

Section 3: Tables for all returns for 1997

The tables in this section include information for all 1997 personal income tax returns filed during calendar year 1998. For part-year resident and non-resident returns, the adjusted gross income reported in the tables is the Oregon amount, and the adjusted gross income level in which each return appears is determined by its Oregon adjusted gross income. Returns with dissimilar federal adjusted gross income appear on the same line of the tables if their Oregon adjusted gross income falls within the same range.

**TABLE A: INCOME AND TAX (IN THOUSANDS OF DOLLARS)
FOR ALL RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	6,190	13,474	-562,391	15,222	48,358	186	49,091	1,965	170	0	170	7	8	155
NEG <10	9,114	16,761	-29,290	2,418	4,123	111	28,953	1,044	87	0	87	5	1	81
0- 2	79,228	78,865	80,433	11,071	9,962	1,850	113,944	25,977	1,629	1	1,630	240	137	1,253
2- 4	82,001	76,343	244,397	2,190	4,705	3,803	150,511	105,911	5,647	0	5,647	1,944	234	3,469
4- 6	75,129	82,918	374,289	1,525	5,594	6,539	159,207	218,187	12,370	0	12,370	4,788	581	7,001
6- 8	71,031	94,311	495,917	1,320	8,559	10,176	177,341	316,906	19,000	1	19,001	7,045	1,075	10,881
8- 10	67,441	102,979	606,418	1,244	9,799	17,175	190,890	403,346	25,606	1	25,607	9,049	1,701	14,857
10- 12	65,063	108,495	715,336	1,672	13,571	24,678	222,316	489,471	32,580	0	32,580	10,694	2,320	19,566
12- 14	63,854	112,071	829,461	2,488	15,343	33,354	212,121	582,589	39,998	1	40,000	11,890	2,935	25,174
14- 16	60,456	109,931	906,325	2,375	17,352	42,615	212,904	645,998	45,546	0	45,547	12,128	3,146	30,273
16- 18	58,228	108,609	989,465	1,809	19,928	53,580	210,858	716,629	51,913	1	51,914	12,344	3,228	36,341
18- 20	54,464	103,122	1,034,240	1,683	17,787	62,456	205,106	756,671	56,052	1	56,053	11,957	3,107	40,988
20- 22	51,307	99,550	1,076,608	2,386	19,339	70,355	203,608	792,628	59,714	0	59,714	11,712	2,787	45,216
22- 24	47,379	93,699	1,089,005	3,061	21,579	76,314	193,283	806,888	61,717	0	61,718	11,139	2,324	48,256
24- 26	44,501	89,471	1,112,152	1,888	23,343	82,218	189,953	822,108	63,616	0	63,616	10,717	2,036	50,862
26- 28	41,693	85,551	1,125,429	1,805	25,298	85,845	187,580	832,217	65,063	0	65,063	10,330	1,689	53,044
28- 30	39,527	82,471	1,145,824	1,635	28,414	87,679	185,616	848,566	66,890	0	66,891	10,031	1,462	55,397
30- 32	36,903	79,494	1,143,460	2,261	29,178	86,549	185,153	846,991	67,203	2	67,206	9,724	1,228	56,254
32- 34	34,890	78,047	1,151,098	1,895	32,429	85,615	187,099	849,957	67,792	0	67,792	9,560	1,115	57,117
34- 36	32,680	75,034	1,143,485	1,730	33,467	83,732	183,440	846,367	67,854	0	67,854	9,248	938	57,668
36- 38	31,651	74,395	1,170,727	2,211	36,871	83,421	186,725	867,760	69,924	0	69,924	9,187	901	59,837
38- 40	29,904	71,873	1,166,091	1,863	38,233	80,520	186,058	864,721	69,985	0	69,985	8,885	773	60,328
40- 45	68,733	170,797	2,916,877	4,160	103,244	190,093	479,631	2,167,673	176,645	0	176,645	21,216	1,590	153,839
45- 50	59,647	153,719	2,830,474	4,492	102,358	169,304	444,330	2,123,314	174,615	0	174,616	19,215	1,359	154,042
50- 55	52,641	141,302	2,761,431	3,863	106,922	151,562	427,035	2,081,997	172,385	0	172,385	17,727	1,359	153,300
55- 60	45,681	125,991	2,623,820	3,953	105,911	132,698	402,966	1,988,137	165,653	2	165,654	15,861	1,235	148,558
60- 70	71,527	200,096	4,627,380	8,218	196,097	209,190	702,396	3,530,868	296,610	6	296,616	25,235	1,955	269,426
70- 80	49,003	139,735	3,660,222	6,510	150,445	143,934	544,139	2,831,291	240,116	1	240,117	17,660	1,609	220,848
80- 90	32,632	93,238	2,764,200	5,428	109,105	95,960	399,992	2,167,013	185,182	0	185,182	11,804	1,317	172,061
90-100	22,130	63,285	2,095,736	4,621	82,178	65,083	294,447	1,660,246	142,737	0	142,737	8,000	1,166	133,571
100-125	30,676	87,394	3,399,721	8,706	139,757	90,302	456,277	2,728,712	236,336	2	236,338	11,034	2,683	222,622
125-150	14,460	41,329	1,970,600	5,518	74,168	42,524	247,685	1,612,742	140,807	3	140,810	5,214	2,033	133,562
150-200	14,106	41,116	2,417,211	8,897	88,531	41,382	282,172	2,016,021	177,176	9	177,186	5,173	2,888	169,125
200-300	10,028	29,164	2,401,745	9,535	85,007	29,368	236,218	2,065,789	182,886	0	182,886	3,658	3,132	176,096
300-500	5,347	15,415	2,004,725	13,150	62,757	15,600	161,277	1,780,186	158,611	2	158,613	1,926	3,177	153,509
500+	3,894	10,801	5,594,737	29,219	136,009	11,173	350,323	5,129,693	460,509	30	460,539	1,336	17,507	441,695
NEGATIVE	15,304	30,235	-591,681	17,640	52,482	297	78,044	3,010	256	0	256	12	9	236
S 0- 10	374,830	435,416	1,801,455	17,350	38,619	39,544	791,894	1,070,326	64,252	3	64,255	23,067	3,727	37,461
U 10- 20	302,065	542,228	4,474,826	10,026	83,982	216,681	1,063,305	3,191,358	226,089	3	226,092	59,013	14,737	152,343
B 20- 30	224,407	450,742	5,549,018	10,775	117,972	402,410	960,041	4,102,408	317,000	1	317,001	53,929	10,297	252,775
T 30- 40	166,028	378,843	5,774,861	9,960	170,178	419,838	928,475	4,275,795	342,759	3	342,762	46,604	4,955	291,203
O 40- 60	226,702	591,809	11,132,602	16,468	418,435	643,657	1,753,963	8,361,120	689,298	2	689,300	74,018	5,543	609,738
T 60-100	175,292	496,354	13,147,538	24,776	537,825	514,167	1,940,973	10,189,417	864,644	7	864,651	62,699	6,047	795,906
100+	78,511	225,219	17,788,738	75,026	586,230	230,350	1,733,954	15,333,145	1,356,324	47	1,356,371	28,341	31,420	1,296,609
TOTAL	1,563,139	3,150,846	59,077,357	182,022	2,005,722	2,466,944	9,250,649	46,526,578	3,860,623	66	3,860,689	347,683	76,734	3,436,272

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)
FOR ALL RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMPT	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS		AVERAGE FED TAX SUBTRACT	AVERAGE STD/ITEM DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	AVG INT ON INST SALES	AVERAGE TOTAL TAX	AVG CREDIT		AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
				ADDS	SUBS							EXEMPT	OTHER				
NEG >10	6,190	2.18	-90,855	2,459	7,812	30	7,931	317	27	0	27	1	1	25	-0.0	7.9	-0.3
NEG <10	9,114	1.84	-3,214	265	452	12	3,177	115	10	0	10	1	0	9	-0.3	7.8	-3.6
0- 2	79,228	1.00	1,015	140	126	23	1,438	328	21	0	21	3	2	16	1.6	4.8	32.3
2- 4	82,001	0.93	2,980	27	57	46	1,835	1,292	69	0	69	24	3	42	1.4	3.3	43.3
4- 6	75,129	1.10	4,982	20	74	87	2,119	2,904	165	0	165	64	8	93	1.9	3.2	58.3
6- 8	71,031	1.33	6,982	19	120	143	2,497	4,462	267	0	268	99	15	153	2.2	3.4	63.9
8- 10	67,441	1.53	8,992	18	145	255	2,830	5,981	380	0	380	134	25	220	2.4	3.7	66.5
10- 12	65,063	1.67	10,995	26	209	379	3,417	7,523	501	0	501	164	36	301	2.7	4.0	68.4
12- 14	63,854	1.76	12,990	39	240	522	3,322	9,124	626	0	626	186	46	394	3.0	4.3	70.2
14- 16	60,456	1.82	14,991	39	287	705	3,522	10,685	753	0	753	201	52	501	3.3	4.7	71.3
16- 18	58,228	1.87	16,993	31	342	920	3,621	12,307	892	0	892	212	55	624	3.7	5.1	72.4
18- 20	54,464	1.89	18,989	31	327	1,147	3,766	13,893	1,029	0	1,029	220	57	753	4.0	5.4	73.2
20- 22	51,307	1.94	20,984	47	377	1,371	3,968	15,449	1,164	0	1,164	228	54	881	4.2	5.7	73.6
22- 24	47,379	1.98	22,985	65	455	1,611	4,080	17,030	1,303	0	1,303	235	49	1,019	4.4	6.0	74.1
24- 26	44,501	2.01	24,992	42	525	1,848	4,269	18,474	1,430	0	1,430	241	46	1,143	4.6	6.2	73.9
26- 28	41,693	2.05	26,993	43	607	2,059	4,499	19,961	1,561	0	1,561	248	41	1,272	4.7	6.4	73.9
28- 30	39,527	2.09	28,988	41	719	2,218	4,696	21,468	1,692	0	1,692	254	37	1,402	4.8	6.5	74.1
30- 32	36,903	2.15	30,986	61	791	2,345	5,017	22,952	1,821	0	1,821	264	33	1,524	4.9	6.6	74.1
32- 34	34,890	2.24	32,992	54	929	2,454	5,363	24,361	1,943	0	1,943	274	32	1,637	5.0	6.7	73.8
34- 36	32,680	2.30	34,990	53	1,024	2,562	5,613	25,899	2,076	0	2,076	283	29	1,765	5.0	6.8	74.0
36- 38	31,651	2.35	36,989	70	1,165	2,636	5,900	27,417	2,209	0	2,209	290	28	1,891	5.1	6.9	74.1
38- 40	29,904	2.40	38,994	62	1,279	2,693	6,222	28,917	2,340	0	2,340	297	26	2,017	5.2	7.0	74.2
40- 45	68,733	2.48	42,438	61	1,502	2,766	6,978	31,538	2,570	0	2,570	309	23	2,238	5.3	7.1	74.3
45- 50	59,647	2.58	47,454	75	1,716	2,838	7,449	35,598	2,927	0	2,927	322	23	2,583	5.4	7.3	75.0
50- 55	52,641	2.68	52,458	73	2,031	2,879	8,112	39,551	3,275	0	3,275	337	26	2,912	5.6	7.4	75.4
55- 60	45,681	2.76	57,438	87	2,319	2,905	8,821	43,522	3,626	0	3,626	347	27	3,252	5.7	7.5	75.8
60- 70	71,527	2.80	64,694	115	2,742	2,925	9,820	49,364	4,147	0	4,147	353	27	3,767	5.8	7.6	76.3
70- 80	49,003	2.85	74,694	133	3,070	2,937	11,104	57,778	4,900	0	4,900	360	33	4,507	6.0	7.8	77.4
80- 90	32,632	2.86	84,708	166	3,344	2,941	12,258	66,408	5,675	0	5,675	362	40	5,273	6.2	7.9	78.4
90-100	22,130	2.86	94,701	209	3,713	2,941	13,305	75,022	6,450	0	6,450	361	53	6,036	6.4	8.0	79.2
100-125	30,676	2.85	110,827	284	4,556	2,944	14,874	88,953	7,704	0	7,704	360	87	7,257	6.5	8.2	80.3
125-150	14,460	2.86	136,279	382	5,129	2,941	17,129	111,531	9,738	0	9,738	361	141	9,237	6.8	8.3	81.8
150-200	14,106	2.91	171,360	631	6,276	2,934	20,004	142,919	12,560	1	12,561	367	205	11,990	7.0	8.4	83.4
200-300	10,028	2.91	239,504	951	8,477	2,929	23,556	206,002	18,238	0	18,238	365	312	17,560	7.3	8.5	86.0
300-500	5,347	2.88	374,925	2,459	11,737	2,918	30,162	332,932	29,663	0	29,664	360	594	28,709	7.7	8.6	88.8
500+	3,894	2.77	1,436,758	7,504	34,928	2,869	89,965	1,317,333	118,261	8	118,269	343	4,496	113,430	7.9	8.6	91.7
NEGATIVE	15,304	1.98	-38,662	1,153	3,429	19	5,100	197	17	0	17	1	1	15	-0.0	7.8	-0.5
S 0- 10	374,830	1.16	4,806	46	103	105	2,113	2,855	171	0	171	62	10	100	2.1	3.5	59.4
U 10- 20	302,065	1.80	14,814	33	278	717	3,520	10,565	748	0	748	195	49	504	3.4	4.8	71.3
B 20- 30	224,407	2.01	24,727	48	526	1,793	4,278	18,281	1,413	0	1,413	240	46	1,126	4.6	6.2	73.9
T 30- 40	166,028	2.28	34,782	60	1,025	2,529	5,592	25,753	2,064	0	2,064	281	30	1,754	5.0	6.8	74.0
O 40- 60	226,702	2.61	49,107	73	1,846	2,839	7,737	36,882	3,041	0	3,041	327	24	2,690	5.5	7.3	75.1
T 60-100	175,292	2.83	75,004	141	3,068	2,933	11,073	58,128	4,933	0	4,933	358	34	4,540	6.1	7.8	77.5
100+	78,511	2.87	226,576	956	7,467	2,934	22,085	195,299	17,276	1	17,276	361	400	16,515	7.3	8.5	86.2
TOTAL	1,563,139	2.02	37,794	116	1,283	1,578	5,918	29,765	2,470	0	2,470	222	49	2,198	5.8	7.4	78.8

TABLE C: DISTRIBUTION OF PERSONAL INCOME TAX RETURNS BY TYPE
FOR ALL RETURNS IN OREGON

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	JOINT RETURNS		SINGLE RETURNS		HEAD-HHOLD RETURNS		SEPARATE RETURNS		TAXABLE RETURNS		ITEMIZED RETURNS		FULL-YEAR RETURNS		PART-YEAR RETURNS		NON-RESIDENT RETURNS	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
NEG >10	6,190	3,851	62.2	1,941	31.4	233	3.8	165	2.7	30	0.5	3,861	62.4	4,856	78.4	176	2.8	1,158	18.7
NEG <10	9,114	4,312	47.3	4,161	45.7	411	4.5	230	2.5	40	0.4	4,294	47.1	5,618	61.6	725	8.0	2,771	30.4
0- 2	79,228	12,725	16.1	61,218	77.3	3,608	4.6	1,677	2.1	27,867	35.2	9,464	11.9	51,093	64.5	7,332	9.3	20,803	26.3
2- 4	82,001	9,256	11.3	65,564	80.0	5,762	7.0	1,419	1.7	45,770	55.8	6,576	8.0	63,114	77.0	8,338	10.2	10,549	12.9
4- 6	75,129	9,619	12.8	56,668	75.4	7,434	9.9	1,408	1.9	52,986	70.5	7,041	9.4	60,328	80.3	7,232	9.6	7,569	10.1
6- 8	71,031	10,651	15.0	49,541	69.7	9,220	13.0	1,619	2.3	51,083	71.9	8,780	12.4	59,590	83.9	5,862	8.3	5,579	7.9
8- 10	67,441	12,481	18.5	42,830	63.5	10,629	15.8	1,501	2.2	48,999	72.7	10,526	15.6	57,832	85.8	4,992	7.4	4,617	6.8
10- 12	65,063	15,105	23.2	37,518	57.7	10,961	16.8	1,479	2.3	50,452	77.5	11,643	17.9	57,004	87.6	4,011	6.2	4,048	6.2
12- 14	63,854	17,005	26.6	34,477	54.0	10,984	17.2	1,388	2.2	53,129	83.2	12,572	19.7	56,668	88.7	3,614	5.7	3,572	5.6
14- 16	60,456	17,157	28.4	31,358	51.9	10,484	17.3	1,457	2.4	52,845	87.4	13,526	22.4	54,386	90.0	2,883	4.8	3,187	5.3
16- 18	58,228	17,714	30.4	29,323	50.4	9,768	16.8	1,423	2.4	52,598	90.3	13,740	23.6	52,696	90.5	2,568	4.4	2,964	5.1
18- 20	54,464	17,502	32.1	26,874	49.3	8,713	16.0	1,375	2.5	50,340	92.4	14,144	26.0	49,396	90.7	2,160	4.0	2,908	5.3
20- 22	51,307	17,624	34.4	24,396	47.5	7,980	15.6	1,307	2.5	48,281	94.1	14,557	28.4	46,743	91.1	1,876	3.7	2,688	5.2
22- 24	47,379	17,285	36.5	22,166	46.8	6,698	14.1	1,230	2.6	45,237	95.5	14,789	31.2	43,165	91.1	1,648	3.5	2,566	5.4
24- 26	44,501	17,114	38.5	20,384	45.8	5,935	13.3	1,068	2.4	42,834	96.3	15,249	34.3	40,447	90.9	1,534	3.4	2,520	5.7
26- 28	41,693	16,787	40.3	18,570	44.5	5,258	12.6	1,078	2.6	40,455	97.0	15,593	37.4	38,008	91.2	1,404	3.4	2,281	5.5
28- 30	39,527	16,916	42.8	17,029	43.1	4,687	11.9	895	2.3	38,653	97.8	16,058	40.6	36,048	91.2	1,254	3.2	2,225	5.6
30- 32	36,903	17,008	46.1	15,011	40.7	4,111	11.1	773	2.1	36,259	98.3	16,411	44.5	33,732	91.4	1,118	3.0	2,053	5.6
32- 34	34,890	17,485	50.1	13,173	37.8	3,554	10.2	678	1.9	34,320	98.4	16,970	48.6	31,888	91.4	1,013	2.9	1,989	5.7
34- 36	32,680	17,435	53.4	11,504	35.2	3,160	9.7	581	1.8	32,281	98.8	16,875	51.6	29,869	91.4	919	2.8	1,892	5.8
36- 38	31,651	17,781	56.2	10,522	33.2	2,811	8.9	537	1.7	31,279	98.8	17,384	54.9	29,022	91.7	805	2.5	1,824	5.8
38- 40	29,904	17,616	58.9	9,300	31.1	2,554	8.5	434	1.5	29,576	98.9	17,513	58.6	27,392	91.6	758	2.5	1,754	5.9
40- 45	68,733	43,681	63.6	19,029	27.7	5,149	7.5	874	1.3	68,099	99.1	43,643	63.5	63,373	92.2	1,643	2.4	3,717	5.4
45- 50	59,647	41,304	69.2	13,993	23.5	3,742	6.3	608	1.0	59,214	99.3	41,243	69.1	55,449	93.0	1,276	2.1	2,922	4.9
50- 55	52,641	40,044	76.1	9,761	18.5	2,381	4.5	455	0.9	52,306	99.4	39,242	74.5	49,217	93.5	1,080	2.1	2,344	4.5
55- 60	45,681	36,805	80.6	6,962	15.2	1,589	3.5	325	0.7	45,430	99.5	36,290	79.4	43,053	94.2	830	1.8	1,798	3.9
60- 70	71,527	60,391	84.4	8,752	12.2	1,934	2.7	450	0.6	71,160	99.5	60,296	84.3	67,769	94.7	1,202	1.7	2,556	3.6
70- 80	49,003	42,876	87.5	4,966	10.1	934	1.9	227	0.5	48,795	99.6	43,610	89.0	46,631	95.2	756	1.5	1,616	3.3
80- 90	32,632	28,892	88.5	2,986	9.2	604	1.9	150	0.5	32,504	99.6	29,744	91.1	31,190	95.6	497	1.5	945	2.9
90-100	22,130	19,640	88.7	1,997	9.0	390	1.8	103	0.5	22,054	99.7	20,489	92.6	21,151	95.6	397	1.8	582	2.6
100-125	30,676	27,100	88.3	2,954	9.6	473	1.5	149	0.5	30,557	99.6	28,649	93.4	29,343	95.7	546	1.8	787	2.6
125-150	14,460	12,699	87.8	1,436	9.9	242	1.7	83	0.6	14,393	99.5	13,591	94.0	13,797	95.4	248	1.7	415	2.9
150-200	14,106	12,398	87.9	1,353	9.6	265	1.9	90	0.6	14,018	99.4	13,331	94.5	13,439	95.3	264	1.9	403	2.9
200-300	10,028	8,780	87.6	1,014	10.1	170	1.7	64	0.6	9,958	99.3	9,484	94.6	9,530	95.0	150	1.5	348	3.5
300-500	5,347	4,683	87.6	515	9.6	99	1.9	50	0.9	5,304	99.2	5,043	94.3	5,058	94.6	79	1.5	210	3.9
500+	3,894	3,328	85.5	428	11.0	84	2.2	54	1.4	3,835	98.5	3,683	94.6	3,584	92.0	54	1.4	256	6.6
NEGATIVE	15,304	8,163	53.3	6,102	39.9	644	4.2	395	2.6	70	0.5	8,155	53.3	10,474	68.4	901	5.9	3,929	25.7
S 0- 10	374,830	54,732	14.6	275,821	73.6	36,653	9.8	7,624	2.0	226,705	60.5	42,387	11.3	291,957	77.9	33,756	9.0	49,117	13.1
U 10- 20	302,065	84,483	28.0	159,550	52.8	50,910	16.9	7,122	2.4	259,364	85.9	65,625	21.7	270,150	89.4	15,236	5.0	16,679	5.5
B 20- 30	224,407	85,726	38.2	102,545	45.7	30,558	13.6	5,578	2.5	215,460	96.0	76,246	34.0	204,411	91.1	7,716	3.4	12,280	5.5
T 30- 40	166,028	87,325	52.6	59,510	35.8	16,190	9.8	3,003	1.8	163,715	98.6	85,153	51.3	151,903	91.5	4,613	2.8	9,512	5.7
O 40- 60	226,702	161,834	71.4	49,745	21.9	12,861	5.7	2,262	1.0	225,049	99.3	160,418	70.8	211,092	93.1	4,829	2.1	10,781	4.8
T 60-100	175,292	151,799	86.6	18,701	10.7	3,862	2.2	930	0.5	174,513	99.6	154,139	87.9	166,741	95.1	2,852	1.6	5,699	3.3
100+	78,511	68,988	87.9	7,700	9.8	1,333	1.7	490	0.6	78,065	99.4	73,781	94.0	74,751	95.2	1,341	1.7	2,419	3.1
TOTAL	1,563,139	703,050	45.0	679,674	43.5	153,011	9.8	27,404	1.8	1,342,941	85.9	665,904	42.6	1,381,479	88.4	71,244	4.6	110,416	7.1

**TABLE D: SOURCES OF ADJUSTED GROSS INCOME (IN THOUSANDS OF DOLLARS)
FOR ALL RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	ADJUSTED GROSS INCOME	FULL-YEAR RETURNS									PART-YEAR AND NON-RESIDENTS	
			WAGES SALARIES TIPS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUST-MENTS	INCOME	ADJUST
NEG >10	6,190	-562,391	40,326	31,446	-36,221	23,849	10,295	-120,559	-47,713	-330,149	2,773	-128,978	1,914
NEG <10	9,114	-29,290	15,225	7,915	-8,873	2,578	4,902	-13,498	-8,803	-16,393	1,734	-9,018	1,591
0- 2	79,228	80,433	50,258	11,220	500	4,181	2,839	-2,843	-1,832	-3,927	1,592	25,069	3,440
2- 4	82,001	244,397	153,834	17,637	7,617	7,161	6,396	-1,951	-2,598	3,245	2,515	57,286	1,716
4- 6	75,129	374,289	232,050	24,386	15,701	7,761	15,968	149	-2,786	11,477	3,712	75,225	1,928
6- 8	71,031	495,917	295,556	37,530	23,632	9,369	35,300	1,991	-2,930	21,152	5,301	81,432	1,815
8- 10	67,441	606,418	353,777	48,493	29,911	11,194	55,295	3,372	-3,016	27,458	6,221	88,000	1,846
10- 12	65,063	715,336	420,009	56,168	33,576	13,176	76,468	4,182	-3,683	34,310	7,359	90,144	1,655
12- 14	63,854	829,461	496,584	62,435	35,203	14,404	94,396	5,980	-3,077	38,384	8,030	94,860	1,678
14- 16	60,456	906,325	557,276	65,584	37,083	15,532	105,574	6,027	-4,052	41,654	9,218	92,480	1,615
16- 18	58,228	989,465	628,126	64,022	38,621	17,728	110,795	6,596	-4,171	43,392	9,608	95,496	1,533
18- 20	54,444	1,034,240	666,762	63,189	38,977	19,507	110,390	7,347	-3,866	46,107	10,278	97,615	1,510
20- 22	51,307	1,076,608	711,187	59,418	39,476	18,686	110,350	7,160	-3,967	49,326	10,798	97,147	1,376
22- 24	47,379	1,089,005	731,236	53,479	38,816	18,536	106,422	8,062	-4,029	50,679	11,102	98,255	1,349
24- 26	44,501	1,112,152	752,095	51,634	37,312	19,472	103,246	6,610	-3,605	55,043	10,904	102,301	1,052
26- 28	41,693	1,125,429	771,859	49,475	38,298	20,182	99,334	7,008	-3,955	54,975	11,237	100,667	1,177
28- 30	39,527	1,145,824	784,573	49,141	37,827	19,641	101,857	7,771	-3,098	58,582	11,321	101,969	1,119
30- 32	36,903	1,143,460	787,187	46,129	39,544	20,149	99,341	9,709	-3,569	58,273	11,569	99,096	829
32- 34	34,890	1,151,098	790,035	46,885	38,853	20,530	101,069	9,624	-2,790	59,149	11,312	100,131	1,077
34- 36	32,680	1,143,485	787,730	43,801	41,195	19,864	98,349	9,822	-3,192	59,186	11,693	99,460	1,037
36- 38	31,651	1,170,727	807,845	45,219	40,587	21,557	102,967	9,341	-2,971	60,331	11,424	98,121	846
38- 40	29,904	1,166,091	808,752	43,988	37,557	21,176	100,778	10,855	-2,681	58,337	10,605	98,677	743
40- 45	68,733	2,916,877	2,017,346	111,812	96,411	59,415	257,854	30,279	-7,222	150,309	26,637	229,075	1,765
45- 50	59,647	2,830,474	1,979,667	106,253	93,888	61,110	242,250	31,386	-6,077	146,136	23,115	200,322	1,346
50- 55	52,641	2,761,431	1,914,012	103,842	96,712	63,963	250,435	35,748	-6,043	146,103	22,666	180,668	1,345
55- 60	45,681	2,623,820	1,818,517	101,211	86,884	67,896	240,760	38,396	-6,214	146,282	20,745	152,158	1,325
60- 70	71,527	4,627,380	3,177,652	192,935	157,321	141,869	445,336	79,357	-9,527	237,755	38,236	244,612	1,693
70- 80	49,003	3,660,222	2,507,712	156,713	129,221	132,072	338,939	81,202	-4,019	172,255	30,899	178,319	1,292
80- 90	32,632	2,764,200	1,863,061	128,551	108,645	123,109	251,322	78,650	-2,632	117,896	26,534	123,259	1,127
90-100	22,130	2,095,736	1,363,646	109,169	96,617	111,867	188,652	77,724	-1,744	79,558	22,534	93,588	807
100-125	30,676	3,399,721	2,080,816	201,451	192,992	233,654	288,297	178,355	-2,515	125,912	46,840	148,851	1,251
125-150	14,460	1,970,600	1,091,977	131,162	144,953	179,787	144,478	155,774	-1,087	68,059	34,777	91,380	1,106
150-200	14,106	2,417,211	1,238,287	168,174	199,759	254,957	143,047	264,408	-399	82,607	48,390	115,819	1,059
200-300	10,028	2,401,745	1,152,411	190,043	178,766	308,617	103,241	311,582	171	79,521	42,436	120,810	980
300-500	5,347	2,004,725	866,447	166,278	127,670	326,477	59,918	314,176	-1,899	62,499	26,815	110,404	432
500+	3,894	5,594,737	1,243,900	451,726	100,914	1,716,158	59,292	1,227,191	-8,142	161,641	18,262	660,787	469
NEGATIVE	15,304	-591,681	55,551	39,360	-45,094	26,427	15,197	-134,057	-56,517	-346,543	4,506	-137,995	3,505
S 0- 10	374,830	1,801,455	1,085,476	139,266	77,360	39,667	115,799	718	-13,162	59,405	19,341	327,013	10,745
U 10- 20	302,065	4,474,826	2,768,757	311,398	183,461	80,347	497,623	30,132	-18,849	203,846	44,493	470,595	7,991
B 20- 30	224,407	5,549,018	3,750,950	263,146	191,730	96,517	521,209	36,611	-18,654	268,604	55,361	500,339	6,073
T 30- 40	166,028	5,774,861	3,981,549	226,021	197,736	103,276	502,504	49,351	-15,203	295,276	56,602	495,484	4,531
O 40- 60	226,702	11,132,602	7,729,542	423,118	373,895	252,385	991,300	135,809	-25,557	588,829	93,162	762,224	5,780
T 60-100	175,292	13,147,538	8,912,071	587,368	491,804	508,917	1,224,248	316,933	-17,923	607,463	118,203	639,778	4,918
100+	78,511	17,788,738	7,673,838	1,308,834	945,055	3,019,650	798,272	2,451,486	-13,870	580,238	217,519	1,248,051	5,297
TOTAL	1,563,139	59,077,357	35,957,735	3,298,512	2,415,947	4,127,184	4,666,152	2,886,983	-179,734	2,257,119	609,187	4,305,487	48,842

**TABLE E: ADJUSTMENTS TO INCOME (IN THOUSANDS OF DOLLARS)
FOR ALL RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCOUNTS	MEDICAL SAVINGS ACCOUNTS	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID	PART-YEAR & NON-RESIDENT ADJUSTMENTS
NEG >10	6,190	4,687	268	2	82	740	464	162	18	1,037	1,914
NEG <10	9,114	3,325	268	3	43	365	322	48	34	651	1,591
0- 2	79,228	5,032	593	2	11	337	330	12	25	282	3,440
2- 4	82,001	4,231	859	1	37	883	486	33	27	189	1,716
4- 6	75,129	5,641	1,061	2	47	1,501	660	37	38	366	1,928
6- 8	71,031	7,116	1,457	1	67	2,161	878	91	71	575	1,815
8- 10	67,441	8,067	1,660	3	102	2,742	1,034	112	72	497	1,846
10- 12	65,063	9,014	1,993	5	186	3,027	1,190	228	69	662	1,655
12- 14	63,854	9,708	2,473	8	117	3,251	1,274	245	71	591	1,678
14- 16	60,456	10,834	3,079	7	168	3,490	1,336	274	55	811	1,615
16- 18	58,228	11,141	3,311	7	149	3,628	1,356	394	79	684	1,533
18- 20	54,464	11,787	3,782	10	180	3,708	1,370	442	63	722	1,510
20- 22	51,307	12,174	4,135	7	162	3,766	1,397	435	46	849	1,376
22- 24	47,379	12,451	4,380	11	193	3,739	1,347	438	57	938	1,349
24- 26	44,501	11,956	4,282	12	190	3,705	1,335	550	35	795	1,052
26- 28	41,693	12,414	4,491	9	167	3,691	1,265	505	49	1,060	1,177
28- 30	39,527	12,440	4,303	19	209	3,665	1,213	594	52	1,266	1,119
30- 32	36,903	12,398	4,380	20	175	3,788	1,210	777	37	1,181	829
32- 34	34,890	12,389	4,310	7	195	3,697	1,256	746	52	1,050	1,077
34- 36	32,680	12,730	4,256	15	174	3,826	1,225	824	53	1,321	1,037
36- 38	31,651	12,269	4,075	12	157	3,778	1,199	813	52	1,338	846
38- 40	29,904	11,348	3,625	15	174	3,541	1,105	924	57	1,163	743
40- 45	68,733	28,402	8,061	32	419	8,887	2,691	2,454	101	3,992	1,765
45- 50	59,647	24,461	6,002	24	376	8,497	2,339	2,644	77	3,156	1,346
50- 55	52,641	24,010	4,843	27	365	8,594	2,274	3,232	103	3,229	1,345
55- 60	45,681	22,070	4,178	28	410	7,912	2,023	3,445	84	2,665	1,325
60- 70	71,527	39,929	7,002	59	579	13,771	3,528	7,668	132	5,497	1,693
70- 80	49,003	32,191	5,296	38	414	11,061	2,796	7,328	117	3,849	1,292
80- 90	32,632	27,661	4,121	20	346	8,682	2,295	7,073	88	3,908	1,127
90-100	22,130	23,340	2,982	13	245	7,324	1,795	7,116	57	3,001	807
100-125	30,676	48,091	5,047	35	447	13,814	3,520	17,054	151	6,771	1,251
125-150	14,460	35,883	2,941	22	323	9,408	2,455	14,783	42	4,803	1,106
150-200	14,106	49,448	3,321	26	193	11,912	3,104	23,666	37	6,130	1,059
200-300	10,028	43,416	2,610	28	151	9,544	2,696	21,068	105	6,235	980
300-500	5,347	27,247	1,334	9	81	5,887	1,539	12,978	12	4,974	432
500+	3,894	18,731	762	3	18	4,397	1,430	6,352	59	5,242	469
NEGATIVE	15,304	8,012	536	5	125	1,106	786	210	52	1,688	3,505
S 0- 10	374,830	30,086	5,630	9	264	7,624	3,388	285	233	1,908	10,745
U 10- 20	302,065	52,484	14,639	37	799	17,103	6,525	1,583	337	3,469	7,991
B 20- 30	224,407	61,434	21,591	58	920	18,566	6,557	2,522	241	4,907	6,073
T 30- 40	166,028	61,134	20,646	69	875	18,631	5,995	4,083	250	6,052	4,531
O 40- 60	226,702	98,942	23,084	110	1,570	33,889	9,327	11,775	364	13,042	5,780
T 60-100	175,292	123,121	19,401	130	1,584	40,839	10,415	29,185	394	16,255	4,918
100+	78,511	222,816	16,014	123	1,213	54,962	14,745	95,901	407	34,155	5,297
TOTAL	1,563,139	658,028	121,541	540	7,351	192,720	57,737	145,543	2,278	81,477	48,842

**TABLE F: OREGON ADJUSTMENTS TO FEDERAL ADJ GROSS INCOME (IN THOUSANDS OF DOLLARS)
FOR ALL RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	FULL-YEAR RETURN ADDITIONS		FULL-YEAR RETURN SUBTRACTIONS					PART-YR & NON-RES	
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	U. S. BONDS	OTHER*	ADDS	SUBS
NEG >10	6,190	-33,323	1,746	10,995	176	55	2,961	1,405	6,414	2,481	37,534
NEG <10	9,114	-1,816	326	922	72	37	641	287	1,134	1,170	2,063
0- 2	79,228	-741	239	641	721	119	261	899	459	10,191	9,353
2- 4	82,001	-6,318	270	540	1,749	127	447	1,365	669	1,379	4,151
4- 6	75,129	-10,609	269	313	3,548	241	516	1,672	1,232	943	4,924
6- 8	71,031	-17,415	473	500	6,454	368	706	2,203	2,168	348	6,836
8- 10	67,441	-25,729	384	579	12,779	546	975	3,179	3,440	280	6,054
10- 12	65,063	-36,576	545	830	19,915	578	1,188	3,668	4,906	298	7,993
12- 14	63,854	-46,209	550	1,167	28,062	541	1,403	4,494	5,885	771	8,307
14- 16	60,456	-57,592	505	1,557	37,279	801	1,825	5,184	7,018	313	7,860
16- 18	58,228	-71,700	662	960	47,938	979	2,184	5,726	6,731	187	9,951
18- 20	54,464	-78,561	560	999	56,537	1,410	2,710	5,938	5,678	124	7,971
20- 22	51,307	-87,308	495	1,137	64,381	2,669	3,168	5,529	5,906	753	8,021
22- 24	47,379	-94,832	690	2,110	70,333	4,054	3,537	4,737	5,092	261	10,127
24- 26	44,501	-103,673	890	876	75,905	6,747	4,239	4,782	5,360	123	8,510
26- 28	41,693	-109,337	681	950	79,707	9,021	4,923	4,929	4,543	174	8,000
28- 30	39,527	-114,458	683	770	81,474	11,326	5,203	5,155	4,534	181	8,400
30- 32	36,903	-113,465	768	1,343	80,814	13,403	5,857	4,488	3,491	151	7,669
32- 34	34,890	-116,150	625	1,029	79,997	15,365	6,654	4,697	3,785	240	7,548
34- 36	32,680	-115,470	837	761	78,240	16,653	7,112	4,124	3,365	132	7,707
36- 38	31,651	-118,080	995	1,118	78,112	18,561	7,758	4,763	3,849	98	7,248
38- 40	29,904	-116,890	897	744	75,377	20,159	8,184	4,751	3,092	222	7,191
40- 45	68,733	-289,177	1,932	2,004	179,002	54,798	22,891	11,730	7,444	224	17,447
45- 50	59,647	-267,169	2,002	2,209	160,234	57,133	24,045	10,683	6,154	281	13,361
50- 55	52,641	-254,622	1,772	1,743	143,943	60,408	24,823	11,602	5,939	348	11,699
55- 60	45,681	-234,657	1,763	1,637	126,794	61,536	25,208	10,787	5,523	553	8,744
60- 70	71,527	-397,069	4,020	3,898	200,581	113,560	47,173	20,981	9,829	299	13,150
70- 80	49,003	-287,869	2,785	2,580	138,462	83,007	39,608	16,781	7,030	1,145	9,442
80- 90	32,632	-199,637	2,938	2,263	92,660	56,970	31,042	13,199	5,011	227	6,079
90-100	22,130	-142,640	2,648	1,867	62,931	41,041	23,818	10,712	3,962	106	4,730
100-125	30,676	-221,352	4,949	3,217	87,454	61,978	40,082	19,982	8,148	539	12,292
125-150	14,460	-111,174	3,283	1,959	41,172	31,882	23,475	11,632	4,269	276	4,151
150-200	14,106	-121,017	4,373	4,130	40,087	31,642	30,004	13,097	8,168	394	6,758
200-300	10,028	-104,841	4,630	3,976	28,468	22,143	31,127	13,096	10,717	929	8,228
300-500	5,347	-65,207	4,433	5,630	15,084	11,808	25,297	13,214	8,039	3,087	4,401
500+	3,894	-117,964	12,113	14,155	10,658	9,969	56,144	29,503	25,859	2,951	14,772
NEGATIVE	15,304	-35,138	2,071	11,917	248	92	3,602	1,692	7,548	3,652	39,597
S 0- 10	374,830	-60,812	1,636	2,573	25,252	1,401	2,906	9,318	7,967	13,142	31,318
U 10- 20	302,065	-290,638	2,821	5,513	189,730	4,309	9,311	25,010	30,218	1,692	42,082
B 20- 30	224,407	-509,607	3,439	5,844	371,800	33,818	21,068	25,134	25,435	1,492	43,059
T 30- 40	166,028	-580,055	4,122	4,995	392,539	84,141	35,566	22,822	17,581	844	37,363
O 40- 60	226,702	-1,045,625	7,469	7,593	609,973	233,876	96,967	44,801	25,061	1,406	51,251
T 60-100	175,292	-1,027,215	12,392	10,608	494,635	294,577	141,641	61,673	25,831	1,777	33,401
100+	78,511	-741,554	33,781	33,066	222,923	169,422	206,129	100,525	65,199	8,178	50,602
TOTAL	1,563,139	-4,290,644	67,731	82,108	2,307,099	821,636	517,189	290,975	204,839	32,183	328,672

* Other subtractions include roughly \$1.4 million of deferral of reinvested capital gains.

**TABLE G: CREDITS AGAINST STATE TAX (IN THOUSANDS OF DOLLARS)
FOR ALL RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	EARNED INCOME	WORKING FAMILY	RETI REMENT INCOME	CHILD CARE	ELDERLY CARE	POLITI CAL CONTRI B	TAX PD OTHER STATES	OTHER CREDITS
NEG >10	6,190	15	7	0	0	0	0	0	0	6	1
NEG <10	9,114	5	5	0	0	0	0	0	0	1	0
0- 2	79,228	377	240	8	2	1	2	0	0	120	3
2- 4	82,001	2,178	1,944	98	6	6	8	1	2	101	12
4- 6	75,129	5,369	4,788	386	12	26	24	8	5	99	20
6- 8	71,031	8,120	7,045	710	50	89	44	17	8	111	45
8- 10	67,441	10,750	9,049	1,083	115	195	91	25	12	120	61
10- 12	65,063	13,014	10,694	1,355	213	338	186	14	18	114	81
12- 14	63,854	14,826	11,890	1,477	375	478	319	12	24	153	97
14- 16	60,456	15,273	12,128	1,334	513	545	480	7	31	139	97
16- 18	58,228	15,572	12,344	1,152	699	567	521	1	36	145	107
18- 20	54,464	15,064	11,957	898	754	560	579	0	38	164	114
20- 22	51,307	14,498	11,712	681	613	603	522	0	45	216	105
22- 24	47,379	13,462	11,139	442	514	613	437	0	44	176	99
24- 26	44,501	12,753	10,717	254	446	646	371	0	46	178	96
26- 28	41,693	12,019	10,330	113	322	626	326	0	48	151	103
28- 30	39,527	11,493	10,031	22	261	567	277	0	54	176	105
30- 32	36,903	10,952	9,724	0	194	469	261	0	54	143	107
32- 34	34,890	10,675	9,560	0	120	403	251	0	57	188	96
34- 36	32,680	10,186	9,248	0	92	318	214	0	57	155	102
36- 38	31,651	10,088	9,187	0	69	260	222	0	63	187	100
38- 40	29,904	9,657	8,885	0	47	166	215	0	58	192	95
40- 45	68,733	22,806	21,216	0	50	135	501	0	166	495	243
45- 50	59,647	20,574	19,215	0	26	0	437	0	178	420	298
50- 55	52,641	19,085	17,727	0	4	0	402	0	186	480	287
55- 60	45,681	17,096	15,861	0	0	0	348	0	192	421	274
60- 70	71,527	27,190	25,235	0	0	0	398	0	357	669	531
70- 80	49,003	19,269	17,660	0	0	0	96	0	296	710	506
80- 90	32,632	13,121	11,804	0	0	0	13	0	225	593	486
90-100	22,130	9,166	8,000	0	0	0	1	0	179	540	446
100-125	30,676	13,717	11,034	0	0	0	1	0	278	1,219	1,185
125-150	14,460	7,248	5,214	0	0	0	0	0	150	1,006	878
150-200	14,106	8,061	5,173	0	0	0	0	0	163	1,624	1,100
200-300	10,028	6,790	3,658	0	0	0	0	0	139	2,001	993
300-500	5,347	5,103	1,926	0	0	0	0	0	86	2,270	822
500+	3,894	18,843	1,336	0	0	0	0	0	82	15,217	2,208
NEGATIVE	15,304	20	12	0	0	0	0	0	0	7	1
S 0- 10	374,830	26,794	23,067	2,286	184	317	170	51	28	551	141
U 10- 20	302,065	73,750	59,013	6,215	2,554	2,488	2,086	35	147	715	497
B 20- 30	224,407	64,226	53,929	1,513	2,155	3,055	1,933	0	236	896	508
T 30- 40	166,028	51,558	46,604	0	522	1,616	1,163	0	289	864	501
O 40- 60	226,702	79,562	74,018	0	80	135	1,688	0	722	1,817	1,101
T 60-100	175,292	68,745	62,699	0	0	0	508	0	1,057	2,512	1,969
100+	78,511	59,762	28,341	0	0	0	1	0	897	23,337	7,185
TOTAL	1,563,139	424,417	347,683	10,014	5,495	7,610	7,548	86	3,377	30,699	11,903

**TABLE H: DISTRIBUTION OF RETURNS BY NUMBER OF PERSONAL EXEMPTIONS
FOR ALL RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL PERSONAL EXEMPTIONS											TEN OR MORE	
			ZERO	ONE	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE	# OF RETURNS	# OF EXEMPT
NEG >10	6,190	13,403	30	2,026	2,566	597	608	231	88	26	11	3	4	42
NEG <10	9,114	16,633	537	3,783	3,069	721	636	252	82	22	9	3	0	0
0- 2	79,228	78,337	31,871	30,282	9,519	3,403	2,645	1,046	321	89	33	7	12	122
2- 4	82,001	75,833	33,817	32,351	9,007	3,538	2,134	796	227	92	26	8	5	52
4- 6	75,129	82,192	23,823	33,441	10,274	4,114	2,240	794	290	85	41	16	11	124
6- 8	71,031	93,519	13,103	37,279	11,798	4,925	2,477	971	321	108	31	10	8	86
8- 10	67,441	102,038	7,343	36,205	13,276	5,809	3,062	1,168	384	131	38	17	8	88
10- 12	65,063	107,477	4,146	34,132	15,484	5,875	3,424	1,336	439	142	43	24	18	188
12- 14	63,854	110,968	2,458	32,766	16,782	6,117	3,518	1,479	479	166	49	23	17	185
14- 16	60,456	108,864	1,429	30,772	16,185	6,065	3,720	1,470	550	174	63	13	15	158
16- 18	58,228	107,553	1,021	29,204	15,794	5,874	3,889	1,570	567	201	74	22	12	134
18- 20	54,464	102,136	733	27,115	14,947	5,480	3,686	1,598	580	188	91	35	11	114
20- 22	51,307	98,680	550	24,739	14,506	5,208	3,660	1,694	623	213	79	22	13	136
22- 24	47,379	92,846	410	22,642	13,187	4,861	3,651	1,646	645	219	83	18	17	184
24- 26	44,501	88,676	308	20,834	12,329	4,810	3,732	1,585	602	186	72	28	15	159
26- 28	41,693	84,787	228	19,080	11,703	4,429	3,711	1,653	543	217	77	30	22	242
28- 30	39,527	81,771	158	17,444	11,432	4,326	3,748	1,560	533	198	74	32	22	229
30- 32	36,903	78,865	116	15,391	10,913	4,225	3,692	1,706	552	179	80	31	18	191
32- 34	34,890	77,428	107	13,474	10,600	4,225	3,821	1,728	611	198	65	38	23	241
34- 36	32,680	74,473	72	11,723	10,248	4,148	3,937	1,717	548	188	58	23	18	202
36- 38	31,651	73,819	63	10,713	10,069	4,227	3,974	1,729	570	193	64	32	17	175
38- 40	29,904	71,294	56	9,439	9,730	4,056	4,117	1,665	584	169	58	21	9	94
40- 45	68,733	169,485	82	19,376	23,097	9,806	10,230	4,232	1,304	390	139	47	30	328
45- 50	59,647	152,624	64	14,270	20,854	9,135	9,821	3,876	1,124	308	117	57	21	228
50- 55	52,641	140,316	33	9,913	19,687	8,305	9,578	3,622	1,067	290	86	36	24	248
55- 60	45,681	125,116	24	7,073	17,702	7,488	8,739	3,333	920	267	83	30	22	231
60- 70	71,527	198,836	30	8,816	29,270	11,923	14,449	5,162	1,337	362	109	42	27	299
70- 80	49,003	138,882	34	4,957	20,262	8,363	10,496	3,568	982	213	81	27	20	214
80- 90	32,632	92,717	22	3,008	13,679	5,675	7,063	2,358	611	148	45	13	10	105
90-100	22,130	62,945	16	1,994	9,267	3,877	4,832	1,622	388	86	26	14	8	84
100-125	30,676	86,968	20	2,944	12,929	5,100	6,652	2,242	584	130	50	20	5	54
125-150	14,460	41,149	26	1,408	6,038	2,347	3,148	1,097	281	69	38	7	1	11
150-200	14,106	40,935	17	1,354	5,719	2,168	3,185	1,236	312	88	17	8	2	23
200-300	10,028	29,076	14	1,022	4,088	1,480	2,192	873	257	68	24	7	3	32
300-500	5,347	15,359	12	545	2,257	731	1,129	499	135	29	7	3	0	0
500+	3,894	10,773	15	448	1,763	509	684	344	107	20	2	2	0	0
NEGATIVE	15,304	30,036	567	5,809	5,635	1,318	1,244	483	170	48	20	6	4	42
S 0- 10	374,830	431,919	109,957	169,558	53,874	21,789	12,558	4,775	1,543	505	169	58	44	472
U 10- 20	302,065	536,998	9,787	153,989	79,192	29,411	18,237	7,453	2,615	871	320	117	73	779
B 20- 30	224,407	446,760	1,654	104,739	63,157	23,634	18,502	8,138	2,946	1,033	385	130	89	950
T 30- 40	166,028	375,879	414	60,740	51,560	20,881	19,541	8,545	2,865	927	325	145	85	903
O 40- 60	226,702	587,541	203	50,632	81,340	34,734	38,368	15,063	4,415	1,255	425	170	97	1,035
T 60-100	175,292	493,380	102	18,775	72,478	29,838	36,840	12,710	3,318	809	261	96	65	702
100+	78,511	224,260	104	7,721	32,794	12,335	16,990	6,291	1,676	404	138	47	11	120
TOTAL	1,563,139	3,126,773	122,788	571,963	440,030	173,940	162,280	63,458	19,548	5,852	2,043	769	468	5,003

**TABLE H1: DISTRIBUTION OF RETURNS REPORTING EXEMPTIONS: DISABILITY OR DISABLED CHILD
FOR ALL RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTIONS	TOTAL PERSONAL EXEMPTIONS	DISABLED EXEMPTIONS			DISABLED CHILD EXEMPTIONS							
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS	MORE EXEMPT	TOTAL	
NEG >10	6,190	13,474	13,403	55	1	57	12	1	0	0	0	0	0	14
NEG <10	9,114	16,761	16,633	93	2	97	21	2	2	0	0	0	0	31
0- 2	79,228	78,865	78,337	423	13	449	58	9	1	0	0	0	0	79
2- 4	82,001	76,343	75,833	417	8	433	67	5	0	0	0	0	0	77
4- 6	75,129	82,918	82,192	566	13	592	116	6	2	0	0	0	0	134
6- 8	71,031	94,311	93,519	608	21	650	126	8	0	0	0	0	0	142
8- 10	67,441	102,979	102,038	706	16	738	176	12	1	0	0	0	0	203
10- 12	65,063	108,495	107,477	775	18	811	181	11	0	1	0	0	0	207
12- 14	63,854	112,071	110,968	788	35	858	199	18	2	1	0	0	0	245
14- 16	60,456	109,931	108,864	762	30	822	205	20	0	0	0	0	0	245
16- 18	58,228	108,609	107,553	707	29	765	237	24	2	0	0	0	0	291
18- 20	54,464	103,122	102,136	667	26	719	227	17	2	0	0	0	0	267
20- 22	51,307	99,550	98,680	557	20	597	223	20	2	1	0	0	0	273
22- 24	47,379	93,699	92,846	540	19	578	208	28	2	0	1	5	5	275
24- 26	44,501	89,471	88,676	490	17	524	224	12	5	2	0	0	0	271
26- 28	41,693	85,551	84,787	448	12	472	232	24	1	1	1	5	5	292
28- 30	39,527	82,471	81,771	394	15	424	214	26	2	1	0	0	0	276
30- 32	36,903	79,494	78,865	349	11	371	218	17	2	0	0	0	0	258
32- 34	34,890	78,047	77,428	356	11	378	198	11	7	0	0	0	0	241
34- 36	32,680	75,034	74,473	298	5	308	200	16	4	0	1	9	9	253
36- 38	31,651	74,395	73,819	279	11	301	218	21	5	0	0	0	0	275
38- 40	29,904	71,873	71,294	287	17	321	208	22	2	0	0	0	0	258
40- 45	68,733	170,797	169,485	620	21	662	535	41	8	1	1	5	5	650
45- 50	59,647	153,719	152,624	497	22	541	455	36	6	1	1	5	5	554
50- 55	52,641	141,302	140,316	485	23	531	378	28	4	1	1	5	5	455
55- 60	45,681	125,991	125,116	424	11	446	380	21	1	1	0	0	0	429
60- 70	71,527	200,096	198,836	636	22	680	477	42	5	1	0	0	0	580
70- 80	49,003	139,735	138,882	401	9	419	381	21	2	0	1	5	5	434
80- 90	32,632	93,238	92,717	257	13	283	199	18	1	0	0	0	0	238
90-100	22,130	63,285	62,945	157	5	167	150	10	1	0	0	0	0	173
100-125	30,676	87,394	86,968	212	3	218	166	18	2	0	0	0	0	208
125-150	14,460	41,329	41,149	96	4	104	67	3	1	0	0	0	0	76
150-200	14,106	41,116	40,935	93	2	97	69	6	1	0	0	0	0	84
200-300	10,028	29,164	29,076	40	1	42	36	5	0	0	0	0	0	46
300-500	5,347	15,415	15,359	28	0	28	24	2	0	0	0	0	0	28
500+	3,894	10,801	10,773	17	0	17	11	0	0	0	0	0	0	11
NEGATIVE	15,304	30,235	30,036	148	3	154	33	3	2	0	0	0	0	45
S 0- 10	374,830	435,416	431,919	2,720	71	2,862	543	40	4	0	0	0	0	635
U 10- 20	302,065	542,228	536,998	3,699	138	3,975	1,049	90	6	2	0	0	0	1,255
B 20- 30	224,407	450,742	446,760	2,429	83	2,595	1,101	110	12	5	2	10	10	1,387
T 30- 40	166,028	378,843	375,879	1,569	55	1,679	1,042	87	20	0	1	9	9	1,285
O 40- 60	226,702	591,809	587,541	2,026	77	2,180	1,748	126	19	4	3	15	15	2,088
T 60-100	175,292	496,354	493,380	1,451	49	1,549	1,207	91	9	1	1	5	5	1,425
100+	78,511	225,219	224,260	486	10	506	373	34	4	0	0	0	0	453
TOTAL	1,563,139	3,150,846	3,126,773	14,528	486	15,500	7,096	581	76	12	7	39	39	8,573

TABLE I: DISTRIBUTION OF RETURNS REPORTING STANDARD DEDUCTIONS: OVER 65 OR BLIND FOR ALL RETURNS IN OREGON

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	TOTAL RETURNS				JOINT RETURNS				NON-JOINT RETURNS				TAXPAYERS			RETURNS WITH BLIND EXEMPT
	ALL RETURNS	STD DED RETURNS	WITH 65+ EXEMPT	% OF TOTAL	WITH 65+ EXEMPT	% OF TOTAL	ONE 65+	%	TWO 65+	%	WITH 65+ EXEMPT	% OF TOTAL	# OF TAXPAYERS	WITH 65+ EXEMPT	% OF TOTAL	
NEG >10	6,190	2,329	614	9.9	353	9.2	104	29.5	249	70.5	261	11.2	10,041	863	8.6	10
NEG <10	9,114	4,820	978	10.7	484	11.2	146	30.2	338	69.8	494	10.3	13,426	1,316	9.8	22
0- 2	79,228	69,764	3,583	4.5	1,451	11.4	429	29.6	1,022	70.4	2,132	3.2	91,953	4,605	5.0	110
2- 4	82,001	75,425	3,478	4.2	1,209	13.1	342	28.3	867	71.7	2,269	3.1	91,257	4,345	4.8	110
4- 6	75,129	68,088	4,962	6.6	1,485	15.4	430	29.0	1,055	71.0	3,477	5.3	84,748	6,017	7.1	133
6- 8	71,031	62,251	7,395	10.4	1,870	17.6	548	29.3	1,322	70.7	5,525	9.2	81,682	8,717	10.7	178
8- 10	67,441	56,915	7,885	11.7	2,406	19.3	681	28.3	1,725	71.7	5,479	10.0	79,922	9,610	12.0	232
10- 12	65,063	53,420	7,783	12.0	3,347	22.2	773	23.1	2,574	76.9	4,436	8.9	80,168	10,357	12.9	211
12- 14	63,854	51,282	7,455	11.7	3,569	21.0	825	23.1	2,744	76.9	3,886	8.3	80,859	10,199	12.6	219
14- 16	60,456	46,930	6,389	10.6	3,260	19.0	731	22.4	2,529	77.6	3,129	7.2	77,613	8,918	11.5	212
16- 18	58,228	44,488	5,313	9.1	2,843	16.0	719	25.3	2,124	74.7	2,470	6.1	75,942	7,437	9.8	146
18- 20	54,464	40,320	4,409	8.1	2,450	14.0	598	24.4	1,852	75.6	1,959	5.3	71,966	6,261	8.7	150
20- 22	51,307	36,750	3,684	7.2	2,264	12.8	600	26.5	1,664	73.5	1,420	4.2	68,931	5,348	7.8	114
22- 24	47,379	32,590	3,040	6.4	1,883	10.9	498	26.4	1,385	73.6	1,157	3.8	64,664	4,425	6.8	109
24- 26	44,501	29,252	2,426	5.5	1,446	8.4	454	31.4	992	68.6	980	3.6	61,615	3,418	5.5	63
26- 28	41,693	26,100	2,082	5.0	1,281	7.6	410	32.0	871	68.0	801	3.2	58,480	2,953	5.0	69
28- 30	39,527	23,469	1,837	4.6	1,120	6.6	329	29.4	791	70.6	717	3.2	56,443	2,628	4.7	63
30- 32	36,903	20,492	1,559	4.2	941	5.5	270	28.7	671	71.3	618	3.1	53,911	2,230	4.1	58
32- 34	34,890	17,920	1,383	4.0	810	4.6	237	29.3	573	70.7	573	3.3	52,375	1,956	3.7	65
34- 36	32,680	15,805	1,196	3.7	766	4.4	209	27.3	557	72.7	430	2.8	50,115	1,753	3.5	49
36- 38	31,651	14,267	1,104	3.5	698	3.9	189	27.1	509	72.9	406	2.9	49,432	1,613	3.3	54
38- 40	29,904	12,391	1,015	3.4	638	3.6	182	28.5	456	71.5	377	3.1	47,520	1,471	3.1	36
40- 45	68,733	25,090	2,293	3.3	1,377	3.2	391	28.4	986	71.6	916	3.7	112,414	3,279	2.9	86
45- 50	59,647	18,404	1,731	2.9	1,011	2.4	270	26.7	741	73.3	720	3.9	100,951	2,472	2.4	44
50- 55	52,641	13,399	1,415	2.7	902	2.3	256	28.4	646	71.6	513	4.1	92,685	2,061	2.2	45
55- 60	45,681	9,391	1,133	2.5	786	2.1	231	29.4	555	70.6	347	3.9	82,486	1,688	2.0	29
60- 70	71,527	11,231	1,815	2.5	1,367	2.3	310	22.7	1,057	77.3	448	4.0	131,918	2,872	2.2	53
70- 80	49,003	5,393	980	2.0	733	1.7	156	21.3	577	78.7	247	4.0	91,879	1,557	1.7	22
80- 90	32,632	2,888	629	1.9	497	1.7	101	20.3	396	79.7	132	3.5	61,524	1,025	1.7	6
90-100	22,130	1,641	376	1.7	293	1.5	53	18.1	240	81.9	83	3.3	41,770	616	1.5	11
100-125	30,676	2,027	518	1.7	377	1.4	62	16.4	315	83.6	141	3.9	57,776	833	1.4	7
125-150	14,460	869	217	1.5	154	1.2	24	15.6	130	84.4	63	3.6	27,159	347	1.3	3
150-200	14,106	775	193	1.4	140	1.1	30	21.4	110	78.6	53	3.1	26,504	303	1.1	4
200-300	10,028	544	124	1.2	91	1.0	13	14.3	78	85.7	33	2.6	18,808	202	1.1	3
300-500	5,347	304	69	1.3	56	1.2	12	21.4	44	78.6	13	2.0	10,030	113	1.1	1
500+	3,894	211	56	1.4	45	1.4	14	31.1	31	68.9	11	1.9	7,222	87	1.2	2
NEGATIVE	15,304	7,149	1,592	10.4	837	10.3	250	29.9	587	70.1	755	10.6	23,467	2,179	9.3	32
S 0- 10	374,830	332,443	27,303	7.3	8,421	15.4	2,430	28.9	5,991	71.1	18,882	5.9	429,562	33,294	7.8	763
U 10- 20	302,065	236,440	31,349	10.4	15,469	18.3	3,646	23.6	11,823	76.4	15,880	7.3	386,548	43,172	11.2	938
B 20- 30	224,407	148,161	13,069	5.8	7,994	9.3	2,291	28.7	5,703	71.3	5,075	3.7	310,133	18,772	6.1	418
T 30- 40	166,028	80,875	6,257	3.8	3,853	4.4	1,087	28.2	2,766	71.8	2,404	3.1	253,353	9,023	3.6	262
O 40- 60	226,702	66,284	6,572	2.9	4,076	2.5	1,148	28.2	2,928	71.8	2,496	3.8	388,536	9,500	2.4	204
T 60-100	175,292	21,153	3,800	2.2	2,890	1.9	620	21.5	2,270	78.5	910	3.9	327,091	6,070	1.9	92
100+	78,511	4,730	1,177	1.5	863	1.3	155	18.0	708	82.0	314	3.3	147,499	1,885	1.3	20
TOTAL	1,563,139	897,235	91,119	5.8	44,403	6.3	11,627	26.2	32,776	73.8	46,716	5.4	2,266,189	123,895	5.5	2,729

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

1997 PERSONAL INCOME TAX REPORTS

FOR ALL RETURNS IN OREGON

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	OREGON TAX DUE	AMOUNT WITHHELD FROM WAGES	ESTIMATED TAX PAYMENTS	TAX PAID WITH RETURNS	TAX REFUNDS DUE	NONGAME W/ LDLI FE	AIDS/HIV EDUCATION	DONATIONS CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	6,190	155	2,198	1,566	28	3,637	0	0	0	0	0
NEG <10	9,114	81	1,005	803	15	1,741	0	0	0	0	0
0- 2	79,228	1,253	7,568	1,067	447	7,828	2	2	3	1	2
2- 4	82,001	3,469	8,937	619	893	6,981	4	4	5	2	3
4- 6	75,129	7,001	13,241	704	1,307	8,251	4	4	5	3	4
6- 8	71,031	10,881	17,132	919	1,934	9,104	4	4	6	3	4
8- 10	67,441	14,857	20,804	1,325	2,742	10,013	3	3	5	2	4
10- 12	65,063	19,566	25,241	1,791	3,314	10,780	4	3	5	3	3
12- 14	63,854	25,174	30,479	2,340	3,969	11,614	3	3	5	3	3
14- 16	60,456	30,273	35,118	2,948	4,304	12,096	4	3	4	2	3
16- 18	58,228	36,341	40,735	3,590	4,427	12,411	4	3	5	3	3
18- 20	54,464	40,988	44,451	4,035	4,643	12,140	4	3	4	3	2
20- 22	51,307	45,216	48,377	4,140	4,638	11,939	3	3	4	2	2
22- 24	47,379	48,256	50,846	4,457	4,559	11,607	3	3	4	3	3
24- 26	44,501	50,862	53,661	4,395	4,424	11,618	3	3	4	2	3
26- 28	41,693	53,044	55,685	4,449	4,428	11,518	3	3	4	3	3
28- 30	39,527	55,397	57,638	4,479	4,572	11,292	3	2	4	3	3
30- 32	36,903	56,254	58,243	4,810	4,423	11,222	3	2	4	3	3
32- 34	34,890	57,117	58,966	5,018	4,448	11,315	3	2	4	3	3
34- 36	32,680	57,668	59,279	4,640	4,511	10,762	4	2	4	3	3
36- 38	31,651	59,837	61,078	4,926	4,610	10,779	3	2	4	3	3
38- 40	29,904	60,328	61,406	5,120	4,504	10,702	4	2	4	3	2
40- 45	68,733	153,839	154,216	14,174	11,701	26,252	8	5	9	6	5
45- 50	59,647	154,042	151,776	13,737	11,524	22,995	7	4	7	5	4
50- 55	52,641	153,300	147,844	14,435	11,675	20,654	6	3	8	6	5
55- 60	45,681	148,558	141,347	14,380	11,230	18,399	6	3	6	5	4
60- 70	71,527	269,426	249,533	29,722	20,668	30,496	9	5	11	8	6
70- 80	49,003	220,848	199,236	26,401	17,510	22,300	8	4	10	6	5
80- 90	32,632	172,061	150,024	23,993	14,604	16,560	5	3	6	5	4
90-100	22,130	133,571	111,366	21,612	12,570	11,977	3	2	4	3	3
100-125	30,676	222,622	172,502	45,989	23,584	19,453	6	3	7	5	4
125-150	14,460	133,562	91,570	36,509	16,674	11,191	2	1	3	2	2
150-200	14,106	169,125	105,521	55,954	22,063	14,412	2	2	3	3	2
200-300	10,028	176,096	98,458	68,919	23,340	14,620	1	1	2	1	1
300-500	5,347	153,509	75,864	69,015	21,202	12,572	1	0	1	1	1
500+	3,894	441,695	118,212	305,520	58,999	41,035	0	0	4	0	0
NEGATIVE	15,304	236	3,203	2,369	43	5,379	0	0	0	0	0
S 0- 10	374,830	37,461	67,681	4,634	7,323	42,177	17	17	24	12	16
U 10- 20	302,065	152,343	176,023	14,704	20,657	59,041	18	14	23	12	15
B 20- 30	224,407	252,775	266,207	21,921	22,621	57,973	17	13	21	13	13
T 30- 40	166,028	291,203	298,972	24,514	22,497	54,780	18	11	20	14	13
O 40- 60	226,702	609,738	595,182	56,727	46,130	88,300	27	15	30	22	19
T 60-100	175,292	795,906	710,159	101,728	65,352	81,332	26	14	31	21	18
100+	78,511	1,296,609	662,126	581,904	165,862	113,283	12	7	20	11	10
TOTAL	1,563,139	3,436,272	2,779,553	808,500	350,485	502,266	134	92	170	106	104

**TABLE K: OREGON ITEMIZED DEDUCTIONS AND STATE TAX ITEMIZED ON FEDERAL RETURN
FOR ALL RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	FEDERAL ITEMIZED DEDUCTIONS				STATE TAX ITEMIZED ON FEDERAL RETURN				OREGON MEDICAL DEDUCTION				TOTAL OREGON ITEMIZED DEDUCTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	3,861	62.4	71,896	18,621	1,760	28.4	28,492	16,189	4	0.1	11	2,847	3,861	62.4	43,404	11,242
NEG <10	4,294	47.1	45,275	10,544	1,952	21.4	24,635	12,620	10	0.1	11	1,132	4,294	47.1	20,640	4,807
0- 2	9,464	11.9	118,820	12,555	6,149	7.8	86,897	14,132	575	0.7	80	140	9,464	11.9	31,923	3,373
2- 4	6,576	8.0	45,617	6,937	4,472	5.5	21,536	4,816	937	1.1	222	237	6,576	8.0	24,081	3,662
4- 6	7,041	9.4	45,480	6,459	4,502	6.0	13,141	2,919	1,658	2.2	648	391	7,041	9.4	32,340	4,593
6- 8	8,780	12.4	62,112	7,074	5,411	7.6	12,040	2,225	3,228	4.5	1,809	560	8,780	12.4	50,072	5,703
8- 10	10,526	15.6	77,410	7,354	6,925	10.3	10,407	1,503	4,511	6.7	3,081	683	10,526	15.6	67,003	6,365
10- 12	11,643	17.9	111,784	9,601	7,976	12.3	11,548	1,448	5,364	8.2	4,462	832	11,643	17.9	100,236	8,609
12- 14	12,572	19.7	106,122	8,441	9,163	14.3	14,039	1,532	5,945	9.3	5,790	974	12,572	19.7	92,083	7,324
14- 16	13,526	22.4	115,979	8,575	10,612	17.6	13,896	1,309	6,141	10.2	6,765	1,102	13,526	22.4	102,083	7,547
16- 18	13,740	23.6	119,768	8,717	11,369	19.5	13,853	1,218	5,942	10.2	7,361	1,239	13,740	23.6	105,915	7,708
18- 20	14,144	26.0	128,051	9,053	12,151	22.3	18,144	1,493	5,662	10.4	7,690	1,358	14,144	26.0	109,906	7,771
20- 22	14,557	28.4	135,193	9,287	12,831	25.0	18,762	1,462	5,087	9.9	7,528	1,480	14,557	28.4	116,431	7,998
22- 24	14,789	31.2	136,071	9,201	13,562	28.6	20,282	1,496	4,438	9.4	7,123	1,605	14,789	31.2	115,789	7,829
24- 26	15,249	34.3	143,780	9,429	14,168	31.8	23,365	1,649	4,212	9.5	7,220	1,714	15,249	34.3	120,415	7,897
26- 28	15,593	37.4	149,258	9,572	14,669	35.2	24,155	1,647	3,843	9.2	7,019	1,826	15,593	37.4	125,103	8,023
28- 30	16,058	40.6	154,800	9,640	15,284	38.7	26,047	1,704	3,596	9.1	6,946	1,932	16,058	40.6	128,753	8,018
30- 32	16,411	44.5	168,139	10,246	15,698	42.5	33,410	2,128	3,319	9.0	6,743	2,032	16,411	44.5	134,728	8,210
32- 34	16,970	48.6	174,974	10,311	16,362	46.9	32,739	2,001	3,209	9.2	6,828	2,128	16,970	48.6	142,235	8,382
34- 36	16,875	51.6	178,889	10,601	16,345	50.0	35,745	2,187	2,925	9.0	6,514	2,227	16,875	51.6	143,144	8,483
36- 38	17,384	54.9	189,343	10,892	16,946	53.5	39,472	2,329	2,906	9.2	6,809	2,343	17,384	54.9	149,872	8,621
38- 40	17,513	58.6	195,318	11,153	17,097	57.2	41,806	2,445	2,809	9.4	6,856	2,441	17,513	58.6	153,512	8,766
40- 45	43,643	63.5	527,380	12,084	42,782	62.2	115,523	2,700	6,576	9.6	16,724	2,543	43,643	63.5	411,856	9,437
45- 50	41,243	69.1	519,178	12,588	40,632	68.1	125,933	3,099	5,654	9.5	15,311	2,708	41,243	69.1	393,245	9,535
50- 55	39,242	74.5	516,703	13,167	38,716	73.5	127,848	3,302	5,440	10.3	15,662	2,879	39,242	74.5	388,855	9,909
55- 60	36,290	79.4	507,070	13,973	35,898	78.6	131,405	3,661	5,007	11.0	15,488	3,093	36,290	79.4	375,665	10,352
60- 70	60,296	84.3	918,193	15,228	59,718	83.5	249,587	4,179	8,463	11.8	28,235	3,336	60,296	84.3	668,606	11,089
70- 80	43,610	89.0	741,657	17,007	43,240	88.2	213,932	4,948	6,064	12.4	21,850	3,603	43,610	89.0	527,725	12,101
80- 90	29,744	91.1	561,856	18,890	29,537	90.5	170,797	5,782	4,169	12.8	15,877	3,808	29,744	91.1	391,059	13,147
90-100	20,489	92.6	425,163	20,751	20,347	91.9	135,808	6,675	3,003	13.6	12,032	4,007	20,489	92.6	289,355	14,122
100-125	28,649	93.4	671,728	23,447	28,419	92.6	221,752	7,803	4,506	14.7	19,029	4,223	28,649	93.4	449,976	15,707
125-150	13,591	94.0	374,780	27,576	13,432	92.9	129,743	9,659	2,301	15.9	10,403	4,521	13,591	94.0	245,037	18,029
150-200	13,331	94.5	443,197	33,246	13,200	93.6	163,414	12,380	2,313	16.4	11,368	4,915	13,331	94.5	279,783	20,987
200-300	9,484	94.6	398,121	41,978	9,405	93.8	163,533	17,388	1,653	16.5	8,469	5,124	9,484	94.6	234,588	24,735
300-500	5,043	94.3	298,972	59,285	4,989	93.3	138,595	27,780	847	15.8	4,413	5,210	5,043	94.3	160,377	31,802
500+	3,683	94.6	670,200	181,971	3,622	93.0	320,516	88,492	673	17.3	4,187	6,222	3,683	94.6	349,683	94,945
NEGATIVE	8,155	53.3	117,171	14,368	3,712	24.3	53,127	14,312	14	0.1	23	1,622	8,155	53.3	64,044	7,853
S 0- 10	42,387	11.3	349,439	8,244	27,459	7.3	144,021	5,245	10,909	2.9	5,840	535	42,387	11.3	205,418	4,846
U 10- 20	65,625	21.7	581,703	8,864	51,271	17.0	71,481	1,394	29,054	9.6	32,068	1,104	65,625	21.7	510,222	7,775
B 20- 30	76,246	34.0	719,102	9,431	70,514	31.4	112,611	1,597	21,176	9.4	35,835	1,692	76,246	34.0	606,491	7,954
T 30- 40	85,153	51.3	906,663	10,647	82,448	49.7	183,172	2,222	15,168	9.1	33,749	2,225	85,153	51.3	723,491	8,496
O 40- 60	160,418	70.8	2,070,331	12,906	158,028	69.7	500,709	3,168	22,677	10.0	63,185	2,786	160,418	70.8	1,569,622	9,785
T 60-100	154,139	87.9	2,646,869	17,172	152,842	87.2	770,123	5,039	21,699	12.4	77,994	3,594	154,139	87.9	1,876,745	12,176
100+	73,781	94.0	2,856,998	38,723	73,067	93.1	1137552	15,569	12,293	15.7	57,870	4,708	73,781	94.0	1,719,446	23,305
TOTAL	665,904	42.6	\$10,248,275	\$15,390	619,341	39.6	\$2,972,796	\$4,800	132,990	8.5	\$306,564	\$2,305	665,904	42.6	\$7,275,479	\$10,926