

Section 4: Tables for 1997 full-year resident 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. 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: INCOME AND TAX (IN THOUSANDS OF DOLLARS)
FOR ALL FULL-YEAR 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 & I ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDITS		TAX DUE
				ADDS	SUBS							EXEMPTS	OTHER	
NEG >10	4,856	10,216	-431,499	12,740	10,835	176	49,004	1,662	144	0	144	6	2	136
NEG <10	5,618	8,964	-18,682	1,248	2,099	72	28,716	274	23	0	23	1	0	22
0- 2	51,093	31,426	58,804	880	1,738	721	88,411	5,176	271	1	272	20	2	250
2- 4	63,114	45,430	188,827	811	2,608	1,749	132,733	68,004	3,422	0	3,422	1,327	83	2,012
4- 6	60,328	57,000	300,993	582	3,661	3,548	141,802	164,816	9,073	0	9,073	3,918	403	4,752
6- 8	59,590	73,035	416,300	973	5,445	6,454	160,465	257,861	15,175	1	15,175	6,137	868	8,171
8- 10	57,832	84,347	520,264	964	8,140	12,779	174,503	338,680	21,221	0	21,221	8,124	1,475	11,622
10- 12	57,004	92,214	626,847	1,375	10,340	19,915	191,569	423,093	27,936	0	27,936	9,802	2,103	16,031
12- 14	56,668	97,123	736,279	1,717	12,328	28,062	195,282	511,645	34,903	1	34,904	10,987	2,687	21,230
14- 16	54,386	96,909	815,460	2,062	14,828	37,279	197,941	576,791	40,483	0	40,483	11,313	2,918	26,251
16- 18	52,696	96,430	895,502	1,621	15,620	47,938	195,913	644,534	46,537	1	46,537	11,534	3,028	31,975
18- 20	49,396	91,722	938,135	1,559	15,736	56,537	190,557	682,491	50,450	1	50,451	11,145	2,883	36,423
20- 22	46,743	89,281	980,837	1,633	17,292	64,381	187,438	718,120	53,993	0	53,993	10,969	2,533	40,491
22- 24	43,165	83,794	992,099	2,800	17,433	70,333	178,671	732,011	55,915	0	55,915	10,392	2,127	43,397
24- 26	40,447	79,988	1,010,903	1,765	21,146	75,905	174,910	743,899	57,497	0	57,497	9,988	1,840	45,669
26- 28	38,008	76,622	1,025,938	1,631	23,435	79,707	171,844	755,131	58,977	0	58,977	9,625	1,542	47,810
28- 30	36,048	74,001	1,044,974	1,453	26,218	81,474	171,128	770,029	60,649	0	60,649	9,335	1,304	50,010
30- 32	33,732	71,665	1,045,194	2,110	27,244	80,814	170,466	770,679	61,097	0	61,097	9,070	1,096	50,932
32- 34	31,888	70,373	1,052,044	1,654	30,500	79,997	171,848	773,125	61,611	0	61,611	8,910	959	51,742
34- 36	29,869	67,819	1,045,062	1,598	31,254	78,240	168,710	770,056	61,683	0	61,683	8,615	822	52,246
36- 38	29,022	67,462	1,073,452	2,113	34,931	78,112	171,864	792,378	63,806	0	63,806	8,567	769	54,471
38- 40	27,392	65,205	1,068,157	1,641	36,185	75,377	171,070	788,539	63,770	0	63,770	8,292	631	54,847
40- 45	63,373	156,297	2,689,567	3,936	96,887	179,002	429,567	1,991,144	162,144	0	162,144	19,905	1,232	141,007
45- 50	55,449	142,202	2,631,498	4,211	98,066	160,234	412,232	1,967,186	161,672	0	161,672	18,133	1,094	142,445
50- 55	49,217	131,527	2,582,108	3,515	102,843	143,943	399,216	1,941,298	160,656	0	160,656	16,775	1,042	142,839
55- 60	43,053	118,458	2,472,986	3,400	103,072	126,794	380,787	1,867,537	155,525	2	155,526	15,122	975	139,428
60- 70	67,769	189,197	4,384,462	7,918	191,555	200,581	666,391	3,336,692	280,202	6	280,207	24,149	1,570	254,488
70- 80	46,631	132,658	3,483,195	5,366	146,475	138,462	516,735	2,688,369	227,938	1	227,939	16,948	1,197	209,795
80- 90	31,190	89,032	2,642,067	5,200	106,326	92,660	382,500	2,067,794	176,670	0	176,670	11,380	933	164,357
90-100	21,151	60,400	2,002,955	4,515	79,600	62,931	281,657	1,584,269	136,186	0	136,186	7,724	834	127,628
100-125	29,343	83,504	3,252,122	8,167	130,313	87,454	437,830	2,605,963	225,689	2	225,692	10,671	1,984	213,037
125-150	13,797	39,431	1,880,326	5,242	71,370	41,172	236,817	1,536,572	134,134	1	134,135	5,042	1,467	127,626
150-200	13,439	39,229	2,302,450	8,503	83,069	40,087	269,570	1,919,115	168,670	9	168,680	5,011	1,925	161,744
200-300	9,530	27,748	2,281,915	8,605	77,679	28,468	223,510	1,962,086	173,725	0	173,725	3,543	1,964	168,217
300-500	5,058	14,611	1,894,753	10,063	58,872	15,084	151,782	1,680,387	149,712	2	149,714	1,866	2,169	145,679
500+	3,584	10,002	4,934,418	26,268	121,753	10,658	308,999	4,522,026	405,911	30	405,940	1,279	8,941	395,721
NEGATIVE	10,474	19,180	-450,181	13,988	12,934	248	77,720	1,936	168	0	168	7	2	159
S 0- 10	291,957	291,238	1,485,188	4,209	21,592	25,252	697,914	834,537	49,161	2	49,163	19,525	2,831	26,807
U 10- 20	270,150	474,398	4,012,223	8,334	68,852	189,730	971,262	2,838,554	200,309	3	200,312	54,782	13,620	131,910
B 20- 30	204,411	403,686	5,054,751	9,283	105,524	371,800	883,991	3,719,190	287,031	1	287,032	50,309	9,345	227,377
T 30- 40	151,903	342,524	5,283,908	9,117	160,114	392,539	853,958	3,894,776	311,967	0	311,968	43,453	4,277	264,238
O 40- 60	211,092	548,484	10,376,159	15,062	400,868	609,973	1,621,802	7,767,166	639,996	2	639,998	69,936	4,344	565,719
T 60-100	166,741	471,287	12,512,679	22,999	523,956	494,635	1,847,282	9,677,124	820,995	7	821,002	60,201	4,533	756,268
100+	74,751	214,525	16,545,984	66,848	543,055	222,923	1,628,509	14,226,150	1,257,841	44	1,257,885	27,412	18,450	1,212,023
TOTAL	1,381,479	2,765,322	54,820,711	149,839	1,836,896	2,307,099	8,582,441	42,959,432	3,567,468	59	3,567,527	325,625	57,402	3,184,501

**TABLE B: AVERAGE INCOME AND TAX (IN DOLLARS)
FOR ALL FULL-YEAR 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./I TEM 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	4,856	2.10	-88,859	2,624	2,231	36	10,092	342	30	0	30	1	0	28	-0.0	8.2	-0.4
NEG <10	5,618	1.60	-3,325	222	374	13	5,111	49	4	0	4	0	0	4	-0.1	8.2	-1.5
0- 2	51,093	0.62	1,151	17	34	14	1,730	101	5	0	5	0	0	5	0.4	4.8	8.8
2- 4	63,114	0.72	2,992	13	41	28	2,103	1,077	54	0	54	21	1	32	1.1	3.0	36.0
4- 6	60,328	0.94	4,989	10	61	59	2,351	2,732	150	0	150	65	7	79	1.6	2.9	54.8
6- 8	59,590	1.23	6,986	16	91	108	2,693	4,327	255	0	255	103	15	137	2.0	3.2	61.9
8- 10	57,832	1.46	8,996	17	141	221	3,017	5,856	367	0	367	140	26	201	2.2	3.4	65.1
10- 12	57,004	1.62	10,997	24	181	349	3,361	7,422	490	0	490	172	37	281	2.6	3.8	67.5
12- 14	56,668	1.71	12,993	30	218	495	3,446	9,029	616	0	616	194	47	375	2.9	4.1	69.5
14- 16	54,386	1.78	14,994	38	273	685	3,640	10,605	744	0	744	208	54	483	3.2	4.6	70.7
16- 18	52,696	1.83	16,994	31	296	910	3,718	12,231	883	0	883	219	57	607	3.6	5.0	72.0
18- 20	49,396	1.86	18,992	32	319	1,145	3,858	13,817	1,021	0	1,021	226	58	737	3.9	5.3	72.7
20- 22	46,743	1.91	20,984	35	370	1,377	4,010	15,363	1,155	0	1,155	235	54	866	4.1	5.6	73.2
22- 24	43,165	1.94	22,984	65	404	1,629	4,139	16,958	1,295	0	1,295	241	49	1,005	4.4	5.9	73.8
24- 26	40,447	1.98	24,993	44	523	1,877	4,324	18,392	1,422	0	1,422	247	45	1,129	4.5	6.1	73.6
26- 28	38,008	2.02	26,993	43	617	2,097	4,521	19,868	1,552	0	1,552	253	41	1,258	4.7	6.3	73.6
28- 30	36,048	2.05	28,988	40	727	2,260	4,747	21,361	1,682	0	1,682	259	36	1,387	4.8	6.5	73.7
30- 32	33,732	2.12	30,985	63	808	2,396	5,054	22,847	1,811	0	1,811	269	32	1,510	4.9	6.6	73.7
32- 34	31,888	2.21	32,992	52	956	2,509	5,389	24,245	1,932	0	1,932	279	30	1,623	4.9	6.7	73.5
34- 36	29,869	2.27	34,988	54	1,046	2,619	5,648	25,781	2,065	0	2,065	288	28	1,749	5.0	6.8	73.7
36- 38	29,022	2.32	36,988	73	1,204	2,691	5,922	27,303	2,199	0	2,199	295	27	1,877	5.1	6.9	73.8
38- 40	27,392	2.38	38,995	60	1,321	2,752	6,245	28,787	2,328	0	2,328	303	23	2,002	5.1	7.0	73.8
40- 45	63,373	2.47	42,440	62	1,529	2,825	6,778	31,419	2,559	0	2,559	314	19	2,225	5.2	7.1	74.0
45- 50	55,449	2.56	47,458	76	1,769	2,890	7,434	35,477	2,916	0	2,916	327	20	2,569	5.4	7.2	74.8
50- 55	49,217	2.67	52,464	71	2,090	2,925	8,111	39,444	3,264	0	3,264	341	21	2,902	5.5	7.4	75.2
55- 60	43,053	2.75	57,441	79	2,394	2,945	8,845	43,378	3,612	0	3,612	351	23	3,239	5.6	7.5	75.5
60- 70	67,769	2.79	64,697	117	2,827	2,960	9,833	49,236	4,135	0	4,135	356	23	3,755	5.8	7.6	76.1
70- 80	46,631	2.84	74,697	115	3,141	2,969	11,081	57,652	4,888	0	4,888	363	26	4,499	6.0	7.8	77.2
80- 90	31,190	2.85	84,709	167	3,409	2,971	12,264	66,297	5,664	0	5,664	365	30	5,270	6.2	7.9	78.3
90-100	21,151	2.86	94,698	213	3,763	2,975	13,316	74,903	6,439	0	6,439	365	39	6,034	6.4	8.1	79.1
100-125	29,343	2.85	110,831	278	4,441	2,980	14,921	88,810	7,691	0	7,691	364	68	7,260	6.6	8.2	80.1
125-150	13,797	2.86	136,285	380	5,173	2,984	17,164	111,370	9,722	0	9,722	365	106	9,250	6.8	8.3	81.7
150-200	13,439	2.92	171,326	633	6,181	2,983	20,059	142,802	12,551	1	12,551	373	143	12,035	7.0	8.4	83.4
200-300	9,530	2.91	239,445	903	8,151	2,987	23,453	205,885	18,229	0	18,229	372	206	17,651	7.4	8.6	86.0
300-500	5,058	2.89	374,605	1,990	11,639	2,982	30,008	332,224	29,599	0	29,599	369	429	28,802	7.7	8.7	88.7
500+	3,584	2.79	1,376,791	7,329	33,971	2,974	86,216	1,261,726	113,256	8	113,265	357	2,495	110,413	8.0	8.8	91.6
NEGATIVE	10,474	1.83	-42,981	1,336	1,235	24	7,420	185	16	0	16	1	0	15	-0.0	8.2	-0.4
S 0- 10	291,957	1.00	5,087	14	74	86	2,390	2,858	168	0	168	67	10	92	1.8	3.2	56.2
U 10- 20	270,150	1.76	14,852	31	255	702	3,595	10,507	741	0	741	203	50	488	3.3	4.6	70.7
B 20- 30	204,411	1.97	24,728	45	516	1,819	4,325	18,195	1,404	0	1,404	246	46	1,112	4.5	6.1	73.6
T 30- 40	151,903	2.25	34,785	60	1,054	2,584	5,622	25,640	2,054	0	2,054	286	28	1,740	5.0	6.8	73.7
O 40- 60	211,092	2.60	49,155	71	1,899	2,890	7,683	36,795	3,032	0	3,032	331	21	2,680	5.5	7.3	74.9
T 60-100	166,741	2.83	75,043	138	3,142	2,966	11,079	58,037	4,924	0	4,924	361	27	4,536	6.0	7.8	77.3
100+	74,751	2.87	221,348	894	7,265	2,982	21,786	190,314	16,827	1	16,828	367	247	16,214	7.3	8.5	86.0
TOTAL	1,381,479	2.00	39,683	108	1,330	1,670	6,213	31,097	2,582	0	2,582	236	42	2,305	5.8	7.4	78.4

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

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	ADJUSTED GROSS INCOME	WAGES SALARIES & TIPS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUSTMENTS
NEG >10	4,856	-431,499	40,326	31,446	-36,221	23,849	10,295	-120,559	-47,713	-330,149	2,773
NEG <10	5,618	-18,682	15,225	7,915	-8,873	2,578	4,902	-13,498	-8,803	-16,393	1,734
0- 2	51,093	58,804	50,258	11,220	500	4,181	2,839	-2,843	-1,832	-3,927	1,592
2- 4	63,114	188,827	153,834	17,637	7,617	7,161	6,396	-1,951	-2,598	3,245	2,515
4- 6	60,328	300,993	232,050	24,386	15,701	7,761	15,968	149	-2,786	11,477	3,712
6- 8	59,590	416,300	295,556	37,530	23,632	9,369	35,300	1,991	-2,930	21,152	5,301
8- 10	57,832	520,264	353,777	48,493	29,911	11,194	55,295	3,372	-3,016	27,458	6,221
10- 12	57,004	626,847	420,009	56,168	33,576	13,176	76,468	4,182	-3,683	34,310	7,359
12- 14	56,668	736,279	496,584	62,435	35,203	14,404	94,396	5,980	-3,077	38,384	8,030
14- 16	54,386	815,460	557,276	65,584	37,083	15,532	105,574	6,027	-4,052	41,654	9,218
16- 18	52,696	895,502	628,126	64,022	38,621	17,728	110,795	6,596	-4,171	43,392	9,608
18- 20	49,396	938,135	666,762	63,189	38,977	19,507	110,390	7,347	-3,866	46,107	10,278
20- 22	46,743	980,837	711,187	59,418	39,476	18,686	110,350	7,160	-3,967	49,326	10,798
22- 24	43,165	992,099	731,236	53,479	38,816	18,536	106,422	8,062	-4,029	50,679	11,102
24- 26	40,447	1,010,903	752,095	51,634	37,312	19,472	103,246	6,610	-3,605	55,043	10,904
26- 28	38,008	1,025,938	771,859	49,475	38,298	20,182	99,334	7,008	-3,955	54,975	11,237
28- 30	36,048	1,044,974	784,573	49,141	37,827	19,641	101,857	7,771	-3,098	58,582	11,321
30- 32	33,732	1,045,194	787,187	46,129	39,544	20,149	99,341	9,709	-3,569	58,273	11,569
32- 34	31,888	1,052,044	790,035	46,885	38,853	20,530	101,069	9,624	-2,790	59,149	11,312
34- 36	29,869	1,045,062	787,730	43,801	41,195	19,864	98,349	9,822	-3,192	59,186	11,693
36- 38	29,022	1,073,452	807,845	45,219	40,587	21,557	102,967	9,341	-2,971	60,331	11,424
38- 40	27,392	1,068,157	808,752	43,988	37,557	21,176	100,778	10,855	-2,681	58,337	10,605
40- 45	63,373	2,689,567	2,017,346	111,812	96,411	59,415	257,854	30,279	-7,222	150,309	26,637
45- 50	55,449	2,631,498	1,979,667	106,253	93,888	61,110	242,250	31,386	-6,077	146,136	23,115
50- 55	49,217	2,582,108	1,914,012	103,842	96,712	63,963	250,435	35,748	-6,043	146,103	22,666
55- 60	43,053	2,472,986	1,818,517	101,211	86,884	67,896	240,760	38,396	-6,214	146,282	20,745
60- 70	67,769	4,384,462	3,177,652	192,935	157,321	141,869	445,336	79,357	-9,527	237,755	38,236
70- 80	46,631	3,483,195	2,507,712	156,713	129,221	132,072	338,939	81,202	-4,019	172,255	30,899
80- 90	31,190	2,642,067	1,863,061	128,551	108,645	123,109	251,322	78,650	-2,632	117,896	26,534
90-100	21,151	2,002,955	1,363,646	109,169	96,617	111,867	188,652	77,724	-1,744	79,558	22,534
100-125	29,343	3,252,122	2,080,816	201,451	192,992	233,654	288,297	178,355	-2,515	125,912	46,840
125-150	13,797	1,880,326	1,091,977	131,162	144,953	179,787	144,478	155,774	-1,087	68,059	34,777
150-200	13,439	2,302,450	1,238,287	168,174	199,759	254,957	143,047	264,408	-399	82,607	48,390
200-300	9,530	2,281,915	1,152,411	190,043	178,766	308,617	103,241	311,582	171	79,521	42,436
300-500	5,058	1,894,753	866,447	166,278	127,670	326,477	59,918	314,176	-1,899	62,499	26,815
500+	3,584	4,934,418	1,243,900	451,726	100,914	1,716,158	59,292	1,227,191	-8,142	161,641	18,262
NEGATIVE	10,474	-450,181	55,551	39,360	-45,094	26,427	15,197	-134,057	-56,517	-346,543	4,506
S 0- 10	291,957	1,485,188	1,085,476	139,266	77,360	39,667	115,799	718	-13,162	59,405	19,341
U 10- 20	270,150	4,012,223	2,768,757	311,398	183,461	80,347	497,623	30,132	-18,849	203,846	44,493
B 20- 30	204,411	5,054,751	3,750,950	263,146	191,730	96,517	521,209	36,611	-18,654	268,604	55,361
T 30- 40	151,903	5,283,908	3,981,549	226,021	197,736	103,276	502,504	49,351	-15,203	295,276	56,602
O 40- 60	211,092	10,376,159	7,729,542	423,118	373,895	252,385	991,300	135,809	-25,557	588,829	93,162
T 60-100	166,741	12,512,679	8,912,071	587,368	491,804	508,917	1,224,248	316,933	-17,923	607,463	118,203
100+	74,751	16,545,984	7,673,838	1,308,834	945,055	3,019,650	798,272	2,451,486	-13,870	580,238	217,519
TOTAL	1,381,479	54,820,711	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

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

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
NEG >10	4,856	2,773	268	2	82	740	464	162	18	1,037
NEG <10	5,618	1,734	268	3	43	365	322	48	34	651
0- 2	51,093	1,592	593	2	11	337	330	12	25	282
2- 4	63,114	2,515	859	1	37	883	486	33	27	189
4- 6	60,328	3,712	1,061	2	47	1,501	660	37	38	366
6- 8	59,590	5,301	1,457	1	67	2,161	878	91	71	575
8- 10	57,832	6,221	1,660	3	102	2,742	1,034	112	72	497
10- 12	57,004	7,359	1,993	5	186	3,027	1,190	228	69	662
12- 14	56,668	8,030	2,473	8	117	3,251	1,274	245	71	591
14- 16	54,386	9,218	3,079	7	168	3,490	1,336	274	55	811
16- 18	52,696	9,608	3,311	7	149	3,628	1,356	394	79	684
18- 20	49,396	10,278	3,782	10	180	3,708	1,370	442	63	722
20- 22	46,743	10,798	4,135	7	162	3,766	1,397	435	46	849
22- 24	43,165	11,102	4,380	11	193	3,739	1,347	438	57	938
24- 26	40,447	10,904	4,282	12	190	3,705	1,335	550	35	795
26- 28	38,008	11,237	4,491	9	167	3,691	1,265	505	49	1,060
28- 30	36,048	11,321	4,303	19	209	3,665	1,213	594	52	1,266
30- 32	33,732	11,569	4,380	20	175	3,788	1,210	777	37	1,181
32- 34	31,888	11,312	4,310	7	195	3,697	1,256	746	52	1,050
34- 36	29,869	11,693	4,256	15	174	3,826	1,225	824	53	1,321
36- 38	29,022	11,424	4,075	12	157	3,778	1,199	813	52	1,338
38- 40	27,392	10,605	3,625	15	174	3,541	1,105	924	57	1,163
40- 45	63,373	26,637	8,061	32	419	8,887	2,691	2,454	101	3,992
45- 50	55,449	23,115	6,002	24	376	8,497	2,339	2,644	77	3,156
50- 55	49,217	22,666	4,843	27	365	8,594	2,274	3,232	103	3,229
55- 60	43,053	20,745	4,178	28	410	7,912	2,023	3,445	84	2,665
60- 70	67,769	38,236	7,002	59	579	13,771	3,528	7,668	132	5,497
70- 80	46,631	30,899	5,296	38	414	11,061	2,796	7,328	117	3,849
80- 90	31,190	26,534	4,121	20	346	8,682	2,295	7,073	88	3,908
90-100	21,151	22,534	2,982	13	245	7,324	1,795	7,116	57	3,001
100-125	29,343	46,840	5,047	35	447	13,814	3,520	17,054	151	6,771
125-150	13,797	34,777	2,941	22	323	9,408	2,455	14,783	42	4,803
150-200	13,439	48,390	3,321	26	193	11,912	3,104	23,666	37	6,130
200-300	9,530	42,436	2,610	28	151	9,544	2,696	21,068	105	6,235
300-500	5,058	26,815	1,334	9	81	5,887	1,539	12,978	12	4,974
500+	3,584	18,262	762	3	18	4,397	1,430	6,352	59	5,242
NEGATIVE	10,474	4,506	536	5	125	1,106	786	210	52	1,688
S 0- 10	291,957	19,341	5,630	9	264	7,624	3,388	285	233	1,908
U 10- 20	270,150	44,493	14,639	37	799	17,103	6,525	1,583	337	3,469
B 20- 30	204,411	55,361	21,591	58	920	18,566	6,557	2,522	241	4,907
T 30- 40	151,903	56,602	20,646	69	875	18,631	5,995	4,083	250	6,052
O 40- 60	211,092	93,162	23,084	110	1,570	33,889	9,327	11,775	364	13,042
T 60-100	166,741	118,203	19,401	130	1,584	40,839	10,415	29,185	394	16,255
100+	74,751	217,519	16,014	123	1,213	54,962	14,745	95,901	407	34,155
TOTAL	1,381,479	609,187	121,541	540	7,351	192,720	57,737	145,543	2,278	81,477

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

1997 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	ADDITIONS		SUBTRACTIONS				
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	U. S. BONDS	OTHER*
NEG >10	4,856	1,730	1,746	10,995	176	55	2,961	1,405	6,414
NEG <10	5,618	-924	326	922	72	37	641	287	1,134
0- 2	51,093	-1,579	239	641	721	119	261	899	459
2- 4	63,114	-3,547	270	540	1,749	127	447	1,365	669
4- 6	60,328	-6,627	269	313	3,548	241	516	1,672	1,232
6- 8	59,590	-10,926	473	500	6,454	368	706	2,203	2,168
8- 10	57,832	-19,956	384	579	12,779	546	975	3,179	3,440
10- 12	57,004	-28,881	545	830	19,915	578	1,188	3,668	4,906
12- 14	56,668	-38,673	550	1,167	28,062	541	1,403	4,494	5,885
14- 16	54,386	-50,045	505	1,557	37,279	801	1,825	5,184	7,018
16- 18	52,696	-61,936	662	960	47,938	979	2,184	5,726	6,731
18- 20	49,396	-70,714	560	999	56,537	1,410	2,710	5,938	5,678
20- 22	46,743	-80,040	495	1,137	64,381	2,669	3,168	5,529	5,906
22- 24	43,165	-84,965	690	2,110	70,333	4,054	3,537	4,737	5,092
24- 26	40,447	-95,285	890	876	75,905	6,747	4,239	4,782	5,360
26- 28	38,008	-101,511	681	950	79,707	9,021	4,923	4,929	4,543
28- 30	36,048	-106,239	683	770	81,474	11,326	5,203	5,155	4,534
30- 32	33,732	-105,947	768	1,343	80,814	13,403	5,857	4,488	3,491
32- 34	31,888	-108,843	625	1,029	79,997	15,365	6,654	4,697	3,785
34- 36	29,869	-107,895	837	761	78,240	16,653	7,112	4,124	3,365
36- 38	29,022	-110,930	995	1,118	78,112	18,561	7,758	4,763	3,849
38- 40	27,392	-109,920	897	744	75,377	20,159	8,184	4,751	3,092
40- 45	63,373	-271,953	1,932	2,004	179,002	54,798	22,891	11,730	7,444
45- 50	55,449	-254,089	2,002	2,209	160,234	57,133	24,045	10,683	6,154
50- 55	49,217	-243,271	1,772	1,743	143,943	60,408	24,823	11,602	5,939
55- 60	43,053	-226,466	1,763	1,637	126,794	61,536	25,208	10,787	5,523
60- 70	67,769	-384,218	4,020	3,898	200,581	113,560	47,173	20,981	9,829
70- 80	46,631	-279,572	2,785	2,580	138,462	83,007	39,608	16,781	7,030
80- 90	31,190	-193,786	2,938	2,263	92,660	56,970	31,042	13,199	5,011
90-100	21,151	-138,016	2,648	1,867	62,931	41,041	23,818	10,712	3,962
100-125	29,343	-209,599	4,949	3,217	87,454	61,978	40,082	19,982	8,148
125-150	13,797	-107,300	3,283	1,959	41,172	31,882	23,475	11,632	4,269
150-200	13,439	-114,653	4,373	4,130	40,087	31,642	30,004	13,097	8,168
200-300	9,530	-97,542	4,630	3,976	28,468	22,143	31,127	13,096	10,717
300-500	5,058	-63,894	4,433	5,630	15,084	11,808	25,297	13,214	8,039
500+	3,584	-106,143	12,113	14,155	10,658	9,969	56,144	29,503	25,859
NEGATIVE	10,474	806	2,071	11,917	248	92	3,602	1,692	7,548
S 0- 10	291,957	-42,635	1,636	2,573	25,252	1,401	2,906	9,318	7,967
U 10- 20	270,150	-250,248	2,821	5,513	189,730	4,309	9,311	25,010	30,218
B 20- 30	204,411	-468,041	3,439	5,844	371,800	33,818	21,068	25,134	25,435
T 30- 40	151,903	-543,536	4,122	4,995	392,539	84,141	35,566	22,822	17,581
O 40- 60	211,092	-995,779	7,469	7,593	609,973	233,876	96,967	44,801	25,061
T 60-100	166,741	-995,592	12,392	10,608	494,635	294,577	141,641	61,673	25,831
100+	74,751	-699,131	33,781	33,066	222,923	169,422	206,129	100,525	65,199
TOTAL	1,381,479	-3,994,155	67,731	82,108	2,307,099	821,636	517,189	290,975	204,839

* 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 FULL-YEAR 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	4,856	8	6	0	0	0	0	0	0	0	1
NEG <10	5,618	1	1	0	0	0	0	0	0	0	0
0- 2	51,093	21	20	0	0	0	0	0	0	0	1
2- 4	63,114	1,410	1,327	69	0	1	2	1	2	3	4
4- 6	60,328	4,321	3,918	339	1	20	12	8	5	6	13
6- 8	59,590	7,005	6,137	654	35	83	29	17	8	9	33
8- 10	57,832	9,600	8,124	1,024	96	183	73	25	12	13	49
10- 12	57,004	11,905	9,802	1,300	194	326	165	14	18	15	70
12- 14	56,668	13,675	10,987	1,425	348	470	295	12	24	24	88
14- 16	54,386	14,232	11,313	1,294	488	535	452	7	31	26	86
16- 18	52,696	14,562	11,534	1,118	679	559	497	1	36	37	101
18- 20	49,396	14,028	11,145	873	725	550	548	0	38	42	106
20- 22	46,743	13,502	10,969	665	591	596	495	0	45	42	98
22- 24	43,165	12,519	10,392	431	499	611	412	0	44	41	89
24- 26	40,447	11,828	9,988	249	429	639	350	0	46	44	84
26- 28	38,008	11,167	9,625	111	312	625	308	0	48	47	91
28- 30	36,048	10,639	9,335	22	257	564	261	0	54	46	99
30- 32	33,732	10,166	9,070	0	191	467	246	0	54	50	88
32- 34	31,888	9,869	8,910	0	119	403	238	0	57	55	87
34- 36	29,869	9,437	8,615	0	90	318	202	0	57	65	90
36- 38	29,022	9,336	8,567	0	66	260	209	0	63	76	94
38- 40	27,392	8,922	8,292	0	46	166	205	0	58	69	88
40- 45	63,373	21,137	19,905	0	49	135	479	0	166	179	224
45- 50	55,449	19,228	18,133	0	24	0	422	0	178	200	270
50- 55	49,217	17,817	16,775	0	3	0	390	0	186	199	263
55- 60	43,053	16,098	15,122	0	0	0	338	0	192	194	252
60- 70	67,769	25,719	24,149	0	0	0	387	0	357	341	485
70- 80	46,631	18,144	16,948	0	0	0	93	0	296	334	473
80- 90	31,190	12,313	11,380	0	0	0	12	0	225	250	445
90-100	21,151	8,557	7,724	0	0	0	1	0	179	239	415
100-125	29,343	12,655	10,671	0	0	0	1	0	278	579	1,126
125-150	13,797	6,509	5,042	0	0	0	0	0	150	468	850
150-200	13,439	6,936	5,011	0	0	0	0	0	163	714	1,048
200-300	9,530	5,507	3,543	0	0	0	0	0	139	868	957
300-500	5,058	4,036	1,866	0	0	0	0	0	86	1,309	775
500+	3,584	10,219	1,279	0	0	0	0	0	82	6,964	1,895
NEGATIVE	10,474	9	7	0	0	0	0	0	0	0	1
S 0- 10	291,957	22,357	19,525	2,086	132	287	116	51	28	31	100
U 10- 20	270,150	68,401	54,782	6,010	2,435	2,440	1,959	35	147	144	451
B 20- 30	204,411	59,654	50,309	1,479	2,088	3,035	1,826	0	236	221	461
T 30- 40	151,903	47,730	43,453	0	512	1,613	1,100	0	289	315	448
O 40- 60	211,092	74,279	69,936	0	75	135	1,629	0	722	773	1,009
T 60-100	166,741	64,734	60,201	0	0	0	494	0	1,057	1,164	1,818
100+	74,751	45,862	27,412	0	0	0	1	0	897	10,901	6,651
TOTAL	1,381,479	383,026	325,625	9,575	5,242	7,509	7,124	86	3,377	13,549	10,940

**TABLE H: DISTRIBUTION OF RETURNS BY NUMBER OF PERSONAL EXEMPTIONS
FOR ALL FULL-YEAR 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	4,856	10,154	20	1,722	1,997	434	429	164	57	18	9	2	4	42	
NEG <10	5,618	8,862	489	2,733	1,696	298	257	85	40	12	6	2	0	0	
0- 2	51,093	31,042	27,945	18,027	3,372	1,054	480	143	51	9	7	2	3	31	
2- 4	63,114	45,013	31,331	23,452	5,189	1,955	803	266	74	29	11	1	3	32	
4- 6	60,328	56,360	22,540	26,275	7,071	2,715	1,164	365	130	36	19	8	5	61	
6- 8	59,590	72,307	12,510	31,741	9,168	3,766	1,532	565	215	69	16	5	3	33	
8- 10	57,832	83,475	6,986	31,767	10,875	4,762	2,181	829	290	101	25	10	6	66	
10- 12	57,004	91,262	3,945	30,526	13,392	4,949	2,656	1,018	344	115	30	15	14	147	
12- 14	56,668	96,081	2,332	29,658	14,859	5,263	2,781	1,193	370	143	39	18	12	132	
14- 16	54,386	95,889	1,350	28,264	14,527	5,339	3,021	1,178	482	150	56	8	11	118	
16- 18	52,696	95,419	968	27,037	14,240	5,143	3,225	1,319	500	176	62	18	8	88	
18- 20	49,396	90,777	693	25,233	13,455	4,800	3,083	1,355	490	162	84	32	9	93	
20- 22	46,743	88,443	525	23,053	13,133	4,609	3,105	1,466	562	193	65	21	11	115	
22- 24	43,165	82,963	390	21,181	11,961	4,278	3,076	1,409	571	199	70	16	14	154	
24- 26	40,447	79,220	295	19,497	11,059	4,231	3,173	1,378	537	168	68	28	13	136	
26- 28	38,008	75,891	215	17,912	10,600	3,888	3,159	1,444	476	198	69	27	20	222	
28- 30	36,048	73,323	146	16,391	10,357	3,782	3,227	1,375	481	178	68	25	18	188	
30- 32	33,732	71,054	113	14,461	9,909	3,745	3,213	1,517	499	156	76	28	15	157	
32- 34	31,888	69,770	102	12,680	9,628	3,778	3,322	1,536	550	183	59	30	20	209	
34- 36	29,869	67,282	67	11,010	9,319	3,716	3,461	1,544	496	170	52	20	14	160	
36- 38	29,022	66,904	58	10,070	9,261	3,788	3,519	1,534	510	177	61	29	15	154	
38- 40	27,392	64,635	51	8,847	8,949	3,663	3,627	1,489	534	150	55	19	8	83	
40- 45	63,373	155,033	73	18,267	21,343	8,866	9,246	3,833	1,191	359	128	42	25	272	
45- 50	55,449	141,139	53	13,458	19,462	8,406	9,041	3,528	1,043	285	107	47	19	203	
50- 55	49,217	130,570	22	9,369	18,547	7,719	8,820	3,360	991	265	74	28	22	225	
55- 60	43,053	117,594	20	6,667	16,816	7,041	8,170	3,111	860	243	78	28	19	200	
60- 70	67,769	187,967	30	8,336	27,947	11,239	13,620	4,836	1,254	337	104	41	25	276	
70- 80	46,631	131,826	28	4,703	19,406	7,950	9,968	3,358	909	195	73	24	17	180	
80- 90	31,190	88,515	18	2,845	13,139	5,412	6,777	2,234	569	137	40	10	9	95	
90-100	21,151	60,063	14	1,910	8,897	3,693	4,603	1,545	362	79	26	14	8	84	
100-125	29,343	83,085	19	2,797	12,414	4,882	6,366	2,133	541	120	49	17	5	54	
125-150	13,797	39,253	21	1,321	5,791	2,252	3,001	1,036	266	66	37	5	1	11	
150-200	13,439	39,053	14	1,273	5,456	2,048	3,071	1,173	294	84	16	8	2	23	
200-300	9,530	27,662	14	958	3,883	1,412	2,095	828	242	67	23	5	3	32	
300-500	5,058	14,559	9	510	2,131	695	1,072	476	129	29	6	1	0	0	
500+	3,584	9,976	11	398	1,633	453	644	322	100	19	2	2	0	0	
NEGATIVE	10,474	19,016	509	4,455	3,693	732	686	249	97	30	15	4	4	42	
S 0- 10	291,957	288,197	101,312	131,262	35,675	14,252	6,160	2,168	760	244	78	26	20	223	
U 10- 20	270,150	469,428	9,288	140,718	70,473	25,494	14,766	6,063	2,186	746	271	91	54	578	
B 20- 30	204,411	399,840	1,571	98,034	57,110	20,788	15,740	7,072	2,627	936	340	117	76	815	
T 30- 40	151,903	339,645	391	57,068	47,066	18,690	17,142	7,620	2,589	836	303	126	72	763	
O 40- 60	211,092	544,336	168	47,761	76,168	32,032	35,277	13,832	4,085	1,152	387	145	85	900	
T 60-100	166,741	468,371	90	17,794	69,389	28,294	34,968	11,973	3,094	748	243	89	59	635	
100+	74,751	213,588	88	7,257	31,308	11,742	16,249	5,968	1,572	385	133	38	11	120	
TOTAL	1,381,479	2,742,421	113,417	504,349	390,882	152,024	140,988	54,945	17,010	5,077	1,770	636	381	4,076	

TABLE H1: DISTRIBUTION OF RETURNS REPORTING EXEMPTIONS: DISABILITY OR DISABLED CHILD FOR ALL FULL-YEAR 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	EXEMPT	TOTAL
NEG >10	4,856	10,216	10,154	49	0	49	11	1	0	0	0	0	13
NEG <10	5,618	8,964	8,862	73	2	77	17	1	2	0	0	0	25
0- 2	51,093	31,426	31,042	311	8	327	43	7	0	0	0	0	57
2- 4	63,114	45,430	45,013	343	7	357	50	5	0	0	0	0	60
4- 6	60,328	57,000	56,360	504	12	528	98	4	2	0	0	0	112
6- 8	59,590	73,035	72,307	566	21	608	104	8	0	0	0	0	120
8- 10	57,832	84,347	83,475	662	12	686	159	12	1	0	0	0	186
10- 12	57,004	92,214	91,262	727	17	761	169	9	0	1	0	0	191
12- 14	56,668	97,123	96,081	748	33	814	188	15	2	1	0	0	228
14- 16	54,386	96,909	95,889	732	27	786	198	18	0	0	0	0	234
16- 18	52,696	96,430	95,419	679	28	735	226	22	2	0	0	0	276
18- 20	49,396	91,722	90,777	638	26	690	217	16	2	0	0	0	255
20- 22	46,743	89,281	88,443	535	19	573	215	20	2	1	0	0	265
22- 24	43,165	83,794	82,963	522	19	560	204	28	2	0	1	5	271
24- 26	40,447	79,988	79,220	472	17	506	218	12	4	2	0	0	262
26- 28	38,008	76,622	75,891	428	12	452	223	22	1	1	1	5	279
28- 30	36,048	74,001	73,323	382	14	410	206	26	2	1	0	0	268
30- 32	33,732	71,665	71,054	340	11	362	211	16	2	0	0	0	249
32- 34	31,888	70,373	69,770	344	11	366	194	11	7	0	0	0	237
34- 36	29,869	67,819	67,282	280	5	290	194	16	4	0	1	9	247
36- 38	29,022	67,462	66,904	271	10	291	210	21	5	0	0	0	267
38- 40	27,392	65,205	64,635	284	16	316	204	22	2	0	0	0	254
40- 45	63,373	156,297	155,033	592	20	632	522	40	7	1	1	5	632
45- 50	55,449	142,202	141,139	480	21	522	447	35	5	1	1	5	541
50- 55	49,217	131,527	130,570	473	22	517	365	27	4	1	1	5	440
55- 60	43,053	118,458	117,594	417	11	439	376	21	1	1	0	0	425
60- 70	67,769	189,197	187,967	620	22	664	467	40	5	1	0	0	566
70- 80	46,631	132,658	131,826	391	9	409	370	21	2	0	1	5	423
80- 90	31,190	89,032	88,515	256	13	282	196	18	1	0	0	0	235
90-100	21,151	60,400	60,063	155	5	165	149	10	1	0	0	0	172
100-125	29,343	83,504	83,085	209	3	215	162	18	2	0	0	0	204
125-150	13,797	39,431	39,253	94	4	102	67	3	1	0	0	0	76
150-200	13,439	39,229	39,053	90	2	94	69	5	1	0	0	0	82
200-300	9,530	27,748	27,662	39	1	41	35	5	0	0	0	0	45
300-500	5,058	14,611	14,559	25	0	25	23	2	0	0	0	0	27
500+	3,584	10,002	9,976	15	0	15	11	0	0	0	0	0	11
NEGATIVE	10,474	19,180	19,016	122	2	126	28	2	2	0	0	0	38
S 0- 10	291,957	291,238	288,197	2,386	60	2,506	454	36	3	0	0	0	535
U 10- 20	270,150	474,398	469,428	3,524	131	3,786	998	80	6	2	0	0	1,184
B 20- 30	204,411	403,686	399,840	2,339	81	2,501	1,066	108	11	5	2	10	1,345
T 30- 40	151,903	342,524	339,645	1,519	53	1,625	1,013	86	20	0	1	9	1,254
O 40- 60	211,092	548,484	544,336	1,962	74	2,110	1,710	123	17	4	3	15	2,038
T 60-100	166,741	471,287	468,371	1,422	49	1,520	1,182	89	9	1	1	5	1,396
100+	74,751	214,525	213,588	472	10	492	367	33	4	0	0	0	445
TOTAL	1,381,479	2,765,322	2,742,421	13,746	460	14,666	6,818	557	72	12	7	39	8,235

TABLE I: DISTRIBUTION OF RETURNS REPORTING STANDARD DEDUCTIONS: OVER 65 OR BLIND

1997 PERSONAL INCOME TAX REPORTS

FOR ALL FULL-YEAR RETURNS IN OREGON

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	4,856	2,024	557	11.5	321	11.1	89	27.7	232	72.3	236	11.9	7,736	789	10.2	8
NEG <10	5,618	3,558	772	13.7	355	17.1	110	31.0	245	69.0	417	11.8	7,690	1,017	13.2	19
0- 2	51,093	49,524	2,322	4.5	788	31.2	218	27.7	570	72.3	1,534	3.2	53,615	2,892	5.4	81
2- 4	63,114	60,928	2,838	4.5	875	25.8	247	28.2	628	71.8	1,963	3.3	66,504	3,466	5.2	94
4- 6	60,328	56,803	4,390	7.3	1,205	25.7	334	27.7	871	72.3	3,185	5.7	65,021	5,261	8.1	112
6- 8	59,590	53,793	6,946	11.7	1,639	25.3	469	28.6	1,170	71.4	5,307	10.0	66,065	8,116	12.3	166
8- 10	57,832	50,056	7,505	13.0	2,197	25.6	618	28.1	1,579	71.9	5,308	10.8	66,429	9,084	13.7	217
10- 12	57,004	47,848	7,518	13.2	3,191	27.4	723	22.7	2,468	77.3	4,327	9.5	68,639	9,986	14.5	205
12- 14	56,668	46,381	7,228	12.8	3,455	25.1	790	22.9	2,665	77.1	3,773	8.8	70,408	9,893	14.1	204
14- 16	54,386	43,031	6,209	11.4	3,152	22.1	697	22.1	2,455	77.9	3,057	7.6	68,622	8,664	12.6	206
16- 18	52,696	41,023	5,195	9.9	2,761	18.5	695	25.2	2,066	74.8	2,434	6.4	67,617	7,261	10.7	142
18- 20	49,396	37,238	4,277	8.7	2,366	15.9	565	23.9	1,801	76.1	1,911	5.5	64,262	6,078	9.5	144
20- 22	46,743	34,089	3,579	7.7	2,193	14.4	565	25.8	1,628	74.2	1,386	4.4	61,933	5,207	8.4	110
22- 24	43,165	30,315	2,961	6.9	1,832	12.3	477	26.0	1,355	74.0	1,129	4.0	58,100	4,316	7.4	109
24- 26	40,447	27,169	2,357	5.8	1,397	9.5	441	31.6	956	68.4	960	3.7	55,195	3,313	6.0	62
26- 28	38,008	24,280	2,028	5.3	1,249	8.6	394	31.5	855	68.5	779	3.3	52,597	2,883	5.5	67
28- 30	36,048	21,830	1,784	4.9	1,084	7.3	315	29.1	769	70.9	700	3.3	50,830	2,553	5.0	61
30- 32	33,732	19,177	1,509	4.5	910	6.1	258	28.4	652	71.6	599	3.2	48,746	2,161	4.4	54
32- 34	31,888	16,759	1,336	4.2	779	5.0	220	28.2	559	71.8	557	3.4	47,400	1,895	4.0	62
34- 36	29,869	14,765	1,161	3.9	739	4.7	200	27.1	539	72.9	422	2.9	45,432	1,700	3.7	46
36- 38	29,022	13,377	1,085	3.7	686	4.3	182	26.5	504	73.5	399	3.1	45,028	1,589	3.5	54
38- 40	27,392	11,625	992	3.6	621	3.9	176	28.3	445	71.7	371	3.2	43,261	1,437	3.3	36
40- 45	63,373	23,607	2,233	3.5	1,334	3.4	371	27.8	963	72.2	899	3.8	103,183	3,196	3.1	85
45- 50	55,449	17,377	1,704	3.1	993	2.6	264	26.6	729	73.4	711	4.1	93,606	2,433	2.6	44
50- 55	49,217	12,736	1,380	2.8	873	2.3	248	28.4	625	71.6	507	4.3	86,603	2,005	2.3	44
55- 60	43,053	8,913	1,110	2.6	773	2.2	227	29.4	546	70.6	337	4.0	77,765	1,656	2.1	29
60- 70	67,769	10,695	1,781	2.6	1,340	2.3	301	22.5	1,039	77.5	441	4.2	125,036	2,820	2.3	53
70- 80	46,631	5,153	970	2.1	726	1.8	153	21.1	573	78.9	244	4.2	87,482	1,543	1.8	22
80- 90	31,190	2,734	613	2.0	484	1.7	94	19.4	390	80.6	129	3.7	58,856	1,003	1.7	6
90-100	21,151	1,548	366	1.7	283	1.5	52	18.4	231	81.6	83	3.5	39,928	597	1.5	11
100-125	29,343	1,913	500	1.7	366	1.4	60	16.4	306	83.6	134	4.0	55,297	806	1.5	6
125-150	13,797	810	209	1.5	149	1.2	23	15.4	126	84.6	60	3.6	25,950	335	1.3	3
150-200	13,439	731	182	1.4	133	1.1	29	21.8	104	78.2	49	3.1	25,284	286	1.1	4
200-300	9,530	491	112	1.2	83	1.0	11	13.3	72	86.7	29	2.5	17,892	184	1.0	3
300-500	5,058	273	59	1.2	50	1.1	10	20.0	40	80.0	9	1.5	9,498	99	1.0	1
500+	3,584	188	49	1.4	40	1.3	14	35.0	26	65.0	9	1.8	6,671	75	1.1	2
NEGATIVE	10,474	5,582	1,329	12.7	676	13.7	199	29.4	477	70.6	653	11.8	15,426	1,806	11.7	27
S 0- 10	291,957	271,104	24,001	8.2	6,704	26.1	1,886	28.1	4,818	71.9	17,297	6.5	317,634	28,819	9.1	670
U 10- 20	270,150	215,521	30,427	11.3	14,925	21.5	3,470	23.2	11,455	76.8	15,502	7.7	339,548	41,882	12.3	901
B 20- 30	204,411	137,683	12,709	6.2	7,755	10.4	2,192	28.3	5,563	71.7	4,954	3.8	278,655	18,272	6.6	409
T 30- 40	151,903	75,703	6,083	4.0	3,735	4.8	1,036	27.7	2,699	72.3	2,348	3.2	229,867	8,782	3.8	252
O 40- 60	211,092	62,633	6,427	3.0	3,973	2.6	1,110	27.9	2,863	72.1	2,454	4.0	361,157	9,290	2.6	202
T 60-100	166,741	20,130	3,730	2.2	2,833	2.0	600	21.2	2,233	78.8	897	4.0	311,302	5,963	1.9	92
100+	74,751	4,406	1,111	1.5	821	1.2	147	17.9	674	82.1	290	3.3	140,592	1,785	1.3	19
TOTAL	1,381,479	792,762	85,817	6.2	41,422	6.8	10,640	25.7	30,782	74.3	44,395	5.8	1,994,181	116,599	5.8	2,572

**TABLE J: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (IN THOUSANDS OF DOLLARS)
FOR ALL FULL-YEAR RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS
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/ LD LIFE	AIDS/HIV EDUCATION	DONATIONS CHILD ABUSE PREVENTION	ALZHEIMERS RESEARCH	STOP DOMESTIC VIOLENCE
NEG >10	4,856	136	2,021	1,156	10	3,051	0	0	0	0	0
NEG <10	5,618	22	760	448	3	1,189	0	0	0	0	0
0- 2	51,093	250	1,903	212	192	2,057	1	1	2	1	1
2- 4	63,114	2,012	6,074	283	569	4,914	3	3	4	2	3
4- 6	60,328	4,752	9,718	423	882	6,271	3	3	5	3	3
6- 8	59,590	8,171	13,195	624	1,524	7,172	3	3	5	2	3
8- 10	57,832	11,622	16,544	946	2,261	8,129	3	3	4	2	3
10- 12	57,004	16,031	20,796	1,451	2,836	9,052	3	3	5	2	3
12- 14	56,668	21,230	25,727	1,996	3,481	9,975	3	2	4	2	3
14- 16	54,386	26,251	30,334	2,603	3,836	10,522	3	3	4	2	3
16- 18	52,696	31,975	35,626	3,191	3,993	10,835	3	3	4	2	3
18- 20	49,396	36,423	39,250	3,647	4,175	10,649	3	3	4	2	2
20- 22	46,743	40,491	43,061	3,727	4,205	10,501	3	3	4	2	2
22- 24	43,165	43,397	45,352	4,042	4,153	10,150	3	2	4	3	2
24- 26	40,447	45,669	47,855	4,029	4,000	10,216	3	3	4	2	3
26- 28	38,008	47,810	49,862	4,086	4,019	10,157	3	3	4	3	3
28- 30	36,048	50,010	51,597	4,157	4,201	9,945	3	2	4	3	3
30- 32	33,732	50,932	52,389	4,459	4,014	9,930	3	2	4	3	2
32- 34	31,888	51,742	53,020	4,573	4,035	9,887	3	2	4	3	2
34- 36	29,869	52,246	53,275	4,310	4,146	9,485	4	2	4	3	2
36- 38	29,022	54,471	55,057	4,624	4,285	9,495	3	2	3	3	2
38- 40	27,392	54,847	55,334	4,771	4,129	9,386	4	2	3	2	2
40- 45	63,373	141,007	139,985	12,986	10,883	22,847	7	4	9	6	5
45- 50	55,449	142,445	139,160	12,944	10,813	20,473	6	4	7	5	4
50- 55	49,217	142,839	136,499	13,735	11,056	18,451	6	3	7	5	5
55- 60	43,053	139,428	131,779	13,733	10,607	16,690	6	3	6	5	4
60- 70	67,769	254,488	234,168	28,328	19,651	27,659	9	5	11	7	6
70- 80	46,631	209,795	188,173	25,264	16,733	20,376	8	4	9	6	5
80- 90	31,190	164,357	142,582	23,014	14,006	15,244	5	3	6	4	4
90-100	21,151	127,628	105,905	20,704	11,959	10,940	3	2	4	3	3
100-125	29,343	213,037	164,427	44,142	22,474	18,006	6	3	6	5	4
125-150	13,797	127,626	87,266	34,745	15,786	10,171	2	1	3	2	2
150-200	13,439	161,744	100,472	53,168	21,039	12,935	2	2	3	2	2
200-300	9,530	168,217	95,026	64,545	21,806	13,161	1	1	2	1	1
300-500	5,058	145,679	73,154	63,636	19,908	11,019	1	0	1	1	1
500+	3,584	395,721	110,675	262,459	56,051	33,464	0	0	4	0	0
NEGATIVE	10,474	159	2,781	1,603	14	4,239	0	0	0	0	0
S 0- 10	291,957	26,807	47,434	2,487	5,427	28,542	13	14	20	9	13
U 10- 20	270,150	131,910	151,734	12,887	18,321	51,032	15	13	22	12	14
B 20- 30	204,411	227,377	237,727	20,041	20,578	50,969	16	13	20	13	12
T 30- 40	151,903	264,238	269,075	22,738	20,609	48,183	17	10	19	13	12
O 40- 60	211,092	565,719	547,424	53,397	43,359	78,461	25	15	29	21	18
T 60-100	166,741	756,268	670,828	97,310	62,349	74,219	25	14	30	20	17
100+	74,751	1,212,023	631,020	522,694	157,065	98,755	12	7	19	11	10
TOTAL	1,381,479	3,184,501	2,558,023	733,157	327,723	434,401	124	86	158	99	97

TABLE K: OREGON ITEMIZED DEDUCTIONS AND STATE TAX ITEMIZED ON FEDERAL RETURN

1997 PERSONAL INCOME TAX REPORTS

FOR ALL FULL-YEAR RETURNS IN OREGON

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	2,832	58.3	47,614	16,813	1,312	27.0	4,296	3,274	4	0.1	11	2,847	2,832	58.3	43,318	15,296
NEG <10	2,060	36.7	21,742	10,554	904	16.1	1,320	1,460	10	0.2	11	1,132	2,060	36.7	20,422	9,914
0- 2	1,569	3.1	14,115	8,996	618	1.2	547	886	575	1.1	80	140	1,569	3.1	13,567	8,647
2- 4	2,186	3.5	18,980	8,683	930	1.5	797	858	937	1.5	222	237	2,186	3.5	18,183	8,318
4- 6	3,525	5.8	27,717	7,863	1,639	2.7	1,025	626	1,658	2.7	648	391	3,525	5.8	26,692	7,572
6- 8	5,797	9.7	44,585	7,691	2,852	4.8	1,377	483	3,228	5.4	1,809	560	5,797	9.7	43,208	7,454
8- 10	7,776	13.4	62,074	7,983	4,539	7.8	2,456	541	4,511	7.8	3,081	683	7,776	13.4	59,618	7,667
10- 12	9,156	16.1	80,481	8,790	5,829	10.2	3,193	548	5,364	9.4	4,462	832	9,156	16.1	77,288	8,441
12- 14	10,287	18.2	86,843	8,442	7,136	12.6	4,272	599	5,945	10.5	5,790	974	10,287	18.2	82,571	8,027
14- 16	11,355	20.9	99,270	8,742	8,657	15.9	6,099	705	6,141	11.3	6,765	1,102	11,355	20.9	93,170	8,205
16- 18	11,673	22.2	104,132	8,921	9,465	18.0	7,566	799	5,942	11.3	7,361	1,239	11,673	22.2	96,565	8,273
18- 20	12,158	24.6	110,275	9,070	10,302	20.9	9,600	932	5,662	11.5	7,690	1,358	12,158	24.6	100,674	8,280
20- 22	12,654	27.1	116,472	9,204	11,037	23.6	11,560	1,047	5,087	10.9	7,528	1,480	12,654	27.1	104,912	8,291
22- 24	12,850	29.8	119,141	9,272	11,744	27.2	13,833	1,178	4,438	10.3	7,123	1,605	12,850	29.8	105,308	8,195
24- 26	13,278	32.8	125,596	9,459	12,318	30.5	16,360	1,328	4,212	10.4	7,220	1,714	13,278	32.8	109,236	8,227
26- 28	13,728	36.1	131,496	9,579	12,904	34.0	18,712	1,450	3,843	10.1	7,019	1,826	13,728	36.1	112,783	8,216
28- 30	14,218	39.4	138,800	9,762	13,520	37.5	21,347	1,579	3,596	10.0	6,946	1,932	14,218	39.4	117,453	8,261
30- 32	14,555	43.1	146,673	10,077	13,918	41.3	24,026	1,726	3,319	9.8	6,743	2,032	14,555	43.1	122,647	8,426
32- 34	15,129	47.4	156,574	10,349	14,605	45.8	27,250	1,866	3,209	10.1	6,828	2,128	15,129	47.4	129,323	8,548
34- 36	15,104	50.6	159,543	10,563	14,636	49.0	28,992	1,981	2,925	9.8	6,514	2,227	15,104	50.6	130,551	8,643
36- 38	15,645	53.9	169,355	10,825	15,255	52.6	32,502	2,131	2,906	10.0	6,809	2,343	15,645	53.9	136,853	8,747
38- 40	15,767	57.6	175,060	11,103	15,405	56.2	34,927	2,267	2,809	10.3	6,856	2,441	15,767	57.6	140,132	8,888
40- 45	39,766	62.7	463,840	11,664	39,007	61.6	98,837	2,534	6,576	10.4	16,724	2,543	39,766	62.7	365,003	9,179
45- 50	38,072	68.7	470,931	12,369	37,543	67.7	107,574	2,865	5,654	10.2	15,311	2,708	38,072	68.7	363,357	9,544
50- 55	36,481	74.1	477,834	13,098	36,035	73.2	115,314	3,200	5,440	11.1	15,662	2,879	36,481	74.1	362,521	9,937
55- 60	34,140	79.3	474,641	13,903	33,804	78.5	120,067	3,552	5,007	11.6	15,488	3,093	34,140	79.3	354,574	10,386
60- 70	57,074	84.2	865,512	15,165	56,576	83.5	231,656	4,095	8,463	12.5	28,235	3,336	57,074	84.2	633,855	11,106
70- 80	41,478	88.9	700,412	16,886	41,163	88.3	199,534	4,847	6,064	13.0	21,850	3,603	41,478	88.9	500,878	12,076
80- 90	28,456	91.2	533,189	18,737	28,293	90.7	159,284	5,630	4,169	13.4	15,877	3,808	28,456	91.2	373,905	13,140
90-100	19,603	92.7	401,702	20,492	19,492	92.2	124,947	6,410	3,003	14.2	12,032	4,007	19,603	92.7	276,755	14,118
100-125	27,430	93.5	639,934	23,330	27,250	92.9	208,145	7,638	4,506	15.4	19,029	4,223	27,430	93.5	431,789	15,742
125-150	12,987	94.1	355,812	27,398	12,888	93.4	121,521	9,429	2,301	16.7	10,403	4,521	12,987	94.1	234,291	18,040
150-200	12,708	94.6	417,531	32,856	12,625	93.9	150,248	11,901	2,313	17.2	11,368	4,915	12,708	94.6	267,283	21,033
200-300	9,039	94.8	372,561	41,217	8,992	94.4	150,574	16,745	1,653	17.3	8,469	5,124	9,039	94.8	221,986	24,559
300-500	4,785	94.6	272,291	56,905	4,758	94.1	121,343	25,503	847	16.7	4,413	5,210	4,785	94.6	150,948	31,546
500+	3,396	94.8	579,509	170,645	3,376	94.2	271,093	80,300	673	18.8	4,187	6,222	3,396	94.8	308,416	90,817
NEGATIVE	4,892	46.7	69,356	14,177	2,216	21.2	5,616	2,534	14	0.1	23	1,622	4,892	46.7	63,740	13,029
S 0- 10	20,853	7.1	167,471	8,031	10,578	3.6	6,203	586	10,909	3.7	5,840	535	20,853	7.1	161,268	7,734
U 10- 20	54,629	20.2	481,000	8,805	41,389	15.3	30,730	742	29,054	10.8	32,068	1,104	54,629	20.2	450,270	8,242
B 20- 30	66,728	32.6	631,504	9,464	61,523	30.1	81,812	1,330	21,176	10.4	35,835	1,692	66,728	32.6	549,692	8,238
T 30- 40	76,200	50.2	807,204	10,593	73,819	48.6	147,698	2,001	15,168	10.0	33,749	2,225	76,200	50.2	659,507	8,655
O 40- 60	148,459	70.3	1,887,247	12,712	146,389	69.3	441,179	3,018	22,677	10.7	63,185	2,786	148,459	70.3	1,445,455	9,736
T 60-100	146,611	87.9	2,500,816	17,057	145,524	87.3	715,422	4,916	21,699	13.0	77,994	3,594	146,611	87.9	1,785,393	12,178
100+	70,345	94.1	2,637,638	37,496	69,889	93.5	1022924	14,636	12,293	16.4	57,870	4,708	70,345	94.1	1,614,714	22,954
TOTAL	588,717	42.6	\$9,182,235	\$15,597	551,327	39.9	\$2,452,197	\$4,448	132,990	9.6	\$306,564	\$2,305	588,717	42.6	\$6,730,039	\$11,432

**TABLE L: FEDERAL TAXES AND CREDITS (IN THOUSANDS OF DOLLARS)
FOR ALL FULL-YEAR RETURNS IN OREGON**

1997 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	BASIC FEDERAL TAX	FEDERAL ALT-MIN TAX	FEDERAL TAX ON IRAs	TOTAL FEDERAL TAX	FEDERAL TAX CREDITS	NET FEDERAL TAX	EARNED INCOME CREDIT
NEG >10	4,856	0	460	176	636	0	636	464
NEG <10	5,618	0	114	40	153	0	153	517
0- 2	51,093	740	3	34	777	5	772	843
2- 4	63,114	1,800	19	37	1,856	11	1,845	3,401
4- 6	60,328	3,786	32	79	3,898	10	3,888	7,266
6- 8	59,590	6,966	28	87	7,081	12	7,069	11,691
8- 10	57,832	13,803	42	99	13,944	66	13,879	15,841
10- 12	57,004	21,313	19	158	21,491	110	21,381	17,285
12- 14	56,668	30,074	114	192	30,380	311	30,069	16,955
14- 16	54,386	39,935	8	228	40,171	585	39,585	15,296
16- 18	52,696	51,187	8	260	51,455	813	50,642	13,262
18- 20	49,396	60,445	15	301	60,761	967	59,794	10,131
20- 22	46,743	68,525	0	321	68,847	997	67,850	8,011
22- 24	43,165	74,481	24	362	74,866	970	73,896	5,356
24- 26	40,447	80,120	59	341	80,519	948	79,572	3,024
26- 28	38,008	84,703	75	366	85,144	956	84,189	1,429
28- 30	36,048	89,310	21	452	89,783	884	88,899	246
30- 32	33,732	91,106	84	412	91,602	919	90,684	0
32- 34	31,888	94,305	40	471	94,816	929	93,887	0
34- 36	29,869	96,767	29	465	97,261	894	96,367	0
36- 38	29,022	102,245	54	496	102,795	986	101,809	0
38- 40	27,392	103,916	13	537	104,466	975	103,491	0
40- 45	63,373	268,859	87	1,265	270,211	2,468	267,743	0
45- 50	55,449	272,126	95	1,349	273,571	2,515	271,056	0
50- 55	49,217	271,638	231	1,404	273,274	2,476	270,797	0
55- 60	43,053	266,312	151	1,309	267,771	2,360	265,411	0
60- 70	67,769	501,691	521	2,495	504,707	3,863	500,844	0
70- 80	46,631	437,230	971	1,994	440,196	3,038	437,158	0
80- 90	31,190	360,353	1,206	1,544	363,103	2,078	361,025	0
90-100	21,151	291,929	1,877	1,223	295,029	1,669	293,360	0
100-125	29,343	513,481	5,800	2,138	521,420	2,514	518,906	0
125-150	13,797	324,533	4,688	1,069	330,290	1,675	328,615	0
150-200	13,439	435,267	11,868	894	448,029	2,540	445,489	0
200-300	9,530	503,793	16,505	581	520,879	2,771	518,109	0
300-500	5,058	481,392	16,495	258	498,145	2,960	495,185	0
500+	3,584	1,373,714	21,778	87	1,395,579	11,719	1,383,860	0
NEGATIVE	10,474	0	573	216	789	0	789	981
S 0- 10	291,957	27,096	124	336	27,556	103	27,452	39,042
U 10- 20	270,150	202,954	164	1,140	204,258	2,786	201,472	72,928
B 20- 30	204,411	397,139	178	1,841	399,159	4,754	394,405	18,066
T 30- 40	151,903	488,339	220	2,381	490,940	4,702	486,237	0
O 40- 60	211,092	1,078,936	565	5,326	1,084,826	9,819	1,075,007	0
T 60-100	166,741	1,591,202	4,576	7,256	1,603,035	10,648	1,592,386	0
100+	74,751	3,632,179	77,135	5,027	3,714,342	24,179	3,690,163	0
TOTAL	1,381,479	7,417,846	83,535	23,523	7,524,904	56,992	7,467,912	131,016