 1997, when AGI grew by 11.7 percent. During this time period, roughly 93 percent of the total AGI was attributable to full-year residents.

EXHIBIT 2



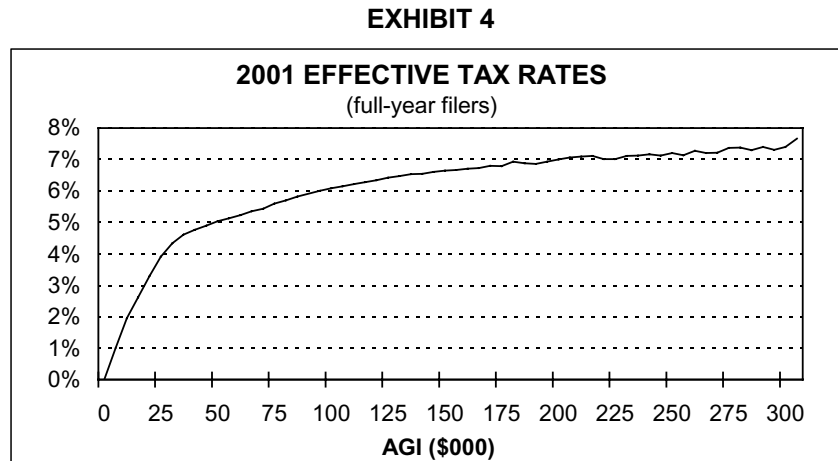
As reflected in Exhibit 3, Oregon personal income taxes experienced an even stronger decline in 2001, falling by 8.6 percent to \$3.8 billion. Taxes declined more than AGI because subtractions, deductions, and credits all increased in 2001. As shown in the flowchart on page 4, growth in subtractions and deductions results in lower taxable income even when AGI remains unchanged. Growth in credits also contributed to the more severe decline in taxes. Exhibit 3 shows the history of personal income taxes from 1991 to 2001. Over that period, the growth rate peaked in 1997 at 13.1 percent. The decline in 2001 was the first time taxes have declined since 1985, when they fell by 3 percent.

EXHIBIT 3



Tables A and B on pages 29 and 30 provide additional detail on the number of returns, AGI, and tax for all 2001 returns. Tables A and B on pages 41 and 42 provide the same detail for full-year filers.

Exhibit 4 shows the effective tax rates (tax as a percent of AGI) for full-year filers in 2001, according to AGI level. The rate climbs quickly from zero to 4.8 percent for filers with income of roughly \$40,000. The rate continues to increase but at a slower pace and gradually reaches 7.7 percent for the top income filers. The effective tax rate increases for taxpayers with higher incomes because they have a greater share of their income taxed at 9 percent. The average effective tax rate is 5.6 percent, which corresponds to an AGI level of roughly \$75,000.



To provide some context for the changes in income and tax over time, it can be helpful to look at changes in economic activity. Exhibit 5 presents Oregon personal income and selected economic indicators from 1991 to 2001. These indicators are gathered from the federal Bureau of Economic Analysis (personal income), the federal Bureau of Labor Statistics (Portland CPI), the Oregon Office of Economic Analysis (nonagricultural employment), the Center for Population Research and Census at Portland State University (population), and the Oregon Employment Department (unemployment rate). Because there is no reported inflation index for the state of Oregon, the Portland area Consumer Price Index (CPI) is used.

Personal income grew twice as fast as prices between 1991 and 2001, increasing by 78 percent while prices grew by 36 percent. Oregon's population grew 19 percent between 1991 and 2001. Nonagricultural employment grew at a faster pace, experiencing an increase in the workforce of 351,000, or 28 percent; between 2000 and 2001 however, employment fell slightly, losing 11,000 jobs. During this time period, the unemployment rate for

EXHIBIT 5

OREGON PERSONAL INCOME AND SELECT ECONOMIC INDICATORS

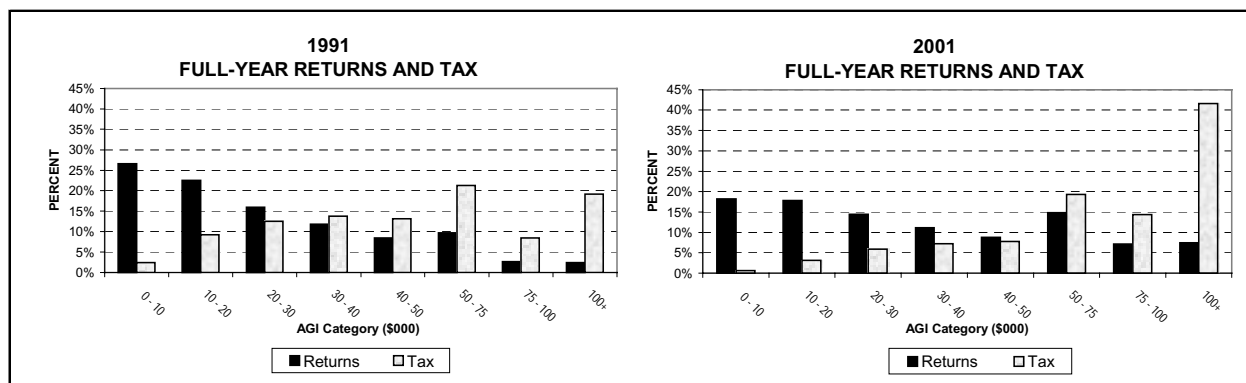
	Personal Income (\$ Million)	Portland CPI (1982-84=100)	Nonag. Employment (Thousands)	Population (Thousands)	Unemployment Rate
1991	54,891	133.8	1,245	2,929	6.0%
1992	58,163	139.9	1,267	2,992	7.5%
1993	61,916	144.7	1,308	3,060	7.3%
1994	66,130	148.9	1,363	3,121	5.5%
1995	71,209	153.2	1,418	3,184	4.8%
1996	75,561	158.6	1,475	3,247	5.9%
1997	80,578	164.1	1,526	3,304	5.8%
1998	85,262	167.1	1,552	3,352	5.6%
1999	89,058	172.6	1,575	3,394	5.7%
2000	95,400	178.0	1,607	3,437	4.9%
2001	97,800	182.4	1,596	3,472	6.3%

the state peaked in 1992 at 7.5 percent but increased to 6.3 percent in 2001, the first time it has exceeded 6 percent since 1993.

Exhibit 6 illustrates the distributions for the number of full-year returns and amount of total tax by AGI level for 1991 and 2001. Note that while lower-income taxpayers make up the majority of returns, higher-income taxpayers pay the majority of the tax. For example, 36.1 percent of 2001 full-year taxpayers had an income of \$20,000 or less but paid only 3.8 percent of total taxes. Conversely, those 2001 full-year taxpayers with income of at least \$100,000 comprised only 7.5 percent of all taxpayers, yet they paid 41.6 percent of all personal income taxes. Taxes are concentrated among the taxpayers with the highest incomes because these taxpayers also comprise the greatest share of income. While not shown in the exhibit, the 7.5

percent of 2001 taxpayers with income of at least \$100,000 represent 33.1 percent of the total amount of income for full-year filers.

EXHIBIT 6



The two graphs in Exhibit 6 show how the distributions changed between 1991 and 2001. The distribution of tax returns became less concentrated among low-income filers while the distribution of tax became even more concentrated among high-income filers. For example, the percent of full-year filers reporting an income of less than \$30,000 fell from 65.1 percent in 1991 to 50.5 percent in 2001. These same taxpayers owed 20.7 percent of the tax in 1991 but only 9.7 percent in 2001. The share of taxpayers with an income of at least \$100,000 more than tripled, rising from 2.4 percent in 1991 to 7.5 percent in 2001. Similarly, the share of tax paid by these taxpayers nearly doubled, rising from 20.9 percent in 1991 to 41.6 percent in 2001.

Income sources for tax years 1990, 2000, and 2001 for full-year filers are listed in Exhibit 7. Wages comprise the greatest share of income, representing roughly 69 percent of all full-year income for 2001. The next two most significant income sources are pensions (10.2 percent) and dividends and interest (5.4 percent). The composition of income for 2001 changed from that of 2000 because capital gains income fell by more than 50 percent. While total AGI fell by \$2.9 billion, capital gains fell by nearly \$3.1 billion. The only income components to grow were wages (\$383 million, or 0.9 percent) and pensions (\$155 million, or 2.5 percent).

Exhibit 7 below also shows the changes over the 10 years from 1990 to 2000 as well as the changes from 2000 to 2001. Due to the recession that began in 2000, the changes in 2001 differ dramatically from the trends throughout the 1990s. For example, the strong growth of capital gains throughout the 1990s (an average annual growth rate of 17.6 percent) increased the reliance on capital gains from 3.6 percent in 1990 to 9 percent in 2000. This share fell to 4.6 percent in 2001. Pension income also experienced strong growth during the 1990s with an annual average rate of 11.3 percent. Conversely, income from dividend and interest grew by only 2.1 percent annually. Further detail on the components of AGI can be found in Tables D and D.1 on pages 44 and 45.

Exhibit 7

SOURCES OF ADJUSTED GROSS INCOME							
FULL-YEAR RETURNS FOR SELECTED YEARS							
Source of Income (\$ Million)	1990	2000	2001	Average Change:		Change:	
				1990 to 2000		2000 to 2001	
				Amount	%	Amount	%
Wages, Salaries, Tips	22,993	43,294	43,677	2,030	6.5%	383	0.9%
Taxable Dividends & Interest	3,023	3,733	3,441	71	2.1%	-292	-7.8%
Net Business Income	1,764	2,475	2,472	71	3.4%	-4	-0.2%
Capital Gains	1,183	5,987	2,914	480	17.6%	-3,073	-51.3%
Taxable Pensions	2,164	6,304	6,458	414	11.3%	155	2.5%
Rent, Partnership, S-Corp	1,095	2,895	2,852	180	10.2%	-43	-1.5%
Net Farm Income	-67	-222	-231	-16	12.7%	-9	4.0%
Other Income	877	2,517	2,510	164	11.1%	-7	-0.3%
* Adjustments	-434	-723	-741	-29	5.2%	-18	2.5%
Total Adjusted Gross Income	32,597	66,260	63,351	3,366	7.4%	-2,908	-4.4%
Composition (%)	1990	2000	2001	Total Change:		Change:	
				1990 to 2000		2000 to 2001	
Wages, Salaries, Tips	70.5%	65.3%	68.9%	-5.20%		3.60%	
Taxable Dividends & Interest	9.3%	5.6%	5.4%	-3.64%		-0.20%	
Net Business Income	5.4%	3.7%	3.9%	-1.67%		0.17%	
Capital Gains	3.6%	9.0%	4.6%	5.41%		-4.44%	
Taxable Pensions	6.6%	9.5%	10.2%	2.88%		0.68%	
Rent, Partnership, S-Corp	3.4%	4.4%	4.5%	1.01%		0.13%	
Net Farm Income	-0.2%	-0.3%	-0.4%	-0.13%		-0.03%	
Other Income	2.7%	3.8%	4.0%	1.11%		0.16%	
* Adjustments	-1.3%	-1.1%	-1.2%	0.24%		-0.08%	
Total AGI	100.0%	100.0%	100.0%				

* Adjustments to total income from federal Form 1040 or 1040A, which are subtracted from Gross Income to compute Adjusted Gross Income (AGI).

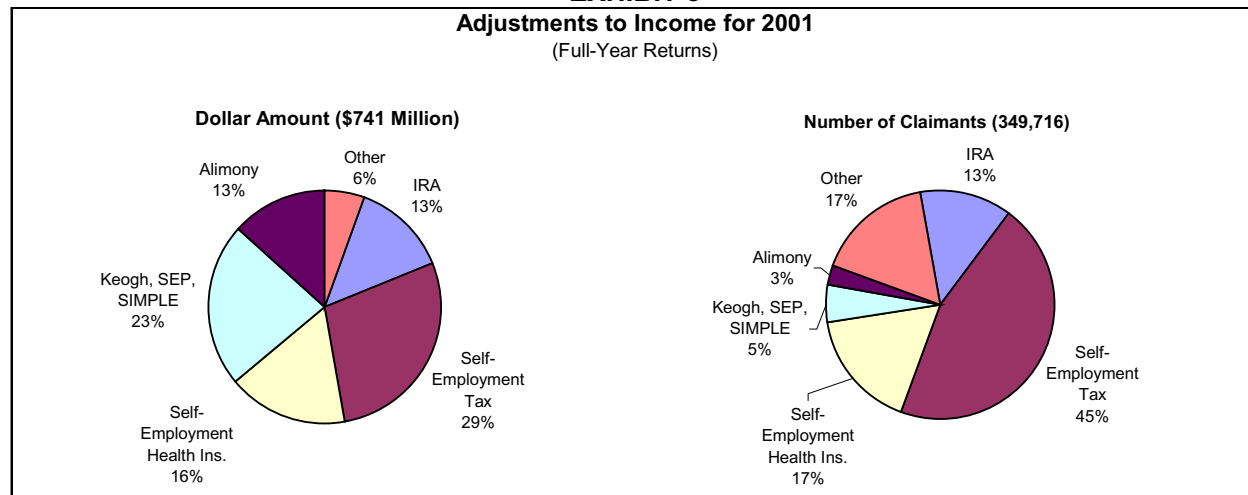
Adjustments

Exhibit 8 illustrates the distribution of adjustments (above-the-line deductions) claimed by full-year filers in 2001. Adjustments are deductions that all filers are allowed to take, whether they claim a standard deduction or itemize their deductions. They are found on federal Forms 1040 and 1040A and are subtracted from gross income when computing federal AGI.

The largest adjustment taken by full-year filers, in terms of total dollars, was the deduction for one-half of federal self-employment taxes. Taxpayers who are self-employed are required to make payments in lieu of Social Security and Medicare taxes. These payments, called self-employment taxes, represent the taxes that are usually paid by both the employer and employee. Essentially, this deduction allows self-employed taxpayers to subtract the employee portion of the payments from their gross income. Oregonians deducted nearly \$210 million of

self-employment taxes in 2001. With total adjustments equaling just over \$741 million, self-employment tax deductions represented 29 percent of all adjustments taken.

EXHIBIT 8



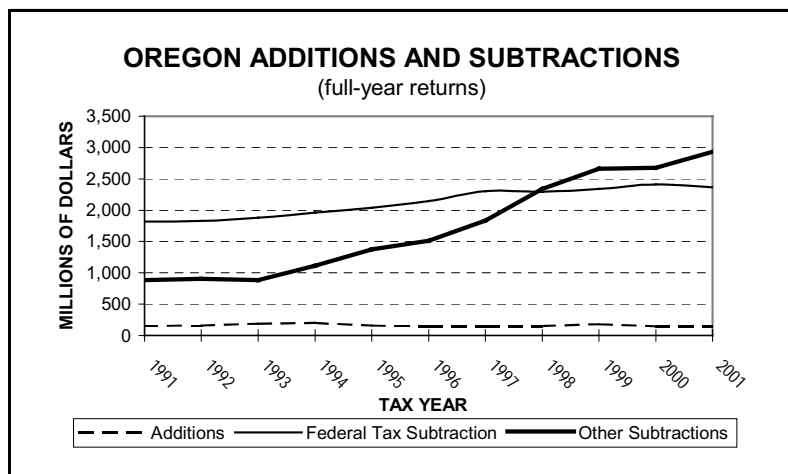
Contributions to Keogh, SEP, and SIMPLE retirement plans represented the next largest adjustment at 23 percent of the total. In 2001, full-year filers deducted \$167 million from income for contributions made to these retirement plans. The category “Other,” which equals roughly 6 percent of the total, includes adjustments for student loan interest, medical savings accounts, moving expenses, and penalties on early savings withdrawals.

Self-employment tax was also the most frequently claimed adjustment; roughly 158,100 full-year filers claimed this deduction. While contributions to Keogh, SEP, and SIMPLE plans comprised 23 percent of total adjustment dollars, they comprised only 5 percent of all claims. (A claim differs from a filer in that each filer can claim more than one adjustment). Conversely, “Other” adjustments represented only 6 percent of the total dollars, but they comprised 17 percent of the claims. Additional detail on the adjustments claimed in 2001 can be found in Tables E and E.1 on pages 55 and 56.

Additions and Subtractions

Oregon additions to and subtractions from federal AGI for the past 10 years (for full-year filers) are summarized in Exhibit 9. Because the federal income tax subtraction represents roughly half of all subtractions, it is shown separately in the exhibit and throughout this publication. Throughout most of the 1990s, Oregon additions were relatively stable, ranging between \$150 million and \$160 million for every year except 1993, 1994, and 1999. In these three years additions reached levels of \$189 million, \$200 million, and \$178 million. The total was roughly \$145 million in 2000 and 2001.

EXHIBIT 9



The federal tax subtraction was the most significant subtraction throughout the 1990s. From 1991 to 1997, it was larger than all other subtractions combined. Experiencing steady growth between 1992 and 1997, it averaged just under 5 percent annually. With the federal tax cuts in 1998 and 2001, this subtraction declined by 0.7 and 2 percent, respectively.

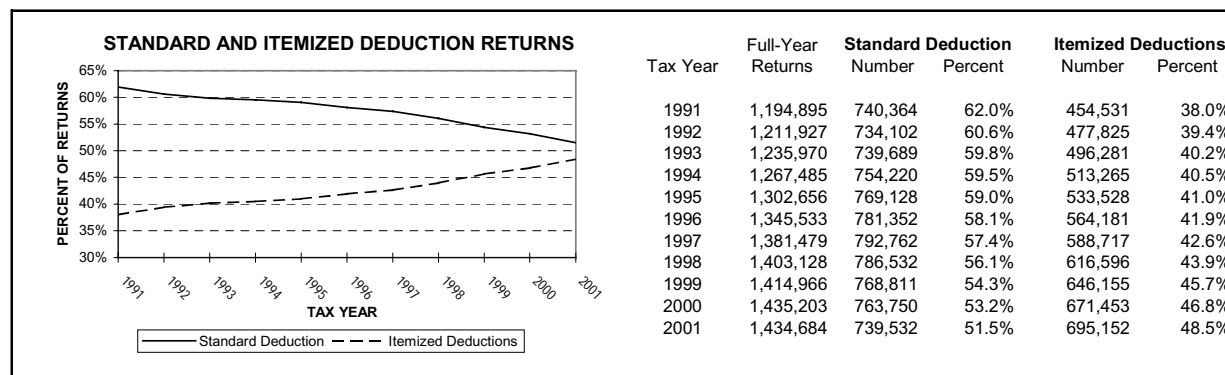
Changes in Oregon tax law have made the history of “other subtractions” more volatile. From 1991 to 1997, the most significant “other subtractions” that were allowed included Social Security income taxed by the federal government, Oregon income tax refund included in federal income, and interest from U.S. government bonds. Much of the growth over this time period is attributable to Social Security income. Also, in each odd year between 1995 and 2001, kicker checks increased the “other subtractions” total. And in 1998, a subtraction for federal pension income was allowed for the first time.

Additional detail on additions and subtractions for 2001 can be found in Tables F and F.1 on pages 59 and 60.

Deductions

In general, taxpayers who itemize their federal deductions will also itemize their Oregon deductions. Exhibit 10 shows the percent of filers claiming, for Oregon, either a standard deduction or itemized deductions. Overall, the share of full-year filers claiming itemized deductions has grown steadily since 1991 and reached 48.5 percent in 2001. Of the \$11.2 billion in deductions for 2001, 85 percent is due to itemized deductions.

EXHIBIT 10



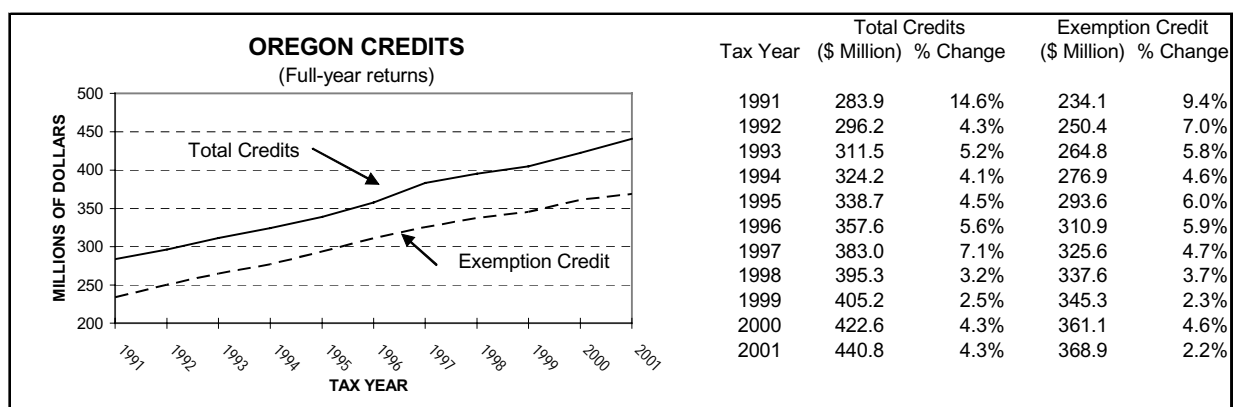
Oregon itemized deductions equal federal itemized deductions, with two exceptions. First, Oregon does not allow the deduction for state income taxes. Second, Oregon allows a special medical deduction for taxpayers age 62 or older. This deduction is the amount of medical and dental expenses that could not be deducted on the federal Schedule A. Between the two deductions, Oregon allows taxpayers age 62 or older to deduct all of their medical and dental expenses.

While most filers use the same type of deduction on both the federal and Oregon returns, some taxpayers will itemize deductions only for the federal return or Oregon return, but not both. These exceptions will occur if a significant share of the federal itemized amount is due to state income taxes. When this is the case, some filers find that their Oregon standard deduction is greater than the total of their other itemized deductions. Similarly, some filers who itemized their deductions for Oregon due to a significant special medical deduction may use the standard deduction on their federal return. Tables G and H on pages 63 and 64 contain additional detail on full-year filers who take the standard deduction and those who itemize their deductions.

Credits

The recent history of Oregon credits taken by full-year filers is shown in Exhibit 11. Because 85 percent of the total is due to the personal exemption credit, it is shown separately. Except for jumps in 1991 and 1997, growth in total credits has been relatively stable. These two years experienced exceptional growth because new credits were introduced. The retirement credit was first allowed in 1991 and accounted for roughly 42 percent of the growth between 1990 and 1991. The earned income and working family credits were first allowed in 1997. Together, they accounted for roughly 58 percent of the growth between 1996 and 1997. Altogether, full-year filers claimed \$441 million in credits in 2001, of which \$369 million was due to the personal exemption credit. Of the remaining \$72 million of credits, the largest share was due to the credit for taxes paid to other states (\$7.4 million). The working family child care credit was the next largest with \$13.2 million. Additional detail on credits can be found in Table I and I.1 on pages 65 and 66.

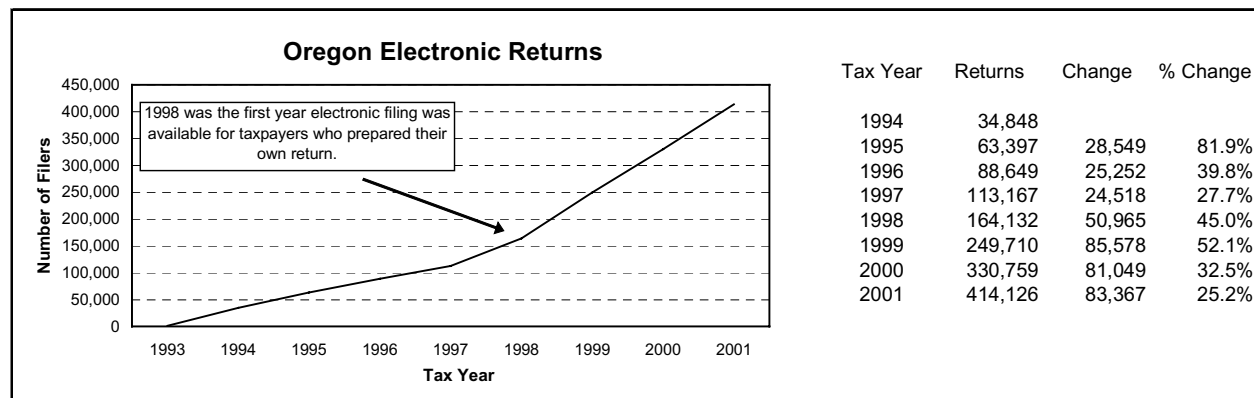
EXHIBIT 11



Electronic Returns

The state of Oregon started offering electronic filing with a limited pilot project in 1993. Since 1994 the growth of electronic filing has been dramatic, as shown in Exhibit 12. Between 1994 and 1997 electronic returns could only have been filed by professional tax preparers; the annual growth during this time averaged more than 26,000. In 1998, individuals who prepared their own returns were allowed to file electronically for the first time and growth jumped to 51,000, or 45 percent. In 1999, nonresident and part-year filers were allowed to file electronically, and growth again increased, to 52 percent. For 2001, the growth of this filing method remained strong at 25 percent.

EXHIBIT 12



Looking at those who file electronic returns reveals some interesting patterns. Exhibit 13 shows the percent of full-year electronic filers by income level. Generally speaking, as incomes rise, filers are less likely to file an electronic return. While only 2001 data are reflected in the chart, this has generally been the case throughout the history of electronic filing in Oregon. The share of filers choosing this method peaks at just under 32 percent for taxpayers with income between \$70,000 and \$75,000.

EXHIBIT 13

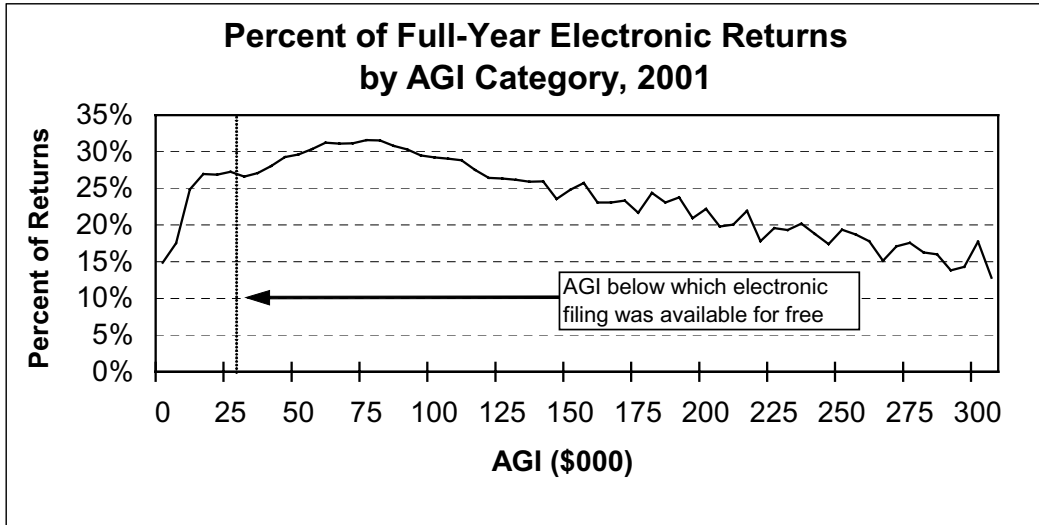
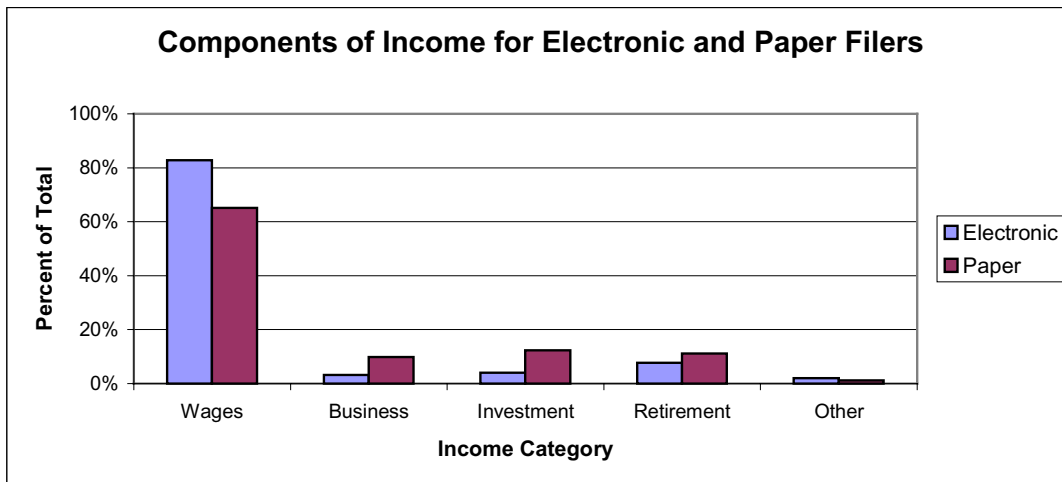


Exhibit 14 provides some insight into the general differences between taxpayers who file electronic returns versus those who file paper returns. Taxpayers who file electronic returns are more reliant on wage income than are those who file paper returns. For tax year 2001, roughly 88 percent of the income is wage income compared to 67 percent for paper filers.

EXHIBIT 14



Part-Year Residents

The rapid growth of new tax filers that Oregon experienced in the mid-1990s began to slow toward the end of the decade. Using the addresses on the Oregon tax returns, Exhibits 15, 16, and 17 provide information about part-year residents entering or leaving Oregon.

Exhibit 15 shows the total number of filers moving to and from Oregon between 1991 and 2001. In every year the number of filers moving into Oregon exceeded the number moving out. From 1990 through 1995, the difference was fairly stable, and Oregon experienced an average annual net in-migration of 12,600 filers. The net in-migration peaked in 1995 at 13,100, but fell each year through 1999, when only 4,700 more filers moved into Oregon than moved out of Oregon. In 2000, however, the trend reversed as we experienced an 8 percent growth in the number of filers moving to Oregon. In 2001, the number of filers moving to Oregon declined by 5.4 percent while the number moving from Oregon declined 9.4 percent.

EXHIBIT 15

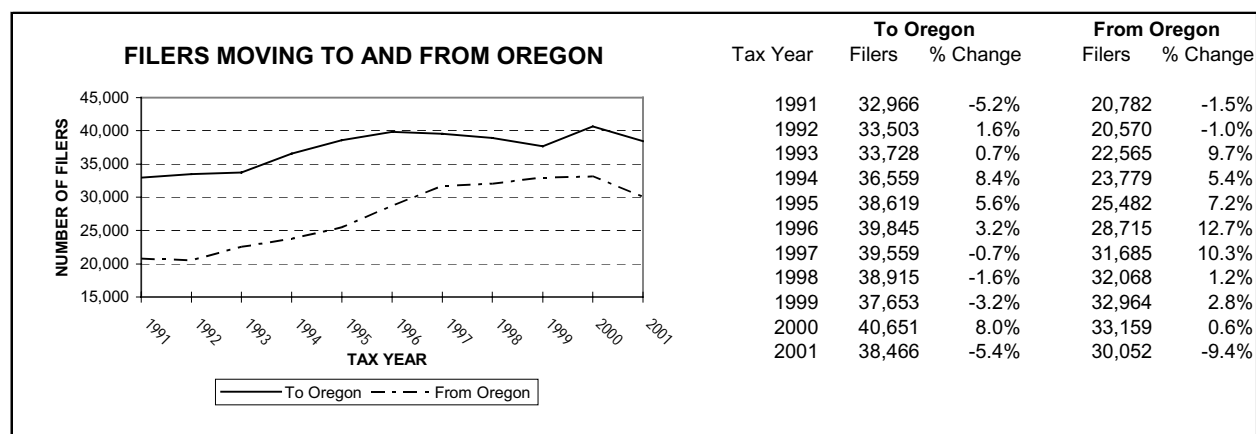


Exhibit 16 shows the number and percent of in-migrants by county of destination for selected tax years. In 2001, as in previous years, in-migrants were drawn to counties roughly in proportion to current county populations. The three counties that comprise the Portland metropolitan area—Multnomah, Washington, and Clackamas—contain 42 percent of the state's population and attracted 50 percent of the in-migrants. Lane County was again the next most popular destination in 2001 as 8.9 percent of in-migrants chose this county.

Exhibit 17 shows the number of income tax filers moving from Oregon for selected tax years, by state of destination. In 2001, taxpayers moved from Oregon to all 49 other states; Washington, D.C.; Guam; Puerto Rico; the Virgin Islands; and to other countries. The most frequent destinations were the nearby states of Washington and California, which attracted just over 44 percent of all out-migrants. Arizona was the next most popular destination, attracting 5.4 percent of out-migrants; Idaho was fourth at 5.1 percent.

EXHIBIT 16

NUMBER OF FILERS MOVING TO OREGON, BY COUNTY OF DESTINATION

COUNTY	1991		2000		2001		2001 COUNTY SHARE OF STATE POPULATION
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	
BAKER	146	0.4%	153	0.4%	144	0.4%	0.5%
BENTON	920	2.8%	882	2.2%	891	2.3%	2.3%
CLACKAMAS	2,924	8.9%	3,737	9.2%	3,546	9.2%	9.9%
CLATSOP	315	1.0%	360	0.9%	370	1.0%	1.0%
COLUMBIA	307	0.9%	392	1.0%	326	0.8%	1.3%
COOS	587	1.8%	558	1.4%	521	1.4%	1.8%
CROOK	118	0.4%	152	0.4%	132	0.3%	0.6%
CURRY	327	1.0%	308	0.8%	379	1.0%	0.6%
DESCHUTES	1,338	4.1%	2,000	4.9%	2,015	5.2%	3.5%
DOUGLAS	858	2.6%	819	2.0%	831	2.2%	2.9%
GILLIAM	5	0.0%	11	0.0%	15	0.0%	0.1%
GRANT	66	0.2%	69	0.2%	48	0.1%	0.2%
HARNEY	67	0.2%	48	0.1%	68	0.2%	0.2%
HOOD RIVER	224	0.7%	198	0.5%	234	0.6%	0.6%
JACKSON	2,042	6.2%	2,226	5.5%	2,260	5.9%	5.3%
JEFFERSON	88	0.3%	86	0.2%	91	0.2%	0.6%
JOSEPHINE	838	2.5%	840	2.1%	868	2.3%	2.2%
KLAMATH	615	1.9%	690	1.7%	669	1.7%	1.8%
LAKE	79	0.2%	68	0.2%	54	0.1%	0.2%
LANE	3,064	9.3%	3,326	8.2%	3,418	8.9%	9.4%
LINCOLN	603	1.8%	461	1.1%	556	1.4%	1.3%
LINN	676	2.1%	737	1.8%	746	1.9%	3.0%
MALHEUR	344	1.0%	293	0.7%	274	0.7%	0.9%
MARION	697	2.1%	2,142	5.3%	1,938	5.0%	8.3%
MORROW	75	0.2%	70	0.2%	89	0.2%	0.3%
MULTNOMAH	7,788	23.6%	10,161	25.0%	9,697	25.2%	19.2%
POLK	1,845	5.6%	436	1.1%	458	1.2%	1.8%
SHERMAN	18	0.1%	9	0.0%	8	0.0%	0.1%
TILLAMOOK	188	0.6%	189	0.5%	203	0.5%	0.7%
UMATILLA	557	1.7%	647	1.6%	684	1.8%	2.0%
UNION	240	0.7%	220	0.5%	225	0.6%	0.7%
WALLOWA	63	0.2%	52	0.1%	68	0.2%	0.2%
WASCO	196	0.6%	206	0.5%	185	0.5%	0.7%
WASHINGTON	4,180	12.7%	7,501	18.5%	5,875	15.3%	13.1%
WHEELER	12	0.0%	7	0.0%	8	0.0%	0.0%
YAMHILL	556	1.7%	597	1.5%	572	1.5%	2.5%
TOTAL	32,966	100.0%	40,651	100.0%	38,466	100.0%	100.0%

EXHIBIT 17
NUMBER OF FILERS MOVING FROM OREGON, BY DESTINATION

STATE	1991		2000		2001	
	Number	Percent	Number	Percent	Number	Percent
ALABAMA	72	0.3%	70	0.2%	91	0.3%
ALASKA	503	2.4%	426	1.3%	433	1.4%
ARIZONA	842	4.1%	1,786	5.4%	1,631	5.4%
ARKANSAS	152	0.7%	139	0.4%	112	0.4%
CALIFORNIA	4,085	19.7%	7,001	21.1%	5,803	19.3%
COLORADO	662	3.2%	1,300	3.9%	1,075	3.6%
CONNECTICUT	58	0.3%	116	0.3%	115	0.4%
DELAWARE	14	0.1%	24	0.1%	16	0.1%
FLORIDA	290	1.4%	634	1.9%	674	2.2%
GEORGIA	136	0.7%	291	0.9%	308	1.0%
HAWAII	194	0.9%	342	1.0%	357	1.2%
IDAHO	1,376	6.6%	1,626	4.9%	1,539	5.1%
ILLINOIS	282	1.4%	481	1.5%	448	1.5%
INDIANA	142	0.7%	235	0.7%	211	0.7%
IOWA	107	0.5%	169	0.5%	171	0.6%
KANSAS	138	0.7%	149	0.4%	135	0.4%
KENTUCKY	65	0.3%	107	0.3%	108	0.4%
LOUISIANA	58	0.3%	107	0.3%	113	0.4%
MAINE	28	0.1%	88	0.3%	62	0.2%
MARYLAND	102	0.5%	227	0.7%	209	0.7%
MASSACHUSETTS	125	0.6%	418	1.3%	398	1.3%
MICHIGAN	172	0.8%	317	1.0%	312	1.0%
MINNESOTA	278	1.3%	459	1.4%	363	1.2%
MISSISSIPPI	26	0.1%	32	0.1%	43	0.1%
MISSOURI	194	0.9%	319	1.0%	306	1.0%
MONTANA	538	2.6%	625	1.9%	578	1.9%
NEBRASKA	136	0.7%	109	0.3%	141	0.5%
NEVADA	514	2.5%	965	2.9%	868	2.9%
NEW HAMPSHIRE	34	0.2%	82	0.2%	89	0.3%
NEW JERSEY	67	0.3%	223	0.7%	160	0.5%
NEW MEXICO	198	1.0%	300	0.9%	367	1.2%
NEW YORK	236	1.1%	592	1.8%	496	1.7%
NORTH CAROLINA	154	0.7%	355	1.1%	306	1.0%
NORTH DAKOTA	63	0.3%	53	0.2%	78	0.3%
OHIO	172	0.8%	328	1.0%	329	1.1%
OKLAHOMA	147	0.7%	188	0.6%	205	0.7%
PENNSYLVANIA	158	0.8%	316	1.0%	310	1.0%
RHODE ISLAND	12	0.1%	32	0.1%	33	0.1%
SOUTH CAROLINA	49	0.2%	112	0.3%	96	0.3%
SOUTH DAKOTA	65	0.3%	65	0.2%	62	0.2%
TENNESSEE	94	0.5%	200	0.6%	192	0.6%
TEXAS	526	2.5%	1,104	3.3%	973	3.2%
UTAH	447	2.2%	785	2.4%	732	2.4%
VERMONT	34	0.2%	73	0.2%	70	0.2%
VIRGINIA	206	1.0%	395	1.2%	351	1.2%
WASHINGTON	6,218	29.9%	8,364	25.2%	7,523	25.0%
WEST VIRGINIA	17	0.1%	43	0.1%	36	0.1%
WISCONSIN	165	0.8%	297	0.9%	289	1.0%
WYOMING	131	0.6%	162	0.5%	191	0.6%
WASHINGTON, D.C.	29	0.1%	55	0.2%	70	0.2%
GUAM, P.R., V.I.	22	0.1%	11	0.0%	15	0.0%
OUTSIDE U.S.	249	1.2%	462	1.4%	458	1.5%
TOTAL	20,782	100.0%	33,159	100.0%	30,051	100.0%

County Data

This book breaks down tax information by county to show how taxpayer characteristics vary by region. Exhibit 18 below shows a breakdown of the number of returns, total AGI, and total tax liability by county, and the percent change from 2000 to 2001. Exhibits 19 and 20 are maps showing average AGI and tax liability for all returns in each county, and Exhibit 21 shows effective tax rates by county. Exhibit 22 shows the percent of returns filed electronically by county.

Forty percent of the tax returns filed — as well as 48.5 percent of the AGI and 51 percent of the total tax liability — came from the three Portland counties: Multnomah, Washington, and Clackamas. The remainder of the Willamette Valley, comprised of Lane, Linn, Benton, Polk, Marion, and Yamhill counties, accounted for an additional 23.8 percent of returns filed, 22.6 percent of AGI, and 21.7 percent of tax.

Only 11 Oregon counties experienced growth in the number of returns filed. The only counties with growth rates above 2 percent were Deschutes (2.7 percent), Wheeler (2.3 percent), and Curry (2.3 percent). Harney County experienced the worst percentage decline with 3.6 percent fewer returns filed in 2001 than in 2000. Only eight counties experienced AGI growth, with Lake (7.1 percent) and Grant (5.2 percent) leading the way. Lake and Grant also led the group of four counties to experience growth in tax liability with growth rates of 8.7 percent and 6.5 percent, respectively.

While 21 counties experienced declines in returns, AGI, and tax liability, two counties experienced growth in all three categories. Lake had a mild increase in the number of returns filed (0.2 percent) in addition to the strong growth in AGI and tax liability previously mentioned. Morrow was the only other county to register all positive growth rates with 1.1 percent growth in returns, 4.4 percent growth in AGI, and 2.6 percent growth in tax liability. Two counties — Grant and Umatilla — experienced declines in the number of returns but increases in both AGI and tax liability. The number of returns filed in Grant County fell by 2.2 percent in 2001, yet AGI (5.2 percent) and tax liability (6.5 percent) grew at solid paces. Umatilla had a mild decline in returns filed (0.3 percent) yet experienced growth in AGI (2.9 percent) and tax liability (1 percent).

The map in Exhibit 19 on page 21 shows that the counties with the highest average adjusted gross incomes are Benton and three counties of the Portland area—Multnomah, Clackamas, and Washington. Washington County reported an average AGI of nearly \$58,000. Clackamas county reported an average AGI of over \$52,000.

The map in Exhibit 20 below shows that the same four counties—Benton, Multnomah, Washington, and Clackamas—had the highest average tax due. Washington had the highest at \$3,557, while Clackamas was second, with \$3,077. Both Multnomah and Benton counties had average tax liabilities of \$2,669 and \$2,643.

The map in Exhibit 21 below shows effective tax rates (tax due divided by AGI) for each county. Washington County's effective tax rate was 6.1 percent, followed by Clackamas (5.9), and Multnomah and Benton counties with 5.8 percent. Jefferson had the lowest rate, 4.6 percent.

The map in Exhibit 22 shows the percent of electronic filers by county. More than 40 percent of filers in two counties filed electronic returns — Grant (46 percent) and Baker (41 percent). Another four counties had at least one-third of their filers use this method — Klamath (36 percent), Union (35 percent), Linn (35 percent), and Umatilla (33 percent). Fewer than 20 percent of filers in Malheur (19 percent), Hood River (18 percent), and Wheeler (16 percent) filed electronic returns.

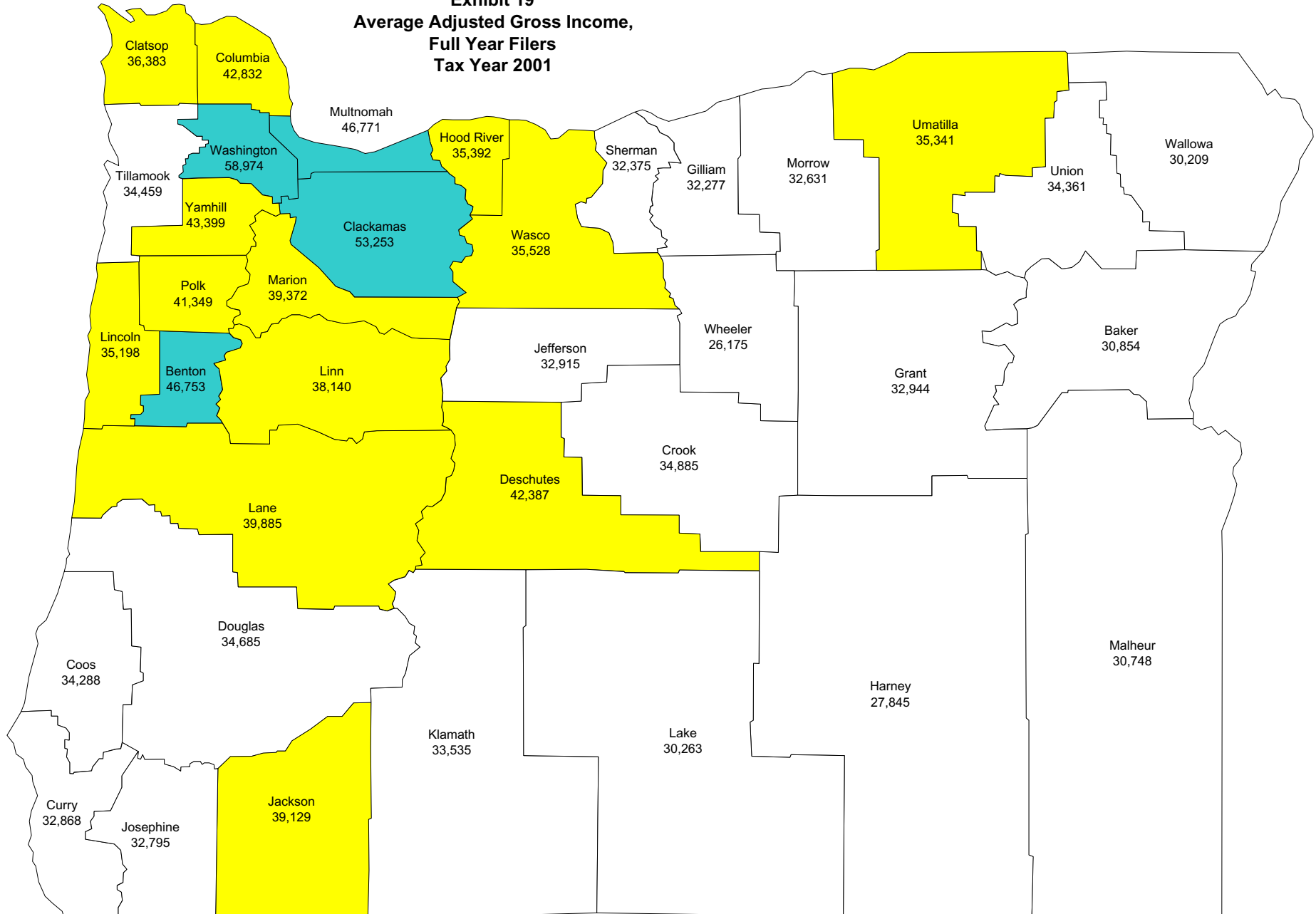
Three counties experienced growth of electronic filers in excess of 50 percent in 2001 — Lake (66 percent), Curry (55 percent), and Malheur (51 percent). Only Tillamook, with a growth rate of 6 percent, grew at a less than 10 percent pace for 2001.

EXHIBIT 18

DISTRIBUTION OF RETURNS, AGI, AND TAX LIABILITY, BY COUNTY

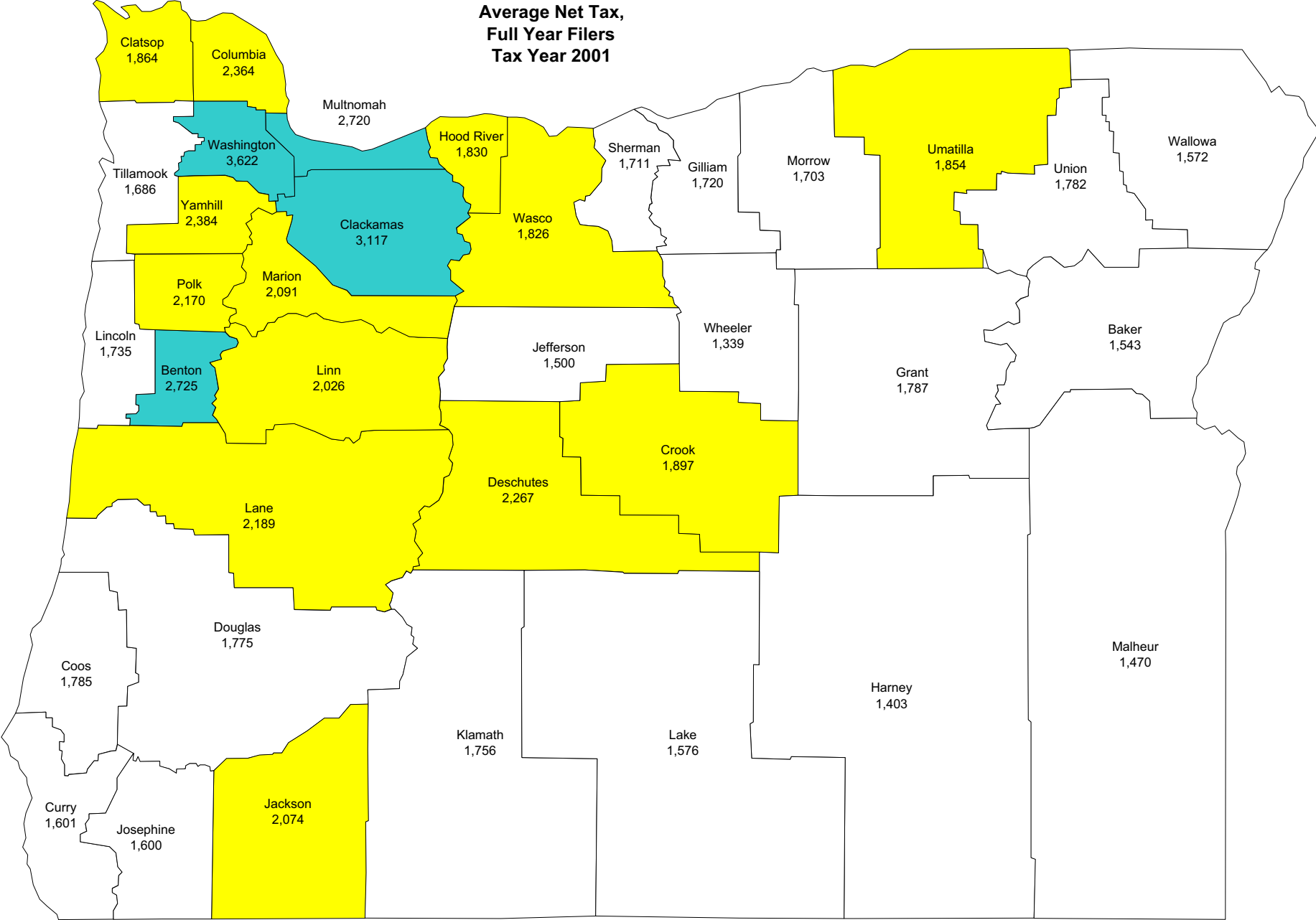
County or Area	All 2001 Returns						% Change 2000 to 2001		
	Number	Share	Adjusted Gross Income (\$000)	Share	Total Tax Liability (\$000)	Share	No. of Returns	Total AGI	Total Tax
Baker	6,482	0.4%	196,393	0.3%	9,842	0.3%	-1.5%	-1.2%	-5.7%
Benton	30,270	1.9%	1,372,387	2.0%	79,989	2.1%	-0.5%	-5.9%	-10.1%
Clackamas	156,121	9.6%	8,201,483	12.1%	480,332	12.5%	-0.4%	-4.2%	-7.8%
Clatsop	13,976	0.9%	496,473	0.7%	25,436	0.7%	-1.1%	-3.7%	-7.2%
Columbia	18,848	1.2%	798,739	1.2%	44,084	1.1%	0.1%	-0.2%	-2.9%
Coos	23,898	1.5%	804,867	1.2%	41,890	1.1%	-0.8%	-4.3%	-8.5%
Crook	7,333	0.5%	252,855	0.4%	13,750	0.4%	0.5%	-0.6%	-2.3%
Curry	9,266	0.6%	295,332	0.4%	14,401	0.4%	2.3%	-4.8%	-9.3%
Deschutes	55,666	3.4%	2,312,775	3.4%	124,104	3.2%	2.6%	-2.3%	-7.2%
Douglas	40,619	2.5%	1,387,906	2.0%	71,032	1.9%	-0.6%	-3.9%	-8.2%
Gilliam	836	0.1%	26,539	0.0%	1,418	0.0%	-2.7%	-6.9%	-13.0%
Grant	3,085	0.2%	100,559	0.1%	5,452	0.1%	-2.2%	5.2%	6.5%
Harney	2,901	0.2%	79,602	0.1%	4,008	0.1%	-3.6%	-2.0%	-6.0%
Hood River	8,656	0.5%	301,331	0.4%	15,603	0.4%	-0.4%	-3.4%	-7.3%
Jackson	76,947	4.7%	2,950,023	4.4%	156,343	4.1%	0.4%	0.6%	-1.8%
Jefferson	5,835	0.4%	189,930	0.3%	8,660	0.2%	-0.6%	-6.3%	-13.4%
Josephine	30,229	1.9%	974,271	1.4%	47,550	1.2%	0.9%	-2.0%	-6.9%
Klamath	24,754	1.5%	815,289	1.2%	42,691	1.1%	-1.4%	0.2%	-2.0%
Lake	2,866	0.2%	85,019	0.1%	4,434	0.1%	0.2%	7.1%	8.7%
Lane	136,249	8.4%	5,325,499	7.9%	292,407	7.6%	-0.7%	-2.5%	-5.5%
Lincoln	18,495	1.1%	637,221	0.9%	31,429	0.8%	-0.6%	-2.2%	-4.9%
Linn	43,783	2.7%	1,650,714	2.4%	87,708	2.3%	0.1%	-1.7%	-4.8%
Malheur	9,956	0.6%	299,144	0.4%	14,295	0.4%	-0.6%	1.1%	-2.5%
Marion	116,456	7.2%	4,532,412	6.7%	240,758	6.3%	-0.1%	-4.6%	-9.4%
Morrow	3,937	0.2%	127,013	0.2%	6,636	0.2%	1.1%	4.4%	2.6%
Multnomah	315,800	19.4%	14,470,847	21.3%	842,905	22.0%	-0.4%	-5.5%	-9.3%
Polk	24,842	1.5%	1,012,833	1.5%	53,154	1.4%	-0.7%	-0.9%	-4.2%
Sherman	831	0.1%	26,713	0.0%	1,410	0.0%	-1.3%	-3.6%	-7.7%
Tillamook	10,317	0.6%	350,910	0.5%	17,196	0.4%	-0.7%	-3.1%	-8.0%
Umatilla	26,605	1.6%	926,746	1.4%	48,657	1.3%	-0.3%	2.9%	1.0%
Union	10,157	0.6%	342,998	0.5%	17,789	0.5%	-1.1%	-2.1%	-5.1%
Wallowa	3,129	0.2%	92,871	0.1%	4,834	0.1%	-2.3%	-4.9%	-9.1%
Wasco	9,356	0.6%	328,081	0.5%	16,851	0.4%	-1.6%	-3.5%	-6.3%
Washington	177,168	10.9%	10,248,424	15.1%	630,172	16.4%	0.3%	-8.5%	-14.0%
Wheeler	575	0.0%	14,866	0.0%	757	0.0%	2.3%	1.2%	0.0%
Yamhill	33,389	2.1%	1,430,817	2.1%	78,618	2.0%	-0.2%	-3.9%	-8.8%
Clark Co., Wa.	52,443	3.2%	1,826,723	2.7%	106,462	2.8%	-4.7%	-8.2%	-11.6%
Other Wash.	30,744	1.9%	647,301	1.0%	47,371	1.2%	5.6%	9.9%	7.5%
California	22,501	1.4%	545,277	0.8%	23,828	0.6%	-6.4%	-16.4%	-20.5%
Idaho	10,651	0.7%	184,007	0.3%	10,234	0.3%	0.6%	-9.7%	-9.8%
Other States	47,841	2.9%	1,142,399	1.7%	71,179	1.9%	0.9%	-6.2%	-9.8%
Total	1,623,813	100.0%	\$67,805,591	100.0%	\$3,835,670	100.0%	-0.3%	-4.5%	-8.6%

**Exhibit 19
Average Adjusted Gross Income,
Full Year Filers
Tax Year 2001**



Statewide Average AGI equals \$44,157
 □ \$25,000 to \$34,999 ■ \$35,000 to \$44,999 ■ \$45,000 to \$65,000

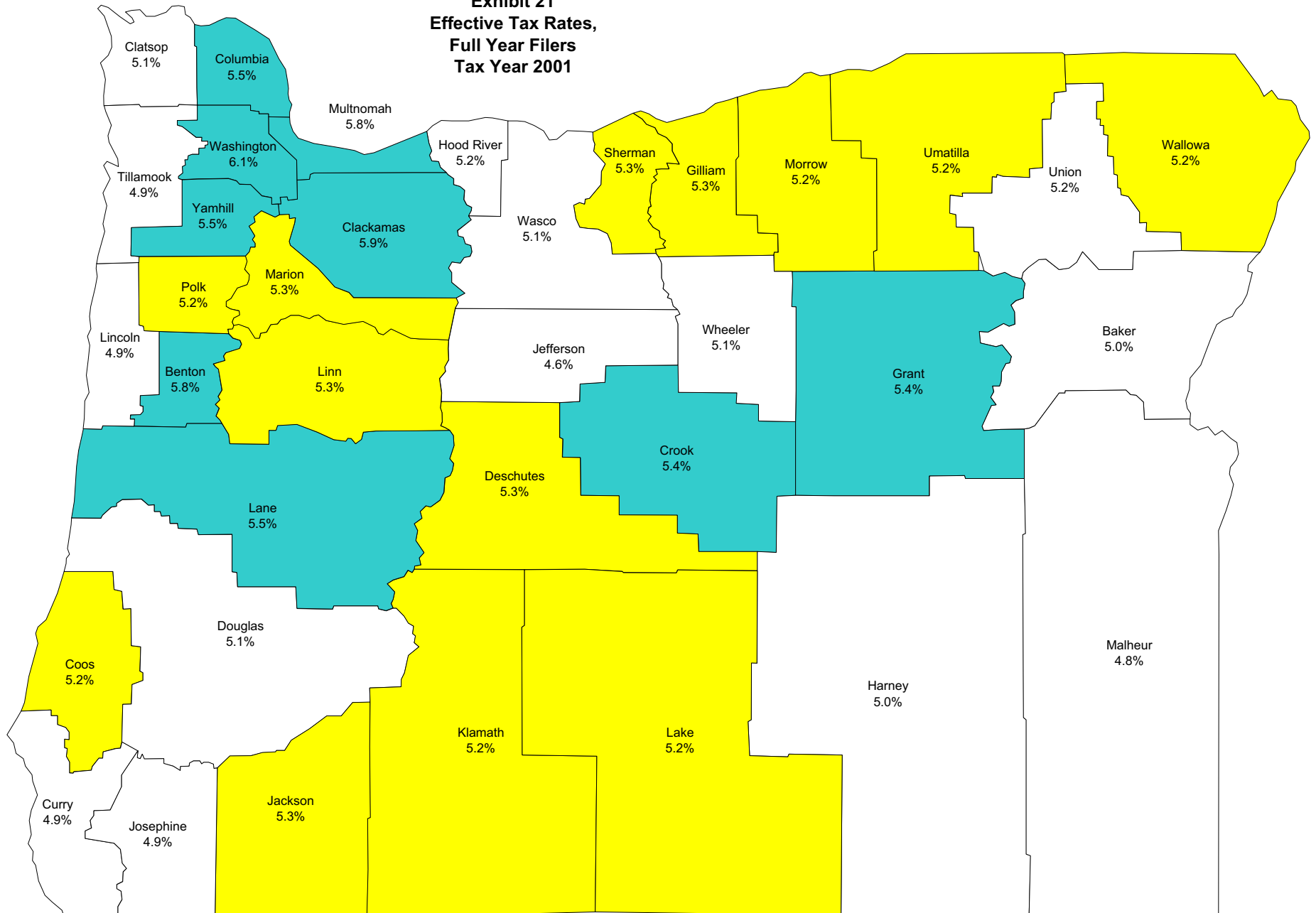
**Exhibit 20
Average Net Tax,
Full Year Filers
Tax Year 2001**



Statewide Average Net Tax Equals \$2,486

\$0 to \$1,799
 \$1,800 to \$2,499
 \$2,500 to \$4,200

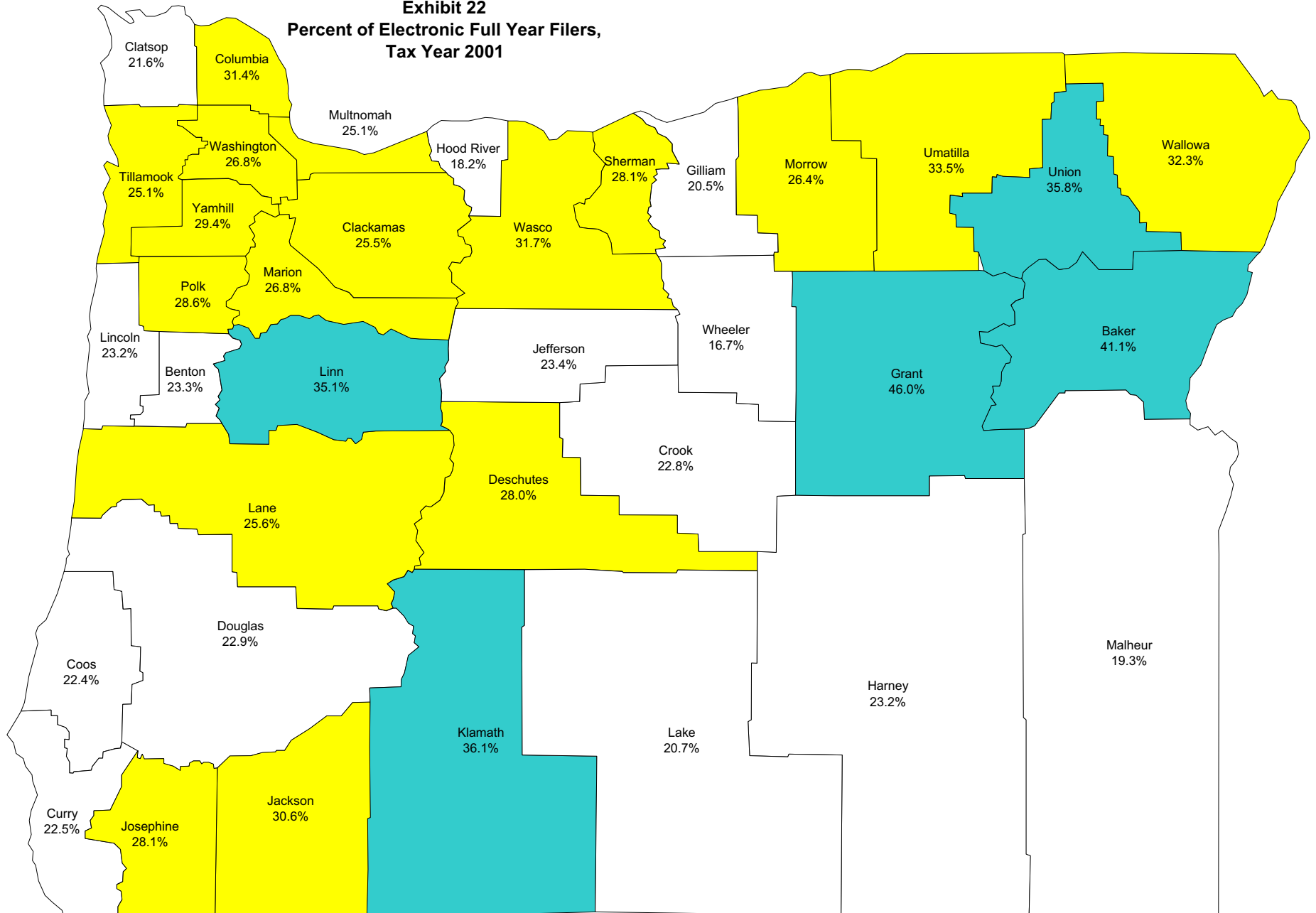
**Exhibit 21
Effective Tax Rates,
Full Year Filers
Tax Year 2001**



Statewide Average Effective Rate Equals 5.6%

4.7% to 5.1%
 5.2% to 5.3%
 5.4% to 6.2%

Exhibit 22
Percent of Electronic Full Year Filers,
Tax Year 2001



Statewide Average Equals 26.7%

15.0% to 24.9%
 25.0% to 34.9%
 35.0% to 46.0%

III. Detailed Tables

Two pieces of information provided at the top of each table are helpful in understanding the tables in this chapter: (1) the letter designation (e.g., Table A), and (2) the group of taxpayers (e.g., All 2000 returns). There are 12 different types of primary tables (Tables A through L) and seven secondary tables (Tables D.1, E.1, F.1, I.1, J.1, K.1, and L.1). Each secondary table provides additional detail for the corresponding primary table.

Tables that have the same letter designation contain the same type of information but for different groups of taxpayers. For example, Table A provides a summary of total income and tax, so there is a “Table A” for both full-year returns and part-year returns, as well as for other groups of taxpayers. The list below identifies the information contained in each table.

- Table A: Total AGI, deductions, credits, and net tax.
- Table B: Average AGI, deductions, credits, and net tax.
- Table C: Number of filers for each filing status, itemized returns, and form used.
- Table D: Total for each component of income (e.g. wages) and federal adjustment.
- Table D.1: Average and number of claimants for each component of income (e.g. wages) and federal adjustment.
- Table E: Total for each federal adjustment (i.e. above-the-line deduction).
- Table E.1: Average and number of claimants for each federal adjustment (i.e. above-the-line deduction).
- Table F: Total for each Oregon addition and subtraction.
- Table F.1: Average and number of claimants for each Oregon addition and subtraction.
- Table G: Number of filers who claimed the Oregon standard deduction and the additional deduction for the elderly or blind.
- Table H: Number of filers who itemized their federal and Oregon deductions, including the special medical deduction for the elderly.
- Table I: Total for each Oregon credit.
- Table I.1: Average and number of claimants for each Oregon credit.
- Table J: Number of personal, severely disabled, and disabled child exemptions.
- Table J.1: Number of personal exemption credits.
- Table K: Total amounts of withholding, estimated payments, tax paid with returns, refunds, and donations to charities.
- Table K.1: Averages and number of returns with withholding, estimated payments, tax paid with returns, refunds, and donations to charities.
- Table L: Total amounts of federal taxes and credits for filers who use Form 40.
- Table L.1: Average and number of returns with federal tax and credits.

Tables for All Returns

The tables in this section include information for all 2001 personal income tax returns filed during calendar year 2002. Only certain tables are included in this section because some information is available only for full-year returns. For part-year resident and nonresident returns, the adjusted gross income (AGI) reported in the tables is the Oregon amount, and the AGI level in which each return appears is determined by its Oregon AGI.

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

All 2001 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	22,034	38,483	-1,116,313	13,730	401	62,438	154,494	1,732	141	14	127
0-5	178,849	181,618	441,424	7,251	4,929	18,224	348,019	196,927	10,637	4,338	6,299
5-10	159,213	211,393	1,186,156	3,251	19,953	25,638	457,154	751,275	45,275	19,279	25,995
10-15	146,783	245,353	1,832,032	3,877	57,926	60,851	549,325	1,226,155	82,492	31,468	51,024
15-20	138,202	253,797	2,410,889	4,522	108,460	94,415	585,947	1,674,111	119,870	37,480	82,390
20-25	120,865	233,715	2,712,379	4,397	154,259	107,740	557,850	1,931,300	144,935	36,891	108,044
25-30	104,653	208,844	2,872,666	4,349	185,700	125,025	538,910	2,052,120	158,799	32,463	126,336
30-35	92,981	191,873	3,016,151	4,448	195,255	140,609	548,006	2,155,869	170,187	29,120	141,067
35-40	81,452	179,324	3,050,279	3,987	187,403	156,262	554,920	2,174,826	173,919	27,024	146,895
40-45	72,249	167,345	3,066,868	4,297	177,657	166,706	551,861	2,187,615	176,780	25,065	151,716
45-50	63,881	154,504	3,031,143	4,255	165,571	164,499	542,735	2,174,347	177,272	23,088	154,183
50-60	107,038	273,618	5,865,822	8,224	293,410	339,173	1,042,200	4,218,979	347,432	40,986	306,446
60-70	83,713	223,897	5,423,236	7,145	239,498	320,101	940,847	3,942,596	328,407	33,926	294,481
70-80	62,946	173,502	4,704,657	6,578	183,501	254,356	792,987	3,487,620	293,506	26,698	266,808
80-90	45,551	127,682	3,859,288	5,460	133,861	192,148	634,499	2,910,263	246,953	19,891	227,062
90-100	32,045	90,843	3,035,057	4,513	94,407	140,387	485,406	2,323,321	198,488	14,484	184,004
100-250	95,656	273,999	13,271,786	30,337	281,815	507,552	1,887,395	10,638,445	925,514	51,931	873,584
250-500	11,329	33,144	3,786,337	14,464	33,015	105,666	394,922	3,274,327	290,928	11,163	279,764
500 +	4,373	12,232	5,355,734	24,780	12,518	129,030	468,166	4,778,980	428,464	19,019	409,445

Quintile Distribution

First 20%	324,761	378,718	178,486	23,360	17,936	98,331	844,951	731,961	42,309	17,961	24,348
Second 20%	324,756	560,603	4,664,798	9,411	178,214	166,510	1,271,463	3,181,387	220,742	75,958	144,784
Middle 20%	324,765	648,632	8,889,974	13,657	554,563	388,422	1,693,681	6,345,789	490,740	100,623	390,117
Fourth 20%	324,767	780,556	15,293,426	20,941	830,803	847,544	2,735,867	10,961,277	893,338	117,005	776,333
Next 15%	243,574	672,923	19,576,593	28,668	709,614	1,009,403	3,241,917	14,676,432	1,241,800	104,998	1,136,801
Next 4%	64,952	186,782	9,927,556	24,254	191,296	362,382	1,369,241	8,038,133	701,732	37,170	664,562
Top 1%	16,238	46,952	9,274,758	39,577	47,111	238,229	878,522	8,165,829	729,338	30,614	698,723

Total	1,623,813	3,275,166	67,805,591	159,868	2,529,538	3,110,822	12,035,644	52,100,807	4,319,998	484,328	3,835,670
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2001 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	22,034	1.8	-50,663	623	18	2,834	7,012	79	6	1	6	0.0	7.6
0-5	178,849	1.0	2,468	41	28	102	1,946	1,101	59	24	35	1.4	3.2
5-10	159,213	1.3	7,450	20	125	161	2,871	4,719	284	121	163	2.2	3.5
10-15	146,783	1.7	12,481	26	395	415	3,742	8,354	562	214	348	2.8	4.2
15-20	138,202	1.8	17,445	33	785	683	4,240	12,114	867	271	596	3.4	4.9
20-25	120,865	1.9	22,441	36	1,276	891	4,615	15,979	1,199	305	894	4.0	5.6
25-30	104,653	2.0	27,449	42	1,774	1,195	5,149	19,609	1,517	310	1,207	4.4	6.2
30-35	92,981	2.1	32,438	48	2,100	1,512	5,894	23,186	1,830	313	1,517	4.7	6.5
35-40	81,452	2.2	37,449	49	2,301	1,918	6,813	26,701	2,135	332	1,803	4.8	6.8
40-45	72,249	2.3	42,449	59	2,459	2,307	7,638	30,279	2,447	347	2,100	4.9	6.9
45-50	63,881	2.4	47,450	67	2,592	2,575	8,496	34,037	2,775	361	2,414	5.1	7.1
50-60	107,038	2.6	54,801	77	2,741	3,169	9,737	39,416	3,246	383	2,863	5.2	7.3
60-70	83,713	2.7	64,784	85	2,861	3,824	11,239	47,097	3,923	405	3,518	5.4	7.5
70-80	62,946	2.8	74,741	105	2,915	4,041	12,598	55,407	4,663	424	4,239	5.7	7.7
80-90	45,551	2.8	84,725	120	2,939	4,218	13,929	63,890	5,421	437	4,985	5.9	7.8
90-100	32,045	2.8	94,712	141	2,946	4,381	15,148	72,502	6,194	452	5,742	6.1	7.9
100-250	95,656	2.9	138,745	317	2,946	5,306	19,731	111,216	9,675	543	9,133	6.6	8.2
250-500	11,329	2.9	334,216	1,277	2,914	9,327	34,859	289,022	25,680	985	24,695	7.4	8.5
500 +	4,373	2.8	1,224,728	5,667	2,863	29,506	107,058	1,092,838	97,979	4,349	93,630	7.6	8.6

Quintile Distribution

First 20%	324,761	1.2	550	72	55	303	2,602	2,254	130	55	75	13.6	3.3
Second 20%	324,756	1.7	14,364	29	549	513	3,915	9,796	680	234	446	3.1	4.6
Middle 20%	324,765	2.0	27,374	42	1,708	1,196	5,215	19,540	1,511	310	1,201	4.4	6.1
Fourth 20%	324,767	2.4	47,090	64	2,558	2,610	8,424	33,751	2,751	360	2,390	5.1	7.1
Next 15%	243,574	2.8	80,372	118	2,913	4,144	13,310	60,255	5,098	431	4,667	5.8	7.7
Next 4%	64,952	2.9	152,844	373	2,945	5,579	21,081	123,755	10,804	572	10,232	6.7	8.3
Top 1%	16,238	2.9	571,176	2,437	2,901	14,671	54,103	502,884	44,915	1,885	43,030	7.5	8.6
Total	1,623,813	2.0	41,757	98	1,558	1,916	7,412	32,085	2,660	298	2,362	5.7	7.4

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

All 2001 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	22,034	10,485	47.6	10,263	46.6	440	2.0	846	3.8	12,193	55.3	15,982	72.5	1,250	5.7	4,802	21.8
0-5	178,849	139,027	77.7	25,722	14.4	2,837	1.6	11,263	6.3	24,234	13.5	125,893	70.4	18,276	10.2	34,680	19.4
5-10	159,213	112,104	70.4	24,449	15.4	2,698	1.7	19,962	12.5	27,043	17.0	132,543	83.2	12,826	8.1	13,844	8.7
10-15	146,783	85,899	58.5	33,580	22.9	2,641	1.8	24,663	16.8	35,443	24.1	128,937	87.8	8,495	5.8	9,351	6.4
15-20	138,202	72,352	52.4	38,562	27.9	2,710	2.0	24,578	17.8	38,915	28.2	124,423	90.0	5,948	4.3	7,831	5.7
20-25	120,865	59,104	48.9	38,166	31.6	2,553	2.1	21,042	17.4	39,203	32.4	109,829	90.9	4,176	3.5	6,860	5.7
25-30	104,653	49,748	47.5	36,778	35.1	2,326	2.2	15,801	15.1	41,162	39.3	95,234	91.0	3,135	3.0	6,284	6.0
30-35	92,981	41,617	44.8	37,759	40.6	1,882	2.0	11,723	12.6	44,336	47.7	84,766	91.2	2,500	2.7	5,715	6.1
35-40	81,452	31,933	39.2	39,347	48.3	1,395	1.7	8,777	10.8	45,588	56.0	74,193	91.1	2,013	2.5	5,246	6.4
40-45	72,249	25,010	34.6	39,636	54.9	1,023	1.4	6,580	9.1	45,951	63.6	66,094	91.5	1,626	2.3	4,529	6.3
45-50	63,881	19,267	30.2	38,770	60.7	801	1.3	5,043	7.9	44,563	69.8	58,819	92.1	1,336	2.1	3,726	5.8
50-60	107,038	25,096	23.4	74,297	69.4	1,030	1.0	6,615	6.2	82,530	77.1	99,771	93.2	1,906	1.8	5,361	5.0
60-70	83,713	13,765	16.4	66,199	79.1	556	0.7	3,193	3.8	70,295	84.0	78,721	94.0	1,320	1.6	3,672	4.4
70-80	62,946	8,171	13.0	52,630	83.6	351	0.6	1,794	2.9	55,838	88.7	59,579	94.7	891	1.4	2,476	3.9
80-90	45,551	4,974	10.9	39,274	86.2	207	0.5	1,096	2.4	41,717	91.6	43,250	94.9	681	1.5	1,620	3.6
90-100	32,045	3,175	9.9	28,080	87.6	146	0.5	644	2.0	30,009	93.6	30,514	95.2	469	1.5	1,062	3.3
100-250	95,656	8,687	9.1	84,705	88.6	450	0.5	1,814	1.9	91,386	95.5	91,316	95.5	1,475	1.5	2,865	3.0
250-500	11,329	1,084	9.6	9,956	87.9	91	0.8	198	1.7	10,974	96.9	10,769	95.1	141	1.2	419	3.7
500 +	4,373	507	11.6	3,725	85.2	55	1.3	86	2.0	4,226	96.6	4,051	92.6	54	1.2	268	6.1

Quintile Distribution

First 20%	324,761	238,526	73.4	54,128	16.7	5,349	1.6	26,758	8.2	56,348	17.4	244,216	75.2	29,842	9.2	50,703	15.6
Second 20%	324,756	183,507	56.5	79,793	24.6	6,064	1.9	55,392	17.1	82,810	25.5	287,580	88.6	17,126	5.3	20,050	6.2
Middle 20%	324,765	152,786	47.0	116,145	35.8	6,860	2.1	48,974	15.1	128,955	39.7	295,563	91.0	9,889	3.0	19,313	5.9
Fourth 20%	324,767	98,849	30.4	195,514	60.2	4,145	1.3	26,259	8.1	221,880	68.3	299,281	92.2	6,815	2.1	18,671	5.7
Next 15%	243,574	30,772	12.6	204,703	84.0	1,301	0.5	6,798	2.8	217,606	89.3	230,769	94.7	3,605	1.5	9,200	3.8
Next 4%	64,952	5,922	9.1	57,462	88.5	326	0.5	1,242	1.9	62,289	95.9	61,942	95.4	1,039	1.6	1,971	3.0
Top 1%	16,238	1,643	10.1	14,153	87.2	147	0.9	295	1.8	15,718	96.8	15,333	94.4	202	1.2	703	4.3

Total	1,623,813	712,005	43.8	721,898	44.5	24,192	1.5	165,718	10.2	785,606	48.4	1,434,684	88.4	68,518	4.2	120,611	7.4
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**TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)**

All 2001 returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total Returns	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	22,034	9,841	44.7	1,811	18.4	40	0.4	2,584	859	247	612	12,425	2,423	41
0-5	178,849	154,615	86.5	8,037	5.2	240	0.2	11,957	2,662	766	1,896	166,572	9,933	243
5-10	159,213	132,170	83.0	13,738	10.4	348	0.3	13,683	3,803	1,040	2,763	145,853	16,501	352
10-15	146,783	111,340	75.9	13,424	12.1	439	0.4	17,889	5,421	1,217	4,204	129,229	17,628	446
15-20	138,202	99,287	71.8	9,788	9.9	308	0.3	19,404	4,877	1,239	3,638	118,691	13,426	311
20-25	120,865	81,662	67.6	6,202	7.6	201	0.2	18,511	3,502	1,007	2,495	100,173	8,697	203
25-30	104,653	63,491	60.7	4,154	6.5	151	0.2	16,716	2,315	731	1,584	80,207	5,738	153
30-35	92,981	48,645	52.3	2,981	6.1	101	0.2	15,530	1,739	557	1,182	64,175	4,163	101
35-40	81,452	35,864	44.0	2,294	6.4	89	0.2	14,319	1,410	439	971	50,183	3,265	90
40-45	72,249	26,298	36.4	1,891	7.2	70	0.3	12,617	1,106	367	739	38,915	2,630	71
45-50	63,881	19,318	30.2	1,413	7.3	46	0.2	10,556	824	215	609	29,874	2,022	47
50-60	107,038	24,508	22.9	2,155	8.8	73	0.3	15,572	1,392	439	953	40,080	3,108	74
60-70	83,713	13,418	16.0	1,411	10.5	30	0.2	9,368	1,051	285	766	22,786	2,177	32
70-80	62,946	7,108	11.3	836	11.8	24	0.3	5,089	632	175	457	12,197	1,293	24
80-90	45,551	3,834	8.4	488	12.7	15	0.4	2,715	390	105	285	6,549	773	15
90-100	32,045	2,036	6.4	277	13.6	6	0.3	1,456	195	40	155	3,492	432	6
100-250	95,656	4,270	4.5	681	15.9	22	0.5	3,018	475	115	360	7,288	1,041	22
250-500	11,329	355	3.1	89	25.1	2	0.6	246	59	14	45	601	134	2
500 +	4,373	147	3.4	30	20.4	1	0.7	101	21	8	13	248	43	1

Quintile Distribution

First 20%	324,761	268,413	82.6	20,163	7.5	542	0.2	24,675	6,306	1,798	4,508	293,088	24,671	549
Second 20%	324,756	241,946	74.5	26,900	11.1	841	0.3	41,499	11,476	2,758	8,718	283,445	35,618	852
Middle 20%	324,765	195,810	60.3	13,381	6.8	455	0.2	51,908	7,590	2,304	5,286	247,718	18,667	459
Fourth 20%	324,767	102,887	31.7	7,652	7.4	273	0.3	52,645	4,688	1,449	3,239	155,532	10,891	278
Next 15%	243,574	25,968	10.7	3,027	11.7	79	0.3	18,373	2,279	599	1,680	44,341	4,707	80
Next 4%	64,952	2,663	4.1	454	17.0	13	0.5	1,868	310	76	234	4,531	688	13
Top 1%	16,238	520	3.2	123	23.7	3	0.6	363	84	22	62	883	185	3

Total	1,623,813	838,207	51.6	71,700	8.6	2,206	0.3	191,331	32,733	9,006	23,727	1,029,538	95,427	2,234
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¹ Additional deduction amounts for filers (and spouses) 65 and older or blind are allowed only to those claiming a standard deduction.

TABLE H: ITEMIZED DEDUCTION RETURNS

All 2001 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	22,034	10,002	45.4	1,439,220	143,893	5,726	54,879	9,584	26	51	1,962	12,193	55.3	137,469	11,274
0-5	178,849	19,518	10.9	1,165,204	59,699	15,586	100,393	6,441	3,486	825	237	24,234	13.5	111,615	4,606
5-10	159,213	18,150	11.4	508,364	28,009	17,573	95,150	5,415	11,023	6,598	599	27,043	17.0	190,590	7,048
10-15	146,783	23,156	15.8	484,605	20,928	25,734	46,392	1,803	17,464	16,400	939	35,443	24.1	300,640	8,482
15-20	138,202	26,991	19.5	462,612	17,139	31,949	55,627	1,741	17,617	22,556	1,280	38,915	28.2	358,648	9,216
20-25	120,865	29,369	24.3	496,247	16,897	34,912	58,734	1,682	13,256	21,374	1,612	39,203	32.4	369,649	9,429
25-30	104,653	33,028	31.6	474,486	14,366	38,285	68,184	1,781	10,595	20,374	1,923	41,162	39.3	392,099	9,526
30-35	92,981	37,469	40.3	518,122	13,828	42,145	89,842	2,132	9,370	20,873	2,228	44,336	47.7	433,539	9,778
35-40	81,452	40,070	49.2	592,311	14,782	43,803	110,389	2,520	8,219	20,718	2,521	45,588	56.0	467,280	10,250
40-45	72,249	41,228	57.1	598,748	14,523	44,634	119,992	2,688	7,588	20,820	2,744	45,951	63.6	485,190	10,559
45-50	63,881	41,085	64.3	631,352	15,367	43,486	140,148	3,223	6,602	19,773	2,995	44,563	69.8	492,337	11,048
50-60	107,038	77,933	72.8	1,278,476	16,405	80,881	296,823	3,670	12,073	40,250	3,334	82,530	77.1	975,353	11,818
60-70	83,713	67,890	81.1	1,196,690	17,627	69,253	299,027	4,318	10,337	39,220	3,794	70,295	84.0	902,944	12,845
70-80	62,946	54,600	86.7	1,062,503	19,460	55,188	284,695	5,159	7,853	32,717	4,166	55,838	88.7	772,718	13,839
80-90	45,551	41,215	90.5	865,948	21,011	41,288	245,101	5,936	5,508	24,831	4,508	41,717	91.6	623,505	14,946
90-100	32,045	29,786	93.0	694,349	23,311	29,748	208,518	7,009	3,869	18,578	4,802	30,009	93.6	479,548	15,980
100-250	95,656	91,068	95.2	3,080,687	33,828	90,599	978,278	10,798	12,827	71,956	5,610	91,386	95.5	1,875,089	20,518
250-500	11,329	10,919	96.4	792,214	72,554	10,868	313,812	28,875	1,743	11,747	6,740	10,974	96.9	393,869	35,891
500 +	4,373	4,188	95.8	1,173,851	280,289	4,163	401,140	96,358	719	5,584	7,766	4,226	96.6	467,743	110,682

Quintile Distribution

First 20%	324,761	42,935	13.2	2,978,725	69,378	34,080	204,482	6,000	11,272	5,135	456	56,348	17.4	385,144	684
Second 20%	324,756	55,828	17.2	1,106,459	19,819	63,644	149,539	2,350	38,855	42,032	1,082	82,810	25.5	728,111	879
Middle 20%	324,765	103,775	32.0	1,530,741	14,751	119,525	226,849	1,898	33,808	64,503	1,908	128,955	39.7	1,239,140	961
Fourth 20%	324,767	203,936	62.8	3,177,352	15,580	216,166	690,360	3,194	34,650	103,501	2,987	221,880	68.3	2,470,894	1,114
Next 15%	243,574	213,451	87.6	4,417,540	20,696	215,117	1,225,915	5,699	30,173	130,633	4,329	217,606	89.3	3,167,978	1,456
Next 4%	64,952	62,114	95.6	2,309,599	37,183	61,744	744,656	12,060	8,877	51,552	5,807	62,289	95.9	1,361,567	2,186
Top 1%	16,238	15,626	96.2	1,995,573	127,708	15,545	725,325	46,660	2,540	17,890	7,043	15,718	96.8	876,987	5,580

Total	1,623,813	697,665	43.0	17,515,989	25,107	725,821	3,967,125	5,466	160,175	415,245	2,592	785,606	48.4	10,229,822	13,022
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TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

All 2001 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	22,034	14	12	0	0	0	0	0	0	1	1
0-5	178,849	4,338	3,926	185	17	10	10	0	6	151	33
5-10	159,213	19,279	16,990	1,510	160	120	55	11	33	278	123
10-15	146,783	31,468	26,097	3,274	827	307	301	25	66	316	256
15-20	138,202	37,480	30,244	3,099	2,071	359	868	10	93	350	386
20-25	120,865	36,891	29,340	1,838	3,351	374	1,037	2	110	402	438
25-30	104,653	32,463	27,038	618	2,721	359	767	0	131	385	444
30-35	92,981	29,120	25,339	43	1,843	270	598	0	155	384	488
35-40	81,452	27,024	23,895	0	1,334	157	524	0	164	436	514
40-45	72,249	25,065	22,561	0	859	45	440	0	180	466	513
45-50	63,881	23,088	21,050	0	385	0	393	0	200	480	580
50-60	107,038	40,986	37,585	0	256	0	716	0	434	854	1,141
60-70	83,713	33,926	30,958	0	28	0	482	0	438	826	1,193
70-80	62,946	26,698	24,145	0	3	0	188	0	407	799	1,156
80-90	45,551	19,891	17,821	0	0	0	33	0	352	702	984
90-100	32,045	14,484	12,708	0	1	0	9	0	282	598	887
100-250	95,656	51,931	38,336	0	0	0	5	0	1,099	6,089	6,402
250-500	11,329	11,163	4,617	0	0	0	0	0	191	4,503	1,852
500 +	4,373	19,019	1,691	0	0	0	1	0	89	14,995	2,243

Quintile Distribution

First 20%	324,761	17,961	16,039	1,168	107	89	47	6	28	360	116
Second 20%	324,756	75,958	62,297	6,986	3,060	720	1,226	41	174	752	701
Middle 20%	324,765	100,623	83,682	2,410	8,030	1,015	2,439	2	413	1,214	1,417
Fourth 20%	324,767	117,005	106,006	0	2,637	176	2,074	0	1,009	2,292	2,810
Next 15%	243,574	104,998	93,671	0	22	0	638	0	1,741	3,661	5,264
Next 4%	64,952	37,170	26,130	0	0	0	1	0	776	5,102	5,161
Top 1%	16,238	30,614	6,528	0	0	0	1	0	288	19,633	4,164

Total	1,623,813	484,328	394,354	10,565	13,856	2,000	6,427	48	4,431	33,014	19,632
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**TABLE J: OREGON TOTAL EXEMPTIONS
TOTAL, PERSONAL, SEVERELY DISABLED, AND DISABLED CHILD EXEMPTIONS**

All 2001 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Severely 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	22,034	38,483	38,163	256	10	276	38	3	0	0	0	0	0	0	44
0-5	178,849	181,618	179,886	1,336	44	1,424	258	20	2	1	0	0	0	0	308
5-10	159,213	211,393	208,699	2,035	74	2,183	408	42	5	1	0	0	0	0	511
10-15	146,783	245,353	242,249	2,315	74	2,463	551	37	4	1	0	0	0	0	641
15-20	138,202	253,797	250,625	2,166	93	2,352	683	55	9	0	0	0	0	0	820
20-25	120,865	233,715	230,971	1,772	68	1,908	680	61	6	4	0	0	0	0	836
25-30	104,653	208,844	206,517	1,349	46	1,441	677	77	10	5	1	5	5	886	
30-35	92,981	191,873	189,775	1,136	41	1,218	673	90	9	0	0	0	0	880	
35-40	81,452	179,324	177,496	1,026	39	1,104	594	54	4	1	1	6	6	724	
40-45	72,249	167,345	165,666	860	33	926	592	67	6	1	1	5	5	753	
45-50	63,881	154,504	153,047	740	20	780	542	53	5	2	1	6	6	677	
50-60	107,038	273,618	270,996	1,324	42	1,408	962	92	16	5	0	0	0	1,214	
60-70	83,713	223,897	221,882	986	41	1,068	800	61	7	1	0	0	0	947	
70-80	62,946	173,502	172,056	666	30	726	588	47	11	0	1	5	5	720	
80-90	45,551	127,682	126,709	438	18	474	413	38	2	1	0	0	0	499	
90-100	32,045	90,843	90,212	285	10	305	280	18	1	0	1	7	7	326	
100-250	95,656	273,999	272,437	714	36	786	666	49	4	0	0	0	0	776	
250-500	11,329	33,144	33,001	57	3	63	67	5	1	0	0	0	0	80	
500 +	4,373	12,232	12,181	22	0	22	18	4	1	0	0	0	0	29	

Quintile Distribution

First 20%	324,761	378,718	374,632	3,134	112	3,358	592	57	6	1	0	0	0	728
Second 20%	324,756	560,603	553,561	5,040	185	5,410	1,373	103	15	2	0	0	0	1,632
Middle 20%	324,765	648,632	641,315	4,340	160	4,660	2,078	233	24	9	1	5	5	2,657
Fourth 20%	324,767	780,556	772,937	3,947	137	4,221	2,708	269	33	9	3	17	17	3,398
Next 15%	243,574	672,923	667,618	2,462	99	2,660	2,217	174	20	2	2	12	12	2,645
Next 4%	64,952	186,782	185,754	477	26	529	434	28	3	0	0	0	0	499
Top 1%	16,238	46,952	46,751	83	3	89	88	9	2	0	0	0	0	112
Total	1,623,813	3,275,166	3,242,568	19,483	722	20,927	9,490	873	103	23	6	34	34	11,671

TABLE J.1: OREGON PERSONAL EXEMPTIONS

All 2001 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	22,034	38,163	2,954	7,834	7,197	1,633	1,470	649	214	52	22	5	4	42	
0-5	178,849	179,886	66,970	73,351	22,113	7,900	5,452	2,094	650	201	65	33	20	207	
5-10	159,213	208,699	29,340	83,755	26,646	10,836	5,553	2,084	678	207	68	23	23	244	
10-15	146,783	242,249	8,189	78,676	34,642	13,517	7,411	2,831	1,006	323	111	39	38	403	
15-20	138,202	250,625	2,618	70,968	36,726	13,899	8,456	3,584	1,284	416	169	51	31	337	
20-25	120,865	230,971	1,104	59,423	33,315	12,537	8,511	3,812	1,411	472	163	73	44	472	
25-30	104,653	206,517	531	50,641	28,196	11,076	8,295	3,715	1,421	481	170	68	59	636	
30-35	92,981	189,775	319	42,421	26,365	9,899	8,156	3,757	1,353	449	166	56	40	425	
35-40	81,452	177,496	165	32,454	24,874	9,572	8,573	3,730	1,359	459	181	56	29	317	
40-45	72,249	165,666	102	25,460	23,124	9,018	8,811	3,766	1,305	438	145	51	29	315	
45-50	63,881	153,047	77	19,642	21,300	8,659	8,785	3,698	1,181	335	121	49	34	358	
50-60	107,038	270,996	79	25,597	39,133	15,817	16,901	6,518	2,047	583	232	81	50	540	
60-70	83,713	221,882	43	13,941	33,990	13,507	14,745	5,404	1,474	395	130	65	19	206	
70-80	62,946	172,056	24	8,274	26,099	10,611	12,185	4,233	1,069	287	105	30	29	313	
80-90	45,551	126,709	14	5,018	19,070	7,922	9,366	3,074	792	203	61	24	7	74	
90-100	32,045	90,212	8	3,194	13,378	5,667	6,802	2,246	555	120	43	19	13	138	
100-250	95,656	272,437	41	8,760	39,949	16,527	21,022	6,938	1,813	406	143	27	30	313	
250-500	11,329	33,001	8	1,128	4,582	1,622	2,579	1,056	269	59	18	5	3	31	
500 +	4,373	12,181	11	538	1,898	559	849	376	108	27	6	1	0	0	

Quintile Distribution

First 20%	324,761	374,632	95,312	145,510	49,200	17,480	10,975	4,321	1,347	382	140	55	39	406
Second 20%	324,756	553,561	14,803	171,237	79,327	30,788	17,681	7,059	2,543	835	305	97	81	871
Middle 20%	324,765	641,315	1,934	154,897	89,793	34,284	25,667	11,592	4,294	1,441	514	206	143	1,535
Fourth 20%	324,767	772,937	408	100,628	109,595	43,496	43,898	17,947	5,923	1,826	674	232	140	1,504
Next 15%	243,574	667,618	92	31,114	101,083	41,389	47,744	16,299	4,198	1,073	369	137	76	816
Next 4%	64,952	185,754	29	5,972	26,898	11,089	14,408	4,860	1,291	270	92	23	20	208
Top 1%	16,238	46,751	19	1,717	6,701	2,252	3,549	1,487	393	86	25	6	3	31
Total	1,623,813	3,242,568	112,597	611,075	462,597	180,778	163,922	63,565	19,989	5,913	2,119	756	502	5,371

TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)

All 2001 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	Other ¹
Less than zero	22,034	127	6,151	5,528	66	11,619	0	0	0	0	0	0
0-5	178,849	6,299	22,106	3,184	1,408	20,398	5	3	7	4	5	3
5-10	159,213	25,995	42,091	3,974	4,277	24,347	5	4	8	4	5	4
10-15	146,783	51,024	67,393	6,468	7,546	30,383	5	4	9	5	6	4
15-20	138,202	82,390	99,027	9,768	9,361	35,765	7	4	9	6	6	4
20-25	120,865	108,044	124,552	10,566	9,695	36,769	6	4	10	6	5	5
25-30	104,653	126,336	141,700	11,182	9,752	36,299	6	4	8	6	5	6
30-35	92,981	141,067	155,697	12,421	9,721	36,772	6	5	9	6	7	5
35-40	81,452	146,895	160,901	12,662	9,605	36,273	7	4	9	7	6	4
40-45	72,249	151,716	163,967	13,594	9,492	35,337	7	4	9	7	5	6
45-50	63,881	154,183	164,171	13,839	9,400	33,227	6	4	9	7	5	4
50-60	107,038	306,446	319,530	29,120	18,222	60,426	12	7	16	12	9	11
60-70	83,713	294,481	298,645	30,370	16,890	51,423	10	6	14	11	8	6
70-80	62,946	266,808	264,824	28,791	15,352	42,160	11	5	12	10	7	7
80-90	45,551	227,062	221,209	26,166	12,688	33,000	9	4	11	9	6	6
90-100	32,045	184,004	175,743	23,766	10,524	26,029	6	4	8	7	4	4
100-250	95,656	873,584	711,794	202,693	71,613	112,516	18	10	26	20	16	15
250-500	11,329	279,764	168,173	114,177	30,711	33,297	1	1	3	3	2	2
500 +	4,373	409,445	153,254	271,345	44,563	59,717	1	0	2	0	0	0

Quintile Distribution

First 20%	324,761	24,348	58,512	11,542	4,424	50,129	9	7	13	7	9	6
Second 20%	324,756	144,784	182,185	17,698	18,554	73,652	13	9	20	12	13	9
Middle 20%	324,765	390,117	437,808	35,316	30,057	113,064	20	13	28	19	18	16
Fourth 20%	324,767	776,333	824,902	71,295	47,529	167,394	33	20	44	34	26	26
Next 15%	243,574	1,136,801	1,107,868	136,309	66,133	173,509	41	20	51	41	29	27
Next 4%	64,952	664,562	522,118	168,327	57,964	83,846	12	7	17	14	11	9
Top 1%	16,238	698,723	327,536	389,125	76,224	94,162	2	1	6	4	3	2

Total	1,623,813	3,835,670	3,460,929	829,612	300,885	755,756	129	78	179	130	109	95
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¹ Other includes Habitat for Humanity, Oregon Head Start, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, and The Nature Conservancy.

Tables for All Full-Year Returns

This section contains tables for full-year resident returns, which comprise nearly 90 percent of all returns. These tables represent the strongest base for statistical reference because Oregon adjusted gross income and federal adjusted gross income are identical.

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

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	15,982	24,964	-742,381	10,912	384	22,743	154,389	792	62	11	51
0-5	125,893	91,791	335,564	2,783	1,419	7,421	290,102	123,465	6,311	2,945	3,366
5-10	132,543	161,975	991,875	2,685	12,319	20,431	413,434	607,442	35,996	16,593	19,403
10-15	128,937	209,361	1,611,257	3,200	47,592	52,558	507,103	1,060,324	70,846	28,713	42,133
15-20	124,423	224,135	2,171,252	4,098	96,329	84,429	544,486	1,493,894	106,607	34,804	71,804
20-25	109,829	208,759	2,464,831	3,848	141,153	100,038	515,243	1,742,977	130,605	34,304	96,300
25-30	95,234	186,784	2,614,156	4,005	171,827	116,638	498,216	1,854,268	143,349	30,098	113,250
30-35	84,766	172,250	2,749,644	4,003	181,621	133,430	505,988	1,950,928	153,917	26,945	126,973
35-40	74,193	160,942	2,778,545	3,739	174,284	148,916	509,594	1,965,844	157,099	24,866	132,233
40-45	66,094	151,333	2,805,729	3,808	165,907	159,960	509,631	1,986,332	160,396	23,120	137,276
45-50	58,819	141,157	2,791,066	4,115	155,357	158,550	502,902	1,988,790	162,029	21,383	140,646
50-60	99,771	253,654	5,468,440	8,006	277,953	330,230	976,982	3,909,793	321,760	38,327	283,433
60-70	78,721	209,757	5,100,267	6,907	228,417	312,507	889,064	3,689,160	307,121	31,896	275,225
70-80	59,579	163,816	4,453,393	5,785	175,765	248,660	755,457	3,286,442	276,444	25,163	251,281
80-90	43,250	120,880	3,664,227	5,335	128,521	187,885	603,696	2,753,664	233,586	18,736	214,850
90-100	30,514	86,433	2,890,040	4,405	90,862	136,883	464,044	2,206,252	188,442	13,638	174,803
100-250	91,316	261,513	12,664,075	29,287	272,471	493,116	1,807,518	10,131,203	881,281	47,232	834,049
250-500	10,769	31,635	3,597,711	14,200	31,984	102,142	371,009	3,109,409	276,257	8,658	267,599
500 +	4,051	11,430	4,941,514	23,510	11,955	120,595	421,841	4,413,225	395,864	13,337	382,527

Quintile Distribution

First 20%	286,932	297,914	713,126	16,578	16,830	54,048	903,313	813,729	47,584	21,898	25,685
Second 20%	286,941	501,067	4,622,202	8,533	193,235	170,814	1,216,355	3,154,686	222,773	75,287	147,486
Middle 20%	286,936	573,319	8,433,474	12,605	542,660	394,616	1,597,320	5,980,396	466,227	91,540	374,687
Fourth 20%	286,941	697,385	14,203,815	20,162	763,444	835,608	2,549,260	10,128,829	827,957	105,901	722,056
Next 15%	215,200	596,047	17,889,443	26,366	636,147	932,103	2,953,997	13,418,441	1,137,345	92,926	1,044,419
Next 4%	57,388	165,188	9,069,461	23,284	171,269	331,308	1,242,371	7,355,394	642,799	31,574	611,226
Top 1%	14,346	41,649	8,419,686	37,103	42,537	218,636	778,083	7,422,730	663,288	21,643	641,645

Total	1,434,684	2,872,569	63,351,205	144,630	2,366,121	2,937,133	11,240,698	48,274,205	4,007,973	440,769	3,567,204
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	15,982	1.6	-46,451	683	24	1,423	9,660	50	4	1	3	0.0	6.0
0-5	125,893	0.7	2,665	22	11	59	2,304	981	50	23	27	1.0	2.8
5-10	132,543	1.2	7,483	20	93	154	3,119	4,583	272	125	146	2.0	3.2
10-15	128,937	1.6	12,496	25	369	408	3,933	8,224	549	223	327	2.6	4.0
15-20	124,423	1.8	17,451	33	774	679	4,376	12,007	857	280	577	3.3	4.8
20-25	109,829	1.9	22,442	35	1,285	911	4,691	15,870	1,189	312	877	3.9	5.5
25-30	95,234	2.0	27,450	42	1,804	1,225	5,231	19,471	1,505	316	1,189	4.3	6.1
30-35	84,766	2.0	32,438	47	2,143	1,574	5,969	23,015	1,816	318	1,498	4.6	6.5
35-40	74,193	2.2	37,450	50	2,349	2,007	6,868	26,496	2,117	335	1,782	4.8	6.7
40-45	66,094	2.3	42,451	58	2,510	2,420	7,711	30,053	2,427	350	2,077	4.9	6.9
45-50	58,819	2.4	47,452	70	2,641	2,696	8,550	33,812	2,755	364	2,391	5.0	7.1
50-60	99,771	2.5	54,810	80	2,786	3,310	9,792	39,188	3,225	384	2,841	5.2	7.2
60-70	78,721	2.7	64,789	88	2,902	3,970	11,294	46,864	3,901	405	3,496	5.4	7.5
70-80	59,579	2.8	74,748	97	2,950	4,174	12,680	55,161	4,640	422	4,218	5.6	7.6
80-90	43,250	2.8	84,722	123	2,972	4,344	13,958	63,669	5,401	433	4,968	5.9	7.8
90-100	30,514	2.8	94,712	144	2,978	4,486	15,208	72,303	6,176	447	5,729	6.0	7.9
100-250	91,316	2.9	138,684	321	2,984	5,400	19,794	110,947	9,651	517	9,134	6.6	8.2
250-500	10,769	2.9	334,080	1,319	2,970	9,485	34,452	288,737	25,653	804	24,849	7.4	8.6
500 +	4,051	2.8	1,219,826	5,804	2,951	29,769	104,132	1,089,416	97,720	3,292	94,428	7.7	8.7

Quintile Distribution

First 20%	286,932	1.0	2,485	58	59	188	3,148	2,836	166	76	90	3.6	3.2
Second 20%	286,941	1.8	16,109	30	673	595	4,239	10,994	776	262	514	3.2	4.7
Middle 20%	286,936	2.0	29,391	44	1,891	1,375	5,567	20,842	1,625	319	1,306	4.4	6.3
Fourth 20%	286,941	2.4	49,501	70	2,661	2,912	8,884	35,299	2,885	369	2,516	5.1	7.1
Next 15%	215,200	2.8	83,129	123	2,956	4,331	13,727	62,353	5,285	432	4,853	5.8	7.8
Next 4%	57,388	2.9	158,038	406	2,984	5,773	21,649	128,170	11,201	550	10,651	6.7	8.3
Top 1%	14,346	2.9	586,901	2,586	2,965	15,240	54,237	517,408	46,235	1,509	44,726	7.6	8.6
Total	1,434,684	2.0	44,157	101	1,649	2,047	7,835	33,648	2,794	307	2,486	5.6	7.4

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Itemized	
		Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	15,982	8,637	54.0	6,381	39.9	339	2.1	625	3.9	7,689	48.1
0-5	125,893	109,273	86.8	7,437	5.9	1,421	1.1	7,762	6.2	7,654	6.1
5-10	132,543	98,058	74.0	14,854	11.2	2,098	1.6	17,533	13.2	18,823	14.2
10-15	128,937	77,538	60.1	26,193	20.3	2,237	1.7	22,969	17.8	29,175	22.6
15-20	124,423	66,626	53.5	32,033	25.7	2,392	1.9	23,372	18.8	33,407	26.8
20-25	109,829	55,056	50.1	32,473	29.6	2,305	2.1	19,995	18.2	34,111	31.1
25-30	95,234	46,525	48.9	31,613	33.2	2,139	2.2	14,957	15.7	36,248	38.1
30-35	84,766	39,068	46.1	32,963	38.9	1,716	2.0	11,019	13.0	39,473	46.6
35-40	74,193	29,955	40.4	34,731	46.8	1,286	1.7	8,221	11.1	40,757	54.9
40-45	66,094	23,470	35.5	35,545	53.8	932	1.4	6,147	9.3	41,464	62.7
45-50	58,819	18,141	30.8	35,223	59.9	710	1.2	4,745	8.1	40,733	69.3
50-60	99,771	23,672	23.7	68,952	69.1	928	0.9	6,219	6.2	76,615	76.8
60-70	78,721	12,981	16.5	62,248	79.1	494	0.6	2,998	3.8	66,049	83.9
70-80	59,579	7,721	13.0	49,878	83.7	303	0.5	1,677	2.8	52,885	88.8
80-90	43,250	4,708	10.9	37,329	86.3	174	0.4	1,039	2.4	39,663	91.7
90-100	30,514	3,010	9.9	26,773	87.7	125	0.4	606	2.0	28,598	93.7
100-250	91,316	8,194	9.0	81,039	88.7	351	0.4	1,732	1.9	87,436	95.8
250-500	10,769	1,009	9.4	9,494	88.2	75	0.7	191	1.8	10,448	97.0
500 +	4,051	449	11.1	3,482	86.0	42	1.0	78	1.9	3,924	96.9

Quintile Distribution

First 20%	286,932	223,966	78.1	30,747	10.7	4,055	1.4	28,164	9.8	36,606	12.8
Second 20%	286,941	159,505	55.6	69,342	24.2	5,419	1.9	52,675	18.4	73,736	25.7
Middle 20%	286,936	135,336	47.2	103,396	36.0	5,921	2.1	42,283	14.7	119,077	41.5
Fourth 20%	286,941	82,860	28.9	178,996	62.4	3,305	1.2	21,780	7.6	202,385	70.5
Next 15%	215,200	25,806	12.0	182,743	84.9	1,022	0.5	5,629	2.6	194,236	90.3
Next 4%	57,388	5,207	9.1	50,856	88.6	232	0.4	1,093	1.9	55,207	96.2
Top 1%	14,346	1,411	9.8	12,561	87.6	113	0.8	261	1.8	13,905	96.9

Total	1,434,684	634,091	44.2	628,641	43.8	20,067	1.4	151,885	10.6	695,152	48.5
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TABLE D: SOURCES OF ADJUSTED GROSS INCOME (THOUSANDS OF DOLLARS)

2001 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	Taxable Pensions	Schedule E Income ¹	Farm Income	All Other Income ²	Adjustments
Less than zero	15,982	-742,381	95,349	83,234	-76,198	86,343	26,880	-372,545	-68,235	-508,718	8,492
0-5	125,893	335,564	277,539	38,311	14,951	-1,467	19,763	-7,112	-6,395	6,893	6,918
5-10	132,543	991,875	689,777	89,131	61,437	4,650	107,277	-452	-7,074	61,424	14,296
10-15	128,937	1,611,257	1,065,963	134,401	88,448	9,484	228,346	9,669	-8,470	104,490	21,073
15-20	124,423	2,171,252	1,504,742	150,482	92,806	15,701	295,604	14,925	-8,989	130,805	24,824
20-25	109,829	2,464,831	1,807,681	128,811	93,809	19,047	287,913	14,962	-10,513	150,510	27,388
25-30	95,234	2,614,156	1,954,107	115,475	92,542	20,549	285,026	16,365	-9,293	168,993	29,609
30-35	84,766	2,749,644	2,067,018	114,423	90,987	18,119	300,369	21,683	-7,490	174,870	30,335
35-40	74,193	2,778,545	2,096,254	107,183	90,460	21,379	309,440	23,875	-7,800	168,744	30,990
40-45	66,094	2,805,729	2,111,619	109,529	91,850	25,445	318,038	25,024	-9,598	163,724	29,903
45-50	58,819	2,791,066	2,101,302	106,433	89,034	26,051	314,571	29,652	-8,364	161,207	28,821
50-60	99,771	5,468,440	4,064,305	201,653	167,600	57,084	651,308	70,691	-13,367	322,267	53,101
60-70	78,721	5,100,267	3,759,646	193,333	151,226	63,320	636,237	81,638	-11,936	273,445	46,643
70-80	59,579	4,453,393	3,308,086	166,591	130,843	69,010	530,573	82,495	-8,690	213,427	38,942
80-90	43,250	3,664,227	2,727,582	139,646	112,686	67,060	416,753	89,283	-6,750	151,164	33,198
90-100	30,514	2,890,040	2,137,226	112,337	94,720	64,932	319,613	80,028	-4,990	113,771	27,597
100-250	91,316	12,664,075	8,376,373	646,619	710,328	606,505	1,185,918	946,950	-19,981	409,637	198,275
250-500	10,769	3,597,711	1,916,749	264,996	242,839	392,138	156,221	606,435	-8,372	91,218	64,512
500 +	4,051	4,941,514	1,615,573	538,145	131,136	1,348,655	68,431	1,118,182	-4,678	152,210	26,140

Quintile Distribution

First 20%	286,932	713,126	1,146,597	221,942	9,575	89,889	170,913	-379,571	-82,596	-432,023	31,601
Second 20%	286,941	4,622,202	3,189,296	327,388	209,671	31,979	624,074	30,110	-20,687	285,184	54,813
Middle 20%	286,936	8,433,474	6,315,132	365,486	290,083	62,551	930,014	59,682	-27,315	531,989	94,149
Fourth 20%	286,941	14,203,815	10,607,254	538,190	446,970	139,075	1,659,181	164,563	-39,122	830,973	143,269
Next 15%	215,200	17,889,443	13,174,283	696,996	577,517	347,648	2,072,519	451,185	-33,674	772,564	169,594
Next 4%	57,388	9,069,461	5,777,945	495,964	573,053	512,014	783,173	819,300	-14,849	282,370	159,510
Top 1%	14,346	8,419,686	3,466,386	794,767	364,635	1,730,852	218,406	1,706,480	-12,743	239,026	88,123

Total	1,434,684	63,351,205	43,676,892	3,440,733	2,471,504	2,914,007	6,458,280	2,851,750	-230,986	2,510,083	741,057
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¹Schedule E Income Includes: rental real estate, royalties, partnerships, S corporations and trusts.

²All 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

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Wages, Salaries, and Tips					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	4,836	30.3	95,349	19,717	12.8	10,832	67.8	63,639	5,875	8.6	7,271	45.5	19,595	2,695	2.6
0-5	96,705	76.8	277,539	2,870	82.7	40,942	32.5	23,644	577	7.0	19,255	15.3	14,666	762	4.4
5-10	98,802	74.5	689,777	6,981	69.5	46,430	35.0	62,942	1,356	6.3	18,668	14.1	26,189	1,403	2.6
10-15	92,926	72.1	1,065,963	11,471	66.2	49,552	38.4	98,370	1,985	6.1	20,343	15.8	36,031	1,771	2.2
15-20	93,898	75.5	1,504,742	16,025	69.3	49,612	39.9	111,147	2,240	5.1	19,836	15.9	39,335	1,983	1.8
20-25	87,586	79.7	1,807,681	20,639	73.3	45,863	41.8	94,690	2,065	3.8	17,290	15.7	34,121	1,973	1.4
25-30	77,720	81.6	1,954,107	25,143	74.8	44,049	46.3	83,659	1,899	3.2	16,438	17.3	31,816	1,936	1.2
30-35	69,960	82.5	2,067,018	29,546	75.2	43,981	51.9	82,609	1,878	3.0	16,717	19.7	31,814	1,903	1.2
35-40	61,885	83.4	2,096,254	33,873	75.4	42,836	57.7	76,948	1,796	2.8	16,402	22.1	30,235	1,843	1.1
40-45	55,459	83.9	2,111,619	38,075	75.3	41,178	62.3	77,642	1,886	2.8	16,352	24.7	31,888	1,950	1.1
45-50	49,536	84.2	2,101,302	42,420	75.3	39,082	66.4	75,452	1,931	2.7	16,072	27.3	30,981	1,928	1.1
50-60	84,295	84.5	4,064,305	48,215	74.3	70,990	71.2	140,361	1,977	2.6	31,015	31.1	61,291	1,976	1.1
60-70	66,847	84.9	3,759,646	56,243	73.7	60,169	76.4	134,258	2,231	2.6	28,764	36.5	59,075	2,054	1.2
70-80	51,206	85.9	3,308,086	64,603	74.3	48,117	80.8	113,172	2,352	2.5	24,637	41.4	53,419	2,168	1.2
80-90	37,709	87.2	2,727,582	72,332	74.4	36,417	84.2	92,210	2,532	2.5	20,045	46.3	47,437	2,367	1.3
90-100	26,720	87.6	2,137,226	79,986	74.0	26,339	86.3	74,094	2,813	2.6	15,439	50.6	38,243	2,477	1.3
100-250	78,334	85.8	8,376,373	106,932	66.1	83,215	91.1	401,644	4,827	3.2	59,423	65.1	244,976	4,123	1.9
250-500	8,875	82.4	1,916,749	215,972	53.3	10,441	97.0	153,282	14,681	4.3	9,188	85.3	111,714	12,159	3.1
500 +	3,308	81.7	1,615,573	488,384	32.7	3,991	98.5	283,614	71,063	5.7	3,736	92.2	254,531	68,129	5.2

Quintile Distribution

First 20%	209,273	72.9	1,146,597	5,479	160.8	102,806	35.8	158,448	1,541	22.2	47,021	16.4	63,494	1,350	8.9
Second 20%	214,326	74.7	3,189,296	14,881	69.0	113,241	39.5	240,711	2,126	5.2	45,574	15.9	86,677	1,902	1.9
Middle 20%	234,836	81.8	6,315,132	26,892	74.9	139,596	48.7	624,842	1,897	3.1	52,502	18.3	100,644	1,917	1.2
Fourth 20%	241,585	84.2	10,607,254	43,907	74.7	193,117	67.3	378,266	1,959	2.7	81,491	28.4	159,924	1,962	1.1
Next 15%	185,960	86.4	13,174,283	70,845	73.6	178,113	82.8	464,624	2,609	2.6	97,541	45.3	232,372	2,382	1.3
Next 4%	48,840	85.1	5,777,945	118,304	63.7	53,185	92.7	304,121	5,718	3.4	40,236	70.1	191,843	4,768	2.1
Top 1%	11,787	82.2	3,466,386	294,086	41.2	13,978	97.4	432,365	30,932	5.1	12,526	87.3	362,402	28,932	4.3

Total	1,146,607	79.9	43,676,892	38,092	68.9	794,036	55.3	2,243,377	2,825	3.5	376,891	26.3	1,197,356	3,177	1.9
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail) 2001 Full-year returns
TAX REFUND, ALIMONY, AND UNEMPLOYMENT INCOME

AGI Category Distribution

AGI Level (\$000)	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	2,431	15.2	5,834	2,400	0.8	50	0.3	727	14,540	0.1	395	2.5	1,315	3,329	0.2
0-5	3,001	2.4	1,661	553	0.5	169	0.1	614	3,633	0.2	3,650	2.9	5,583	1,530	1.7
5-10	5,744	4.3	2,962	516	0.3	594	0.4	3,160	5,320	0.3	11,659	8.8	24,875	2,134	2.5
10-15	9,966	7.7	4,905	492	0.3	784	0.6	5,207	6,642	0.3	15,984	12.4	40,593	2,540	2.5
15-20	14,011	11.3	7,608	543	0.4	753	0.6	5,657	7,513	0.3	15,967	12.8	48,205	3,019	2.2
20-25	17,210	15.7	10,384	603	0.4	796	0.7	6,237	7,835	0.3	14,538	13.2	48,137	3,311	2.0
25-30	20,904	22.0	13,478	645	0.5	739	0.8	6,874	9,302	0.3	12,691	13.3	45,055	3,550	1.7
30-35	24,953	29.4	16,986	681	0.6	665	0.8	6,383	9,598	0.2	10,696	12.6	38,840	3,631	1.4
35-40	27,710	37.3	20,449	738	0.7	596	0.8	6,932	11,631	0.2	9,431	12.7	33,411	3,543	1.2
40-45	29,805	45.1	22,643	760	0.8	452	0.7	5,748	12,717	0.2	8,292	12.5	29,856	3,601	1.1
45-50	30,458	51.8	23,861	783	0.9	345	0.6	4,590	13,304	0.2	7,130	12.1	25,363	3,557	0.9
50-60	60,412	60.6	50,040	828	0.9	534	0.5	8,700	16,292	0.2	11,701	11.7	43,255	3,697	0.8
60-70	54,330	69.0	47,965	883	0.9	304	0.4	5,505	18,109	0.1	8,380	10.6	31,225	3,726	0.6
70-80	45,140	75.8	42,833	949	1.0	185	0.3	4,167	22,524	0.1	5,513	9.3	20,885	3,788	0.5
80-90	34,689	80.2	35,904	1,035	1.0	130	0.3	3,258	25,062	0.1	3,526	8.2	13,421	3,806	0.4
90-100	25,314	83.0	28,713	1,134	1.0	94	0.3	2,241	23,840	0.1	2,152	7.1	8,442	3,923	0.3
100-250	78,815	86.3	130,334	1,654	1.0	242	0.3	8,813	36,417	0.1	4,483	4.9	19,293	4,304	0.2
250-500	9,389	87.2	38,417	4,092	1.1	23	0.2	1,545	67,174	0.0	208	1.9	892	4,288	0.0
500 +	3,529	87.1	51,985	14,731	1.1	5	0.1	147	29,400	0.0	46	1.1	209	4,543	0.0

Quintile Distribution

First 20%	11,943	4.2	10,834	907	1.5	876	0.3	4,883	5,574	0.7	17,178	6.0	35,180	2,048	4.9
Second 20%	29,696	10.3	15,896	535	0.3	1,786	0.6	13,041	7,302	0.3	36,601	12.8	105,416	2,880	2.3
Middle 20%	71,917	25.1	48,349	672	0.6	2,228	0.8	20,598	9,245	0.2	37,321	13.0	131,521	3,524	1.6
Fourth 20%	153,923	53.6	123,919	805	0.9	1,727	0.6	24,912	14,425	0.2	34,443	12.0	125,109	3,632	0.9
Next 15%	167,904	78.0	174,715	1,041	1.0	660	0.3	15,319	23,211	0.1	18,225	8.5	69,957	3,839	0.4
Next 4%	49,920	87.0	94,037	1,884	1.0	156	0.3	6,074	38,936	0.1	2,428	4.2	10,596	4,364	0.1
Top 1%	12,508	87.2	89,214	7,133	1.1	27	0.2	1,677	62,111	0.0	246	1.7	1,073	4,362	0.0

Total	497,811	34.7	556,963	1,119	0.9	7,460	0.5	86,503	11,596	0.1	146,442	10.2	478,853	3,270	0.8
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)

2001 Full-year returns

IRA DISTRIBUTION, PENSION, AND TAXABLE SOCIAL SECURITY INCOME

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	880	5.5	10,127	11,508	1.4	1,946	12.2	16,680	8,571	2.2	14	0.1	73	5,214	0.0
0-5	1,897	1.5	4,506	2,375	1.3	4,877	3.9	14,945	3,064	4.5	124	0.1	312	2,516	0.1
5-10	6,389	4.8	21,828	3,416	2.2	16,936	12.8	84,602	4,995	8.5	246	0.2	847	3,443	0.1
10-15	9,781	7.6	42,334	4,328	2.6	24,758	19.2	184,354	7,446	11.4	463	0.4	1,657	3,579	0.1
15-20	10,065	8.1	51,887	5,155	2.4	24,481	19.7	240,194	9,811	11.1	2,475	2.0	3,523	1,423	0.2
20-25	8,105	7.4	47,094	5,810	1.9	19,594	17.8	227,628	11,617	9.2	10,039	9.1	13,191	1,314	0.5
25-30	7,074	7.4	45,342	6,410	1.7	16,185	17.0	208,888	12,906	8.0	13,487	14.2	30,796	2,283	1.2
30-35	6,600	7.8	46,470	7,041	1.7	14,682	17.3	207,331	14,121	7.5	12,963	15.3	46,568	3,592	1.7
35-40	6,083	8.2	45,620	7,500	1.6	13,363	18.0	205,694	15,393	7.4	11,243	15.2	58,126	5,170	2.1
40-45	5,825	8.8	45,806	7,864	1.6	12,476	18.9	204,312	16,376	7.3	10,115	15.3	67,920	6,715	2.4
45-50	5,398	9.2	45,877	8,499	1.6	11,276	19.2	196,333	17,412	7.0	8,491	14.4	72,361	8,522	2.6
50-60	9,851	9.9	93,123	9,453	1.7	20,691	20.7	400,880	19,375	7.3	15,522	15.6	157,305	10,134	2.9
60-70	9,055	11.5	99,797	11,021	2.0	17,601	22.4	380,741	21,632	7.5	12,837	16.3	155,700	12,129	3.1
70-80	7,040	11.8	85,727	12,177	1.9	13,420	22.5	320,979	23,918	7.2	9,349	15.7	123,867	13,249	2.8
80-90	5,373	12.4	73,893	13,753	2.0	9,815	22.7	254,890	25,969	7.0	6,386	14.8	87,970	13,775	2.4
90-100	3,880	12.7	61,412	15,828	2.1	6,952	22.8	195,921	28,182	6.8	4,373	14.3	62,280	14,242	2.2
100-250	11,590	12.7	296,610	25,592	2.3	20,439	22.4	679,288	33,235	5.4	13,884	15.2	210,020	15,127	1.7
250-500	1,077	10.0	58,183	54,023	1.6	1,870	17.4	67,766	36,239	1.9	1,795	16.7	30,272	16,865	0.8
500 +	324	8.0	26,698	82,401	0.5	727	17.9	28,424	39,098	0.6	733	18.1	13,309	18,157	0.3

Quintile Distribution

First 20%	9,993	3.5	39,791	3,982	5.6	25,893	9.0	129,790	5,013	18.2	410	0.1	1,332	3,249	0.2
Second 20%	22,469	7.8	110,620	4,923	2.4	55,532	19.4	505,005	9,094	10.9	6,081	2.1	8,449	1,389	0.2
Middle 20%	21,813	7.6	145,032	6,649	1.7	49,660	17.3	666,222	13,416	7.9	39,821	13.9	118,759	2,982	1.4
Fourth 20%	27,151	9.5	241,496	8,895	1.7	57,082	19.9	1,034,553	18,124	7.3	43,956	15.3	383,132	8,716	2.7
Next 15%	26,439	12.3	370,941	14,030	2.1	49,000	22.8	1,256,806	25,649	7.0	32,951	15.3	444,772	13,498	2.5
Next 4%	7,075	12.3	212,141	29,985	2.3	12,395	21.6	433,718	34,991	4.8	8,864	15.4	137,314	15,491	1.5
Top 1%	1,347	9.4	82,314	61,109	1.0	2,527	17.6	93,754	37,101	1.1	2,456	17.1	42,338	17,239	0.5

Total	116,287	8.1	1,202,335	10,339	1.9	252,089	17.6	4,119,848	16,343	6.5	134,539	9.4	1,136,097	8,444	1.8
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
BUSINESS INCOME

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Business Income				Business Loss				Net Business Income				
	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,930	29.7	26,336	13,646	4,568	70.3	102,535	22,446	6,498	40.7	-76,198	-11,726	10.3
0-5	8,648	82.6	25,029	2,894	1,825	17.4	10,078	5,522	10,473	8.3	14,951	1,428	4.5
5-10	12,180	83.7	73,857	6,064	2,367	16.3	12,421	5,248	14,547	11.0	61,437	4,223	6.2
10-15	11,631	80.6	102,339	8,799	2,792	19.4	13,891	4,975	14,423	11.2	88,448	6,132	5.5
15-20	10,055	75.4	108,949	10,835	3,277	24.6	16,142	4,926	13,332	10.7	92,806	6,961	4.3
20-25	9,213	72.3	111,082	12,057	3,531	27.7	17,273	4,892	12,744	11.6	93,809	7,361	3.8
25-30	8,532	71.1	108,781	12,750	3,463	28.9	16,239	4,689	11,995	12.6	92,542	7,715	3.5
30-35	7,985	69.0	107,422	13,453	3,588	31.0	16,434	4,580	11,573	13.7	90,987	7,862	3.3
35-40	7,814	68.8	107,200	13,719	3,545	31.2	16,740	4,722	11,359	15.3	90,460	7,964	3.3
40-45	7,329	68.2	106,535	14,536	3,425	31.8	14,685	4,288	10,754	16.3	91,850	8,541	3.3
45-50	6,808	68.0	102,499	15,056	3,205	32.0	13,465	4,201	10,013	17.0	89,034	8,892	3.2
50-60	11,812	67.0	191,600	16,221	5,811	33.0	24,000	4,130	17,623	17.7	167,600	9,510	3.1
60-70	9,593	66.7	171,820	17,911	4,789	33.3	20,594	4,300	14,382	18.3	151,226	10,515	3.0
70-80	7,104	65.7	147,121	20,710	3,708	34.3	16,278	4,390	10,812	18.1	130,843	12,102	2.9
80-90	5,335	66.9	124,051	23,252	2,640	33.1	11,365	4,305	7,975	18.4	112,686	14,130	3.1
90-100	3,827	66.8	103,615	27,075	1,899	33.2	8,895	4,684	5,726	18.8	94,720	16,542	3.3
100-250	14,598	71.8	750,096	51,383	5,728	28.2	39,769	6,943	20,326	22.3	710,328	34,947	5.6
250-500	2,073	73.9	252,049	121,587	732	26.1	9,211	12,583	2,805	26.0	242,839	86,574	6.7
500 +	695	70.4	141,431	203,498	292	29.6	10,295	35,257	987	24.4	131,136	132,863	2.7

Quintile Distribution

First 20%	24,105	72.8	135,812	5,634	9,000	27.2	126,237	14,026	33,105	11.5	9,575	289	1.3
Second 20%	24,120	76.8	245,656	10,185	7,278	23.2	35,985	4,944	31,398	10.9	209,671	6,678	4.5
Middle 20%	26,355	70.2	342,326	12,989	11,196	29.8	52,243	4,666	37,551	13.1	290,083	7,725	3.4
Fourth 20%	33,183	67.7	514,339	15,500	15,799	32.3	67,369	4,264	48,982	17.1	446,970	9,125	3.1
Next 15%	26,767	66.8	638,764	23,864	13,316	33.2	61,247	4,600	40,083	18.6	577,517	14,408	3.2
Next 4%	9,957	73.4	601,128	60,372	3,603	26.6	28,075	7,792	13,560	23.6	573,053	42,261	6.3
Top 1%	2,675	72.9	383,791	143,473	993	27.1	19,156	19,291	3,668	25.6	364,635	99,410	4.3

Total	147,162	70.6	2,861,816	19,447	61,185	29.4	390,311	6,379	208,347	14.5	2,471,504	11,862	3.9
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
CAPITAL GAIN INCOME

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Capital Gain				Capital Loss				Net Capital Gain				
	Number of Returns	Percent of Filers with Capital Gain Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Capital Gain Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	2,391	26.8	122,683	51,310	6,538	73.2	15,471	2,366	8,929	55.9	107,212	12,007	14.4
0-5	10,519	61.7	11,025	1,048	6,534	38.3	12,059	1,846	17,053	13.5	-1,033	-61	-0.3
5-10	9,478	59.8	17,961	1,895	6,378	40.2	12,824	2,011	15,856	12.0	5,136	324	0.5
10-15	10,118	60.7	22,649	2,238	6,540	39.3	13,219	2,021	16,658	12.9	9,430	566	0.6
15-20	10,129	60.8	27,946	2,759	6,521	39.2	13,127	2,013	16,650	13.4	14,819	890	0.7
20-25	9,021	61.1	29,717	3,294	5,738	38.9	11,622	2,025	14,759	13.4	18,095	1,226	0.7
25-30	8,424	60.3	30,578	3,630	5,549	39.7	11,247	2,027	13,973	14.7	19,330	1,383	0.7
30-35	8,319	59.5	28,809	3,463	5,656	40.5	11,324	2,002	13,975	16.5	17,485	1,251	0.6
35-40	8,330	60.9	30,525	3,664	5,339	39.1	10,492	1,965	13,669	18.4	20,033	1,466	0.7
40-45	8,249	60.7	34,669	4,203	5,351	39.3	10,644	1,989	13,600	20.6	24,024	1,766	0.9
45-50	8,117	61.0	35,482	4,371	5,189	39.0	10,357	1,996	13,306	22.6	25,125	1,888	0.9
50-60	15,283	60.5	74,028	4,844	9,987	39.5	19,811	1,984	25,270	25.3	54,217	2,146	1.0
60-70	13,872	60.1	80,205	5,782	9,194	39.9	18,508	2,013	23,066	29.3	61,696	2,675	1.2
70-80	11,905	59.9	81,222	6,823	7,985	40.1	15,941	1,996	19,890	33.4	65,282	3,282	1.5
80-90	9,816	60.3	77,904	7,936	6,455	39.7	13,142	2,036	16,271	37.6	64,762	3,980	1.8
90-100	7,686	59.7	74,297	9,667	5,196	40.3	10,629	2,046	12,882	42.2	63,668	4,942	2.2
100-250	30,405	58.5	645,599	21,233	21,527	41.5	48,141	2,236	51,932	56.9	597,458	11,505	4.7
250-500	5,109	58.6	399,345	78,165	3,613	41.4	9,150	2,533	8,722	81.0	390,194	44,737	10.8
500 +	2,258	61.8	1,355,119	600,141	1,398	38.2	3,763	2,692	3,656	90.2	1,351,356	369,627	27.3

Quintile Distribution

First 20%	23,317	53.7	153,350	6,577	20,071	46.3	41,601	2,073	43,388	15.1	111,749	2,576	15.7
Second 20%	23,108	61.0	60,446	2,616	14,790	39.0	29,927	2,023	37,898	13.2	30,519	805	0.7
Middle 20%	26,643	60.1	94,701	3,554	17,664	39.9	35,376	2,003	44,307	15.4	59,325	1,339	0.7
Fourth 20%	40,517	60.6	185,260	4,572	26,372	39.4	52,451	1,989	66,889	23.3	132,809	1,986	0.9
Next 15%	47,724	59.9	401,622	8,416	32,000	40.1	65,360	2,043	79,724	37.0	336,262	4,218	1.9
Next 4%	20,968	58.4	540,023	25,755	14,930	41.6	34,211	2,291	35,898	62.6	505,812	14,090	5.6
Top 1%	7,152	59.5	1,744,361	243,898	4,861	40.5	12,546	2,581	12,013	83.7	1,731,815	144,162	20.6

Total	189,429	59.2	3,179,763	16,786	130,688	40.8	271,472	2,077	320,117	22.3	2,908,291	9,085	4.6
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
BUSINESS PROPERTY SALES

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Gain from Business Property Sales				Loss from Business Property Sales				Net Business Property Sales				
	Number of Returns	Percent of Filers with Gain	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Loss	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	970	47.5	12,586	12,975	1,073	52.5	33,455	31,179	2,043	12.8	-20,869	-10,215	2.8
0-5	309	47.3	1,002	3,243	344	52.7	1,436	4,174	653	0.5	-433	-663	-0.1
5-10	469	49.9	1,404	2,994	470	50.1	1,890	4,021	939	0.7	-486	-518	0.0
10-15	583	54.5	2,035	3,491	486	45.5	1,980	4,074	1,069	0.8	55	51	0.0
15-20	701	56.5	2,699	3,850	539	43.5	1,817	3,371	1,240	1.0	882	711	0.0
20-25	634	57.2	2,768	4,366	475	42.8	1,816	3,823	1,109	1.0	951	858	0.0
25-30	666	58.3	3,187	4,785	477	41.7	1,968	4,126	1,143	1.2	1,219	1,066	0.0
30-35	597	54.9	2,816	4,717	490	45.1	2,182	4,453	1,087	1.3	634	583	0.0
35-40	636	59.3	3,147	4,948	437	40.7	1,801	4,121	1,073	1.4	1,346	1,254	0.0
40-45	620	56.5	3,135	5,056	477	43.5	1,715	3,595	1,097	1.7	1,420	1,294	0.1
45-50	603	56.5	2,652	4,398	464	43.5	1,726	3,720	1,067	1.8	926	868	0.0
50-60	1,173	57.5	6,095	5,196	866	42.5	3,228	3,727	2,039	2.0	2,867	1,406	0.1
60-70	1,004	57.3	5,240	5,219	748	42.7	3,617	4,836	1,752	2.2	1,624	927	0.0
70-80	876	61.2	5,421	6,188	555	38.8	1,693	3,050	1,431	2.4	3,729	2,606	0.1
80-90	639	55.0	4,170	6,526	522	45.0	1,872	3,586	1,161	2.7	2,299	1,980	0.1
90-100	496	53.7	3,383	6,821	427	46.3	2,119	4,963	923	3.0	1,265	1,371	0.0
100-250	2,521	51.4	23,512	9,326	2,380	48.6	14,465	6,078	4,901	5.4	9,047	1,846	0.1
250-500	595	43.3	8,544	14,360	779	56.7	6,601	8,474	1,374	12.8	1,943	1,414	0.1
500 +	330	37.4	8,856	26,836	552	62.6	11,557	20,937	882	21.8	-2,702	-3,063	-0.1

Quintile Distribution

First 20%	1,791	48.1	15,089	8,425	1,936	51.9	36,949	19,085	3,727	1.3	-21,860	-5,865	-3.1
Second 20%	1,520	56.3	5,912	3,889	1,180	43.7	4,452	3,773	2,700	0.9	1,460	541	0.0
Middle 20%	1,993	57.1	9,340	4,686	1,500	42.9	6,114	4,076	3,493	1.2	3,226	924	0.0
Fourth 20%	3,018	57.1	15,123	5,011	2,272	42.9	8,857	3,898	5,290	1.8	6,266	1,184	0.0
Next 15%	3,357	57.0	22,182	6,608	2,531	43.0	10,796	4,266	5,888	2.7	11,386	1,934	0.1
Next 4%	1,838	50.0	17,999	9,793	1,838	50.0	11,797	6,418	3,676	6.4	6,202	1,687	0.1
Top 1%	905	41.0	17,008	18,793	1,304	59.0	17,971	13,781	2,209	15.4	-963	-436	0.0

Total	14,422	53.4	102,652	7,118	12,561	46.6	96,936	7,717	26,983	1.9	5,716	212	0.0
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
SCHEDULE E INCOME¹**

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Schedule E Income				Negative Schedule E Income				Net Schedule E Income				
	Number of Returns	Percent of Filers with Sch. E Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Sch. E Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,709	26.8	32,024	18,738	4,672	73.2	404,569	86,594	6,381	39.9	-372,545	-58,383	50.2
0-5	2,800	60.5	7,586	2,709	1,829	39.5	14,698	8,036	4,629	3.7	-7,112	-1,536	-2.1
5-10	4,849	66.4	18,612	3,838	2,449	33.6	19,063	7,784	7,298	5.5	-452	-62	0.0
10-15	5,915	67.3	28,835	4,875	2,869	32.7	19,166	6,680	8,784	6.8	9,669	1,101	0.6
15-20	5,999	65.5	36,405	6,069	3,156	34.5	21,480	6,806	9,155	7.4	14,925	1,630	0.7
20-25	5,512	63.7	38,342	6,956	3,144	36.3	23,381	7,437	8,656	7.9	14,962	1,729	0.6
25-30	5,165	61.4	40,144	7,772	3,244	38.6	23,778	7,330	8,409	8.8	16,365	1,946	0.6
30-35	5,304	61.2	43,189	8,143	3,357	38.8	21,506	6,406	8,661	10.2	21,683	2,504	0.8
35-40	5,156	59.8	47,373	9,188	3,463	40.2	23,498	6,785	8,619	11.6	23,875	2,770	0.9
40-45	5,105	59.7	48,867	9,572	3,440	40.3	23,843	6,931	8,545	12.9	25,024	2,928	0.9
45-50	5,025	60.7	51,961	10,340	3,248	39.3	22,309	6,869	8,273	14.1	29,652	3,584	1.1
50-60	9,805	62.0	112,946	11,519	6,018	38.0	42,255	7,021	15,823	15.9	70,691	4,468	1.3
60-70	9,067	62.9	120,891	13,333	5,359	37.1	39,253	7,325	14,426	18.3	81,638	5,659	1.6
70-80	7,680	63.2	116,807	15,209	4,472	36.8	34,312	7,673	12,152	20.4	82,495	6,789	1.9
80-90	6,321	64.1	114,714	18,148	3,546	35.9	25,431	7,172	9,867	22.8	89,283	9,049	2.4
90-100	5,043	63.9	105,255	20,872	2,844	36.1	25,227	8,870	7,887	25.8	80,028	10,147	2.8
100-250	23,936	72.4	1,060,324	44,298	9,106	27.6	113,374	12,450	33,042	36.2	946,950	28,659	7.5
250-500	5,272	83.7	646,717	122,670	1,029	16.3	40,282	39,147	6,301	58.5	606,435	96,244	16.9
500 +	2,435	82.3	1,255,543	515,623	525	17.7	137,361	261,640	2,960	73.1	1,118,182	377,764	22.6

Quintile Distribution

First 20%	9,867	51.7	60,651	6,147	9,231	48.3	440,222	47,690	19,098	6.7	-379,571	-19,875	-53.2
Second 20%	13,686	66.1	78,210	5,715	7,020	33.9	48,100	6,852	20,706	7.2	30,110	1,454	0.7
Middle 20%	16,611	61.5	132,311	7,965	10,398	38.5	72,629	6,985	27,009	9.4	59,682	2,210	0.7
Fourth 20%	25,647	61.2	277,421	10,817	16,262	38.8	112,859	6,940	41,909	14.6	164,563	3,927	1.2
Next 15%	31,385	63.9	592,873	18,890	17,710	36.1	141,688	8,000	49,095	22.8	451,185	9,190	2.5
Next 4%	17,410	75.5	902,280	51,825	5,637	24.5	82,980	14,721	23,047	40.2	819,300	35,549	9.0
Top 1%	7,492	83.2	1,882,789	251,307	1,512	16.8	176,309	116,606	9,004	62.8	1,706,480	189,525	20.3

Total	122,098	64.3	3,926,536	32,159	67,770	35.7	1,074,786	15,859	189,868	13.2	2,851,750	15,020	4.5
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¹Schedule E Income Includes: rental real estate, royalties, partnerships, S corporations and trusts.

TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
FARM INCOME

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Farm Income				Farm Loss				Net Farm Income				
	Number of Returns	Percent of Filers with Farm Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Farm Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	330	13.6	5,590	16,939	2,101	86.4	73,825	35,138	2,431	15.2	-68,235	-28,069	9.2
0-5	399	36.1	1,205	3,020	707	63.9	7,601	10,751	1,106	0.9	-6,395	-5,782	-1.9
5-10	481	32.1	1,987	4,131	1,018	67.9	9,061	8,901	1,499	1.1	-7,074	-4,719	-0.7
10-15	522	29.2	2,886	5,529	1,265	70.8	11,356	8,977	1,787	1.4	-8,470	-4,740	-0.5
15-20	545	28.3	4,318	7,923	1,383	71.7	13,308	9,623	1,928	1.5	-8,989	-4,662	-0.4
20-25	445	24.1	3,065	6,888	1,399	75.9	13,577	9,705	1,844	1.7	-10,513	-5,701	-0.4
25-30	442	24.5	3,414	7,724	1,364	75.5	12,707	9,316	1,806	1.9	-9,293	-5,146	-0.4
30-35	413	23.9	3,621	8,768	1,315	76.1	11,111	8,449	1,728	2.0	-7,490	-4,334	-0.3
35-40	351	21.1	3,220	9,174	1,310	78.9	11,021	8,413	1,661	2.2	-7,800	-4,696	-0.3
40-45	370	21.8	3,577	9,668	1,329	78.2	13,174	9,913	1,699	2.6	-9,598	-5,649	-0.3
45-50	334	19.9	3,347	10,021	1,347	80.1	11,711	8,694	1,681	2.9	-8,364	-4,976	-0.3
50-60	669	21.8	6,788	10,146	2,396	78.2	20,156	8,412	3,065	3.1	-13,367	-4,361	-0.2
60-70	543	20.5	6,145	11,317	2,110	79.5	18,081	8,569	2,653	3.4	-11,936	-4,499	-0.2
70-80	431	20.1	5,822	13,508	1,718	79.9	14,512	8,447	2,149	3.6	-8,690	-4,044	-0.2
80-90	317	19.9	3,920	12,366	1,273	80.1	10,670	8,382	1,590	3.7	-6,750	-4,245	-0.2
90-100	233	20.8	2,654	11,391	888	79.2	7,644	8,608	1,121	3.7	-4,990	-4,451	-0.2
100-250	852	21.6	23,919	28,074	3,089	78.4	43,900	14,212	3,941	4.3	-19,981	-5,070	-0.2
250-500	149	21.1	6,539	43,886	557	78.9	14,911	26,770	706	6.6	-8,372	-11,858	-0.2
500 +	60	19.6	7,732	128,867	246	80.4	12,410	50,447	306	7.6	-4,678	-15,288	-0.1

Quintile Distribution

First 20%	1,250	24.1	8,955	7,164	3,933	75.9	91,551	23,278	5,183	1.8	-82,596	-15,936	-11.6
Second 20%	1,225	28.1	8,335	6,804	3,135	71.9	29,022	9,257	4,360	1.5	-20,687	-4,745	-0.4
Middle 20%	1,291	23.5	10,297	7,976	4,194	76.5	37,612	8,968	5,485	1.9	-27,315	-4,980	-0.3
Fourth 20%	1,757	21.3	17,807	10,135	6,481	78.7	56,929	8,784	8,238	2.9	-39,122	-4,749	-0.3
Next 15%	1,589	20.3	21,609	13,599	6,249	79.7	55,283	8,847	7,838	3.6	-33,674	-4,296	-0.2
Next 4%	569	21.8	18,487	32,490	2,044	78.2	33,336	16,309	2,613	4.6	-14,849	-5,683	-0.2
Top 1%	205	20.8	14,262	69,571	779	79.2	27,005	34,666	984	6.9	-12,743	-12,950	-0.2
Total	7,886	22.7	99,751	12,649	26,815	77.3	330,737	12,334	34,701	2.4	-230,986	-6,656	-0.4

TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
OTHER INCOME

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Other Income				Negative Other Income				Net Other Income				
	Number of Returns	Percent of Filers with Other Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Other Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	656	9.8	3,549	5,410	6,034	90.2	514,019	85,187	6,690	41.9	-510,470	-76,303	68.8
0-5	2,369	61.6	3,337	1,409	1,474	38.4	13,835	9,386	3,843	3.1	-10,498	-2,732	3.1
5-10	3,441	75.0	6,858	1,993	1,150	25.0	7,769	6,756	4,591	3.5	-911	-198	0.1
10-15	4,105	82.0	8,904	2,169	900	18.0	6,129	6,810	5,005	3.9	2,776	555	0.2
15-20	4,257	84.7	9,656	2,268	769	15.3	6,973	9,068	5,026	4.0	2,683	534	0.1
20-25	4,373	87.6	9,373	2,143	620	12.4	4,760	7,677	4,993	4.5	4,613	924	0.2
25-30	4,288	89.5	9,723	2,267	505	10.5	3,034	6,008	4,793	5.0	6,688	1,395	0.3
30-35	4,280	90.6	9,832	2,297	444	9.4	4,095	9,223	4,724	5.6	5,737	1,214	0.2
35-40	4,326	91.5	9,924	2,294	403	8.5	3,228	8,010	4,729	6.4	6,696	1,416	0.2
40-45	4,491	93.5	10,103	2,250	314	6.5	2,271	7,232	4,805	7.3	7,832	1,630	0.3
45-50	4,204	93.3	9,554	2,273	302	6.7	2,335	7,732	4,506	7.7	7,219	1,602	0.3
50-60	8,003	93.5	19,558	2,444	556	6.5	4,522	8,133	8,559	8.6	15,036	1,757	0.3
60-70	7,375	94.5	20,508	2,781	427	5.5	3,872	9,068	7,802	9.9	16,636	2,132	0.3
70-80	6,226	94.8	19,430	3,121	339	5.2	2,498	7,369	6,565	11.0	16,932	2,579	0.4
80-90	4,793	94.5	15,143	3,159	278	5.5	2,654	9,547	5,071	11.7	12,489	2,463	0.3
90-100	3,567	94.3	13,639	3,824	215	5.7	2,570	11,953	3,782	12.4	11,069	2,927	0.4
100-250	13,228	92.7	97,360	7,360	1,034	7.3	11,031	10,668	14,262	15.6	86,330	6,053	0.7
250-500	2,257	90.0	38,367	16,999	252	10.0	4,409	17,496	2,509	23.3	33,958	13,534	0.9
500 +	1,160	89.6	68,156	58,755	134	10.4	8,919	66,560	1,294	31.9	59,237	45,778	1.2

Quintile Distribution

First 20%	6,823	43.8	14,500	2,125	8,741	56.2	536,320	61,357	15,564	5.4	-521,820	-33,527	73.2
Second 20%	9,840	84.2	21,531	2,188	1,849	15.8	14,763	7,984	11,689	4.1	6,768	579	0.1
Middle 20%	13,592	89.9	30,765	2,263	1,535	10.1	11,522	7,506	15,127	5.3	19,243	1,272	0.2
Fourth 20%	21,343	93.4	50,950	2,387	1,520	6.6	12,195	8,023	22,863	8.0	38,755	1,695	0.3
Next 15%	23,586	94.6	82,193	3,485	1,341	5.4	12,152	9,062	24,927	11.6	70,041	2,810	0.4
Next 4%	8,894	91.9	78,743	8,853	784	8.1	8,686	11,079	9,678	16.9	70,058	7,239	0.8
Top 1%	3,321	89.7	104,293	31,404	380	10.3	13,284	34,958	3,701	25.8	91,009	24,590	1.1
Total	87,399	84.4	382,974	4,382	16,150	15.6	608,921	37,704	103,549	7.2	-225,947	-2,182	0.4

TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
UNKNOWN INCOME

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Unknown Income				Negative Unknown Income				Net Unknown Income				
	Number of Returns	Percent of Filers with Unknown Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Filers with Unknown Income	Total (\$000)	Average (\$)	Number of Returns	Percent of All Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	0	0.0	0	0	249	100.0	6,124	24,594	249	1.6	-6,124	-24,594	0.8
0-5	3,566	100.0	9,533	2,673	0	0.0	0	0	3,566	2.8	9,533	2,673	2.8
5-10	4,199	100.0	31,339	7,463	0	0.0	0	0	4,199	3.2	31,339	7,463	3.2
10-15	4,110	100.0	51,009	12,411	0	0.0	0	0	4,110	3.2	51,009	12,411	3.2
15-20	3,836	100.0	66,653	17,376	0	0.0	0	0	3,836	3.1	66,653	17,376	3.1
20-25	3,634	100.0	81,138	22,327	0	0.0	0	0	3,634	3.3	81,138	22,327	3.3
25-30	3,563	100.0	96,898	27,196	0	0.0	0	0	3,563	3.7	96,898	27,196	3.7
30-35	3,330	100.0	106,924	32,109	0	0.0	0	0	3,330	3.9	106,924	32,109	3.9
35-40	2,738	100.0	101,256	36,982	0	0.0	0	0	2,738	3.7	101,256	36,982	3.6
40-45	2,330	100.0	97,645	41,908	0	0.0	0	0	2,330	3.5	97,645	41,908	3.5
45-50	2,138	100.0	100,174	46,854	0	0.0	0	0	2,138	3.6	100,174	46,854	3.6
50-60	3,788	100.0	205,235	54,180	0	0.0	0	0	3,788	3.8	205,235	54,180	3.8
60-70	2,703	100.0	172,115	63,676	0	0.0	0	0	2,703	3.4	172,115	63,676	3.4
70-80	1,746	100.0	128,610	73,660	0	0.0	0	0	1,746	2.9	128,610	73,660	2.9
80-90	1,039	100.0	86,092	82,860	0	0.0	0	0	1,039	2.4	86,092	82,860	2.3
90-100	680	100.0	63,307	93,099	0	0.0	0	0	680	2.2	63,307	93,099	2.2
100-250	1,282	100.0	164,868	128,602	0	0.0	0	0	1,282	1.4	164,868	128,602	1.3
250-500	55	100.0	16,406	298,291	0	0.0	0	0	55	0.5	16,406	298,291	0.5
500 +	20	100.0	40,631	2,031,550	0	0.0	0	0	20	0.5	40,631	2,031,550	0.8

Quintile Distribution

First 20%	8,173	97.0	45,023	5,509	249	3.0	6,124	24,594	8,422	2.9	38,899	4,619	5.5
Second 20%	9,002	100.0	144,063	16,003	0	0.0	0	0	9,002	3.1	144,063	16,003	3.1
Middle 20%	10,673	100.0	312,280	29,259	0	0.0	0	0	10,673	3.7	312,280	29,259	3.7
Fourth 20%	10,563	100.0	518,277	49,065	0	0.0	0	0	10,563	3.7	518,277	49,065	3.6
Next 15%	5,596	100.0	442,532	79,080	0	0.0	0	0	5,596	2.6	442,532	79,080	2.5
Next 4%	679	100.0	101,606	149,641	0	0.0	0	0	679	1.2	101,606	149,641	1.1
Top 1%	71	100.0	56,053	789,479	0	0.0	0	0	71	0.5	56,053	789,479	0.7
Total	44,757	99.4	1,619,834	36,192	249	0.6	6,124	24,594	45,006	3.1	1,613,711	35,855	2.5

TABLE E: FEDERAL ADJUSTMENTS TO INCOME (THOUSANDS OF DOLLARS)

2001 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	15,982	8,492	507	244	8	113	1,803	2,525	397	54	2,841
0-5	125,893	6,918	810	338	19	167	1,935	2,470	113	89	978
5-10	132,543	14,296	1,698	758	36	232	5,715	4,145	377	141	1,194
10-15	128,937	21,073	3,020	1,290	56	422	8,008	5,493	673	171	1,939
15-20	124,423	24,824	4,376	1,833	71	430	8,950	6,228	914	203	1,820
20-25	109,829	27,388	5,635	2,356	116	413	9,167	6,152	1,390	137	2,022
25-30	95,234	29,609	6,633	2,881	94	507	9,166	6,072	1,539	133	2,585
30-35	84,766	30,335	6,716	3,431	93	465	9,107	5,932	1,856	126	2,608
35-40	74,193	30,990	6,635	3,035	133	547	8,887	5,785	2,412	111	3,445
40-45	66,094	29,903	6,402	2,578	89	458	8,759	5,387	2,555	108	3,567
45-50	58,819	28,821	6,016	2,273	119	498	8,491	4,812	2,761	106	3,745
50-60	99,771	53,101	10,227	4,104	212	853	15,890	8,841	5,934	203	6,839
60-70	78,721	46,643	7,668	2,315	158	767	14,229	7,597	7,117	165	6,627
70-80	59,579	38,942	6,632	268	134	660	11,966	6,332	6,866	153	5,930
80-90	43,250	33,198	5,189	0	84	412	10,080	5,337	6,861	103	5,131
90-100	30,514	27,597	4,082	0	119	448	8,016	4,217	6,574	60	4,081
100-250	91,316	198,275	14,562	0	640	1,382	50,627	26,332	78,412	391	25,928
250-500	10,769	64,512	1,432	0	99	167	13,290	7,116	31,688	93	10,628
500 +	4,051	26,140	472	0	24	37	5,767	3,755	8,955	22	7,107

Quintile Distribution

First 20%	286,932	31,601	3,265	1,439	67	551	10,263	9,590	935	297	5,195
Second 20%	286,941	54,813	9,367	3,935	171	988	19,829	13,791	2,019	418	4,296
Middle 20%	286,936	94,149	20,518	9,579	323	1,537	28,674	18,938	5,666	409	8,506
Fourth 20%	286,941	143,269	28,645	11,248	553	2,280	42,589	24,480	15,038	513	17,922
Next 15%	215,200	169,594	25,493	1,505	591	2,440	50,734	26,560	36,320	526	25,424
Next 4%	57,388	159,510	9,579	0	480	979	39,262	20,546	68,133	293	20,238
Top 1%	14,346	88,123	1,843	0	120	203	18,501	10,623	39,284	113	17,436

Total	1,434,684	741,057	98,710	27,705	2,305	8,979	209,852	124,527	167,393	2,570	99,017
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TABLE E.1: FEDERAL ADJUSTMENTS TO INCOME (Detail)

2001 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	235	1.5	507	2,157	295	1.8	244	827	7	0.0	8	1,143
0-5	508	0.4	810	1,594	608	0.5	338	556	9	0.0	19	2,111
5-10	991	0.7	1,698	1,713	1,526	1.2	758	497	24	0.0	36	1,500
10-15	1,647	1.3	3,020	1,834	2,431	1.9	1,290	531	41	0.0	56	1,366
15-20	2,317	1.9	4,376	1,889	3,131	2.5	1,833	585	45	0.0	71	1,578
20-25	2,868	2.6	5,635	1,965	3,647	3.3	2,356	646	82	0.1	116	1,415
25-30	3,275	3.4	6,633	2,025	3,764	4.0	2,881	765	64	0.1	94	1,469
30-35	3,299	3.9	6,716	2,036	4,140	4.9	3,431	829	63	0.1	93	1,476
35-40	3,306	4.5	6,635	2,007	3,703	5.0	3,035	820	77	0.1	133	1,727
40-45	2,990	4.5	6,402	2,141	3,564	5.4	2,578	723	45	0.1	89	1,978
45-50	2,595	4.4	6,016	2,318	3,332	5.7	2,273	682	59	0.1	119	2,017
50-60	4,951	5.0	10,227	2,066	5,621	5.6	4,104	730	107	0.1	212	1,981
60-70	3,677	4.7	7,668	2,085	4,451	5.7	2,315	520	84	0.1	158	1,881
70-80	2,926	4.9	6,632	2,267	1,900	3.2	268	141	72	0.1	134	1,861
80-90	2,251	5.2	5,189	2,305	0	0.0	0	0	42	0.1	84	2,000
90-100	1,740	5.7	4,082	2,346	0	0.0	0	0	55	0.2	119	2,164
100-250	5,701	6.2	14,562	2,554	0	0.0	0	0	264	0.3	640	2,424
250-500	403	3.7	1,432	3,553	0	0.0	0	0	36	0.3	99	2,750
500 +	143	3.5	472	3,301	0	0.0	0	0	8	0.2	24	3,000

Quintile Distribution

First 20%	1,876	0.7	3,265	1,740	2,620	0.9	1,439	549	44	0.0	67	1,523
Second 20%	4,951	1.7	9,367	1,892	6,819	2.4	3,935	577	115	0.0	171	1,487
Middle 20%	10,199	3.6	20,518	2,012	12,282	4.3	9,579	780	214	0.1	323	1,509
Fourth 20%	13,569	4.7	28,645	2,111	15,639	5.5	11,248	719	290	0.1	553	1,907
Next 15%	11,089	5.2	25,493	2,299	4,753	2.2	1,505	317	286	0.1	591	2,066
Next 4%	3,611	6.3	9,579	2,653	0	0.0	0	0	192	0.3	480	2,500
Top 1%	528	3.7	1,843	3,491	0	0.0	0	0	43	0.3	120	2,791

Total	45,823	3.2	98,710	2,154	42,113	2.9	27,705	658	1,184	0.1	2,305	1,947
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TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail) 2001 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	54	0.3	113	2,093	2,176	13.6	1,803	829	1,251	7.8	2,525	2,018
0-5	78	0.1	167	2,141	8,313	6.6	1,935	233	1,867	1.5	2,470	1,323
5-10	179	0.1	232	1,296	12,586	9.5	5,715	454	3,051	2.3	4,145	1,359
10-15	312	0.2	422	1,353	12,057	9.4	8,008	664	3,665	2.8	5,493	1,499
15-20	378	0.3	430	1,138	10,676	8.6	8,950	838	3,828	3.1	6,228	1,627
20-25	366	0.3	413	1,128	9,665	8.8	9,167	948	3,704	3.4	6,152	1,661
25-30	389	0.4	507	1,303	8,991	9.4	9,166	1,019	3,492	3.7	6,072	1,739
30-35	389	0.5	465	1,195	8,412	9.9	9,107	1,083	3,224	3.8	5,932	1,840
35-40	389	0.5	547	1,406	8,086	10.9	8,887	1,099	3,111	4.2	5,785	1,860
40-45	349	0.5	458	1,312	7,612	11.5	8,759	1,151	2,678	4.1	5,387	2,012
45-50	330	0.6	498	1,509	7,058	12.0	8,491	1,203	2,400	4.1	4,812	2,005
50-60	551	0.6	853	1,548	12,406	12.4	15,890	1,281	4,361	4.4	8,841	2,027
60-70	425	0.5	767	1,805	10,090	12.8	14,229	1,410	3,510	4.5	7,597	2,164
70-80	336	0.6	660	1,964	7,577	12.7	11,966	1,579	2,850	4.8	6,332	2,222
80-90	232	0.5	412	1,776	5,823	13.5	10,080	1,731	2,247	5.2	5,337	2,375
90-100	212	0.7	448	2,113	4,175	13.7	8,016	1,920	1,737	5.7	4,217	2,428
100-250	491	0.5	1,382	2,815	17,932	19.6	50,627	2,823	9,434	10.3	26,332	2,791
250-500	43	0.4	167	3,884	3,188	29.6	13,290	4,169	2,124	19.7	7,116	3,350
500 +	8	0.2	37	4,625	1,321	32.6	5,767	4,366	1,058	26.1	3,755	3,549

Quintile Distribution

First 20%	339	0.1	551	1,625	24,460	8.5	10,263	420	6,484	2.3	9,590	1,479
Second 20%	813	0.3	988	1,215	25,364	8.8	19,829	782	8,681	3.0	13,791	1,589
Middle 20%	1,221	0.4	1,537	1,259	27,588	9.6	28,674	1,039	10,682	3.7	18,938	1,773
Fourth 20%	1,551	0.5	2,280	1,470	34,614	12.1	42,589	1,230	12,178	4.2	24,480	2,010
Next 15%	1,228	0.6	2,440	1,987	29,056	13.5	50,734	1,746	11,358	5.3	26,560	2,338
Next 4%	309	0.5	979	3,168	12,698	22.1	39,262	3,092	7,105	12.4	20,546	2,892
Top 1%	50	0.3	203	4,060	4,364	30.4	18,501	4,239	3,104	21.6	10,623	3,422

Total	5,511	0.4	8,979	1,629	158,144	11.0	209,852	1,327	59,592	4.2	124,527	2,090
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TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail) 2001 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	50	0.3	397	7,940	168	1.1	54	321	181	1.1	2,841	15,696
0-5	69	0.1	113	1,638	439	0.3	89	203	134	0.1	978	7,299
5-10	142	0.1	377	2,655	741	0.6	141	190	220	0.2	1,194	5,427
10-15	257	0.2	673	2,619	860	0.7	171	199	308	0.2	1,939	6,295
15-20	377	0.3	914	2,424	832	0.7	203	244	320	0.3	1,820	5,688
20-25	426	0.4	1,390	3,263	629	0.6	137	218	331	0.3	2,022	6,109
25-30	478	0.5	1,539	3,220	612	0.6	133	217	445	0.5	2,585	5,809
30-35	515	0.6	1,856	3,604	549	0.6	126	230	464	0.5	2,608	5,621
35-40	608	0.8	2,412	3,967	534	0.7	111	208	518	0.7	3,445	6,651
40-45	616	0.9	2,555	4,148	442	0.7	108	244	544	0.8	3,567	6,557
45-50	633	1.1	2,761	4,362	470	0.8	106	226	562	1.0	3,745	6,664
50-60	1,273	1.3	5,934	4,661	823	0.8	203	247	990	1.0	6,839	6,908
60-70	1,308	1.7	7,117	5,441	681	0.9	165	242	860	1.1	6,627	7,706
70-80	1,158	1.9	6,866	5,929	507	0.9	153	302	698	1.2	5,930	8,496
80-90	1,096	2.5	6,861	6,260	371	0.9	103	278	526	1.2	5,131	9,755
90-100	910	3.0	6,574	7,224	257	0.8	60	233	419	1.4	4,081	9,740
100-250	6,117	6.7	78,412	12,819	759	0.8	391	515	1,703	1.9	25,928	15,225
250-500	1,428	13.3	31,688	22,190	75	0.7	93	1,240	359	3.3	10,628	29,604
500 +	390	9.6	8,955	22,962	25	0.6	22	880	142	3.5	7,107	50,049

Quintile Distribution

First 20%	283	0.1	935	3,304	1,416	0.5	297	210	560	0.2	5,195	9,277
Second 20%	765	0.3	2,019	2,639	1,917	0.7	418	218	724	0.3	4,296	5,934
Middle 20%	1,602	0.6	5,666	3,537	1,809	0.6	409	226	1,410	0.5	8,506	6,033
Fourth 20%	3,306	1.2	15,038	4,549	2,232	0.8	513	230	2,640	0.9	17,922	6,789
Next 15%	5,337	2.5	36,320	6,805	1,825	0.8	526	288	2,704	1.3	25,424	9,402
Next 4%	4,810	8.4	68,133	14,165	482	0.8	293	608	1,200	2.1	20,238	16,865
Top 1%	1,748	12.2	39,284	22,474	93	0.6	113	1,215	486	3.4	17,436	35,877

Total	17,851	1.2	167,393	9,377	9,774	0.7	2,570	263	9,724	0.7	99,017	10,183
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TABLE F: OREGON ADDITIONS AND SUBTRACTIONS (THOUSANDS OF DOLLARS)

2001 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	15,982	-12,216	2,620	8,291	384	73	5,515	1,698	985	14,473
0-5	125,893	-6,058	1,232	1,551	1,419	496	1,571	2,846	692	1,816
5-10	132,543	-30,066	1,382	1,303	12,319	1,001	2,771	4,921	5,688	6,049
10-15	128,937	-96,950	1,556	1,644	47,592	1,693	4,650	7,616	23,923	14,675
15-20	124,423	-176,659	2,093	2,006	96,329	3,548	7,276	9,346	43,789	20,470
20-25	109,829	-237,344	1,962	1,886	141,153	13,191	9,978	8,854	51,902	16,114
25-30	95,234	-284,460	2,376	1,629	171,827	30,796	12,974	8,845	50,462	13,561
30-35	84,766	-311,048	2,437	1,565	181,621	46,568	16,499	9,339	49,415	11,609
35-40	74,193	-319,461	2,306	1,433	174,284	58,126	19,716	8,778	52,665	9,631
40-45	66,094	-322,059	2,506	1,303	165,907	67,920	21,966	9,122	51,973	8,979
45-50	58,819	-309,792	2,655	1,460	155,357	72,361	23,030	9,550	45,574	8,034
50-60	99,771	-600,177	5,508	2,498	277,953	157,305	48,514	18,620	91,939	13,854
60-70	78,721	-534,017	4,697	2,210	228,417	155,700	46,523	19,235	78,558	12,492
70-80	59,579	-418,640	4,364	1,422	175,765	123,867	41,536	15,339	59,304	8,614
80-90	43,250	-311,070	3,448	1,887	128,521	87,912	34,741	13,422	43,591	8,220
90-100	30,514	-223,340	3,273	1,132	90,862	62,260	27,870	11,093	29,155	6,506
100-250	91,316	-736,300	19,681	9,606	272,471	209,972	125,713	55,082	73,984	28,365
250-500	10,769	-119,927	9,165	5,034	31,984	30,272	37,023	20,647	4,135	10,065
500 +	4,051	-109,040	14,844	8,666	11,955	13,309	48,809	46,269	582	11,627

Quintile Distribution

First 20%	286,932	-54,300	5,359	11,219	16,830	1,670	10,213	10,167	8,743	23,254
Second 20%	286,941	-355,516	4,262	4,271	193,235	8,509	15,162	19,663	86,733	40,748
Middle 20%	286,936	-924,672	7,330	5,274	542,660	118,759	46,717	28,433	160,426	40,281
Fourth 20%	286,941	-1,578,890	13,497	6,664	763,444	383,132	119,975	48,484	244,219	39,797
Next 15%	215,200	-1,541,885	18,306	8,060	636,147	444,614	169,305	67,288	211,879	39,016
Next 4%	57,388	-479,293	15,715	7,569	171,269	137,345	90,627	40,522	41,823	20,991
Top 1%	14,346	-224,070	23,634	13,469	42,537	42,338	84,677	66,066	4,490	21,065

Total	1,434,684	-5,158,625	88,103	56,527	2,366,121	1,136,368	536,676	280,623	758,314	225,152
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TABLE F.1: OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2001 Full-year returns

INTEREST ON GOVERNMENT BONDS, AND OTHER ADDITIONS

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	384	2.4	2,620	6,823	532	3.3	8,291	15,585
0-5	717	0.6	1,232	1,718	696	0.6	1,551	2,228
5-10	776	0.6	1,382	1,781	847	0.6	1,303	1,538
10-15	975	0.8	1,556	1,596	1,198	0.9	1,644	1,372
15-20	1,032	0.8	2,093	2,028	1,376	1.1	2,006	1,458
20-25	1,020	0.9	1,962	1,924	1,176	1.1	1,886	1,604
25-30	994	1.0	2,376	2,390	1,105	1.2	1,629	1,474
30-35	1,033	1.2	2,437	2,359	1,056	1.2	1,565	1,482
35-40	1,047	1.4	2,306	2,202	1,060	1.4	1,433	1,352
40-45	1,085	1.6	2,506	2,310	917	1.4	1,303	1,421
45-50	1,084	1.8	2,655	2,449	975	1.7	1,460	1,497
50-60	2,192	2.2	5,508	2,513	1,677	1.7	2,498	1,490
60-70	1,875	2.4	4,697	2,505	1,594	2.0	2,210	1,386
70-80	1,695	2.8	4,364	2,575	1,221	2.0	1,422	1,165
80-90	1,404	3.2	3,448	2,456	995	2.3	1,887	1,896
90-100	1,133	3.7	3,273	2,889	719	2.4	1,132	1,574
100-250	6,158	6.7	19,681	3,196	3,081	3.4	9,606	3,118
250-500	1,684	15.6	9,165	5,442	875	8.1	5,034	5,753
500 +	1,061	26.2	14,844	13,991	586	14.5	8,666	14,788

Quintile Distribution

First 20%	1,952	0.7	5,359	2,745	2,148	0.7	11,219	5,223
Second 20%	2,338	0.8	4,262	1,823	2,971	1.0	4,271	1,438
Middle 20%	3,228	1.1	7,330	2,271	3,486	1.2	5,274	1,513
Fourth 20%	5,536	1.9	13,497	2,438	4,643	1.6	6,664	1,435
Next 15%	7,027	3.3	18,306	2,605	4,776	2.2	8,060	1,688
Next 4%	4,575	8.0	15,715	3,435	2,228	3.9	7,569	3,397
Top 1%	2,693	18.8	23,634	8,776	1,434	10.0	13,469	9,393

Total	27,349	1.9	88,103	3,221	21,686	1.5	56,527	2,607
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TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2001 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	405	2.5	384	948	14	0.1	73	5,214	2,320	14.5	5,515	2,377
0-5	14,969	11.9	1,419	95	139	0.1	496	3,568	2,745	2.2	1,571	572
5-10	52,684	39.7	12,319	234	258	0.2	1,001	3,880	5,409	4.1	2,771	512
10-15	73,753	57.2	47,592	645	465	0.4	1,693	3,641	9,516	7.4	4,650	489
15-20	92,944	74.7	96,329	1,036	2,476	2.0	3,548	1,433	13,492	10.8	7,276	539
20-25	92,711	84.4	141,153	1,523	10,039	9.1	13,191	1,314	16,646	15.2	9,978	599
25-30	85,151	89.4	171,827	2,018	13,487	14.2	30,796	2,283	20,269	21.3	12,974	640
30-35	78,685	92.8	181,621	2,308	12,963	15.3	46,568	3,592	24,313	28.7	16,499	679
35-40	70,405	94.9	174,284	2,475	11,243	15.2	58,126	5,170	26,981	36.4	19,716	731
40-45	63,811	96.5	165,907	2,600	10,115	15.3	67,920	6,715	29,112	44.0	21,966	755
45-50	57,443	97.7	155,357	2,705	8,491	14.4	72,361	8,522	29,648	50.4	23,030	777
50-60	98,394	98.6	277,953	2,825	15,522	15.6	157,305	10,134	58,950	59.1	48,514	823
60-70	78,121	99.2	228,417	2,924	12,837	16.3	155,700	12,129	53,014	67.3	46,523	878
70-80	59,322	99.6	175,765	2,963	9,349	15.7	123,867	13,249	44,075	74.0	41,536	942
80-90	43,130	99.7	128,521	2,980	6,383	14.8	87,912	13,773	33,918	78.4	34,741	1,024
90-100	30,446	99.8	90,862	2,984	4,373	14.3	62,260	14,237	24,754	81.1	27,870	1,126
100-250	91,163	99.8	272,471	2,989	13,883	15.2	209,972	15,124	77,245	84.6	125,713	1,627
250-500	10,733	99.7	31,984	2,980	1,795	16.7	30,272	16,865	9,241	85.8	37,023	4,006
500 +	4,034	99.6	11,955	2,964	733	18.1	13,309	18,157	3,464	85.5	48,809	14,090

Quintile Distribution

First 20%	74,802	26.1	16,830	225	437	0.2	1,670	3,822	11,199	3.9	10,213	912
Second 20%	197,992	69.0	193,235	976	6,084	2.1	8,509	1,399	28,542	9.9	15,162	531
Middle 20%	259,322	90.4	542,660	2,093	39,821	13.9	118,759	2,982	69,899	24.4	46,717	668
Fourth 20%	280,213	97.7	763,444	2,725	43,956	15.3	383,132	8,716	150,094	52.3	119,975	799
Next 15%	214,378	99.6	636,147	2,967	32,947	15.3	444,614	13,495	164,111	76.3	169,305	1,032
Next 4%	57,302	99.9	171,269	2,989	8,864	15.4	137,345	15,495	48,968	85.3	90,627	1,851
Top 1%	14,295	99.6	42,537	2,976	2,456	17.1	42,338	17,239	12,299	85.7	84,677	6,885

Total	1,098,304	76.6	2,366,121	2,154	134,565	9.4	1,136,368	8,445	485,112	33.8	536,676	1,106
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TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2001 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	1,240	7.8	1,698	1,369	74	0.5	985	13,311	804	5.0	14,473	18,001
0-5	5,167	4.1	2,846	551	124	0.1	692	5,581	2,276	1.8	1,816	798
5-10	5,439	4.1	4,921	905	881	0.7	5,688	6,456	2,951	2.2	6,049	2,050
10-15	6,262	4.9	7,616	1,216	2,488	1.9	23,923	9,615	3,761	2.9	14,675	3,902
15-20	6,252	5.0	9,346	1,495	3,487	2.8	43,789	12,558	3,996	3.2	20,470	5,123
20-25	5,217	4.8	8,854	1,697	3,407	3.1	51,902	15,234	3,376	3.1	16,114	4,773
25-30	4,668	4.9	8,845	1,895	2,951	3.1	50,462	17,100	3,010	3.2	13,561	4,505
30-35	4,675	5.5	9,339	1,998	2,687	3.2	49,415	18,390	2,653	3.1	11,609	4,376
35-40	4,364	5.9	8,778	2,011	2,629	3.5	52,665	20,032	2,345	3.2	9,631	4,107
40-45	4,306	6.5	9,122	2,118	2,506	3.8	51,973	20,739	2,142	3.2	8,979	4,192
45-50	4,231	7.2	9,550	2,257	2,081	3.5	45,574	21,900	1,927	3.3	8,034	4,169
50-60	7,828	7.8	18,620	2,379	3,956	4.0	91,939	23,240	3,435	3.4	13,854	4,033
60-70	6,969	8.9	19,235	2,760	3,226	4.1	78,558	24,352	3,061	3.9	12,492	4,081
70-80	5,805	9.7	15,339	2,642	2,363	4.0	59,304	25,097	2,418	4.1	8,614	3,562
80-90	4,522	10.5	13,422	2,968	1,679	3.9	43,591	25,962	2,018	4.7	8,220	4,073
90-100	3,503	11.5	11,093	3,167	1,089	3.6	29,155	26,772	1,555	5.1	6,506	4,184
100-250	14,915	16.3	55,082	3,693	2,618	2.9	73,984	28,260	7,044	7.7	28,365	4,027
250-500	2,986	27.7	20,647	6,915	149	1.4	4,135	27,752	1,492	13.9	10,065	6,746
500 +	1,589	39.2	46,269	29,118	33	0.8	582	17,636	829	20.5	11,627	14,025

Quintile Distribution

First 20%	12,426	4.3	10,167	818	1,255	0.4	8,743	6,967	6,359	2.2	23,254	3,657
Second 20%	14,045	4.9	19,663	1,400	7,200	2.5	86,733	12,046	8,829	3.1	40,748	4,615
Middle 20%	14,905	5.2	28,433	1,908	9,129	3.2	160,426	17,573	9,018	3.1	40,281	4,467
Fourth 20%	20,934	7.3	48,484	2,316	10,985	3.8	244,219	22,232	9,652	3.4	39,797	4,123
Next 15%	22,808	10.6	67,288	2,950	8,242	3.8	211,879	25,707	9,929	4.6	39,016	3,929
Next 4%	10,345	18.0	40,522	3,917	1,442	2.5	41,823	29,003	5,035	8.8	20,991	4,169
Top 1%	4,475	31.2	66,066	14,763	175	1.2	4,490	25,657	2,271	15.8	21,065	9,276

Total	99,938	7.0	280,623	2,808	38,428	2.7	758,314	19,733	51,093	3.6	225,152	4,407
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**TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)**

2001 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	15,982	8,293	51.9	1,584	19.1	35	0.4	1,900	728	208	520	10,193	2,104	36
0-5	125,893	118,239	93.9	6,396	5.4	204	0.2	4,827	1,847	512	1,335	123,066	7,731	206
5-10	132,543	113,720	85.8	12,933	11.4	327	0.3	9,537	3,385	888	2,497	123,257	15,430	331
10-15	128,937	99,762	77.4	12,928	13.0	421	0.4	14,572	5,142	1,119	4,023	114,334	16,951	426
15-20	124,423	91,016	73.2	9,486	10.4	295	0.3	16,599	4,674	1,157	3,517	107,615	13,003	298
20-25	109,829	75,718	68.9	6,010	7.9	198	0.3	16,317	3,382	954	2,428	92,035	8,438	200
25-30	95,234	58,986	61.9	4,019	6.8	146	0.2	14,971	2,229	683	1,546	73,957	5,565	148
30-35	84,766	45,293	53.4	2,901	6.4	95	0.2	14,156	1,689	535	1,154	59,449	4,055	95
35-40	74,193	33,436	45.1	2,227	6.7	87	0.3	13,244	1,368	416	952	46,680	3,179	88
40-45	66,094	24,630	37.3	1,859	7.5	69	0.3	11,791	1,084	357	727	36,421	2,586	70
45-50	58,819	18,086	30.7	1,377	7.6	46	0.3	9,919	795	201	594	28,005	1,971	47
50-60	99,771	23,156	23.2	2,103	9.1	70	0.3	14,798	1,363	431	932	37,954	3,035	71
60-70	78,721	12,672	16.1	1,377	10.9	30	0.2	8,911	1,028	275	753	21,583	2,130	32
70-80	59,579	6,694	11.2	813	12.1	24	0.4	4,830	615	169	446	11,524	1,259	24
80-90	43,250	3,587	8.3	472	13.2	15	0.4	2,576	376	100	276	6,163	748	15
90-100	30,514	1,916	6.3	268	14.0	6	0.3	1,380	188	38	150	3,296	418	6
100-250	91,316	3,880	4.2	634	16.3	21	0.5	2,767	442	107	335	6,647	969	21
250-500	10,769	321	3.0	77	24.0	2	0.6	225	52	12	40	546	117	2
500 +	4,051	127	3.1	20	15.7	1	0.8	92	15	7	8	219	28	1

Quintile Distribution

First 20%	286,932	250,326	87.2	22,212	8.9	601	0.2	17,540	6,384	1,709	4,675	267,866	26,887	608
Second 20%	286,941	213,205	74.3	23,873	11.2	766	0.4	36,611	10,981	2,584	8,397	249,816	32,270	774
Middle 20%	286,936	167,859	58.5	11,481	6.8	405	0.2	46,441	6,520	1,997	4,523	214,300	16,004	410
Fourth 20%	286,941	84,556	29.5	6,848	8.1	237	0.3	45,953	4,237	1,296	2,941	130,509	9,789	241
Next 15%	215,200	20,964	9.7	2,589	12.3	68	0.3	15,019	1,952	503	1,449	35,983	4,038	69
Next 4%	57,388	2,181	3.8	386	17.7	12	0.6	1,535	261	61	200	3,716	586	12
Top 1%	14,346	441	3.1	95	21.5	3	0.7	313	67	19	48	754	143	3

Total	1,434,684	739,532	51.5	67,484	9.1	2,092	0.3	163,412	30,402	8,169	22,233	902,944	89,717	2,117
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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

2001 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	15,982	5,978	37.4	146,142	24,447	3,680	17,548	4,768	26	51	1,962	7,689	48.1	137,369	17,866
0-5	125,893	5,037	4.0	65,683	13,040	3,512	4,215	1,200	3,486	825	237	7,654	6.1	74,683	9,757
5-10	132,543	11,072	8.4	133,111	12,022	10,705	7,954	743	11,023	6,598	599	18,823	14.2	168,079	8,929
10-15	128,937	17,710	13.7	213,172	12,037	20,234	15,250	754	17,464	16,400	939	29,175	22.6	274,602	9,412
15-20	124,423	22,118	17.8	272,488	12,320	26,914	26,404	981	17,617	22,556	1,280	33,407	26.8	330,153	9,883
20-25	109,829	24,753	22.5	302,164	12,207	30,138	38,052	1,263	13,256	21,374	1,612	34,111	31.1	337,376	9,891
25-30	95,234	28,499	29.9	348,486	12,228	33,607	53,153	1,582	10,595	20,374	1,923	36,248	38.1	359,599	9,921
30-35	84,766	32,869	38.8	411,036	12,505	37,461	72,534	1,936	9,370	20,873	2,228	39,473	46.6	397,896	10,080
35-40	74,193	35,452	47.8	462,565	13,048	39,128	88,567	2,264	8,219	20,718	2,521	40,757	54.9	426,758	10,471
40-45	66,094	36,856	55.8	501,436	13,605	40,267	104,178	2,587	7,588	20,820	2,744	41,464	62.7	446,358	10,765
45-50	58,819	37,311	63.4	530,821	14,227	39,752	117,067	2,945	6,602	19,773	2,995	40,733	69.3	455,060	11,172
50-60	99,771	72,054	72.2	1,107,204	15,366	75,112	264,384	3,520	12,073	40,250	3,334	76,615	76.8	913,076	11,918
60-70	78,721	63,629	80.8	1,068,400	16,791	65,097	272,519	4,186	10,337	39,220	3,794	66,049	83.9	852,823	12,912
70-80	59,579	51,651	86.7	954,100	18,472	52,306	260,843	4,987	7,853	32,717	4,166	52,885	88.8	736,101	13,919
80-90	43,250	39,141	90.5	791,400	20,219	39,281	228,026	5,805	5,508	24,831	4,508	39,663	91.7	593,251	14,957
90-100	30,514	28,371	93.0	628,744	22,162	28,386	191,657	6,752	3,869	18,578	4,802	28,598	93.7	458,449	16,031
100-250	91,316	87,108	95.4	2,635,574	30,256	86,823	916,022	10,550	12,827	71,956	5,610	87,436	95.8	1,796,088	20,542
250-500	10,769	10,393	96.5	631,666	60,778	10,381	273,689	26,364	1,743	11,747	6,740	10,448	97.0	370,034	35,417
500 +	4,051	3,891	96.1	769,443	197,749	3,900	353,739	90,702	719	5,584	7,766	3,924	96.9	421,471	107,409

Quintile Distribution

First 20%	286,932	23,566	8.2	362,334	15,375	19,434	30,724	1,581	15,995	8,607	538	36,606	12.8	402,399	10,993
Second 20%	286,941	47,906	16.7	584,460	12,200	57,385	54,371	947	39,399	46,609	1,183	73,736	25.7	716,172	9,713
Middle 20%	286,936	96,343	33.6	1,200,909	12,465	111,329	197,571	1,775	32,185	65,540	2,036	119,077	41.5	1,199,204	10,071
Fourth 20%	286,941	186,459	65.0	2,746,662	14,731	197,622	627,164	3,174	33,774	104,630	3,098	202,385	70.5	2,325,425	11,490
Next 15%	215,200	190,755	88.6	3,847,137	20,168	192,283	1,108,344	5,764	28,157	124,401	4,418	194,236	90.3	2,893,343	14,896
Next 4%	57,388	55,043	95.9	1,854,416	33,690	54,810	669,307	12,211	8,273	48,569	5,871	55,207	96.2	1,235,928	22,387
Top 1%	14,346	13,821	96.3	1,377,716	99,683	13,821	618,321	44,738	2,392	16,889	7,061	13,905	96.9	776,758	55,862

Total	1,434,684	613,893	42.8	11,973,634	19,504	646,684	3,305,801	5,112	160,175	415,245	2,592	695,152	48.5	9,549,227	13,737
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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.

TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family Child Care	Retirement Income	Child and Dependent Care	Elderly or Disabled	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	15,982	11	10	0	0	0	0	0	0	0	0
0-5	125,893	2,945	2,788	127	0	6	2	0	6	4	10
5-10	132,543	16,593	14,816	1,363	109	113	37	11	33	30	81
10-15	128,937	28,713	23,924	3,126	735	299	269	25	66	57	213
15-20	124,423	34,804	28,151	2,999	1,957	353	822	10	93	71	347
20-25	109,829	34,304	27,344	1,780	3,213	368	986	2	110	105	395
25-30	95,234	30,098	25,153	601	2,606	358	728	0	131	118	403
30-35	84,766	26,945	23,552	42	1,778	269	566	0	155	138	445
35-40	74,193	24,866	22,148	0	1,297	157	493	0	164	138	471
40-45	66,094	23,120	20,989	0	840	45	417	0	180	177	472
45-50	58,819	21,383	19,694	0	379	0	377	0	200	192	541
50-60	99,771	38,327	35,479	0	250	0	692	0	434	391	1,081
60-70	78,721	31,896	29,426	0	28	0	469	0	438	390	1,144
70-80	59,579	25,163	23,073	0	3	0	185	0	407	392	1,103
80-90	43,250	18,736	17,058	0	0	0	32	0	352	348	947
90-100	30,514	13,638	12,215	0	0	0	8	0	282	288	845
100-250	91,316	47,232	37,032	0	0	0	5	0	1,099	2,889	6,206
250-500	10,769	8,658	4,481	0	0	0	0	0	191	2,196	1,790
500 +	4,051	13,337	1,620	0	0	0	1	0	89	9,451	2,177

Quintile Distribution

First 20%	286,932	21,898	19,620	1,745	143	142	48	14	43	38	106
Second 20%	286,941	75,287	61,341	6,745	3,834	778	1,497	34	199	165	694
Middle 20%	286,936	91,540	77,459	1,548	7,211	951	2,165	1	447	393	1,366
Fourth 20%	286,941	105,901	97,201	0	1,989	98	1,888	0	1,042	968	2,715
Next 15%	215,200	92,926	84,030	0	17	0	489	0	1,698	1,683	5,008
Next 4%	57,388	31,574	23,401	0	0	0	1	0	729	2,535	4,907
Top 1%	14,346	21,643	5,899	0	0	0	1	0	272	11,595	3,876

Total	1,434,684	440,769	368,952	10,038	13,195	1,969	6,089	48	4,431	17,377	18,671
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TABLE I.1: OREGON CREDITS (Detail)

2001 Full-year returns

PERSONAL EXEMPTION, EARNED INCOME, AND WORKING FAMILY CHILD CARE CREDITS

AGI Category Distribution

AGI Level (\$000)	Personal Exemption Credit				Oregon Earned Income Credit				Working Family Child 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	43	0.3	10	233	4	0.0	0	0	0	0.0	0	0
0-5	38,340	30.5	2,788	73	12,602	10.0	127	10	7	0.0	0	0
5-10	95,332	71.9	14,816	155	35,120	26.5	1,363	39	869	0.7	109	125
10-15	112,864	87.5	23,924	212	27,398	21.2	3,126	114	2,922	2.3	735	252
15-20	115,590	92.9	28,151	244	27,951	22.5	2,999	107	4,760	3.8	1,957	411
20-25	104,612	95.2	27,344	261	26,116	23.8	1,780	68	5,267	4.8	3,213	610
25-30	91,886	96.5	25,153	274	17,380	18.2	601	35	4,212	4.4	2,606	619
30-35	82,363	97.2	23,552	286	3,619	4.3	42	12	2,730	3.2	1,778	651
35-40	72,302	97.5	22,148	306	0	0.0	0	0	2,131	2.9	1,297	609
40-45	64,658	97.8	20,989	325	0	0.0	0	0	1,657	2.5	840	507
45-50	57,755	98.2	19,694	341	0	0.0	0	0	646	1.1	379	587
50-60	98,173	98.4	35,479	361	0	0.0	0	0	505	0.5	250	495
60-70	77,741	98.8	29,426	379	0	0.0	0	0	46	0.1	28	609
70-80	59,037	99.1	23,073	391	0	0.0	0	0	6	0.0	3	500
80-90	42,957	99.3	17,058	397	0	0.0	0	0	0	0.0	0	0
90-100	30,338	99.4	12,215	403	0	0.0	0	0	0	0.0	0	0
100-250	91,003	99.7	37,032	407	0	0.0	0	0	0	0.0	0	0
250-500	10,730	99.6	4,481	418	0	0.0	0	0	0	0.0	0	0
500 +	4,032	99.5	1,620	402	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	144,103	50.2	19,620	136	51,603	18.0	1,745	34	1,075	0.4	143	133
Second 20%	261,806	91.2	61,341	234	62,433	21.8	6,745	108	9,575	3.3	3,834	400
Middle 20%	277,223	96.6	77,459	279	36,154	12.6	1,548	43	11,472	4.0	7,211	629
Fourth 20%	281,635	98.2	97,201	345	0	0.0	0	0	3,611	1.3	1,989	551
Next 15%	213,490	99.2	84,030	394	0	0.0	0	0	25	0.0	17	680
Next 4%	57,209	99.7	23,401	409	0	0.0	0	0	0	0.0	0	0
Top 1%	14,290	99.6	5,899	413	0	0.0	0	0	0	0.0	0	0

Total	1,249,756	87.1	368,952	295	150,190	10.5	10,038	67	25,758	1.8	13,195	512
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TABLE I.1 (cont.): OREGON CREDITS (Detail) 2001 Full-year returns
RETIREMENT INCOME, CHILD AND DEPENDENT CARE, AND ELDERLY OR DISABLED CREDITS

AGI Category Distribution

AGI Level (\$000)	Retirement Income Credit				Child and Dependent Care Credit				Elderly or Disabled 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	1	0.0	0	0
0-5	224	0.2	6	27	99	0.1	2	20	10	0.0	0	0
5-10	1,307	1.0	113	86	437	0.3	37	85	131	0.1	11	84
10-15	2,120	1.6	299	141	1,677	1.3	269	160	212	0.2	25	118
15-20	1,953	1.6	353	181	3,899	3.1	822	211	151	0.1	10	66
20-25	1,687	1.5	368	218	4,873	4.4	986	202	30	0.0	2	67
25-30	1,239	1.3	358	289	4,391	4.6	728	166	0	0.0	0	0
30-35	1,010	1.2	269	266	3,976	4.7	566	142	0	0.0	0	0
35-40	652	0.9	157	241	3,869	5.2	493	127	0	0.0	0	0
40-45	301	0.5	45	150	3,727	5.6	417	112	0	0.0	0	0
45-50	0	0.0	0	0	3,623	6.2	377	104	0	0.0	0	0
50-60	0	0.0	0	0	7,134	7.2	692	97	0	0.0	0	0
60-70	0	0.0	0	0	5,235	6.7	469	90	0	0.0	0	0
70-80	0	0.0	0	0	2,016	3.4	185	92	0	0.0	0	0
80-90	0	0.0	0	0	357	0.8	32	90	0	0.0	0	0
90-100	0	0.0	0	0	68	0.2	8	118	0	0.0	0	0
100-250	0	0.0	0	0	46	0.1	5	109	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	1	0.0	1	1,000	0	0.0	0	0

Quintile Distribution

First 20%	1,709	0.6	142	83	607	0.2	48	79	160	0.1	14	88
Second 20%	4,606	1.6	778	169	7,415	2.6	1,497	202	360	0.1	34	94
Middle 20%	3,633	1.3	951	262	13,580	4.7	2,165	159	15	0.0	1	67
Fourth 20%	545	0.2	98	180	18,392	6.4	1,888	103	0	0.0	0	0
Next 15%	0	0.0	0	0	5,421	2.5	489	90	0	0.0	0	0
Next 4%	0	0.0	0	0	12	0.0	1	83	0	0.0	0	0
Top 1%	0	0.0	0	0	1	0.0	1	1,000	0	0.0	0	0

Total	10,493	0.7	1,969	188	45,428	3.2	6,089	134	535	0.0	48	90
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TABLE I.1 (cont.): OREGON CREDITS (Detail) 2001 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	0	0.0	0	0	0	0.0	0	0	1	0.0	0	0
0-5	222	0.2	6	27	190	0.2	4	21	308	0.2	10	32
5-10	903	0.7	33	37	464	0.4	30	65	1,025	0.8	81	79
10-15	1,558	1.2	66	42	505	0.4	57	113	1,572	1.2	213	135
15-20	1,880	1.5	93	49	480	0.4	71	148	1,967	1.6	347	176
20-25	2,029	1.8	110	54	475	0.4	105	221	1,982	1.8	395	199
25-30	2,349	2.5	131	56	462	0.5	118	255	1,926	2.0	403	209
30-35	2,680	3.2	155	58	451	0.5	138	306	1,978	2.3	445	225
35-40	2,781	3.7	164	59	397	0.5	138	348	2,025	2.7	471	233
40-45	3,000	4.5	180	60	445	0.7	177	398	1,960	3.0	472	241
45-50	3,301	5.6	200	61	413	0.7	192	465	1,944	3.3	541	278
50-60	6,831	6.8	434	64	817	0.8	391	479	3,829	3.8	1,081	282
60-70	6,328	8.0	438	69	698	0.9	390	559	3,582	4.6	1,144	319
70-80	5,742	9.6	407	71	589	1.0	392	666	3,041	5.1	1,103	363
80-90	4,847	11.2	352	73	474	1.1	348	734	2,445	5.7	947	387
90-100	3,852	12.6	282	73	426	1.4	288	676	1,900	6.2	845	445
100-250	13,977	15.3	1,099	79	2,022	2.2	2,889	1,429	7,118	7.8	6,206	872
250-500	2,208	20.5	191	87	619	5.7	2,196	3,548	1,078	10.0	1,790	1,660
500 +	1,012	25.0	89	88	543	13.4	9,451	17,405	514	12.7	2,177	4,235

Quintile Distribution

First 20%	1,235	0.4	43	35	697	0.2	38	55	1,449	0.5	106	73
Second 20%	4,120	1.4	199	48	1,149	0.4	165	144	4,206	1.5	694	165
Middle 20%	7,874	2.7	447	57	1,406	0.5	393	280	6,273	2.2	1,366	218
Fourth 20%	16,641	5.8	1,042	63	2,126	0.7	968	455	9,966	3.5	2,715	272
Next 15%	23,426	10.9	1,698	72	2,413	1.1	1,683	697	12,004	5.6	5,008	417
Next 4%	9,084	15.8	729	80	1,539	2.7	2,535	1,647	4,745	8.3	4,907	1,034
Top 1%	3,120	21.7	272	87	1,140	7.9	11,595	10,171	1,552	10.8	3,876	2,497

Total	65,500	4.6	4,431	68	10,470	0.7	17,377	1,660	40,195	2.8	18,671	465
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**TABLE J: OREGON TOTAL EXEMPTIONS
TOTAL, PERSONAL, SEVERELY DISABLED, AND DISABLED CHILD EXEMPTIONS**

2001 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Severely 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	15,982	24,964	24,685	219	10	239	34	3	0	0	0	0	0	40
0-5	125,893	91,791	90,418	1,087	31	1,149	186	16	2	0	0	0	0	224
5-10	132,543	161,975	159,530	1,872	66	2,004	351	37	4	1	0	0	0	441
10-15	128,937	209,361	206,437	2,209	69	2,347	499	34	2	1	0	0	0	577
15-20	124,423	224,135	221,107	2,078	91	2,260	635	53	9	0	0	0	0	768
20-25	109,829	208,759	206,127	1,705	65	1,835	643	60	6	4	0	0	0	797
25-30	95,234	186,784	184,561	1,295	45	1,385	637	73	10	5	1	5	838	
30-35	84,766	172,250	170,247	1,090	40	1,170	635	87	8	0	0	0	833	
35-40	74,193	160,942	159,199	987	35	1,057	556	54	4	1	1	6	686	
40-45	66,094	151,333	149,732	831	33	897	551	65	6	0	1	5	704	
45-50	58,819	141,157	139,760	710	18	746	520	51	5	2	1	6	651	
50-60	99,771	253,654	251,132	1,277	40	1,357	922	89	15	5	0	0	1,165	
60-70	78,721	209,757	207,801	961	39	1,039	770	61	7	1	0	0	917	
70-80	59,579	163,816	162,420	653	26	705	566	45	10	0	1	5	691	
80-90	43,250	120,880	119,937	431	17	465	399	36	1	1	0	0	478	
90-100	30,514	86,433	85,823	275	10	295	273	16	1	0	1	7	315	
100-250	91,316	261,513	259,975	707	35	777	651	49	4	0	0	0	761	
250-500	10,769	31,635	31,492	57	3	63	67	5	1	0	0	0	80	
500 +	4,051	11,430	11,382	19	0	19	18	4	1	0	0	0	29	

Quintile Distribution

First 20%	286,932	297,914	293,545	3,381	113	3,607	616	60	6	2	0	0	762
Second 20%	286,941	501,067	494,283	4,790	187	5,164	1,356	107	14	2	0	0	1,620
Middle 20%	286,936	573,319	566,566	3,955	141	4,237	1,959	226	22	7	2	11	2,516
Fourth 20%	286,941	697,385	690,299	3,619	124	3,867	2,567	255	33	8	2	11	3,219
Next 15%	215,200	596,047	591,349	2,215	83	2,381	1,941	154	16	2	2	12	2,317
Next 4%	57,388	165,188	164,259	430	22	474	392	27	3	0	0	0	455
Top 1%	14,346	41,649	41,464	73	3	79	82	9	2	0	0	0	106

Total	1,434,684	2,872,569	2,841,765	18,463	673	19,809	8,913	838	96	21	6	34	10,995
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TABLE J.1: OREGON PERSONAL EXEMPTIONS

2001 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	15,982	24,685	2,879	6,009	4,806	953	759	375	140	40	17	2	2	20	
0-5	125,893	90,418	60,417	49,304	10,588	3,416	1,470	490	136	51	9	7	5	52	
5-10	132,543	159,530	27,831	70,914	20,516	8,125	3,424	1,174	373	125	38	12	11	118	
10-15	128,937	206,437	7,762	70,550	30,051	11,552	5,742	2,135	760	249	84	26	26	277	
15-20	124,423	221,107	2,483	65,191	32,973	12,224	6,937	2,976	1,084	360	141	36	18	194	
20-25	109,829	206,127	1,037	55,329	30,031	11,089	7,218	3,236	1,219	425	143	63	39	417	
25-30	95,234	184,561	491	47,380	25,436	9,667	7,078	3,236	1,249	442	152	56	47	508	
30-35	84,766	170,247	301	39,800	23,795	8,653	7,047	3,322	1,210	407	146	49	36	382	
35-40	74,193	159,199	150	30,444	22,601	8,431	7,417	3,292	1,219	404	165	48	22	238	
40-45	66,094	149,732	93	23,915	21,171	8,029	7,748	3,347	1,186	406	131	45	23	250	
45-50	58,819	139,760	66	18,480	19,626	7,826	7,912	3,346	1,068	313	110	41	31	324	
50-60	99,771	251,132	68	24,145	36,786	14,564	15,464	5,993	1,878	539	220	71	43	462	
60-70	78,721	207,801	34	13,164	32,268	12,624	13,704	5,006	1,364	363	118	60	16	174	
70-80	59,579	162,420	20	7,809	24,938	9,972	11,478	3,947	993	268	98	28	28	302	
80-90	43,250	119,937	11	4,748	18,288	7,487	8,825	2,888	735	183	55	23	7	74	
90-100	30,514	85,823	8	3,020	12,800	5,380	6,474	2,120	529	115	41	16	11	116	
100-250	91,316	259,975	41	8,218	38,308	15,807	20,090	6,583	1,705	384	130	25	25	262	
250-500	10,769	31,492	8	1,044	4,345	1,541	2,479	1,012	258	57	17	5	3	31	
500 +	4,051	11,382	10	473	1,758	515	802	357	104	26	5	1	0	0	

Quintile Distribution

First 20%	286,932	293,545	92,342	133,074	38,446	13,620	6,151	2,234	708	236	77	22	22	231
Second 20%	286,941	494,283	9,519	152,258	73,129	27,278	15,129	6,186	2,261	760	276	91	54	574
Middle 20%	286,936	566,566	1,424	137,465	79,544	29,628	22,563	10,331	3,898	1,328	471	164	120	1,294
Fourth 20%	286,941	690,299	305	84,381	99,876	38,857	39,639	16,151	5,232	1,611	578	197	114	1,218
Next 15%	215,200	591,349	74	26,079	90,394	36,721	42,598	14,281	3,646	904	321	116	66	706
Next 4%	57,388	164,259	29	5,211	23,778	9,760	12,816	4,331	1,111	243	76	19	14	147
Top 1%	14,346	41,464	17	1,469	5,918	1,991	3,172	1,321	354	75	21	5	3	31

Total	1,434,684	2,841,765	103,710	539,937	411,085	157,855	142,068	54,835	17,210	5,157	1,820	614	393	4,201
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TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)

2001 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	Other ¹
Less than zero	15,982	51	5,530	4,245	22	9,746	0	0	0	0	0	0
0-5	125,893	3,366	11,460	1,923	736	10,753	3	2	5	3	3	2
5-10	132,543	19,403	32,444	3,170	3,226	19,437	4	3	6	4	4	3
10-15	128,937	42,133	55,906	5,564	6,418	25,755	5	4	8	5	5	4
15-20	124,423	71,804	85,975	8,826	8,289	31,287	6	3	8	5	6	3
20-25	109,829	96,300	110,542	9,667	8,681	32,589	6	4	9	5	5	4
25-30	95,234	113,250	126,398	10,358	8,768	32,275	6	4	8	5	5	5
30-35	84,766	126,973	139,345	11,514	8,850	32,737	6	4	9	6	7	4
35-40	74,193	132,233	143,860	11,816	8,760	32,202	7	4	9	6	5	4
40-45	66,094	137,276	147,181	12,783	8,785	31,473	7	4	8	7	5	5
45-50	58,819	140,646	148,682	13,067	8,688	29,790	6	4	8	6	5	4
50-60	99,771	283,433	293,743	27,630	17,024	54,964	11	7	16	12	9	11
60-70	78,721	275,225	277,589	28,795	15,924	47,083	10	6	13	10	8	6
70-80	59,579	251,281	248,516	27,498	14,393	39,126	11	4	12	9	7	6
80-90	43,250	214,850	208,520	25,259	11,937	30,866	9	4	10	9	5	6
90-100	30,514	174,803	166,524	22,683	9,857	24,261	6	3	8	7	4	4
100-250	91,316	834,049	678,473	193,347	67,492	105,263	18	10	25	20	16	15
250-500	10,769	267,599	162,350	107,839	28,399	30,990	1	1	2	3	2	2
500 +	4,051	382,527	144,421	246,855	41,164	49,913	1	0	2	0	0	0
Quintile Distribution												
First 20%	286,932	25,685	53,628	9,781	4,448	42,172	7	6	12	7	8	6
Second 20%	286,941	147,486	179,885	17,687	17,696	67,782	12	8	19	12	12	8
Middle 20%	286,936	374,687	415,310	34,285	27,796	102,704	19	13	27	18	18	15
Fourth 20%	286,941	722,056	756,801	69,789	44,228	148,762	31	19	41	32	24	25
Next 15%	215,200	1,044,419	1,008,220	129,546	60,835	154,182	39	19	47	39	27	26
Next 4%	57,388	611,226	472,279	160,161	53,799	75,013	11	6	16	12	10	9
Top 1%	14,346	641,645	301,336	351,590	68,614	79,895	2	1	5	3	2	2
Total	1,434,684	3,567,204	3,187,459	772,840	277,415	670,509	121	73	168	122	101	90

¹ Other includes Habitat for Humanity, Oregon Head Start, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, and The Nature Conservancy.

**TABLE K.1: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)
WITHHOLDING AND ESTIMATED PAYMENTS**

2001 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	4,149	26.0	5,530	1,333	1,233	7.7	4,245	3,443
0-5	90,507	71.9	11,460	127	2,889	2.3	1,923	666
5-10	98,633	74.4	32,444	329	4,589	3.5	3,170	691
10-15	97,120	75.3	55,906	576	7,519	5.8	5,564	740
15-20	100,050	80.4	85,975	859	9,974	8.0	8,826	885
20-25	93,500	85.1	110,542	1,182	9,417	8.6	9,667	1,027
25-30	83,271	87.4	126,398	1,518	8,791	9.2	10,358	1,178
30-35	75,203	88.7	139,345	1,853	8,363	9.9	11,514	1,377
35-40	66,350	89.4	143,860	2,168	7,832	10.6	11,816	1,509
40-45	59,359	89.8	147,181	2,480	7,683	11.6	12,783	1,664
45-50	53,254	90.5	148,682	2,792	7,195	12.2	13,067	1,816
50-60	90,691	90.9	293,743	3,239	13,358	13.4	27,630	2,068
60-70	71,730	91.1	277,589	3,870	12,042	15.3	28,795	2,391
70-80	54,527	91.5	248,516	4,558	9,720	16.3	27,498	2,829
80-90	39,723	91.8	208,520	5,249	7,880	18.2	25,259	3,205
90-100	27,992	91.7	166,524	5,949	6,173	20.2	22,683	3,675
100-250	80,718	88.4	678,473	8,405	28,898	31.6	193,347	6,691
250-500	8,820	81.9	162,350	18,407	5,984	55.6	107,839	18,021
500 +	3,263	80.5	144,421	44,260	2,958	73.0	246,855	83,453

Quintile Distribution

First 20%	202,478	70.6	53,628	265	9,269	3.2	9,781	1,055
Second 20%	226,855	79.1	179,885	793	20,804	7.3	17,687	850
Middle 20%	251,700	87.7	415,310	1,650	27,198	9.5	34,285	1,261
Fourth 20%	259,539	90.5	756,801	2,916	36,311	12.7	69,789	1,922
Next 15%	196,639	91.4	1,008,220	5,127	39,306	18.3	129,546	3,296
Next 4%	49,960	87.1	472,279	9,453	20,906	36.4	160,161	7,661
Top 1%	11,689	81.5	301,336	25,779	8,704	60.7	351,590	40,394

Total	1,198,860	83.6	3,187,459	2,659	162,498	11.3	772,840	4,756
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**TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)
TAX PAID, REFUNDS, AND ZERO BALANCE RETURNS**

2001 Full-year 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	27	0.2	22	815	5,054	31.6	9,746	1,928	10,901	68.2
0-5	13,689	10.9	736	54	87,927	69.8	10,753	122	24,277	19.3
5-10	25,394	19.2	3,226	127	89,974	67.9	19,437	216	17,175	13.0
10-15	28,844	22.4	6,418	223	87,260	67.7	25,755	295	12,833	10.0
15-20	29,342	23.6	8,289	282	87,393	70.2	31,287	358	7,688	6.2
20-25	26,740	24.3	8,681	325	78,736	71.7	32,589	414	4,353	4.0
25-30	23,747	24.9	8,768	369	68,785	72.2	32,275	469	2,702	2.8
30-35	21,709	25.6	8,850	408	61,069	72.0	32,737	536	1,988	2.3
35-40	19,395	26.1	8,760	452	53,244	71.8	32,202	605	1,554	2.1
40-45	17,408	26.3	8,785	505	47,542	71.9	31,473	662	1,144	1.7
45-50	15,807	26.9	8,688	550	42,162	71.7	29,790	707	850	1.4
50-60	27,290	27.4	17,024	624	71,159	71.3	54,964	772	1,322	1.3
60-70	21,998	27.9	15,924	724	55,868	71.0	47,083	843	855	1.1
70-80	16,230	27.2	14,393	887	42,831	71.9	39,126	913	518	0.9
80-90	11,519	26.6	11,937	1,036	31,406	72.6	30,866	983	325	0.8
90-100	8,201	26.9	9,857	1,202	22,106	72.4	24,261	1,097	207	0.7
100-250	28,172	30.9	67,492	2,396	62,578	68.5	105,263	1,682	566	0.6
250-500	4,138	38.4	28,399	6,863	6,557	60.9	30,990	4,726	74	0.7
500 +	1,600	39.5	41,164	25,728	2,430	60.0	49,913	20,540	21	0.5

Quintile Distribution

First 20%	41,621	14.5	4,448	107	191,325	66.7	42,172	220	53,986	18.8
Second 20%	66,847	23.3	17,696	265	199,174	69.4	67,782	340	20,920	7.3
Middle 20%	72,293	25.2	27,796	384	206,723	72.0	102,704	497	7,920	2.8
Fourth 20%	77,385	27.0	44,228	572	205,237	71.5	148,762	725	4,319	1.5
Next 15%	58,703	27.3	60,835	1,036	154,739	71.9	154,182	996	1,758	0.8
Next 4%	18,855	32.9	53,799	2,853	38,176	66.5	75,013	1,965	357	0.6
Top 1%	5,546	38.7	68,614	12,372	8,707	60.7	79,895	9,176	93	0.6

Total	341,250	23.8	277,415	813	1,004,081	70.0	670,509	668	89,353	6.2
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2001 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 Refund Returns	Amount (\$)	Average (\$)		Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	12	0.1	118	10		7	0.0	34	5
0-5	1,038	0.8	2,928	3		1,000	0.8	2,467	2
5-10	1,229	0.9	4,002	3		1,166	0.9	3,365	3
10-15	1,238	1.0	4,687	4		1,113	0.9	3,795	3
15-20	1,209	1.0	5,565	5		1,009	0.8	3,364	3
20-25	1,255	1.1	5,910	5		1,005	0.9	3,841	4
25-30	1,203	1.3	5,607	5		978	1.0	3,936	4
30-35	1,196	1.4	5,957	5		1,020	1.2	4,354	4
35-40	1,109	1.5	6,816	6		847	1.1	4,178	5
40-45	1,059	1.6	6,798	6		789	1.2	3,877	5
45-50	920	1.6	5,984	7		687	1.2	4,011	6
50-60	1,560	1.6	11,025	7		1,109	1.1	6,800	6
60-70	1,223	1.6	10,058	8		876	1.1	5,774	7
70-80	1,059	1.8	11,083	10		722	1.2	4,432	6
80-90	855	2.0	9,397	11		556	1.3	3,834	7
90-100	650	2.1	5,585	9		421	1.4	3,455	8
100-250	1,835	2.0	17,594	10		1,263	1.4	9,975	8
250-500	76	0.7	987	13		66	0.6	1,214	18
500 +	17	0.4	586	34		9	0.2	71	8

Quintile Distribution

First 20%	2,385	0.8	7,455	3		2,271	0.8	6,114	3
Second 20%	2,876	1.0	12,409	4		2,466	0.9	8,493	3
Middle 20%	3,780	1.3	18,863	5		3,066	1.1	12,981	4
Fourth 20%	4,457	1.6	30,983	7		3,274	1.1	18,817	6
Next 15%	4,112	1.9	38,851	9		2,767	1.3	18,852	7
Next 4%	1,046	1.8	10,594	10		729	1.3	6,277	9
Top 1%	87	0.6	1,532	18		70	0.5	1,243	18

Total	18,743	1.3	120,687	6		14,643	1.0	72,777	5
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2001 Full-year returns
DONATIONS TO CHILD ABUSE PREVENTION AND ALZHEIMER'S RESEARCH

AGI Category Distribution

AGI Level (\$000)	Donations to Child Abuse Prevention				Donations to Alzheimer's Research			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	18	0.1	219	12	15	0.1	84	6
0-5	1,584	1.3	5,025	3	983	0.8	2,917	3
5-10	1,760	1.3	6,456	4	1,119	0.8	3,550	3
10-15	1,708	1.3	7,507	4	1,190	0.9	4,644	4
15-20	1,672	1.3	8,498	5	1,174	0.9	5,148	4
20-25	1,700	1.5	9,333	5	1,196	1.1	5,221	4
25-30	1,561	1.6	7,626	5	1,131	1.2	5,335	5
30-35	1,586	1.9	8,697	5	1,186	1.4	5,881	5
35-40	1,417	1.9	9,029	6	1,083	1.5	6,397	6
40-45	1,293	2.0	8,255	6	1,030	1.6	7,026	7
45-50	1,203	2.0	8,489	7	945	1.6	6,085	6
50-60	2,035	2.0	15,574	8	1,594	1.6	11,900	7
60-70	1,627	2.1	13,331	8	1,297	1.6	10,226	8
70-80	1,448	2.4	12,032	8	1,158	1.9	9,431	8
80-90	1,059	2.4	9,504	9	841	1.9	8,619	10
90-100	878	2.9	8,033	9	732	2.4	6,941	9
100-250	2,352	2.6	25,182	11	1,964	2.2	19,734	10
250-500	106	1.0	2,428	23	97	0.9	2,605	27
500 +	18	0.4	2,323	129	18	0.4	326	18

Quintile Distribution

First 20%	3,506	1.2	12,266	3	2,204	0.8	6,870	3
Second 20%	3,959	1.4	19,313	5	2,775	1.0	11,502	4
Middle 20%	4,977	1.7	27,076	5	3,658	1.3	18,005	5
Fourth 20%	5,715	2.0	40,946	7	4,504	1.6	31,968	7
Next 15%	5,396	2.5	47,423	9	4,362	2.0	38,546	9
Next 4%	1,358	2.4	15,922	12	1,141	2.0	12,289	11
Top 1%	114	0.8	4,595	40	109	0.8	2,890	27

Total	25,025	1.7	167,541	7	18,753	1.3	122,070	7
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)
DONATIONS TO STOP VIOLENCE AND OTHER CHARITIES

2001 Full-year returns

AGI Category Distribution									
AGI Level (\$000)	Donations to Stop Domestic Violence					Donations to Other Charities ¹			
	Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)		Number of Returns	Percent of Total Refund Returns	Amount (\$)	Average (\$)
Less than zero	9	0.1	127	14		7	0.0	164	23
0-5	1,182	0.9	3,230	3		367	0.3	2,067	6
5-10	1,419	1.1	4,491	3		473	0.4	3,347	7
10-15	1,367	1.1	5,092	4		434	0.3	3,531	8
15-20	1,289	1.0	5,621	4		402	0.3	3,257	8
20-25	1,244	1.1	4,878	4		445	0.4	4,350	10
25-30	1,193	1.3	4,789	4		452	0.5	5,117	11
30-35	1,210	1.4	6,826	6		469	0.6	4,473	10
35-40	1,052	1.4	5,270	5		413	0.6	4,127	10
40-45	947	1.4	5,004	5		392	0.6	5,309	14
45-50	866	1.5	5,185	6		387	0.7	4,309	11
50-60	1,412	1.4	8,913	6		656	0.7	10,636	16
60-70	1,131	1.4	7,813	7		448	0.6	6,118	14
70-80	949	1.6	6,695	7		419	0.7	6,446	15
80-90	725	1.7	5,467	8		334	0.8	5,634	17
90-100	590	1.9	4,286	7		279	0.9	4,253	15
100-250	1,651	1.8	15,686	10		742	0.8	14,723	20
250-500	84	0.8	1,794	21		40	0.4	1,716	43
500 +	13	0.3	165	13		8	0.2	370	46
Quintile Distribution									
First 20%	2,731	1.0	8,248	3		872	0.3	5,778	7
Second 20%	3,057	1.1	12,197	4		988	0.3	8,355	8
Middle 20%	3,747	1.3	17,773	5		1,442	0.5	14,702	10
Fourth 20%	4,096	1.4	24,321	6		1,768	0.6	24,649	14
Next 15%	3,663	1.7	26,729	7		1,618	0.8	25,711	16
Next 4%	948	1.7	10,141	11		433	0.8	8,686	20
Top 1%	91	0.6	1,923	21		46	0.3	2,066	45
Total	18,333	1.3	101,332	6		7,167	0.5	89,947	13

¹ Other charities includes Habitat for Humanity, Oregon Head Start, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, and The Nature Conservancy.

Tables for Full-Year Form 40 Returns

The tables in this section provide information on federal taxes and federal credits. Full-year Oregon filers use either the long form (Form 40) or the short form (Form 40S). Taxpayers using Form 40 are required to submit their federal tax form with their Oregon tax form; however, Form 40S filers are not required to do so. For this reason, we are only able to provide federal tax and credit information for full-year filers using Form 40. While the figures in this section do not pertain to all full-year filers, they do provide insight into the majority of these filers.

TABLE L: FEDERAL TAXES AND CREDITS (THOUSANDS OF DOLLARS)¹

2001 Full-year Form 40 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Basic Federal Tax	Federal Alternative Minimum Tax	Federal Tax on IRAs	Total Federal Tax	Federal Non-refundable Credits	Net Federal Tax	Refundable Earned Income Credit
Less than zero	15,967	0	1,027	483	1,510	7	1,503	1,326
0-5	63,609	1,590	9	122	1,721	37	1,684	8,288
5-10	79,048	7,066	19	318	7,403	339	7,064	34,050
10-15	84,776	30,652	51	450	31,153	2,348	28,805	50,724
15-20	83,188	65,528	77	755	66,360	6,339	60,021	42,963
20-25	75,932	103,065	63	968	104,097	11,266	92,830	26,245
25-30	68,988	135,389	78	1,119	136,587	14,464	122,123	9,054
30-35	65,678	168,318	93	1,333	169,744	17,199	152,545	634
35-40	60,887	193,371	184	1,436	194,990	19,803	175,188	0
40-45	57,202	220,839	113	1,510	222,462	21,203	201,259	0
45-50	52,868	239,674	272	1,420	241,365	21,731	219,635	0
50-60	95,268	526,445	472	3,222	530,139	43,184	486,954	0
60-70	77,923	536,494	586	3,281	540,361	38,211	502,150	0
70-80	59,370	506,566	1,060	2,811	510,438	31,606	478,832	0
80-90	43,150	451,813	1,288	2,392	455,493	22,639	432,854	0
90-100	30,489	382,140	1,489	2,071	385,701	14,478	371,222	0
100-250	91,277	2,052,943	33,818	9,510	2,096,272	26,343	2,069,929	0
250-500	10,769	828,906	26,323	995	856,224	9,354	846,870	0
500 +	4,051	1,309,826	28,556	93	1,338,476	27,579	1,310,897	0

Quintile Distribution

First 20%	224,091	29,622	1,095	1,252	31,969	1,944	30,024	83,374
Second 20%	224,086	263,046	212	2,572	265,830	27,571	238,259	87,644
Middle 20%	224,085	706,371	476	5,088	711,935	70,350	641,585	2,267
Fourth 20%	224,092	1,347,911	1,405	8,215	1,357,530	104,080	1,253,450	0
Next 15%	168,063	2,045,351	10,654	11,184	2,067,189	79,042	1,988,148	0
Next 4%	44,819	1,436,655	33,035	5,282	1,474,971	10,290	1,464,681	0
Top 1%	11,204	1,931,670	48,705	698	1,981,072	34,854	1,946,218	0

Total	1,120,440	7,760,626	95,580	34,290	7,890,497	328,130	7,562,366	173,285
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¹Excludes the advance refund payments and the rate reduction credits due to the Economic Growth and Tax Relief Reconciliation Act of 2001.

TABLE L.1: FEDERAL TAXES AND CREDITS (Detail)¹

2001 Full-year Form 40 returns

AGI Category Distribution

AGI Level (\$000)	Basic Federal Tax				Alternative Minimum Tax				Federal Tax on IRAs				Net Federal Tax			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	39	0.2	1,027	26,333	371	2.3	483	1,302	405	2.5	1,503	3,711
0-5	12,223	19.2	1,590	130	21	0.0	9	429	577	0.9	122	211	12,644	19.9	1,684	133
5-10	28,872	36.5	7,066	245	40	0.1	19	475	1,169	1.5	318	272	28,389	35.9	7,064	249
10-15	49,537	58.4	30,652	619	58	0.1	51	879	1,670	2.0	450	269	47,170	55.6	28,805	611
15-20	67,851	81.6	65,528	966	35	0.0	77	2,200	2,226	2.7	755	339	64,185	77.2	60,021	935
20-25	69,426	91.4	103,065	1,485	38	0.1	63	1,658	2,676	3.5	968	362	66,156	87.1	92,830	1,403
25-30	65,886	95.5	135,389	2,055	33	0.0	78	2,364	2,753	4.0	1,119	406	63,196	91.6	122,123	1,932
30-35	64,030	97.5	168,318	2,629	43	0.1	93	2,163	2,877	4.4	1,333	463	62,034	94.5	152,545	2,459
35-40	59,939	98.4	193,371	3,226	65	0.1	184	2,831	2,780	4.6	1,436	517	58,497	96.1	175,188	2,995
40-45	56,643	99.0	220,839	3,899	57	0.1	113	1,982	2,716	4.7	1,510	556	55,715	97.4	201,259	3,612
45-50	52,516	99.3	239,674	4,564	109	0.2	272	2,495	2,545	4.8	1,420	558	51,965	98.3	219,635	4,227
50-60	94,847	99.6	526,445	5,550	261	0.3	472	1,808	4,923	5.2	3,222	654	94,264	98.9	486,954	5,166
60-70	77,698	99.7	536,494	6,905	335	0.4	586	1,749	4,241	5.4	3,281	774	77,490	99.4	502,150	6,480
70-80	59,258	99.8	506,566	8,548	449	0.8	1,060	2,361	3,252	5.5	2,811	864	59,189	99.7	478,832	8,090
80-90	43,082	99.8	451,813	10,487	576	1.3	1,288	2,236	2,333	5.4	2,392	1,025	43,058	99.8	432,854	10,053
90-100	30,433	99.8	382,140	12,557	610	2.0	1,489	2,441	1,751	5.7	2,071	1,183	30,437	99.8	371,222	12,196
100-250	91,091	99.8	2,052,943	22,537	6,657	7.3	33,818	5,080	4,577	5.0	9,510	2,078	91,164	99.9	2,069,929	22,706
250-500	10,741	99.7	828,906	77,172	2,852	26.5	26,323	9,230	251	2.3	995	3,964	10,735	99.7	846,870	78,889
500 +	4,032	99.5	1,309,826	324,858	792	19.6	28,556	36,056	61	1.5	93	1,525	4,036	99.6	1,310,897	324,801

Quintile Distribution

First 20%	78,171	34.9	29,622	379	145	0.1	1,095	7,552	3,357	1.5	1,252	373	76,812	34.3	30,024	391
Second 20%	193,133	86.2	263,046	1,362	107	0.0	212	1,981	7,102	3.2	2,572	362	183,663	82.0	238,259	1,297
Middle 20%	219,949	98.2	706,371	3,212	211	0.1	476	2,256	10,166	4.5	5,088	500	214,541	95.7	641,585	2,991
Fourth 20%	223,212	99.6	1,347,911	6,039	748	0.3	1,405	1,878	11,768	5.3	8,215	698	222,070	99.1	1,253,450	5,644
Next 15%	167,762	99.8	2,045,351	12,192	3,352	2.0	10,654	3,178	9,179	5.5	11,184	1,218	167,717	99.8	1,988,148	11,854
Next 4%	44,711	99.8	1,436,655	32,132	5,796	12.9	33,035	5,700	1,962	4.4	5,282	2,692	44,756	99.9	1,464,681	32,726
Top 1%	11,167	99.7	1,931,670	172,980	2,711	24.2	48,705	17,966	215	1.9	698	3,247	11,170	99.7	1,946,218	174,236

Total	938,105	83.7	7,760,626	8,273	13,070	1.2	95,580	7,313	43,749	3.9	34,290	784	920,729	82.2	7,562,366	8,213
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¹Excludes the advance refund payments and the rate reduction credits due to the Economic Growth and Tax Relief Reconciliation Act of 2001.

TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)¹

2001 Full-year Form 40 returns

FEDERAL CHILD CARE, ELDERLY, AND CHILD CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Child Care Credit				Federal Elderly Credit				Federal Child Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	2	0.0	1	500	7	0.0	7	1,000
0-5	0	0.0	0	0	6	0.0	1	167	1	0.0	1	1,000
5-10	4	0.0	1	250	175	0.2	17	97	13	0.0	3	231
10-15	636	0.8	126	198	411	0.5	103	251	2,348	2.8	398	170
15-20	2,393	2.9	823	344	306	0.4	48	157	9,610	11.6	3,335	347
20-25	3,437	4.5	1,416	412	74	0.1	13	176	14,788	19.5	7,590	513
25-30	3,287	4.8	1,267	385	0	0.0	0	0	15,746	22.8	10,630	675
30-35	3,181	4.8	1,170	368	0	0.0	0	0	16,062	24.5	13,026	811
35-40	3,300	5.4	1,212	367	0	0.0	0	0	16,593	27.3	15,220	917
40-45	3,302	5.8	1,195	362	0	0.0	0	0	16,587	29.0	16,517	996
45-50	3,356	6.3	1,210	361	0	0.0	0	0	16,452	31.1	17,184	1,044
50-60	7,084	7.4	2,711	383	0	0.0	0	0	31,382	32.9	33,346	1,063
60-70	6,368	8.2	2,548	400	0	0.0	0	0	26,537	34.1	28,216	1,063
70-80	4,986	8.4	2,037	409	0	0.0	0	0	20,984	35.3	22,320	1,064
80-90	3,635	8.4	1,489	410	0	0.0	0	0	15,404	35.7	16,096	1,045
90-100	2,474	8.1	999	404	0	0.0	0	0	10,657	35.0	11,354	1,065
100-250	6,210	6.8	2,606	420	0	0.0	0	0	16,689	18.3	14,384	862
250-500	527	4.9	233	442	0	0.0	0	0	0	0.0	0	0
500 +	120	3.0	60	500	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	336	0.1	47	140	509	0.2	106	208	1,398	0.6	173	124
Second 20%	8,308	3.7	3,169	381	465	0.2	77	166	35,703	15.9	17,860	500
Middle 20%	11,950	5.3	4,373	366	0	0.0	0	0	59,866	26.7	54,106	904
Fourth 20%	16,964	7.6	6,582	388	0	0.0	0	0	74,411	33.2	78,971	1,061
Next 15%	13,546	8.1	5,575	412	0	0.0	0	0	57,427	34.2	58,052	1,011
Next 4%	2,719	6.1	1,130	416	0	0.0	0	0	1,055	2.4	465	441
Top 1%	477	4.3	226	474	0	0.0	0	0	0	0.0	0	0

Total	54,300	4.8	21,102	389	974	0.1	183	188	229,860	20.5	209,626	912
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¹Excludes the advance refund payments and the rate reduction credits due to the Economic Growth and Tax Relief Reconciliation Act of 2001.

TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)¹ 2001 Full-year Form 40 returns
FEDERAL EDUCATION, ADOPTION, AND FOREIGN TAX CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Education Credit				Federal Adoption Credit				Federal Foreign Tax Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	0	0.0	0	0	3	0.0	0	0
0-5	84	0.1	10	119	0	0.0	0	0	1,133	1.8	22	19
5-10	1,598	2.0	292	183	3	0.0	2	667	802	1.0	19	24
10-15	3,464	4.1	1,638	473	4	0.0	6	1,500	1,166	1.4	49	42
15-20	3,536	4.3	1,962	555	14	0.0	4	286	1,727	2.1	95	55
20-25	3,617	4.8	2,005	554	25	0.0	14	560	1,737	2.3	99	57
25-30	3,821	5.5	2,204	577	40	0.1	33	825	1,770	2.6	112	63
30-35	4,141	6.3	2,524	610	56	0.1	57	1,018	1,819	2.8	127	70
35-40	4,186	6.9	2,758	659	68	0.1	101	1,485	1,830	3.0	133	73
40-45	4,449	7.8	2,838	638	70	0.1	113	1,614	1,980	3.5	165	83
45-50	4,382	8.3	2,578	588	83	0.2	159	1,916	1,932	3.7	157	81
50-60	7,314	7.7	5,563	761	151	0.2	361	2,391	3,780	4.0	337	89
60-70	7,368	9.5	5,883	798	105	0.1	304	2,895	3,565	4.6	328	92
70-80	6,880	11.6	5,891	856	89	0.1	265	2,978	3,276	5.5	336	103
80-90	5,530	12.8	3,856	697	52	0.1	146	2,808	2,819	6.5	371	132
90-100	4,058	13.3	1,066	263	41	0.1	78	1,902	2,260	7.4	244	108
100-250	0	0.0	0	0	43	0.0	62	1,442	11,822	13.0	2,975	252
250-500	0	0.0	0	0	0	0.0	0	0	2,848	26.4	1,804	633
500 +	0	0.0	0	0	0	0.0	0	0	1,687	41.6	6,666	3,951

Quintile Distribution

First 20%	4,347	1.9	1,505	346	6	0.0	7	1,167	2,840	1.3	79	28
Second 20%	10,443	4.7	5,820	557	61	0.0	34	557	4,872	2.2	275	56
Middle 20%	15,497	6.9	9,734	628	238	0.1	334	1,403	6,853	3.1	520	76
Fourth 20%	19,309	8.6	14,530	752	337	0.2	861	2,555	9,446	4.2	856	91
Next 15%	14,832	8.8	9,480	639	199	0.1	464	2,332	12,618	7.5	1,712	136
Next 4%	0	0.0	0	0	3	0.0	2	667	7,633	17.0	2,475	324
Top 1%	0	0.0	0	0	0	0.0	0	0	3,694	33.0	8,123	2,199

Total	64,428	5.8	41,069	637	844	0.1	1,703	2,018	47,956	4.3	14,040	293
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¹Excludes the advance refund payments and the rate reduction credits due to the Economic Growth and Tax Relief Reconciliation Act of 2001.

TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)¹ 2001 Full-year Form 40 returns
FEDERAL OTHER, TOTAL, AND EARNED INCOME CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Other Credits				Total Non-refundable Federal Credits				Refundable Federal Earned Income Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	1	0.0	0	0	13	0.1	7	538	1,638	10.3	1,326	810
0-5	19	0.0	3	158	1,226	1.9	37	30	14,072	22.1	8,288	589
5-10	42	0.1	6	143	2,574	3.3	339	132	24,302	30.7	34,050	1,401
10-15	103	0.1	28	272	7,875	9.3	2,348	298	18,161	21.4	50,724	2,793
15-20	164	0.2	72	439	16,179	19.4	6,339	392	18,505	22.2	42,963	2,322
20-25	225	0.3	129	573	20,581	27.1	11,266	547	18,451	24.3	26,245	1,422
25-30	305	0.4	217	711	21,062	30.5	14,464	687	13,077	19.0	9,054	692
30-35	349	0.5	295	845	21,303	32.4	17,199	807	2,910	4.4	634	218
35-40	390	0.6	379	972	21,617	35.5	19,803	916	0	0.0	0	0
40-45	379	0.7	376	992	21,559	37.7	21,203	983	0	0.0	0	0
45-50	386	0.7	442	1,145	21,149	40.0	21,731	1,028	0	0.0	0	0
50-60	743	0.8	866	1,166	39,236	41.2	43,184	1,101	0	0.0	0	0
60-70	754	1.0	932	1,236	34,089	43.7	38,211	1,121	0	0.0	0	0
70-80	575	1.0	758	1,318	27,796	46.8	31,606	1,137	0	0.0	0	0
80-90	530	1.2	680	1,283	20,986	48.6	22,639	1,079	0	0.0	0	0
90-100	496	1.6	737	1,486	15,072	49.4	14,478	961	0	0.0	0	0
100-250	3,408	3.7	6,316	1,853	32,049	35.1	26,343	822	0	0.0	0	0
250-500	1,079	10.0	7,317	6,781	4,016	37.3	9,354	2,329	0	0.0	0	0
500 +	628	15.5	20,853	33,205	2,083	51.4	27,579	13,240	0	0.0	0	0

Quintile Distribution

First 20%	131	0.1	27	206	9,361	4.2	1,944	208	54,290	24.2	83,374	1,536
Second 20%	610	0.3	336	551	52,941	23.6	27,571	521	51,012	22.8	87,644	1,718
Middle 20%	1,366	0.6	1,282	939	78,387	35.0	70,350	897	5,814	2.6	2,267	390
Fourth 20%	1,872	0.8	2,280	1,218	94,626	42.2	104,080	1,100	0	0.0	0	0
Next 15%	2,677	1.6	3,759	1,404	77,648	46.2	79,042	1,018	0	0.0	0	0
Next 4%	2,531	5.6	6,218	2,457	12,616	28.1	10,290	816	0	0.0	0	0
Top 1%	1,389	12.4	26,505	19,082	4,886	43.6	34,854	7,133	0	0.0	0	0

Total	10,576	0.9	40,408	3,821	330,465	29.5	328,130	993	111,116	9.9	173,285	1,559
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¹Excludes the advance refund payments and the rate reduction credits due to the Economic Growth and Tax Relief Reconciliation Act of 2001.

Tables for Selected Groups of Full-Year Returns

Breakdowns by tax status (taxable or nontaxable), standard or itemized deductions, filing status (single, joint, head of household, or married filing separately), and family size are provided.

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

2001 Full-year standard deduction returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	8,293	8,920	-149,573	2,803	68	1,419	17,020	138	9	3	7
0-5	118,239	79,637	314,425	1,421	1,343	4,983	215,419	122,259	6,240	2,904	3,336
5-10	113,720	133,075	845,325	820	11,805	13,835	245,355	577,766	34,343	15,390	18,953
10-15	99,762	159,921	1,243,706	746	41,910	33,103	232,501	942,331	63,750	24,601	39,149
15-20	91,016	161,942	1,586,521	742	79,507	48,031	214,333	1,251,486	90,864	27,548	63,316
20-25	75,718	140,355	1,696,767	782	108,863	47,603	177,866	1,367,924	104,617	24,776	79,841
25-30	58,986	111,383	1,615,700	730	119,274	44,959	138,617	1,316,810	103,970	18,902	85,069
30-35	45,293	87,710	1,466,103	523	106,992	42,935	108,092	1,210,810	97,598	14,120	83,478
35-40	33,436	68,958	1,249,310	484	85,597	41,805	82,836	1,041,281	84,943	10,855	74,088
40-45	24,630	53,597	1,043,815	432	66,792	40,367	63,273	875,028	72,041	8,281	63,760
45-50	18,086	40,951	856,493	407	51,129	34,019	47,842	724,703	60,102	6,228	53,874
50-60	23,156	55,109	1,262,290	591	67,623	59,172	63,905	1,073,086	89,737	8,285	81,452
60-70	12,672	30,738	817,034	561	37,533	44,968	36,240	699,373	59,093	4,624	54,469
70-80	6,694	16,045	499,005	480	19,938	27,071	19,356	433,344	36,952	2,441	34,511
80-90	3,587	8,463	303,343	233	10,679	17,599	10,445	264,949	22,746	1,321	21,425
90-100	1,916	4,512	181,185	132	5,698	10,317	5,594	159,765	13,791	694	13,097
100-250	3,880	9,010	518,815	663	11,540	25,211	11,430	471,377	41,236	1,710	39,526
250-500	321	719	106,964	171	959	3,910	975	101,291	9,019	230	8,789
500 +	127	278	144,189	542	377	2,919	370	141,064	12,656	230	12,426

Quintile Distribution

First 20%	147,908	108,679	281,066	4,344	2,308	7,921	276,075	193,076	10,149	4,832	5,317
Second 20%	147,913	199,138	1,360,227	1,104	29,331	26,960	330,594	979,061	61,667	26,172	35,495
Middle 20%	147,896	259,068	2,457,670	1,187	118,170	73,229	347,731	1,929,536	138,999	43,524	95,475
Fourth 20%	147,905	277,920	3,864,073	1,710	272,707	109,134	348,134	3,144,306	246,577	47,606	198,971
Next 15%	110,934	238,145	4,617,568	1,928	295,443	172,499	282,699	3,874,118	318,633	36,941	281,692
Next 4%	29,581	71,163	1,968,277	1,390	87,660	105,506	84,502	1,693,086	143,402	10,766	132,636
Top 1%	7,395	17,210	1,052,537	1,599	22,007	48,978	21,737	961,605	84,281	3,301	80,980

Total	739,532	1,171,323	15,601,418	13,262	827,626	544,226	1,691,471	12,774,787	1,003,708	173,143	830,566
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2001 Full-year itemized deductions returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	7,689	16,044	-592,808	8,108	316	21,324	137,369	654	52	8	44
0-5	7,654	12,154	21,139	1,361	76	2,438	74,683	1,206	72	41	30
5-10	18,823	28,900	146,550	1,865	514	6,596	168,079	29,676	1,653	1,203	450
10-15	29,175	49,440	367,551	2,454	5,682	19,455	274,602	117,992	7,096	4,112	2,984
15-20	33,407	62,193	584,731	3,356	16,822	36,398	330,153	242,408	15,743	7,255	8,488
20-25	34,111	68,404	768,064	3,066	32,290	52,435	337,376	375,053	25,988	9,528	16,460
25-30	36,248	75,401	998,456	3,275	52,553	71,678	359,599	537,458	39,378	11,196	28,182
30-35	39,473	84,540	1,283,541	3,479	74,628	90,496	397,896	740,118	56,319	12,825	43,494
35-40	40,757	91,984	1,529,235	3,255	88,688	107,111	426,758	924,563	72,156	14,010	58,146
40-45	41,464	97,736	1,761,914	3,377	99,115	119,593	446,358	1,111,304	88,356	14,839	73,517
45-50	40,733	100,206	1,934,572	3,708	104,229	124,531	455,060	1,264,087	101,927	15,155	86,772
50-60	76,615	198,545	4,206,150	7,415	210,330	271,059	913,076	2,836,708	232,023	30,042	201,981
60-70	66,049	179,019	4,283,233	6,346	190,884	267,540	852,823	2,989,787	248,028	27,272	220,755
70-80	52,885	147,771	3,954,387	5,306	155,828	221,589	736,101	2,853,097	239,492	22,722	216,771
80-90	39,663	112,417	3,360,884	5,102	117,842	170,286	593,251	2,488,715	210,840	17,415	193,425
90-100	28,598	81,921	2,708,855	4,272	85,164	126,566	458,449	2,046,487	174,651	12,945	161,706
100-250	87,436	252,503	12,145,260	28,624	260,932	467,905	1,796,088	9,659,826	840,044	45,521	794,523
250-500	10,448	30,916	3,490,748	14,029	31,025	98,233	370,034	3,008,118	267,239	8,428	258,810
500 +	3,924	11,152	4,797,325	22,968	11,578	117,676	421,471	4,272,161	383,208	13,107	370,101

Quintile Distribution

First 20%	139,029	253,880	1,504,355	20,914	65,942	152,914	1,402,352	876,657	58,480	24,653	33,827
Second 20%	139,028	307,423	4,887,679	11,746	278,245	343,437	1,433,204	2,898,992	223,957	46,515	177,442
Middle 20%	139,037	353,729	7,282,175	13,207	372,210	468,584	1,621,985	4,864,264	396,162	53,523	342,639
Fourth 20%	139,029	385,181	10,168,133	14,500	407,738	581,342	1,912,973	7,300,544	611,885	59,089	552,796
Next 15%	104,272	299,214	11,649,625	21,587	310,958	499,260	1,865,221	9,007,558	775,752	49,800	725,952
Next 4%	27,806	81,670	6,175,028	21,297	82,845	194,579	764,445	5,158,473	454,964	18,163	436,801
Top 1%	6,951	20,149	6,082,792	28,119	20,558	152,791	549,047	5,392,930	483,065	15,885	467,180

Total	695,152	1,701,246	47,749,787	131,368	1,538,496	2,392,908	9,549,227	35,499,418	3,004,265	267,626	2,736,638
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2001 Full-year single returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	8,637	5,990	-167,470	2,742	94	2,836	38,137	231	18	3	15
0-5	109,273	51,450	287,787	2,006	1,356	5,436	214,569	113,952	5,825	2,486	3,339
5-10	98,058	74,366	725,715	1,897	11,952	16,019	259,774	470,313	28,733	9,818	18,915
10-15	77,538	73,783	964,380	2,044	45,327	36,180	249,713	663,806	47,292	10,255	37,037
15-20	66,626	67,482	1,160,566	2,165	82,575	46,478	227,168	828,668	63,570	9,578	53,992
20-25	55,056	56,577	1,234,765	1,969	107,202	46,749	193,807	903,253	71,997	8,159	63,838
25-30	46,525	47,975	1,276,277	2,053	119,695	52,216	184,036	932,087	75,964	6,934	69,030
30-35	39,068	40,415	1,265,334	2,071	108,999	55,209	179,500	932,228	77,220	5,886	71,334
35-40	29,955	31,282	1,119,914	2,005	85,915	52,631	162,278	827,777	69,359	4,597	64,762
40-45	23,470	24,496	994,995	1,790	68,416	57,727	148,413	727,308	61,433	3,683	57,749
45-50	18,141	19,008	859,428	1,787	53,188	57,019	133,404	622,545	52,920	2,907	50,012
50-60	23,672	24,848	1,289,603	3,074	69,850	89,970	203,237	935,973	80,171	3,892	76,279
60-70	12,981	13,635	838,037	2,081	38,514	59,086	129,555	616,417	53,240	2,271	50,969
70-80	7,721	8,127	575,523	1,555	22,936	38,792	85,806	431,662	37,515	1,410	36,104
80-90	4,708	4,979	398,467	1,386	13,997	26,256	58,293	302,413	26,401	898	25,503
90-100	3,010	3,213	284,720	1,143	8,957	18,711	40,939	218,153	19,111	606	18,506
100-250	8,194	8,760	1,145,025	6,629	24,389	66,332	155,047	909,766	80,455	2,316	78,139
250-500	1,009	1,064	334,519	3,791	2,998	13,917	34,368	287,365	25,686	586	25,100
500 +	449	454	553,687	3,418	1,323	16,424	54,228	486,648	43,721	1,227	42,494

Quintile Distribution

First 20%	126,817	62,868	166,629	4,870	1,810	9,037	272,776	141,631	7,352	3,160	4,192
Second 20%	126,820	103,661	1,099,537	2,674	27,746	29,207	358,368	728,812	46,955	13,925	33,030
Middle 20%	126,822	127,416	2,128,856	3,928	146,847	83,999	427,133	1,517,053	115,657	18,065	97,592
Fourth 20%	126,819	130,833	3,582,833	5,891	319,307	149,158	521,109	2,627,965	214,922	18,957	195,965
Next 15%	95,108	99,580	4,428,455	9,091	277,758	274,672	675,625	3,232,572	274,606	15,186	259,420
Next 4%	25,365	26,796	2,062,057	7,301	75,346	137,941	305,562	1,557,668	135,803	4,845	130,958
Top 1%	6,340	6,750	1,672,905	11,851	18,868	73,974	191,698	1,404,862	125,335	3,374	121,961

Total	634,091	557,904	15,141,271	45,606	867,682	757,987	2,752,271	11,210,564	920,631	77,513	843,118
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2001 Full-year single returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Income
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	8,637	0.7	-19,390	318	11	328	4,416	27	2	0	2	0.0	7.4
0-5	109,273	0.5	2,634	18	12	50	1,964	1,043	53	23	31	1.2	3.0
5-10	98,058	0.8	7,401	19	122	163	2,649	4,796	293	100	193	2.6	4.0
10-15	77,538	1.0	12,438	26	585	467	3,221	8,561	610	132	478	3.8	5.6
15-20	66,626	1.0	17,419	32	1,239	698	3,410	12,438	954	144	810	4.7	6.5
20-25	55,056	1.0	22,427	36	1,947	849	3,520	16,406	1,308	148	1,160	5.2	7.1
25-30	46,525	1.0	27,432	44	2,573	1,122	3,956	20,034	1,633	149	1,484	5.4	7.4
30-35	39,068	1.0	32,388	53	2,790	1,413	4,595	23,862	1,977	151	1,826	5.6	7.7
35-40	29,955	1.0	37,387	67	2,868	1,757	5,417	27,634	2,315	153	2,162	5.8	7.8
40-45	23,470	1.0	42,394	76	2,915	2,460	6,324	30,989	2,618	157	2,461	5.8	7.9
45-50	18,141	1.1	47,375	99	2,932	3,143	7,354	34,317	2,917	160	2,757	5.8	8.0
50-60	23,672	1.1	54,478	130	2,951	3,801	8,586	39,539	3,387	164	3,222	5.9	8.1
60-70	12,981	1.1	64,559	160	2,967	4,552	9,980	47,486	4,101	175	3,926	6.1	8.3
70-80	7,721	1.1	74,540	201	2,971	5,024	11,113	55,908	4,859	183	4,676	6.3	8.4
80-90	4,708	1.1	84,636	294	2,973	5,577	12,382	64,234	5,608	191	5,417	6.4	8.4
90-100	3,010	1.1	94,591	380	2,976	6,216	13,601	72,476	6,349	201	6,148	6.5	8.5
100-250	8,194	1.1	139,739	809	2,976	8,095	18,922	111,028	9,819	283	9,536	6.8	8.6
250-500	1,009	1.1	331,535	3,757	2,971	13,793	34,061	284,801	25,457	581	24,876	7.5	8.7
500 +	449	1.0	1,233,155	7,613	2,947	36,579	120,776	1,083,848	97,374	2,733	94,641	7.7	8.7

Quintile Distribution

First 20%	126,817	0.5	1,314	38	14	71	2,151	1,117	58	25	33	2.5	3.0
Second 20%	126,820	0.8	8,670	21	219	230	2,826	5,747	370	110	260	3.0	4.5
Middle 20%	126,822	1.0	16,786	31	1,158	662	3,368	11,962	912	142	770	4.6	6.4
Fourth 20%	126,819	1.0	28,252	46	2,518	1,176	4,109	20,722	1,695	149	1,545	5.5	7.5
Next 15%	95,108	1.1	46,562	96	2,920	2,888	7,104	33,988	2,887	160	2,728	5.9	8.0
Next 4%	25,365	1.1	81,295	288	2,970	5,438	12,047	61,410	5,354	191	5,163	6.4	8.4
Top 1%	6,340	1.1	263,865	1,869	2,976	11,668	30,236	221,587	19,769	532	19,237	7.3	8.7

Total	634,091	0.9	23,879	72	1,368	1,195	4,340	17,680	1,452	122	1,330	5.6	7.5
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year single returns
Dependents (No personal exemption)**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	2,876	0	-2,210	23	0	41	910	3	0	0	0	0.0	0.0
0-5	60,319	0	2,542	6	21	47	1,513	1,062	54	0	54	2.1	5.1
5-10	27,776	0	6,996	4	270	89	1,755	4,896	296	1	294	4.2	6.0
10-15	7,730	0	11,973	5	841	136	1,799	9,229	656	2	654	5.5	7.1
15-20	2,469	0	17,076	9	1,525	174	1,857	13,564	1,047	5	1,041	6.1	7.7
20-25	1,029	0	22,277	39	2,147	320	1,955	17,958	1,442	4	1,437	6.5	8.0
25-30	484	0	27,307	55	2,649	539	2,006	22,233	1,828	14	1,814	6.6	8.2
30-35	300	0	32,186	30	2,677	969	2,044	26,619	2,223	10	2,213	6.9	8.3
35-40	149	0	37,432	154	2,850	1,007	1,994	31,833	2,694	19	2,675	7.1	8.4
40-45	92	0	42,271	72	2,750	985	2,350	36,408	3,105	42	3,063	7.2	8.4
45-50	65	0	47,223	42	2,860	2,546	1,837	40,207	3,450	106	3,344	7.1	8.3
50-60	67	0	54,933	43	2,931	2,660	3,387	46,017	3,968	118	3,851	7.0	8.4
60-70	34	0	64,815	177	2,999	4,236	4,405	53,353	4,626	455	4,171	6.4	7.8
70-80	19	0	74,782	594	2,952	6,151	3,746	62,527	5,452	95	5,357	7.2	8.6
80-90	11	0	84,576	64	2,956	3,283	4,058	74,343	6,515	80	6,435	7.6	8.7
90-100	8	0	94,982	256	2,647	1,416	19,323	72,184	6,343	6	6,336	6.7	8.8
100-250	41	0	139,007	1,176	2,989	3,914	8,783	124,497	11,029	605	10,424	7.5	8.4
250-500	8	0	314,171	21,241	3,000	3,489	81,118	247,806	22,127	4,134	17,993	5.7	7.3
500 +	10	0	3,786,397	4,908	2,826	45,085	54,932	3,688,462	331,786	5,936	325,850	8.6	8.8

Quintile Distribution

First 20%	20,703	0	490	11	7	36	1,066	61	3	0	3	0.6	4.9
Second 20%	20,701	0	2,366	6	22	49	1,653	680	34	0	34	1.4	5.0
Middle 20%	20,690	0	3,985	3	30	53	1,724	2,191	112	1	111	2.8	5.1
Fourth 20%	20,696	0	6,173	4	187	86	1,746	4,167	242	1	241	3.9	5.8
Next 15%	15,523	0	10,232	4	628	112	1,785	7,731	523	2	521	5.1	6.7
Next 4%	4,139	0	18,706	21	1,713	217	1,895	14,944	1,171	5	1,166	6.2	7.8
Top 1%	1,035	0	81,027	324	2,785	1,959	3,749	72,946	6,393	160	6,232	7.7	8.5

Total	103,487	0	5,696	10	240	90	1,619	3,907	267	2	265	4.7	6.8
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year single returns
Family of one**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	5,645	1	-27,907	471	16	479	6,145	39	3	0	3	0.0	7.7
0-5	47,620	1	2,742	34	1	55	2,532	1,013	52	50	2	0.1	0.2
5-10	68,167	1	7,562	26	65	196	3,028	4,737	291	134	157	2.1	3.3
10-15	67,685	1	12,490	29	571	516	3,406	8,443	601	138	463	3.7	5.5
15-20	62,300	1	17,434	34	1,251	734	3,489	12,347	947	140	807	4.6	6.5
20-25	52,534	1	22,431	37	1,970	875	3,559	16,333	1,301	142	1,159	5.2	7.1
25-30	44,881	1	27,434	45	2,595	1,148	3,980	19,969	1,627	144	1,483	5.4	7.4
30-35	37,713	1	32,390	53	2,806	1,438	4,602	23,813	1,972	146	1,826	5.6	7.7
35-40	28,839	1	37,382	68	2,879	1,790	5,432	27,571	2,310	148	2,162	5.8	7.8
40-45	22,675	1	42,394	78	2,921	2,514	6,347	30,913	2,611	151	2,459	5.8	8.0
45-50	17,478	1	47,378	101	2,936	3,214	7,370	34,236	2,910	154	2,756	5.8	8.1
50-60	22,800	1	54,478	132	2,952	3,890	8,610	39,435	3,378	158	3,219	5.9	8.2
60-70	12,500	1	64,556	165	2,967	4,666	10,015	47,349	4,089	168	3,922	6.1	8.3
70-80	7,424	1	74,545	207	2,971	5,138	11,179	55,749	4,845	177	4,668	6.3	8.4
80-90	4,522	1	84,632	301	2,973	5,721	12,383	64,101	5,596	183	5,413	6.4	8.4
90-100	2,874	1	94,600	387	2,977	6,410	13,611	72,298	6,333	193	6,140	6.5	8.5
100-250	7,774	1	139,635	821	2,976	8,346	19,060	110,571	9,778	272	9,506	6.8	8.6
250-500	957	1	331,244	3,772	2,969	14,095	33,822	284,482	25,428	552	24,877	7.5	8.7
500 +	429	1	1,167,322	7,830	2,949	36,995	124,667	1,014,081	91,095	2,703	88,392	7.6	8.7

Quintile Distribution

First 20%	102,960	1	3,068	54	12	129	2,929	2,516	146	88	58	1.9	2.3
Second 20%	102,971	1	12,439	29	571	505	3,392	8,421	599	138	462	3.7	5.5
Middle 20%	102,957	1	20,653	35	1,713	821	3,537	14,911	1,175	141	1,033	5.0	6.9
Fourth 20%	102,968	1	31,721	54	2,752	1,404	4,560	23,273	1,924	146	1,778	5.6	7.6
Next 15%	77,221	1	49,944	110	2,939	3,366	7,731	36,281	3,094	156	2,938	5.9	8.1
Next 4%	20,592	1	86,391	337	2,973	5,827	12,668	65,536	5,725	190	5,535	6.4	8.4
Top 1%	5,148	1	282,432	2,092	2,973	12,650	32,890	236,867	21,144	559	20,586	7.3	8.7

Total	514,817	1	27,348	86	1,599	1,436	4,879	20,256	1,673	139	1,534	5.6	7.6
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year single returns
Family of two or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	116	2.2	-30,858	145	37	139	7,184	0	0	0	0	0.0	0.0
0-5	1,334	2.3	2,909	23	2	23	2,053	1,245	64	63	1	0.0	0.1
5-10	2,115	2.4	7,514	5	2	82	2,191	5,392	336	305	31	0.4	0.6
10-15	2,123	2.4	12,451	11	90	108	2,466	9,889	720	432	288	2.3	2.9
15-20	1,857	2.5	17,373	5	457	182	2,822	13,966	1,085	452	633	3.6	4.5
20-25	1,493	2.4	22,398	3	1,021	318	3,228	17,907	1,438	455	983	4.4	5.5
25-30	1,160	2.4	27,406	23	1,680	387	3,836	21,627	1,772	394	1,378	5.0	6.4
30-35	1,055	2.3	32,385	67	2,261	647	5,063	24,821	2,060	358	1,703	5.3	6.9
35-40	967	2.3	37,507	14	2,552	894	5,503	28,857	2,423	338	2,085	5.6	7.2
40-45	703	2.4	42,416	6	2,739	892	6,098	32,729	2,771	352	2,420	5.7	7.4
45-50	598	2.3	47,296	28	2,813	1,140	7,482	36,050	3,070	338	2,732	5.8	7.6
50-60	805	2.3	54,439	83	2,918	1,365	8,316	41,940	3,600	339	3,261	6.0	7.8
60-70	447	2.3	64,621	17	2,970	1,389	9,449	50,876	4,403	359	4,045	6.3	8.0
70-80	278	2.3	74,384	19	2,970	1,920	9,874	59,701	5,198	348	4,849	6.5	8.1
80-90	175	2.4	84,744	149	2,979	1,990	12,881	67,043	5,858	402	5,456	6.4	8.1
90-100	128	2.5	94,385	232	2,966	2,156	13,014	76,481	6,707	402	6,305	6.7	8.2
100-250	379	2.4	141,954	521	2,991	3,410	17,194	118,952	10,531	467	10,064	7.1	8.5
250-500	44	2.3	341,025	261	3,000	9,100	30,705	298,481	26,687	569	26,118	7.7	8.8
500 +	10	2.2	1,504,125	997	3,000	10,187	19,678	1,472,257	132,327	819	131,509	8.7	8.9

Quintile Distribution

First 20%	3,157	2.4	3,901	17	3	45	2,301	3,210	190	182	8	0.2	0.2
Second 20%	3,157	2.4	12,730	10	122	125	2,520	10,067	737	428	308	2.4	3.1
Middle 20%	3,158	2.4	21,229	4	892	287	3,083	17,033	1,360	451	909	4.3	5.3
Fourth 20%	3,158	2.3	34,191	36	2,306	680	5,083	26,388	2,201	355	1,846	5.4	7.0
Next 15%	2,368	2.3	55,047	41	2,885	1,288	8,215	42,763	3,674	345	3,329	6.0	7.8
Next 4%	632	2.4	102,867	282	2,982	2,709	14,091	83,438	7,334	392	6,942	6.7	8.3
Top 1%	157	2.3	317,957	624	3,000	5,665	23,295	286,621	25,620	646	24,974	7.9	8.7

Total	15,787	2.4	29,949	37	1,247	585	4,626	23,946	1,997	357	1,640	5.5	6.8
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2001 Full-year joint returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	6,381	17,081	-523,167	7,289	261	18,884	107,452	560	44	8	36
0-5	7,437	19,250	20,148	630	46	1,565	48,864	1,845	97	85	12
5-10	14,854	40,276	115,362	677	85	3,046	95,412	42,668	2,201	2,146	55
10-15	26,193	71,524	331,048	993	276	12,765	178,009	162,888	9,378	7,563	1,815
15-20	32,033	90,095	560,930	1,735	6,738	32,124	230,238	313,479	19,667	11,986	7,681
20-25	32,473	95,549	730,083	1,765	19,516	46,502	236,849	444,224	30,277	13,905	16,372
25-30	31,613	96,485	869,596	1,766	32,851	56,797	236,831	557,002	40,066	14,647	25,419
30-35	32,963	101,645	1,072,213	1,677	51,250	70,550	257,129	704,122	52,513	15,737	36,776
35-40	34,731	107,612	1,303,042	1,561	68,285	88,462	287,183	869,944	66,695	16,682	50,012
40-45	35,545	110,677	1,510,674	1,861	80,585	95,496	309,035	1,034,366	81,052	16,925	64,126
45-50	35,223	109,891	1,673,133	2,128	88,102	94,618	324,136	1,173,548	93,547	16,591	76,955
50-60	68,952	212,923	3,790,069	4,655	188,892	229,870	704,449	2,683,306	217,779	31,981	185,798
60-70	62,248	188,440	4,037,118	4,577	180,364	246,781	720,130	2,902,765	239,718	28,414	211,304
70-80	49,878	151,309	3,730,283	4,047	147,396	205,743	644,636	2,741,496	229,374	23,063	206,312
80-90	37,329	113,196	3,163,233	3,760	111,167	158,643	528,363	2,371,721	200,422	17,426	182,996
90-100	26,773	81,627	2,536,077	3,166	79,912	115,499	411,965	1,934,336	164,725	12,785	151,940
100-250	81,039	248,258	11,228,960	21,705	242,382	418,952	1,611,567	8,984,448	780,164	43,921	736,243
250-500	9,494	30,031	3,174,869	9,980	28,305	85,738	326,173	2,746,851	243,884	7,825	236,059
500 +	3,482	10,740	4,204,237	18,537	10,338	101,128	350,102	3,762,279	337,390	11,700	325,691

Quintile Distribution

First 20%	125,726	352,958	1,396,470	13,436	32,362	124,946	942,831	1,068,873	68,952	38,603	30,349
Second 20%	125,728	388,688	4,469,418	6,375	220,916	294,236	1,018,918	2,976,378	226,256	59,794	166,463
Middle 20%	125,733	388,514	6,741,127	8,294	337,390	402,986	1,261,272	4,768,123	385,914	58,454	327,461
Fourth 20%	125,725	380,939	9,335,828	10,456	370,398	519,267	1,612,897	6,856,790	573,395	57,977	515,418
Next 15%	94,297	287,009	10,607,948	15,697	281,846	441,070	1,637,292	8,271,607	711,396	47,270	664,126
Next 4%	25,146	78,874	5,583,678	15,531	75,146	168,124	670,858	4,686,788	412,980	16,995	395,986
Top 1%	6,286	19,627	5,393,439	22,720	18,691	132,532	464,457	4,803,289	430,099	14,298	415,801

Total	628,641	1,896,609	43,527,907	92,508	1,336,751	2,083,161	7,608,524	33,431,848	2,808,994	293,391	2,515,603
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2001 Full-year joint returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	6,381	2.7	-81,988	1,142	41	2,959	16,839	88	7	1	6	0.0	6.8
0-5	7,437	2.6	2,709	85	6	210	6,570	248	13	11	2	0.1	0.8
5-10	14,854	2.7	7,766	46	6	205	6,423	2,872	148	144	4	0.1	0.1
10-15	26,193	2.7	12,639	38	11	487	6,796	6,219	358	289	69	0.5	1.1
15-20	32,033	2.8	17,511	54	210	1,003	7,188	9,786	614	374	240	1.4	2.5
20-25	32,473	2.9	22,483	54	601	1,432	7,294	13,680	932	428	504	2.2	3.7
25-30	31,613	3.1	27,508	56	1,039	1,797	7,492	17,619	1,267	463	804	2.9	4.6
30-35	32,963	3.1	32,528	51	1,555	2,140	7,801	21,361	1,593	477	1,116	3.4	5.2
35-40	34,731	3.1	37,518	45	1,966	2,547	8,269	25,048	1,920	480	1,440	3.8	5.7
40-45	35,545	3.1	42,500	52	2,267	2,687	8,694	29,100	2,280	476	1,804	4.2	6.2
45-50	35,223	3.1	47,501	60	2,501	2,686	9,202	33,318	2,656	471	2,185	4.6	6.6
50-60	68,952	3.1	54,967	68	2,739	3,334	10,217	38,916	3,158	464	2,695	4.9	6.9
60-70	62,248	3.0	64,855	74	2,898	3,964	11,569	46,632	3,851	456	3,395	5.2	7.3
70-80	49,878	3.0	74,788	81	2,955	4,125	12,924	54,964	4,599	462	4,136	5.5	7.5
80-90	37,329	3.0	84,739	101	2,978	4,250	14,154	63,536	5,369	467	4,902	5.8	7.7
90-100	26,773	3.1	94,725	118	2,985	4,314	15,387	72,249	6,153	478	5,675	6.0	7.9
100-250	81,039	3.1	138,562	268	2,991	5,170	19,886	110,866	9,627	542	9,085	6.6	8.2
250-500	9,494	3.2	334,408	1,051	2,981	9,031	34,356	289,325	25,688	824	24,864	7.4	8.6
500 +	3,482	3.1	1,207,420	5,324	2,969	29,043	100,546	1,080,494	96,896	3,360	93,535	7.7	8.7

Quintile Distribution

First 20%	125,726	2.8	11,107	107	257	994	7,499	8,502	548	307	241	2.2	2.8
Second 20%	125,728	3.1	35,548	51	1,757	2,340	8,104	23,673	1,800	476	1,324	3.7	5.6
Middle 20%	125,733	3.1	53,615	66	2,683	3,205	10,031	37,923	3,069	465	2,604	4.9	6.9
Fourth 20%	125,725	3.0	74,256	83	2,946	4,130	12,829	54,538	4,561	461	4,100	5.5	7.5
Next 15%	94,297	3.0	112,495	166	2,989	4,677	17,363	87,719	7,544	501	7,043	6.3	8.0
Next 4%	25,146	3.1	222,050	618	2,988	6,686	26,679	186,383	16,423	676	15,747	7.1	8.4
Top 1%	6,286	3.1	858,008	3,614	2,973	21,084	73,887	764,125	68,422	2,275	66,147	7.7	8.7

Total	628,641	3.0	69,241	147	2,126	3,314	12,103	53,181	4,468	467	4,002	5.8	7.5
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year joint returns
Family of two**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	4,330	2	-70,810	1,305	33	3,519	13,976	79	6	1	5	0.0	6.3
0-5	5,297	2	2,663	107	4	229	6,830	189	10	8	2	0.1	1.1
5-10	9,740	2	7,746	60	5	241	7,001	2,407	123	118	5	0.1	0.2
10-15	17,583	2	12,639	52	13	629	7,587	5,402	305	213	93	0.7	1.7
15-20	20,354	2	17,480	73	315	1,392	8,190	8,416	515	250	265	1.5	3.1
20-25	18,832	2	22,444	84	922	2,220	8,369	11,688	774	274	500	2.2	4.3
25-30	16,714	2	27,493	87	1,599	2,972	8,502	15,135	1,063	288	775	2.8	5.1
30-35	16,696	2	32,513	83	2,285	3,670	8,607	18,524	1,353	292	1,061	3.3	5.7
35-40	17,029	2	37,503	68	2,685	4,456	8,762	22,129	1,671	290	1,382	3.7	6.2
40-45	16,992	2	42,484	89	2,848	4,736	8,921	26,415	2,049	289	1,760	4.1	6.7
45-50	16,343	2	47,503	103	2,912	4,869	9,243	30,860	2,443	294	2,149	4.5	7.0
50-60	32,401	2	54,990	109	2,954	5,948	10,057	36,429	2,942	298	2,644	4.8	7.3
60-70	30,103	2	64,845	125	2,974	6,856	11,368	44,013	3,620	306	3,315	5.1	7.5
70-80	23,661	2	74,771	141	2,985	7,236	12,604	52,265	4,359	315	4,045	5.4	7.7
80-90	17,526	2	84,744	162	2,987	7,312	13,758	60,992	5,143	324	4,818	5.7	7.9
90-100	12,309	2	94,717	189	2,989	7,444	14,974	69,687	5,924	335	5,589	5.9	8.0
100-250	36,954	2	137,676	405	2,990	8,630	19,248	107,341	9,311	389	8,921	6.5	8.3
250-500	4,200	2	335,341	1,367	2,984	14,063	34,915	285,151	25,313	672	24,641	7.3	8.6
500 +	1,706	2	1,254,494	6,977	2,967	42,833	122,974	1,093,264	98,046	3,294	94,752	7.6	8.7

Quintile Distribution

First 20%	63,754	2	7,767	153	179	1,101	8,134	5,640	338	185	153	2.0	2.7
Second 20%	63,751	2	30,850	80	1,976	3,473	8,583	17,456	1,265	287	978	3.2	5.6
Middle 20%	63,758	2	49,875	103	2,917	5,351	9,559	32,452	2,587	295	2,292	4.6	7.1
Fourth 20%	63,754	2	70,894	135	2,979	7,056	12,119	49,088	4,075	311	3,764	5.3	7.7
Next 15%	47,815	2	107,195	237	2,990	7,788	16,273	80,516	6,897	349	6,548	6.1	8.1
Next 4%	12,751	2	209,457	847	2,989	10,626	25,260	171,549	15,089	493	14,596	7.0	8.5
Top 1%	3,187	2	864,508	4,458	2,972	30,584	85,255	750,923	67,234	2,129	65,105	7.5	8.7

Total	318,770	2	64,978	208	2,208	5,295	11,983	47,374	3,963	309	3,655	5.6	7.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year joint returns
Family of three**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	760	3	-107,329	1,226	53	1,728	16,043	168	13	2	11	0.0	6.5
0-5	879	3	2,820	35	16	200	6,078	379	19	19	0	0.0	0.0
5-10	2,145	3	7,735	10	5	155	5,275	3,636	188	188	0	0.0	0.0
10-15	3,115	3	12,695	14	7	275	5,365	7,660	451	401	50	0.4	0.7
15-20	4,196	3	17,561	28	53	441	5,694	11,814	759	454	305	1.7	2.6
20-25	4,672	3	22,538	21	346	512	5,992	15,924	1,108	482	626	2.8	3.9
25-30	5,000	3	27,496	24	887	673	6,279	19,804	1,444	498	946	3.4	4.8
30-35	5,546	3	32,547	19	1,498	801	6,877	23,461	1,768	493	1,275	3.9	5.4
35-40	6,102	3	37,510	22	2,090	918	7,621	26,988	2,083	454	1,629	4.3	6.0
40-45	6,324	3	42,516	30	2,537	1,087	8,188	30,790	2,423	451	1,973	4.6	6.4
45-50	6,505	3	47,523	27	2,772	990	8,813	35,016	2,802	455	2,347	4.9	6.7
50-60	12,891	3	54,955	33	2,908	1,206	9,818	41,088	3,348	457	2,890	5.3	7.0
60-70	11,766	3	64,905	25	2,961	1,545	11,102	49,349	4,091	458	3,632	5.6	7.4
70-80	9,533	3	74,833	31	2,980	1,643	12,557	57,711	4,843	458	4,385	5.9	7.6
80-90	7,184	3	84,727	51	2,988	1,986	13,782	66,045	5,593	466	5,127	6.1	7.8
90-100	5,225	3	94,691	42	2,992	2,011	14,948	74,800	6,381	468	5,912	6.2	7.9
100-250	15,296	3	137,167	144	2,993	2,648	19,122	112,570	9,780	525	9,255	6.7	8.2
250-500	1,485	3	331,212	1,055	2,977	5,769	31,861	291,693	25,901	788	25,113	7.6	8.6
500 +	486	3	1,119,197	5,356	2,984	17,587	78,625	1,025,357	91,936	2,222	89,714	8.0	8.7

Quintile Distribution

First 20%	21,822	3	14,925	64	354	501	6,216	12,768	879	405	473	3.2	3.7
Second 20%	21,822	3	40,152	24	2,259	958	7,893	29,131	2,275	461	1,814	4.5	6.2
Middle 20%	21,824	3	57,257	28	2,917	1,298	10,091	43,011	3,521	457	3,063	5.3	7.1
Fourth 20%	21,819	3	77,188	39	2,981	1,773	12,833	59,664	5,019	461	4,558	5.9	7.6
Next 15%	16,368	3	113,860	82	2,993	2,273	16,951	91,749	7,906	491	7,415	6.5	8.1
Next 4%	4,364	3	210,711	416	2,989	3,786	25,016	179,343	15,789	639	15,150	7.2	8.4
Top 1%	1,091	3	719,412	3,104	2,978	11,785	54,896	652,896	58,412	1,463	56,949	7.9	8.7

Total	109,110	3	70,605	91	2,300	1,516	11,499	56,379	4,740	471	4,269	6.0	7.6
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year joint returns
Family of four**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	725	4	-82,355	420	58	1,259	31,715	104	9	1	8	0.0	7.7
0-5	743	4	2,829	26	10	145	5,853	407	21	20	0	0.0	0.0
5-10	1,729	4	7,848	26	10	95	5,313	3,861	202	202	0	0.0	0.0
10-15	3,202	4	12,597	9	5	179	5,246	7,894	466	461	5	0.0	0.1
15-20	4,180	4	17,578	25	13	309	5,496	12,203	789	612	177	1.0	1.5
20-25	4,908	4	22,531	15	84	288	5,819	16,519	1,157	648	509	2.3	3.1
25-30	5,514	4	27,542	32	232	401	6,464	20,565	1,510	663	847	3.1	4.1
30-35	6,033	4	32,534	25	630	506	7,065	24,413	1,852	673	1,179	3.6	4.8
35-40	6,742	4	37,545	21	1,158	655	7,852	27,970	2,169	683	1,486	4.0	5.3
40-45	7,288	4	42,515	14	1,718	695	8,546	31,612	2,496	639	1,856	4.4	5.9
45-50	7,589	4	47,497	26	2,223	726	9,285	35,321	2,829	602	2,227	4.7	6.3
50-60	15,066	4	54,989	30	2,673	898	10,409	41,136	3,352	609	2,743	5.0	6.7
60-70	13,493	4	64,881	29	2,899	1,080	11,864	49,108	4,069	609	3,460	5.3	7.0
70-80	11,358	4	74,814	30	2,965	1,136	13,117	57,645	4,837	608	4,229	5.7	7.3
80-90	8,755	4	84,743	49	2,981	1,271	14,442	66,113	5,599	607	4,992	5.9	7.6
90-100	6,424	4	94,746	66	2,988	1,437	15,528	74,866	6,386	610	5,777	6.1	7.7
100-250	19,968	4	139,854	148	2,993	2,072	20,121	114,864	9,986	673	9,313	6.7	8.1
250-500	2,462	4	333,472	802	2,981	4,719	32,821	293,868	26,097	897	25,200	7.6	8.6
500 +	799	4	1,124,613	3,402	2,966	15,440	69,494	1,040,248	93,271	3,730	89,541	8.0	8.6

Quintile Distribution

First 20%	25,396	4	18,595	31	169	349	6,744	15,070	1,067	558	509	2.7	3.4
Second 20%	25,396	4	42,847	22	1,726	686	8,589	31,911	2,523	640	1,883	4.4	5.9
Middle 20%	25,396	4	60,017	32	2,799	992	11,163	45,173	3,715	609	3,106	5.2	6.9
Fourth 20%	25,394	4	81,081	37	2,973	1,236	13,922	63,002	5,319	608	4,710	5.8	7.5
Next 15%	19,048	4	123,828	110	2,992	1,854	18,734	100,390	8,683	650	8,033	6.5	8.0
Next 4%	5,079	4	247,746	539	2,986	3,555	28,047	213,794	18,890	806	18,084	7.3	8.5
Top 1%	1,269	4	872,969	2,458	2,977	11,963	57,734	802,938	71,913	2,731	69,182	7.9	8.6

Total	126,978	4	77,717	87	2,132	1,193	12,593	62,666	5,301	640	4,661	6.0	7.4
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year joint returns
Family of five or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	558	5.5	-134,730	716	68	2,546	20,960	28	2	2	0	0.0	0.0
0-5	464	5.6	2,864	18	7	119	6,019	409	21	21	0	0.0	0.0
5-10	1,177	5.6	7,883	24	4	138	5,495	3,852	201	201	0	0.0	0.0
10-15	2,266	5.7	12,616	4	5	109	4,850	8,191	484	484	0	0.0	0.0
15-20	3,271	5.6	17,553	9	8	189	5,057	12,599	818	740	78	0.4	0.6
20-25	4,036	5.6	22,541	3	24	206	5,599	16,911	1,191	818	373	1.7	2.2
25-30	4,366	5.7	27,533	5	88	350	6,321	20,895	1,540	845	695	2.5	3.3
30-35	4,678	5.6	32,551	7	206	379	6,969	25,056	1,908	868	1,040	3.2	4.2
35-40	4,851	5.6	37,542	28	408	527	7,932	28,791	2,243	901	1,342	3.6	4.7
40-45	4,933	5.6	42,517	11	732	616	8,780	32,476	2,574	912	1,662	3.9	5.1
45-50	4,781	5.5	47,473	15	1,170	644	9,459	36,235	2,911	893	2,018	4.3	5.6
50-60	8,587	5.5	54,858	27	1,796	942	11,081	41,135	3,352	846	2,506	4.6	6.1
60-70	6,881	5.5	64,763	17	2,452	1,111	12,664	48,589	4,022	813	3,209	5.0	6.6
70-80	5,321	5.4	74,731	14	2,758	1,106	14,594	56,331	4,719	817	3,902	5.2	6.9
80-90	3,864	5.4	84,731	30	2,914	1,316	15,990	64,564	5,460	798	4,662	5.5	7.2
90-100	2,813	5.4	94,776	70	2,946	1,445	17,685	72,775	6,198	815	5,383	5.7	7.4
100-250	8,814	5.4	141,785	179	2,985	2,057	23,361	113,634	9,876	914	8,961	6.3	7.9
250-500	1,347	5.4	336,731	516	2,981	4,815	38,166	291,425	25,877	1,207	24,670	7.3	8.5
500 +	491	5.4	1,265,935	2,673	2,967	14,603	94,848	1,156,191	103,705	4,115	99,590	7.9	8.6

Quintile Distribution

First 20%	14,700	5.6	12,968	34	27	291	6,048	13,089	898	649	249	1.9	1.9
Second 20%	14,699	5.6	36,250	14	382	494	7,698	27,761	2,151	890	1,261	3.5	4.5
Middle 20%	14,700	5.5	51,645	22	1,524	817	10,396	38,984	3,158	865	2,293	4.4	5.9
Fourth 20%	14,701	5.4	71,699	19	2,646	1,139	13,893	54,074	4,516	812	3,704	5.2	6.8
Next 15%	11,024	5.4	113,429	123	2,965	1,702	20,197	88,750	7,636	853	6,783	6.0	7.6
Next 4%	2,940	5.4	244,424	334	2,990	3,271	32,101	206,433	18,228	1,100	17,127	7.0	8.3
Top 1%	735	5.4	994,771	1,997	2,967	12,514	78,236	903,214	80,938	3,187	77,752	7.8	8.6

Total	73,499	5.5	71,251	70	1,510	1,059	12,703	57,383	4,828	847	3,982	5.6	6.9
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2001 Full-year head-of-household returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	625	1,453	-31,569	826	18	856	6,267	1	0	0	0
0-5	7,762	19,441	23,835	100	12	165	23,563	5,977	301	296	4
5-10	17,533	44,763	135,022	80	43	723	53,347	83,740	4,393	4,312	81
10-15	22,969	61,145	287,793	97	692	2,390	73,065	213,658	12,736	10,508	2,227
15-20	23,372	63,311	407,831	169	4,498	3,991	79,843	320,900	20,990	12,793	8,197
20-25	19,995	53,439	448,252	91	11,582	4,889	76,640	356,035	25,169	11,793	13,376
25-30	14,957	39,293	409,534	147	16,462	5,317	68,364	320,215	23,638	8,086	15,552
30-35	11,019	27,738	356,564	180	18,991	5,450	60,226	272,546	20,696	4,971	15,725
35-40	8,221	20,208	307,427	156	18,245	5,501	52,163	231,946	18,010	3,322	14,688
40-45	6,147	14,789	260,580	66	15,567	5,143	45,206	194,887	15,394	2,309	13,085
45-50	4,745	11,260	224,827	152	13,031	5,322	39,356	167,512	13,419	1,736	11,684
50-60	6,219	14,614	338,363	153	17,843	7,945	60,335	252,577	20,556	2,263	18,293
60-70	2,998	6,986	193,201	195	8,808	4,852	33,698	146,147	12,103	1,088	11,015
70-80	1,677	3,977	125,035	121	4,982	2,802	21,341	96,119	8,064	630	7,434
80-90	1,039	2,467	87,793	126	3,100	1,812	14,550	68,457	5,796	378	5,418
90-100	606	1,426	57,446	52	1,808	1,691	9,342	44,817	3,821	221	3,600
100-250	1,732	4,021	239,852	767	5,182	5,835	34,006	195,673	17,004	819	16,184
250-500	191	441	63,084	274	570	1,438	6,897	54,531	4,841	164	4,677
500 +	78	180	85,841	264	233	1,160	4,301	80,410	7,209	149	7,060

Quintile Distribution

First 20%	30,380	77,432	174,035	1,019	104	2,167	96,990	122,689	6,574	6,352	222
Second 20%	30,375	81,441	433,669	217	2,140	3,819	98,918	331,112	20,411	15,053	5,359
Middle 20%	30,375	81,743	635,481	125	13,657	6,638	112,146	504,474	35,008	17,636	17,372
Fourth 20%	30,377	78,075	911,620	418	43,234	13,082	153,122	703,912	52,808	15,096	37,713
Next 15%	22,784	54,481	1,057,924	505	59,969	23,121	184,856	791,257	63,255	8,516	54,739
Next 4%	6,076	14,258	470,221	478	18,026	11,163	79,193	362,670	30,511	2,255	28,256
Top 1%	1,518	3,522	337,761	1,253	4,537	7,291	37,285	290,035	25,571	933	24,638

Total	151,885	390,952	4,020,712	4,014	141,667	67,283	762,510	3,106,148	234,138	65,840	168,298
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2001 Full-year head-of-household returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	625	2.3	-50,511	1,321	29	1,369	10,027	2	0	0	0	0.0	0.0
0-5	7,762	2.5	3,071	13	2	21	3,036	770	39	38	1	0.0	0.1
5-10	17,533	2.6	7,701	5	2	41	3,043	4,776	251	246	5	0.1	0.1
10-15	22,969	2.7	12,530	4	30	104	3,181	9,302	554	458	97	0.8	1.0
15-20	23,372	2.7	17,450	7	192	171	3,416	13,730	898	547	351	2.0	2.6
20-25	19,995	2.7	22,418	5	579	245	3,833	17,806	1,259	590	669	3.0	3.8
25-30	14,957	2.6	27,381	10	1,101	356	4,571	21,409	1,580	541	1,040	3.8	4.9
30-35	11,019	2.5	32,359	16	1,723	495	5,466	24,734	1,878	451	1,427	4.4	5.8
35-40	8,221	2.5	37,395	19	2,219	669	6,345	28,214	2,191	404	1,787	4.8	6.3
40-45	6,147	2.4	42,391	11	2,533	837	7,354	31,704	2,504	376	2,129	5.0	6.7
45-50	4,745	2.4	47,382	32	2,746	1,122	8,294	35,303	2,828	366	2,462	5.2	7.0
50-60	6,219	2.4	54,408	25	2,869	1,278	9,702	40,614	3,305	364	2,941	5.4	7.2
60-70	2,998	2.3	64,443	65	2,938	1,618	11,240	48,748	4,037	363	3,674	5.7	7.5
70-80	1,677	2.4	74,559	72	2,971	1,671	12,726	57,316	4,808	375	4,433	5.9	7.7
80-90	1,039	2.4	84,497	121	2,984	1,744	14,004	65,887	5,579	364	5,215	6.2	7.9
90-100	606	2.4	94,796	86	2,983	2,791	15,415	73,955	6,305	365	5,940	6.3	8.0
100-250	1,732	2.3	138,483	443	2,992	3,369	19,634	112,975	9,817	473	9,344	6.7	8.3
250-500	191	2.3	330,283	1,433	2,982	7,531	36,112	285,500	25,345	856	24,489	7.4	8.6
500 +	78	2.3	1,100,532	3,379	2,991	14,877	55,141	1,030,903	92,429	1,911	90,518	8.2	8.8

Quintile Distribution

First 20%	30,380	2.6	5,729	34	3	71	3,193	4,038	216	209	7	0.1	0.2
Second 20%	30,375	2.7	14,277	7	70	126	3,257	10,901	672	496	176	1.2	1.6
Middle 20%	30,375	2.7	20,921	4	450	219	3,692	16,608	1,153	581	572	2.7	3.4
Fourth 20%	30,377	2.6	30,010	14	1,423	431	5,041	23,173	1,738	497	1,241	4.1	5.4
Next 15%	22,784	2.4	46,433	22	2,632	1,015	8,113	34,729	2,776	374	2,403	5.2	6.9
Next 4%	6,076	2.4	77,390	79	2,967	1,837	13,034	59,689	5,022	371	4,650	6.0	7.8
Top 1%	1,518	2.3	222,504	825	2,989	4,803	24,562	191,064	16,845	615	16,230	7.3	8.5

Total	151,885	2.6	26,472	26	933	443	5,020	20,451	1,542	433	1,108	4.2	5.4
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year head-of-household returns
Family of two**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	345	2	-29,308	895	20	515	9,250	3	0	0	0	0.0	0.0
0-5	4,204	2	3,034	19	2	22	2,981	763	39	38	1	0.0	0.1
5-10	9,066	2	7,636	6	3	35	3,044	4,720	247	244	3	0.0	0.1
10-15	10,747	2	12,532	6	30	114	3,221	9,260	552	400	152	1.2	1.6
15-20	10,979	2	17,437	5	271	187	3,459	13,578	885	458	428	2.5	3.2
20-25	9,815	2	22,435	6	812	248	3,889	17,539	1,235	505	730	3.3	4.2
25-30	7,564	2	27,405	14	1,456	350	4,600	21,051	1,548	408	1,140	4.2	5.4
30-35	6,031	2	32,390	13	2,103	443	5,372	24,511	1,857	317	1,540	4.8	6.3
35-40	4,653	2	37,413	21	2,550	686	6,305	27,924	2,165	312	1,853	5.0	6.6
40-45	3,503	2	42,394	14	2,777	757	7,146	31,749	2,507	311	2,197	5.2	6.9
45-50	2,722	2	47,398	31	2,878	1,060	8,231	35,321	2,829	312	2,518	5.3	7.1
50-60	3,610	2	54,471	19	2,947	1,119	9,485	40,967	3,337	312	3,025	5.6	7.4
60-70	1,754	2	64,468	82	2,961	1,451	11,173	48,985	4,058	318	3,740	5.8	7.6
70-80	1,013	2	74,504	113	2,985	1,640	12,203	57,853	4,857	325	4,531	6.1	7.8
80-90	614	2	84,492	97	2,992	1,739	13,682	66,176	5,605	319	5,286	6.3	8.0
90-100	375	2	94,656	100	2,975	2,409	15,137	74,235	6,330	329	6,001	6.3	8.1
100-250	1,039	2	138,440	222	2,993	3,412	18,803	113,501	9,865	433	9,431	6.8	8.3
250-500	100	2	327,322	1,428	2,997	9,264	27,967	289,304	25,689	1,112	24,577	7.5	8.5
500 +	41	2	1,233,404	4,231	2,983	17,149	55,933	1,161,571	104,189	2,922	101,268	8.2	8.7

Quintile Distribution

First 20%	15,635	2	5,951	29	3	49	3,171	3,897	208	200	8	0.1	0.2
Second 20%	15,635	2	14,555	6	105	145	3,320	11,063	686	423	263	1.8	2.4
Middle 20%	15,635	2	21,890	6	750	244	3,845	17,104	1,197	497	700	3.2	4.1
Fourth 20%	15,635	2	31,846	17	1,991	470	5,327	24,108	1,822	340	1,482	4.7	6.1
Next 15%	11,727	2	48,813	27	2,862	1,005	8,392	36,616	2,946	312	2,634	5.4	7.2
Next 4%	3,127	2	81,524	102	2,983	1,791	13,308	63,577	5,371	328	5,043	6.2	7.9
Top 1%	781	2	235,580	603	2,991	5,330	23,110	204,866	18,087	688	17,399	7.4	8.5

Total	78,175	2	27,786	26	1,148	457	5,155	21,317	1,620	359	1,261	4.5	5.9
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year head-of-household returns
Family of three**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	162	3	-102,746	2,951	37	3,984	10,785	0	0	0	0	0.0	0.0
0-5	2,210	3	3,135	5	1	10	2,937	809	41	41	0	0.0	0.0
5-10	5,446	3	7,772	2	2	30	2,943	4,928	259	259	0	0.0	0.0
10-15	7,801	3	12,526	2	4	57	3,038	9,483	566	526	40	0.3	0.4
15-20	7,501	3	17,454	2	67	87	3,324	14,010	920	619	301	1.7	2.1
20-25	5,968	3	22,389	3	269	182	3,787	18,182	1,291	677	614	2.7	3.4
25-30	4,291	3	27,339	4	665	260	4,515	21,942	1,627	691	937	3.4	4.3
30-35	2,807	3	32,324	11	1,204	450	5,627	25,098	1,910	632	1,279	4.0	5.1
35-40	2,060	3	37,337	9	1,775	468	6,566	28,565	2,221	499	1,723	4.6	6.0
40-45	1,491	3	42,397	4	2,248	688	7,845	31,662	2,501	466	2,035	4.8	6.4
45-50	1,156	3	47,419	7	2,641	705	8,402	35,692	2,861	469	2,392	5.0	6.7
50-60	1,496	3	54,295	39	2,804	911	10,157	40,469	3,291	464	2,827	5.2	7.0
60-70	723	3	64,419	48	2,915	1,369	11,642	48,628	4,027	466	3,561	5.5	7.3
70-80	376	3	74,692	7	2,951	1,483	13,739	56,583	4,744	475	4,269	5.7	7.5
80-90	249	3	84,684	111	2,979	1,203	14,919	65,695	5,561	441	5,120	6.0	7.8
90-100	131	3	94,877	91	3,000	1,642	15,654	74,672	6,369	435	5,933	6.3	7.9
100-250	411	3	138,635	1,210	3,000	2,249	21,691	112,905	9,809	587	9,222	6.7	8.2
250-500	44	3	337,825	270	2,935	7,640	39,829	287,692	25,540	670	24,870	7.4	8.6
500 +	24	3	804,396	1,454	3,000	10,116	40,641	752,094	67,336	728	66,609	8.3	8.9

Quintile Distribution

First 20%	8,868	3	4,897	57	2	102	3,087	4,098	219	219	0	0.0	0.0
Second 20%	8,871	3	13,548	2	7	61	3,083	10,446	635	555	80	0.6	0.8
Middle 20%	8,869	3	19,405	2	135	119	3,489	15,691	1,069	641	428	2.2	2.7
Fourth 20%	8,870	3	27,389	5	687	291	4,613	21,844	1,618	684	935	3.4	4.3
Next 15%	6,653	3	42,882	15	2,185	629	7,724	32,381	2,564	488	2,076	4.8	6.4
Next 4%	1,773	3	71,622	49	2,931	1,346	12,826	54,616	4,565	464	4,101	5.7	7.5
Top 1%	443	3	197,485	1,219	2,993	3,297	25,021	167,393	14,713	604	14,109	7.1	8.4

Total	44,347	3	24,318	29	641	296	4,776	19,130	1,423	518	905	3.7	4.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year head-of-household returns
Family of four or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	40	4.5	-25,442	931	54	327	15,446	0	0	0	0	0.0	0.0
0-5	865	4.4	3,172	2	2	30	3,070	822	41	41	0	0.0	0.0
5-10	2,067	4.4	7,776	2	2	35	2,958	4,915	259	259	0	0.0	0.0
10-15	3,357	4.4	12,567	1	3	45	2,979	9,607	575	569	5	0.0	0.1
15-20	3,862	4.5	17,462	1	10	121	3,121	14,241	939	759	179	1.0	1.3
20-25	3,196	4.6	22,384	1	94	154	3,467	18,689	1,335	822	512	2.3	2.7
25-30	2,220	4.6	27,327	2	262	300	4,138	22,653	1,691	856	835	3.1	3.7
30-35	1,382	4.5	32,283	14	548	334	5,244	26,236	2,013	841	1,172	3.6	4.5
35-40	870	4.6	37,369	10	1,021	595	6,022	29,774	2,331	858	1,473	3.9	4.9
40-45	585	4.5	42,328	2	1,398	672	7,473	32,798	2,602	743	1,860	4.4	5.7
45-50	400	4.4	47,202	80	1,962	1,156	8,614	35,596	2,857	687	2,170	4.6	6.1
50-60	489	4.5	54,230	18	2,339	1,277	10,310	40,382	3,285	693	2,592	4.8	6.4
60-70	226	4.3	64,356	28	2,765	1,334	11,361	48,949	4,055	639	3,416	5.3	7.0
70-80	145	4.5	74,581	8	2,916	1,310	14,417	55,947	4,684	678	4,006	5.4	7.2
80-90	83	4.6	84,050	427	2,921	1,166	13,791	66,598	5,642	677	4,964	5.9	7.5
90-100	52	4.3	95,670	0	2,990	5,561	14,528	75,647	6,463	646	5,817	6.1	7.7
100-250	124	4.3	132,518	213	2,976	3,813	20,348	105,727	9,166	808	8,358	6.3	7.9
250-500	18	4.3	341,931	3,974	3,000	3,975	43,125	295,804	26,270	1,002	25,268	7.4	8.5
500 +	4	4.3	713,196	12,051	3,000	21,199	143,193	557,854	49,855	911	48,945	6.9	8.8

Quintile Distribution

First 20%	3,997	4.4	7,225	11	3	39	3,118	4,739	259	259	0	0.0	0.0
Second 20%	3,997	4.5	14,476	1	3	70	3,010	11,430	708	666	42	0.3	0.4
Middle 20%	3,998	4.6	19,762	1	35	105	3,261	16,385	1,129	798	331	1.7	2.0
Fourth 20%	3,997	4.6	26,412	4	234	287	4,051	21,877	1,621	843	778	2.9	3.6
Next 15%	2,997	4.5	38,815	17	1,129	623	6,610	30,515	2,398	801	1,597	4.1	5.2
Next 4%	800	4.5	64,405	64	2,669	1,341	11,651	48,830	4,044	676	3,369	5.2	6.9
Top 1%	199	4.3	153,288	734	2,982	4,615	23,268	124,039	10,815	784	10,031	6.5	8.1

Total	19,985	4.5	23,501	16	361	293	4,377	18,653	1,373	668	705	3.0	3.8
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2001 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 Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	339	440	-20,174	54	10	167	2,533	0	0	0	0
0-5	1,421	1,650	3,794	47	6	255	3,106	1,692	88	77	11
5-10	2,098	2,570	15,777	31	239	643	4,901	10,722	669	316	353
10-15	2,237	2,909	28,037	67	1,298	1,223	6,316	19,971	1,440	387	1,053
15-20	2,392	3,247	41,924	30	2,519	1,836	7,236	30,847	2,380	447	1,934
20-25	2,305	3,194	51,731	23	2,853	1,898	7,947	39,465	3,161	447	2,714
25-30	2,139	3,031	58,749	39	2,819	2,308	8,986	44,964	3,681	431	3,250
30-35	1,716	2,452	55,533	75	2,381	2,221	9,133	42,032	3,488	351	3,137
35-40	1,286	1,840	48,162	17	1,840	2,323	7,970	36,177	3,035	264	2,771
40-45	932	1,371	39,480	91	1,339	1,594	6,977	29,771	2,518	202	2,316
45-50	710	998	33,678	48	1,036	1,591	6,007	25,185	2,144	149	1,995
50-60	928	1,269	50,405	125	1,367	2,445	8,962	37,936	3,254	191	3,063
60-70	494	696	31,911	54	731	1,788	5,681	23,831	2,060	122	1,937
70-80	303	403	22,552	61	452	1,324	3,674	17,164	1,492	60	1,431
80-90	174	238	14,735	63	256	1,174	2,491	11,073	967	35	933
90-100	125	167	11,797	44	184	981	1,798	8,947	784	26	758
100-250	351	474	50,237	185	520	1,997	6,897	41,316	3,657	174	3,483
250-500	75	99	25,239	155	112	1,049	3,570	20,662	1,846	84	1,763
500 +	42	56	97,749	1,291	61	1,883	13,209	83,888	7,544	261	7,283

Quintile Distribution

First 20%	4,013	4,870	977	134	304	1,119	10,923	13,541	834	421	413
Second 20%	4,013	5,297	59,382	93	3,235	2,645	11,865	42,839	3,205	717	2,488
Middle 20%	4,014	5,580	93,701	46	5,015	3,554	14,178	71,647	5,768	783	4,985
Fourth 20%	4,014	5,767	134,345	112	5,580	5,775	21,997	101,494	8,445	826	7,620
Next 15%	3,010	4,239	155,348	343	4,403	7,545	27,648	116,543	9,969	651	9,318
Next 4%	803	1,082	77,788	268	1,190	4,521	11,673	60,988	5,350	204	5,147
Top 1%	200	269	139,775	1,505	295	3,542	19,108	118,594	10,639	424	10,216

Total	20,067	27,104	661,316	2,501	20,022	28,702	117,393	525,646	44,210	4,025	40,186
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2001 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 Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	339	1.3	-59,510	160	30	493	7,471	0	0	0	0	0.0	0.0
0-5	1,421	1.2	2,670	33	4	180	2,186	1,191	62	54	8	0.3	0.7
5-10	2,098	1.2	7,520	15	114	306	2,336	5,111	319	151	168	2.2	3.3
10-15	2,237	1.3	12,533	30	580	547	2,824	8,927	644	173	471	3.8	5.3
15-20	2,392	1.4	17,527	13	1,053	768	3,025	12,896	995	187	808	4.6	6.3
20-25	2,305	1.4	22,443	10	1,238	824	3,448	17,121	1,372	194	1,177	5.2	6.9
25-30	2,139	1.4	27,466	18	1,318	1,079	4,201	21,021	1,721	202	1,519	5.5	7.2
30-35	1,716	1.4	32,362	44	1,388	1,294	5,323	24,494	2,033	204	1,828	5.6	7.5
35-40	1,286	1.4	37,451	13	1,431	1,806	6,197	28,132	2,360	205	2,155	5.8	7.7
40-45	932	1.5	42,360	98	1,436	1,711	7,486	31,943	2,702	217	2,485	5.9	7.8
45-50	710	1.4	47,434	68	1,459	2,241	8,460	35,473	3,020	210	2,810	5.9	7.9
50-60	928	1.4	54,316	134	1,473	2,635	9,657	40,880	3,507	206	3,301	6.1	8.1
60-70	494	1.4	64,597	110	1,479	3,620	11,499	48,242	4,169	248	3,921	6.1	8.1
70-80	303	1.3	74,429	202	1,491	4,370	12,125	56,648	4,923	199	4,724	6.3	8.3
80-90	174	1.4	84,682	361	1,471	6,749	14,314	63,639	5,558	199	5,360	6.3	8.4
90-100	125	1.3	94,373	350	1,475	7,852	14,382	71,578	6,272	211	6,062	6.4	8.5
100-250	351	1.4	143,125	528	1,481	5,690	19,650	117,709	10,420	497	9,923	6.9	8.4
250-500	75	1.3	336,525	2,064	1,496	13,991	47,602	275,499	24,619	1,117	23,502	7.0	8.5
500 +	42	1.3	2,327,361	30,741	1,446	44,835	314,506	1,997,340	179,608	6,213	173,395	7.5	8.7

Quintile Distribution

First 20%	4,013	1.2	243	33	76	279	2,722	3,374	208	105	103	42.4	3.1
Second 20%	4,013	1.3	14,797	23	806	659	2,957	10,675	799	179	620	4.2	5.8
Middle 20%	4,014	1.4	23,343	11	1,249	886	3,532	17,849	1,437	195	1,242	5.3	7.0
Fourth 20%	4,014	1.4	33,469	28	1,390	1,439	5,480	25,285	2,104	206	1,898	5.7	7.5
Next 15%	3,010	1.4	51,610	114	1,463	2,507	9,185	38,719	3,312	216	3,096	6.0	8.0
Next 4%	803	1.4	96,872	333	1,482	5,630	14,537	75,950	6,663	254	6,409	6.6	8.4
Top 1%	200	1.4	698,874	7,524	1,475	17,710	95,540	592,972	53,197	2,120	51,078	7.3	8.6

Total	20,067	1.4	32,955	125	998	1,430	5,850	26,195	2,203	201	2,003	6.1	7.6
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 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 Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	278	1	-40,094	171	30	492	6,206	0	0	0	0	0.0	0.0
0-5	1,166	1	2,693	39	3	205	2,164	1,195	62	57	5	0.2	0.4
5-10	1,743	1	7,511	15	128	345	2,345	5,025	313	130	182	2.4	3.6
10-15	1,778	1	12,557	33	695	634	2,877	8,713	626	135	491	3.9	5.6
15-20	1,831	1	17,487	16	1,233	899	3,048	12,572	968	139	829	4.7	6.6
20-25	1,758	1	22,449	12	1,391	959	3,318	16,990	1,360	141	1,219	5.4	7.2
25-30	1,601	1	27,460	17	1,427	1,239	3,967	20,987	1,718	144	1,573	5.7	7.5
30-35	1,278	1	32,382	59	1,441	1,616	5,209	24,294	2,016	144	1,871	5.8	7.7
35-40	960	1	37,448	16	1,468	2,137	6,198	27,785	2,330	145	2,184	5.8	7.9
40-45	665	1	42,362	138	1,462	2,124	7,352	31,724	2,683	153	2,530	6.0	8.0
45-50	531	1	47,377	90	1,481	2,825	7,959	35,348	3,009	153	2,857	6.0	8.1
50-60	715	1	54,332	168	1,479	3,148	9,522	40,579	3,480	155	3,326	6.1	8.2
60-70	364	1	64,626	144	1,486	4,269	10,629	48,568	4,199	176	4,023	6.2	8.3
70-80	237	1	74,373	248	1,488	5,302	11,433	56,403	4,901	155	4,747	6.4	8.4
80-90	133	1	84,792	469	1,474	8,580	12,828	62,769	5,480	149	5,331	6.3	8.5
90-100	96	1	94,431	69	1,484	7,883	13,146	72,723	6,375	163	6,212	6.6	8.5
100-250	279	1	142,812	622	1,481	6,173	20,276	116,606	10,321	446	9,875	6.9	8.5
250-500	58	1	336,140	2,642	1,496	17,652	50,666	268,968	24,031	1,342	22,689	6.7	8.4
500 +	35	1	2,283,903	10,580	1,477	40,209	307,382	1,945,446	174,920	6,825	168,095	7.4	8.6

Quintile Distribution

First 20%	3,101	1	1,366	38	65	297	2,622	3,085	187	91	96	7.0	3.1
Second 20%	3,101	1	14,129	27	882	722	2,957	9,907	732	136	595	4.2	6.0
Middle 20%	3,102	1	22,711	13	1,386	992	3,328	17,195	1,379	142	1,237	5.4	7.2
Fourth 20%	3,101	1	32,949	33	1,448	1,714	5,245	24,706	2,053	145	1,908	5.8	7.7
Next 15%	2,326	1	51,459	145	1,476	3,042	8,819	38,446	3,288	157	3,131	6.1	8.1
Next 4%	620	1	98,061	363	1,485	6,438	14,120	76,658	6,727	203	6,524	6.7	8.5
Top 1%	155	1	722,409	3,698	1,477	19,014	99,951	607,341	54,487	2,439	52,048	7.2	8.6

Total	15,506	1	33,093	96	1,052	1,649	5,717	25,882	2,177	159	2,018	6.1	7.8
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2001 Full-year married-filing-separately returns
Family of two or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	58	2.7	-155,579	116	32	523	13,882	0	0	0	0	0.0	0.0
0-5	176	2.6	2,605	14	2	75	2,673	1,169	60	60	0	0.0	0.0
5-10	313	2.6	7,646	16	9	107	2,381	5,615	356	283	73	1.0	1.3
10-15	431	2.6	12,475	18	98	178	2,680	9,797	716	341	376	3.0	3.8
15-20	549	2.6	17,672	1	446	343	2,985	13,951	1,085	350	735	4.2	5.3
20-25	543	2.6	22,417	3	738	390	3,881	17,524	1,405	367	1,039	4.6	5.9
25-30	534	2.7	27,490	22	990	606	4,923	21,104	1,728	374	1,354	4.9	6.4
30-35	437	2.7	32,300	0	1,231	355	5,663	25,063	2,081	380	1,701	5.3	6.8
35-40	325	2.7	37,456	6	1,319	835	6,213	29,130	2,448	383	2,066	5.5	7.1
40-45	267	2.6	42,355	0	1,373	681	7,820	32,488	2,749	377	2,372	5.6	7.3
45-50	179	2.6	47,601	1	1,394	508	9,946	35,841	3,051	379	2,672	5.6	7.5
50-60	213	2.6	54,261	23	1,453	911	10,110	41,891	3,595	376	3,219	5.9	7.7
60-70	130	2.5	64,514	14	1,460	1,805	13,936	47,327	4,086	449	3,637	5.6	7.7
70-80	65	2.5	74,590	36	1,500	1,041	14,359	57,727	5,019	365	4,655	6.2	8.1
80-90	41	2.5	84,324	8	1,463	810	19,134	66,460	5,810	359	5,451	6.5	8.2
90-100	29	2.5	94,182	1,280	1,448	7,749	18,477	67,787	5,935	369	5,565	5.9	8.2
100-250	72	2.7	144,339	165	1,479	3,819	17,221	121,986	10,803	694	10,108	7.0	8.3
250-500	17	2.4	337,841	89	1,500	1,503	37,148	297,779	26,624	348	26,276	7.8	8.8
500 +	7	2.9	2,544,649	131,546	1,290	67,968	350,127	2,256,810	203,046	3,153	199,893	7.9	8.9

Quintile Distribution

First 20%	877	2.6	-2,565	24	35	161	3,279	5,716	390	236	154	NA	2.7
Second 20%	877	2.6	18,143	3	453	304	3,196	14,315	1,118	359	759	4.2	5.3
Middle 20%	878	2.6	26,128	14	938	540	4,591	20,174	1,644	371	1,273	4.9	6.3
Fourth 20%	877	2.7	35,732	2	1,294	616	6,126	27,720	2,321	378	1,942	5.4	7.0
Next 15%	658	2.6	52,779	11	1,421	911	10,656	39,851	3,412	393	3,019	5.7	7.6
Next 4%	176	2.6	94,752	241	1,474	2,863	15,870	75,609	6,631	438	6,194	6.5	8.2
Top 1%	43	2.6	638,647	21,665	1,466	13,543	82,975	562,329	50,451	1,071	49,381	7.7	8.8

Total	4,386	2.6	33,472	232	831	708	6,488	28,112	2,367	356	2,011	6.0	7.2
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Tables for Part-Year and Nonresident Returns

This section contains four tables summarizing Oregon adjusted gross income and tax by Oregon income range for part-year returns (all returns and taxable returns) and nonresident returns (all returns and taxable returns).

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

All 2001 Part-year returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,250	2,442	-17,590	271	3	4,333	17	83	8	0	8
0-5	18,276	25,532	44,124	642	1,474	1,912	13,124	30,637	2,089	663	1,426
5-10	12,826	21,034	93,748	266	4,003	2,001	18,557	70,564	5,079	1,362	3,717
10-15	8,495	15,447	104,802	358	5,523	2,617	16,743	80,941	6,151	1,282	4,869
15-20	5,948	11,612	103,199	234	5,936	3,091	15,237	79,741	6,272	1,038	5,234
20-25	4,176	8,461	93,270	340	5,492	2,725	13,230	72,500	5,823	807	5,016
25-30	3,135	6,709	85,942	171	4,811	2,137	11,952	67,398	5,495	655	4,840
30-35	2,500	5,358	80,953	354	4,303	2,021	11,003	64,213	5,281	538	4,744
35-40	2,013	4,659	75,371	191	3,668	1,768	10,204	59,962	4,984	480	4,504
40-45	1,626	3,885	68,948	378	3,158	1,744	9,649	54,858	4,580	403	4,177
45-50	1,336	3,176	63,375	90	2,694	1,373	8,390	51,059	4,293	350	3,943
50-60	1,906	4,723	104,184	140	3,980	2,280	14,259	83,852	7,085	539	6,546
60-70	1,320	3,350	85,467	141	2,835	1,597	11,692	69,549	5,921	404	5,516
70-80	891	2,344	66,510	779	1,953	1,604	8,559	55,185	4,734	291	4,444
80-90	681	1,862	57,746	108	1,510	855	7,740	47,752	4,106	235	3,872
90-100	469	1,318	44,448	58	1,053	894	5,953	36,620	3,157	171	2,986
100-250	1,475	4,172	207,250	902	3,357	3,576	24,151	177,113	15,456	642	14,814
250-500	141	422	47,526	37	329	372	3,904	42,957	3,826	152	3,674
500 +	54	144	68,992	76	135	1,111	4,917	63,203	5,450	240	5,210
Quintile Distribution											
First 20%	13,704	19,525	2,336	795	626	5,647	7,173	13,333	903	283	620
Second 20%	13,704	21,122	74,091	298	2,806	1,506	16,494	54,525	3,817	1,135	2,683
Middle 20%	13,703	24,332	152,647	448	7,801	3,838	25,396	117,399	8,842	1,933	6,909
Fourth 20%	13,704	27,763	300,154	763	17,169	8,672	42,802	233,514	18,750	2,601	16,149
Next 15%	10,278	24,399	476,976	1,296	20,091	10,468	64,817	383,250	32,177	2,664	29,513
Next 4%	2,740	7,506	265,349	1,405	6,133	4,775	33,994	221,893	19,180	997	18,183
Top 1%	685	2,003	206,712	530	1,591	3,106	18,605	184,270	16,122	638	15,483
Total	68,518	126,650	1,478,265	5,536	56,218	38,012	209,282	1,208,185	99,792	10,251	89,540

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

All 2001 Nonresident returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	4,802	11,077	-356,343	2,548	14	35,361	88	857	71	3	69
0-5	34,680	64,295	61,737	3,827	2,035	8,891	44,793	42,825	2,237	730	1,507
5-10	13,844	28,384	100,532	300	3,631	3,206	25,163	73,269	4,200	1,325	2,875
10-15	9,351	20,545	115,973	318	4,810	5,676	25,479	84,890	5,495	1,473	4,022
15-20	7,831	18,050	136,438	190	6,195	6,895	26,224	100,476	6,990	1,638	5,352
20-25	6,860	16,495	154,278	209	7,614	4,976	29,377	115,823	8,507	1,779	6,727
25-30	6,284	15,351	172,568	174	9,062	6,250	28,742	130,454	9,955	1,710	8,245
30-35	5,715	14,265	185,554	91	9,332	5,157	31,015	140,729	10,988	1,638	9,351
35-40	5,246	13,723	196,363	57	9,450	5,578	35,122	149,019	11,835	1,678	10,157
40-45	4,529	12,127	192,191	111	8,592	5,003	32,581	146,426	11,804	1,542	10,262
45-50	3,726	10,171	176,702	50	7,520	4,576	31,442	134,498	10,950	1,355	9,595
50-60	5,361	15,241	293,198	77	11,477	6,663	50,959	225,334	18,588	2,120	16,467
60-70	3,672	10,790	237,502	97	8,246	5,997	40,092	183,887	15,366	1,626	13,740
70-80	2,476	7,342	184,754	14	5,783	4,092	28,971	145,994	12,327	1,245	11,083
80-90	1,620	4,940	137,315	18	3,830	3,409	23,063	108,847	9,260	920	8,341
90-100	1,062	3,092	100,570	51	2,492	2,611	15,409	80,449	6,890	675	6,215
100-250	2,865	8,314	400,461	149	5,987	10,860	55,726	330,129	28,778	4,057	24,720
250-500	419	1,087	141,100	228	701	3,151	20,009	121,961	10,844	2,352	8,492
500 +	268	658	345,228	1,194	428	7,324	41,408	302,551	27,150	5,442	21,708

Quintile Distribution

First 20%	24,120	47,254	-344,871	5,877	481	39,599	27,695	9,582	554	124	430
Second 20%	24,125	45,792	105,633	658	3,481	6,636	31,511	74,203	3,975	1,337	2,638
Middle 20%	24,122	53,784	335,956	702	14,523	15,167	72,056	246,986	16,516	4,162	12,353
Fourth 20%	24,123	60,402	747,336	556	37,124	22,563	127,817	566,335	43,952	6,980	36,972
Next 15%	18,091	51,254	1,023,812	273	38,641	24,617	173,410	790,602	65,439	7,366	58,073
Next 4%	4,824	14,277	514,800	185	10,881	13,801	78,894	415,470	35,805	4,160	31,644
Top 1%	1,206	3,184	593,456	1,451	2,068	13,294	74,281	515,238	45,994	9,179	36,814

Total	120,611	275,947	2,976,121	9,702	107,199	135,676	585,663	2,618,416	212,234	33,308	178,926
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Tables for Electronic and Paper Returns

This section contains four tables summarizing Oregon adjusted gross income and tax by Oregon income range for returns filed electronically and those filed on paper.

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

2001 Electronic returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,881	5,057	-72,226	844	59	5,249	18,421	198	16	2	15
0-5	28,328	34,255	78,144	740	577	2,454	59,380	32,483	1,733	922	811
5-10	36,881	57,145	277,778	397	3,559	5,722	105,601	174,206	10,297	5,436	4,861
10-15	37,655	70,507	470,628	734	12,796	15,443	134,802	318,445	20,998	9,856	11,143
15-20	35,720	72,917	623,102	688	24,434	24,029	148,305	435,800	30,637	11,849	18,788
20-25	31,924	68,672	716,796	746	36,197	25,795	150,232	511,402	37,829	11,957	25,872
25-30	27,170	60,351	745,918	630	43,625	29,127	148,655	529,687	40,496	10,106	30,390
30-35	24,660	55,827	800,167	724	48,715	31,136	158,136	566,176	44,328	8,831	35,497
35-40	22,394	53,083	839,297	753	49,529	35,691	167,576	591,033	46,981	8,219	38,762
40-45	20,807	51,489	883,539	697	49,931	37,281	171,746	627,319	50,510	7,839	42,671
45-50	18,561	48,209	880,993	751	47,273	34,846	171,498	629,752	51,184	7,259	43,925
50-60	32,431	88,122	1,779,012	1,435	88,676	73,590	338,763	1,284,066	105,579	13,166	92,414
60-70	25,717	73,340	1,666,134	1,304	73,992	66,932	304,541	1,223,310	101,835	11,033	90,803
70-80	19,649	57,733	1,468,335	946	57,702	54,736	261,714	1,096,176	92,209	8,681	83,528
80-90	13,742	40,747	1,164,046	897	40,775	39,961	201,444	883,259	74,913	6,142	68,771
90-100	9,323	27,995	882,869	853	27,719	27,074	145,882	683,566	58,401	4,324	54,077
100-250	24,169	72,707	3,258,013	3,193	72,005	85,681	477,243	2,627,095	228,283	12,236	216,047
250-500	1,742	5,457	572,279	1,207	5,159	11,114	54,639	502,756	44,663	1,159	43,504
500 +	372	1,114	360,570	1,593	1,097	5,858	24,586	330,728	29,642	650	28,992

Quintile Distribution

First 20%	82,822	123,084	445,444	2,202	7,867	17,584	233,671	314,715	18,972	9,774	9,197
Second 20%	82,828	168,712	1,460,202	1,807	59,438	53,864	344,843	1,023,436	72,452	27,298	45,153
Middle 20%	82,828	188,139	2,608,638	2,265	154,196	104,587	519,152	1,846,092	143,881	30,427	113,454
Fourth 20%	82,824	219,420	4,247,393	3,447	217,813	174,309	811,513	3,056,219	250,089	32,991	217,098
Next 15%	62,118	182,751	5,022,477	3,737	182,845	174,955	872,450	3,798,734	321,384	27,715	293,668
Next 4%	16,565	49,799	2,239,785	2,192	49,369	59,425	330,294	1,803,379	156,708	8,454	148,255
Top 1%	4,141	12,822	1,371,455	3,482	12,290	26,995	131,243	1,204,882	107,052	3,007	104,045

Total	414,126	944,727	17,395,394	19,133	683,818	611,718	3,243,166	13,047,458	1,070,537	139,667	930,870
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2001 Electronic returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	2,881	1.8	-25,070	293	21	1,822	6,394	69	6	1	5	0.0	7.2
0-5	28,328	1.2	2,759	26	20	87	2,096	1,147	61	33	29	1.1	2.5
5-10	36,881	1.6	7,532	11	96	155	2,863	4,723	279	147	132	1.8	2.8
10-15	37,655	1.9	12,498	19	340	410	3,580	8,457	558	262	296	2.4	3.5
15-20	35,720	2.0	17,444	19	684	673	4,152	12,200	858	332	526	3.0	4.3
20-25	31,924	2.2	22,453	23	1,134	808	4,706	16,019	1,185	375	810	3.6	5.1
25-30	27,170	2.2	27,454	23	1,606	1,072	5,471	19,495	1,490	372	1,119	4.1	5.7
30-35	24,660	2.3	32,448	29	1,975	1,263	6,413	22,959	1,798	358	1,439	4.4	6.3
35-40	22,394	2.4	37,479	34	2,212	1,594	7,483	26,392	2,098	367	1,731	4.6	6.6
40-45	20,807	2.5	42,464	33	2,400	1,792	8,254	30,149	2,428	377	2,051	4.8	6.8
45-50	18,561	2.6	47,465	40	2,547	1,877	9,240	33,929	2,758	391	2,367	5.0	7.0
50-60	32,431	2.7	54,855	44	2,734	2,269	10,446	39,594	3,256	406	2,850	5.2	7.2
60-70	25,717	2.9	64,787	51	2,877	2,603	11,842	47,568	3,960	429	3,531	5.5	7.4
70-80	19,649	2.9	74,728	48	2,937	2,786	13,319	55,788	4,693	442	4,251	5.7	7.6
80-90	13,742	3.0	84,707	65	2,967	2,908	14,659	64,274	5,451	447	5,004	5.9	7.8
90-100	9,323	3.0	94,698	92	2,973	2,904	15,648	73,320	6,264	464	5,800	6.1	7.9
100-250	24,169	3.0	134,801	132	2,979	3,545	19,746	108,697	9,445	506	8,939	6.6	8.2
250-500	1,742	3.1	328,518	693	2,961	6,380	31,366	288,608	25,639	665	24,974	7.6	8.7
500 +	372	3.0	969,273	4,283	2,948	15,747	66,092	889,055	79,684	1,747	77,936	8.0	8.8

Quintile Distribution

First 20%	82,822	1.5	5,378	27	95	212	2,821	3,800	229	118	111	2.1	2.9
Second 20%	82,828	2.0	17,629	22	718	650	4,163	12,356	875	330	545	3.1	4.4
Middle 20%	82,828	2.3	31,495	27	1,862	1,263	6,268	22,288	1,737	367	1,370	4.3	6.1
Fourth 20%	82,824	2.7	51,282	42	2,630	2,105	9,798	36,900	3,020	398	2,621	5.1	7.1
Next 15%	62,118	2.9	80,854	60	2,944	2,816	14,045	61,154	5,174	446	4,728	5.8	7.7
Next 4%	16,565	3.0	135,212	132	2,980	3,587	19,939	108,867	9,460	510	8,950	6.6	8.2
Top 1%	4,141	3.1	331,189	841	2,968	6,519	31,693	290,964	25,852	726	25,125	7.6	8.6

Total	414,126	2.3	42,005	46	1,651	1,477	7,831	31,506	2,585	337	2,248	5.4	7.1
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2001 Paper returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	19,153	33,426	-1,044,087	12,886	341	57,189	136,074	1,534	125	12	113
0-5	150,521	147,363	363,280	6,511	4,352	15,770	288,638	164,444	8,904	3,416	5,488
5-10	122,332	154,248	908,378	2,854	16,394	19,917	351,553	577,069	34,978	13,843	21,135
10-15	109,128	174,846	1,361,404	3,143	45,130	45,408	414,523	907,709	61,494	21,612	39,881
15-20	102,482	180,880	1,787,787	3,834	84,026	70,386	437,642	1,238,311	89,232	25,631	63,602
20-25	88,941	165,043	1,995,583	3,651	118,062	81,945	407,618	1,419,897	107,106	24,933	82,172
25-30	77,483	148,493	2,126,748	3,719	142,075	95,898	390,254	1,522,432	118,302	22,357	95,946
30-35	68,321	136,046	2,215,984	3,724	146,540	109,472	389,869	1,589,693	125,859	20,289	105,570
35-40	59,058	126,241	2,210,982	3,234	137,874	120,571	387,344	1,583,793	126,938	18,805	108,133
40-45	51,442	115,856	2,183,328	3,601	127,726	129,425	380,116	1,560,296	126,270	17,226	109,045
45-50	45,320	106,295	2,150,150	3,504	118,298	129,653	371,236	1,544,596	126,087	15,829	110,258
50-60	74,607	185,496	4,086,810	6,789	204,734	265,583	703,437	2,934,913	241,853	27,821	214,032
60-70	57,996	150,557	3,757,102	5,841	165,506	253,169	636,307	2,719,285	226,572	22,893	203,679
70-80	43,297	115,769	3,236,322	5,632	125,799	199,620	531,272	2,391,445	201,297	18,017	183,279
80-90	31,809	86,935	2,695,242	4,563	93,086	152,187	433,055	2,027,005	172,040	13,749	158,292
90-100	22,722	62,848	2,152,189	3,660	66,688	113,314	339,525	1,639,755	140,086	10,160	129,926
100-250	71,487	201,292	10,013,773	27,144	209,810	421,871	1,410,152	8,011,350	697,231	39,694	657,537
250-500	9,587	27,687	3,214,057	13,257	27,856	94,552	340,282	2,771,571	246,265	10,004	236,260
500 +	4,001	11,118	4,995,165	23,187	11,421	123,172	443,580	4,448,251	398,822	18,369	380,453

Quintile Distribution

First 20%	241,933	265,945	-218,604	20,847	11,541	82,472	616,330	452,324	25,830	10,275	15,555
Second 20%	241,951	389,177	3,210,866	7,625	118,467	109,888	926,112	2,167,236	149,074	49,057	100,016
Middle 20%	241,926	459,230	6,289,759	10,912	398,911	282,233	1,198,422	4,489,776	346,296	68,880	277,416
Fourth 20%	241,936	557,214	11,001,893	17,944	613,704	662,711	1,907,008	7,889,872	642,176	83,156	559,021
Next 15%	181,456	487,167	14,547,430	25,743	526,233	853,631	2,355,934	10,867,751	919,618	76,973	842,645
Next 4%	48,389	137,305	7,754,760	22,734	141,901	303,007	1,049,572	6,291,686	550,144	29,200	520,944
Top 1%	12,096	34,401	7,824,093	34,930	34,963	205,161	739,101	6,894,703	616,323	27,120	589,204

Total	1,209,687	2,330,439	50,410,197	140,735	1,845,720	2,499,103	8,792,478	39,053,349	3,249,461	344,661	2,904,800
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2001 Paper returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as a Percent of AGI	Tax as a Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	19,153	1.8	-54,513	673	18	2,986	7,105	80	7	1	6	0.0	7.5
0-5	150,521	1.0	2,413	43	29	105	1,918	1,093	59	23	36	1.5	3.3
5-10	122,332	1.3	7,426	23	134	163	2,874	4,717	286	113	173	2.3	3.7
10-15	109,128	1.6	12,475	29	414	416	3,799	8,318	563	198	365	2.9	4.4
15-20	102,482	1.8	17,445	37	820	687	4,270	12,083	871	250	621	3.6	5.1
20-25	88,941	1.9	22,437	41	1,327	921	4,583	15,964	1,204	280	924	4.1	5.8
25-30	77,483	1.9	27,448	48	1,834	1,238	5,037	19,649	1,527	289	1,238	4.5	6.3
30-35	68,321	2.0	32,435	55	2,145	1,602	5,706	23,268	1,842	297	1,545	4.8	6.6
35-40	59,058	2.1	37,437	55	2,335	2,042	6,559	26,818	2,149	318	1,831	4.9	6.8
40-45	51,442	2.3	42,443	70	2,483	2,516	7,389	30,331	2,455	335	2,120	5.0	7.0
45-50	45,320	2.4	47,444	77	2,610	2,861	8,191	34,082	2,782	349	2,433	5.1	7.1
50-60	74,607	2.5	54,778	91	2,744	3,560	9,429	39,338	3,242	373	2,869	5.2	7.3
60-70	57,996	2.6	64,782	101	2,854	4,365	10,972	46,887	3,907	395	3,512	5.4	7.5
70-80	43,297	2.7	74,747	130	2,905	4,610	12,270	55,233	4,649	416	4,233	5.7	7.7
80-90	31,809	2.7	84,732	143	2,926	4,784	13,614	63,724	5,409	432	4,976	5.9	7.8
90-100	22,722	2.8	94,718	161	2,935	4,987	14,943	72,166	6,165	447	5,718	6.0	7.9
100-250	71,487	2.8	140,078	380	2,935	5,901	19,726	112,067	9,753	555	9,198	6.6	8.2
250-500	9,587	2.9	335,252	1,383	2,906	9,863	35,494	289,097	25,687	1,044	24,644	7.4	8.5
500 +	4,001	2.8	1,248,479	5,795	2,855	30,785	110,867	1,111,785	99,680	4,591	95,089	7.6	8.6

Quintile Distribution

First 20%	241,933	1.1	-904	86	48	341	2,548	1,870	107	42	64	NA	3.4
Second 20%	241,951	1.6	13,271	32	490	454	3,828	8,957	616	203	413	3.1	4.6
Middle 20%	241,926	1.9	25,999	45	1,649	1,167	4,954	18,558	1,431	285	1,147	4.4	6.2
Fourth 20%	241,936	2.3	45,474	74	2,537	2,739	7,882	32,611	2,654	344	2,311	5.1	7.1
Next 15%	181,456	2.7	80,171	142	2,900	4,704	12,984	59,892	5,068	424	4,644	5.8	7.8
Next 4%	48,389	2.8	160,259	470	2,933	6,262	21,690	130,023	11,369	603	10,766	6.7	8.3
Top 1%	12,096	2.8	646,833	2,888	2,890	16,961	61,103	569,999	50,953	2,242	48,711	7.5	8.5

Total	1,209,687	1.9	41,672	116	1,526	2,066	7,268	32,284	2,686	285	2,401	5.8	7.4
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Tables for Returns by County

This section contains four tables summarizing by county total adjusted gross income and tax, average income and tax, returns by type, and sources of income.

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

All 2001 returns

County Distribution											
County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Baker	6,482	13,400	196,393	473	8,518	14,041	37,708	148,277	11,891	2,050	9,842
Benton	30,270	56,454	1,372,387	4,106	49,879	72,253	215,053	1,057,847	88,387	8,399	79,989
Clackamas	156,121	318,727	8,201,483	18,741	277,651	328,037	1,471,295	6,285,635	528,462	48,130	480,332
Clatsop	13,976	27,284	496,473	1,004	20,680	32,655	95,100	362,769	29,494	4,058	25,436
Columbia	18,848	40,547	798,739	783	33,615	31,794	141,229	606,573	49,888	5,804	44,084
Coos	23,898	47,686	804,867	1,553	34,123	51,417	140,339	601,038	48,646	6,756	41,890
Crook	7,333	15,550	252,855	559	10,764	14,458	48,796	197,345	16,024	2,274	13,750
Curry	9,266	17,844	295,332	1,021	12,404	26,682	60,348	209,865	16,894	2,493	14,401
Deschutes	55,666	110,940	2,312,775	9,240	85,938	127,819	474,848	1,705,488	140,744	16,640	124,104
Douglas	40,619	83,852	1,387,906	3,295	58,886	81,158	251,694	1,036,123	83,754	12,722	71,032
Gilliam	836	1,673	26,539	60	1,214	1,778	4,476	20,537	1,665	247	1,418
Grant	3,085	6,251	100,559	370	4,216	7,203	17,148	78,702	6,384	932	5,452
Harney	2,901	6,108	79,602	130	3,583	4,193	15,613	61,293	4,871	863	4,008
Hood River	8,656	18,745	301,331	628	12,023	14,221	54,567	230,438	18,701	3,098	15,603
Jackson	76,947	154,315	2,950,023	10,515	111,766	172,333	564,420	2,185,748	179,140	22,797	156,343
Jefferson	5,835	13,327	189,930	306	7,628	24,000	34,765	129,673	10,401	1,741	8,660
Josephine	30,229	61,748	974,271	2,616	39,954	68,962	195,156	706,057	56,737	9,187	47,550
Klamath	24,754	51,687	815,289	1,356	34,634	49,068	146,971	619,207	50,026	7,335	42,691
Lake	2,866	5,924	85,019	131	3,614	5,535	14,660	66,333	5,329	895	4,434
Lane	136,249	261,712	5,325,499	15,319	210,519	267,134	963,354	4,032,088	331,833	39,426	292,407
Lincoln	18,495	35,042	637,221	1,574	26,415	48,494	132,253	450,390	36,500	5,070	31,429
Linn	43,783	92,152	1,650,714	2,816	69,444	74,926	296,658	1,241,707	101,221	13,513	87,708
Malheur	9,956	22,483	299,144	1,168	12,472	14,984	52,511	234,883	18,792	4,497	14,295
Marion	116,456	249,592	4,532,412	8,868	179,157	218,335	830,662	3,401,713	278,359	37,601	240,758
Morrow	3,937	9,276	127,013	70	5,481	5,646	20,666	100,243	8,056	1,421	6,636
Multnomah	315,800	575,909	14,470,847	30,321	544,495	587,058	2,479,617	11,130,399	931,475	88,570	842,905
Polk	24,842	52,764	1,012,833	1,683	39,980	56,532	194,593	741,927	60,822	7,668	53,154
Sherman	831	1,638	26,713	34	1,204	1,463	4,447	20,301	1,639	229	1,410
Tillamook	10,317	20,241	350,910	886	14,724	24,799	70,728	250,502	20,239	3,043	17,196
Umatilla	26,605	58,081	926,746	1,364	39,213	51,726	151,149	709,369	57,510	8,853	48,657
Union	10,157	20,733	342,998	616	14,691	18,993	60,590	260,085	21,090	3,301	17,789
Wallowa	3,129	6,227	92,871	245	4,041	6,654	19,302	71,973	5,804	970	4,834
Wasco	9,356	19,392	328,081	599	13,577	19,790	58,772	244,536	19,845	2,993	16,851
Washington	177,168	371,010	10,248,424	18,191	334,109	315,749	1,648,138	8,111,203	686,945	56,773	630,172
Wheeler	575	1,153	14,866	41	659	1,466	3,018	11,355	903	146	757
Yamhill	33,389	72,773	1,430,817	3,200	53,148	60,423	262,088	1,085,645	89,611	10,992	78,618
Clark Co., WA	52,443	127,349	1,826,723	2,140	72,678	38,962	297,273	1,458,961	118,519	12,058	106,462
Other Washington	30,744	68,582	647,301	2,693	26,193	32,410	149,093	641,305	52,024	4,653	47,371
California	22,501	42,551	545,277	4,477	14,573	39,432	109,687	478,394	39,884	16,056	23,828
Idaho	10,651	24,895	184,007	458	7,975	4,773	34,762	156,289	12,111	1,877	10,234
Other	47,841	89,549	1,142,399	6,217	33,705	93,467	212,096	958,588	79,375	8,196	71,179
Total	1,623,813	3,275,166	67,805,591	159,868	2,529,538	3,110,822	12,035,644	52,100,807	4,319,998	484,328	3,835,670

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2001 returns

County Distribution

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
Baker	6,482	2.1	30,298	73	1,314	2,166	5,817	22,875	1,835	316	1,518	5.0	6.6
Benton	30,270	1.9	45,338	136	1,648	2,387	7,104	34,947	2,920	277	2,643	5.8	7.6
Clackamas	156,121	2.0	52,533	120	1,778	2,101	9,424	40,261	3,385	308	3,077	5.9	7.6
Clatsop	13,976	2.0	35,523	72	1,480	2,337	6,805	25,957	2,110	290	1,820	5.1	7.0
Columbia	18,848	2.2	42,378	42	1,783	1,687	7,493	32,182	2,647	308	2,339	5.5	7.3
Coos	23,898	2.0	33,679	65	1,428	2,152	5,872	25,150	2,036	283	1,753	5.2	7.0
Crook	7,333	2.1	34,482	76	1,468	1,972	6,654	26,912	2,185	310	1,875	5.4	7.0
Curry	9,266	1.9	31,873	110	1,339	2,880	6,513	22,649	1,823	269	1,554	4.9	6.9
Deschutes	55,666	2.0	41,547	166	1,544	2,296	8,530	30,638	2,528	299	2,229	5.4	7.3
Douglas	40,619	2.1	34,169	81	1,450	1,998	6,196	25,508	2,062	313	1,749	5.1	6.9
Gilliam	836	2.0	31,745	72	1,452	2,127	5,354	24,566	1,991	296	1,696	5.3	6.9
Grant	3,085	2.0	32,596	120	1,367	2,335	5,558	25,511	2,069	302	1,767	5.4	6.9
Harney	2,901	2.1	27,440	45	1,235	1,445	5,382	21,128	1,679	297	1,382	5.0	6.5
Hood River	8,656	2.2	34,812	73	1,389	1,643	6,304	26,622	2,160	358	1,803	5.2	6.8
Jackson	76,947	2.0	38,338	137	1,453	2,240	7,335	28,406	2,328	296	2,032	5.3	7.2
Jefferson	5,835	2.3	32,550	52	1,307	4,113	5,958	22,223	1,783	298	1,484	4.6	6.7
Josephine	30,229	2.0	32,230	87	1,322	2,281	6,456	23,357	1,877	304	1,573	4.9	6.7
Klamath	24,754	2.1	32,936	55	1,399	1,982	5,937	25,014	2,021	296	1,725	5.2	6.9
Lake	2,866	2.1	29,665	46	1,261	1,931	5,115	23,145	1,859	312	1,547	5.2	6.7
Lane	136,249	1.9	39,087	112	1,545	1,961	7,071	29,594	2,435	289	2,146	5.5	7.3
Lincoln	18,495	1.9	34,454	85	1,428	2,622	7,151	24,352	1,973	274	1,699	4.9	7.0
Linn	43,783	2.1	37,702	64	1,586	1,711	6,776	28,360	2,312	309	2,003	5.3	7.1
Malheur	9,956	2.3	30,047	117	1,253	1,505	5,274	23,592	1,888	452	1,436	4.8	6.1
Marion	116,456	2.1	38,920	76	1,538	1,875	7,133	29,210	2,390	323	2,067	5.3	7.1
Morrow	3,937	2.4	32,261	18	1,392	1,434	5,249	25,462	2,046	361	1,685	5.2	6.6
Multnomah	315,800	1.8	45,823	96	1,724	1,859	7,852	35,245	2,950	280	2,669	5.8	7.6
Polk	24,842	2.1	40,771	68	1,609	2,276	7,833	29,866	2,448	309	2,140	5.2	7.2
Sherman	831	2.0	32,145	41	1,449	1,760	5,351	24,430	1,973	276	1,697	5.3	6.9
Tillamook	10,317	2.0	34,013	86	1,427	2,404	6,855	24,280	1,962	295	1,667	4.9	6.9
Umatilla	26,605	2.2	34,834	51	1,474	1,944	5,681	26,663	2,162	333	1,829	5.3	6.9
Union	10,157	2.0	33,770	61	1,446	1,870	5,965	25,606	2,076	325	1,751	5.2	6.8
Wallowa	3,129	2.0	29,681	78	1,291	2,127	6,169	23,002	1,855	310	1,545	5.2	6.7
Wasco	9,356	2.1	35,066	64	1,451	2,115	6,282	26,137	2,121	320	1,801	5.1	6.9
Washington	177,168	2.1	57,846	103	1,886	1,782	9,303	45,783	3,877	320	3,557	6.1	7.8
Wheeler	575	2.0	25,855	72	1,146	2,549	5,248	19,749	1,571	254	1,317	5.1	6.7
Yamhill	33,389	2.2	42,853	96	1,592	1,810	7,850	32,515	2,684	329	2,355	5.5	7.2
Clark Co., WA	52,443	2.4	34,833	41	1,386	743	5,668	27,820	2,260	230	2,030	5.8	7.3
Other Washington	30,744	2.2	21,055	88	852	1,054	4,850	20,860	1,692	151	1,541	7.3	7.4
California	22,501	1.9	24,233	199	648	1,752	4,875	21,261	1,773	714	1,059	4.4	5.0
Idaho	10,651	2.3	17,276	43	749	448	3,264	14,674	1,137	176	961	5.6	6.5
Other	47,841	1.9	23,879	130	705	1,954	4,433	20,037	1,659	171	1,488	6.2	7.4
Total	1,623,813	2.0	41,757	98	1,558	1,916	7,412	32,085	2,660	298	2,362	5.7	7.4

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

All 2001 returns

County Distribution																	
County	Number of Returns	Single		Joint		Separate		Head Household		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Baker	6,482	2,501	38.6	3,405	52.5	75	1.2	501	7.7	2,846	43.9	6,308	97.3	144	2.2	30	0.5
Benton	30,270	14,913	49.3	12,932	42.7	367	1.2	2,058	6.8	13,661	45.1	28,858	95.3	891	2.9	521	1.7
Clackamas	156,121	66,648	42.7	72,191	46.2	2,265	1.5	15,017	9.6	84,326	54.0	152,042	97.4	3,546	2.3	533	0.3
Clatsop	13,976	6,105	43.7	6,245	44.7	195	1.4	1,431	10.2	6,494	46.5	13,477	96.4	370	2.6	129	0.9
Columbia	18,848	7,043	37.4	9,703	51.5	294	1.6	1,808	9.6	9,945	52.8	18,461	97.9	326	1.7	61	0.3
Coos	23,898	9,575	40.1	11,504	48.1	376	1.6	2,443	10.2	10,372	43.4	23,242	97.3	521	2.2	135	0.6
Crook	7,333	2,578	35.2	3,966	54.1	96	1.3	693	9.5	3,685	50.3	7,176	97.9	132	1.8	25	0.3
Curry	9,266	3,729	40.2	4,589	49.5	143	1.5	805	8.7	4,094	44.2	8,822	95.2	379	4.1	65	0.7
Deschutes	55,666	22,896	41.1	27,042	48.6	867	1.6	4,861	8.7	30,132	54.1	53,437	96.0	2,015	3.6	214	0.4
Douglas	40,619	15,424	38.0	20,347	50.1	526	1.3	4,322	10.6	17,871	44.0	39,653	97.6	831	2.0	135	0.3
Gilliam	836	351	42.0	417	49.9	16	1.9	52	6.2	342	40.9	820	98.1	15	1.8	1	0.1
Grant	3,085	1,219	39.5	1,570	50.9	33	1.1	263	8.5	1,258	40.8	3,030	98.2	48	1.6	7	0.2
Harney	2,901	1,116	38.5	1,475	50.8	31	1.1	279	9.6	1,173	40.4	2,821	97.2	68	2.3	12	0.4
Hood River	8,656	3,440	39.7	4,143	47.9	102	1.2	971	11.2	3,722	43.0	8,361	96.6	234	2.7	61	0.7
Jackson	76,947	32,267	41.9	35,172	45.7	1,164	1.5	8,344	10.8	37,161	48.3	74,387	96.7	2,260	2.9	300	0.4
Jefferson	5,835	2,059	35.3	2,697	46.2	89	1.5	990	17.0	2,251	38.6	5,729	98.2	91	1.6	15	0.3
Josephine	30,229	11,591	38.3	15,067	49.8	376	1.2	3,195	10.6	13,986	46.3	29,268	96.8	868	2.9	93	0.3
Klamath	24,754	9,585	38.7	11,884	48.0	308	1.2	2,977	12.0	10,620	42.9	23,928	96.7	669	2.7	157	0.6
Lake	2,866	1,033	36.0	1,513	52.8	38	1.3	282	9.8	1,094	38.2	2,771	96.7	54	1.9	41	1.4
Lane	136,249	62,413	45.8	58,376	42.8	1,941	1.4	13,519	9.9	63,498	46.6	132,073	96.9	3,418	2.5	758	0.6
Lincoln	18,495	8,038	43.5	8,228	44.5	236	1.3	1,993	10.8	8,804	47.6	17,859	96.6	556	3.0	80	0.4
Linn	43,783	16,878	38.5	21,739	49.7	669	1.5	4,497	10.3	21,072	48.1	42,930	98.1	746	1.7	107	0.2
Malheur	9,956	3,613	36.3	4,882	49.0	118	1.2	1,343	13.5	3,720	37.4	9,572	96.1	274	2.8	110	1.1
Marion	116,456	47,845	41.1	51,317	44.1	1,643	1.4	15,651	13.4	54,574	46.9	114,229	98.1	1,938	1.7	289	0.2
Morrow	3,937	1,357	34.5	1,989	50.5	52	1.3	539	13.7	1,505	38.2	3,832	97.3	89	2.3	16	0.4
Multnomah	315,800	168,002	53.2	109,561	34.7	4,492	1.4	33,745	10.7	148,118	46.9	304,412	96.4	9,697	3.1	1,691	0.5
Polk	24,842	9,703	39.1	12,211	49.2	350	1.4	2,578	10.4	13,017	52.4	24,298	97.8	458	1.8	86	0.3
Sherman	831	360	43.3	396	47.7	15	1.8	60	7.2	292	35.1	822	98.9	8	1.0	1	0.1
Tillamook	10,317	4,303	41.7	4,964	48.1	118	1.1	932	9.0	4,790	46.4	10,077	97.7	203	2.0	37	0.4
Umatilla	26,605	10,105	38.0	12,279	46.2	361	1.4	3,860	14.5	10,783	40.5	25,799	97.0	684	2.6	122	0.5
Union	10,157	4,177	41.1	5,082	50.0	128	1.3	770	7.6	4,584	45.1	9,866	97.1	225	2.2	66	0.6
Wallowa	3,129	1,282	41.0	1,629	52.1	21	0.7	197	6.3	1,411	45.1	3,041	97.2	68	2.2	20	0.6
Wasco	9,356	3,647	39.0	4,532	48.4	113	1.2	1,064	11.4	4,278	45.7	9,127	97.6	185	2.0	44	0.5
Washington	177,168	76,452	43.2	80,691	45.5	2,430	1.4	17,595	9.9	92,198	52.0	170,448	96.2	5,875	3.3	845	0.5
Wheeler	575	215	37.4	314	54.6	9	1.6	37	6.4	214	37.2	564	98.1	8	1.4	3	0.5
Yamhill	33,389	12,834	38.4	16,273	48.7	486	1.5	3,796	11.4	16,545	49.6	32,711	98.0	572	1.7	106	0.3
Clark Co., WA	52,443	17,035	32.5	29,471	56.2	690	1.3	5,247	10.0	30,592	58.3	2,252	4.3	2,529	4.8	47,662	90.9
Other Washington	30,744	11,506	37.4	16,490	53.6	511	1.7	2,237	7.3	15,569	50.6	2,997	9.7	5,006	16.3	22,741	74.0
California	22,501	10,756	47.8	9,745	43.3	659	2.9	1,341	6.0	10,624	47.2	4,330	19.2	5,797	25.8	12,374	55.0
Idaho	10,651	3,676	34.5	5,841	54.8	115	1.1	1,019	9.6	5,083	47.7	860	8.1	1,538	14.4	8,253	77.5
Other	47,841	23,735	49.6	20,026	41.9	1,674	3.5	2,406	5.0	19,302	40.3	9,994	20.9	15,182	31.7	22,665	47.4
Total	1,623,813	712,005	43.8	721,898	44.5	24,192	1.5	165,718	10.2	785,606	48.4	1,434,684	88.4	68,518	4.2	120,611	7.4

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

2001 Full-year returns

County Distribution

County	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains and Supplemental Income	Taxable Pensions	Rentals, Partnerships, etc	Farm Income	All Other Income ¹	Adjustments
Baker	6,308	194,628	124,990	16,213	6,482	13,774	32,111	8,653	-6,114	1,388	2,869
Benton	28,858	1,349,193	908,702	78,806	45,598	67,640	163,291	47,907	-4,599	55,851	14,003
Clackamas	152,042	8,096,630	5,712,287	386,530	326,075	373,339	722,007	395,592	-27,908	303,019	94,311
Clatsop	13,477	490,338	306,304	31,838	26,876	18,453	73,044	27,349	-1,207	15,446	7,766
Columbia	18,461	790,721	606,727	28,612	18,018	20,765	81,238	14,262	-7,445	34,879	6,335
Coos	23,242	796,914	493,515	54,606	45,106	33,101	125,105	31,700	-5,415	31,570	12,373
Crook	7,176	250,338	169,485	18,404	11,196	18,564	33,488	7,038	-7,226	2,511	3,122
Curry	8,822	289,960	144,819	29,502	15,105	17,172	66,700	11,758	-1,715	10,643	4,023
Deschutes	53,437	2,265,026	1,350,865	150,919	141,151	149,206	298,856	151,256	-18,706	82,327	40,847
Douglas	39,653	1,375,354	917,288	82,240	44,693	103,228	193,866	-1,383	-13,877	63,366	14,067
Gilliam	820	26,467	18,027	2,049	554	1,017	3,337	1,840	-190	235	402
Grant	3,030	99,820	64,845	9,252	2,373	9,795	13,091	5,285	-4,693	999	1,128
Harney	2,821	78,550	58,001	5,014	1,330	6,995	10,262	1,173	-4,097	949	1,076
Hood River	8,361	295,908	198,692	18,970	13,960	11,040	34,195	14,295	-2,795	11,926	4,374
Jackson	74,387	2,910,684	1,783,619	195,983	171,393	160,256	380,049	167,130	-13,352	107,722	42,116
Jefferson	5,729	188,568	129,780	10,497	5,133	6,958	21,673	8,873	-1,576	9,217	1,986
Josephine	29,268	959,833	558,173	74,181	57,155	49,421	166,317	37,791	-6,141	37,826	14,890
Klamath	23,928	802,429	567,432	43,780	26,109	33,162	107,718	27,510	-7,983	14,795	10,093
Lake	2,771	83,859	53,805	5,325	3,085	7,606	13,334	3,020	-1,641	534	1,209
Lane	132,073	5,267,704	3,520,614	323,461	184,827	253,585	616,961	221,104	-11,045	222,762	64,565
Lincoln	17,859	628,602	356,991	47,049	37,789	29,931	116,586	26,679	-2,035	24,865	9,253
Linn	42,930	1,637,345	1,180,347	74,168	48,133	45,758	185,787	55,888	-6,158	68,519	15,098
Malheur	9,572	294,321	203,463	20,021	14,526	15,393	36,993	15,943	-5,995	-1,643	4,380
Marion	114,229	4,497,380	3,122,477	228,225	139,952	144,650	529,364	200,211	-12,936	189,675	44,238
Morrow	3,832	125,042	93,855	5,242	2,646	4,859	12,431	5,346	-303	2,610	1,643
Multnomah	304,412	14,237,720	9,985,167	774,703	565,862	584,266	1,194,475	677,679	-7,494	627,911	164,848
Polk	24,298	1,004,702	688,995	50,655	33,430	31,170	138,748	38,575	-8,226	41,430	10,077
Sherman	822	26,613	15,260	1,767	714	766	3,447	2,988	1,931	517	777
Tillamook	10,077	347,239	202,705	24,728	16,734	19,125	61,684	14,434	1,690	12,105	5,966
Umatilla	25,799	911,751	663,344	37,264	37,273	21,365	95,840	46,576	-6,362	27,910	11,459
Union	9,866	339,009	235,101	18,495	15,552	13,450	43,702	15,841	-7,610	9,297	4,819
Wallowa	3,041	91,864	55,941	8,937	5,073	8,017	14,702	5,798	-2,503	-2,183	1,919
Wasco	9,127	324,268	215,068	18,976	11,894	10,293	44,335	15,179	-1,991	14,934	4,421
Washington	170,448	10,052,062	7,497,428	428,595	333,261	480,433	621,432	421,180	-12,229	380,833	98,871
Wheeler	564	14,763	9,432	1,880	833	1,142	2,969	279	-1,275	-269	228
Yamhill	32,711	1,419,625	972,911	74,200	46,829	58,213	134,070	101,890	-10,913	57,152	14,727
Clark Co., WA	2,252	79,165	61,560	3,085	1,571	3,195	4,325	3,556	-97	2,841	671
Other Washington	2,997	91,827	60,523	6,833	1,926	3,021	11,494	1,525	-228	7,796	1,063
California	4,330	175,389	97,319	15,673	4,094	24,569	16,129	7,527	-125	11,614	1,412
Idaho	860	17,959	15,290	933	198	532	2,280	116	-45	-1,158	186
Other	9,994	421,635	255,748	33,122	6,994	58,783	30,844	12,589	-358	27,363	3,449
Total	1,434,684	63,351,205	43,676,892	3,440,733	2,471,504	2,914,007	6,458,280	2,851,750	-230,986	2,510,083	741,057

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

Tables for Individual Counties and Other States

This section summarizes total income and tax by adjusted gross income level for each of the 36 Oregon counties and five areas outside Oregon. Clark County, Washington, is reported separately from the remainder of Washington because so many Clark County residents work in Portland. Idaho and California also have individual tables. Returns from all other states are grouped together in one table.

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

All 2001 Baker County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	215	404	-8,588	9	7	224	973	0	0	0	0
0-5	667	538	1,816	21	13	52	1,473	698	37	15	22
5-10	802	1,065	6,023	12	69	156	2,450	3,597	212	106	106
10-15	755	1,380	9,375	20	232	577	3,037	5,886	384	182	202
15-20	636	1,301	11,066	18	406	710	3,021	7,159	495	193	302
20-25	540	1,179	12,091	34	605	790	2,654	8,318	609	188	421
25-30	405	917	11,076	39	661	979	2,299	7,346	553	139	414
30-35	349	861	11,310	12	696	841	2,154	7,670	591	134	457
35-40	296	726	11,062	17	699	1,046	1,863	7,531	592	120	472
40-45	274	716	11,634	16	686	913	1,950	8,166	653	109	544
45-50	258	679	12,242	12	684	775	2,038	8,767	709	105	604
50-60	411	1,150	22,548	38	1,165	1,550	3,612	16,339	1,337	177	1,160
60-70	296	836	19,175	14	867	1,472	2,759	14,091	1,170	140	1,029
70-80	176	513	13,128	19	526	1,167	1,837	9,657	811	87	723
80-90	111	313	9,359	4	332	617	1,293	7,123	604	50	553
90-100	84	238	7,936	3	252	539	1,029	6,119	523	43	480
100-250	184	523	25,642	85	551	1,333	2,771	21,072	1,834	189	1,645
250+	23	61	9,501	100	69	299	496	8,738	779	72	707

Quintile Distribution

First 20%	1,296	1,426	-4,166	34	42	334	3,615	2,170	121	58	63
Second 20%	1,296	2,275	15,171	36	351	828	4,976	9,561	617	293	324
Middle 20%	1,297	2,790	28,044	63	1,359	1,960	6,551	18,761	1,363	427	935
Fourth 20%	1,297	3,244	49,507	70	2,976	3,908	8,680	34,247	2,702	508	2,194
Next 15%	972	2,748	61,857	78	2,820	4,734	9,206	45,295	3,757	446	3,311
Next 4%	260	738	28,243	75	778	1,668	3,408	22,464	1,934	180	1,754
Top 1%	64	179	17,736	116	192	608	1,273	15,779	1,398	138	1,260

Total	6,482	13,400	196,393	473	8,518	14,041	37,708	148,277	11,891	2,050	9,842
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Benton County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	273	376	-9,234	152	7	154	1,477	52	4	0	4
0-5	3,697	2,251	9,693	134	74	232	6,919	4,090	217	84	133
5-10	3,205	3,159	23,510	80	400	446	8,070	15,528	943	342	601
10-15	2,647	3,497	32,962	104	1,180	1,054	8,634	22,951	1,587	474	1,113
15-20	2,264	3,527	39,334	50	1,987	1,123	7,963	28,740	2,108	540	1,568
20-25	1,884	3,178	42,158	75	2,638	1,855	7,902	30,350	2,306	501	1,804
25-30	1,574	3,034	43,256	73	2,877	2,124	7,500	31,264	2,428	470	1,959
30-35	1,459	2,821	47,372	83	3,221	2,588	7,885	34,002	2,692	438	2,254
35-40	1,281	2,641	47,953	188	3,096	2,434	7,694	35,240	2,839	400	2,439
40-45	1,145	2,494	48,690	156	2,924	2,890	8,018	35,212	2,850	379	2,471
45-50	1,008	2,315	47,829	138	2,711	3,092	7,530	34,781	2,845	345	2,500
50-60	1,915	4,782	105,054	275	5,344	7,330	17,162	75,862	6,261	712	5,549
60-70	1,628	4,275	105,358	193	4,745	7,532	16,494	76,924	6,417	640	5,776
70-80	1,424	3,911	106,559	202	4,183	7,908	16,636	78,357	6,603	606	5,997
80-90	1,089	3,141	92,357	141	3,230	5,544	13,928	69,975	5,945	495	5,450
90-100	835	2,439	79,035	171	2,484	4,439	11,446	60,896	5,206	377	4,828
100-250	2,665	7,783	361,844	1,236	7,953	17,691	47,055	291,665	25,353	1,325	24,027
250-500	206	630	68,973	462	614	2,241	6,470	60,141	5,344	117	5,227
500 +	71	200	79,683	191	211	1,576	6,270	71,817	6,441	154	6,287

Quintile Distribution

First 20%	6,054	4,524	13,886	327	257	648	13,229	12,756	727	276	452
Second 20%	6,054	8,325	82,819	195	3,417	2,365	19,930	58,921	4,155	1,170	2,985
Middle 20%	6,054	11,363	175,449	412	11,513	8,637	30,106	127,072	9,960	1,764	8,196
Fourth 20%	6,054	14,755	328,484	811	16,702	22,726	52,545	238,360	19,671	2,211	17,460
Next 15%	4,541	12,989	421,316	966	13,477	25,063	62,795	322,499	27,542	2,049	25,493
Next 4%	1,211	3,593	195,636	721	3,613	8,863	23,090	160,945	14,074	646	13,428
Top 1%	302	905	154,797	673	900	3,950	13,357	137,295	12,257	283	11,974

Total	30,270	56,454	1,372,387	4,106	49,879	72,253	215,053	1,057,847	88,387	8,399	79,989
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Clackamas County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,689	2,471	-74,099	1,552	37	3,163	19,629	16	1	0	1
0-5	14,026	9,153	35,714	349	274	861	30,205	13,941	741	269	472
5-10	12,559	14,083	93,319	220	1,537	1,891	39,710	57,315	3,456	1,374	2,082
10-15	11,480	17,786	143,271	279	4,586	4,219	48,122	92,541	6,254	2,308	3,946
15-20	10,876	18,926	189,869	397	8,690	5,798	50,700	129,675	9,338	2,824	6,514
20-25	10,504	19,135	236,518	571	14,001	8,032	51,021	166,982	12,604	3,107	9,496
25-30	9,565	18,032	262,674	364	17,371	9,342	52,892	185,886	14,424	2,894	11,530
30-35	8,914	17,366	289,029	439	19,114	12,453	55,834	204,147	16,148	2,655	13,493
35-40	7,698	16,033	288,454	337	17,750	13,000	57,633	201,915	16,166	2,411	13,756
40-45	6,990	15,484	296,583	564	17,147	15,453	59,384	206,529	16,682	2,293	14,389
45-50	6,352	14,966	301,040	355	16,376	15,807	59,761	210,495	17,145	2,201	14,944
50-60	11,325	28,642	621,252	869	30,929	35,135	121,589	436,822	35,928	4,261	31,667
60-70	9,550	25,865	619,250	836	27,400	34,604	119,772	439,606	36,531	3,843	32,688
70-80	7,611	21,188	569,588	717	22,277	27,701	107,782	413,383	34,720	3,179	31,542
80-90	5,998	17,046	508,458	1,081	17,755	24,111	92,093	376,092	31,854	2,555	29,299
90-100	4,287	12,321	406,248	573	12,717	17,762	71,182	305,742	26,089	1,885	24,204
100-250	14,118	42,307	1,974,457	3,663	42,028	67,884	310,169	1,559,910	135,631	6,949	128,682
250-500	1,884	5,878	626,943	1,933	5,604	13,951	68,540	540,941	48,049	1,324	46,725
500 +	695	2,045	812,915	3,639	2,056	16,872	55,276	743,697	66,699	1,797	64,903

Quintile Distribution

First 20%	31,224	29,999	86,271	2,185	2,664	6,719	101,218	91,036	5,489	2,150	3,338
Second 20%	31,225	54,092	571,611	1,211	28,531	18,248	144,919	393,182	28,724	8,148	20,576
Middle 20%	31,224	62,965	1,075,357	1,662	67,717	47,709	213,463	755,104	60,008	9,634	50,374
Fourth 20%	31,224	80,188	1,812,416	2,346	86,113	99,247	352,708	1,281,944	105,891	11,899	93,992
Next 15%	23,418	67,575	2,279,963	3,557	69,407	96,438	397,237	1,722,860	147,252	10,373	136,879
Next 4%	6,245	19,130	1,222,669	3,161	18,590	35,775	171,003	1,001,466	88,019	3,476	84,543
Top 1%	1,561	4,778	1,153,197	4,617	4,629	23,901	90,746	1,040,044	93,079	2,451	90,629

Total	156,121	318,727	8,201,483	18,741	277,651	328,037	1,471,295	6,285,635	528,462	48,130	480,332
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Clatsop County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	205	340	-7,483	13	2	197	1,610	0	0	0	0
0-5	1,526	1,323	4,137	12	24	203	3,300	1,636	86	39	47
5-10	1,531	1,931	11,375	39	154	197	4,856	7,050	421	190	231
10-15	1,435	2,290	17,963	88	555	718	5,763	11,734	788	306	482
15-20	1,355	2,457	23,724	43	1,051	895	6,250	15,976	1,134	366	769
20-25	1,062	2,131	23,782	79	1,262	1,195	5,674	16,161	1,196	328	868
25-30	858	1,649	23,500	83	1,529	1,277	4,745	16,225	1,245	253	992
30-35	754	1,589	24,488	59	1,585	1,761	4,650	16,724	1,307	243	1,064
35-40	704	1,617	26,345	28	1,635	1,667	4,962	18,272	1,446	242	1,204
40-45	628	1,497	26,653	27	1,571	1,783	4,581	18,812	1,511	229	1,282
45-50	557	1,397	26,441	55	1,484	1,982	4,779	18,352	1,485	208	1,278
50-60	920	2,414	50,423	50	2,606	4,372	8,612	35,003	2,864	362	2,503
60-70	769	2,118	49,796	38	2,247	3,913	8,280	35,500	2,944	321	2,623
70-80	511	1,401	38,124	33	1,519	3,401	6,000	27,307	2,289	217	2,073
80-90	318	876	26,936	25	949	1,845	4,218	19,956	1,689	136	1,553
90-100	224	644	21,186	18	663	1,292	3,485	15,764	1,343	110	1,232
100-250	544	1,422	75,628	196	1,620	4,653	10,139	59,450	5,170	397	4,773
250-500	56	148	18,836	100	167	894	2,105	15,769	1,401	74	1,327
500 +	19	40	14,618	17	56	411	1,091	13,077	1,171	36	1,136

Quintile Distribution

First 20%	2,795	2,932	3,757	47	103	520	8,148	5,964	339	156	183
Second 20%	2,796	4,595	37,136	136	1,241	1,385	11,427	24,397	1,653	621	1,032
Middle 20%	2,795	5,455	69,089	212	4,083	3,684	15,101	47,335	3,575	835	2,741
Fourth 20%	2,795	6,684	120,874	176	7,015	9,023	21,818	83,631	6,716	1,012	5,704
Next 15%	2,097	5,791	148,783	110	6,157	11,464	23,978	107,533	8,990	886	8,104
Next 4%	559	1,483	69,539	133	1,667	4,609	10,036	53,398	4,620	387	4,233
Top 1%	139	344	47,296	190	413	1,970	4,592	40,511	3,601	161	3,440

Total	13,976	27,284	496,473	1,004	20,680	32,655	95,100	362,769	29,494	4,058	25,436
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Columbia County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	156	278	-8,811	11	4	45	1,136	0	0	0	0
0-5	1,619	1,209	4,213	43	22	71	3,642	1,582	83	33	50
5-10	1,478	1,755	11,047	20	160	190	4,348	6,848	409	178	231
10-15	1,453	2,309	18,092	49	574	538	5,475	11,943	801	312	489
15-20	1,365	2,330	23,796	43	1,065	1,125	6,463	15,841	1,128	339	789
20-25	1,203	2,363	27,018	24	1,492	992	5,862	18,958	1,406	373	1,033
25-30	1,061	2,133	29,192	24	1,879	1,142	5,740	20,574	1,579	335	1,244
30-35	1,074	2,217	34,912	23	2,302	1,573	6,493	24,760	1,941	337	1,604
35-40	990	2,266	37,101	22	2,300	1,738	6,659	26,512	2,108	337	1,772
40-45	953	2,468	40,539	56	2,315	1,568	7,382	29,405	2,364	370	1,994
45-50	995	2,572	47,322	27	2,607	2,024	8,056	34,701	2,824	383	2,441
50-60	1,666	4,593	91,445	52	4,584	3,940	16,056	67,056	5,513	674	4,839
60-70	1,441	4,140	93,618	88	4,206	4,143	15,296	70,156	5,839	618	5,221
70-80	1,090	3,252	81,515	24	3,230	3,385	13,229	61,729	5,190	478	4,712
80-90	751	2,273	63,598	62	2,235	2,101	9,411	49,913	4,237	340	3,896
90-100	481	1,386	45,524	81	1,433	1,554	7,120	35,566	3,038	220	2,818
100-250	1,006	2,821	130,255	100	3,009	4,671	16,992	105,696	9,170	444	8,726
250-500	48	140	16,033	12	144	455	977	14,469	1,286	26	1,260
500 +	18	42	12,331	22	54	539	893	10,867	972	7	965

Quintile Distribution

First 20%	3,769	4,013	12,059	93	331	471	10,837	12,138	733	311	422
Second 20%	3,770	6,751	70,085	106	3,408	2,719	17,411	47,889	3,462	1,013	2,449
Middle 20%	3,770	8,451	133,026	115	8,265	5,729	24,579	95,007	7,512	1,273	6,239
Fourth 20%	3,770	10,329	208,563	158	10,404	9,177	35,599	153,815	12,661	1,530	11,131
Next 15%	2,827	8,371	229,604	180	8,389	8,477	35,850	177,170	14,991	1,254	13,737
Next 4%	754	2,120	93,077	62	2,256	3,093	12,803	74,987	6,491	331	6,160
Top 1%	188	512	52,324	69	561	2,129	4,149	45,566	4,039	92	3,946

Total	18,848	40,547	798,739	783	33,615	31,794	141,229	606,573	49,888	5,804	44,084
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Coos County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	368	657	-11,177	75	6	218	2,597	3	0	0	0
0-5	2,425	2,415	6,550	64	38	143	5,553	2,430	130	66	64
5-10	2,718	3,859	20,483	40	237	403	8,667	12,295	728	374	354
10-15	2,843	4,880	35,576	69	999	1,304	11,026	23,155	1,528	666	862
15-20	2,451	4,522	42,641	96	1,824	2,271	10,714	28,702	2,017	687	1,330
20-25	1,869	3,745	41,841	68	2,253	2,471	9,278	28,472	2,096	578	1,518
25-30	1,600	3,387	43,852	91	2,798	2,989	8,202	30,417	2,320	510	1,811
30-35	1,439	3,131	46,659	63	3,125	3,107	7,846	32,894	2,568	475	2,093
35-40	1,193	2,863	44,678	44	2,824	2,819	7,506	31,768	2,514	441	2,073
40-45	1,057	2,639	44,826	43	2,749	3,267	7,102	31,964	2,562	395	2,167
45-50	913	2,333	43,396	61	2,507	3,076	6,548	31,447	2,549	352	2,197
50-60	1,556	3,955	85,136	109	4,474	6,639	12,824	61,528	5,048	582	4,465
60-70	1,100	2,957	71,209	75	3,238	5,973	10,534	51,742	4,295	446	3,849
70-80	733	2,011	54,907	77	2,182	4,000	7,566	41,245	3,466	310	3,156
80-90	487	1,329	41,147	73	1,451	2,995	5,789	30,985	2,625	207	2,418
90-100	266	703	25,197	40	793	1,761	3,176	19,569	1,673	126	1,547
100-250	735	1,956	101,807	208	2,200	5,314	11,287	83,242	7,246	410	6,835
250-500	116	277	39,602	139	343	1,332	3,096	34,970	3,110	98	3,012
500 +	29	67	26,537	122	84	1,335	1,030	24,210	2,171	32	2,139

Quintile Distribution

First 20%	4,779	5,772	9,013	166	168	656	14,271	10,411	592	308	284
Second 20%	4,780	8,211	61,909	106	1,873	2,409	18,656	40,543	2,700	1,120	1,579
Middle 20%	4,780	9,617	110,802	230	6,248	6,882	23,441	75,882	5,634	1,473	4,161
Fourth 20%	4,780	11,432	189,916	227	11,766	13,070	30,486	135,603	10,812	1,732	9,080
Next 15%	3,585	9,528	235,801	311	10,505	18,390	34,302	173,327	14,429	1,433	12,996
Next 4%	956	2,520	111,099	205	2,859	6,779	13,369	88,385	7,635	500	7,135
Top 1%	238	606	86,327	309	704	3,230	5,814	76,887	6,843	190	6,653

Total	23,898	47,686	804,867	1,553	34,123	51,417	140,339	601,038	48,646	6,756	41,890
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Crook County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	147	272	-14,237	33	8	186	1,436	0	0	0	0
0-5	663	599	1,749	5	9	90	1,659	619	32	16	17
5-10	779	1,081	5,769	9	69	99	2,716	3,278	192	96	96
10-15	681	1,252	8,442	55	194	463	2,850	5,281	347	162	185
15-20	648	1,249	11,319	35	439	583	3,112	7,451	519	192	327
20-25	629	1,325	14,073	10	723	504	3,142	9,876	726	205	521
25-30	541	1,190	14,812	93	843	701	3,265	10,237	776	188	588
30-35	507	1,162	16,467	18	1,039	846	3,303	11,362	881	172	709
35-40	415	1,065	15,511	22	918	975	2,917	10,792	849	155	693
40-45	356	937	15,147	17	890	1,181	2,661	10,488	835	142	693
45-50	349	1,000	16,537	7	913	769	2,739	12,135	979	153	826
50-60	530	1,478	29,004	2	1,490	1,678	4,797	21,090	1,726	220	1,505
60-70	353	964	22,883	7	1,034	1,270	3,630	16,967	1,409	144	1,264
70-80	222	610	16,589	13	661	981	2,383	12,577	1,059	101	958
80-90	144	373	12,201	8	432	832	1,784	9,181	778	63	715
90-100	90	243	8,498	1	269	380	1,354	6,497	554	39	514
100-250	241	663	33,211	54	719	1,667	3,977	26,901	2,339	175	2,164
250-500	22	51	6,972	136	66	256	632	6,154	547	13	534
500 +	16	36	17,907	35	48	996	439	16,459	1,476	37	1,439

Quintile Distribution

First 20%	1,466	1,745	-7,890	42	68	347	5,358	3,190	181	88	93
Second 20%	1,467	2,742	21,232	94	660	1,086	6,507	13,630	922	383	539
Middle 20%	1,467	3,152	38,429	116	2,195	1,656	8,372	26,661	2,008	487	1,521
Fourth 20%	1,467	3,909	61,595	52	3,544	3,717	10,868	43,700	3,485	586	2,899
Next 15%	1,100	3,013	73,170	29	3,203	4,374	11,315	54,369	4,530	467	4,063
Next 4%	293	808	34,184	46	875	1,700	4,685	26,971	2,327	178	2,149
Top 1%	73	181	32,134	180	219	1,578	1,692	28,825	2,570	85	2,485

Total	7,333	15,550	252,855	559	10,764	14,458	48,796	197,345	16,024	2,274	13,750
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Curry County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	224	371	-7,890	35	2	44	1,310	4	0	0	0
0-5	1,039	1,120	2,695	49	16	67	2,582	1,038	57	29	28
5-10	1,109	1,470	8,328	78	97	257	3,607	4,922	294	145	149
10-15	1,129	1,942	14,157	42	379	650	4,819	8,845	581	255	326
15-20	965	1,841	16,838	49	654	1,043	5,014	10,538	730	273	458
20-25	696	1,365	15,621	56	842	1,152	3,939	9,986	727	206	521
25-30	615	1,302	16,857	49	1,034	1,574	3,735	10,813	818	199	619
30-35	483	1,022	15,681	36	1,041	1,490	3,084	10,358	804	160	645
35-40	459	1,084	17,140	20	1,092	1,753	2,973	11,509	908	167	741
40-45	369	834	15,624	51	981	1,759	2,560	10,452	837	120	716
45-50	342	826	16,217	15	931	1,592	2,617	11,162	903	127	776
50-60	537	1,352	29,404	93	1,507	3,107	5,281	19,745	1,612	212	1,400
60-70	390	1,010	25,146	65	1,125	3,010	4,302	16,891	1,398	163	1,235
70-80	263	685	19,594	37	774	2,175	3,245	13,473	1,128	100	1,028
80-90	169	442	14,360	121	506	1,484	2,151	10,339	873	81	792
90-100	125	315	11,887	57	373	1,366	1,879	8,341	709	58	652
100-250	305	751	41,998	110	908	3,800	5,674	31,792	2,761	167	2,594
250-500	32	79	10,263	51	96	179	990	9,049	804	22	782
500 +	15	33	11,413	8	45	181	584	10,610	950	10	940

Quintile Distribution

First 20%	1,853	2,213	-1,450	157	52	182	5,619	3,240	186	92	94
Second 20%	1,853	3,089	21,915	72	539	1,001	7,648	13,597	883	394	489
Middle 20%	1,854	3,644	39,836	109	2,035	2,945	10,353	25,332	1,836	554	1,282
Fourth 20%	1,853	4,188	70,118	142	4,394	7,197	12,459	46,872	3,708	634	3,074
Next 15%	1,390	3,560	90,622	316	4,003	9,980	15,348	61,905	5,131	567	4,564
Next 4%	371	932	43,343	142	1,106	4,384	6,284	31,767	2,737	196	2,541
Top 1%	92	218	30,947	84	274	994	2,637	27,152	2,413	56	2,357

Total	9,266	17,844	295,332	1,021	12,404	26,682	60,348	209,865	16,894	2,493	14,401
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Deschutes County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	964	1,632	-41,559	1,420	12	854	9,511	100	8	2	6
0-5	5,473	4,383	14,361	140	113	397	12,463	5,706	310	122	188
5-10	5,455	6,787	40,737	142	609	868	18,657	24,384	1,478	625	854
10-15	5,160	8,248	64,385	188	1,969	1,783	22,181	41,113	2,765	1,061	1,703
15-20	4,957	8,725	86,555	208	3,849	3,002	24,446	57,420	4,103	1,294	2,809
20-25	4,305	8,256	96,568	257	5,235	3,479	23,899	65,447	4,867	1,319	3,548
25-30	3,576	7,158	98,188	178	6,086	4,858	22,353	65,935	5,047	1,115	3,932
30-35	3,186	6,773	103,369	153	6,442	5,277	23,103	69,393	5,401	1,031	4,370
35-40	2,793	6,369	104,593	146	6,272	6,372	23,113	69,979	5,523	978	4,546
40-45	2,525	6,049	107,260	150	6,179	7,049	22,848	72,034	5,751	917	4,835
45-50	2,267	5,736	107,706	108	5,853	7,142	22,920	72,410	5,831	858	4,973
50-60	3,825	10,082	209,662	592	10,563	15,047	41,687	143,807	11,752	1,492	10,260
60-70	2,951	7,928	191,262	501	8,514	12,857	37,573	133,910	11,102	1,206	9,895
70-80	2,078	5,776	155,300	372	6,069	11,379	29,831	109,338	9,165	885	8,280
80-90	1,423	3,915	120,462	393	4,183	8,296	22,225	86,389	7,303	630	6,673
90-100	1,022	2,848	96,656	192	3,013	6,202	17,005	70,729	6,028	447	5,581
100-250	3,088	8,559	436,036	1,689	9,149	21,810	69,884	337,211	29,319	1,673	27,646
250-500	453	1,249	152,188	1,367	1,343	6,904	18,070	127,901	11,363	385	10,978
500 +	165	467	169,047	1,045	486	4,242	13,080	152,283	13,628	601	13,027

Quintile Distribution

First 20%	11,133	11,713	6,218	1,674	575	1,954	37,556	25,720	1,510	633	877
Second 20%	11,133	18,534	163,437	437	6,236	5,119	51,085	106,419	7,403	2,541	4,861
Middle 20%	11,133	22,434	304,338	586	18,182	13,975	70,628	204,977	15,664	3,505	12,159
Fourth 20%	11,135	27,642	520,716	988	28,324	35,273	108,544	352,558	28,419	4,153	24,266
Next 15%	8,349	22,919	659,008	1,657	24,374	44,407	123,391	471,045	39,664	3,574	36,090
Next 4%	2,227	6,144	353,864	1,497	6,602	16,751	54,547	277,594	24,243	1,284	22,959
Top 1%	556	1,554	305,193	2,401	1,645	10,340	29,098	267,175	23,841	949	22,892

Total	55,666	110,940	2,312,775	9,240	85,938	127,819	474,848	1,705,488	140,744	16,640	124,104
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Douglas County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	546	1,004	-21,200	471	5	538	4,053	192	17	0	17
0-5	3,971	3,731	10,485	81	56	327	8,999	3,916	206	104	102
5-10	4,539	6,199	34,077	98	392	803	13,760	20,718	1,226	614	612
10-15	4,384	7,760	54,744	103	1,434	2,010	17,275	35,501	2,336	1,056	1,281
15-20	4,052	7,778	70,622	106	2,847	3,688	18,327	47,316	3,308	1,194	2,115
20-25	3,191	6,561	71,453	174	3,727	4,377	15,893	48,585	3,567	1,020	2,547
25-30	2,725	5,689	74,723	166	4,722	4,860	14,368	51,681	3,944	873	3,071
30-35	2,560	5,820	83,033	59	5,327	4,845	14,145	59,415	4,642	899	3,743
35-40	2,225	5,471	83,381	97	5,183	4,953	14,004	59,796	4,731	824	3,907
40-45	1,979	5,045	84,023	71	5,080	6,078	13,661	59,574	4,766	744	4,023
45-50	1,758	4,703	83,467	66	4,719	5,100	12,906	60,935	4,932	702	4,230
50-60	2,806	7,724	153,482	180	7,987	10,008	23,633	112,354	9,202	1,145	8,056
60-70	1,967	5,471	127,202	201	5,756	9,217	19,404	93,227	7,740	849	6,891
70-80	1,294	3,584	96,504	112	3,847	6,114	14,061	72,660	6,105	557	5,548
80-90	781	2,175	66,058	74	2,322	4,253	9,390	50,340	4,261	358	3,902
90-100	459	1,331	43,409	53	1,366	2,479	5,827	33,847	2,890	246	2,644
100-250	1,183	3,261	161,556	404	3,526	8,943	21,372	128,167	11,138	966	10,171
250-500	153	410	52,150	272	454	1,826	4,835	45,306	4,025	332	3,693
500 +	46	135	58,737	508	136	738	5,780	52,591	4,718	239	4,479

Quintile Distribution

First 20%	8,123	9,463	14,538	626	307	1,435	23,612	19,221	1,103	548	556
Second 20%	8,124	14,521	110,309	201	3,376	4,668	33,001	72,304	4,845	2,031	2,814
Middle 20%	8,124	16,806	199,814	410	11,457	12,373	41,128	137,540	10,305	2,603	7,702
Fourth 20%	8,124	20,534	332,886	281	19,911	20,718	54,052	239,803	19,152	3,078	16,074
Next 15%	6,093	16,868	397,674	533	17,788	26,771	59,837	294,510	24,487	2,582	21,905
Next 4%	1,625	4,495	179,834	391	4,837	11,029	24,542	139,934	12,046	977	11,069
Top 1%	406	1,165	152,851	854	1,210	4,163	15,521	132,811	11,815	903	10,912

Total	40,619	83,852	1,387,906	3,295	58,886	81,158	251,694	1,036,123	83,754	12,722	71,032
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Gilliam County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	22	47	-1,122	0	0	2	82	0	0	0	0
0-5	110	74	268	1	2	4	223	90	5	1	4
5-10	95	109	744	3	12	4	260	476	29	12	17
10-15	65	109	832	5	22	56	336	494	32	13	19
15-20	61	113	1,056	6	45	56	264	706	50	17	33
20-25	55	120	1,238	6	61	173	262	775	56	18	38
25-30	57	122	1,560	4	90	119	303	1,062	81	18	64
30-35	44	87	1,432	0	83	96	238	1,022	81	15	66
35-40	44	120	1,651	1	94	85	258	1,223	97	20	77
40-45	36	90	1,521	0	96	76	177	1,172	95	13	82
45-50	40	113	1,895	0	106	127	241	1,427	116	17	99
50-60	79	227	4,320	1	224	227	559	3,311	273	33	240
60-70	50	148	3,220	17	147	226	482	2,383	199	22	177
70-80	30	77	2,233	1	90	99	189	1,856	158	18	140
80-90	13	34	1,108	0	39	69	133	868	74	5	69
90+	15	34	1,427	6	45	124	162	1,112	95	5	91

Quintile Distribution

First 20%	167	153	-634	1	5	6	389	224	13	4	8
Second 20%	167	269	2,052	10	56	107	704	1,281	85	34	50
Middle 20%	168	344	4,348	13	246	382	825	2,952	224	52	173
Fourth 20%	167	451	7,398	2	419	436	1,013	5,546	449	70	379
Next 15%	126	356	8,272	18	367	454	1,017	6,451	540	59	481
Top 5%	41	100	5,103	15	121	393	530	4,083	354	28	327

Total	836	1,673	26,539	60	1,214	1,778	4,476	20,537	1,665	247	1,418
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Grant County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	89	165	-3,586	150	1	1,375	438	4	0	0	0
0-5	334	255	903	1	3	4	760	339	18	7	11
5-10	355	424	2,594	17	40	49	1,083	1,589	94	40	53
10-15	321	575	4,005	3	94	183	1,400	2,473	160	77	83
15-20	297	588	5,157	12	188	361	1,468	3,396	235	85	150
20-25	239	512	5,380	6	265	319	1,272	3,683	269	82	187
25-30	208	489	5,729	30	339	398	915	4,166	318	78	241
30-35	190	452	6,195	7	404	426	995	4,413	344	65	279
35-40	183	441	6,847	61	423	510	1,030	4,957	394	64	330
40-45	129	325	5,485	5	318	438	825	3,971	320	51	269
45-50	133	339	6,296	9	360	394	907	4,649	377	50	327
50-60	195	524	10,623	7	558	560	1,396	8,115	668	86	582
60-70	127	351	8,252	6	374	515	1,110	6,265	522	54	468
70-80	103	305	7,684	4	304	460	989	5,949	501	55	445
80-90	51	152	4,354	0	153	164	537	3,500	298	27	271
90-100	39	103	3,674	10	117	269	488	2,811	240	16	224
100+	79	221	10,682	23	235	515	1,015	8,940	778	57	721

Quintile Distribution

First 20%	617	641	-1,480	151	18	1,404	1,744	1,047	58	25	33
Second 20%	617	1,020	7,555	22	205	392	2,613	4,764	311	134	177
Middle 20%	617	1,370	14,349	46	721	918	3,022	10,004	738	213	524
Fourth 20%	617	1,505	24,084	82	1,466	1,715	3,643	17,451	1,391	223	1,169
Next 15%	463	1,285	29,380	17	1,346	1,619	3,853	22,600	1,883	210	1,672
Next 4%	124	356	13,029	25	370	752	1,421	10,511	904	68	837
Top 1%	30	74	13,642	27	90	402	851	12,326	1,099	59	1,041

Total	3,085	6,251	100,559	370	4,216	7,203	17,148	78,702	6,384	932	5,452
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Harney County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	119	230	-3,579	13	1	18	610	0	0	0	0
0-5	351	350	913	2	4	11	827	312	16	7	9
5-10	347	500	2,612	8	37	31	1,054	1,618	96	48	48
10-15	319	605	3,987	2	108	83	1,241	2,688	176	84	91
15-20	310	620	5,381	10	213	241	1,423	3,638	255	93	162
20-25	239	554	5,360	4	248	239	1,113	3,807	277	90	187
25-30	195	446	5,364	9	320	273	1,051	3,752	283	70	213
30-35	159	407	5,184	0	306	178	852	3,852	299	62	238
35-40	139	340	5,205	12	322	373	859	3,684	291	51	239
40-45	132	356	5,583	12	330	312	788	4,197	338	57	281
45-50	88	232	4,174	1	229	322	616	3,020	245	41	205
50-60	160	475	8,644	0	440	471	1,230	6,505	533	73	460
60-70	120	334	7,813	2	358	421	1,078	5,958	496	50	446
70-80	82	249	6,136	0	243	421	770	4,709	396	45	351
80-90	65	196	5,500	2	195	231	605	4,471	380	40	340
90-100	20	53	1,882	2	60	108	251	1,466	125	8	117
100+	56	161	9,443	51	168	461	1,246	7,619	667	45	622

Quintile Distribution

First 20%	579	717	-2,037	16	10	48	1,724	657	35	18	18
Second 20%	582	1,014	6,350	11	154	100	2,109	4,221	270	129	141
Middle 20%	580	1,249	11,802	13	532	562	2,741	8,165	587	194	393
Fourth 20%	580	1,457	20,394	33	1,224	1,086	3,299	14,882	1,168	228	940
Next 15%	435	1,253	25,951	4	1,229	1,554	3,588	19,602	1,622	201	1,421
Next 4%	116	337	10,671	13	348	508	1,242	8,586	733	71	661
Top 1%	29	81	6,473	41	87	337	910	5,180	456	23	434

Total	2,901	6,108	79,602	130	3,583	4,193	15,613	61,293	4,871	863	4,008
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Hood River County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	152	252	-6,057	17	2	61	1,189	0	0	0	0
0-5	914	640	2,442	7	15	41	2,140	943	50	18	32
5-10	890	1,206	6,700	8	87	102	2,726	4,099	243	120	123
10-15	943	1,722	11,816	52	330	280	3,516	8,067	536	239	297
15-20	820	1,823	14,266	19	507	488	3,474	10,007	697	284	413
20-25	721	1,633	16,176	42	813	610	3,356	11,590	856	276	580
25-30	568	1,405	15,552	40	840	578	2,832	11,425	873	226	647
30-35	494	1,263	16,057	29	914	847	3,035	11,400	887	206	681
35-40	412	1,163	15,436	13	842	695	2,679	11,255	890	188	702
40-45	381	1,011	16,162	35	929	782	2,540	11,962	963	156	807
45-50	372	979	17,653	82	966	829	2,991	12,975	1,053	155	899
50-60	552	1,575	30,183	27	1,521	1,535	4,947	22,236	1,825	260	1,565
60-70	372	1,028	24,080	36	1,088	1,456	3,936	17,669	1,469	155	1,313
70-80	297	850	22,224	44	886	1,340	3,188	16,868	1,420	165	1,255
80-90	205	593	17,409	21	607	825	2,382	13,616	1,156	112	1,044
90-100	141	407	13,363	15	421	750	1,871	10,342	884	100	784
100-250	383	1,079	52,730	125	1,138	2,447	6,531	42,739	3,719	386	3,334
250-500	39	116	15,139	15	117	555	1,235	13,246	1,179	53	1,126
500 +	0	0	0	0	0	0	0	0	0	0	0

Quintile Distribution

First 20%	1,731	1,733	975	25	68	177	5,304	3,682	209	95	114
Second 20%	1,731	3,316	23,265	68	670	601	6,692	15,880	1,063	472	591
Middle 20%	1,732	4,123	42,392	107	2,160	1,733	8,338	30,600	2,294	677	1,617
Fourth 20%	1,731	4,663	72,995	163	4,033	3,352	12,374	53,539	4,299	743	3,557
Next 15%	1,299	3,683	92,840	124	3,808	5,330	13,918	69,987	5,872	663	5,208
Next 4%	346	987	43,892	93	1,028	2,156	5,737	35,063	3,040	323	2,717
Top 1%	86	240	24,972	47	256	872	2,202	21,688	1,924	125	1,798

Total	8,656	18,745	301,331	628	12,023	14,221	54,567	230,438	18,701	3,098	15,603
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Jackson County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,043	1,700	-40,365	859	15	877	9,737	60	5	1	4
0-5	7,822	6,967	20,742	142	121	369	17,446	8,097	432	215	217
5-10	8,429	11,022	62,889	152	808	1,160	25,843	38,553	2,304	1,095	1,209
10-15	8,043	13,670	100,668	182	2,820	3,382	32,342	65,558	4,361	1,859	2,502
15-20	7,521	13,890	131,141	305	5,627	4,807	33,454	89,696	6,365	2,152	4,214
20-25	6,198	12,357	138,666	204	7,323	6,075	31,426	95,958	7,114	2,032	5,082
25-30	4,920	10,241	134,952	411	8,207	7,595	28,753	92,117	7,031	1,643	5,388
30-35	4,333	9,690	140,511	282	8,721	8,222	28,454	96,384	7,504	1,516	5,988
35-40	3,844	8,961	144,064	294	8,692	9,537	28,768	98,223	7,761	1,401	6,360
40-45	3,456	8,495	146,596	346	8,480	10,540	28,919	99,761	7,972	1,287	6,685
45-50	2,993	7,646	142,019	318	7,830	10,052	26,894	98,166	7,934	1,124	6,810
50-60	5,108	13,358	279,940	717	14,149	20,563	52,507	194,732	15,945	2,002	13,943
60-70	3,665	9,991	237,380	578	10,593	18,095	42,677	167,169	13,860	1,512	12,348
70-80	2,635	7,168	196,879	484	7,751	15,527	34,794	139,748	11,721	1,087	10,633
80-90	1,766	4,915	149,330	331	5,265	10,672	25,133	108,785	9,206	774	8,431
90-100	1,181	3,339	111,868	450	3,514	7,787	18,466	82,744	7,052	530	6,522
100-250	3,341	9,069	467,076	2,595	9,923	27,270	68,152	364,819	31,720	1,671	30,049
250-500	464	1,317	158,343	1,090	1,378	5,547	15,463	137,075	12,183	389	11,794
500 +	185	519	227,324	774	549	4,253	15,192	208,104	18,671	506	18,165

Quintile Distribution

First 20%	15,390	16,831	25,355	1,137	600	2,047	46,516	35,195	2,022	981	1,041
Second 20%	15,389	26,434	209,687	414	6,902	6,942	62,495	139,301	9,459	3,710	5,749
Middle 20%	15,390	31,489	382,067	839	21,595	18,979	83,898	262,731	19,789	5,075	14,714
Fourth 20%	15,389	37,526	660,568	1,569	37,606	46,245	128,670	453,074	36,304	5,710	30,594
Next 15%	11,542	31,515	834,009	2,155	33,640	62,120	146,059	596,395	49,930	4,827	45,103
Next 4%	3,078	8,359	423,935	2,315	9,139	24,886	62,667	330,045	28,678	1,515	27,163
Top 1%	769	2,161	414,402	2,085	2,284	11,113	34,114	369,007	32,958	980	31,978

Total	76,947	154,315	2,950,023	10,515	111,766	172,333	564,420	2,185,748	179,140	22,797	156,343
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Jefferson County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	59	114	-2,169	14	1	33	418	0	0	0	0
0-5	681	663	1,819	26	7	189	1,495	624	33	17	16
5-10	605	908	4,498	24	47	383	1,707	2,592	152	81	71
10-15	572	1,133	7,191	19	171	793	2,201	4,366	284	141	142
15-20	563	1,282	9,795	23	330	1,967	2,164	5,709	396	164	232
20-25	546	1,385	12,265	6	515	1,977	2,165	7,915	579	200	379
25-30	512	1,366	14,061	14	715	1,804	2,361	9,404	715	192	523
30-35	351	885	11,355	3	663	1,606	2,054	7,244	564	117	447
35-40	289	823	10,835	39	598	1,195	2,156	7,277	574	111	462
40-45	252	693	10,692	31	610	1,406	1,750	7,092	568	100	468
45-50	225	627	10,656	10	580	1,438	1,764	7,001	564	84	480
50-60	368	1,123	20,121	33	1,006	2,724	3,147	13,462	1,101	154	947
60-70	272	811	17,568	6	779	2,935	2,787	11,267	930	109	822
70-80	167	473	12,462	10	491	1,263	1,725	9,052	762	67	695
80-90	116	352	9,802	4	348	1,527	1,137	6,855	581	47	534
90-100	66	176	6,257	15	197	391	995	4,690	400	26	374
100-250	168	443	22,864	24	500	2,041	2,907	17,494	1,521	100	1,420
250+	23	70	9,857	4	69	329	1,833	7,630	679	31	648

Quintile Distribution

First 20%	1,167	1,386	2,503	54	33	474	3,063	2,225	125	65	60
Second 20%	1,167	2,372	15,805	38	410	2,271	4,301	9,488	627	299	327
Middle 20%	1,167	2,973	28,049	34	1,301	4,141	4,941	18,284	1,360	416	944
Fourth 20%	1,167	3,182	45,293	82	2,528	5,980	8,032	29,671	2,352	432	1,920
Next 15%	876	2,612	56,301	53	2,487	7,699	8,377	38,249	3,173	357	2,816
Next 4%	233	647	25,364	34	694	2,465	3,454	18,860	1,623	126	1,497
Top 1%	58	155	16,614	11	174	970	2,597	12,897	1,142	46	1,096

Total	5,835	13,327	189,930	306	7,628	24,000	34,765	129,673	10,401	1,741	8,660
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Josephine County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	504	909	-19,372	199	6	200	3,362	10	1	0	0
0-5	3,002	3,297	7,975	55	41	185	7,238	2,946	157	87	71
5-10	3,612	5,330	27,191	86	275	814	11,599	15,974	944	505	439
10-15	3,697	6,749	45,912	199	1,156	2,030	15,295	29,061	1,901	889	1,012
15-20	3,251	6,278	56,462	153	2,206	3,231	15,505	36,787	2,564	942	1,622
20-25	2,721	5,615	60,960	115	3,166	3,939	14,451	40,513	2,963	873	2,090
25-30	2,092	4,685	57,351	69	3,334	3,917	12,381	38,440	2,902	734	2,168
30-35	1,744	4,118	56,566	110	3,486	4,417	11,635	37,851	2,922	638	2,284
35-40	1,542	3,718	57,806	72	3,596	4,749	11,407	38,615	3,030	566	2,464
40-45	1,349	3,329	57,210	63	3,425	4,757	10,455	38,965	3,104	500	2,604
45-50	1,143	2,969	54,286	89	3,047	4,409	9,520	37,595	3,031	447	2,584
50-60	1,694	4,494	92,708	163	4,739	8,187	16,430	63,896	5,218	679	4,538
60-70	1,210	3,152	78,192	242	3,549	7,498	13,199	54,340	4,500	494	4,006
70-80	801	2,057	59,948	113	2,388	5,872	9,287	42,573	3,568	329	3,239
80-90	490	1,349	41,492	52	1,449	3,494	6,794	29,924	2,528	220	2,308
90-100	309	810	29,190	62	917	2,539	4,481	21,344	1,818	131	1,687
100-250	887	2,398	122,153	397	2,638	6,528	15,994	97,461	8,467	789	7,678
250-500	132	354	43,266	301	390	1,488	3,874	37,815	3,359	193	3,165
500 +	49	137	44,974	77	146	708	2,249	41,947	3,759	169	3,590

Quintile Distribution

First 20%	6,045	7,795	5,848	294	177	843	18,420	12,858	730	402	328
Second 20%	6,046	10,936	76,100	291	2,004	3,610	25,015	48,052	3,158	1,439	1,719
Middle 20%	6,046	12,514	132,980	263	6,682	8,147	31,628	88,704	6,468	1,947	4,521
Fourth 20%	6,046	14,493	224,226	316	13,610	18,025	43,662	151,205	11,875	2,204	9,671
Next 15%	4,535	11,958	283,680	610	12,988	26,130	48,035	197,953	16,364	1,854	14,510
Next 4%	1,209	3,226	137,342	325	3,596	9,113	19,634	105,424	9,076	797	8,278
Top 1%	302	826	114,095	517	896	3,094	8,761	101,861	9,066	544	8,522

Total	30,229	61,748	974,271	2,616	39,954	68,962	195,156	706,057	56,737	9,187	47,550
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Klamath County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	382	680	-24,201	38	6	113	2,659	0	0	0	0
0-5	2,555	2,613	6,725	20	34	193	5,585	2,508	133	68	65
5-10	2,835	4,043	21,195	93	264	536	8,278	13,027	773	388	385
10-15	2,701	4,926	33,798	58	902	1,402	10,058	22,333	1,472	666	806
15-20	2,565	5,086	44,743	33	1,781	2,585	10,401	30,737	2,159	793	1,366
20-25	2,103	4,486	47,095	40	2,403	2,912	9,607	32,812	2,414	721	1,693
25-30	1,647	3,679	45,289	65	2,721	2,945	8,094	32,006	2,450	573	1,877
30-35	1,440	3,279	46,694	36	2,979	2,941	8,089	32,947	2,569	501	2,068
35-40	1,195	2,863	44,742	53	2,809	3,558	7,346	31,339	2,483	434	2,049
40-45	1,151	3,001	48,816	50	2,893	3,791	7,659	34,837	2,788	455	2,332
45-50	949	2,531	45,039	61	2,575	2,894	6,478	33,266	2,701	383	2,318
50-60	1,568	4,208	85,608	91	4,421	6,391	12,539	62,555	5,135	632	4,503
60-70	1,094	3,020	70,782	59	3,206	4,807	10,194	52,706	4,386	456	3,930
70-80	776	2,209	57,763	88	2,300	3,664	8,255	43,671	3,669	350	3,320
80-90	511	1,452	43,367	52	1,520	2,339	6,083	33,515	2,843	247	2,596
90-100	351	983	33,152	24	1,048	2,022	4,043	26,097	2,230	173	2,057
100-250	818	2,314	112,946	368	2,434	4,794	13,648	92,464	8,044	418	7,626
250-500	90	252	29,733	67	268	840	2,682	26,010	2,311	56	2,254
500 +	23	62	22,003	60	69	344	5,273	16,377	1,467	19	1,448

Quintile Distribution

First 20%	4,951	6,049	-3,911	97	161	617	13,844	10,631	602	312	289
Second 20%	4,950	8,972	64,788	128	1,926	3,027	18,296	43,155	2,879	1,236	1,643
Middle 20%	4,951	10,641	115,693	123	6,139	7,198	22,935	80,906	6,018	1,683	4,335
Fourth 20%	4,951	12,252	197,574	226	11,915	14,233	31,235	141,364	11,279	1,861	9,418
Next 15%	3,714	10,280	247,379	266	10,808	16,260	35,511	185,401	15,471	1,599	13,871
Next 4%	990	2,797	114,198	358	2,949	5,608	14,250	91,784	7,923	501	7,422
Top 1%	247	696	79,568	158	735	2,125	10,900	65,965	5,855	143	5,712

Total	24,754	51,687	815,289	1,356	34,634	49,068	146,971	619,207	50,026	7,335	42,691
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Lake County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	93	193	-3,557	1	2	25	533	0	0	0	0
0-5	383	347	1,038	6	6	6	856	386	20	9	11
5-10	345	496	2,632	0	30	72	1,094	1,608	95	49	45
10-15	313	545	3,916	10	102	197	1,203	2,509	162	76	86
15-20	264	563	4,581	7	155	256	1,087	3,171	218	89	129
20-25	222	511	4,982	1	221	320	1,090	3,433	247	84	163
25-30	211	494	5,793	17	336	431	1,034	4,037	307	80	227
30-35	143	361	4,655	5	285	267	774	3,387	263	57	207
35-40	147	334	5,519	0	350	380	769	4,066	324	49	275
40-45	108	293	4,581	5	266	295	678	3,371	270	44	227
45-50	111	307	5,283	12	307	370	706	3,927	317	48	270
50-60	167	468	9,189	6	484	823	1,257	6,683	548	72	476
60-70	117	332	7,574	7	347	599	959	5,693	473	51	423
70-80	86	249	6,421	7	256	373	729	5,081	428	37	392
80-90	42	117	3,564	1	125	197	409	2,833	241	20	221
90-100	28	84	2,636	3	84	146	316	2,094	179	12	166
100+	86	230	16,213	44	258	778	1,168	14,053	1,235	120	1,116

Quintile Distribution

First 20%	573	654	-1,960	6	12	36	1,654	699	38	19	19
Second 20%	573	963	6,171	11	131	268	2,100	3,924	247	121	127
Middle 20%	574	1,268	11,999	12	521	770	2,565	8,328	597	204	393
Fourth 20%	573	1,435	20,908	25	1,263	1,384	3,203	15,221	1,203	219	984
Next 15%	430	1,209	26,547	30	1,260	2,023	3,339	20,040	1,662	186	1,476
Next 4%	115	326	11,986	7	344	738	1,277	9,635	828	110	718
Top 1%	28	69	9,367	40	84	316	522	8,486	754	36	718

Total	2,866	5,924	85,019	131	3,614	5,535	14,660	66,333	5,329	895	4,434
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Lane County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,449	2,272	-74,237	1,708	37	12,272	11,730	182	15	1	15
0-5	13,894	11,421	37,110	397	265	1,226	28,892	14,995	801	383	419
5-10	14,892	17,934	111,275	531	1,537	1,874	42,453	70,699	4,261	1,864	2,397
10-15	13,443	20,614	167,507	434	5,274	4,276	50,226	112,344	7,582	2,827	4,755
15-20	12,458	21,167	217,113	455	10,199	7,880	53,211	150,077	10,785	3,253	7,532
20-25	10,494	19,078	235,549	434	13,956	9,047	49,503	166,400	12,494	3,103	9,392
25-30	9,125	17,443	250,235	389	16,598	10,197	47,832	177,780	13,734	2,791	10,943
30-35	7,703	15,506	249,852	401	16,601	12,377	46,425	176,189	13,863	2,442	11,421
35-40	6,970	15,229	261,062	451	16,448	13,986	48,898	183,918	14,645	2,340	12,305
40-45	6,103	14,225	259,027	455	15,351	14,899	48,114	182,108	14,650	2,204	12,445
45-50	5,409	13,377	256,700	672	14,354	14,447	47,419	182,115	14,777	2,042	12,735
50-60	9,153	23,913	501,625	894	25,567	29,586	90,589	359,252	29,486	3,659	25,827
60-70	6,811	18,482	441,085	873	19,857	26,163	74,667	322,040	26,775	2,850	23,925
70-80	4,870	13,310	363,952	631	14,360	21,817	60,961	267,735	22,492	2,069	20,424
80-90	3,461	9,614	293,286	510	10,282	16,063	47,458	220,318	18,677	1,511	17,166
90-100	2,368	6,593	224,168	427	7,041	12,895	35,045	170,446	14,554	1,047	13,507
100-250	6,512	18,379	906,056	2,765	19,424	40,570	124,820	724,485	63,027	3,483	59,544
250-500	790	2,223	262,003	1,300	2,350	8,355	24,192	228,420	20,294	712	19,582
500 +	344	932	362,131	1,593	1,017	9,204	30,919	322,583	28,920	846	28,074

Quintile Distribution

First 20%	27,250	27,559	45,862	2,571	1,264	14,828	73,578	67,166	3,895	1,760	2,135
Second 20%	27,251	42,969	380,767	901	14,339	11,411	105,533	258,843	17,911	6,119	11,792
Middle 20%	27,248	51,368	708,965	1,186	45,010	30,194	140,091	501,175	38,453	8,227	30,226
Fourth 20%	27,250	64,653	1,214,219	2,243	69,634	68,812	224,647	859,548	69,467	9,931	59,536
Next 15%	20,438	56,047	1,530,957	2,990	59,958	88,645	253,348	1,134,544	95,407	8,758	86,650
Next 4%	5,450	15,341	766,379	2,378	16,273	33,985	104,636	614,221	53,457	2,905	50,552
Top 1%	1,362	3,775	678,349	3,050	4,041	19,260	61,521	596,591	53,242	1,727	51,515

Total	136,249	261,712	5,325,499	15,319	210,519	267,134	963,354	4,032,088	331,833	39,426	292,407
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Lincoln County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	315	487	-8,991	262	4	139	2,664	1	0	0	0
0-5	1,959	1,852	5,312	47	28	136	4,751	2,022	108	49	59
5-10	2,045	2,759	15,339	28	185	413	7,059	8,974	533	264	269
10-15	2,052	3,498	25,603	35	715	891	8,700	16,171	1,071	462	609
15-20	1,985	3,566	34,468	121	1,470	1,748	10,139	22,100	1,561	523	1,038
20-25	1,501	2,930	33,574	56	1,819	1,821	7,793	22,694	1,681	452	1,229
25-30	1,237	2,459	33,951	107	2,169	2,167	7,246	22,864	1,745	376	1,369
30-35	983	1,952	31,836	113	2,126	2,566	6,827	20,713	1,611	294	1,317
35-40	875	1,864	32,767	64	2,108	3,036	6,647	21,330	1,685	278	1,408
40-45	795	1,759	33,776	71	2,053	3,174	6,790	21,992	1,753	261	1,493
45-50	690	1,609	32,726	41	1,876	2,972	6,128	22,044	1,785	242	1,543
50-60	1,140	2,843	62,554	147	3,222	6,057	11,586	42,157	3,447	421	3,027
60-70	852	2,225	55,112	87	2,496	6,085	9,657	37,231	3,084	329	2,756
70-80	595	1,508	44,406	50	1,762	4,387	7,460	30,940	2,592	232	2,360
80-90	385	980	32,616	30	1,148	3,086	5,371	23,101	1,954	162	1,792
90-100	272	747	25,713	56	814	1,937	3,828	19,196	1,637	123	1,514
100-250	725	1,792	101,228	177	2,155	6,454	16,220	76,628	6,661	527	6,133
250-500	61	157	20,387	10	183	951	1,997	17,266	1,533	62	1,470
500 +	28	55	24,842	72	81	476	1,390	22,966	2,058	14	2,044

Quintile Distribution

First 20%	3,699	4,207	5,943	331	124	519	12,109	7,546	429	210	219
Second 20%	3,699	6,215	47,931	93	1,441	1,866	16,117	30,278	2,022	831	1,191
Middle 20%	3,700	7,138	85,505	233	4,831	4,933	20,166	57,078	4,253	1,086	3,167
Fourth 20%	3,699	8,044	149,494	332	9,157	13,621	30,028	98,114	7,813	1,199	6,614
Next 15%	2,774	7,137	191,164	317	8,113	18,833	32,585	132,586	11,054	1,091	9,963
Next 4%	740	1,860	91,737	173	2,205	6,503	14,786	68,469	5,918	467	5,451
Top 1%	184	441	65,448	94	544	2,219	6,461	56,318	5,010	186	4,824

Total	18,495	35,042	637,221	1,574	26,415	48,494	132,253	450,390	36,500	5,070	31,429
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Linn County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	455	828	-15,933	267	10	191	2,966	12	1	0	0
0-5	4,076	3,424	11,053	56	48	260	8,978	4,245	222	98	125
5-10	4,298	5,629	32,254	66	433	492	13,292	19,781	1,177	540	637
10-15	4,268	7,042	53,271	85	1,566	1,730	16,289	35,164	2,347	947	1,400
15-20	3,839	7,231	67,011	157	2,848	2,481	16,940	46,034	3,255	1,110	2,145
20-25	3,195	6,340	71,633	137	3,988	3,029	15,446	50,371	3,745	1,000	2,745
25-30	2,872	6,044	78,889	82	4,995	3,501	14,724	56,244	4,318	956	3,363
30-35	2,545	5,741	82,716	100	5,233	3,800	15,104	59,138	4,622	890	3,732
35-40	2,263	5,450	84,930	90	5,202	4,196	15,024	60,951	4,841	827	4,015
40-45	2,165	5,419	92,055	196	5,368	4,771	16,196	66,281	5,323	817	4,506
45-50	1,966	5,188	93,395	115	5,175	4,691	16,286	67,575	5,475	778	4,696
50-60	3,308	9,175	181,229	161	9,324	9,840	29,619	132,822	10,891	1,372	9,519
60-70	2,647	7,517	171,353	103	7,729	8,849	28,105	126,954	10,551	1,124	9,427
70-80	1,824	5,301	136,159	102	5,405	6,540	21,211	103,223	8,674	801	7,874
80-90	1,320	3,885	111,889	107	3,933	4,922	15,820	87,376	7,416	601	6,815
90-100	802	2,409	75,878	71	2,397	3,148	10,877	59,547	5,085	375	4,710
100-250	1,764	5,054	234,348	622	5,266	10,262	30,978	188,635	16,376	1,046	15,330
250-500	135	371	44,783	199	402	1,514	4,327	38,755	3,443	130	3,313
500 +	41	104	43,801	100	121	708	4,475	38,598	3,460	102	3,359

Quintile Distribution

First 20%	8,757	9,770	26,657	388	475	923	25,009	23,576	1,371	625	746
Second 20%	8,756	15,525	132,775	273	5,021	4,764	36,286	89,797	6,226	2,245	3,980
Middle 20%	8,757	18,725	247,309	318	15,215	11,148	46,943	176,140	13,554	2,938	10,616
Fourth 20%	8,757	22,827	412,461	528	22,848	21,370	70,593	299,214	24,249	3,426	20,823
Next 15%	6,567	19,040	484,131	370	19,350	23,123	74,568	367,863	30,906	2,883	28,023
Next 4%	1,752	5,049	207,395	509	5,230	9,383	28,531	164,933	14,247	909	13,337
Top 1%	437	1,216	139,986	431	1,304	4,215	14,729	120,184	10,670	486	10,184

Total	43,783	92,152	1,650,714	2,816	69,444	74,926	296,658	1,241,707	101,221	13,513	87,708
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Malheur County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	270	570	-11,470	224	3	39	1,349	15	1	0	1
0-5	1,061	1,108	2,923	30	14	31	2,196	1,171	62	31	31
5-10	1,173	1,803	8,799	75	115	104	3,352	5,617	333	172	161
10-15	1,121	2,243	13,922	11	332	211	3,748	9,751	633	333	300
15-20	1,107	2,487	19,327	60	654	648	4,407	13,967	968	420	548
20-25	901	2,178	20,187	29	954	640	3,820	14,999	1,103	406	697
25-30	638	1,637	17,510	72	964	821	3,003	12,978	990	326	663
30-35	575	1,500	18,707	94	1,087	910	3,334	13,554	1,052	290	762
35-40	494	1,361	18,517	16	1,075	868	2,889	13,770	1,091	272	819
40-45	423	1,210	17,968	17	1,013	917	2,583	13,497	1,082	267	816
45-50	370	1,055	17,571	12	963	968	2,643	13,045	1,056	213	843
50-60	603	1,766	33,006	110	1,685	1,995	4,847	24,664	2,024	401	1,623
60-70	387	1,128	25,085	22	1,131	2,035	3,617	18,354	1,524	249	1,275
70-80	269	835	20,059	22	795	951	2,493	15,842	1,335	238	1,097
80-90	154	433	13,021	12	461	987	1,601	10,001	848	143	705
90-100	88	245	8,350	8	262	585	1,005	6,506	556	61	495
100-250	281	807	39,239	171	841	1,901	4,233	32,433	2,825	424	2,401
250-500	41	117	16,421	182	122	372	1,391	14,719	1,311	253	1,058
500 +	0	0	0	0	0	0	0	0	0	0	0

Quintile Distribution

First 20%	1,991	2,592	-4,316	260	59	111	5,321	3,749	209	107	102
Second 20%	1,991	3,908	24,119	103	566	489	6,694	16,774	1,088	556	532
Middle 20%	1,992	4,792	42,839	81	1,925	1,388	8,415	31,695	2,309	872	1,437
Fourth 20%	1,991	5,383	73,111	194	4,189	3,625	11,592	54,186	4,281	1,098	3,183
Next 15%	1,494	4,391	91,832	161	4,247	5,881	12,900	69,114	5,730	1,037	4,693
Next 4%	398	1,133	43,339	161	1,191	2,628	5,178	34,508	2,971	458	2,513
Top 1%	99	284	28,219	208	296	863	2,411	24,858	2,204	370	1,834

Total	9,956	22,483	299,144	1,168	12,472	14,984	52,511	234,883	18,792	4,497	14,295
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Marion County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	984	1,686	-52,754	1,340	31	406	8,368	75	5	2	3
0-5	10,991	9,137	29,350	136	134	599	23,787	11,307	593	271	322
5-10	11,168	15,132	83,416	193	1,071	1,471	33,542	51,808	3,071	1,462	1,609
10-15	11,060	20,214	138,286	287	3,785	3,506	41,910	93,168	6,173	2,793	3,379
15-20	10,977	22,536	191,746	384	7,651	5,973	46,772	135,190	9,553	3,588	5,965
20-25	9,464	20,583	212,506	296	10,971	7,146	43,413	153,422	11,420	3,472	7,949
25-30	8,047	17,712	220,747	277	13,520	8,859	41,780	158,463	12,185	2,902	9,284
30-35	7,010	15,855	227,448	290	14,215	10,219	41,588	162,856	12,795	2,473	10,322
35-40	6,141	14,639	229,872	279	13,970	11,951	41,066	163,968	13,058	2,288	10,770
40-45	5,248	13,377	222,773	258	12,673	11,888	40,538	158,593	12,759	2,084	10,675
45-50	4,646	11,825	220,296	327	12,091	12,158	40,093	156,753	12,738	1,819	10,919
50-60	7,895	21,543	432,803	628	21,799	26,470	76,731	309,351	25,389	3,271	22,118
60-70	6,448	18,301	417,921	363	18,594	25,806	72,510	302,309	25,115	2,808	22,307
70-80	4,732	13,697	353,504	365	13,952	20,640	59,331	260,528	21,875	2,082	19,793
80-90	3,274	9,350	277,235	332	9,728	15,419	44,139	208,574	17,673	1,438	16,236
90-100	2,301	6,656	217,949	204	6,869	11,100	33,909	166,330	14,191	1,038	13,153
100-250	5,366	15,361	725,552	1,388	16,007	32,528	97,439	581,649	50,537	2,641	47,896
250-500	538	1,558	181,574	668	1,604	5,899	19,432	155,335	13,799	343	13,456
500 +	166	430	202,191	851	492	6,298	24,315	172,035	15,429	826	14,602

Quintile Distribution

First 20%	23,291	26,217	61,495	1,681	1,265	2,521	66,229	64,135	3,728	1,766	1,961
Second 20%	23,290	45,485	357,052	727	12,780	10,257	94,204	248,044	17,180	6,842	10,338
Middle 20%	23,293	51,574	638,262	797	37,713	25,685	121,853	458,392	35,225	8,422	26,803
Fourth 20%	23,291	59,692	1,071,869	1,447	58,822	60,136	192,330	764,780	61,991	9,204	52,787
Next 15%	17,469	49,970	1,319,381	1,337	51,210	76,299	218,851	976,320	82,095	7,671	74,423
Next 4%	4,658	13,336	600,691	815	13,900	27,385	82,183	478,447	41,486	2,256	39,231
Top 1%	1,164	3,318	483,662	2,064	3,467	16,052	55,011	411,595	36,655	1,439	35,216

Total	116,456	249,592	4,532,412	8,868	179,157	218,335	830,662	3,401,713	278,359	37,601	240,758
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Morrow County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	60	129	-3,976	5	0	8	358	0	0	0	0
0-5	369	318	971	0	3	8	707	369	19	8	11
5-10	418	590	3,113	5	46	78	1,172	1,909	112	53	59
10-15	410	803	5,143	1	120	167	1,488	3,482	228	111	117
15-20	323	754	5,655	1	205	190	1,283	4,092	288	120	168
20-25	343	855	7,733	1	354	223	1,469	5,748	424	139	285
25-30	329	884	9,014	4	485	330	1,405	6,828	523	146	377
30-35	242	640	7,858	9	453	293	1,225	5,923	463	110	352
35-40	216	626	8,089	1	462	444	1,237	5,969	471	109	362
40-45	203	624	8,604	2	472	464	1,322	6,370	509	109	401
45-50	169	541	8,016	1	410	257	1,218	6,131	496	92	404
50-60	280	852	15,270	19	765	736	2,110	11,695	962	142	820
60-70	195	543	12,598	9	575	721	1,640	9,674	806	81	725
70-80	129	381	9,624	1	381	395	1,142	7,712	650	57	593
80-90	86	265	7,259	1	257	340	903	5,760	489	39	450
90-100	52	164	4,913	5	156	259	559	3,944	337	24	313
100+	113	307	17,129	5	337	733	1,428	14,636	1,279	80	1,199

Quintile Distribution

First 20%	787	943	-470	10	38	79	2,028	1,928	110	52	58
Second 20%	788	1,634	11,276	2	335	373	2,961	7,845	532	238	294
Middle 20%	787	2,025	20,270	7	1,041	694	3,417	15,228	1,153	335	818
Fourth 20%	788	2,363	32,603	17	1,780	1,406	4,896	24,595	1,967	405	1,562
Next 15%	591	1,751	38,572	23	1,701	2,026	5,059	29,833	2,488	274	2,214
Next 4%	157	446	16,073	10	469	813	1,734	13,068	1,123	93	1,030
Top 1%	39	114	8,689	0	115	256	572	7,746	684	24	659

Total	3,937	9,276	127,013	70	5,481	5,646	20,666	100,243	8,056	1,421	6,636
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Multnomah County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	2,945	3,891	-118,697	965	93	2,487	36,881	16	1	1	0
0-5	27,261	21,442	70,221	656	588	1,482	55,978	28,788	1,560	721	839
5-10	27,666	33,037	207,643	479	3,071	3,813	82,100	131,002	7,960	3,449	4,511
10-15	27,116	41,033	338,820	575	11,385	8,695	99,941	230,165	15,727	5,562	10,165
15-20	27,365	45,105	478,272	749	23,820	13,315	109,645	340,114	24,793	6,965	17,827
20-25	24,883	41,800	558,160	715	35,663	16,875	105,469	406,508	31,038	6,907	24,130
25-30	22,627	38,931	621,316	705	44,640	20,915	109,495	451,653	35,466	6,324	29,142
30-35	20,237	35,337	656,098	969	46,174	25,301	112,794	476,859	38,187	5,490	32,697
35-40	17,214	31,834	644,073	677	42,189	27,638	112,912	465,151	37,684	4,879	32,804
40-45	15,028	29,250	637,790	722	38,807	31,455	113,128	457,901	37,434	4,388	33,046
45-50	12,910	26,708	612,659	772	34,531	30,636	109,267	441,452	36,333	4,010	32,323
50-60	21,043	46,990	1,152,742	1,229	58,762	62,798	208,418	828,143	68,667	7,059	61,609
60-70	16,273	39,254	1,054,662	1,330	47,089	58,857	186,272	766,232	64,109	5,973	58,136
70-80	12,502	31,869	934,875	1,264	36,777	45,809	160,615	694,573	58,627	4,838	53,789
80-90	9,383	24,509	795,013	995	27,787	36,723	132,827	599,578	50,986	3,732	47,254
90-100	6,630	17,778	628,137	927	19,683	26,897	101,916	481,211	41,177	2,737	38,441
100-250	20,996	56,799	2,923,478	6,636	62,467	104,610	418,421	2,346,717	204,345	9,549	194,796
250-500	2,664	7,448	892,737	3,255	7,859	26,972	100,100	762,439	67,755	2,081	65,674
500 +	1,057	2,894	1,382,849	6,700	3,110	41,778	123,442	1,221,895	109,626	3,906	105,720

Quintile Distribution

First 20%	63,161	66,141	214,588	2,162	5,140	9,043	193,271	196,612	11,932	5,116	6,816
Second 20%	63,162	101,757	1,059,597	1,622	52,040	29,375	249,091	750,263	54,525	15,406	39,119
Middle 20%	63,156	109,578	1,877,871	2,361	131,098	68,460	328,977	1,364,501	108,188	17,499	90,689
Fourth 20%	63,162	132,871	3,099,173	3,553	169,676	160,071	553,738	2,230,862	183,943	20,011	163,932
Next 15%	47,369	122,396	3,997,807	5,644	139,660	184,624	663,241	3,021,947	257,078	18,800	238,279
Next 4%	12,632	34,399	2,092,975	5,501	37,574	71,869	286,005	1,704,140	149,246	6,099	143,147
Top 1%	3,158	8,767	2,128,836	9,479	9,307	63,616	205,294	1,862,074	166,562	5,639	160,922

Total	315,800	575,909	14,470,847	30,321	544,495	587,058	2,479,617	11,130,399	931,475	88,570	842,905
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Polk County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	241	388	-9,477	19	0	80	1,859	0	0	0	0
0-5	2,448	1,840	6,532	97	42	226	5,200	2,631	139	56	84
5-10	2,347	2,874	17,410	26	260	338	7,142	10,663	637	269	368
10-15	2,179	3,686	27,138	52	776	1,028	8,878	17,578	1,172	485	687
15-20	1,962	3,790	34,163	58	1,372	1,224	9,287	23,074	1,630	582	1,049
20-25	1,827	3,772	40,909	132	2,162	1,905	9,124	28,284	2,100	612	1,487
25-30	1,484	3,214	40,713	58	2,439	2,191	8,649	27,988	2,135	505	1,630
30-35	1,324	2,953	43,008	55	2,688	2,270	8,290	30,116	2,357	454	1,903
35-40	1,240	3,014	46,457	85	2,750	2,982	9,134	31,998	2,533	460	2,073
40-45	1,114	2,800	47,295	89	2,664	3,006	9,722	32,245	2,577	431	2,146
45-50	1,036	2,705	49,170	95	2,685	3,571	9,320	33,794	2,728	408	2,320
50-60	1,867	5,090	102,201	87	5,116	7,016	19,510	70,903	5,800	765	5,035
60-70	1,499	4,133	97,156	108	4,342	7,082	18,143	67,973	5,634	633	5,001
70-80	1,196	3,477	89,259	118	3,519	6,020	15,519	64,564	5,414	522	4,892
80-90	861	2,592	72,929	160	2,551	4,396	12,180	54,047	4,572	392	4,180
90-100	620	1,793	58,714	51	1,850	3,121	9,379	44,462	3,791	290	3,501
100-250	1,468	4,262	194,878	274	4,380	8,936	27,507	154,381	13,396	701	12,695
250-500	104	315	35,298	99	311	835	3,162	31,089	2,763	91	2,673
500 +	25	66	19,082	21	73	304	2,590	16,136	1,444	13	1,431

Quintile Distribution

First 20%	4,968	4,980	13,791	142	291	624	13,882	12,893	751	312	439
Second 20%	4,969	9,204	77,892	151	2,915	2,962	22,375	51,858	3,616	1,335	2,281
Middle 20%	4,968	10,954	149,335	277	8,960	8,270	30,170	103,552	8,016	1,719	6,297
Fourth 20%	4,968	13,158	254,765	344	13,105	17,937	49,233	175,719	14,298	1,990	12,308
Next 15%	3,727	10,860	304,674	421	11,004	18,408	51,443	224,672	18,971	1,678	17,292
Next 4%	994	2,849	132,432	165	2,965	6,114	18,900	104,641	9,080	455	8,625
Top 1%	248	759	79,943	182	740	2,217	8,590	68,592	6,091	178	5,912

Total	24,842	52,764	1,012,833	1,683	39,980	56,532	194,593	741,927	60,822	7,668	53,154
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Sherman County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	19	27	-456	0	0	0	50	0	0	0	0
0-5	89	55	213	0	2	8	172	66	3	1	2
5-10	123	153	910	1	15	7	342	567	34	14	20
10-15	75	119	939	4	23	33	334	569	37	16	22
15-20	55	108	966	0	42	13	241	681	47	18	29
20-25	63	123	1,410	1	80	67	294	1,000	74	20	54
25-30	55	114	1,530	1	108	35	182	1,207	94	18	76
30-35	39	92	1,267	2	86	66	209	908	71	14	57
35-40	51	133	1,923	3	119	118	319	1,381	108	20	89
40-45	26	79	1,102	0	63	35	174	831	66	11	55
45-50	39	116	1,841	4	95	98	266	1,385	113	17	96
50-60	56	163	3,092	2	160	172	361	2,401	197	25	172
60-70	54	132	3,516	3	157	285	416	2,685	225	22	203
70-80	28	82	2,081	3	84	118	210	1,672	142	12	130
80-90	18	43	1,519	7	54	176	260	1,037	88	8	80
90-100	11	27	1,038	1	33	57	121	829	71	4	67
100+	30	72	3,820	2	86	173	497	3,084	268	11	257

Quintile Distribution

First 20%	166	151	113	1	7	12	376	277	16	6	9
Second 20%	166	259	1,919	5	47	46	640	1,217	79	34	45
Middle 20%	167	331	4,106	2	255	124	710	3,049	231	52	179
Fourth 20%	166	475	7,156	11	409	403	1,056	5,309	425	71	355
Next 15%	125	323	8,560	13	367	648	1,047	6,536	549	51	498
Top 5%	41	99	4,858	3	118	230	618	3,912	340	15	324

Total	831	1,638	26,713	34	1,204	1,463	4,447	20,301	1,639	229	1,410
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Tillamook County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	168	299	-3,909	156	2	27	1,175	46	4	0	3
0-5	1,141	981	3,069	37	10	67	2,753	1,147	60	27	33
5-10	1,172	1,539	8,747	24	102	187	4,048	5,039	298	146	152
10-15	1,096	1,859	13,653	8	379	688	4,717	8,442	558	246	312
15-20	948	1,791	16,443	21	683	700	4,680	10,754	753	266	487
20-25	826	1,691	18,574	33	987	1,239	4,453	12,287	901	265	636
25-30	698	1,433	19,186	21	1,221	1,072	3,901	13,186	1,004	223	781
30-35	637	1,364	20,645	59	1,341	1,476	4,078	14,061	1,096	209	887
35-40	523	1,227	19,599	33	1,234	1,590	3,794	13,143	1,037	187	850
40-45	460	1,097	19,494	23	1,167	1,344	3,358	13,690	1,099	163	936
45-50	403	1,024	19,152	48	1,072	1,695	3,388	13,191	1,064	159	906
50-60	669	1,763	36,619	48	1,882	2,712	6,466	25,752	2,105	262	1,844
60-70	507	1,353	32,852	64	1,476	3,112	5,454	22,968	1,904	206	1,697
70-80	363	946	27,115	125	1,075	2,320	4,359	19,511	1,636	153	1,483
80-90	186	524	15,714	16	551	1,059	2,332	11,799	999	85	914
90-100	125	341	11,792	53	369	732	1,771	8,972	766	77	688
100-250	350	905	48,048	86	1,037	3,544	6,562	37,088	3,221	303	2,918
250-500	32	78	11,224	23	96	840	1,055	9,339	830	60	770
500 +	13	26	12,894	9	39	393	2,383	10,088	904	7	897

Quintile Distribution

First 20%	2,063	2,207	4,104	210	52	169	6,381	3,997	225	109	117
Second 20%	2,064	3,515	26,417	35	782	1,173	9,035	16,464	1,094	462	632
Middle 20%	2,064	4,186	49,579	70	2,834	2,918	11,144	33,462	2,492	651	1,841
Fourth 20%	2,063	4,845	83,855	171	5,044	6,477	15,500	57,582	4,595	737	3,858
Next 15%	1,548	4,150	103,448	255	4,486	8,587	16,958	73,876	6,145	645	5,500
Next 4%	412	1,066	47,662	101	1,220	3,706	6,975	35,960	3,099	292	2,808
Top 1%	103	272	35,844	45	307	1,768	4,735	29,161	2,590	149	2,441

Total	10,317	20,241	350,910	886	14,724	24,799	70,728	250,502	20,239	3,043	17,196
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Umatilla County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	323	620	-13,967	38	7	185	2,259	0	0	0	0
0-5	2,497	2,096	6,734	14	38	229	5,153	2,584	136	62	74
5-10	2,778	3,818	20,894	38	288	728	7,932	12,975	772	372	399
10-15	2,796	5,152	35,067	51	948	1,694	9,464	23,735	1,572	721	851
15-20	2,503	5,156	43,623	93	1,672	2,695	10,177	30,269	2,125	810	1,315
20-25	2,268	4,872	50,867	61	2,657	3,097	9,293	36,568	2,719	793	1,926
25-30	1,879	4,277	51,568	55	3,141	3,506	8,294	37,272	2,866	671	2,195
30-35	1,549	3,788	50,215	59	3,070	2,885	8,015	36,566	2,869	594	2,275
35-40	1,389	3,641	51,954	30	3,097	3,857	8,013	37,415	2,973	573	2,400
40-45	1,276	3,397	54,264	80	3,167	3,430	7,949	39,984	3,214	522	2,693
45-50	1,048	2,884	49,735	34	2,781	2,908	7,278	37,008	3,008	436	2,572
50-60	1,881	5,437	103,031	73	5,296	5,959	14,995	77,068	6,330	827	5,502
60-70	1,379	4,017	89,070	57	4,015	4,910	12,745	67,511	5,617	603	5,014
70-80	1,042	3,094	77,640	106	3,089	3,887	10,755	60,096	5,057	505	4,552
80-90	617	1,809	52,134	86	1,837	2,996	6,906	40,548	3,442	280	3,162
90-100	386	1,164	36,569	160	1,152	1,798	4,837	28,956	2,474	195	2,279
100-250	894	2,544	120,580	297	2,661	5,822	14,149	98,389	8,552	720	7,832
250-500	83	256	27,692	22	247	1,011	2,324	24,133	2,144	136	2,008
500 +	17	59	19,076	9	51	129	612	18,293	1,640	33	1,607

Quintile Distribution

First 20%	5,321	6,100	10,957	90	276	981	14,496	13,827	798	386	412
Second 20%	5,321	10,205	76,363	124	2,461	4,196	19,436	52,208	3,551	1,495	2,056
Middle 20%	5,321	11,894	136,323	167	7,785	8,639	23,302	98,290	7,473	1,892	5,582
Fourth 20%	5,321	14,321	228,550	207	13,048	14,651	34,014	168,081	13,545	2,202	11,343
Next 15%	3,991	11,684	275,164	288	11,678	14,696	38,716	210,644	17,625	1,824	15,801
Next 4%	1,064	3,092	119,892	272	3,173	5,985	14,891	96,257	8,302	651	7,651
Top 1%	266	785	79,498	216	792	2,578	6,294	70,062	6,216	403	5,813

Total	26,605	58,081	926,746	1,364	39,213	51,726	151,149	709,369	57,510	8,853	48,657
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Union County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	196	339	-5,916	33	6	332	1,223	1	0	0	0
0-5	1,204	893	3,209	34	14	68	2,569	1,263	66	28	38
5-10	1,100	1,314	8,216	5	116	182	3,239	5,066	303	135	168
10-15	1,008	1,651	12,522	12	375	436	3,735	8,251	550	218	332
15-20	889	1,688	15,511	10	655	851	3,940	10,452	741	252	489
20-25	774	1,632	17,397	42	928	1,075	3,797	11,995	887	251	635
25-30	660	1,492	18,095	10	1,097	949	3,325	12,911	990	235	756
30-35	605	1,411	19,593	53	1,240	1,248	3,537	13,821	1,078	215	862
35-40	531	1,302	19,895	32	1,244	1,134	3,296	14,330	1,134	203	930
40-45	473	1,250	20,095	10	1,176	1,202	3,179	14,576	1,168	193	975
45-50	397	1,073	18,845	6	1,061	1,185	2,773	13,955	1,134	169	964
50-60	681	1,901	37,288	26	1,922	2,300	5,572	27,631	2,266	290	1,976
60-70	521	1,501	33,688	48	1,526	2,031	4,789	25,436	2,116	239	1,878
70-80	350	991	26,184	21	1,039	1,364	3,643	20,159	1,696	179	1,517
80-90	228	673	19,261	18	678	955	2,741	14,931	1,266	134	1,132
90-100	145	425	13,736	28	435	719	1,804	10,825	926	93	832
100-250	354	1,072	48,783	108	1,054	2,492	6,366	39,420	3,429	356	3,072
250-500	31	93	10,046	98	93	360	881	8,809	782	48	734
500 +	10	32	6,549	24	30	109	180	6,254	559	61	498

Quintile Distribution

First 20%	2,031	1,947	1,337	72	59	478	5,458	3,707	208	95	113
Second 20%	2,032	3,334	25,853	20	796	1,016	7,763	16,995	1,138	443	696
Middle 20%	2,031	4,284	49,993	72	2,879	2,990	10,051	34,912	2,632	669	1,963
Fourth 20%	2,032	5,282	85,272	98	4,985	5,111	13,594	62,098	4,978	814	4,164
Next 15%	1,524	4,361	104,429	112	4,458	5,788	14,786	79,618	6,657	746	5,910
Next 4%	406	1,213	47,197	95	1,214	2,643	6,560	37,338	3,225	315	2,910
Top 1%	101	312	28,917	148	300	967	2,379	25,418	2,253	219	2,034

Total	10,157	20,733	342,998	616	14,691	18,993	60,590	260,085	21,090	3,301	17,789
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Wallowa County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	112	218	-6,827	29	2	124	764	0	0	0	0
0-5	435	333	1,201	15	4	28	968	472	25	11	14
5-10	353	458	2,650	10	35	96	1,142	1,528	91	42	50
10-15	302	475	3,769	6	114	127	1,341	2,372	157	62	95
15-20	286	564	4,947	8	190	340	1,399	3,125	214	84	130
20-25	228	501	5,106	17	233	294	1,452	3,311	241	76	165
25-30	217	472	5,968	3	366	519	1,221	3,936	297	72	226
30-35	179	443	5,797	7	345	451	1,143	3,919	301	66	236
35-40	166	389	6,212	18	385	626	1,159	4,155	328	58	270
40-45	144	403	6,097	6	356	436	967	4,375	350	61	290
45-50	117	317	5,533	7	302	514	888	3,852	310	49	261
50-60	204	574	11,096	28	561	896	1,764	7,926	648	88	559
60-70	128	376	8,277	10	377	653	1,256	6,036	501	68	433
70-80	86	247	6,453	27	254	385	933	4,908	413	42	372
80-90	48	128	4,082	17	144	288	506	3,161	268	31	237
90-100	28	82	2,627	3	84	139	298	2,109	180	24	156
100-250	84	225	12,052	3	252	571	1,333	9,899	863	72	791
250+	12	22	7,830	31	36	167	768	6,890	616	66	551

Quintile Distribution

First 20%	625	633	-5,187	43	12	160	1,958	702	37	17	21
Second 20%	626	955	6,729	17	164	276	2,492	4,120	266	113	153
Middle 20%	626	1,315	13,627	26	659	883	3,498	8,874	642	198	443
Fourth 20%	626	1,588	23,518	38	1,397	2,034	4,228	16,146	1,273	239	1,035
Next 15%	470	1,326	28,898	71	1,341	2,240	4,395	21,057	1,742	223	1,519
Next 4%	125	335	13,754	18	375	796	1,598	11,004	948	91	856
Top 1%	31	75	11,530	31	93	265	1,134	10,070	896	89	807

Total	3,129	6,227	92,871	245	4,041	6,654	19,302	71,973	5,804	970	4,834
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Wasco County returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	118	192	-4,762	66	0	36	725	4	0	0	0
0-5	1,063	919	2,733	20	13	38	2,262	957	50	25	25
5-10	942	1,322	7,026	22	75	175	2,767	4,267	251	129	122
10-15	986	1,735	12,268	25	312	484	4,128	7,802	511	237	274
15-20	873	1,701	15,245	42	609	810	4,133	10,079	704	264	439
20-25	740	1,577	16,633	36	831	852	3,679	11,521	845	254	591
25-30	567	1,313	15,602	31	899	993	3,032	10,870	827	203	624
30-35	523	1,209	16,971	26	1,044	1,254	3,384	11,478	895	183	711
35-40	445	1,069	16,681	31	1,014	1,492	2,975	11,412	907	155	752
40-45	420	1,068	17,862	35	1,051	1,187	2,963	12,810	1,029	171	858
45-50	376	964	17,838	17	1,007	1,329	2,857	12,746	1,035	145	890
50-60	628	1,732	34,359	16	1,765	1,956	5,335	25,381	2,086	272	1,813
60-70	526	1,457	34,015	47	1,529	2,517	5,297	24,735	2,049	231	1,818
70-80	336	951	24,990	21	998	1,517	3,555	18,950	1,592	151	1,442
80-90	267	760	22,555	12	794	1,354	3,178	17,241	1,461	122	1,339
90-100	145	382	13,668	20	435	943	1,869	10,441	892	72	820
100-250	359	934	48,409	111	1,072	2,422	5,618	39,408	3,426	310	3,116
250-500	42	107	15,990	21	126	433	1,017	14,436	1,285	66	1,218
500 +	0	0	0	0	0	0	0	0	0	0	0
Quintile Distribution											
First 20%	1,871	2,045	2,652	97	49	182	5,003	3,702	208	108	100
Second 20%	1,871	3,342	25,241	60	750	1,055	7,853	16,383	1,094	474	620
Middle 20%	1,872	4,118	47,094	98	2,572	2,923	9,946	32,318	2,422	644	1,779
Fourth 20%	1,871	4,753	82,038	110	4,685	5,940	13,642	58,354	4,707	735	3,972
Next 15%	1,404	3,922	100,266	97	4,124	6,208	14,771	75,287	6,304	627	5,678
Next 4%	374	961	44,332	84	1,119	2,664	5,704	34,929	3,019	240	2,779
Top 1%	93	251	26,459	55	277	819	1,852	23,564	2,089	166	1,923
Total	9,356	19,392	328,081	599	13,577	19,790	58,772	244,536	19,845	2,993	16,851

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

All 2001 Washington County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,620	2,133	-89,122	630	53	935	14,221	221	19	2	17
0-5	14,759	9,224	37,341	395	336	787	29,361	15,333	826	285	541
5-10	12,403	13,963	91,890	202	1,600	1,420	35,936	58,380	3,543	1,373	2,170
10-15	11,455	18,144	143,311	229	4,621	3,182	44,054	97,216	6,623	2,427	4,196
15-20	11,782	20,884	205,829	310	9,516	4,851	48,679	146,854	10,637	3,238	7,399
20-25	11,513	21,291	258,810	250	15,295	6,288	50,130	189,608	14,399	3,557	10,842
25-30	10,331	19,003	283,926	339	19,482	8,184	50,475	208,233	16,304	3,083	13,220
30-35	9,542	18,075	309,507	381	20,732	9,547	53,877	227,296	18,139	2,862	15,277
35-40	8,373	17,027	313,759	349	19,661	11,746	55,219	229,087	18,492	2,633	15,859
40-45	7,637	16,343	324,393	285	19,012	11,729	56,664	238,188	19,424	2,492	16,931
45-50	7,175	16,169	340,603	414	18,641	13,814	59,858	249,850	20,535	2,434	18,101
50-60	12,723	31,023	698,642	912	34,967	29,883	124,343	511,879	42,367	4,605	37,762
60-70	11,220	29,348	727,614	681	32,186	32,127	126,509	538,936	45,067	4,354	40,712
70-80	9,583	26,797	716,900	452	28,068	27,871	122,035	539,990	45,533	3,996	41,537
80-90	7,518	21,699	637,438	430	22,205	22,076	107,982	486,029	41,292	3,232	38,060
90-100	5,917	17,445	560,750	452	17,529	16,782	92,611	434,814	37,178	2,632	34,546
100-250	20,468	62,508	2,862,818	3,746	60,928	76,207	404,308	2,326,019	202,438	9,823	192,615
250-500	2,289	7,276	762,804	1,697	6,754	15,226	73,628	669,117	59,446	1,535	57,911
500 +	860	2,658	1,061,210	6,036	2,523	23,092	98,249	944,152	84,686	2,211	82,475

Quintile Distribution

First 20%	35,434	35,511	116,377	1,378	4,214	4,784	104,290	125,019	7,812	2,941	4,871
Second 20%	35,432	63,716	727,952	895	40,585	18,064	153,082	526,831	39,485	10,176	29,310
Middle 20%	35,435	72,365	1,361,497	1,482	83,377	49,110	238,491	997,808	80,768	11,170	69,598
Fourth 20%	35,434	92,570	2,288,647	2,196	100,767	95,120	398,354	1,700,454	142,228	13,760	128,468
Next 15%	26,575	79,068	2,850,397	2,812	78,900	84,124	447,923	2,243,695	193,084	12,038	181,046
Next 4%	7,087	22,242	1,474,755	2,330	21,059	33,973	174,156	1,248,209	109,936	3,839	106,097
Top 1%	1,771	5,538	1,428,798	7,098	5,207	30,574	131,842	1,269,188	113,631	2,849	110,782

Total	177,168	371,010	10,248,424	18,191	334,109	315,749	1,648,138	8,111,203	686,945	56,773	630,172
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Wheeler County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	32	60	-1,129	3	0	104	153	0	0	0	0
0-5	75	77	169	0	0	1	173	44	2	1	1
5-10	63	91	485	0	5	8	243	248	15	7	7
10-15	79	139	994	0	22	27	332	630	41	19	22
15-20	60	123	1,027	3	38	131	307	621	43	17	26
20-25	50	124	1,121	1	48	74	231	775	56	19	37
25-30	36	93	986	0	55	54	152	736	56	14	42
30-35	28	61	911	8	63	56	144	655	51	10	41
35-40	21	40	787	10	53	56	148	541	43	6	37
40-45	16	39	675	0	45	36	74	521	41	6	36
45-50	22	71	1,045	0	55	33	170	787	63	12	51
50-60	27	70	1,474	0	79	117	153	1,125	92	10	82
60-70	22	54	1,431	0	66	115	160	1,090	90	8	82
70-80	17	44	1,270	13	50	237	169	853	72	7	65
80-90	12	32	1,008	0	35	91	184	708	60	5	55
90+	15	35	2,613	3	45	325	225	2,021	177	5	172

Quintile Distribution

First 20%	115	147	-917	3	0	106	353	64	3	2	1
Second 20%	115	187	1,166	0	20	34	475	670	42	20	22
Middle 20%	115	241	2,082	4	79	199	563	1,316	92	35	57
Fourth 20%	115	272	3,695	18	230	208	566	2,721	211	42	169
Next 15%	87	237	5,141	13	247	473	643	3,816	314	37	277
Top 5%	28	69	3,701	3	82	445	417	2,768	240	10	230

Total	575	1,153	14,866	41	659	1,466	3,018	11,355	903	146	757
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Yamhill County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	339	630	-15,498	223	12	223	2,887	38	3	0	3
0-5	3,103	2,368	8,223	50	49	171	6,938	3,177	166	68	98
5-10	3,093	3,887	22,965	42	322	456	9,582	14,097	839	380	459
10-15	2,981	5,182	37,359	81	1,070	1,005	11,991	24,507	1,632	692	940
15-20	2,812	5,568	49,134	74	2,017	1,617	12,771	33,920	2,409	853	1,555
20-25	2,512	5,183	56,416	95	3,004	2,161	12,148	39,889	2,967	842	2,125
25-30	2,101	4,591	57,601	161	3,430	1,859	11,474	41,334	3,173	736	2,437
30-35	1,931	4,400	62,665	130	3,809	2,844	12,281	44,406	3,478	677	2,802
35-40	1,780	4,369	66,649	203	3,919	3,095	12,912	47,204	3,741	664	3,077
40-45	1,627	4,209	68,991	122	3,887	3,598	12,809	49,141	3,940	642	3,297
45-50	1,458	4,046	69,112	101	3,705	3,114	12,885	49,656	4,021	614	3,407
50-60	2,554	7,335	140,214	187	6,990	7,484	25,618	100,615	8,239	1,103	7,135
60-70	2,001	5,867	129,414	138	5,783	6,887	23,310	93,783	7,783	885	6,898
70-80	1,451	4,387	108,221	69	4,277	5,360	19,124	79,639	6,680	664	6,016
80-90	1,019	2,992	86,411	94	3,041	3,627	14,258	65,636	5,561	455	5,107
90-100	679	2,064	64,364	98	2,031	2,576	10,145	49,710	4,242	315	3,927
100-250	1,720	5,027	233,359	498	5,127	9,250	34,152	185,416	16,101	857	15,244
250-500	164	484	53,785	84	489	1,212	5,325	46,843	4,160	120	4,041
500 +	64	184	131,432	750	187	3,884	11,477	116,634	10,476	425	10,051

Quintile Distribution

First 20%	6,677	7,106	17,127	317	413	892	19,948	18,211	1,066	473	593
Second 20%	6,678	12,668	106,587	207	4,112	3,388	29,006	72,737	5,100	1,865	3,235
Middle 20%	6,678	14,843	197,604	490	11,714	7,980	39,472	140,441	10,876	2,336	8,540
Fourth 20%	6,678	18,432	328,100	477	17,173	16,698	60,493	235,135	19,095	2,794	16,301
Next 15%	5,009	14,830	391,425	426	14,768	18,402	66,687	292,292	24,627	2,249	22,378
Next 4%	1,336	3,913	180,902	356	3,981	7,274	26,696	143,395	12,449	669	11,781
Top 1%	333	981	209,071	926	988	5,790	19,786	183,434	16,397	606	15,791

Total	33,389	72,773	1,430,817	3,200	53,148	60,423	262,088	1,085,645	89,611	10,992	78,618
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Clark County, Washington, returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	544	1,248	-31,970	128	4	1,281	246	43	3	1	3
0-5	7,436	14,177	15,499	518	489	1,263	5,906	10,060	532	181	352
5-10	4,497	9,034	33,250	18	1,198	1,023	7,926	24,037	1,403	453	950
10-15	3,745	8,333	46,760	33	2,034	745	9,518	34,885	2,281	645	1,636
15-20	3,654	8,222	63,867	30	3,243	1,375	11,390	48,451	3,420	772	2,648
20-25	3,869	8,939	87,322	129	4,900	1,073	14,693	66,903	4,964	966	3,998
25-30	3,949	9,349	108,450	68	6,383	1,648	17,386	83,338	6,396	1,036	5,360
30-35	3,803	9,217	123,599	25	6,796	2,101	20,594	94,302	7,390	1,009	6,381
35-40	3,535	8,871	132,418	23	6,968	2,680	22,095	101,066	8,056	964	7,092
40-45	3,126	8,243	132,682	40	6,442	2,728	22,900	100,775	8,131	932	7,199
45-50	2,626	7,146	124,427	16	5,681	2,840	21,420	94,770	7,722	814	6,907
50-60	3,787	10,758	207,284	21	8,719	3,868	35,613	159,104	13,127	1,268	11,859
60-70	2,608	7,731	168,706	130	6,389	3,652	28,175	130,649	10,909	943	9,966
70-80	1,759	5,302	131,301	10	4,469	2,284	20,737	103,837	8,763	655	8,107
80-90	1,130	3,574	95,734	5	2,925	1,768	15,599	76,057	6,463	450	6,012
90-100	692	2,102	65,511	54	1,815	1,443	10,004	52,310	4,465	271	4,195
100-250	1,491	4,581	199,930	27	3,797	4,314	25,948	165,984	14,439	594	13,845
250-500	124	340	40,268	32	276	816	3,463	35,745	3,176	54	3,122
500 +	68	182	81,684	833	149	2,061	3,660	76,648	6,878	50	6,828

Quintile Distribution

First 20%	10,488	20,327	-746	663	1,026	3,293	10,007	21,295	1,163	391	772
Second 20%	10,489	23,266	151,024	70	7,154	2,644	29,161	113,466	7,736	1,917	5,819
Middle 20%	10,489	24,839	295,415	215	16,811	4,539	48,313	226,439	17,427	2,745	14,682
Fourth 20%	10,489	27,565	450,705	88	21,744	9,611	77,000	343,197	27,726	3,092	24,635
Next 15%	7,867	23,363	521,130	158	19,269	9,919	86,191	406,564	34,034	2,846	31,188
Next 4%	2,097	6,456	224,973	67	5,457	4,411	32,309	182,868	15,741	829	14,912
Top 1%	524	1,533	184,222	879	1,218	4,545	14,291	165,133	14,693	239	14,454

Total	52,443	127,349	1,826,723	2,140	72,678	38,962	297,273	1,458,961	118,519	12,058	106,462
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Other Washington counties returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,090	2,578	-176,916	707	6	2,976	339	336	28	1	27
0-5	8,128	15,058	16,658	831	557	3,381	5,909	11,522	634	178	455
5-10	4,353	8,573	31,811	27	1,144	845	8,080	23,047	1,396	386	1,010
10-15	2,968	6,235	36,679	86	1,570	1,141	8,481	27,331	1,841	421	1,420
15-20	2,398	5,368	41,773	184	1,990	1,870	8,220	30,815	2,204	451	1,753
20-25	1,904	4,492	42,817	24	2,157	1,578	7,199	32,240	2,406	416	1,989
25-30	1,540	3,723	42,314	60	2,198	1,496	7,065	32,076	2,478	340	2,138
30-35	1,276	3,177	41,351	12	2,078	1,447	6,864	31,187	2,454	297	2,157
35-40	1,177	3,074	44,039	12	2,084	1,475	7,500	33,296	2,657	319	2,338
40-45	987	2,679	41,864	93	1,813	1,691	6,988	31,563	2,556	267	2,289
45-50	850	2,293	40,357	33	1,696	1,620	7,064	30,212	2,471	236	2,235
50-60	1,175	3,250	64,202	22	2,500	2,162	10,808	48,980	4,054	350	3,704
60-70	842	2,348	54,566	36	1,845	2,201	9,337	41,485	3,466	262	3,204
70-80	520	1,489	38,800	5	1,193	1,216	6,145	30,289	2,558	168	2,390
80-90	356	1,022	30,120	14	833	996	4,491	23,865	2,037	125	1,912
90-100	265	726	25,109	21	598	864	4,127	19,640	1,685	91	1,595
100-250	721	1,990	102,098	66	1,595	3,017	13,421	84,172	7,339	265	7,074
250-500	122	339	40,231	104	218	989	7,852	35,311	3,140	59	3,081
500 +	72	168	89,427	356	119	1,444	19,203	73,939	6,621	22	6,600

Quintile Distribution

First 20%	6,148	12,029	-171,717	1,395	190	5,775	2,735	3,941	227	48	178
Second 20%	6,149	11,617	31,627	160	1,062	1,116	8,686	22,481	1,293	375	917
Middle 20%	6,149	13,071	80,555	273	3,522	2,816	17,913	59,687	4,075	919	3,155
Fourth 20%	6,149	14,912	170,628	111	8,567	6,169	28,901	128,477	9,920	1,399	8,521
Next 15%	4,612	12,705	249,144	192	9,486	9,222	41,752	189,727	15,683	1,350	14,333
Next 4%	1,230	3,434	133,230	94	2,810	4,204	19,623	106,875	9,233	443	8,790
Top 1%	307	814	153,835	467	554	3,107	29,482	130,117	11,594	118	11,477

Total	30,744	68,582	647,301	2,693	26,193	32,410	149,093	641,305	52,024	4,653	47,371
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 California returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,438	3,007	-65,707	930	3	9,274	661	120	10	2	9
0-5	7,033	11,782	13,255	1,637	412	2,197	7,082	9,400	548	236	312
5-10	3,412	5,829	24,822	60	787	731	7,332	17,776	1,123	464	658
10-15	2,354	4,191	29,111	90	1,208	2,388	6,121	20,181	1,403	494	909
15-20	1,708	3,299	29,633	82	1,343	3,148	6,952	20,261	1,494	471	1,023
20-25	1,200	2,383	26,792	16	1,348	1,971	7,233	19,022	1,458	439	1,019
25-30	832	1,723	22,794	10	1,154	1,594	4,464	16,321	1,282	340	942
30-35	678	1,389	21,908	99	1,107	1,875	3,768	15,815	1,270	330	939
35-40	596	1,328	22,304	85	1,020	1,897	4,105	15,883	1,283	372	911
40-45	426	949	18,082	64	739	1,215	3,321	13,276	1,093	310	782
45-50	362	811	17,165	28	636	840	3,350	12,784	1,054	326	729
50-60	516	1,132	28,213	71	982	2,031	6,181	20,318	1,705	496	1,208
60-70	377	871	24,333	15	739	1,346	4,325	18,179	1,540	445	1,095
70-80	246	545	18,361	698	502	854	2,967	14,759	1,255	398	858
80-90	213	466	18,078	91	439	701	3,719	13,835	1,185	350	835
90-100	142	336	13,463	30	274	389	2,387	10,500	906	322	584
100-250	735	1,922	108,751	213	1,432	3,402	16,346	88,811	7,757	3,068	4,689
250-500	139	371	47,450	96	269	972	5,838	40,806	3,630	1,943	1,687
500 +	94	217	126,470	163	177	2,607	13,534	110,347	9,889	5,250	4,640
Quintile Distribution											
First 20%	4,501	8,545	-64,537	2,391	83	10,611	2,809	1,548	104	24	80
Second 20%	4,500	7,075	14,884	182	409	911	5,839	9,916	570	267	303
Middle 20%	4,500	7,878	40,756	122	1,460	1,757	10,472	29,199	1,927	744	1,182
Fourth 20%	4,500	8,768	90,318	130	4,335	8,056	20,910	62,905	4,755	1,422	3,333
Next 15%	3,375	7,408	166,379	1,151	6,103	10,681	30,659	123,506	10,273	2,995	7,278
Next 4%	900	2,315	125,583	310	1,756	3,864	19,794	102,046	8,903	3,447	5,456
Top 1%	225	562	171,893	192	426	3,553	19,204	149,274	13,353	7,157	6,196
Total	22,501	42,551	545,277	4,477	14,573	39,432	109,687	478,394	39,884	16,056	23,828

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

All 2001 Idaho returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	252	656	-17,376	169	0	345	75	8	0	0	0
0-5	3,326	6,493	7,218	99	224	313	2,578	4,868	260	91	170
5-10	1,669	3,556	12,101	40	401	259	3,046	8,780	521	182	339
10-15	1,115	2,523	13,772	7	584	400	3,123	10,053	664	191	473
15-20	903	2,160	15,694	6	738	436	3,011	11,637	811	213	599
20-25	687	1,713	15,389	7	801	268	2,716	11,689	863	175	688
25-30	498	1,363	13,673	10	673	208	2,376	10,479	799	150	649
30-35	446	1,244	14,488	40	763	229	2,418	11,146	869	145	724
35-40	432	1,275	16,097	4	810	192	2,545	12,554	996	158	838
40-45	323	940	13,677	8	654	143	2,260	10,644	857	116	742
45-50	207	592	9,793	4	438	244	1,544	7,571	616	72	545
50-60	290	894	15,793	0	678	309	2,550	12,267	1,005	125	881
60-70	172	546	11,107	4	417	211	1,713	8,769	733	78	655
70-80	111	324	8,272	4	275	168	1,083	6,750	571	42	529
80-90	58	172	4,916	0	142	56	596	4,122	353	26	327
90-100	39	97	3,696	0	100	39	514	3,042	260	15	245
100-250	104	288	14,139	47	243	430	1,896	11,617	1,013	65	948
250+	19	59	11,557	7	34	521	719	10,291	920	37	883

Quintile Distribution

First 20%	2,130	4,358	-15,381	242	68	418	1,091	1,292	68	21	46
Second 20%	2,130	4,240	9,171	51	280	351	2,603	6,424	354	127	226
Middle 20%	2,131	4,704	22,364	22	880	566	5,198	16,326	1,047	321	726
Fourth 20%	2,130	5,345	46,477	23	2,313	937	8,430	35,081	2,574	553	2,021
Next 15%	1,598	4,661	65,976	57	3,157	1,065	10,632	51,222	4,108	575	3,533
Next 4%	426	1,297	31,447	8	1,041	567	4,483	25,365	2,142	189	1,953
Top 1%	106	290	23,954	54	236	869	2,325	20,580	1,819	89	1,730

Total	10,651	24,895	184,007	458	7,975	4,773	34,762	156,289	12,111	1,877	10,234
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2001 Other states returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
Less than zero	1,814	4,130	-78,937	769	3	22,648	781	173	14	1	14
0-5	15,243	24,692	28,193	1,023	784	2,262	32,343	18,606	1,060	320	740
5-10	7,560	12,671	55,416	229	1,823	2,477	14,940	39,544	2,514	739	1,775
10-15	5,233	9,104	65,046	238	2,907	6,273	14,033	45,861	3,234	731	2,502
15-20	4,094	7,630	71,096	61	3,639	7,889	13,111	48,881	3,615	692	2,923
20-25	2,696	5,247	60,231	114	3,329	5,607	10,493	42,444	3,272	526	2,746
25-30	2,001	4,156	54,816	65	2,983	6,022	8,607	38,637	3,041	429	2,612
30-35	1,503	3,215	48,740	98	2,467	3,610	7,482	35,737	2,869	348	2,521
35-40	1,171	2,664	43,872	23	2,097	3,361	8,437	32,353	2,637	302	2,335
40-45	959	2,229	40,675	24	1,815	3,018	5,924	30,290	2,494	256	2,238
45-50	752	1,720	35,667	83	1,530	2,369	6,611	26,461	2,196	217	1,980
50-60	1,176	2,790	64,339	239	2,476	4,538	9,769	48,445	4,058	347	3,711
60-70	772	1,982	49,914	47	1,607	3,914	8,287	37,101	3,128	261	2,867
70-80	558	1,357	41,673	115	1,200	2,987	6,047	31,859	2,720	216	2,504
80-90	427	1,117	36,207	78	942	2,474	5,954	27,877	2,390	164	2,226
90-100	314	805	29,791	66	712	2,056	3,822	23,676	2,033	126	1,907
100-250	1,228	3,200	179,244	1,766	2,678	7,193	26,209	147,309	12,871	766	12,105
250-500	209	525	70,337	642	447	1,651	7,865	61,143	5,440	384	5,056
500 +	131	315	246,079	539	264	3,119	21,379	222,193	19,789	1,372	18,417

Quintile Distribution

First 20%	9,569	17,628	-74,989	1,679	135	23,884	23,136	2,927	172	35	138
Second 20%	9,568	14,529	35,850	148	997	1,416	13,410	24,021	1,394	445	949
Middle 20%	9,568	16,407	92,328	272	3,601	6,229	22,771	65,844	4,431	1,143	3,288
Fourth 20%	9,568	18,268	191,822	382	10,176	20,595	33,219	133,691	10,146	1,732	8,413
Next 15%	7,176	16,544	329,157	638	13,569	24,361	53,424	244,877	20,279	1,991	18,288
Next 4%	1,914	4,989	220,598	1,680	4,214	11,274	33,301	177,220	15,376	921	14,454
Top 1%	478	1,184	347,633	1,417	1,013	5,708	32,835	310,007	27,578	1,929	25,649

Total	47,841	89,549	1,142,399	6,217	33,705	93,467	212,096	958,588	79,375	8,196	71,179
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Tables for All Returns by City

This section contains two tables for cities for which at least 3,000 returns were filed for tax year 2001. The tables summarize total adjusted gross income and tax, and average income and tax. The returns are categorized according to the city identified with the address provided on the return.

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

All 2001 returns

City Distribution

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
ALBANY	21,068	43,264	842,776	1,571	35,033	38,194	144,734	636,891	52,254	6,275	45,979
ASHLAND	10,627	18,503	452,881	3,480	15,597	30,700	87,263	336,262	28,058	2,981	25,077
ASTORIA	6,554	12,985	235,481	386	9,989	14,539	42,330	173,445	14,102	1,928	12,173
BAKER CITY	4,805	10,008	155,436	397	6,579	10,230	28,992	116,066	9,347	1,573	7,773
BEAVERTON	69,799	142,072	3,505,989	4,043	130,055	103,341	547,575	2,757,138	231,453	21,420	210,032
BEND	35,607	69,458	1,564,701	6,998	56,300	78,775	306,094	1,177,046	97,826	10,646	87,180
BORING	6,144	12,835	304,960	612	10,906	13,435	57,671	230,505	19,258	1,858	17,400
BROOKINGS	5,855	11,322	187,414	522	7,885	17,613	39,672	130,467	10,486	1,561	8,925
CANBY	8,406	18,657	379,964	545	14,115	15,191	71,634	287,104	23,758	2,808	20,950
CENTRAL POINT	9,801	20,708	390,967	379	15,098	17,078	73,114	294,353	24,135	3,062	21,073
CLACKAMAS ¹	11,316	23,610	548,891	557	20,650	17,614	100,864	419,750	35,037	3,509	31,529
COOS BAY	9,935	19,761	330,922	465	14,111	20,678	55,781	247,625	20,014	2,777	17,237
CORNELIUS	4,821	11,870	183,382	180	7,097	5,240	33,669	140,108	11,379	1,795	9,584
CORVALLIS	24,652	44,475	1,133,920	3,369	40,533	62,913	175,478	874,079	73,218	6,636	66,582
COTTAGE GROVE	6,363	13,325	208,885	309	9,122	10,959	41,296	152,000	12,190	1,921	10,269
CRESWELL	3,365	7,235	127,195	252	5,153	4,851	25,318	94,416	7,673	1,414	6,259
DALLAS	7,049	15,502	268,823	391	11,230	13,585	51,656	196,376	15,949	2,258	13,691
EAGLE POINT	4,549	9,950	166,743	149	6,678	6,950	32,397	126,962	10,326	1,421	8,905
ESTACADA	3,922	8,386	156,767	186	6,286	6,399	31,501	115,156	9,422	1,188	8,234
EUGENE	76,383	139,489	3,241,474	10,640	120,980	162,444	568,906	2,486,094	206,786	21,218	185,568
FAIRVIEW	4,051	8,347	165,604	76	6,952	6,321	29,389	125,613	10,334	1,208	9,126
FLORENCE	5,809	10,905	190,490	823	7,918	22,340	43,803	125,710	10,070	1,597	8,473
FOREST GROVE	8,165	17,758	334,468	377	13,168	13,979	60,295	251,331	20,625	2,694	17,932
GRANTS PASS	23,925	48,813	798,652	2,133	32,598	55,818	159,463	577,846	46,569	7,331	39,239
GRESHAM	29,104	59,864	1,255,583	1,106	50,389	49,186	233,476	936,915	77,341	8,787	68,554
HERMISTON	8,132	18,350	295,196	299	12,282	14,260	48,342	228,429	18,591	2,821	15,770
HILLSBORO	31,594	68,339	1,679,546	4,798	58,899	50,615	296,508	1,303,958	109,543	10,297	99,247
HOOD RIVER	6,504	13,606	236,862	540	9,360	11,032	42,557	180,682	14,747	2,330	12,418
JACKSONVILLE	3,231	6,390	155,836	657	4,834	8,797	28,458	118,652	9,951	923	9,028
JUNCTION CITY	4,642	9,788	173,906	305	7,214	7,160	30,308	132,564	10,819	1,466	9,353
KEIZER	12,583	26,930	528,660	1,066	21,751	22,714	95,313	395,452	32,481	4,037	28,443
KLAMATH FALLS	19,454	40,433	673,698	1,097	28,129	39,936	117,917	511,551	41,518	5,814	35,704
LA GRANDE	6,374	12,548	221,941	396	9,347	11,493	37,379	168,705	13,743	2,089	11,655
LA PINE	3,192	6,525	89,052	120	3,977	6,648	20,806	59,773	4,665	886	3,779
LAKE OSWEGO	20,670	39,466	1,807,301	7,288	40,690	75,568	295,231	1,448,877	125,700	6,865	118,834
LEBANON	10,298	22,124	369,528	682	15,653	16,766	70,076	276,028	22,371	3,273	19,097
LINCOLN CITY	3,673	6,674	113,573	360	4,912	9,111	26,286	76,872	6,139	977	5,162
MADRAS	3,728	8,362	128,074	138	5,074	6,196	24,402	95,414	7,681	1,243	6,438

¹Clackamas is an unincorporated area in Clackamas County.

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

All 2001 returns

City Distribution											
County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax
				Additions	Federal Tax Subtraction	Other Subtractions					
MCMINNVILLE	11,827	25,266	471,313	1,470	18,108	24,696	88,203	349,665	28,660	3,692	24,968
MEDFORD	32,808	65,945	1,289,200	4,382	48,284	79,804	241,914	951,923	78,153	9,680	68,473
MILTON FREEWATER	4,033	8,803	112,606	177	4,860	5,768	21,549	84,562	6,663	1,264	5,399
MILWAUKIE	26,648	51,809	1,103,047	2,090	47,513	51,035	199,209	817,529	67,246	7,658	59,588
MOLALLA	4,952	11,310	187,276	184	7,933	6,916	37,652	140,235	11,394	1,596	9,798
MONMOUTH	3,537	7,044	127,095	147	5,106	6,068	23,146	94,806	7,725	1,005	6,720
MYRTLE CREEK	3,564	7,587	108,839	91	5,186	4,683	18,935	82,499	6,554	1,094	5,460
NEWBERG	9,601	20,561	476,949	684	16,221	15,556	87,798	365,676	30,568	3,366	27,203
NEWPORT	4,553	8,566	171,545	406	6,664	11,109	32,435	125,562	10,311	1,280	9,031
ONTARIO	5,713	12,582	185,648	552	7,487	9,243	31,918	143,157	11,536	2,729	8,807
OREGON CITY	19,677	41,431	915,139	1,242	35,662	32,685	172,605	689,039	57,140	6,069	51,071
PENDLETON	8,317	16,759	318,083	592	13,352	21,770	49,442	238,803	19,569	2,668	16,901
PHILOMATH	3,605	7,757	157,875	427	6,069	6,259	26,477	121,014	10,011	1,159	8,853
PORTLAND	301,411	545,773	14,890,104	34,299	522,411	579,307	2,464,706	11,625,516	979,585	85,007	894,578
PRINEVILLE	6,482	13,810	221,070	444	9,363	12,101	40,612	169,470	13,716	2,026	11,690
REDMOND	9,978	20,966	356,663	828	15,042	18,601	75,640	257,368	20,817	3,133	17,684
ROSEBURG	18,477	37,328	700,851	1,830	28,115	42,189	124,537	525,239	42,966	5,940	37,026
SALEM	78,291	162,313	3,172,154	6,447	123,737	162,170	582,831	2,362,903	194,173	24,644	169,529
SANDY	6,067	12,949	247,613	220	10,294	9,305	50,419	183,210	15,007	1,851	13,157
SCAPPOOSE	4,577	9,489	204,714	147	8,602	8,049	35,725	154,689	12,783	1,369	11,414
SEASIDE	3,897	7,311	130,935	367	5,318	9,079	27,177	93,253	7,558	1,064	6,494
SHERWOOD	7,721	17,600	482,657	828	15,599	14,829	90,351	373,409	31,611	2,625	28,986
SILVERTON	5,478	11,810	200,001	312	8,336	10,082	39,882	157,575	12,886	1,755	11,131
SPRINGFIELD	26,302	53,262	900,413	978	39,634	32,411	161,796	677,764	54,741	7,852	46,889
ST HELENS	5,517	11,884	217,881	214	9,513	8,075	40,178	167,332	13,697	1,726	11,971
STAYTON	3,708	7,876	134,399	268	5,562	5,991	24,898	100,874	8,191	1,160	7,031
SUTHERLIN	3,298	7,131	99,366	359	4,390	6,008	19,567	72,158	5,720	1,007	4,712
SWEET HOME	4,402	9,564	139,892	184	6,170	6,883	25,996	103,542	8,280	1,373	6,907
TALENT	3,083	6,105	99,071	283	4,010	5,467	18,994	72,698	5,842	898	4,944
THE DALLES	7,466	15,553	267,244	531	10,884	15,740	47,047	198,812	16,158	2,437	13,721
TIGARD	25,344	50,809	1,385,691	1,689	48,694	57,667	232,392	1,061,315	89,464	7,448	82,016
TILLAMOOK	5,136	10,504	175,708	186	7,463	9,146	32,949	129,786	10,494	1,648	8,846
TROUTDALE	7,184	15,474	310,424	165	12,937	9,409	58,531	233,757	19,239	2,330	16,909
TUALATIN	11,351	23,126	676,840	1,143	21,278	19,145	111,399	536,554	45,590	3,757	41,833
WEST LINN	16,738	34,881	1,170,876	2,397	31,517	37,945	200,199	918,646	78,652	5,459	73,192
WHITE CITY	3,393	7,617	95,924	200	4,190	3,241	18,123	71,856	5,654	1,118	4,536
WILSONVILLE	7,549	14,932	462,060	1,557	14,593	23,624	78,888	354,450	30,115	2,253	27,862
WOODBURN	8,634	21,657	272,281	404	10,403	16,829	54,578	195,744	15,521	3,102	12,419

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2001 returns

City Distribution

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
ALBANY	21,068	2.1	40,003	75	1,663	1,813	6,870	30,230	2,480	298	2,182	5.5	7.2
ASHLAND	10,627	1.7	42,616	327	1,468	2,889	8,211	31,642	2,640	281	2,360	5.5	7.5
ASTORIA	6,554	2.0	35,929	59	1,524	2,218	6,459	26,464	2,152	294	1,857	5.2	7.0
BAKER CITY	4,805	2.1	32,349	83	1,369	2,129	6,034	24,155	1,945	327	1,618	5.0	6.7
BEAVERTON	69,799	2.0	50,230	58	1,863	1,481	7,845	39,501	3,316	307	3,009	6.0	7.6
BEND	35,607	2.0	43,944	197	1,581	2,212	8,596	33,057	2,747	299	2,448	5.6	7.4
BORING	6,144	2.1	49,635	100	1,775	2,187	9,387	37,517	3,134	302	2,832	5.7	7.5
BROOKINGS	5,855	1.9	32,009	89	1,347	3,008	6,776	22,283	1,791	267	1,524	4.8	6.8
CANBY	8,406	2.2	45,201	65	1,679	1,807	8,522	34,155	2,826	334	2,492	5.5	7.3
CENTRAL POINT	9,801	2.1	39,891	39	1,540	1,743	7,460	30,033	2,463	312	2,150	5.4	7.2
CLACKAMAS	11,316	2.1	48,506	49	1,825	1,557	8,913	37,093	3,096	310	2,786	5.7	7.5
COOS BAY	9,935	2.0	33,309	47	1,420	2,081	5,615	24,925	2,015	280	1,735	5.2	7.0
CORNELIUS	4,821	2.5	38,038	37	1,472	1,087	6,984	29,062	2,360	372	1,988	5.2	6.8
CORVALLIS	24,652	1.8	45,997	137	1,644	2,552	7,118	35,457	2,970	269	2,701	5.9	7.6
COTTAGE GROVE	6,363	2.1	32,828	49	1,434	1,722	6,490	23,888	1,916	302	1,614	4.9	6.8
CRESWELL	3,365	2.2	37,799	75	1,531	1,442	7,524	28,058	2,280	420	1,860	4.9	6.6
DALLAS	7,049	2.2	38,136	56	1,593	1,927	7,328	27,859	2,263	320	1,942	5.1	7.0
EAGLE POINT	4,549	2.2	36,655	33	1,468	1,528	7,122	27,910	2,270	312	1,958	5.3	7.0
ESTACADA	3,922	2.1	39,971	47	1,603	1,632	8,032	29,362	2,402	303	2,099	5.3	7.1
EUGENE	76,383	1.8	42,437	139	1,584	2,127	7,448	32,548	2,707	278	2,429	5.7	7.5
FAIRVIEW	4,051	2.1	40,880	19	1,716	1,560	7,255	31,008	2,551	298	2,253	5.5	7.3
FLORENCE	5,809	1.9	32,792	142	1,363	3,846	7,540	21,641	1,733	275	1,459	4.4	6.7
FOREST GROVE	8,165	2.2	40,964	46	1,613	1,712	7,385	30,781	2,526	330	2,196	5.4	7.1
GRANTS PASS	23,925	2.0	33,381	89	1,363	2,333	6,665	24,152	1,946	306	1,640	4.9	6.8
GRESHAM	29,104	2.1	43,141	38	1,731	1,690	8,022	32,192	2,657	302	2,355	5.5	7.3
HERMISTON	8,132	2.3	36,301	37	1,510	1,754	5,945	28,090	2,286	347	1,939	5.3	6.9
HILLSBORO	31,594	2.2	53,160	152	1,864	1,602	9,385	41,272	3,467	326	3,141	5.9	7.6
HOOD RIVER	6,504	2.1	36,418	83	1,439	1,696	6,543	27,780	2,267	358	1,909	5.2	6.9
JACKSONVILLE	3,231	2.0	48,232	203	1,496	2,723	8,808	36,723	3,080	286	2,794	5.8	7.6
JUNCTION CITY	4,642	2.1	37,464	66	1,554	1,543	6,529	28,557	2,331	316	2,015	5.4	7.1
KEIZER	12,583	2.1	42,014	85	1,729	1,805	7,575	31,428	2,581	321	2,260	5.4	7.2
KLAMATH FALLS	19,454	2.1	34,630	56	1,446	2,053	6,061	26,295	2,134	299	1,835	5.3	7.0
LA GRANDE	6,374	2.0	34,820	62	1,803	1,803	5,864	26,468	2,156	328	1,828	5.2	6.9
LA PINE	3,192	2.0	27,899	38	1,246	2,083	6,518	18,726	1,461	277	1,184	4.2	6.3
LAKE OSWEGO	20,670	1.9	87,436	353	1,969	3,656	14,283	70,096	6,081	332	5,749	6.6	8.2
LEBANON	10,298	2.2	35,883	66	1,520	1,628	6,805	26,804	2,172	318	1,854	5.2	6.9
LINCOLN CITY	3,673	1.8	30,921	98	1,337	2,481	7,156	20,929	1,671	266	1,406	4.5	6.7
MADRAS	3,728	2.2	34,355	37	1,361	1,662	6,546	25,594	2,060	333	1,727	5.0	6.7

TABLE B (cont.): AVERAGE INCOME AND TAX (DOLLARS)

All 2001 returns

City Distribution													
County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Income	Gross Tax	Credits	Net Tax	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions							
MCMINNVILLE	11,827	2.1	39,851	124	1,531	2,088	7,458	29,565	2,423	312	2,111	5.3	7.1
MEDFORD	32,808	2.0	39,295	134	1,472	2,432	7,374	29,015	2,382	295	2,087	5.3	7.2
MILTON FREEWATER	4,033	2.2	27,921	44	1,205	1,430	5,343	20,967	1,652	313	1,339	4.8	6.4
MILWAUKIE	26,648	1.9	41,393	78	1,783	1,915	7,476	30,679	2,523	287	2,236	5.4	7.3
MOLALLA	4,952	2.3	37,818	37	1,602	1,397	7,603	28,319	2,301	322	1,979	5.2	7.0
MONMOUTH	3,537	2.0	35,933	42	1,443	1,716	6,544	26,804	2,184	284	1,900	5.3	7.1
MYRTLE CREEK	3,564	2.1	30,539	26	1,455	1,314	5,313	23,148	1,839	307	1,532	5.0	6.6
NEWBERG	9,601	2.1	49,677	71	1,689	1,620	9,145	38,087	3,184	351	2,833	5.7	7.4
NEWPORT	4,553	1.9	37,677	89	1,464	2,440	7,124	27,578	2,265	281	1,984	5.3	7.2
ONTARIO	5,713	2.2	32,496	97	1,311	1,618	5,587	25,058	2,019	478	1,542	4.7	6.2
OREGON CITY	19,677	2.1	46,508	63	1,812	1,661	8,772	35,017	2,904	308	2,595	5.6	7.4
PENDLETON	8,317	2.0	38,245	71	1,605	2,618	5,945	28,713	2,353	321	2,032	5.3	7.1
PHILOMATH	3,605	2.2	43,793	118	1,684	1,736	7,345	33,568	2,777	321	2,456	5.6	7.3
PORTLAND	301,411	1.8	49,401	114	1,733	1,922	8,177	38,570	3,250	282	2,968	6.0	7.7
PRINEVILLE	6,482	2.1	34,105	68	1,444	1,867	6,265	26,145	2,116	313	1,803	5.3	6.9
REDMOND	9,978	2.1	35,745	83	1,507	1,864	7,581	25,794	2,086	314	1,772	5.0	6.9
ROSEBURG	18,477	2.0	37,931	99	1,522	2,283	6,740	28,427	2,325	321	2,004	5.3	7.0
SALEM	78,291	2.1	40,517	82	1,580	2,071	7,444	30,181	2,480	315	2,165	5.3	7.2
SANDY	6,067	2.1	40,813	36	1,697	1,534	8,310	30,198	2,474	305	2,169	5.3	7.2
SCAPPOOSE	4,577	2.1	44,727	32	1,879	1,759	7,805	33,797	2,793	299	2,494	5.6	7.4
SEASIDE	3,897	1.9	33,599	94	1,365	2,330	6,974	23,930	1,939	273	1,666	5.0	7.0
SHERWOOD	7,721	2.3	62,512	107	2,020	1,921	11,702	48,363	4,094	340	3,754	6.0	7.8
SILVERTON	5,478	2.2	36,510	57	1,522	1,840	7,280	28,765	2,352	320	2,032	5.6	7.1
SPRINGFIELD	26,302	2.0	34,234	37	1,507	1,232	6,151	25,769	2,081	299	1,783	5.2	6.9
ST HELENS	5,517	2.2	39,493	39	1,724	1,464	7,283	30,330	2,483	313	2,170	5.5	7.2
STAYTON	3,708	2.1	36,246	72	1,500	1,616	6,715	27,204	2,209	313	1,896	5.2	7.0
SUTHERLIN	3,298	2.2	30,129	109	1,331	1,822	5,933	21,879	1,734	305	1,429	4.7	6.5
SWEET HOME	4,402	2.2	31,779	42	1,402	1,564	5,905	23,522	1,881	312	1,569	4.9	6.7
TALENT	3,083	2.0	32,135	92	1,301	1,773	6,161	23,580	1,895	291	1,604	5.0	6.8
THE DALLES	7,466	2.1	35,795	71	1,458	2,108	6,302	26,629	2,164	326	1,838	5.1	6.9
TIGARD	25,344	2.0	54,675	67	1,921	2,275	9,170	41,876	3,530	294	3,236	5.9	7.7
TILLAMOOK	5,136	2.1	34,211	36	1,453	1,781	6,415	25,270	2,043	321	1,722	5.0	6.8
TROUTDALE	7,184	2.2	43,210	23	1,801	1,310	8,147	32,539	2,678	324	2,354	5.4	7.2
TUALATIN	11,351	2.0	59,628	101	1,875	1,687	9,814	47,269	4,016	331	3,685	6.2	7.8
WEST LINN	16,738	2.1	69,953	143	1,883	2,267	11,961	54,884	4,699	326	4,373	6.3	8.0
WHITE CITY	3,393	2.2	28,271	59	1,235	955	5,341	21,178	1,666	329	1,337	4.7	6.3
WILSONVILLE	7,549	2.0	61,208	206	1,933	3,129	10,450	46,953	3,989	298	3,691	6.0	7.9
WOODBURN	8,634	2.5	31,536	47	1,205	1,949	6,321	22,671	1,798	359	1,438	4.6	6.3

IV. Appendices

APPENDIX A

OREGON PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO 2002

YEAR	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6	Bracket 7
1930 - 1932							
Single and Separate Joint and Head-of-Household Tax Rate	< 1,000 < 2,000 1.0%	1,000 - 2,000 2,000 - 4,000 2.0%	2,000 - 3,000 4,000 - 6,000 3.0%	3,000 - 4,000 6,000 - 8,000 4.0%	> 4,000 > 8,000 5.0%		
1933 - 1938							
Single and Separate Joint and Head-of-Household Tax Rate	< 1,000 < 2,000 2.0%	1,000 - 2,000 2,000 - 4,000 3.0%	2,000 - 3,000 4,000 - 6,000 4.0%	3,000 - 4,000 6,000 - 8,000 5.0%	4,000 - 5,000 8,000 - 10,000 6.0%	> 5,000 > 10,000 7.0%	
1939 - 1946							
Single and Separate Joint and Head-of-Household Tax Rate	< 500 < 1,000 2.0%	500 - 1,000 1,000 - 2,000 3.0%	1,000 - 2,000 2,000 - 4,000 4.0%	2,000 - 3,000 4,000 - 6,000 5.0%	3,000 - 4,000 6,000 - 8,000 6.0%	> 4,000 > 8,000 7.0%	
1947 - 1954							
Single and Separate Joint and Head-of-Household Tax Rate	< 500 < 1,000 2.0%	500 - 1,000 1,000 - 2,000 3.0%	1,000 - 2,000 2,000 - 4,000 4.0%	2,000 - 3,000 4,000 - 6,000 5.0%	3,000 - 4,000 6,000 - 8,000 6.0%	4,000 - 5,000 8,000 - 10,000 7.0%	> 5,000 > 10,000 8.0%
1955 - 1956							
Single and Separate Joint and Head-of-Household Tax Rate	< 500 < 1,000 2.90%	500 - 1,000 1,000 - 2,000 4.35%	1,000 - 2,000 2,000 - 4,000 5.80%	2,000 - 3,000 4,000 - 6,000 7.50%	3,000 - 4,000 6,000 - 8,000 8.70%	4,000 - 5,000 8,000 - 10,000 10.15%	> 5,000 > 10,000 11.60%
1957 - 1968							
Single and Separate Joint and Head-of-Household Tax Rate	< 500 < 1,000 3.0%	500 - 1,000 1,000 - 2,000 4.0%	1,000 - 1,500 2,000 - 3,000 5.0%	1,500 - 2,000 3,000 - 4,000 6.0%	2,000 - 4,000 4,000 - 8,000 7.0%	4,000 - 8,000 8,000 - 16,000 9.0%	> 8,000 > 16,000 9.5%
1969 - 1981							
Single and Separate Joint and Head-of-Household Tax Rate	< 500 < 1,000 4.0%	500 - 1,000 1,000 - 2,000 5.0%	1,000 - 2,000 2,000 - 4,000 6.0%	2,000 - 3,000 4,000 - 6,000 7.0%	3,000 - 4,000 6,000 - 8,000 8.0%	4,000 - 5,000 8,000 - 10,000 9.0%	> 5,000 > 10,000 10.0%
1982 - 1984							
Single and Separate Joint and Head-of-Household Tax Rate	< 500 < 1,000 4.2%	500 - 1,000 1,000 - 2,000 5.3%	1,000 - 2,000 2,000 - 4,000 6.5%	2,000 - 3,000 4,000 - 6,000 7.6%	3,000 - 4,000 6,000 - 8,000 8.7%	4,000 - 5,000 8,000 - 10,000 9.8%	> 5,000 > 10,000 10.8%
1985 - 1986							
Single and Separate Joint and Head-of-Household Tax Rate	< 500 < 1,000 4.0%	500 - 1,000 1,000 - 2,000 5.0%	1,000 - 2,000 2,000 - 4,000 6.0%	2,000 - 3,000 4,000 - 6,000 7.0%	3,000 - 4,000 6,000 - 8,000 8.0%	4,000 - 5,000 8,000 - 10,000 9.0%	> 5,000 > 10,000 10.0%

	Single and Separate			Joint and Head of Household		
	Bracket 1	Bracket 2	Bracket 3	Bracket 1	Bracket 2	Bracket 3
	5.0%	7.0%	9.0%	5.0%	7.0%	9.0%
1987 - 1992	< 2,000	2,000 - 5,000	> 5,000	< 4,000	4,000 - 10,000	> 10,000
1993*	< 2,050	2,050 - 5,150	> 5,150	< 4,100	4,100 - 10,300	> 10,300
1994	< 2,100	2,100 - 5,250	> 5,250	< 4,200	4,200 - 10,500	> 10,500
1995	< 2,150	2,150 - 5,400	> 5,400	< 4,300	4,300 - 10,800	> 10,800
1996	< 2,200	2,200 - 5,550	> 5,550	< 4,400	4,400 - 11,100	> 11,100
1997	< 2,250	2,250 - 5,700	> 5,700	< 4,500	4,500 - 11,400	> 11,400
1998	< 2,300	2,300 - 5,800	> 5,800	< 4,600	4,600 - 11,600	> 11,600
1999	< 2,350	2,350 - 5,900	> 5,900	< 4,700	4,700 - 11,800	> 11,800
2000	< 2,450	2,450 - 6,100	> 6,100	< 4,900	4,900 - 12,200	> 12,200
2001	< 2,500	2,500 - 6,300	> 6,300	< 5,000	5,000 - 12,600	> 12,600
2002	< 2,500	2,500 - 6,250	> 6,250	< 5,000	5,000 - 12,500	> 12,500

* Since 1993 the tax brackets have been indexed for inflation. In 2002, the inflation index changed from the Portland CPI to the U.S. city average CPI

APPENDIX B

FEDERAL PERSONAL INCOME BRACKETS AND TAX RATES, 1987 TO 2002

Single

	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	11.0%	15.0%	28.0%	35.0%	38.5%	
1987	< 1,800	1,800 - 16,800	16,800 - 27,000	27,000 - 54,000	> 54,000	
	15.0%	28.0%	33.0%	Worksheet *		
1988	< 17,850	17,850 - 43,150	43,150 - 89,560	> 89,560		
1989	< 18,550	18,550 - 44,900	44,900 - 93,130	> 93,130		
1990	< 19,450	19,450 - 47,050	47,050 - 97,620	> 97,620		
	15.0%	28.0%	31.0%			
1991	< 20,350	20,350 - 49,300	> 49,300			
1992	< 21,450	21,450 - 51,900	> 51,900			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 22,100	22,100 - 53,500	53,500 - 115,000	115,000 - 250,000	> 250,000	
1994	< 22,750	22,750 - 55,100	55,100 - 115,000	115,000 - 250,000	> 250,000	
1995	< 23,350	23,350 - 56,550	56,550 - 117,950	117,950 - 256,500	> 256,500	
1996	< 24,000	24,000 - 58,150	58,150 - 121,300	121,300 - 263,750	> 263,750	
1997	< 24,650	24,650 - 59,750	59,750 - 124,650	124,650 - 271,050	> 271,050	
1998	< 25,350	25,350 - 61,400	61,400 - 128,100	128,100 - 278,450	> 278,450	
1999	< 25,750	25,750 - 62,450	62,450 - 130,250	130,250 - 283,150	> 283,150	
2000	< 26,250	26,250 - 63,550	63,550 - 132,600	132,600 - 288,350	> 288,350	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 27,050	27,050 - 65,550	65,550 - 136,750	136,750 - 297,350	> 297,350	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 6,000	6,000 - 27,950	27,950 - 67,700	67,700 - 141,250	141,250 - 307,050	> 307,050

Joint

	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	11.0%	15.0%	28.0%	35.0%	38.5%	
1987	< 3,000	3,000 - 28,000	28,000 - 45,000	45,000 - 90,000	> 90,000	
	15.0%	28.0%	33.0%	Worksheet *		
1988	< 29,750	29,750 - 71,900	71,900 - 149,250	> 149,250		
1989	< 30,950	30,950 - 74,850	74,850 - 155,320	> 155,320		
1990	< 32,450	32,450 - 78,400	78,400 - 162,770	> 162,770		
	15.0%	28.0%	31.0%			
1991	< 34,000	34,000 - 82,150	> 82,150			
1992	< 35,800	35,800 - 86,500	> 86,500			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 36,900	36,900 - 89,150	89,150 - 140,000	140,000 - 250,000	> 250,000	
1994	< 38,000	38,000 - 91,850	91,850 - 140,000	140,000 - 250,000	> 250,000	
1995	< 39,000	39,000 - 94,250	94,250 - 143,600	143,600 - 256,500	> 256,500	
1996	< 40,100	40,100 - 96,900	96,900 - 147,700	147,700 - 263,750	> 263,750	
1997	< 41,200	41,200 - 99,600	99,600 - 151,750	151,750 - 271,050	> 271,050	
1998	< 42,350	42,350 - 102,300	102,300 - 155,950	155,950 - 278,450	> 278,450	
1999	< 43,050	43,050 - 104,050	104,050 - 158,550	158,550 - 283,150	> 283,150	
2000	< 43,850	43,850 - 105,950	105,950 - 161,450	161,450 - 288,350	> 288,350	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 45,200	45,200 - 109,250	109,250 - 166,500	166,500 - 297,350	> 297,350	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 12,000	12,000 - 46,700	46,700 - 112,850	112,850 - 171,950	171,950 - 307,050	> 307,050

Married Filing Separately

	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	11.0%	15.0%	28.0%	35.0%	38.5%	
1987	< 1,500	1,500 - 14,000	14,000 - 22,500	22,500 - 45,000	> 45,000	
	15.0%	28.0%	33.0%	Worksheet *		
1988	< 14,875	14,875 - 35,950	33,950 - 113,300	> 113,300		
1989	< 15,475	15,475 - 37,425	37,425 - 117,895	> 117,895		
1990	< 16,225	16,225 - 39,200	39,200 - 123,570	> 123,570		
	15.0%	28.0%	31.0%			
1991	< 17,000	17,000 - 41,075	> 41,075			
1992	< 17,900	17,900 - 43,250	> 43,250			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 18,450	18,450 - 44,575	44,575 - 70,000	70,000 - 125,000	> 125,000	
1994	< 19,000	19,000 - 45,925	45,925 - 70,000	70,000 - 125,000	> 125,000	
1995	< 19,500	19,500 - 47,125	47,125 - 71,800	71,800 - 128,250	> 128,250	
1996	< 20,050	20,050 - 48,450	48,450 - 73,850	73,850 - 131,875	> 131,875	
1997	< 20,600	20,600 - 49,800	49,800 - 75,875	75,875 - 135,525	> 135,525	
1998	< 21,175	21,175 - 51,150	51,150 - 77,975	77,975 - 139,225	> 139,225	
1999	< 21,525	21,525 - 52,025	52,025 - 79,275	79,275 - 141,575	> 141,575	
2000	< 21,925	21,925 - 52,975	52,975 - 80,725	80,725 - 144,175	> 144,175	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 22,600	22,600 - 54,625	54,625 - 83,250	83,250 - 148,675	> 148,675	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 6,000	6,000 - 23,350	23,350 - 56,425	56,425 - 85,975	85,975 - 153,525	> 153,525

Head of Household

	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	11.0%	15.0%	28.0%	35.0%	38.5%	
1987	< 2,500	2,500 - 23,000	23,000 - 38,000	38,000 - 80,000	> 80,000	
	15.0%	28.0%	33.0%	Worksheet *		
1988	< 23,900	23,900 - 61,650	61,650 - 123,790	> 123,790		
1989	< 24,850	24,850 - 64,200	64,200 - 128,810	> 128,810		
1990	< 26,050	26,050 - 67,200	67,200 - 134,930	> 134,930		
	15.0%	28.0%	31.0%			
1991	< 27,300	27,300 - 70,450	> 70,450			
1992	< 28,750	28,750 - 74,150	> 74,150			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 29,600	29,600 - 76,400	76,400 - 127,500	127,500 - 250,000	> 250,000	
1994	< 30,500	30,500 - 78,700	78,700 - 127,500	127,500 - 250,000	> 250,000	
1995	< 31,250	31,250 - 80,750	80,750 - 130,800	130,800 - 256,500	> 256,500	
1996	< 32,150	32,150 - 83,050	83,050 - 134,500	134,500 - 263,750	> 263,750	
1997	< 33,050	33,050 - 85,350	85,350 - 138,200	138,200 - 271,050	> 271,050	
1998	< 33,950	33,950 - 87,700	87,700 - 142,000	142,000 - 278,450	> 278,450	
1999	< 34,550	34,550 - 89,150	89,150 - 144,400	144,400 - 283,150	> 283,150	
2000	< 35,150	35,150 - 90,800	90,800 - 147,050	147,050 - 288,350	> 288,350	
	15.0%	27.5%	30.5%	35.5%	39.1%	
2001	< 36,250	36,250 - 93,650	93,650 - 151,650	151,650 - 297,350	> 297,350	
	10.0%	15.0%	27.0%	30.0%	35.0%	38.6%
2002	< 10,000	10,000 - 37,450	37,450 - 96,700	96,700 - 156,600	156,600 - 307,050	> 307,050

* For incomes in these ranges, a special worksheet provided by the IRS is needed to determine tax liability.

APPENDIX C

OREGON PERSONAL EXEMPTION DEDUCTIONS AND EXEMPTION CREDITS

(TAX YEARS 1930 TO 2000)

Personal Exemption Deductions 1930 to 1982

Tax Years From	To	Deduction for Single Return	Deduction for Joint Return	Deduction for Each Dependent
1930	1932	\$1,500	\$2,500	\$400
1933	1944	\$800	\$1,500	\$300
1945	1946	\$750	\$1,500	\$300
1947	1947	\$500	\$1,000	\$300
1948	1952	\$750	\$1,500	\$300
1953	1954	\$600	\$1,200	\$600
1955	1956	\$500	\$1,000	\$500
1957	1969	\$600	\$1,200	\$600
1970	1970	\$625	\$1,250	\$625
1971	1974	\$675	\$1,350	\$675
1975	1978	\$750	\$1,500	\$750
1979	1982	\$1,000	\$2,000	\$1,000

Personal Exemption Credits 1983 to 2000

Tax Year	Amount
1983	\$85
1984	\$85
1985	\$85
1986	\$85
1987	\$86
1988	\$89
1989	\$94
1990	\$98
1991	\$104
1992	\$109
1993	\$113
1994	\$116
1995	\$120
1996	\$124
1997	\$128
1998	\$132
1999	\$134
2000	\$139
2001	\$142
2002	\$145

Beginning with 1983 returns, the personal exemption deduction was changed to a personal exemption credit. Since 1987, the personal exemption credit has been adjusted for inflation.

APPENDIX D

Federal Personal Exemptions and Standard Deductions

(Tax Years 1988 to 2002)

Federal Personal Exemption and Phaseouts

Tax Year	Personal Exemption	Phaseout by Filing Status			
		Single	Joint	Separate	Head of Household
1988	\$1,950				
1989	\$2,000				
1990	\$2,050				
1991	\$2,150	\$100,000	\$150,000	\$75,000	\$125,000
1992	\$2,300	\$105,250	\$157,900	\$78,950	\$131,550
1993	\$2,350	\$108,450	\$162,700	\$81,350	\$135,600
1994	\$2,450	\$111,800	\$167,700	\$83,850	\$139,750
1995	\$2,500	\$114,700	\$172,050	\$86,025	\$143,350
1996	\$2,550	\$117,950	\$176,950	\$88,475	\$147,450
1997	\$2,650	\$121,200	\$181,800	\$90,900	\$151,500
1998	\$2,700	\$124,500	\$186,800	\$93,400	\$155,650
1999	\$2,750	\$126,600	\$189,950	\$94,475	\$158,300
2000	\$2,800	\$128,950	\$193,400	\$96,700	\$161,150
2001	\$2,900	\$132,950	\$199,450	\$99,725	\$166,200
2002	\$3,000	\$137,300	\$206,000	\$103,000	\$171,650

Federal Standard Deductions and Phaseouts for Itemized Deductions

Tax Year	Federal Standard Deductions				Phaseout	
	Single	Joint	Separate	Head of Household	Single/Joint/ HoH	Separate
1988	\$3,000	\$5,000	\$2,500	\$4,400		
1989	\$3,100	\$5,200	\$2,600	\$4,550		
1990	\$3,250	\$5,450	\$2,700	\$4,750		
1991	\$3,400	\$5,700	\$2,850	\$5,000	\$100,000	\$50,000
1992	\$3,600	\$6,000	\$3,000	\$5,250	\$105,250	\$52,625
1993	\$3,700	\$6,200	\$3,100	\$5,450	\$108,450	\$54,225
1994	\$3,800	\$6,350	\$3,150	\$5,600	\$111,800	\$55,900
1995	\$3,900	\$6,550	\$3,250	\$5,750	\$114,700	\$57,350
1996	\$4,000	\$6,700	\$3,350	\$5,900	\$117,950	\$58,975
1997	\$4,150	\$6,900	\$3,450	\$6,050	\$121,200	\$60,600
1998	\$4,250	\$7,100	\$3,550	\$6,250	\$124,500	\$62,250
1999	\$4,300	\$7,200	\$3,600	\$6,350	\$126,600	\$63,300
2000	\$4,400	\$7,350	\$3,675	\$6,450	\$128,950	\$64,475
2001	\$4,550	\$7,600	\$3,800	\$6,650	\$132,950	\$66,475
2002	\$4,700	\$7,850	\$3,925	\$6,900	\$137,300	\$68,650

Appendix E

2 Percent Surplus Refund (Kicker) History

The 1979 Oregon Legislature passed the “2 percent kicker” law, which requires the state to refund excess revenue to taxpayers when actual General Fund revenues exceed the forecast amount by more than 2 percent. This limitation is applied separately to corporate income tax revenue and the sum of personal income tax revenue and all other General Fund revenue. If revenues from the corporation income tax exceed their forecast by more than 2 percent, then all revenue in excess of the forecast is refunded to corporations. If revenues from all other General Fund sources exceed their forecast, the total excess is refunded to individuals through the personal income tax program. The information included here pertains only to this latter group.

Prior to 1994, these refunds were made via a tax credit on the Oregon tax form for the calendar year in which the biennium ended. For example, actual revenues exceeded the forecast amount for the 1987–89 biennium (which ended on June 30, 1989) so the credit was allowed on the 1989 tax returns. The 1995 Oregon Legislature changed the law governing the method by which the refund was issued to taxpayers. Since 1995, the refunds have been made as direct payments to taxpayers via a check based on their liability for the first full calendar year of the biennium. These checks are mailed to taxpayers in the year in which the biennium ends and are commonly referred to as “kicker checks.” For example, actual revenues exceeded the forecast amount for the 1997–99 biennium so refunds were required. Based on 1998 income tax liability, taxpayers were issued checks in the fall of 1999.

Since the inception of the kicker law, refunds have been issued for seven of the eleven biennia. In the first two biennia (1979–81 and 1981–83) the state actually experienced a shortfall. Surpluses in each of the next three biennia resulted in refunds. For the 1989–91 biennium, the surplus of \$186 million would have resulted in a credit of approximately 10 percent, but the Legislature voted to suspend the kicker. The state experienced a surplus for 1991–93 but it was less than 2 percent, so refunds were not issued. In each of the following four biennia, surpluses exceeded the 2 percent limit so refunds were issued that ranged from 4.6 percent to 14.4 percent of a taxpayer’s liability. The table below shows the history of the personal income tax kicker.

2 Percent Personal Surplus Kicker History					
Biennium	Tax Year	Surplus/Shortfall (\$ Millions)	Credit or Refund ¹		
			Percentage	Mean (\$)	Median (\$)
1979-81	1981	-141.0	None	---	---
1981-83	1983	-115.2	None	---	---
1983-85	1985	88.7	7.7%	81	48
1985-87	1987	224.2	16.6%	192	103
1987-89	1989	175.2	9.8%	133	69
1989-91	1991	185.9	Suspended	---	---
1991-93	1993	60.1	None	---	---
1993-95	1995	162.8	6.27%	111	55
1995-97	1997	431.5	14.37%	287	140
1997-99	1999	167.3	4.57%	103	49
1999-01	2001	253.6	6.02%	155	70
2001-03	2003	-1,216.0	None	---	---

¹ Prior to 1994, the kicker was returned to taxpayers via a credit on the tax return. Since then, refund checks have been mailed directly to taxpayers.

Appendix F

Tax Law Changes 1980 to 2002

This appendix is a synopsis of tax law changes from 1980 to 2000 that should be kept in mind when comparing the personal income tax statistics from year to year.

Adjusted Gross Income (AGI)

The definition of Oregon AGI has been the same as federal AGI, except for tax year 1984. In 1983, changes in federal tax law began the taxation of part of Social Security income and eliminated the disability income exclusion. Oregon has never taxed Social Security income; the state also continued the disability income exclusion for tax year 1984. Oregon AGI was computed, for tax year 1984 only, as federal AGI minus taxable Social Security and disability income exclusion. Starting with tax year 1985, Oregon AGI has been the same as federal AGI, and federally taxed Social Security income has been treated as a subtraction from AGI.

Personal Exemptions and Exemption Credits

Prior to 1983, personal exemptions were deductions from Oregon AGI. In 1983, the personal exemption deduction was replaced by an \$85 exemption credit. Since tax year 1987, the personal exemption credit has been indexed for inflation. From 1987 to 2001, the index was based on the Portland Consumer Price Index (CPI). In 2002, the inflation index was changed to the U.S. city average. See Appendix C for the history of the personal exemption deduction and credit.

Surplus Refunds

Under a law passed in 1979, the state must refund excess revenue to taxpayers when actual General Fund revenues exceed the forecast amount by more than 2 percent. This limitation, termed the "2 percent kicker," is applied separately to corporate income tax revenues and to the sum of personal income tax and all other General Fund revenue. The state is required to refund to corporate and personal income tax filers the full amount by which each forecast was exceeded, not just the amount exceeding the 2 percent limit. See Appendix E for detail and a history of the personal income tax kicker.

Part-Year Resident and Nonresident Returns

Before 1983, both part-year residents and nonresidents were taxed on the portion of federal income attributable to Oregon sources. Oregon tax law was changed so that tax for both part-year residents and nonresidents was computed on federal AGI and then prorated based on the ratio of Oregon to federal adjusted gross income. This resulted in higher tax for most filers. Objections by Washington residents led to a special legislative session in 1984. The tax computation for nonresident filers was changed back to the way it had been before 1983, but part-year residents' tax continued to be computed on federal income and prorated.

Tax Law Changes by Year

Tax Year 1981:

Federal Law:

The Economic Recovery Tax Act (ERTA) was passed. Generally, it lowered tax rates and made adjustments to counter the effects of inflation. Many of these changes became effective in subsequent tax years.

- The Accelerated Cost Recovery System (ACRS) went into effect for claiming depreciation of tangible assets.

Oregon Law:

- No major changes.

Tax Year 1982:

Federal Law:

- The rates for all tax brackets were reduced.
- A new deduction was allowed for married couples filing a joint return; the maximum deduction was \$1,500.
- Non-itemizers could deduct 25 percent of their charitable contributions, up to \$25.

Oregon Law:

- The tax rates increased from 4 percent through 10 percent to 4.2 percent through 10.8 percent. The increase lasted for three years. Appendix A contains the complete rate and bracket structure.

- The weatherization and jobs tax credits ended in 1981 and could no longer be claimed.

Tax Year 1983:

Federal Law:

- The rates for all tax brackets were reduced.
- The two-earner married couple deduction increased to a maximum of \$3,000.
- Itemizers could deduct medical and dental expenses only to the extent they exceeded five percent of AGI.
- Nonbusiness casualty and theft losses could only be deducted to the extent they exceeded 10 percent of the taxpayer's AGI.

Oregon Law:

- The personal exemption deduction was changed to a personal exemption credit.
- A credit for fish habitat improvements became effective.

Tax Year 1984:

Federal Law:

- The number of tax brackets increased from 13 to 15 while the tax rates for most brackets were reduced.
- Non-itemizers could deduct 25 percent of their charitable contributions, up to \$75.
- For property acquired between June 22, 1984 and January 1, 1988, the holding period for long-term capital gains was reduced from one year to six months.
- A portion of Social Security benefits became taxable under certain circumstances.

Oregon Law:

- A subtraction was created for Social Security benefits that were taxed at the federal level. In effect, these benefits remain untaxed by Oregon.

Tax Year 1985:

Federal Law:

- Non-itemizers could deduct one-half of their charitable contributions.

Oregon Law:

- The tax rates decreased from 4.2 percent through 10.8 percent to 4 percent through 10 percent. Appendix A contains the complete rate and bracket structure.
- The child care credit was modified to be 40 percent of the federal child care credit.

- A new credit for donating unsalable fish to a gleaning cooperative or a member of Oregon Food Share became effective.

Tax Year 1986:

Federal Law:

- Non-itemizers could deduct all of their charitable contributions.

Oregon Law:

- An additional exemption credit was allowed disabled children.
- Two other new credits were created: the alternative transportation credit and the reclaimed plastic credit.

Tax Year 1987:

Federal Law:

Many features of the Tax Reform Act of 1986 first took effect in 1987. Some key features of the law included:

- The number and size of tax rates was reduced from 15, ranging from 11 percent to 50 percent, to five, ranging from 11 percent to 38.5 percent.
- The personal exemption was increased from \$1,080 to \$1,900.
- The zero bracket was replaced by a standard deduction based on filing status.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.
- Persons claimed as another's dependent could no longer claim personal exemptions on their own returns. The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.
- Itemized deductions were curtailed in several ways: elimination of deduction for sales tax, more stringent limitations to medical expenses (7.5 percent floor), establishment of a 2 percent of AGI floor for miscellaneous itemized deductions, and a deduction limitation of 65 percent of consumer credit interest.
- The dividend exclusion, the deduction for married couples when both work, and the moving expense deduction (except as an itemized deduction) were eliminated.
- The referential treatment of capital gains was eliminated, making capital gains 100 percent taxable.

- A deduction for charitable contributions was available only to itemizers.
- “Passive activity” losses were no longer allowed to shelter income from other sources.
- The Accelerated Cost Recovery System (ACRS) was modified. The most significant change was the increase in the depreciation period for real estate investments.
- Income averaging was repealed.
- More stringent requirements on eligibility for the adjustment for Individual Retirement Account contributions were added.
- Added a new adjustment for self-employed health insurance deduction.
- The Alternative Minimum Tax (AMT) rate increased to 21 percent.

Oregon Law:

- The tax rate structure was simplified by limiting the number of brackets to three, with tax rates of 5, 7 and 9 percent.
- The standard deduction amounts were raised and simplified: single, \$1,800; joint, \$3,000; head of household, \$2,640; and married filing separately, \$1,500.
- The personal exemption credit was indexed to inflation.
- The special tax on preference items was repealed.
- The maximum subtraction for federal tax was reduced from \$7,000 to \$3,000 for single, joint, and head-of-household returns and from \$3,500 to \$1,500 for married-filing-separate returns.
- The maximum subtraction for U.S. public retirement was increased from \$3,400 to \$5,000 per person; less restrictive requirements were adopted.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction. The additional standard deduction is \$1,200 for single or head-of-household filers and \$1,000 for married filing either jointly or separately.
- Persons who could be claimed as another’s dependent were no longer allowed to claim personal exemptions on their own returns. The standard deduction for those claiming zero exemptions was the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.

- The credit for the permanently and totally disabled was increased from 15 percent to 40 percent of the federal amount.

Tax Year 1988:

Federal Law:

- The two top marginal rates – 35 percent and 38.5 percent – were replaced with a maximum rate of 33 percent.
- The home mortgage interest deduction became unlimited depending on the date of the mortgage.
- Consumer interest deduction was limited to 40 percent.

Oregon Law:

- Two new credits became effective: dependent care assistance for employers and health insurance for small business employers.

Tax Year 1989:

Federal Law:

- Parents could elect to report minor children’s investment income on their own federal return rather than filing a separate return for each child.
- Consumer interest deduction was limited to 20 percent.

Oregon Law:

- In response to the federal change regarding a minor child’s investment income, a new addition – “federal election on interest and dividends of a minor child” – was added to Oregon forms.
- Oregon’s child care credit computation was changed. A separate Oregon rate schedule based on federal taxable income was applied to federally allowed child care expenses.

Tax Year 1990:

Federal Law:

- If used for higher education purposes, interest from Series EE U.S. savings bonds was excluded from income.
- Filers were required to pay interest on the deferred tax liability for certain installment sales.
- Consumer interest deduction was limited to 10 percent.

Oregon Law:

- The United States public retirement subtraction was no longer limited to \$5,000 per person.
- Filers who deferred the tax liability for certain installment sales were required to make an interest payment.
- Three new credits became effective:
 - Rural medical practitioners
 - Farm worker housing
 - Fish screening devices
- The alternative transportation credit was eliminated.

Tax Year 1991:

Federal Law:

- The top marginal tax rate was reduced to 31 percent.
- The top capital gains tax rate was limited to 28 percent.
- The AMT rate increased to 24 percent.
- Personal exemptions were phased out for taxpayers above a threshold amount.
- Itemized deductions were phased out for taxpayers above a threshold amount.
- Consumer interest deduction was eliminated.

Oregon Law:

- The Oregon subtractions for Oregon and United States public retirement income were eliminated. They were replaced by a credit available to all taxpayers age 58 and older who met the income limit and had retirement income, public or private.
- Four new subtractions became effective:
 - IRA and Keogh distributions on which tax has already been paid to another state while the taxpayer was not an Oregon resident
 - Oil heat tank cleanup costs
 - Special medical deduction for taxpayers age 58 and older
 - Underground storage tanks pollution grants.
- Three new credits became effective:
 - Bone marrow donation program expenses
 - Child development contributions
 - Youth apprenticeship programs expenses

Tax Year 1992:

Federal Law:

- The federal deduction for 25 percent of health insurance costs of self-employed individuals ended June 30. Oregon allowed this deduction for all of 1992, with the amount from July 1 to December 31 claimed as an “other subtraction.”

Oregon Law:

- A credit for the involuntary moving of a mobile home was created.
- Six other credits were modified:
 - The credit for income tax paid to another state had to be claimed on a nonresident return if income was taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam.
 - Employees who purchased medical insurance through the Oregon Medical Insurance Pool could claim the health insurance credit.
 - The credit for sewage treatment works hook-up was increased to \$160 per year for hook-ups after December 31, 1991.
 - The business energy, pollution control, and reclaimed plastics credits were limited to those giving preference to Oregon producers of the recycled materials.

Tax Year 1993:

Federal Law:

Congress passed and the president signed the Revenue Reconciliation Act of 1993. Some key features of the law included:

- Two marginal rates – 36 percent and 39.6 percent – were added to the rate structure. The complete rate and bracket structure are provided in Appendix B.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allowed this deduction under a separate law.
- The exclusion for employer-provided educational assistance was extended.
- Nonresidential real property placed in service on or after May 13, 1993 was depreciated under the MACRS general depreciation system over a 39-year period.

- The expensing allowance of qualifying assets (section 179 expenses) increased to \$17,500.
- Goodwill and related intangibles (section 197 intangibles) began to be amortized over 15 years.

Oregon Law:

- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 59.
- Three credits were modified:
 - The disabled child credit was expanded to include serious emotional disturbance and traumatic brain injury.
 - The rural medical practice credit no longer had a required three-year period.
 - The crop gleaning credit was extended indefinitely.

Tax Year 1994:

Federal Law:

- Up to 85 percent of Social Security benefits became taxable under certain circumstances.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals that expired December 31, 1993, was retroactively reinstated and made permanent in April 1995. On 1994 returns, Oregon allowed this deduction under a separate law.
- Moving expenses were changed from an itemized deduction to an adjustment; some of the requirements were made more stringent. For 1994, Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.

Oregon Law:

Because Oregon law was tied to federal law as of December 31, 1992, a number of changes that resulted from the Revenue Reconciliation Act of 1993 had no impact on Oregon taxes. Examples of these provisions include:

- Employer-provided educational assistance exclusion.
- Depreciation of nonresidential real property.
- Expensing certain tangible property (section 179 expenses).
- Amortization of goodwill and related intangibles.

Tax Year 1995:

Federal Law:

- The self-employment health insurance deduction was made permanent and set at 30 percent for 1995.

Oregon Law:

- Unused business credits that may be taken as a deduction on the federal return were not allowed on the Oregon return. They required an Oregon addition.
- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 60.

Tax Year 1996:

Federal Law:

- No major changes.

Oregon Law:

- Depreciation differences due to the Omnibus Budget Reconciliation Act of 1993 required certain adjustments or amended returns to be filed. If an Oregon addition or subtraction was taken for 1993 or 1994 for Section 179 expense, the taxpayer could either amend the 1993 or 1994 return or take a one-time adjustment on the 1996 Oregon return. For assets placed in service between 1981 and 1985 (ACRS assets), the taxpayer had to make a one-time adjustment on the 1996 return to align the Oregon basis with the federal basis. The one-time adjustment did not apply to depreciation of nonresidential real property placed in service in 1993 or 1994. Instead, the 1993 or 1994 return had to be amended.
- Effective January 1, 1996, the retirement income credit was figured on pension income only if it is included in Oregon taxable income. Prior to 1996, the credit was figured on pension income included in federal taxable income. Taxpayers may have needed to amend their 1996 returns due to this tax law change.
- The gain on the sale of certain business assets could be deferred if the proceeds were reinvested in qualifying business assets within six months.

Tax Year 1997:

Federal Law:

Congress passed and the president signed the Taxpayer Relief Act of 1997. Many provisions became effective in 1998, but some provisions

took effect immediately. Some key features of the law included:

- The maximum long-term capital gains tax rates for sales or exchanges of property after May 6, 1997, were reduced to 10 percent for taxpayers in the 15 percent tax bracket and 20 percent for taxpayers in a higher tax bracket.
- For transaction after May 6, 1997, an exclusion of up to \$250,000 (\$500,000 if filing joint) on the capital gain of a principal residence was created.

Other changes include the following items.

- Medical savings were a new federal adjustment allowed to persons covered only under a high-deductible health plan.
- The maximum individual retirement arrangement (IRA) for a spouse with little or no income was increased to \$2,000.
- A new tax credit could be claimed for qualified adoption expenses. The maximum credit was \$5,000 (\$6,000 for a child with special needs).

Oregon Law:

- Oregon law became permanently tied to the federal definition of taxable income. Most items are treated the same way on Oregon and federal returns.
- Two new credits began in 1997, the earned income credit and the working family credit. The earned income credit was equal to 5 percent of the federal earned income credit. The amount of working family credit depended upon household size and adjusted gross income.
- The minimum age requirement for the retirement income credit and the special Oregon medical deduction was increased to 61.

Tax Year 1998:

Federal Law:

- An above-the-line deduction of up to \$1,000 for interest paid on a qualified student loan became effective.
- Three new tax credits could be claimed:
 - A child credit of up to \$400 for each qualifying child.
 - The Hope credit with a maximum of \$1,500 for qualified expenses for each student who qualified.

- The lifetime learning credit with a maximum of \$1,000 per return.

Oregon Law:

- Filers could subtract the portion of a federal pension that was earned before October 1, 1991.

Tax Year 1999:

Federal Law:

- The maximum student loan interest deduction was increased to \$1,500.
- The self-employed health insurance deduction was increased to 60 percent.
- The maximum child credit was increased to \$500 for each qualifying child.

Oregon Law:

- The minimum age requirement for retirement income credit and special Oregon medical deduction was increased to 62.

Tax Year 2000:

Federal Law:

- The maximum student loan interest deduction was increased to \$2,000.
- Credits were allowed to offset the alternative minimum tax.

Oregon Law:

- Two additional charitable checkoffs were added to the tax forms: Habitat for Humanity and Head Start.
- Three new credits took effect: long-term care insurance, adoption expenses, and contributions to an Individual Development Account.
- Five new subtractions took effect:
 - Land donated to a school
 - Contributions to an Individual Development Account (if an account holder)
 - Scholarship income used for expenses other than tuition
 - Taxable health insurance benefits of same-sex partners.
 - Payment from the Public Safety Memorial Fund Board

Tax Year 2001:

Federal Law:

The Economic Growth and Tax Relief Reconciliation Act of 2001 was passed, with some elements taking effect retroactively to January 1, 2001. Some key features of the law included:

- A new 10 percent bracket was introduced, the benefit of which was received by taxpayers in the form of an advance payment or tax credit.
- All other tax rates (except for the 15 percent rate) were reduced by one-half a percentage point. Appendix B contains the rates and brackets.
- The child credit was increased to \$600.
- The student loan interest deduction was increased to \$2,500.
- The AMT exemption amounts were increased.

Oregon Law:

- A subtraction for up to \$2,000 for contributions made to a qualified state tuition program took effect.
- Six new charities were added to the charitable checkoff list:
 - American Diabetes Association
 - Oregon Coast Aquarium
 - Start Making A Reader Today (SMART)
 - SOLV
 - St. Vincent de Paul Society of Oregon
 - The Nature Conservancy

Tax Year 2002:

Federal Law:

The Job Creation and Worker Assistance Act of 2002 was passed and took effect retroactively. Some highlights of the law included:

- An additional 30 percent first-year (bonus) depreciation deduction was allowed for business that purchased equipment on or after September 11, 2001, and before September 11, 2004.
- An above-the-line deduction for certain expenses incurred by educators was created.

Other changes include the following items.

- All of the rates above 15 percent were reduced by 0.5 percentage points. For

example, the 27.5 percent rate was reduced to 27 percent.

- The 10 percent bracket that became effective in 2001 became part of the rate structure.
- A retirement savings contributions credit went into effect.
- The IRA deduction limit was increased to \$3,000 (\$3,500 if age 50 or older).
- The self-employed health insurance deduction was increased to 70 percent.

Oregon Law:

- The federal tax subtraction was increased to \$3,250 (\$1,625 if married filing separately).
- The standard deductions were changed to \$1,640 for single or married filing separate filers; \$3,280 for joint or qualified widow(er) filers; and \$2,640 for head of household filers.
- Seven new credits became effective:
 - Advanced telecommunications facilities
 - Child care division contributions
 - Electronic commerce zone investment
 - Employer scholarship
 - On-farm processing facilities
 - Oregon cultural trust
 - Reservation enterprise zone
- Taxpayers were able to use the federal farm income averaging method to compute tax liability from farm income.
- Capital gains on certain assets that had been used in farming were taxed at a rate of 5 percent.

Appendix G

Glossary of Terms

Additions. Amounts added to federal AGI to reflect differences between Oregon and federal tax laws.

Adjusted gross income (AGI). AGI consists of income subject to federal tax minus federal adjustments. For full-year returns, Oregon AGI corresponds to line 8 on Oregon Form 40 or line 11 on Oregon Form 40S and equals federal AGI.

Adjustments. Federal adjustments include IRA deductions, student loan interest deductions, medical savings account deductions, moving expenses, one-half of self-employment taxes, self-employed health insurance deductions, Keogh retirement plan and self-employed SEP deductions, penalties on early withdrawal of savings, and alimony paid. These adjustments are subtracted from total taxable income to compute federal AGI on Forms 1040 and 1040A.

AGI level. Adjusted gross income ranges by which personal income tax information is grouped in all but the four county summary tables. The AGI levels are increments of \$5,000 for low-income returns and \$10,000 or more for higher income filers.

Amortization. The gradual reduction of any amount over a period of time.

Basis. A taxpayer's cost of acquiring an asset, which is used to determine the asset's capital gain or loss.

Biennium. The period of two fiscal years for which the state budgets are determined. For example, July 1, 1999, to June 30, 2001, is referred to as the 1999–2001 biennium.

Business income. Profit or loss from sole proprietorship business (not partnership and corporate income). Reported on federal Schedule C.

Capital gains. For tax years 1986 and earlier, this figure indicates the amount after the 60 percent capital gains exemption. Beginning with tax year 1987, this figure indicates 100 percent of the net capital gains. Reported on federal Schedule D.

Capital gain distributions. Nonschedule D capital gains reported separately from Schedule D capital gains on federal form 1040 for tax years 1988 through 1993.

Credits (Table A). Total amount of tax credits, excluding exemption tax credit. Includes Oregon earned income credit, working family credit, retirement income credit, credit for elderly, child care credit, political contribution credit, credit for taxes paid to another state, and other credits.

Deductions. Items that may be subtracted from income to arrive at taxable income.

Demographic. A statistical characteristic of human populations.

Donations. Optional checkoffs by which taxpayers may designate all or part of a tax refund as a contribution to any of the following:

- Oregon Nongame Wildlife Fund.
- AIDS/HIV Education and Services Fund.
- Child Abuse Prevention Fund.
- Alzheimer's Disease Research Fund.
- Stop Domestic and Sexual Violence Fund.
- Habitat for Humanity.
- Oregon Head Start Association.

Earned income credit. See Federal earned income credit or Oregon earned income credit.

Effective tax rate. The ratio of a taxpayer's tax liability to income.

Exemptions (number of). Total number of exemptions claimed (self, spouse, and dependents plus special exemptions for severely disabled adults and disabled children). Individuals who are claimed as dependents on their parents' returns but who receive separate income claim zero exemptions on their own return.

Exemption tax credit. A \$142 credit for each exemption claimed on a 2001 return. This replaced a \$1,000 exemption in 1983. Exemption credits have been indexed for inflation since tax year 1987.

Expensing. To distribute qualifying, deductible expenses over several years.

Farm income. The amount of farm income reported on farm Schedule F. It does not include the farm income of any farm operated as a partnership or corporation.

Federal adoption credit. A credit for adoption expenses, up to a maximum of \$5,000 per adopted child (\$6,000 for a child with special needs).

Federal child credit. A maximum credit of \$500 for each qualifying child is allowed.

Federal earned income credit. A federal, refundable income tax credit for low-income working taxpayers. The amount depends on income and the number of dependents.

Federal education credits. The Hope credit has a maximum of \$1,500 for qualified expenses for each student who qualifies, and the lifetime learning credit has a maximum of \$1,000 per return.

Federal election on interest and dividends of a minor child. The amount of interest and dividend income earned by a minor child that is subject to the special federal tax. Beginning in 1989, this addition to federal AGI is required when parents elect to report the child's income on their own return. This addition was combined with other additions beginning on 1996 returns.

Federal pension subtraction. The portion of federal pension income earned before October 1, 1991, can be subtracted from adjusted gross income.

Federal tax deduction. An Oregon deduction for federal income tax liability. Limited to \$3,000 per return (\$1,500 for married filing separately).

Federally taxable Social Security. Oregon does not tax Social Security income. The taxable portion of Social Security from the taxpayer's federal return is reported in Table D.1. The Social Security subtraction is reported in Table F.1.

Full-year returns. Returns filed by full-year Oregon residents (Form 40 or Form 40S).

HARRP. The Homeowner's and Renter's Refund Program, established in 1973 to provide property tax relief to low- and middle-income Oregonians. The limit on household income of HARRP recipients was reduced from \$17,500 to \$10,000 for tax year 1990, and the program was discontinued for 1991 and subsequent tax years.

Head of household. Returns filed by unmarried persons who furnished over half of the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this clarification, are defined as single persons, married persons le-

gally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens.

Interest on installment sales. Interest on deferred tax liability for certain installment sales. Added to Oregon tax before credits.

Itemized returns. Returns claiming itemized deductions rather than taking the standard deduction.

Joint returns. A return representing the combined income of husband and wife, i.e., a return representing two taxpayers.

Kicker. See State surplus refund.

Minor child income addition. See Federal election on interest and dividends of a minor child.

Miscellaneous income. Positive and negative income from rents, royalties, estates, trusts, S corporations, and partnerships reported on federal Schedule E.

Net federal tax. The sum of basic federal tax, alternate minimum tax, and tax on IRAs, minus federal tax credits.

Nonresident returns. Returns filed by individuals with income earned in Oregon whose permanent homes were outside Oregon for the entire tax year (Form 40N).

Nontaxable returns. Returns with no tax liability.

Oregon deferral of reinvested gain. Beginning with 1996 returns, filers may defer capital gains on the sale of certain business assets if they reinvest proceeds in qualifying business assets within six months. On 1999 returns, the deferral of reinvested capital gains was combined with other subtractions.

Oregon earned income credit. In 1997, Oregon gave its own earned income credit, equal to 5 percent of the federal credit amount. Unlike the federal credit, it is not refundable.

Oregon medical deduction. Beginning with 1991 returns, filers who itemize and meet the age requirement are entitled to an additional deduction of the lesser of Schedule A line one or line three. The age eligibility was 58 or older for 1991 and 1992 returns and increases by one year every two years until it reaches 62.

Other income. Income derived from a variety of sources such as gambling winnings, activity not for profit, credit card insurance, estate and trust income, cancelled debts, etc.

Part-year returns. Returns filed by individuals

who permanently moved either into or out of Oregon during the tax year (Form 40P).

Property sales. The sum of capital gains/losses and supplemental gains/losses (lines 13 and 14 on federal Form 1040).

Quintile (income). A subset of a database that contains 20 percent of all records; it is determined by arranging the records from the lowest income to the highest income and then dividing the data base into five, equally-sized subsets.

Real property. Land and land improvements, including buildings, timber, and orchard trees.

Retirement income credit. Beginning with 1991 returns, filers who meet the income and age restrictions and have income from pensions, annuities, IRAs, or deferred income compensation plans are entitled to a retirement income credit. Household income limits are \$45,000 for joint returns and \$22,500 for non-joint returns. The age eligibility was 58 or older for 1991 and 1992 and increases by one year every two years until it reaches 62.

Returns (number of). The number of returns filed. For low AGI levels, this figure can be misleading. For example, the Oregon Department of Revenue receives returns each year from individuals who are claimed as dependents on their parents' returns but who receive individual earnings. Dependents who receive over \$700 of income are required to file an Oregon return, and others may choose to file to recover withholding.

Separate return. The return of a married individual not filing a joint return.

Single return. The return of a single individual who does not qualify as head of household.

Standard and itemized deductions. The total deduction amount taken, whether a standard deduction or itemized deductions.

State surplus refund (kicker). Oregon is required by law to refund excess revenue when revenues collected for the biennium are more than 2 percent higher than was forecast at the time the budget was adopted. Before 1995, refunds were made in the form of a credit on the tax return for the second year of the biennium. Refunds are now made as direct payments to taxpayers based on their tax liability for the first year of the biennium.

Subtractions. Amounts subtracted from federal AGI to reflect differences between Oregon and federal tax laws.

Supplemental income. Income derived from

the sale of business property and reported on federal Form 4797.

Tangible property. Any capital asset having physical existence, including real property.

Tax after credits. Amount of tax liability after subtracting credits.

Tax due. Amount of final tax liability after subtracting tax credits, when applicable.

Tax from rates. The amount of state tax computed from rates and assessed before tax credits are subtracted.

Tax liability. The amount of tax owed by a taxpayer.

Tax withheld. Amounts withheld by employers from salaries and wages. Amount withheld is based on wages earned during the pay period and the number of withholding allowances claimed. Tax also may be withheld from other income sources such as pensions and IRA distributions.

Taxable balance. Oregon AGI plus additions, minus subtractions, minus allowable deductions. The amount of income subject to Oregon tax. Set to zero, if negative.

Taxable pensions (Table D). Includes taxable pension income, federally taxable Social Security income, and IRA distributions. These items are reported separately in Table D.1.

Taxable returns. Returns with positive final tax liability (i.e., tax due greater than zero).

Unknown income. Total adjusted gross income is listed as "unknown" when the taxpayer does not identify the specific component(s) of income. Unknown income is included with "Other Income" in Table D and reported separately in Table D.1.

Working family child care credit. A credit available to low-income families with qualifying child care expenses. The amount is based on adjusted gross income and household size.