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Oregon Personal Income Tax Statistics

Tax Year 2000

**Prepared by
Research Section
Oregon Department of Revenue
Salem OR 97301-2555**

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I. Introduction

The personal income tax, Oregon's largest source of revenue, has accounted for 80 percent of General Fund revenues since fiscal year 1988–89. Because it is the state's major revenue source, information about this tax program is valuable to businesses, government officials, policymakers, and taxpayers, as well as the general public. The purpose of this publication is to provide a foundation for understanding the personal income tax program. This edition of *Oregon Personal Income Tax Statistics* provides detailed statistics for tax year 2000 as well as historical tables and graphs, comparing 2000 data to previous years. The information is based on 2000 income tax returns received by the Department of Revenue in the 2001 calendar year.

The first chapter highlights key statistics such as the number of filers, total income, and total tax liability for 1999 and 2000. It also contains a guide to using the report and a summary of current personal income tax law, including a diagram outlining the main components of the personal income tax system. Chapter II provides an historical summary of these components: income and tax, adjustments, additions, subtractions, deductions, and credits.

Chapter III, the largest chapter, contains a series of tables detailing different components of the tax system in relation to various groups of taxpayers. The tables provide data based on both an adjusted gross income distribution and an income quintile distribution. (The 20 percent of taxpayers with the lowest income make up the first quintile, the 20 percent of taxpayers with the next highest income make up the second quintile, and so on.¹) Finally, the Appendices provide a history of the income tax brackets and rates (Oregon and Federal), the Oregon exemption deduction and credit, Federal personal exemptions and standard deductions, the two percent surplus refund (kicker), income tax law changes, and a glossary of terms.

Highlights

- For tax year 2000, the Oregon Department of Revenue received 1.63 million personal income tax returns, a 1.6 percent increase from 1999. Over the same period, population grew by 1.4 percent.
- The total adjusted gross income (AGI) of 2000 Oregon filers rose to \$71.0 billion, up 7.1 percent from 1999.
- The average AGI of full-year resident filers rose 5.7 percent to \$46,200. Over the same period the Consumer Price Index, the most commonly used measure of inflation, rose 3.1 percent; so average incomes rose faster than inflation.
- The 2000 tax liability for all filers was \$4.2 billion, up 8.4 percent over 1999. The average tax liability for all filers increased 6.7 percent, growing from \$2,416 in 1999 to \$2,578 in 2000.
- The 2000 tax liability of full-year filers was

Oregon Personal Income Tax

Selected Statistics, 1999 and 2000

(Dollars in millions except where indicated)

	1999	2000	% Change
Number of Returns	1,602,850	1,628,413	1.6%
Full-Year	1,414,966	1,435,203	1.4%
Part-Year & Nonresident	187,884	193,210	2.8%
Adjusted Gross Income	\$66,331	\$71,022	7.1%
Full-Year	\$61,807	\$66,259	7.2%
Part-Year & Nonresident	\$4,524	\$4,763	5.3%
Taxable Income	\$51,875	\$55,835	7.6%
Full-Year	\$48,024	\$51,729	7.7%
Part-Year & Nonresident	\$3,851	\$4,106	6.6%
Tax Liability	\$3,872	\$4,196	8.4%
Full-Year	\$3,602	\$3,904	8.4%
Part-Year & Nonresident	\$269	\$292	8.4%
Avg. AGI (dollars)	\$41,383	\$43,615	5.4%
Full-Year	\$43,681	\$46,167	5.7%
Part-Year & Nonresident	\$24,076	\$24,655	2.4%
Avg. Tax Due (dollars)	\$2,416	\$2,578	6.7%
Full-Year	\$2,546	\$2,720	6.8%
Part-Year & Nonresident	\$1,434	\$1,516	5.7%
Effective Tax Rate*	5.8%	5.9%	1.2%
Full-Year	5.8%	5.9%	1.1%
Part-Year & Nonresident	6.0%	6.1%	3.0%

* Tax liability divided by adjusted gross income

¹ The top 20 percent is separated into three groups – the top 1 percent, the next 4 percent, and the next 15 percent.

\$3.9 billion, an increase of 8.4 percent from 1999. The average tax liability increased 6.8 percent, growing from \$2,546 in 1999 to \$2,720 in 2000.

- Capital gains income was the fastest growing component of income, with an increase of 10.7 percent over 1999. Pension income also experienced substantial growth (10.3 percent).
- The number of taxpayers choosing to file their return electronically again grew at a rapid pace, growing 33 percent to over 330,000 returns. This marks the first year that more than 20 percent of all filers filed electronically.

Guide to Using this Report

The federal and Oregon tax returns are organized into distinct sections, each focusing on a certain component of the income tax system. This report draws from that structure and discusses each component separately. The flowchart on page 3 outlines the calculation of income taxes while Chapter II provides a summary and historical trends for the following components:

- **Income and Tax** – The components of income are listed on the federal form and include wages, interest, capital gains, etc. The total of these components is referred to as gross income. Tax refers to the tax liability reported on the 2000 Oregon tax forms.
- **Adjustments** – Deductions (often referred to as above-the-line deductions) that all filers are allowed to take, including those who claim the standard deduction. They are on the federal form and reduce the amount of income that is taxed. Examples include IRA contributions, moving expenses, and student loan interest. Gross income reduced by adjustments is referred to as federal adjusted gross income (FAGI).
- **Additions** – These elements represent income that the federal government does not tax, but Oregon does. They are added to FAGI on the Oregon form. One example is interest on the government bonds of other states.
- **Subtractions** – These elements represent income that the federal government taxes, but Oregon does not. They are subtracted from FAGI on the Oregon form. Examples include federal tax liability (up to \$3,000), Social Security income, and federal pension income.
- **Deductions** – Taxpayers are also allowed to reduce the amount of income that is taxed by the total of their itemized deductions or standard deduction, whichever is greater. Oregon allows the same itemized deductions as the federal government with one exception—state income taxes. Examples of itemized deductions include property taxes paid, charitable gifts, and mortgage interest. Oregon also allows a deduction for certain medical expenses for the elderly taxpayers who choose to itemize their Oregon deductions.
- **Credits** – These elements reduce tax liability on a dollar-for-dollar basis. All of Oregon's credits in 2000 are nonrefundable, which means that liability can be reduced only to zero. If total credits exceed liability, then some of the credits remain unused. Examples include the personal exemption credit, earned income credit, and retirement income credit.

Chapter II, "2000 Summary and Historical Trends," discusses each of these components in an historical context. Key figures from 2000 are combined with historical numbers to provide a sense of trends and changes over time. Chapter III contains tables that provide detailed information for various groups of taxpayers for tax year 2000 only. For tables that include part-year and nonresident returns, only the Oregon portion of income is used.

The majority of the exhibits and tables in Chapters I and II are devoted to full-year returns, which represent 90 percent of all returns and constitute the strongest base for statistical inference. Part-year and nonresident returns contain a mix of income that was earned in Oregon and elsewhere by

taxpayers who spent various amounts of time in Oregon. Focusing on full-year returns allows a clearer understanding of the income tax program to emerge.

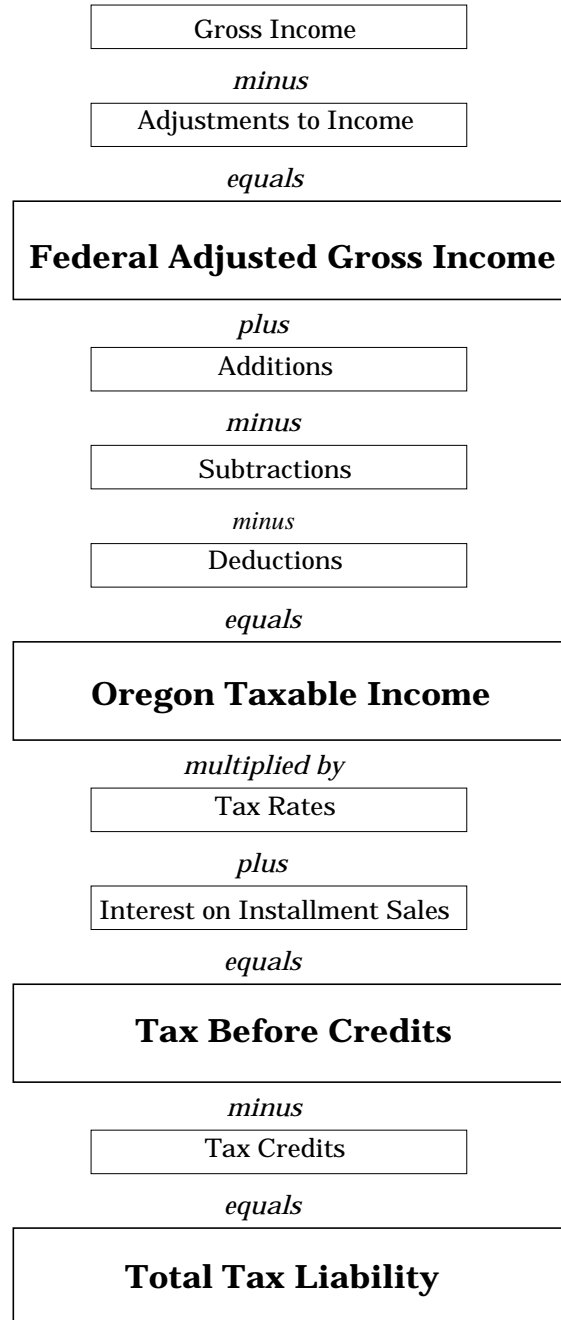
Understanding how the tables are labeled is helpful when trying to sort through all of the detail provided in Chapter III. The two key pieces of information are the letter designation and the group of taxpayers listed at the top of each table. Tables that have the same letter designation contain the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

There are a number of definitions to keep in mind when using the information in this report. First, one household does not correspond to one tax return. In some cases, no one in a household may be required to file a tax return (e.g., certain low-income households). In other cases, more than one person in a household may file a tax return (e.g., a household where the parents and children each file a return). Second, the notion of family size as used in this report pertains to the number of personal exemptions claimed on the tax return, excluding exemptions for disabilities. Finally, references to AGI in this report pertain to Oregon AGI.

Summary of Oregon Personal Income Tax Law for 2000

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

Components of the Oregon Personal Income Tax



The following examples are elements from the above diagram:

Gross income includes:

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

Adjustments to income include:

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

Additions include:

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

Subtractions include:

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

Deductions (standard/itemized) include:

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

OR

- Federal itemized deductions, minus itemized state income taxes, plus special medical deduction

Tax credits include:

- Personal exemption of \$139
- Earned income
- Working family
- Child and dependent care
- Political contribution
- Elderly or permanently disabled
- Retirement income
- Income tax paid to other states
- Other

Tax Rates

The tax rates and brackets for tax year 2000 are provided in the table on the following page. Taxpayers whose filing status is either single or married filing separate are subject to the same brackets. Similarly, taxpayers whose filing status is either joint or head of household are subject to the same brackets. The three tax rates have not changed since 1987, but since 1993, the tax brackets have been indexed for inflation, using the United States Consumer Price Index (CPI) as the gauge of inflation.

2000 Tax Rates	For persons filing single or married-filing-separately	
	If taxable income is:	then tax is:
	Not over \$2,450.....	5% of taxable income
	Over \$2,450 but not over \$6,100	\$123 plus 7% of excess over \$2,450
	Over \$6,100.....	\$378 plus 9% of excess over \$6,100
	For persons filing joint, head-of-household, Or qualifying widow(er) with dependent child	
If taxable income is:	then tax is:	
Not over \$4,900.....	5% of taxable income	
Over \$4,900 but not over \$12,200	\$245 plus 7% of excess over \$4,900	
Over \$12,200.....	\$756 plus 9% of excess over \$12,200	

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

For additional information, please refer to Oregon Department of Revenue's *Publication 17½, Oregon Individual Income Tax Guide*, 2000 edition. For detailed information on adjustments, deductions, subtractions, and credits, refer to the Governor's *Tax Expenditure Report*, 2001-03 edition.

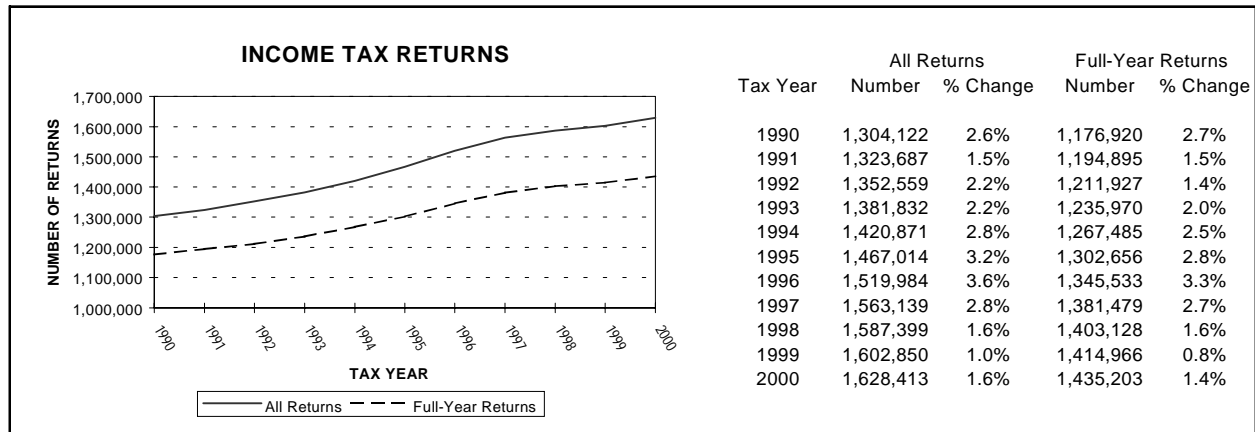
II. 2000 Summary and Historical Trends

In this chapter, data for the 2000 tax year are compared to data from previous years. Income and tax trends are discussed first. Adjustments, additions, subtractions, deductions, and credits are each summarized and compared. Then electronic returns are discussed, followed by an historical summary of part-year filers. The section concludes with a summary of county level data. In making year-to-year comparisons, tax law changes should be taken into account. Appendix C provides a synopsis of tax law changes affecting tax years 1980–1998.

Income and Tax

Between 1999 and 2000, the total number of Oregon personal income tax returns filed grew by 1.6 percent, from 1,602,850 to 1,628,413. Exhibit 1 shows the trend in returns filed since 1990 for all returns and full-year returns. Over this time period, part-year and nonresident returns have represented a gradually increasing share of all returns, rising from 10 percent in 1990 to 12 percent in 2000. After slowing in 1999, the growth in the number of filers for 2000 accelerated to the 1998

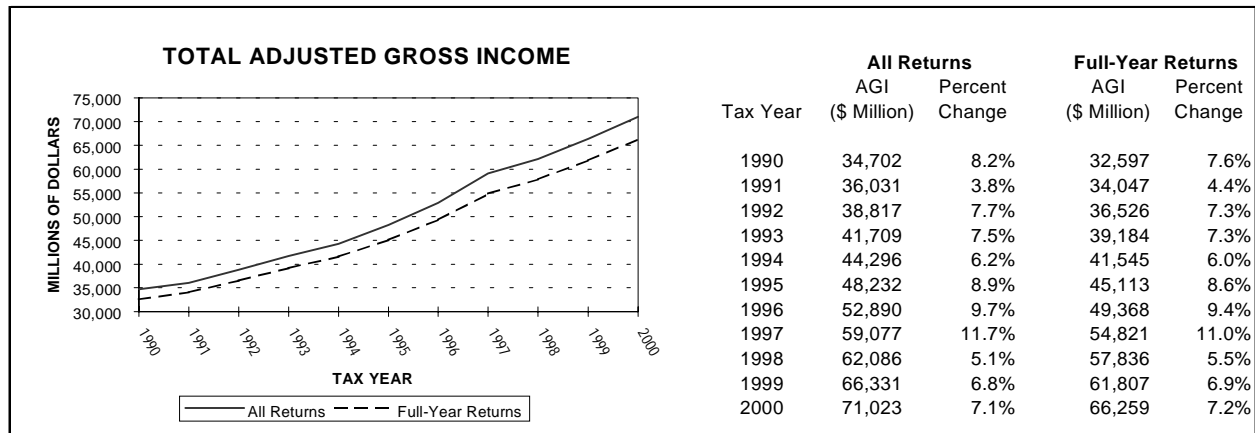
EXHIBIT 1



level of growth.

While the total number of returns grew by only 1.6 percent, total adjusted gross income (AGI) grew by 7.1 percent, to \$71 billion. Exhibit 2 shows the pattern of AGI growth for the past 10 years. Over this period, growth averaged 7.5 percent. As reflected in the graph, the greatest one-year growth was in 1997, when AGI grew by 11.7 percent, while the slowest growth period was in 1991, when AGI grew by 3.8 percent. On average for the 1990s, just under 94 percent of AGI comes from full-year residents.

EXHIBIT 2



Revenue from Oregon personal income taxes grew by 8.4 percent between 1999 and 2000 to nearly \$4.2 billion. Exhibit 3 shows a history of personal income taxes from 1990 to 2000. Over that period, revenue growth was greatest in 1997 (13.1 percent) but slowest just one year later, in 1998 (4.5 percent). Not surprisingly, the largest growth in taxes during this period corresponds to the largest growth in income. While growth in income in 1998 slowed to less than half the growth in 1997, tax revenue growth in 1998 slowed to one-third its 1997 level. Over this time, there were no changes to the rate structure, although the tax brackets have been indexed to inflation since 1993. There were changes to other aspects of the tax law, such as credits allowed, that impacted the growth of taxes.

EXHIBIT 3

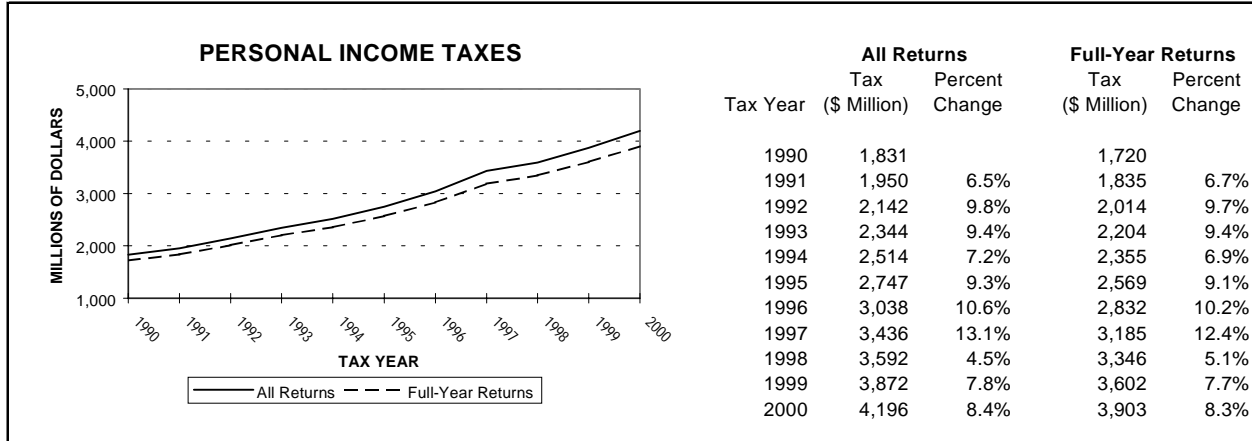
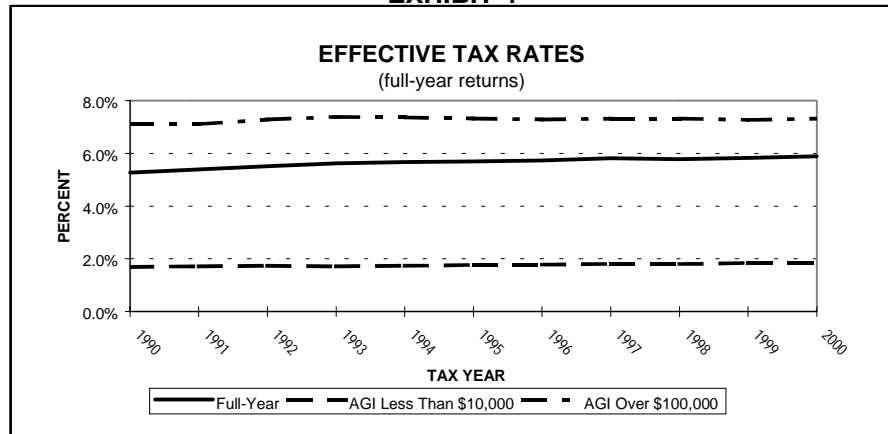


Exhibit 4 shows the effective tax rate (tax as a percent of AGI) for the years 1990–2000 for all full-year returns and two subgroups — those with an AGI above \$100,000 and those with an AGI below \$10,000. Note that the effective tax rate for all full-year returns climbed gradually from 1990 to 1993 and has remained relatively flat since. Starting in 1993, Oregon indexed its income tax

EXHIBIT 4



brackets to inflation to prevent taxpayers from being forced into higher brackets simply by inflation. This change has drastically reduced the growth in the effective tax rate. High-income taxpayers, defined as those filers reporting an AGI of \$100,000 or more, have consistently faced an effective tax rate of approximately 7 percent. On the other hand, low-income taxpayers (those with an AGI of less than \$10,000) have experienced an effective tax rate of just under 2 percent. The cause for this difference is the marginal rate structure. Those taxpayers with higher incomes have a greater share of their income taxed at the top 9 percent rate. The more income taxed at the top rate, the greater the effective tax rate will be. Similarly, taxpayers with low incomes may face a top marginal rate of only 7 or 5 percent.

To provide some context for the changes in income and tax over time, it can be helpful to look at changes in economic activity. Exhibit 5 presents Oregon personal income and selected economic indicators from 1990 to 2000. These indicators are gathered from the federal Bureau of Economic Analysis, the federal Bureau of Labor Statistics, and the Center for Population Research and Census at Portland State University. Because there is no reported inflation index for the state of Oregon, the Portland area Consumer Price Index (CPI) is used.

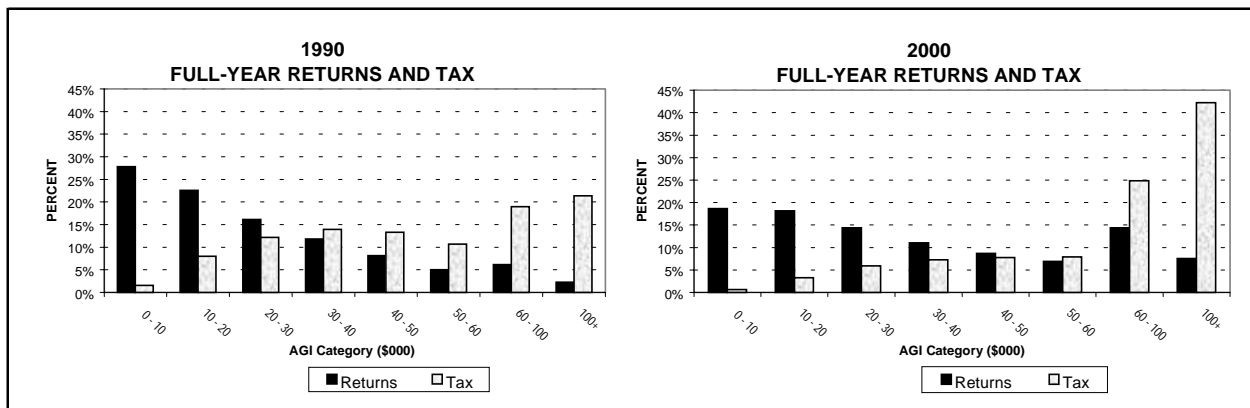
EXHIBIT 5

	Personal Income (\$ Million)	Portland CPI (1982-84=100)	Nonag. Employment (Thousands)	Population (Thousands)	Unemployment Rate
1990	52,178	127.4	1,245	2,860	5.5%
1991	54,891	133.8	1,245	2,928	6.0%
1992	58,163	139.9	1,267	2,991	7.5%
1993	61,916	144.7	1,308	3,060	7.3%
1994	66,130	148.9	1,363	3,120	5.5%
1995	71,209	153.2	1,418	3,182	4.8%
1996	75,561	158.6	1,475	3,244	5.9%
1997	80,578	164.1	1,526	3,300	5.8%
1998	85,262	167.1	1,552	3,346	5.6%
1999	89,058	172.6	1,575	3,388	5.7%
2000	94,999	178.0	1,606	3,437	4.9%

Personal income grew twice as fast as inflation over the decade, increasing by roughly 82 percent while inflation grew by 40 percent. Oregon's population grew 20 percent between 1990 and 2000. Nonagricultural employment grew slightly faster, experiencing an increase in workforce of 361,000, or 29 percent in the 1990s. The unemployment rate for the state peaked in 1992 at 7.5 percent but has remained below 6 percent since 1994. It was 4.9 percent in 2000, falling below 5 percent for the first time since 1995.

Exhibit 6 illustrates the distributions for the number of full-year returns and amount of total tax by AGI level for 1990 and 2000. Note that while lower income taxpayers make up the majority of returns, higher income taxpayers pay the majority of the tax. For example, 36.9 percent of 2000 full-year taxpayers had an income of \$20,000 or less but paid only 4 percent of all taxes. Conversely, those 2000 full-year taxpayers with income of at least \$100,000 comprised only 7.6 percent of all taxpayers, yet they paid 42.2 percent of all personal income taxes. Taxes are concentrated among the taxpayers with the highest incomes because these taxpayers also comprise the greatest share of income. While not shown in the exhibit, the 7.6 percent of 2000 taxpayers with income of at least \$100,000 represent 34 percent of all full-year AGI.

EXHIBIT 6



The two graphs above graphs show the distributions changing between 1990 and 2000. The distribution of tax returns flattened somewhat while the distribution of tax became more skewed toward the

high end. For example, the percent of full-year filers reporting an income of less than \$30,000 fell from 66.5 percent in 1990 to 51.2 percent in 2000. Also, the share of taxpayers with an income of at least \$100,00 more than tripled, rising from 2.3 percent in 1990 to 7.6 percent in 2000. Conversely, taxpayers who reported an AGI of less than \$30,000 owed 21.8 percent of the tax in 1990 but only 10 percent in 2000. And the share of tax paid by taxpayers who reported an AGI of at least \$100,000 nearly doubled, rising from 21.4 percent in 1990 to 42.2 percent in 2000.

Income sources for selected years between 1990 and 2000 for full-year filers are listed in Exhibit 7. Wages comprise the greatest share of income, representing roughly 65 percent of all full-year income for 2000. The next two most significant income sources are pension (9.5 percent) and property sales/capital gains (9 percent). The composition of income for 2000 was very similar to that of 1999. The shares of income due to wages, property sales/capital gains, and pensions all increased slightly, while the reliance on business, rent, partnership and S-corporation income all declined slightly.

Changes over the past 10 years have been more pronounced. Exhibit 7 above summarizes the per-

Exhibit 7

SOURCES OF ADJUSTED GROSS INCOME							
FULL-YEAR RETURNS FOR SELECTED YEARS							
Source of Income	1990	1993	1996	1999	2000	Change:	
						1990 to 2000	
(\$ Million)						Amount	%
Wages, Salaries, Tips	22,993	27,317	33,546	40,094	43,294	20,301	88.3
Taxable Dividends & Interest	3,023	2,450	3,142	3,461	3,733	709	23.5
Net Business Income	1,764	2,094	2,345	2,485	2,475	712	40.4
Property Sales (Capital Gains)	1,183	2,109	2,913	5,408	5,987	4,804	406.3
Taxable Pensions	2,164	2,863	3,944	5,716	6,304	4,140	191.4
Rent, Partnership, S-Corp	1,095	1,949	2,591	3,075	2,895	1,799	164.3
Net Farm Income	-67	-133	-173	-205	-222	-155	231.3
Other Income	877	1,031	1,625	2,477	2,517	1,640	187.0
* Adjustments	-434	-497	-566	-703	-723	-289	66.6
Total Adjusted Gross Income	32,597	39,184	49,368	61,807	66,260	33,662	103.3
Composition (%)							
	1990	1993	1996	1999	2000	Change:	
						1990 to 2000	
Wages, Salaries, Tips	70.5%	69.7%	68.0%	64.9%	65.3%	-5.20%	
Taxable Dividends & Interest	9.3%	6.3%	6.4%	5.6%	5.6%	-3.64%	
Net Business Income	5.4%	5.3%	4.7%	4.0%	3.7%	-1.67%	
Property Sales (Capital Gains)	3.6%	5.4%	5.9%	8.7%	9.0%	5.41%	
Taxable Pensions	6.6%	7.3%	8.0%	9.2%	9.5%	2.88%	
Rent, Partnership, S-Corp	3.4%	5.0%	5.2%	5.0%	4.4%	1.01%	
Net Farm Income	-0.2%	-0.3%	-0.3%	-0.3%	-0.3%	-0.13%	
Other Income	2.7%	2.6%	3.3%	4.0%	3.8%	1.11%	
* Adjustments	-1.3%	-1.3%	-1.1%	-1.1%	-1.1%	0.24%	
Total AGI	100.0%	100.0%	100.0%	100.0%	100.0%		

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

centage changes in the components of income during the last 10 years. In 1990, wages represented roughly 71 percent; capital gains 3.6 percent; pensions 6.6 percent; and rent, partnership, and S-corporation income just 3.4 percent. While wages are still the primary source of income for Oregon taxpayers, their share has fallen by approximately 5 percent over the past 10 years. This declining share of adjusted gross income is due to much slower growth in wage and salary income than in income from property sales (capital gains) and pensions.

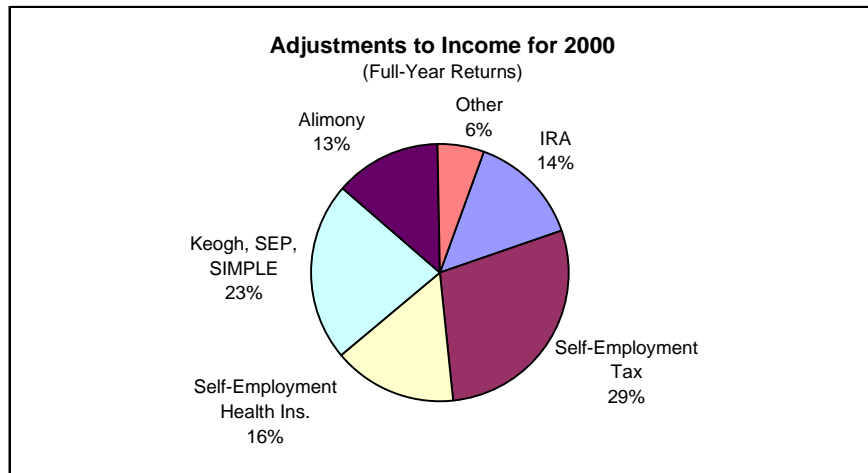
The fastest growing component of income over the past 10 years has been property sales/capital gains, increasing by more than 400 percent. Conversely, the slowest growing component has been taxable dividends and interest, increasing by 24 percent throughout the 1990s. Total full-year AGI doubled from 1990 to 2000, growing from \$32.6 billion to \$66.3 billion.

Adjustments

Exhibit 8 illustrates the distribution of adjustments (above-the-line deductions) claimed by full-year filers in 2000. Adjustments are deductions that all filers are allowed to take, regardless of whether they claim a standard deduction or itemize their deductions. They are found on federal Forms 1040 and 1040A and are subtracted from total income when computing federal AGI.

The largest adjustment taken by full-year filers, in terms of total dollars, was the deduction for one-half of federal self-employment taxes; Oregonians deducted nearly \$207 million in 2000 with this adjustment. With total adjustments equaling just under \$723 million, self-employment tax deductions represent 29 percent of all adjustments taken. Taxpayers who are self-employed are required to make payments in-lieu of Social Security and Medicare taxes. These payments, called self-employment taxes, represent both the employer and employee portions. This deduction enables self-employed taxpayers to subtract the employee portion of the payments from their personal taxable income.

EXHIBIT 8



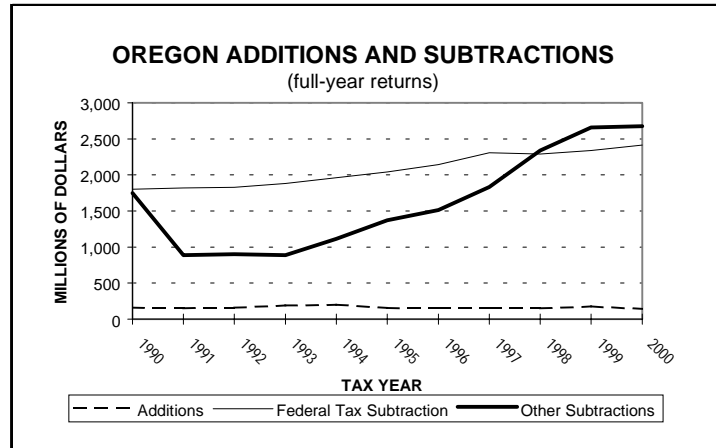
Contributions to Keogh, SEP, and SIMPLE retirement plans represent the next largest adjustment at 23 percent of the total. In 2000, full-year filers deducted \$163 million from income for contributions made to these retirement plans. The category “Other,” which equals roughly 6 percent of the total, includes adjustments for student loan interest, medical savings accounts, moving expenses, and penalties on early savings withdrawals.

Self-employment tax is also the most frequently claimed adjustment; roughly 158,200 full-year filers claimed this deduction. While contributions to Keogh, SEP, and SIMPLE plans comprise 23 percent of total adjustment dollars, they comprise only 5 percent of all claims. (A claim differs from a filer in that each filer can claim more than one adjustment). Conversely, “Other” adjustments represented only 6 percent of the total dollars, but they comprised 16.5 percent of the claims.

Additions and Subtractions

Oregon additions to and subtractions from federal AGI for the past 10 years (for full-year filers) are summarized in Exhibit 9. Because the federal income tax subtraction represents such a significant portion of all subtractions, it is shown separately in the exhibit and throughout this publication. Throughout most of the 1990s, Oregon additions were relatively stable and fluctuated between \$140 and \$200 million each year. The sum total of additions peaked in 1994 at \$200 million but fell to \$150 million by 1996, where it stayed for three years. While additions grew slightly in 1999 to \$178 million, they fell to the lowest level in ten years in 2000 (\$144 million).

EXHIBIT 9



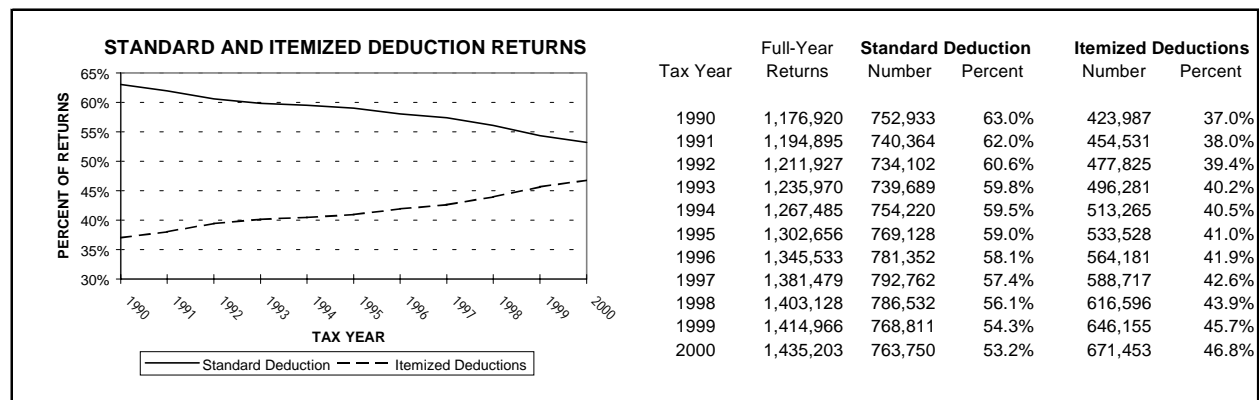
The federal tax subtraction was the most significant subtraction throughout the 1990s. From 1991 to 1997, it was larger than all other subtractions combined. Experiencing its strongest growth between 1992 and 1997, it averaged just under 5 percent annual growth.

Changes in Oregon tax law have made the history of other subtractions more volatile. The total "Other Subtractions" amount fell in 1991 as subtractions for U.S. and Oregon public retirement income were eliminated. From 1991 to 1997, the most significant "Other subtractions" that were allowed included Social Security income taxed by the federal government, Oregon income tax refund included in federal income, and interest from U.S. government bonds. In 1998, a subtraction for federal pension income was allowed for the first time.

Deductions

The percent of returns claiming either a standard deduction or itemized deductions is shown in Exhibit 10. Federal and Oregon itemized deductions differ in that Oregon allows certain filers to claim a special medical deduction and does not allow filers to claim state income tax as a deduction. In general, taxpayers who itemize their federal deductions will also itemize their Oregon deductions. Exceptions will occur if a significant share of the federal itemized amount is due to state income taxes. When this is the case, some filers find that their Oregon standard deduction is greater than their other itemized deductions. Overall, the share of full-year filers claiming itemized deductions

EXHIBIT 10

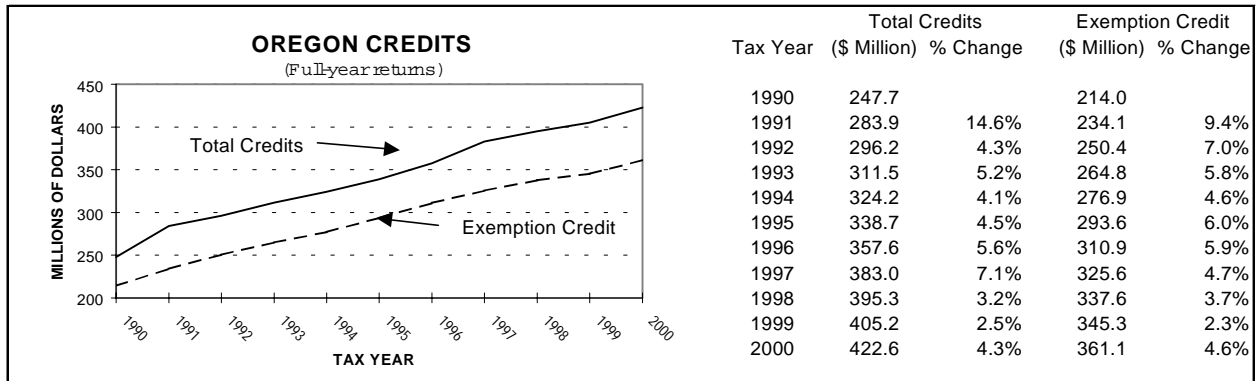


has grown steadily throughout the 1990s.

Credits

The recent history of Oregon credits taken by full-year filers is shown in Exhibit 11. Because the largest percentage of total credits is due to the exemption credit, it is shown separately. The exemption credit accounted for an average of 85 percent of total credits for the past 10 years. During this period, growth in total credits has been relatively stable, except for jumps in 1991 and 1997. These two years experienced exceptional growth as new credits were introduced. The retirement credit was first allowed in 1991 and accounted for roughly 42 percent of the growth between 1990 and 1991. The earned income and working family credits were first allowed in 1997. Together, they accounted for roughly 58 percent of the growth between 1996 and 1997. Altogether, full-year filers claimed \$423 million in credits in 2000. Over these 10 years, the number of full-year filers claiming at least one credit increased from 1,025,368 in 1990 to 1,250,020 in 2000.

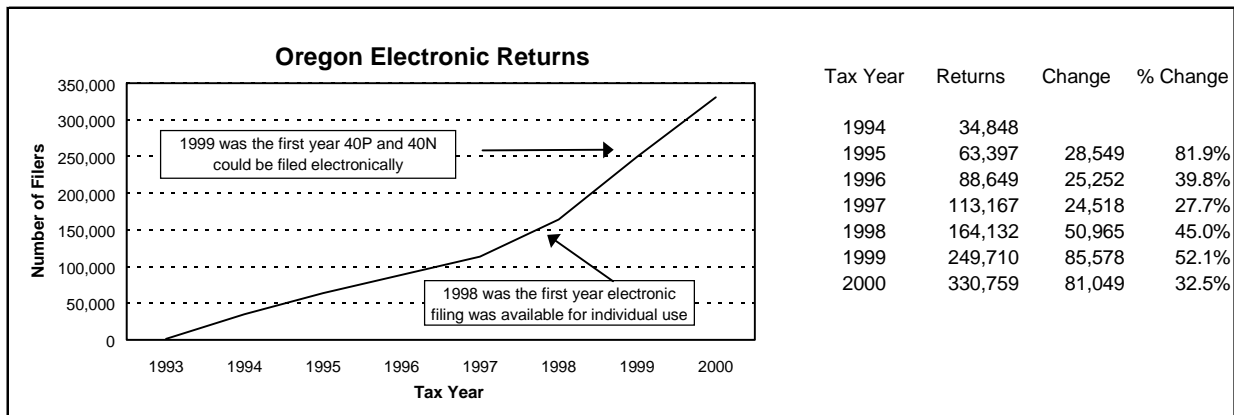
EXHIBIT 11



Electronic Returns

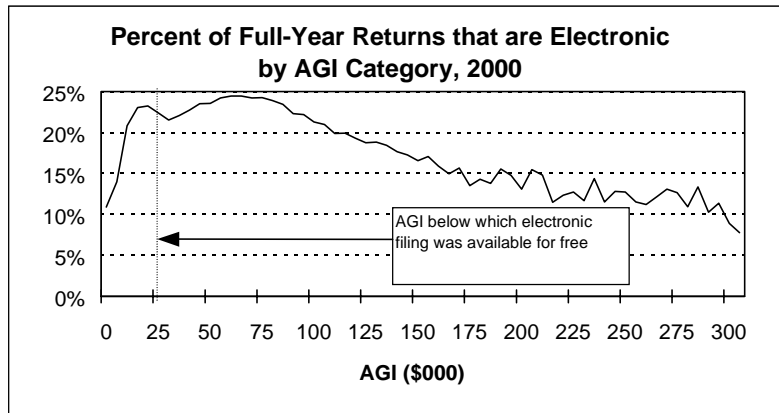
The state of Oregon started offering electronic filing with a limited pilot project in 1993. Since 1994 the growth of electronic filing has been dramatic, with the annual growth rate ranging from 28 percent to 82 percent. Exhibit 12 shows the growth pattern of these filers. From 1994 to 1997, the growth in the number of electronic returns averaged more than 26,000. In 1998, individuals were allowed to file electronically for the first time and growth jumped to 51,000, or 45 percent. In 1999, nonresident and part-year filers were allowed to file electronically, and growth again increased, to 52 percent. For 2000, the growth of this program slowed to 33 percent.

EXHIBIT 12



Looking at those who file electronic returns reveals some interesting trends. Exhibit 13 shows the percent of full-year electronic filers for various income levels. Generally speaking, as incomes rise, filers are less likely to file an electronic return. While only 2000 data are reflected in the chart, this has generally been the case throughout the history of electronic filing in Oregon. The share of filers choosing this method peaks at just under 25 percent for incomes between \$50,000 and \$75,000.

EXHIBIT 13



Surplus Refund (Kicker)

Revenues for the 1999–01 biennium exceeded the original forecast by more than two percent, so the kicker was triggered. The amount to be refunded to taxpayers was roughly \$253.6 million. This amount was refunded to taxpayers in the form of checks issued in the fall of 2001 based on the taxpayer's 2000 tax liability. Exhibit 14 shows average kicker checks for several AGI classes. The kicker percentage was 6.016 percent and resulted in an average check of \$155. However, the median check was only \$70.

EXHIBIT 14
1999-01 Kicker Rebates Distribution
 Personal Income Tax

Adjusted Gross Income	Percent of Taxpayers	Average Tax Liability (Before Kicker)	Average Kicker
\$0 - \$10,000	22.4%	\$ 99	\$ 6
\$10,000 - \$20,000	17.9%	\$ 488	\$ 29
\$20,000 - \$30,000	13.8%	\$ 1,083	\$ 65
\$30,000 - \$40,000	10.7%	\$ 1,705	\$ 103
\$40,000 - \$50,000	8.3%	\$ 2,304	\$ 139
\$50,000 - \$60,000	6.5%	\$ 2,934	\$ 177
\$60,000 - \$70,000	5.0%	\$ 3,614	\$ 217
\$70,000 - \$80,000	3.7%	\$ 4,346	\$ 261
\$80,000 - \$90,000	2.7%	\$ 5,100	\$ 307
\$90,000 - \$100,000	1.9%	\$ 5,864	\$ 353
\$100,000 +	7.0%	\$ 16,702	\$ 1,005
All Filers		\$ 2,578	\$ 155
Median for All Filers		\$ 1,164	\$ 70

Part-Year Residents

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

Exhibit 15 shows the total number of filers moving to and from Oregon between 1990 through 2000. In every year the number of filers moving into Oregon exceeded the number moving out. From 1990 through 1995, the difference was fairly stable, and Oregon experienced an average annual net in-migration of 12,600 filers. The net in-migration peaked in 1995 at 13,100, but fell each year through 1999, when only 4,700 more filers moved into Oregon than moved out of Oregon. In 2000, however, the trend reversed as we experienced an eight percent growth in the number of part-year filers moving to Oregon. The number of filers moving from Oregon was essentially flat, growing by only 0.6 percent.

EXHIBIT 15

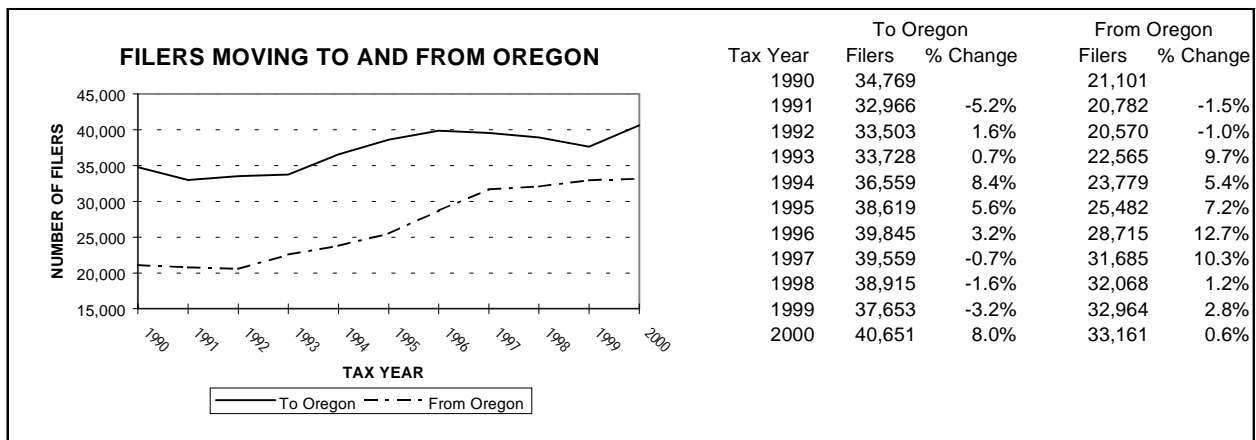


Exhibit 16 below shows the number and percent of in-migrants by county of destination for tax years 1995 to 2000. In 2000, as in previous years, in-migrants were drawn to counties roughly in proportion to current county populations. The three counties that comprise the Portland metropolitan area—Multnomah, Washington, and Clackamas—contain nearly 42 percent of the state's population and attracted 57 percent of the in-migrants. Lane county was again the next most popular destination in 2000 as 8.8 percent of in-migrants chose this location.

Exhibit 17 below shows the number of income tax filers moving from Oregon for tax years 1995 to 2000 by state of destination. In 2000, taxpayers moved from Oregon to all 49 other states; Washington, D.C.; Guam; Puerto Rico; the Virgin Islands; and to other countries. The most frequent destinations were the nearby states of Washington and California, which attracted just over 46 percent of all out-migrants. Arizona was the next most popular destination, attracting 5.4 percent of out-migrants; Idaho was fourth at 4.9 percent.

EXHIBIT 16

NUMBER OF FILERS MOVING TO OREGON, BY COUNTY OF DESTINATION

COUNTY	1995		1996		1997		1998		1999		2000		2000 COUNTY SHARE OF STATE POPULATION
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	
BAKER	161	0.4%	163	0.4%	160	0.4%	154	0.4%	151	0.4%	153	0.4%	0.5%
BENTON	1,108	2.9%	1,111	2.8%	1,000	2.5%	876	2.3%	839	2.2%	882	2.3%	2.3%
CLACKAMAS	3,701	9.6%	3,910	9.8%	3,522	8.9%	3,580	9.2%	3,366	8.9%	3,737	9.9%	9.9%
CLATSOP	353	0.9%	376	0.9%	347	0.9%	367	0.9%	310	0.8%	360	1.0%	1.0%
COLUMBIA	342	0.9%	343	0.9%	362	0.9%	318	0.8%	327	0.9%	392	1.0%	1.2%
COOS	513	1.3%	454	1.1%	566	1.4%	507	1.3%	514	1.4%	558	1.5%	1.9%
CROOK	130	0.3%	129	0.3%	114	0.3%	110	0.3%	124	0.3%	152	0.4%	0.5%
CURRY	298	0.8%	305	0.8%	274	0.7%	332	0.9%	296	0.8%	308	0.8%	0.7%
DESCHUTES	1,566	4.1%	1,568	3.9%	1,666	4.2%	1,808	4.6%	1,897	5.0%	2,000	5.3%	3.3%
DOUGLAS	902	2.3%	872	2.2%	882	2.2%	887	2.3%	883	2.3%	819	2.2%	3.0%
GILLIAM	22	0.1%	20	0.1%	11	0.0%	11	0.0%	18	0.0%	11	0.0%	0.1%
GRANT	57	0.1%	50	0.1%	61	0.2%	72	0.2%	57	0.2%	69	0.2%	0.2%
HARNEY	62	0.2%	65	0.2%	87	0.2%	100	0.3%	58	0.2%	48	0.1%	0.2%
HOOD RIVER	254	0.7%	228	0.6%	248	0.6%	226	0.6%	211	0.6%	198	0.5%	0.6%
JACKSON	2,145	5.6%	2,030	5.1%	2,159	5.5%	2,219	5.7%	2,115	5.6%	2,226	5.9%	5.2%
JEFFERSON	114	0.3%	98	0.2%	84	0.2%	93	0.2%	97	0.3%	86	0.2%	0.6%
JOSEPHINE	783	2.0%	825	2.1%	746	1.9%	843	2.2%	831	2.2%	840	2.2%	2.2%
KLAMATH	677	1.8%	695	1.7%	665	1.7%	656	1.7%	708	1.9%	690	1.8%	1.9%
LAKE	71	0.2%	54	0.1%	61	0.2%	90	0.2%	76	0.2%	68	0.2%	0.2%
LANE	3,534	9.2%	3,773	9.5%	3,594	9.1%	3,601	9.3%	3,471	9.2%	3,326	8.8%	9.7%
LINCOLN	593	1.5%	633	1.6%	524	1.3%	507	1.3%	460	1.2%	461	1.2%	1.3%
LINN	807	2.1%	853	2.1%	753	1.9%	703	1.8%	624	1.7%	737	2.0%	3.1%
MALHEUR	274	0.7%	306	0.8%	316	0.8%	298	0.8%	300	0.8%	293	0.8%	0.9%
MARION	2,177	5.6%	2,184	5.5%	2,154	5.4%	2,013	5.2%	1,995	5.3%	2,142	5.7%	8.4%
MORROW	81	0.2%	51	0.1%	81	0.2%	118	0.3%	79	0.2%	70	0.2%	0.3%
MULTNOMAH	9,137	23.7%	9,638	24.2%	9,685	24.5%	9,524	24.5%	9,224	24.5%	10,161	27.0%	19.4%
POLK	429	1.1%	452	1.1%	462	1.2%	438	1.1%	395	1.0%	436	1.2%	1.8%
SHERMAN	10	0.0%	16	0.0%	15	0.0%	17	0.0%	8	0.0%	9	0.0%	0.1%
TILLAMOOK	207	0.5%	247	0.6%	211	0.5%	204	0.5%	216	0.6%	189	0.5%	0.7%
UMATILLA	643	1.7%	583	1.5%	682	1.7%	793	2.0%	568	1.5%	647	1.7%	2.1%
UNION	202	0.5%	211	0.5%	231	0.6%	236	0.6%	217	0.6%	220	0.6%	0.7%
WALLOWA	72	0.2%	57	0.1%	56	0.1%	56	0.1%	75	0.2%	52	0.1%	0.2%
WASCO	183	0.5%	170	0.4%	203	0.5%	190	0.5%	202	0.5%	206	0.5%	0.7%
WASHINGTON	6,334	16.4%	6,696	16.8%	6,860	17.3%	6,335	16.3%	6,350	16.9%	7,501	19.9%	12.4%
WHEELER	17	0.0%	9	0.0%	7	0.0%	9	0.0%	8	0.0%	7	0.0%	0.0%
YAMHILL	660	1.7%	670	1.7%	710	1.8%	624	1.6%	583	1.5%	597	1.6%	2.5%
TOTAL	38,619	100.0%	39,845	100.0%	39,559	100.0%	38,915	100.0%	37,653	100.0%	40,651	108.0%	100.0%

EXHIBIT 17

NUMBER OF INCOME TAX FILERS MOVING FROM OREGON, BY DESTINATION

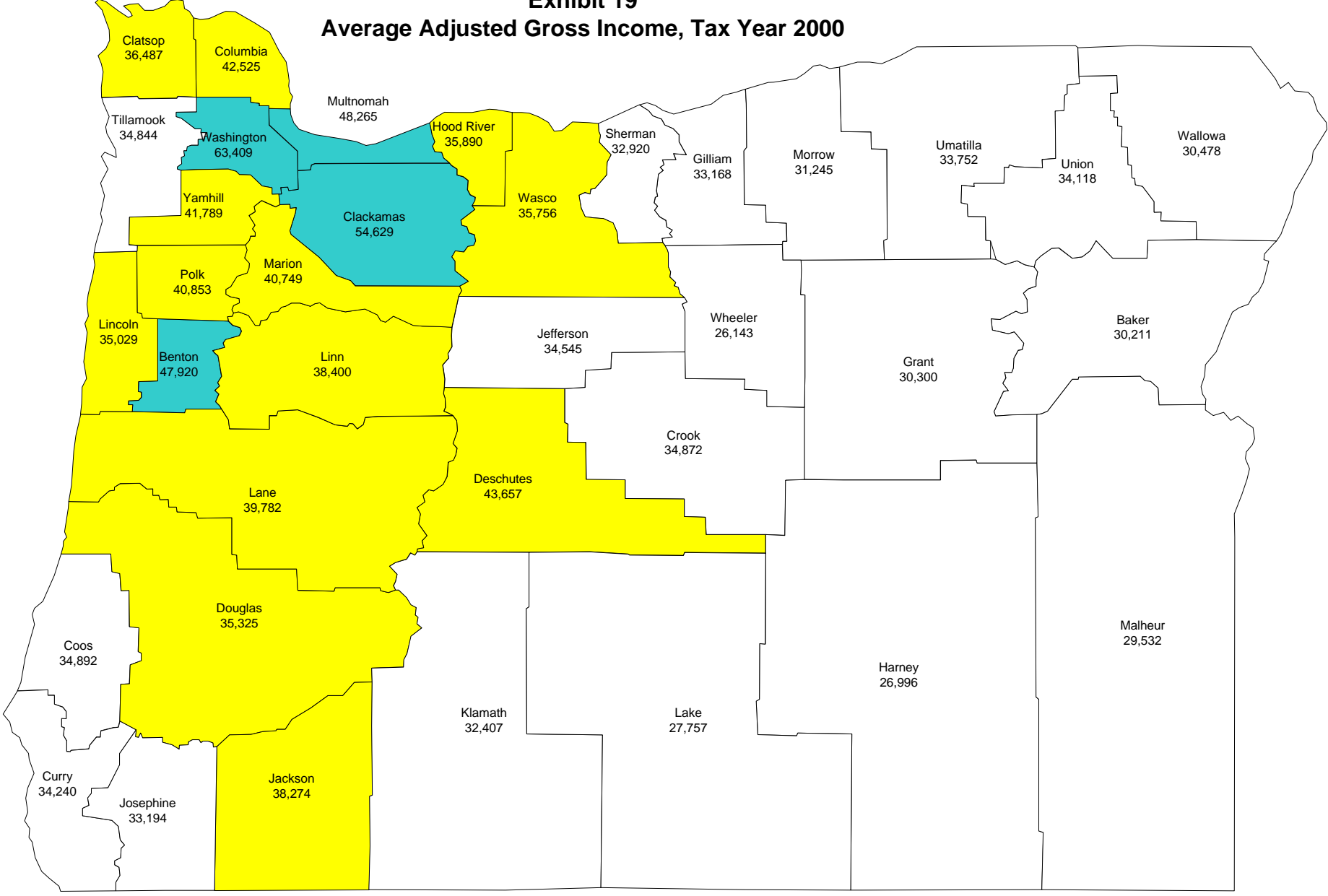
STATE	1995		1996		1997		1998		1999		2000	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
ALABAMA	72	0.3%	73	0.3%	93	0.3%	104	0.3%	100	0.3%	70	0.2%
ALASKA	413	1.6%	434	1.5%	437	1.4%	413	1.3%	424	1.3%	426	1.3%
ARIZONA	1,316	5.2%	1,429	5.0%	1,773	5.6%	1,731	5.4%	1,864	5.7%	1,786	5.4%
ARKANSAS	102	0.4%	151	0.5%	125	0.4%	145	0.5%	130	0.4%	139	0.4%
CALIFORNIA	4,816	18.9%	5,889	20.5%	6,987	22.1%	6,743	21.0%	7,113	21.6%	7,001	21.1%
COLORADO	921	3.6%	1,025	3.6%	1,132	3.6%	1,379	4.3%	1,220	3.7%	1,300	3.9%
CONNECTICUT	101	0.4%	101	0.4%	148	0.5%	131	0.4%	111	0.3%	116	0.3%
DELAWARE	13	0.1%	14	0.0%	24	0.1%	18	0.1%	24	0.1%	24	0.1%
FLORIDA	408	1.6%	420	1.5%	571	1.8%	568	1.8%	676	2.1%	634	1.9%
GEORGIA	223	0.9%	277	1.0%	282	0.9%	342	1.1%	313	0.9%	291	0.9%
HAWAII	194	0.8%	217	0.8%	268	0.8%	263	0.8%	342	1.0%	342	1.0%
IDAHO	1,489	5.8%	1,586	5.5%	1,679	5.3%	1,684	5.3%	1,565	4.7%	1,626	4.9%
ILLINOIS	408	1.6%	413	1.4%	400	1.3%	485	1.5%	481	1.5%	481	1.5%
INDIANA	193	0.8%	182	0.6%	209	0.7%	228	0.7%	239	0.7%	235	0.7%
IOWA	178	0.7%	175	0.6%	190	0.6%	188	0.6%	163	0.5%	169	0.5%
KANSAS	153	0.6%	182	0.6%	162	0.5%	163	0.5%	162	0.5%	149	0.4%
KENTUCKY	106	0.4%	104	0.4%	107	0.3%	104	0.3%	129	0.4%	107	0.3%
LOUISIANA	89	0.3%	89	0.3%	86	0.3%	116	0.4%	94	0.3%	107	0.3%
MAINE	53	0.2%	63	0.2%	79	0.2%	82	0.3%	87	0.3%	88	0.3%
MARYLAND	140	0.5%	151	0.5%	168	0.5%	189	0.6%	178	0.5%	227	0.7%
MASSACHUSETTS	244	1.0%	281	1.0%	340	1.1%	305	1.0%	408	1.2%	418	1.3%
MICHIGAN	292	1.1%	287	1.0%	323	1.0%	340	1.1%	354	1.1%	317	1.0%
MINNESOTA	324	1.3%	373	1.3%	434	1.4%	473	1.5%	449	1.4%	459	1.4%
MISSISSIPPI	53	0.2%	59	0.2%	54	0.2%	45	0.1%	67	0.2%	32	0.1%
MISSOURI	289	1.1%	287	1.0%	315	1.0%	311	1.0%	334	1.0%	319	1.0%
MONTANA	621	2.4%	593	2.1%	566	1.8%	640	2.0%	625	1.9%	625	1.9%
NEBRASKA	128	0.5%	144	0.5%	162	0.5%	136	0.4%	122	0.4%	109	0.3%
NEVADA	689	2.7%	800	2.8%	883	2.8%	807	2.5%	944	2.9%	965	2.9%
NEW HAMPSHIRE	61	0.2%	40	0.1%	62	0.2%	69	0.2%	86	0.3%	82	0.2%
NEW JERSEY	114	0.4%	118	0.4%	172	0.5%	178	0.6%	161	0.5%	223	0.7%
NEW MEXICO	330	1.3%	234	0.8%	279	0.9%	255	0.8%	307	0.9%	300	0.9%
NEW YORK	364	1.4%	380	1.3%	436	1.4%	508	1.6%	533	1.6%	592	1.8%
NORTH CAROLINA	218	0.9%	256	0.9%	291	0.9%	331	1.0%	337	1.0%	355	1.1%
NORTH DAKOTA	65	0.3%	84	0.3%	86	0.3%	77	0.2%	78	0.2%	53	0.2%
OHIO	222	0.9%	270	0.9%	341	1.1%	342	1.1%	354	1.1%	328	1.0%
OKLAHOMA	206	0.8%	224	0.8%	216	0.7%	212	0.7%	204	0.6%	188	0.6%
PENNSYLVANIA	185	0.7%	247	0.9%	228	0.7%	256	0.8%	340	1.0%	316	1.0%
RHODE ISLAND	12	0.0%	18	0.1%	24	0.1%	36	0.1%	23	0.1%	32	0.1%
SOUTH CAROLINA	71	0.3%	81	0.3%	89	0.3%	109	0.3%	103	0.3%	112	0.3%
SOUTH DAKOTA	87	0.3%	62	0.2%	85	0.3%	95	0.3%	75	0.2%	65	0.2%
TENNESSEE	148	0.6%	156	0.5%	213	0.7%	201	0.6%	220	0.7%	200	0.6%
TEXAS	740	2.9%	818	2.8%	1,023	3.2%	1,082	3.4%	1,158	3.5%	1,104	3.3%
UTAH	611	2.4%	623	2.2%	733	2.3%	739	2.3%	786	2.4%	785	2.4%
VERMONT	48	0.2%	59	0.2%	55	0.2%	82	0.3%	80	0.2%	73	0.2%
VIRGINIA	204	0.8%	277	1.0%	313	1.0%	338	1.1%	357	1.1%	395	1.2%
WASHINGTON	7,026	27.6%	8,139	28.3%	8,131	25.7%	8,081	25.2%	8,057	24.4%	8,364	25.2%
WEST VIRGINIA	32	0.1%	41	0.1%	26	0.1%	38	0.1%	30	0.1%	43	0.1%
WISCONSIN	246	1.0%	238	0.8%	239	0.8%	274	0.9%	308	0.9%	297	0.9%
WYOMING	136	0.5%	118	0.4%	164	0.5%	177	0.6%	169	0.5%	162	0.5%
WASHINGTON, D.C	41	0.2%	42	0.1%	61	0.2%	63	0.2%	56	0.2%	55	0.2%
GUAM, P.R., V.I.	16	0.1%	10	0.0%	19	0.1%	24	0.1%	12	0.0%	11	0.0%
OUTSIDE U.S.	271	1.1%	381	1.3%	402	1.3%	368	1.1%	412	1.2%	462	1.4%
TOTAL	25,482	100.0%	28,715	100.0%	31,685	100.0%	32,068	100.0%	32,964	100.0%	33,159	100.0%

EXHIBIT 18

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

County or Area	All 2000 Returns						% Change 1999 to 2000		
	Returns		Adjusted Gross Income		Total Tax Liability		No. of Returns	Total AGI	Total Tax
	Number	Share	(\$000)	Share	(\$000)	Share			
Baker	6,579	0.4%	198,757	0.3%	10,436	0.2%	-0.6%	5.5%	5.7%
Benton	30,433	1.9%	1,458,360	2.1%	88,960	2.1%	0.7%	7.5%	9.2%
Clackamas	156,724	9.6%	8,561,740	12.1%	520,719	12.4%	1.9%	6.5%	7.1%
Clatsop	14,125	0.9%	515,381	0.7%	27,401	0.7%	0.6%	3.0%	2.3%
Columbia	18,823	1.2%	800,443	1.1%	45,389	1.1%	2.4%	6.1%	6.4%
Coos	24,092	1.5%	840,609	1.2%	45,797	1.1%	0.8%	7.1%	9.5%
Crook	7,294	0.4%	254,359	0.4%	14,075	0.3%	2.7%	5.7%	5.9%
Curry	9,057	0.6%	310,112	0.4%	15,873	0.4%	1.9%	8.6%	9.8%
Deschutes	54,229	3.3%	2,367,470	3.3%	133,773	3.2%	4.2%	8.1%	6.9%
Douglas	40,864	2.5%	1,443,540	2.0%	77,403	1.8%	0.6%	4.9%	4.8%
Gilliam	859	0.1%	28,492	0.0%	1,630	0.0%	1.7%	6.0%	7.4%
Grant	3,156	0.2%	95,626	0.1%	5,119	0.1%	-1.7%	-1.1%	-1.6%
Harney	3,008	0.2%	81,204	0.1%	4,264	0.1%	-4.2%	-0.2%	-1.0%
Hood River	8,694	0.5%	312,028	0.4%	16,825	0.4%	0.0%	2.2%	2.1%
Jackson	76,617	4.7%	2,932,450	4.1%	159,135	3.8%	2.2%	5.6%	6.1%
Jefferson	5,869	0.4%	202,743	0.3%	10,004	0.2%	1.6%	5.9%	7.0%
Josephine	29,965	1.8%	994,654	1.4%	51,048	1.2%	2.1%	4.6%	4.1%
Klamath	25,107	1.5%	813,632	1.1%	43,566	1.0%	0.8%	5.0%	4.8%
Lake	2,859	0.2%	79,358	0.1%	4,078	0.1%	-0.5%	-0.7%	-3.2%
Lane	137,245	8.4%	5,459,820	7.7%	309,386	7.4%	0.9%	3.3%	2.6%
Lincoln	18,608	1.1%	651,814	0.9%	33,033	0.8%	0.3%	4.0%	4.6%
Linn	43,731	2.7%	1,679,260	2.4%	92,095	2.2%	1.0%	4.2%	4.2%
Malheur	10,019	0.6%	295,886	0.4%	14,668	0.3%	-1.6%	1.2%	0.7%
Marion	116,618	7.2%	4,752,090	6.7%	265,715	6.3%	1.0%	6.9%	8.4%
Morrow	3,895	0.2%	121,698	0.2%	6,466	0.2%	1.4%	4.2%	3.3%
Multnomah	317,195	19.5%	15,309,000	21.6%	928,991	22.1%	2.1%	7.6%	8.7%
Polk	25,011	1.5%	1,021,780	1.4%	55,481	1.3%	1.7%	5.8%	6.3%
Sherman	842	0.1%	27,718	0.0%	1,527	0.0%	0.8%	0.1%	-0.9%
Tillamook	10,390	0.6%	362,024	0.5%	18,701	0.4%	0.5%	6.0%	6.0%
Umatilla	26,672	1.6%	900,241	1.3%	48,186	1.1%	0.4%	2.1%	1.0%
Union	10,265	0.6%	350,220	0.5%	18,753	0.4%	1.1%	2.9%	3.4%
Wallowa	3,204	0.2%	97,652	0.1%	5,319	0.1%	0.2%	4.5%	5.3%
Wasco	9,511	0.6%	340,078	0.5%	17,982	0.4%	-0.5%	3.0%	2.4%
Washington	176,707	10.9%	11,205,000	15.8%	732,727	17.5%	3.6%	14.2%	17.8%
Wheeler	562	0.0%	14,693	0.0%	757	0.0%	-5.4%	-3.5%	-4.0%
Yamhill	33,453	2.1%	1,489,000	2.1%	86,246	2.1%	1.0%	7.5%	8.0%
Clark Co., Wa.	55,013	3.4%	1,990,790	2.8%	120,420	2.9%	3.7%	9.8%	12.8%
Other Wash.	29,111	1.8%	589,135	0.8%	44,083	1.1%	0.3%	-10.4%	-5.1%
California	24,029	1.5%	652,287	0.9%	29,977	0.7%	-4.3%	-9.3%	-7.4%
Idaho	10,586	0.7%	203,700	0.3%	11,344	0.3%	0.9%	12.9%	12.8%
Other States	47,392	2.9%	1,218,200	1.7%	78,897	1.9%	-1.7%	4.6%	5.9%
Total	1,628,413	100.0%	\$71,023,043	100.0%	\$4,196,249	100.0%	1.6%	7.1%	8.4%

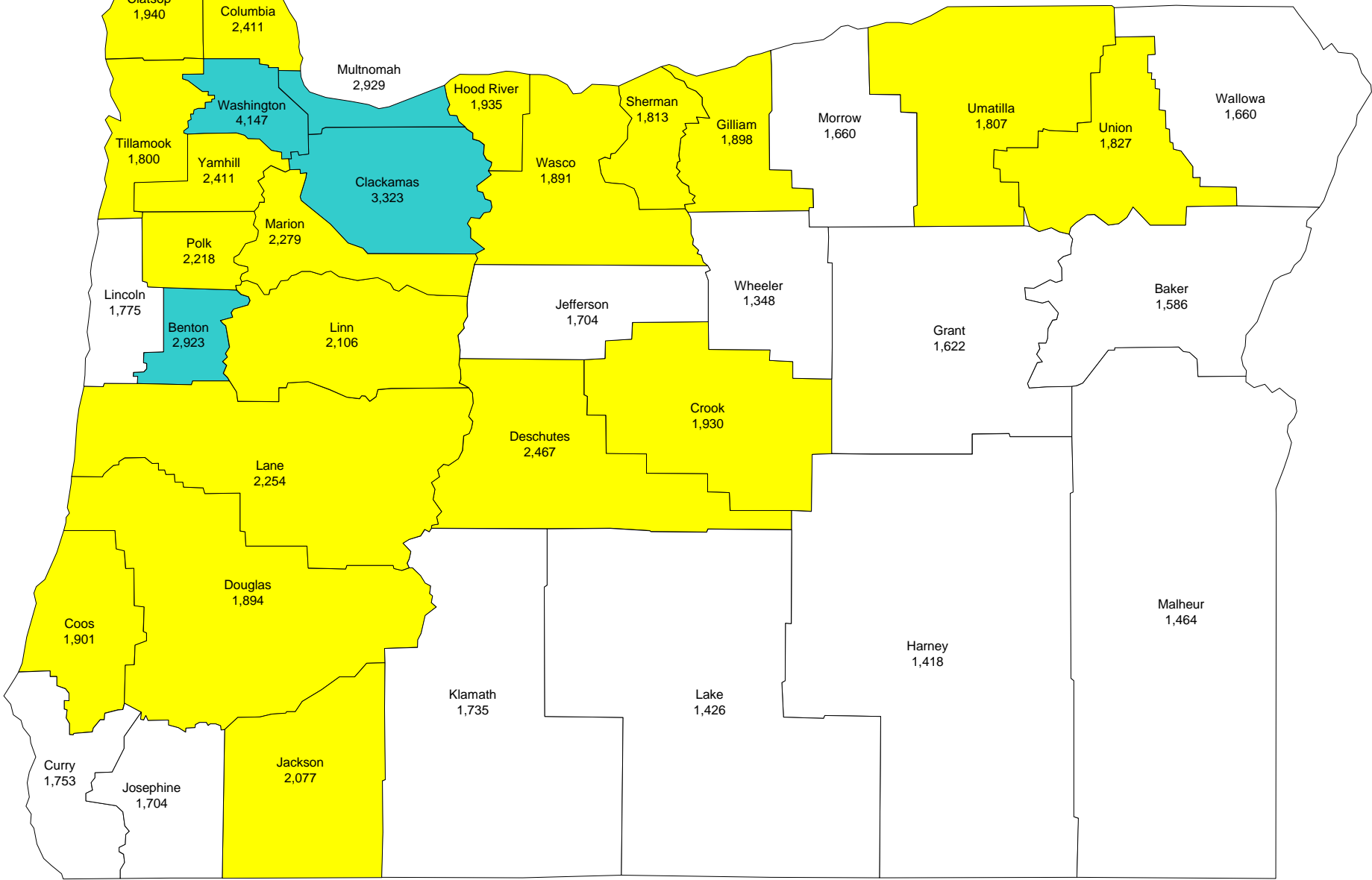
Exhibit 19 Average Adjusted Gross Income, Tax Year 2000



Statewide Average AGI Equals \$43,165

□ \$25,000 to \$34,999	■ \$35,000 to \$44,999	■ \$45,000 to \$65,000
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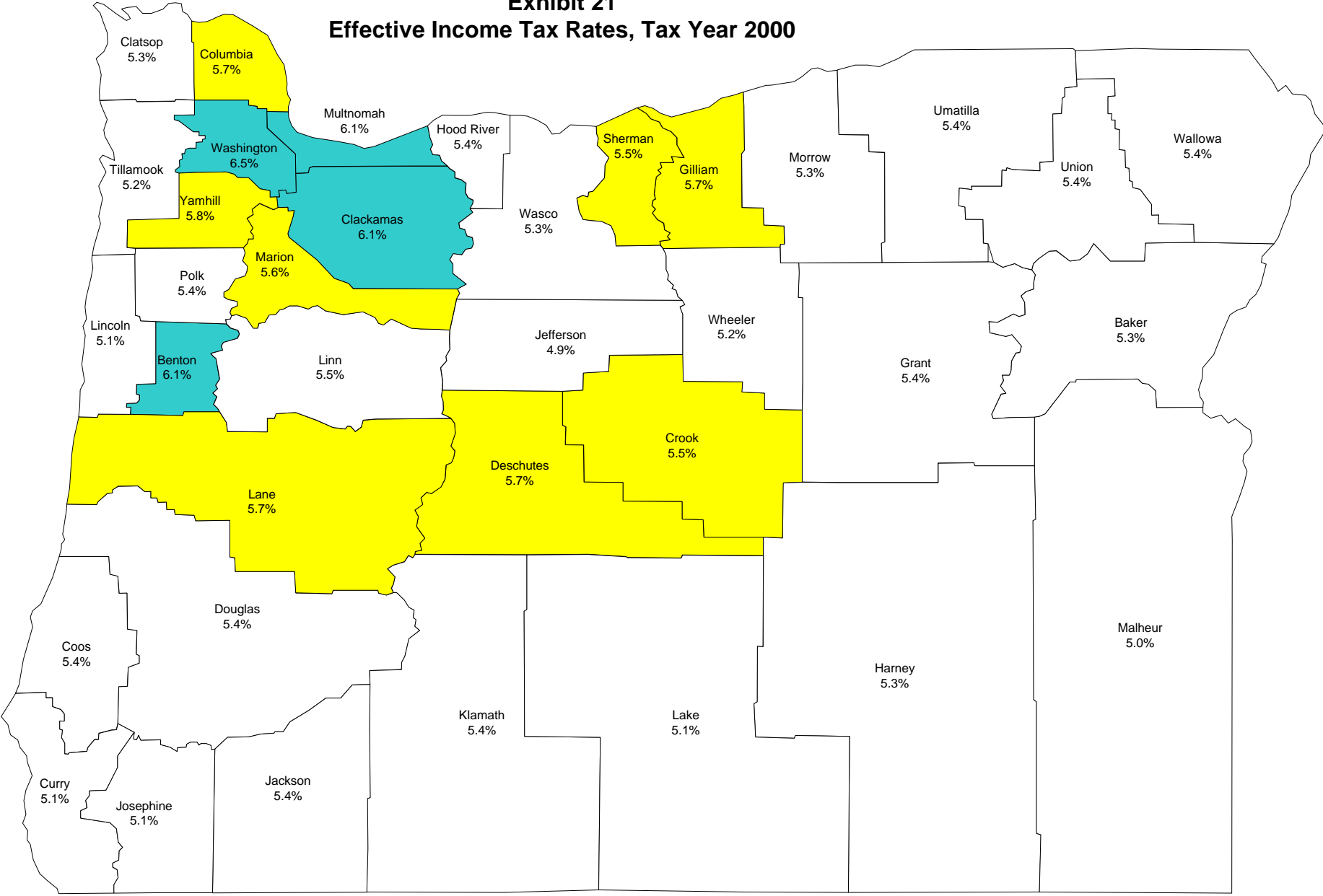
Exhibit 20 Average Tax Liability, Tax Year 2000



Statewide Average Tax Paid Equals \$2,416

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

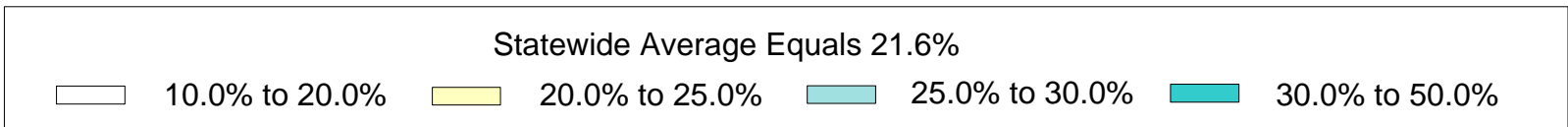
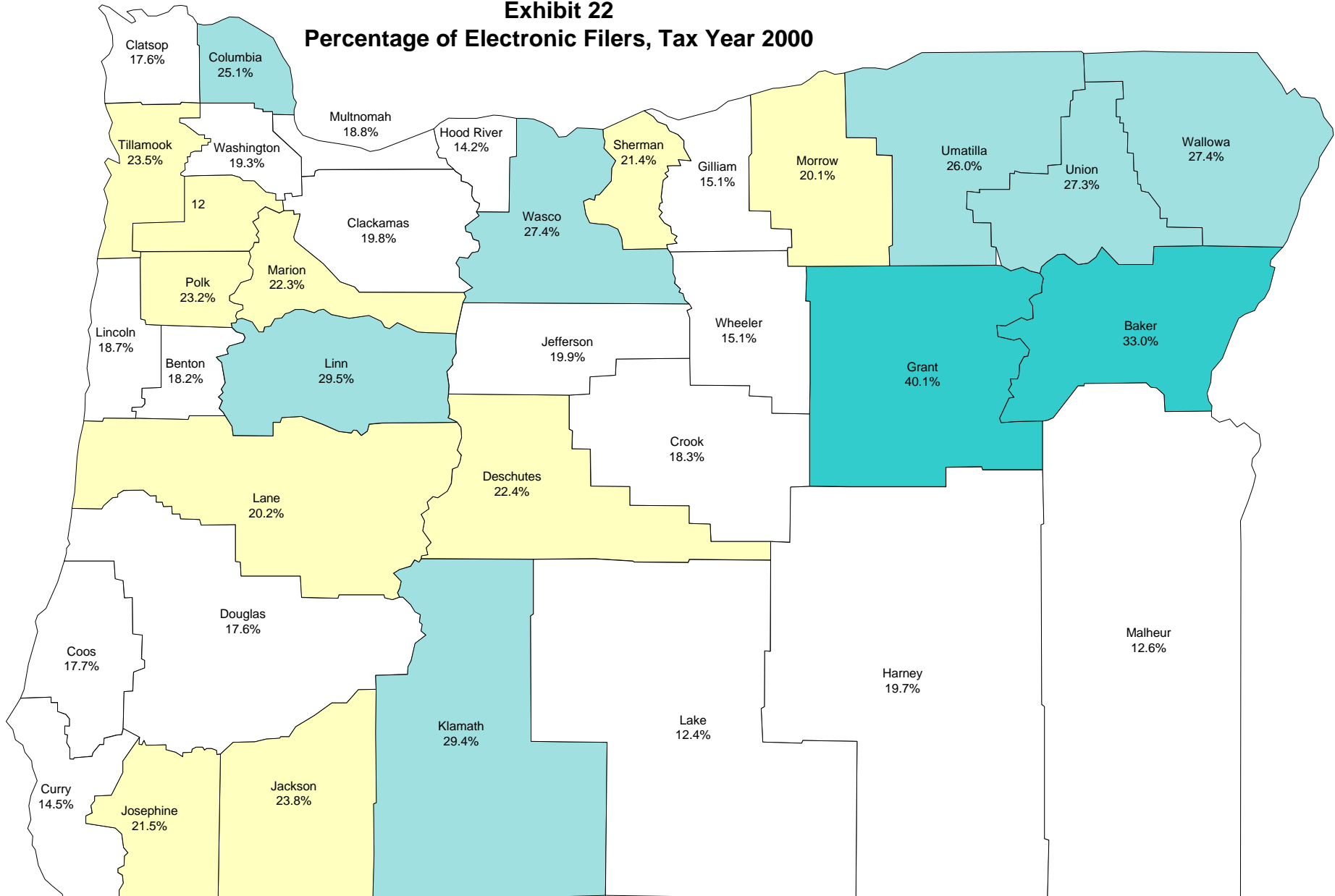
**Exhibit 21
Effective Income Tax Rates, Tax Year 2000**



Statewide Average Effective Income Tax Equals 5.9%

4.8% to 5.5%
 5.5% to 6.0%
 6.0% to 6.6%

Exhibit 22 Percentage of Electronic Filers, Tax Year 2000



III. Detailed Tables

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

Tables that have the same letter designation contain the same pieces of information but for different groups of taxpayers. For example, Table A provides a summary of total income and tax, so there is a "Table A" for both full-year returns and part-year returns, as well as for various other groups of taxpayers. See the List of Detailed Tables provided on page iii for a complete list of all the tables provided in this chapter.

Tables for All Returns

The tables in this section include information for all 2000 personal income tax returns filed during calendar year 2001. Only certain tables are included in this section because some information is only available for full-year returns. For part-year resident and nonresident returns, the adjusted gross income (AGI) reported in the tables is the Oregon amount, and the AGI level in which each return appears is determined by its Oregon AGI.

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

All 2000 returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	17,717	33,327	-905,146	10,591	376	39,782	112,654	2,066	174	0	174	14	161
0-5	183,118	179,389	458,903	9,218	7,105	12,961	314,412	215,345	11,762	2	11,764	4,403	7,361
5-10	164,551	212,998	1,225,392	3,659	27,580	25,241	442,201	788,430	47,917	1	47,918	19,522	28,396
10-15	150,801	248,877	1,882,154	4,025	66,585	60,543	522,923	1,282,963	86,917	2	86,919	32,111	54,809
15-20	140,754	256,965	2,455,958	3,701	118,480	90,914	554,761	1,733,529	125,084	4	125,088	37,783	87,305
20-25	120,851	231,289	2,710,337	3,123	163,148	101,826	522,904	1,953,115	147,629	4	147,633	34,707	112,926
25-30	104,583	207,402	2,869,962	3,870	193,703	120,279	515,935	2,070,456	161,208	0	161,208	30,168	131,041
30-35	92,602	192,062	3,003,710	3,866	201,297	133,163	516,423	2,176,599	172,731	3	172,734	27,457	145,277
35-40	81,264	180,427	3,043,603	3,411	193,009	144,949	523,771	2,199,872	176,654	0	176,654	25,702	150,952
40-45	71,825	167,708	3,048,003	3,304	181,784	156,053	526,010	2,199,851	178,412	1	178,413	23,900	154,513
45-50	63,377	155,169	3,007,123	3,528	168,324	151,616	512,124	2,188,016	179,038	0	179,038	22,280	156,757
50-60	106,629	275,595	5,841,888	7,885	297,255	310,067	1,082,517	4,269,663	352,736	3	352,739	40,027	312,713
60-70	82,178	221,090	5,321,946	7,400	237,540	284,037	873,710	3,942,443	329,488	0	329,488	32,582	296,906
70-80	61,026	168,277	4,560,335	5,732	178,498	224,114	729,952	3,439,586	290,335	1	290,336	25,159	265,177
80-90	43,421	121,006	3,678,759	5,721	127,738	166,138	575,582	2,818,967	239,856	0	239,857	18,418	221,439
90-100	30,429	85,684	2,881,305	4,173	89,746	122,812	435,138	2,240,028	191,801	1	191,801	13,368	178,434
100-250	94,547	266,115	13,238,058	31,030	278,399	465,636	1,745,620	10,790,097	940,659	9	940,668	48,036	892,632
250-500	12,752	36,491	4,277,022	15,817	37,314	96,345	391,449	3,770,229	335,208	0	335,209	10,591	324,618
500 +	5,988	17,000	8,424,008	33,559	17,221	129,570	562,516	7,755,376	696,032	14	696,046	21,214	674,832
Quintile Distribution													
First 20%	325,691	366,882	407,192	22,456	24,944	69,265	750,025	758,879	44,190	2	44,192	17,624	26,568
Second 20%	325,665	554,281	4,598,973	8,593	189,164	156,381	1,174,098	3,183,674	221,760	7	221,767	74,615	147,152
Middle 20%	325,702	645,647	8,768,066	11,108	568,931	362,574	1,590,886	6,332,384	491,653	7	491,660	94,561	397,099
Fourth 20%	325,668	786,817	15,148,044	18,432	848,930	774,424	2,678,331	11,011,151	899,801	4	899,805	113,091	786,714
Next 15%	244,266	672,831	19,582,400	28,866	714,132	917,764	3,068,755	14,933,022	1,266,927	3	1,266,931	101,988	1,164,943
Next 4%	65,137	183,851	10,455,992	26,576	191,675	346,683	1,311,487	8,641,159	756,716	8	756,724	35,486	721,238
Top 1%	16,284	46,562	12,062,651	47,584	47,326	208,952	887,020	10,976,363	982,594	15	982,609	30,074	952,535
Total	1,628,413	3,256,871	71,023,319	163,614	2,585,102	2,836,044	11,460,601	55,836,632	4,663,641	48	4,663,688	467,440	4,196,248

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2000 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	17,717	1.88	-51,089	598	21	2,245	6,359	117	10	0	10	1	9	0.0	7.7
0-5	183,118	0.98	2,506	50	39	71	1,717	1,176	64	0	64	24	40	1.6	3.4
5-10	164,551	1.29	7,447	22	168	153	2,687	4,791	291	0	291	119	173	2.3	3.6
10-15	150,801	1.65	12,481	27	442	401	3,468	8,508	576	0	576	213	363	2.9	4.3
15-20	140,754	1.83	17,449	26	842	646	3,941	12,316	889	0	889	268	620	3.6	5.0
20-25	120,851	1.91	22,427	26	1,350	843	4,327	16,161	1,222	0	1,222	287	934	4.2	5.8
25-30	104,583	1.98	27,442	37	1,852	1,150	4,933	19,797	1,541	0	1,541	288	1,253	4.6	6.3
30-35	92,602	2.07	32,437	42	2,174	1,438	5,577	23,505	1,865	0	1,865	297	1,569	4.8	6.7
35-40	81,264	2.22	37,453	42	2,375	1,784	6,445	27,071	2,174	0	2,174	316	1,858	5.0	6.9
40-45	71,825	2.33	42,437	46	2,531	2,173	7,323	30,628	2,484	0	2,484	333	2,151	5.1	7.0
45-50	63,377	2.45	47,448	56	2,656	2,392	8,081	34,524	2,825	0	2,825	352	2,473	5.2	7.2
50-60	106,629	2.58	54,787	74	2,788	2,908	10,152	40,042	3,308	0	3,308	375	2,933	5.4	7.3
60-70	82,178	2.69	64,761	90	2,891	3,456	10,632	47,974	4,009	0	4,009	396	3,613	5.6	7.5
70-80	61,026	2.76	74,728	94	2,925	3,672	11,961	56,363	4,758	0	4,758	412	4,345	5.8	7.7
80-90	43,421	2.79	84,723	132	2,942	3,826	13,256	64,922	5,524	0	5,524	424	5,100	6.0	7.9
90-100	30,429	2.82	94,689	137	2,949	4,036	14,300	73,615	6,303	0	6,303	439	5,864	6.2	8.0
100-250	94,547	2.81	140,016	328	2,945	4,925	18,463	114,124	9,949	0	9,949	508	9,441	6.7	8.3
250-500	12,752	2.86	335,400	1,240	2,926	7,555	30,697	295,658	26,287	0	26,287	831	25,456	7.6	8.6
500 +	5,988	2.84	1,406,815	5,604	2,876	21,638	93,941	1,295,153	116,238	2	116,240	3,543	112,697	8.0	8.7

Quintile Distribution

First 20%	325,691	1.13	1,250	69	77	213	2,303	2,330	136	0	136	54	82	6.6	3.5
Second 20%	325,665	1.70	14,122	26	581	480	3,605	9,776	681	0	681	229	452	3.2	4.6
Middle 20%	325,702	1.98	26,921	34	1,747	1,113	4,884	19,442	1,510	0	1,510	290	1,219	4.5	6.3
Fourth 20%	325,668	2.42	46,514	57	2,607	2,378	8,224	33,811	2,763	0	2,763	347	2,416	5.2	7.1
Next 15%	244,266	2.75	80,168	118	2,924	3,757	12,563	61,134	5,187	0	5,187	418	4,769	5.9	7.8
Next 4%	65,137	2.82	160,523	408	2,943	5,322	20,134	132,661	11,617	0	11,617	545	11,073	6.9	8.3
Top 1%	16,284	2.86	740,767	2,922	2,906	12,832	54,472	674,058	60,341	1	60,342	1,847	58,495	7.9	8.7

Total	1,628,413	2.00	43,615	100	1,587	1,742	7,038	34,289	2,864	0	2,864	287	2,577	5.9	7.5
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TABLE C: DISTRIBUTION OF RETURNS BY TYPE

All 2000 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head Household		Taxable		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	17,717	7,664	43.3	8,971	50.6	411	2.3	671	3.8	54	0.3	10,233	57.8	12,411	70.1	934	5.3	4,372	24.7
0-5	183,118	143,772	78.5	25,038	13.7	2,996	1.6	11,312	6.2	92,367	50.4	22,231	12.1	129,549	70.7	18,332	10.0	35,237	19.2
5-10	164,551	116,812	71.0	24,103	14.6	2,879	1.7	20,757	12.6	119,489	72.6	24,937	15.2	136,508	83.0	13,783	8.4	14,260	8.7
10-15	150,801	88,828	58.9	33,872	22.5	2,740	1.8	25,361	16.8	118,079	78.3	33,180	22.0	132,027	87.6	9,315	6.2	9,459	6.3
15-20	140,754	74,052	52.6	38,311	27.2	2,874	2.0	25,517	18.1	121,672	86.4	37,129	26.4	126,356	89.8	6,585	4.7	7,813	5.6
20-25	120,851	59,893	49.6	37,918	31.4	2,655	2.2	20,385	16.9	110,563	91.5	37,590	31.1	109,338	90.5	4,765	3.9	6,748	5.6
25-30	104,583	50,182	48.0	37,114	35.5	2,408	2.3	14,879	14.2	98,648	94.3	40,212	38.4	94,859	90.7	3,598	3.4	6,126	5.9
30-35	92,602	41,298	44.6	38,180	41.2	1,853	2.0	11,271	12.2	88,914	96.0	42,914	46.3	84,008	90.7	2,787	3.0	5,807	6.3
35-40	81,264	31,276	38.5	40,089	49.3	1,402	1.7	8,497	10.5	78,560	96.7	44,806	55.1	73,875	90.9	2,308	2.8	5,081	6.3
40-45	71,825	24,134	33.6	40,115	55.9	1,065	1.5	6,511	9.1	69,762	97.1	45,201	62.9	65,646	91.4	1,857	2.6	4,322	6.0
45-50	63,377	18,676	29.5	39,132	61.7	728	1.1	4,841	7.6	61,962	97.8	43,828	69.2	58,277	92.0	1,449	2.3	3,651	5.8
50-60	106,629	23,753	22.3	75,788	71.1	1,036	1.0	6,052	5.7	104,571	98.1	81,688	76.6	99,138	93.0	2,226	2.1	5,265	4.9
60-70	82,178	13,286	16.2	65,446	79.6	562	0.7	2,884	3.5	81,030	98.6	68,624	83.5	77,347	94.1	1,497	1.8	3,334	4.1
70-80	61,026	7,913	13.0	51,091	83.7	330	0.5	1,692	2.8	60,366	98.9	53,858	88.3	57,579	94.4	1,087	1.8	2,360	3.9
80-90	43,421	4,989	11.5	37,276	85.8	215	0.5	941	2.2	43,070	99.2	39,433	90.8	41,351	95.2	714	1.6	1,356	3.1
90-100	30,429	3,102	10.2	26,556	87.3	128	0.4	643	2.1	30,231	99.3	28,195	92.7	29,010	95.3	495	1.6	924	3.0
100-250	94,547	9,922	10.5	82,414	87.2	453	0.5	1,758	1.9	94,089	99.5	89,482	94.6	90,215	95.4	1,749	1.8	2,583	2.7
250-500	12,752	1,460	11.4	10,928	85.7	96	0.8	268	2.1	12,686	99.5	12,183	95.5	12,121	95.1	217	1.7	414	3.2
500 +	5,988	650	10.9	5,154	86.1	58	1.0	126	2.1	5,934	99.1	5,692	95.1	5,588	93.3	114	1.9	286	4.8

Quintile Distribution

First 20%	325,691	242,332	74.4	51,272	15.7	5,534	1.7	26,553	8.2	183,568	56.4	50,170	15.4	244,733	75.1	30,111	9.2	50,847	15.6
Second 20%	325,665	185,963	57.1	77,375	23.8	6,240	1.9	56,087	17.2	263,115	80.8	75,965	23.3	287,062	88.1	18,627	5.7	19,976	6.1
Middle 20%	325,702	155,053	47.6	115,843	35.6	7,074	2.2	47,732	14.7	305,107	93.7	123,382	37.9	295,146	90.6	11,423	3.5	19,133	5.9
Fourth 20%	325,668	97,812	30.0	197,747	60.7	4,242	1.3	25,867	7.9	317,425	97.5	218,190	67.0	299,417	91.9	7,864	2.4	18,387	5.6
Next 15%	244,266	31,789	13.0	204,564	83.7	1,339	0.5	6,574	2.7	241,823	99.0	216,266	88.5	231,326	94.7	4,275	1.8	8,665	3.5
Next 4%	65,137	6,896	10.6	56,706	87.1	324	0.5	1,211	1.9	64,832	99.5	61,920	95.1	62,149	95.4	1,227	1.9	1,761	2.7
Top 1%	16,284	1,817	11.2	13,989	85.9	136	0.8	342	2.1	16,177	99.3	15,523	95.3	15,370	94.4	285	1.8	629	3.9

Total	1,628,413	721,662	44.3	717,496	44.1	24,889	1.5	164,366	10.1	1,392,047	85.5	761,416	46.8	1,435,203	88.1	73,812	4.5	119,398	7.3
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**TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)**

All 2000 returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total Returns	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	17,717	7,484	42.2	1,584	21.2	27	0.4	2,340	776	451	325	9,824	1,909	27
0-5	183,118	160,887	87.9	7,771	4.8	226	0.1	11,957	2,671	1,003	1,668	172,844	9,439	230
5-10	164,551	139,614	84.8	14,147	10.1	384	0.3	13,987	3,849	1,511	2,338	153,601	16,485	386
10-15	150,801	117,621	78.0	14,715	12.5	466	0.4	18,982	6,001	2,041	3,960	136,603	18,675	468
15-20	140,754	103,625	73.6	10,681	10.3	409	0.4	19,962	5,354	1,405	3,949	123,587	14,630	416
20-25	120,851	83,261	68.9	6,634	8.0	231	0.3	18,948	3,835	1,102	2,733	102,209	9,367	233
25-30	104,583	64,371	61.6	4,483	7.0	159	0.2	17,565	2,581	819	1,762	81,936	6,245	163
30-35	92,602	49,688	53.7	3,215	6.5	121	0.2	16,464	1,872	641	1,231	66,152	4,446	123
35-40	81,264	36,458	44.9	2,496	6.8	89	0.2	15,267	1,545	689	856	51,725	3,352	90
40-45	71,825	26,624	37.1	2,020	7.6	77	0.3	13,265	1,181	505	676	39,889	2,696	78
45-50	63,377	19,549	30.8	1,561	8.0	60	0.3	11,071	864	362	502	30,620	2,063	61
50-60	106,629	24,941	23.4	2,338	9.4	82	0.3	16,327	1,486	664	822	41,268	3,160	84
60-70	82,178	13,554	16.5	1,623	12.0	54	0.4	9,540	1,144	480	664	23,094	2,287	54
70-80	61,026	7,168	11.7	1,010	14.1	31	0.4	5,167	752	322	430	12,335	1,440	33
80-90	43,421	3,988	9.2	586	14.7	25	0.6	2,822	437	180	257	6,810	843	25
90-100	30,429	2,234	7.3	372	16.7	13	0.6	1,609	273	103	170	3,843	542	14
100-250	94,547	5,065	5.4	1,019	20.1	25	0.5	3,512	720	301	419	8,577	1,438	28
250-500	12,752	569	4.5	127	22.3	3	0.5	371	89	40	49	940	176	3
500 +	5,988	296	4.9	49	16.6	1	0.3	232	34	16	18	528	67	1

Quintile Distribution

First 20%	325,691	275,521	84.6	19,600	7.1	529	0.2	24,248	6,160	2,522	3,638	299,769	23,238	535
Second 20%	325,665	249,700	76.7	28,942	11.6	970	0.4	42,162	12,278	3,823	8,455	291,862	37,397	979
Middle 20%	325,702	202,320	62.1	14,760	7.3	526	0.3	54,194	8,539	2,646	5,893	256,514	20,653	534
Fourth 20%	325,668	107,478	33.0	8,453	7.9	311	0.3	56,160	5,117	2,234	2,883	163,638	11,336	316
Next 15%	244,266	28,000	11.5	3,819	13.6	126	0.5	19,879	2,771	1,155	1,616	47,879	5,435	130
Next 4%	65,137	3,217	4.9	706	21.9	17	0.5	2,206	494	207	287	5,423	993	19
Top 1%	16,284	761	4.7	151	19.8	4	0.5	539	105	48	57	1,300	208	4

Total	1,628,413	866,997	53.2	76,431	8.8	2,483	0.3	199,388	35,464	12,635	22,829	1,066,385	99,260	2,517
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¹ Additional deduction amounts for filers (and spouses) 65 and older or blind are allowed only to those claiming a standard deduction.

TABLE H: ITEMIZED DEDUCTION RETURNS

All 2000 returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	Federal Itemized Deductions				State Tax Itemized on Federal Return			Oregon Medical Deduction			Oregon Itemized Deductions			
		Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	17,717	8,350	47.1	811,402	97,174	4,661	52,373	11,236	17	23	1,353	10,233	57.8	98,977	9,672
0-5	183,118	18,055	9.9	1,067,575	59,129	14,656	88,109	6,012	2,594	639	246	22,231	12.1	77,532	3,488
5-10	164,551	16,699	10.1	551,813	33,045	16,113	48,238	2,994	9,514	5,829	613	24,937	15.2	165,418	6,633
10-15	150,801	21,265	14.1	363,123	17,076	23,795	33,952	1,427	15,877	14,911	939	33,180	22.0	261,564	7,883
15-20	140,754	25,542	18.1	377,717	14,788	30,312	37,934	1,251	16,140	20,521	1,271	37,129	26.4	318,382	8,575
20-25	120,851	27,989	23.2	449,521	16,061	33,427	50,309	1,505	12,404	19,866	1,602	37,590	31.1	331,983	8,832
25-30	104,583	32,315	30.9	442,493	13,693	37,317	69,050	1,850	10,047	19,162	1,907	40,212	38.4	367,320	9,135
30-35	92,602	36,385	39.3	496,283	13,640	40,793	85,138	2,087	8,678	19,193	2,212	42,914	46.3	399,148	9,301
35-40	81,264	39,228	48.3	525,084	13,385	43,057	98,839	2,296	7,751	19,385	2,501	44,806	55.1	434,188	9,690
40-45	71,825	40,714	56.7	612,133	15,035	43,820	121,972	2,783	7,244	19,635	2,711	45,201	62.9	458,078	10,134
45-50	63,377	40,382	63.7	598,990	14,833	42,805	128,584	3,004	6,444	18,925	2,937	43,828	69.2	460,669	10,511
50-60	106,629	77,148	72.4	1,312,843	17,017	80,049	280,762	3,507	11,617	37,676	3,243	81,688	76.6	1,014,071	12,414
60-70	82,178	66,199	80.6	1,119,384	16,909	67,594	283,474	4,194	10,036	37,017	3,688	68,624	83.5	835,329	12,173
70-80	61,026	52,568	86.1	1,077,277	20,493	53,219	266,248	5,003	7,629	30,792	4,036	53,858	88.3	709,328	13,170
80-90	43,421	38,813	89.4	782,383	20,158	39,045	224,196	5,742	5,495	23,828	4,336	39,433	90.8	564,174	14,307
90-100	30,429	27,870	91.6	644,990	23,143	27,937	184,749	6,613	3,939	18,057	4,584	28,195	92.7	428,601	15,201
100-250	94,547	89,002	94.1	2,764,782	31,064	88,657	906,865	10,229	14,131	74,856	5,297	89,482	94.6	1,730,905	19,344
250-500	12,752	12,118	95.0	799,614	65,986	12,056	313,981	26,044	2,011	13,397	6,662	12,183	95.5	389,813	31,996
500 +	5,988	5,650	94.4	1,178,123	208,517	5,623	502,642	89,390	905	7,566	8,360	5,692	95.1	561,647	98,673

Quintile Distribution

First 20%	325,691	38,341	11.8	2,248,507	58,645	30,595	161,878	5,291	8,954	4,245	474	50,170	15.4	291,081	580
Second 20%	325,665	50,442	15.5	907,213	17,985	57,585	96,843	1,682	34,585	36,803	1,064	75,965	23.3	617,099	812
Middle 20%	325,702	98,744	30.3	1,416,506	14,345	113,929	208,544	1,830	31,930	59,583	1,866	123,382	37.9	1,122,540	910
Fourth 20%	325,668	200,176	61.5	3,101,075	15,492	212,390	642,653	3,026	33,382	96,995	2,906	218,190	67.0	2,400,766	1,100
Next 15%	244,266	211,522	86.6	4,315,623	20,403	213,736	1,171,549	5,481	30,936	128,673	4,159	216,266	88.5	2,988,706	1,382
Next 4%	65,137	61,637	94.6	2,119,321	34,384	61,351	721,782	11,765	10,164	56,679	5,576	61,920	95.1	1,302,126	2,103
Top 1%	16,284	15,430	94.8	1,867,284	121,016	15,350	774,166	50,434	2,522	18,300	7,256	15,523	95.3	884,807	5,700

Total	1,628,413	676,292	41.5	15,975,529	23,622	704,936	3,777,414	5,359	152,473	401,278	2,632	761,416	46.8	9,607,124	12,617
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TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

All 2000 returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family	Retirement Income	Child Care	Elderly Care	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	17,717	14	11	0	0	1	0	0	0	2	0
0-5	183,118	4,403	3,945	204	13	8	10	1	7	174	41
5-10	164,551	19,522	17,031	1,676	171	126	65	19	35	291	107
10-15	150,801	32,111	26,450	3,353	871	338	375	37	73	390	225
15-20	140,754	37,783	30,314	2,975	2,165	416	1,088	15	109	392	309
20-25	120,851	34,707	28,650	1,595	1,944	451	1,173	3	119	415	358
25-30	104,583	30,168	26,414	463	1,124	402	807	0	139	439	380
30-35	92,602	27,457	24,910	13	643	308	637	0	165	410	371
35-40	81,264	25,702	23,675	0	277	165	535	0	181	438	430
40-45	71,825	23,900	22,205	0	113	48	470	0	207	431	426
45-50	63,377	22,280	20,738	0	42	0	419	0	219	462	401
50-60	106,629	40,027	37,113	0	12	0	738	0	483	780	899
60-70	82,178	32,582	30,027	0	0	0	487	0	484	761	823
70-80	61,026	25,159	22,939	0	1	0	159	0	453	717	889
80-90	43,421	18,418	16,564	0	0	0	26	0	383	696	748
90-100	30,429	13,368	11,730	0	0	0	6	0	313	602	717
100-250	94,547	48,036	36,418	0	0	0	4	0	1,276	5,667	4,670
250-500	12,752	10,591	4,981	0	0	0	0	0	252	4,002	1,356
500 +	5,988	21,214	2,305	0	0	0	0	0	134	16,969	1,806
Quintile Distribution											
First 20%	325,691	17,624	15,605	1,240	100	85	47	11	30	394	113
Second 20%	325,665	74,615	60,884	6,870	3,003	783	1,432	60	188	837	558
Middle 20%	325,702	94,561	81,821	2,170	3,836	1,188	2,690	3	434	1,294	1,126
Fourth 20%	325,668	113,091	104,824	0	437	206	2,183	0	1,108	2,152	2,181
Next 15%	244,266	101,988	91,795	0	1	0	648	0	1,988	3,585	3,971
Next 4%	65,137	35,486	25,151	0	0	0	1	0	945	5,330	4,058
Top 1%	16,284	30,074	6,339	0	0	0	0	0	340	20,448	2,948
Total	1,628,413	467,440	386,418	10,280	7,377	2,262	7,001	74	5,033	34,040	14,955

TABLE J: OREGON PERSONAL EXEMPTIONS

All 2000 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions										Ten or More	
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Number of Returns	Number of Exemptions
Less than zero	17,717	33,050	1,307	6,678	6,202	1,373	1,330	558	185	61	12	6	5	52
0-5	183,118	177,842	72,624	72,351	21,773	8,068	5,276	2,057	644	194	79	31	21	219
5-10	164,551	210,531	33,982	83,826	27,008	10,978	5,570	2,170	690	205	81	24	17	186
10-15	150,801	245,949	9,827	80,162	35,240	13,619	7,563	2,898	1,018	311	99	31	33	352
15-20	140,754	253,872	3,362	72,052	37,159	14,166	8,458	3,442	1,312	499	196	72	36	381
20-25	120,851	228,734	1,410	60,013	32,693	12,647	8,398	3,652	1,306	425	157	86	64	701
25-30	104,583	205,125	723	50,948	27,914	10,852	8,305	3,711	1,379	478	164	67	42	483
30-35	92,602	190,150	380	41,880	26,258	9,879	8,327	3,712	1,405	487	162	64	48	538
35-40	81,264	178,611	226	31,727	24,993	9,570	8,815	3,856	1,373	414	181	62	47	506
40-45	71,825	166,123	170	24,554	23,166	9,190	9,032	3,769	1,286	428	145	50	35	372
45-50	63,377	153,749	90	18,986	21,039	8,616	9,148	3,691	1,224	355	145	52	31	333
50-60	106,629	273,026	107	24,159	39,257	16,059	17,358	6,805	2,011	540	200	89	44	472
60-70	82,178	219,208	49	13,422	33,038	13,367	14,855	5,419	1,440	387	121	45	35	372
70-80	61,026	166,926	37	8,021	25,210	10,351	11,768	4,167	1,052	261	96	35	28	303
80-90	43,421	120,109	38	5,027	18,137	7,467	8,800	2,920	759	182	61	18	12	129
90-100	30,429	85,116	13	3,110	12,838	5,314	6,352	2,106	514	123	40	11	8	86
100-250	94,547	264,520	101	9,944	40,076	15,384	20,055	6,731	1,678	377	148	33	20	209
250-500	12,752	36,307	28	1,493	5,187	1,765	2,782	1,098	313	57	22	4	3	38
500 +	5,988	16,944	12	679	2,552	796	1,230	534	136	36	7	4	2	23

Quintile Distribution

First 20%	325,691	363,305	102,859	141,663	47,438	17,163	10,499	4,149	1,284	397	150	54	35	367
Second 20%	325,665	547,674	18,146	170,593	78,415	30,500	17,322	6,828	2,509	859	310	107	76	813
Middle 20%	325,702	638,728	2,620	156,503	89,059	34,124	25,605	11,314	4,187	1,416	494	223	157	1,752
Fourth 20%	325,668	779,367	588	99,411	109,617	43,981	44,959	18,343	5,934	1,745	675	255	160	1,714
Next 15%	244,266	667,649	160	32,109	100,969	41,109	47,647	16,455	4,207	1,055	357	113	85	912
Next 4%	65,137	182,812	80	6,880	27,519	10,363	13,904	4,768	1,217	261	106	25	14	147
Top 1%	16,284	46,357	33	1,873	6,723	2,221	3,486	1,439	387	87	24	7	4	50

Total	1,628,413	3,225,892	124,486	609,032	459,740	179,461	163,422	63,296	19,725	5,820	2,116	784	531	5,755
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**TABLE J.1: OREGON TOTAL EXEMPTIONS
TOTAL, PERSONAL, DISABLED, AND DISABLED CHILD EXEMPTIONS**

All 2000 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Disabled Exemptions			Disabled Child Exemptions							
				One	Two	Total	One	Two	Three	Four	Five or More		Total	
											Number of Returns	Number of Exemptions		
Less than zero	17,717	33,327	33,050	213	7	227	40	5	0	0	0	0	0	50
0-5	183,118	179,389	177,842	1,185	46	1,277	227	17	3	0	0	0	0	270
5-10	164,551	212,998	210,531	1,851	65	1,981	403	29	7	1	0	0	0	486
10-15	150,801	248,877	245,949	2,137	86	2,309	524	40	5	0	0	0	0	619
15-20	140,754	256,965	253,872	2,110	95	2,300	650	61	7	0	0	0	0	793
20-25	120,851	231,289	228,734	1,601	67	1,735	642	71	9	1	1	5	820	
25-30	104,583	207,402	205,125	1,333	47	1,427	677	71	7	1	1	6	850	
30-35	92,602	192,062	190,150	1,083	34	1,151	606	68	5	1	0	0	761	
35-40	81,264	180,427	178,611	968	36	1,040	582	76	10	3	0	0	776	
40-45	71,825	167,708	166,123	836	35	906	545	56	6	1	0	0	679	
45-50	63,377	155,169	153,749	694	24	742	553	52	7	0	0	0	678	
50-60	106,629	275,595	273,026	1,254	43	1,340	986	92	17	2	0	0	1,229	
60-70	82,178	221,090	219,208	947	33	1,013	734	58	2	2	1	5	869	
70-80	61,026	168,277	166,926	655	24	703	533	43	7	2	0	0	648	
80-90	43,421	121,006	120,109	426	17	460	365	30	4	0	0	0	437	
90-100	30,429	85,684	85,116	291	8	307	228	10	2	0	1	7	261	
100-250	94,547	266,115	264,520	767	29	825	666	44	4	1	0	0	770	
250-500	12,752	36,491	36,307	75	7	89	75	7	2	0	0	0	95	
500 +	5,988	17,000	16,944	28	0	28	24	2	0	0	0	0	28	

Quintile Distribution

First 20%	325,691	366,882	363,305	2,736	98	2,932	547	40	6	0	0	0	645
Second 20%	325,665	554,281	547,674	4,672	198	5,068	1,268	111	15	1	0	0	1,539
Middle 20%	325,702	645,647	638,728	4,134	151	4,436	1,968	213	22	3	2	11	2,483
Fourth 20%	325,668	786,817	779,367	3,769	139	4,047	2,694	281	41	6	0	0	3,403
Next 15%	244,266	672,831	667,649	2,555	91	2,737	2,075	150	14	4	2	12	2,445
Next 4%	65,137	183,851	182,812	500	20	540	427	28	4	1	0	0	499
Top 1%	16,284	46,562	46,357	88	6	100	81	9	2	0	0	0	105

Total	1,628,413	3,256,871	3,225,892	18,454	703	19,860	9,060	832	104	15	4	23	11,119
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TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)

All 2000 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Oregon Tax Liability	Amount Withheld from Wages	Estimated Tax Payments	Tax Paid with Returns	Tax Refunds Due	Donations						
							Nongame Wildlife	AIDS/HIV Education	Child Abuse Prevention	Alzheimers Research	Stop Domestic Violence	Habitat for Humanity	Head Start
Less than zero	17,717	161	4,975	3,159	123	8,096	0	0	0	0	0	0	0
0-5	183,118	7,361	22,751	2,629	1,970	19,990	6	4	8	4	6	1	1
5-10	164,551	28,396	43,662	3,014	5,220	23,499	6	5	9	4	6	1	1
10-15	150,801	54,809	69,788	5,000	8,692	28,671	6	5	9	6	6	1	1
15-20	140,754	87,305	101,692	7,981	10,697	33,064	6	4	8	5	5	1	1
20-25	120,851	112,926	125,114	9,154	10,873	32,215	5	4	8	5	5	1	1
25-30	104,583	131,041	141,772	10,123	10,778	31,632	6	4	9	5	5	1	1
30-35	92,602	145,277	154,909	11,030	11,084	31,745	7	5	9	6	6	1	1
35-40	81,264	150,952	159,984	11,448	11,031	31,511	7	4	8	6	5	1	1
40-45	71,825	154,513	161,660	12,576	11,023	30,745	7	5	8	7	6	1	1
45-50	63,377	156,757	160,926	13,288	11,067	28,524	7	4	7	6	4	2	1
50-60	106,629	312,713	314,474	27,580	22,493	51,834	11	6	15	12	8	3	2
60-70	82,178	296,906	288,753	29,142	21,145	42,134	11	5	12	10	8	2	2
70-80	61,026	265,177	251,255	28,318	18,922	33,318	7	5	10	7	6	2	1
80-90	43,421	221,439	204,407	26,191	16,588	25,748	7	4	8	7	5	2	1
90-100	30,429	178,434	159,640	24,135	14,125	19,466	5	3	8	5	4	1	1
100-250	94,547	892,632	659,025	215,836	100,780	83,009	16	10	22	17	14	5	3
250-500	12,752	324,618	178,915	125,445	47,433	27,175	2	1	3	3	2	0	0
500 +	5,988	674,832	241,304	365,137	121,078	52,687	1	0	1	0	1	0	0

Quintile Distribution

First 20%	325,691	26,568	58,168	7,854	5,620	45,075	11	8	15	8	10	1	1
Second 20%	325,665	147,152	179,802	13,568	20,603	66,821	13	10	19	11	12	2	2
Middle 20%	325,702	397,099	430,393	30,936	33,515	97,745	19	14	26	17	16	3	3
Fourth 20%	325,668	786,714	808,392	66,102	56,378	144,157	32	19	39	32	24	8	5
Next 15%	244,266	1,164,943	1,075,156	141,223	89,265	140,701	35	19	44	35	27	8	7
Next 4%	65,137	721,238	500,141	197,538	88,288	64,729	10	7	16	12	10	3	2
Top 1%	16,284	952,535	392,951	473,964	161,451	75,831	2	2	3	3	2	0	0

Total	1,628,413	4,196,248	3,445,004	931,185	455,119	635,060	121	78	162	117	102	26	21
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Tables for All Full-Year Returns

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

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

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	12,411	21,436	-598,368	8,257	362	9,077	112,472	1,354	115	0	115	8	106
0-5	129,549	89,802	350,254	2,449	3,100	6,238	274,528	136,074	7,007	2	7,010	2,962	4,048
5-10	136,508	161,891	1,020,252	2,718	18,733	20,448	396,099	634,679	37,877	0	37,877	16,750	21,126
10-15	132,027	211,275	1,649,930	3,181	55,016	53,264	482,658	1,105,857	74,339	1	74,340	29,222	45,118
15-20	126,356	226,481	2,205,549	3,101	105,101	82,030	516,132	1,541,967	110,819	3	110,822	35,082	75,741
20-25	109,338	205,494	2,452,020	2,783	148,996	94,628	483,452	1,753,592	132,272	1	132,273	32,203	100,070
25-30	94,859	184,804	2,603,170	3,354	179,207	112,819	476,164	1,864,013	144,963	0	144,963	27,855	117,108
30-35	84,008	171,048	2,724,737	3,293	186,856	124,490	473,532	1,959,720	155,375	3	155,378	25,187	130,191
35-40	73,875	161,900	2,766,998	3,252	179,499	138,636	480,618	1,984,889	159,246	0	159,246	23,595	135,651
40-45	65,646	151,678	2,786,016	3,079	169,855	149,149	484,847	1,996,724	161,789	1	161,790	22,042	139,749
45-50	58,277	141,611	2,765,220	3,389	157,929	146,091	474,287	1,998,706	163,405	0	163,405	20,585	142,820
50-60	99,138	254,826	5,432,828	7,472	281,355	302,026	1,009,977	3,948,617	325,975	3	325,978	37,399	288,579
60-70	77,347	207,457	5,009,603	7,025	226,754	278,218	826,881	3,692,973	308,443	0	308,443	30,679	277,764
70-80	57,579	158,236	4,303,005	5,510	170,642	219,335	692,059	3,232,306	272,699	1	272,700	23,679	249,021
80-90	41,351	115,041	3,503,499	5,557	123,011	163,130	550,904	2,675,834	227,611	0	227,611	17,327	210,284
90-100	29,010	81,508	2,747,274	4,004	86,559	120,191	415,993	2,130,264	182,373	1	182,374	12,589	169,784
100-250	90,215	253,731	12,630,989	29,881	269,341	452,780	1,673,346	10,272,451	895,419	9	895,428	43,670	851,758
250-500	12,121	34,773	4,061,961	15,141	36,105	92,548	371,801	3,577,830	318,117	0	318,117	8,438	309,679
500 +	5,588	15,963	7,844,791	30,540	16,516	113,459	525,611	7,222,130	648,191	12	648,203	13,322	634,881

Quintile Distribution

First 20%	287,033	285,644	859,142	13,569	24,483	38,098	812,125	828,778	48,627	2	48,630	21,275	27,354
Second 20%	287,050	494,434	4,542,690	7,049	201,798	162,449	1,130,041	3,142,410	222,563	4	222,567	73,785	148,782
Middle 20%	287,034	569,865	8,310,411	10,125	557,203	365,774	1,499,879	5,962,536	466,496	5	466,501	85,524	380,977
Fourth 20%	287,046	702,045	14,056,568	17,801	778,749	763,104	2,489,509	10,174,510	833,853	4	833,857	102,579	731,277
Next 15%	215,280	593,594	17,897,092	27,138	638,691	850,059	2,796,686	13,657,768	1,160,858	3	1,160,861	90,000	1,070,861
Next 4%	57,408	162,171	9,575,845	25,240	171,397	315,811	1,188,243	7,930,394	695,230	8	695,239	29,734	665,504
Top 1%	14,352	41,202	11,017,980	43,065	42,618	183,262	804,880	10,033,586	898,406	12	898,419	19,697	878,722

Total	1,435,203	2,848,955	66,259,729	143,987	2,414,939	2,678,556	10,721,362	51,729,981	4,326,034	39	4,326,072	422,596	3,903,477
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	12,411	1.73	-48,213	665	29	731	9,062	109	9	0	9	1	9	0.0	8.3
0-5	129,549	0.69	2,704	19	24	48	2,119	1,050	54	0	54	23	31	1.1	3.0
5-10	136,508	1.19	7,474	20	137	150	2,902	4,649	277	0	277	123	155	2.1	3.3
10-15	132,027	1.60	12,497	24	417	403	3,656	8,376	563	0	563	221	342	2.7	4.1
15-20	126,356	1.79	17,455	25	832	649	4,085	12,203	877	0	877	278	599	3.4	4.9
20-25	109,338	1.88	22,426	25	1,363	865	4,422	16,038	1,210	0	1,210	295	915	4.1	5.7
25-30	94,859	1.95	27,443	35	1,889	1,189	5,020	19,650	1,528	0	1,528	294	1,235	4.5	6.3
30-35	84,008	2.04	32,434	39	2,224	1,482	5,637	23,328	1,850	0	1,850	300	1,550	4.8	6.6
35-40	73,875	2.19	37,455	44	2,430	1,877	6,506	26,868	2,156	0	2,156	319	1,836	4.9	6.8
40-45	65,646	2.31	42,440	47	2,587	2,272	7,386	30,417	2,465	0	2,465	336	2,129	5.0	7.0
45-50	58,277	2.43	47,450	58	2,710	2,507	8,138	34,297	2,804	0	2,804	353	2,451	5.2	7.1
50-60	99,138	2.57	54,801	75	2,838	3,047	10,188	39,830	3,288	0	3,288	377	2,911	5.3	7.3
60-70	77,347	2.68	64,768	91	2,932	3,597	10,691	47,746	3,988	0	3,988	397	3,591	5.5	7.5
70-80	57,579	2.75	74,732	96	2,964	3,809	12,019	56,137	4,736	0	4,736	411	4,325	5.8	7.7
80-90	41,351	2.78	84,726	134	2,975	3,945	13,323	64,710	5,504	0	5,504	419	5,085	6.0	7.9
90-100	29,010	2.81	94,701	138	2,984	4,143	14,340	73,432	6,287	0	6,287	434	5,853	6.2	8.0
100-250	90,215	2.81	140,010	331	2,986	5,019	18,548	113,866	9,925	0	9,925	484	9,441	6.7	8.3
250-500	12,121	2.87	335,118	1,249	2,979	7,635	30,674	295,176	26,245	0	26,245	696	25,549	7.6	8.7
500 +	5,588	2.86	1,403,864	5,465	2,956	20,304	94,061	1,292,436	115,997	2	115,999	2,384	113,615	8.1	8.8

Quintile Distribution

First 20%	287,033	1.00	2,993	47	85	133	2,829	2,887	169	0	169	74	95	3.2	3.3
Second 20%	287,050	1.72	15,825	25	703	566	3,937	10,947	775	0	775	257	518	3.3	4.7
Middle 20%	287,034	1.99	28,953	35	1,941	1,274	5,225	20,773	1,625	0	1,625	298	1,327	4.6	6.4
Fourth 20%	287,046	2.45	48,970	62	2,713	2,658	8,673	35,446	2,905	0	2,905	357	2,548	5.2	7.2
Next 15%	215,280	2.76	83,134	126	2,967	3,949	12,991	63,442	5,392	0	5,392	418	4,974	6.0	7.8
Next 4%	57,408	2.82	166,803	440	2,986	5,501	20,698	138,141	12,110	0	12,110	518	11,593	7.0	8.4
Top 1%	14,352	2.87	767,697	3,001	2,969	12,769	56,081	699,107	62,598	1	62,599	1,372	61,226	8.0	8.8

Total	1,435,203	1.99	46,167	100	1,683	1,866	7,470	36,044	3,014	0	3,014	294	2,720	5.9	7.5
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TABLE C: DISTRIBUTION OF RETURNS BY TYPE

2000 Full-year returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Single		Joint		Separate		Head of Household		Taxable		Itemized	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Less than zero	12,411	6,077	49.0	5,538	44.6	297	2.4	499	4.0	27	0.2	6,306	50.8
0-5	129,549	113,299	87.5	6,981	5.4	1,501	1.2	7,768	6.0	55,982	43.2	6,180	4.8
5-10	136,508	101,841	74.6	14,377	10.5	2,185	1.6	18,105	13.3	94,600	69.3	16,745	12.3
10-15	132,027	80,081	60.7	26,054	19.7	2,261	1.7	23,631	17.9	100,753	76.3	26,853	20.3
15-20	126,356	67,931	53.8	31,668	25.1	2,514	2.0	24,243	19.2	108,121	85.6	31,513	24.9
20-25	109,338	55,571	50.8	32,022	29.3	2,383	2.2	19,362	17.7	99,505	91.0	32,306	29.5
25-30	94,859	46,894	49.4	31,724	33.4	2,209	2.3	14,032	14.8	89,201	94.0	35,163	37.1
30-35	84,008	38,611	46.0	33,096	39.4	1,696	2.0	10,605	12.6	80,490	95.8	37,835	45.0
35-40	73,875	29,210	39.5	35,428	48.0	1,283	1.7	7,954	10.8	71,311	96.5	39,972	54.1
40-45	65,646	22,592	34.4	36,015	54.9	971	1.5	6,068	9.2	63,712	97.1	40,787	62.1
45-50	58,277	17,497	30.0	35,573	61.0	660	1.1	4,547	7.8	56,944	97.7	39,957	68.6
50-60	99,138	22,318	22.5	70,173	70.8	947	1.0	5,700	5.7	97,190	98.0	75,562	76.2
60-70	77,347	12,498	16.2	61,644	79.7	504	0.7	2,701	3.5	76,259	98.6	64,552	83.5
70-80	57,579	7,455	12.9	48,258	83.8	283	0.5	1,583	2.7	56,968	98.9	50,818	88.3
80-90	41,351	4,746	11.5	35,521	85.9	189	0.5	895	2.2	41,031	99.2	37,590	90.9
90-100	29,010	2,956	10.2	25,342	87.4	112	0.4	600	2.1	28,838	99.4	26,886	92.7
100-250	90,215	9,418	10.4	78,749	87.3	376	0.4	1,672	1.9	89,885	99.6	85,512	94.8
250-500	12,121	1,373	11.3	10,406	85.9	81	0.7	261	2.2	12,083	99.7	11,598	95.7
500 +	5,588	591	10.6	4,840	86.6	46	0.8	111	2.0	5,581	99.9	5,318	95.2
Quintile Distribution													
First 20%	287,033	226,900	79.1	28,169	9.8	4,124	1.4	27,840	9.7	156,767	54.6	30,712	10.7
Second 20%	287,050	161,463	56.2	66,930	23.3	5,410	1.9	53,247	18.5	236,034	82.2	67,187	23.4
Middle 20%	287,034	136,707	47.6	102,955	35.9	6,181	2.2	41,191	14.4	270,645	94.3	113,771	39.6
Fourth 20%	287,046	81,372	28.3	181,094	63.1	3,383	1.2	21,197	7.4	280,157	97.6	198,806	69.3
Next 15%	215,280	26,844	12.5	181,897	84.5	1,046	0.5	5,493	2.6	213,334	99.1	192,549	89.4
Next 4%	57,408	6,118	10.7	49,976	87.1	245	0.4	1,069	1.9	57,224	99.7	54,720	95.3
Top 1%	14,352	1,555	10.8	12,388	86.3	109	0.8	300	2.1	14,320	99.8	13,708	95.5
Total	1,435,203	640,959	44.7	623,409	43.4	20,498	1.4	150,337	10.5	1,228,481	85.6	671,453	46.8

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

2000 Full-year returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains and Supplemental Income	Taxable Pensions	Miscellaneous Income	Farm Income	All Other Income ¹	Adjustments
Less than zero	12,411	-598,368	99,913	52,938	-68,289	80,562	22,431	-293,010	-72,690	-413,865	6,358
0-5	129,549	350,254	281,085	36,965	15,362	15,422	16,194	-8,092	-6,840	7,072	6,914
5-10	136,508	1,020,252	709,625	88,959	60,277	28,151	97,492	1,500	-7,764	56,266	14,253
10-15	132,027	1,649,930	1,103,091	134,581	83,439	35,739	215,567	8,801	-7,372	95,746	19,663
15-20	126,356	2,205,549	1,541,927	148,497	92,445	44,075	280,363	11,737	-10,348	120,758	23,905
20-25	109,338	2,452,020	1,797,959	126,663	91,081	42,667	273,064	15,746	-8,593	140,361	26,927
25-30	94,859	2,603,170	1,945,451	120,410	90,187	44,133	272,517	15,507	-8,998	152,643	28,678
30-35	84,008	2,724,737	2,045,287	112,632	91,928	47,806	280,094	20,053	-9,742	166,482	29,803
35-40	73,875	2,766,998	2,078,177	107,893	92,777	52,746	293,201	20,275	-8,220	161,011	30,862
40-45	65,646	2,786,016	2,077,682	113,253	92,918	55,339	301,018	24,568	-8,018	159,027	29,771
45-50	58,277	2,765,220	2,053,822	111,061	89,973	60,697	299,341	29,342	-6,939	155,855	27,931
50-60	99,138	5,432,828	3,981,959	213,572	173,786	130,526	615,188	62,010	-10,087	318,293	52,419
60-70	77,347	5,009,603	3,632,900	203,666	147,063	145,535	598,948	76,058	-11,161	261,512	44,918
70-80	57,579	4,303,005	3,115,766	178,929	127,115	145,339	504,222	81,145	-7,536	194,970	36,945
80-90	41,351	3,503,499	2,514,428	150,492	111,257	142,436	397,920	77,862	-6,511	146,825	31,210
90-100	29,010	2,747,274	1,940,045	123,046	98,309	127,400	306,206	83,154	-4,144	100,510	27,252
100-250	90,215	12,630,989	7,698,156	766,760	706,592	1,156,055	1,238,604	882,088	-16,247	388,255	189,273
250-500	12,121	4,061,961	2,015,463	307,530	228,897	704,016	190,514	586,258	-8,426	99,643	61,933
500 +	5,588	7,844,791	2,661,305	634,876	150,136	2,928,423	100,620	1,199,583	-2,426	206,078	33,803
Quintile Distribution											
First 20%	287,033	859,142	1,148,869	186,339	12,237	126,327	146,375	-299,203	-87,790	-345,372	28,639
Second 20%	287,050	4,542,690	3,147,167	319,344	200,290	91,767	577,235	24,274	-20,112	253,696	50,971
Middle 20%	287,034	8,310,411	6,210,788	366,994	287,287	145,985	870,800	55,018	-28,739	493,797	91,520
Fourth 20%	287,046	14,056,568	10,379,509	559,182	454,748	319,140	1,562,711	147,841	-32,200	806,572	140,934
Next 15%	215,280	17,897,092	12,692,369	793,160	592,494	761,181	2,055,024	454,322	-31,067	749,389	169,781
Next 4%	57,408	9,575,845	5,498,135	630,175	598,123	1,054,722	853,167	839,628	-12,405	274,982	160,682
Top 1%	14,352	11,017,980	4,217,204	877,528	330,075	3,487,943	238,189	1,672,707	-9,750	284,375	80,291
Total	1,435,203	66,259,729	43,294,042	3,732,722	2,475,253	5,987,066	6,303,503	2,894,587	-222,063	2,517,440	722,819

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

TABLE D.1: SOURCES OF ADJUSTED GROSS INCOME (Detail)
WAGE, INTEREST, AND DIVIDEND INCOME

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Wages, Salaries, Tips, and Other Compensation					Interest Income					Dividend Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	3,896	31.4	99,913	25,645	16.7	8,676	69.9	41,809	4,819	7.0	4,760	38.4	11,129	2,338	1.9
0-5	98,531	76.1	281,085	2,853	80.3	41,461	32.0	22,760	549	6.5	20,607	15.9	14,205	689	4.1
5-10	102,246	74.9	709,625	6,940	69.6	48,803	35.8	61,929	1,269	6.1	19,661	14.4	27,030	1,375	2.6
10-15	95,915	72.6	1,103,091	11,501	66.9	51,362	38.9	97,128	1,891	5.9	20,577	15.6	37,453	1,820	2.3
15-20	95,777	75.8	1,541,927	16,099	69.9	50,984	40.3	106,600	2,091	4.8	20,072	15.9	41,897	2,087	1.9
20-25	86,780	79.4	1,797,959	20,719	73.3	46,912	42.9	91,033	1,941	3.7	17,444	16.0	35,630	2,043	1.5
25-30	77,213	81.4	1,945,451	25,196	74.7	45,732	48.2	83,827	1,833	3.2	16,945	17.9	36,582	2,159	1.4
30-35	69,196	82.4	2,045,287	29,558	75.1	44,919	53.5	77,553	1,727	2.8	16,679	19.9	35,079	2,103	1.3
35-40	61,411	83.1	2,078,177	33,840	75.1	43,455	58.8	72,802	1,675	2.6	16,778	22.7	35,092	2,092	1.3
40-45	54,692	83.3	2,077,682	37,989	74.6	42,186	64.3	75,549	1,791	2.7	16,843	25.7	37,704	2,239	1.4
45-50	48,728	83.6	2,053,822	42,149	74.3	39,680	68.1	72,770	1,834	2.6	16,483	28.3	38,290	2,323	1.4
50-60	82,942	83.7	3,981,959	48,009	73.3	72,313	72.9	137,925	1,907	2.5	32,325	32.6	75,647	2,340	1.4
60-70	65,094	84.2	3,632,900	55,810	72.5	60,613	78.4	128,424	2,119	2.6	29,812	38.5	75,242	2,524	1.5
70-80	48,940	85.0	3,115,766	63,665	72.4	47,565	82.6	110,092	2,315	2.6	25,261	43.9	68,837	2,725	1.6
80-90	35,296	85.4	2,514,428	71,238	71.8	35,500	85.9	89,005	2,507	2.5	20,477	49.5	61,488	3,003	1.8
90-100	24,818	85.5	1,940,045	78,171	70.6	25,563	88.1	71,795	2,809	2.6	15,781	54.4	51,251	3,248	1.9
100-250	75,005	83.1	7,698,156	102,635	60.9	82,996	92.0	407,303	4,908	3.2	62,217	69.0	359,457	5,777	2.8
250-500	9,764	80.6	2,015,463	206,418	49.6	11,665	96.2	153,793	13,184	3.8	10,538	86.9	153,736	14,589	3.8
500 +	4,568	81.7	2,661,305	582,597	33.9	5,476	98.0	335,715	61,307	4.3	5,201	93.1	299,161	57,520	3.8

Quintile Distribution

First 20%	210,900	73.5	1,148,869	5,447	133.7	102,112	35.6	131,827	1,291	15.3	46,365	16.2	54,512	1,176	6.3
Second 20%	214,647	74.8	3,147,167	14,662	69.3	114,674	39.9	230,215	2,008	5.1	45,162	15.7	89,129	1,974	2.0
Middle 20%	233,951	81.5	6,210,788	26,547	74.7	142,822	49.8	255,153	1,787	3.1	53,205	18.5	111,842	2,102	1.3
Fourth 20%	239,834	83.6	10,379,509	43,278	73.8	196,966	68.6	365,126	1,854	2.6	84,054	29.3	194,056	2,309	1.4
Next 15%	182,798	84.9	12,692,369	69,434	70.9	181,699	84.4	472,635	2,601	2.6	103,903	48.3	320,525	3,085	1.8
Next 4%	47,054	82.0	5,498,135	116,847	57.4	53,661	93.5	326,026	6,076	3.4	42,871	74.7	304,149	7,095	3.2
Top 1%	11,628	81.0	4,217,204	362,677	38.3	13,927	97.0	456,830	32,802	4.1	12,901	89.9	420,698	32,610	3.8

Total	1,140,812	79.5	43,294,042	37,950	65.3	805,861	56.1	2,237,811	2,777	3.4	388,461	27.1	1,494,911	3,848	2.3
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
TAX REFUND, ALIMONY, AND UNEMPLOYMENT INCOME**

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Taxable State Income Tax Refund					Alimony Received					Unemployment Income				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,478	11.9	4,005	2,710	0.7	39	0.3	347	8,897	0.1	304	2.4	959	3,155	0.2
0-5	1,610	1.2	1,120	696	0.3	136	0.1	491	3,610	0.1	2,800	2.2	3,794	1,355	1.1
5-10	3,690	2.7	2,192	594	0.2	577	0.4	2,967	5,142	0.3	9,499	7.0	18,154	1,911	1.8
10-15	6,354	4.8	3,428	540	0.2	774	0.6	4,921	6,358	0.3	13,099	9.9	28,715	2,192	1.7
15-20	9,653	7.6	5,560	576	0.3	780	0.6	5,500	7,051	0.2	12,482	9.9	32,036	2,567	1.5
20-25	12,528	11.5	7,650	611	0.3	770	0.7	5,724	7,434	0.2	10,738	9.8	29,749	2,770	1.2
25-30	16,152	17.0	10,131	627	0.4	758	0.8	6,556	8,649	0.3	9,192	9.7	26,448	2,877	1.0
30-35	19,546	23.3	12,742	652	0.5	706	0.8	6,625	9,384	0.2	7,973	9.5	23,128	2,901	0.8
35-40	22,270	30.1	14,988	673	0.5	545	0.7	5,574	10,228	0.2	7,076	9.6	20,914	2,956	0.8
40-45	24,045	36.6	16,564	689	0.6	420	0.6	5,253	12,507	0.2	6,448	9.8	18,369	2,849	0.7
45-50	24,355	41.8	17,182	705	0.6	324	0.6	4,146	12,796	0.1	5,593	9.6	16,182	2,893	0.6
50-60	47,466	47.9	34,412	725	0.6	486	0.5	7,703	15,850	0.1	8,671	8.7	25,027	2,886	0.5
60-70	41,252	53.3	30,741	745	0.6	287	0.4	5,231	18,226	0.1	5,991	7.7	17,608	2,939	0.4
70-80	32,830	57.0	26,079	794	0.6	180	0.3	3,676	20,422	0.1	3,771	6.5	11,232	2,979	0.3
80-90	24,595	59.5	21,159	860	0.6	135	0.3	2,899	21,474	0.1	2,297	5.6	7,192	3,131	0.2
90-100	17,646	60.8	16,464	933	0.6	101	0.3	2,533	25,079	0.1	1,344	4.6	4,532	3,372	0.2
100-250	53,013	58.8	73,564	1,388	0.6	273	0.3	10,485	38,407	0.1	2,639	2.9	9,597	3,637	0.1
250-500	6,772	55.9	23,285	3,438	0.6	30	0.2	1,440	48,000	0.0	114	0.9	504	4,421	0.0
500 +	3,157	56.5	39,147	12,400	0.5	10	0.2	1,120	112,000	0.0	24	0.4	96	4,000	0.0

Quintile Distribution

First 20%	7,112	2.5	7,481	1,052	0.9	790	0.3	4,009	5,075	0.5	13,385	4.7	24,532	1,833	2.9
Second 20%	19,392	6.8	11,056	570	0.2	1,764	0.6	11,968	6,785	0.3	28,465	9.9	68,840	2,418	1.5
Middle 20%	54,821	19.1	35,182	642	0.4	2,270	0.8	20,146	8,875	0.2	27,619	9.6	79,714	2,886	1.0
Fourth 20%	121,410	42.3	86,230	710	0.6	1,584	0.6	21,253	13,417	0.2	26,507	9.2	76,472	2,885	0.5
Next 15%	124,519	57.8	107,534	864	0.6	729	0.3	16,661	22,855	0.1	12,665	5.9	39,085	3,086	0.2
Next 4%	33,129	57.7	55,603	1,678	0.6	166	0.3	7,184	43,277	0.1	1,306	2.3	5,116	3,917	0.1
Top 1%	8,029	55.9	57,327	7,140	0.5	28	0.2	1,969	70,321	0.0	108	0.8	477	4,417	0.0

Total	368,412	25.7	360,412	978	0.5	7,331	0.5	83,189	11,348	0.1	110,055	7.7	294,236	2,674	0.4
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
IRA DISTRIBUTION, PENSION, AND TAXABLE SOCIAL SECURITY INCOME

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	IRA Distributions					Pensions					Federally Taxable Social Security				
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	725	5.8	8,762	12,086	1.5	1,649	13.3	13,538	8,210	2.3	18	0.1	131	7,278	0.0
0-5	1,397	1.1	3,667	2,625	1.0	4,173	3.2	12,284	2,944	3.5	105	0.1	242	2,305	0.1
5-10	5,462	4.0	18,370	3,363	1.8	15,773	11.6	78,382	4,969	7.7	208	0.2	741	3,563	0.1
10-15	8,999	6.8	37,197	4,133	2.3	24,111	18.3	177,013	7,342	10.7	368	0.3	1,356	3,685	0.1
15-20	9,307	7.4	47,197	5,071	2.1	23,921	18.9	230,184	9,623	10.4	1,927	1.5	2,983	1,548	0.1
20-25	7,734	7.1	44,204	5,716	1.8	19,073	17.4	217,809	11,420	8.9	8,901	8.1	11,051	1,242	0.5
25-30	6,758	7.1	41,892	6,199	1.6	16,088	17.0	202,312	12,575	7.8	13,118	13.8	28,312	2,158	1.1
30-35	6,268	7.5	42,960	6,854	1.6	14,204	16.9	194,890	13,721	7.2	12,271	14.6	42,244	3,443	1.6
35-40	6,082	8.2	44,653	7,342	1.6	13,128	17.8	193,545	14,743	7.0	10,985	14.9	55,003	5,007	2.0
40-45	5,521	8.4	42,790	7,750	1.5	12,305	18.7	193,821	15,751	7.0	9,981	15.2	64,406	6,453	2.3
45-50	5,196	8.9	44,564	8,577	1.6	11,152	19.1	184,987	16,588	6.7	8,440	14.5	69,790	8,269	2.5
50-60	10,016	10.1	94,348	9,420	1.7	20,244	20.4	370,834	18,318	6.8	15,178	15.3	150,005	9,883	2.8
60-70	8,986	11.6	96,024	10,686	1.9	17,430	22.5	356,323	20,443	7.1	12,642	16.3	146,601	11,596	2.9
70-80	7,262	12.6	87,984	12,116	2.0	13,194	22.9	299,551	22,704	7.0	9,282	16.1	116,686	12,571	2.7
80-90	5,436	13.1	75,362	13,864	2.2	9,686	23.4	238,259	24,598	6.8	6,463	15.6	84,299	13,043	2.4
90-100	4,002	13.8	62,168	15,534	2.3	6,820	23.5	183,471	26,902	6.7	4,537	15.6	60,567	13,350	2.2
100-250	12,743	14.1	333,110	26,141	2.6	21,569	23.9	685,910	31,801	5.4	15,446	17.1	219,585	14,216	1.7
250-500	1,356	11.2	79,469	58,605	2.0	2,254	18.6	76,967	34,147	1.9	2,153	17.8	34,078	15,828	0.8
500 +	433	7.7	40,323	93,125	0.5	969	17.3	44,466	45,889	0.6	945	16.9	15,831	16,752	0.2

Quintile Distribution

First 20%	8,116	2.8	32,866	4,050	3.8	22,953	8.0	112,313	4,893	13.1	351	0.1	1,196	3,407	0.1
Second 20%	20,491	7.1	97,450	4,756	2.1	53,458	18.6	473,234	8,852	10.4	4,462	1.6	6,550	1,468	0.1
Middle 20%	20,919	7.3	135,179	6,462	1.6	48,840	17.0	631,766	12,935	7.6	37,394	13.0	103,856	2,777	1.2
Fourth 20%	26,828	9.3	234,792	8,752	1.7	56,386	19.6	965,840	17,129	6.9	43,554	15.2	362,080	8,313	2.6
Next 15%	28,008	13.0	394,405	14,082	2.2	50,119	23.3	1,219,782	24,338	6.8	34,522	16.0	440,837	12,770	2.5
Next 4%	7,933	13.8	251,025	31,643	2.6	13,428	23.4	453,442	33,768	4.7	10,181	17.7	148,700	14,606	1.6
Top 1%	1,388	9.7	99,328	71,562	0.9	2,559	17.8	98,170	38,363	0.9	2,504	17.4	40,692	16,251	0.4

Total	113,683	7.9	1,245,045	10,952	1.9	247,743	17.3	3,954,547	15,962	6.0	132,968	9.3	1,103,910	8,302	1.7
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
BUSINESS INCOME**

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Business Income				Business Loss				Net Business Income				
	Number of Positive Returns	Percent of Total with Business Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Business Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,785	30.6	17,527	9,819	4,040	69.4	85,816	21,242	5,825	46.9	-68,289	-11,723	11.4
0-5	8,299	82.9	25,080	3,022	1,708	17.1	9,719	5,690	10,007	7.7	15,362	1,535	4.4
5-10	12,182	83.7	72,769	5,973	2,373	16.3	12,492	5,264	14,555	10.7	60,277	4,141	5.9
10-15	11,452	79.8	98,656	8,615	2,893	20.2	15,217	5,260	14,345	10.9	83,439	5,817	5.1
15-20	10,255	75.5	108,418	10,572	3,331	24.5	15,973	4,795	13,586	10.8	92,445	6,804	4.2
20-25	9,119	72.6	108,854	11,937	3,433	27.4	17,773	5,177	12,552	11.5	91,081	7,256	3.7
25-30	8,538	70.6	106,757	12,504	3,547	29.4	16,571	4,672	12,085	12.7	90,187	7,463	3.5
30-35	8,195	69.9	107,305	13,094	3,527	30.1	15,377	4,360	11,722	14.0	91,928	7,842	3.4
35-40	7,869	68.7	108,411	13,777	3,593	31.3	15,634	4,351	11,462	15.5	92,777	8,094	3.4
40-45	7,546	69.2	106,881	14,164	3,363	30.8	13,962	4,152	10,909	16.6	92,918	8,518	3.3
45-50	7,067	69.1	103,372	14,627	3,154	30.9	13,399	4,248	10,221	17.5	89,973	8,803	3.3
50-60	12,175	68.0	196,897	16,172	5,726	32.0	23,111	4,036	17,901	18.1	173,786	9,708	3.2
60-70	9,605	66.8	169,581	17,655	4,775	33.2	22,518	4,716	14,380	18.6	147,063	10,227	2.9
70-80	7,158	67.0	143,259	20,014	3,526	33.0	16,144	4,579	10,684	18.6	127,115	11,898	3.0
80-90	5,287	67.3	122,088	23,092	2,574	32.7	10,832	4,208	7,861	19.0	111,257	14,153	3.2
90-100	3,824	68.5	105,797	27,667	1,755	31.5	7,488	4,267	5,579	19.2	98,309	17,621	3.6
100-250	14,837	72.5	742,803	50,064	5,615	27.5	36,211	6,449	20,452	22.7	706,592	34,549	5.6
250-500	2,273	74.9	240,297	105,718	761	25.1	11,400	14,980	3,034	25.0	228,897	75,444	5.6
500 +	927	70.2	164,807	177,785	394	29.8	14,671	37,236	1,321	23.6	150,136	113,653	1.9

Quintile Distribution

First 20%	23,044	73.6	121,039	5,253	8,281	26.4	108,803	13,139	31,325	10.9	12,237	391	1.4
Second 20%	23,989	77.0	236,348	9,852	7,158	23.0	36,058	5,037	31,147	10.9	200,290	6,430	4.4
Middle 20%	26,534	70.5	339,013	12,777	11,129	29.5	51,726	4,648	37,663	13.1	287,287	7,628	3.5
Fourth 20%	34,212	68.5	520,135	15,203	15,708	31.5	65,387	4,163	49,920	17.4	454,748	9,110	3.2
Next 15%	27,776	67.7	655,590	23,603	13,226	32.3	63,096	4,771	41,002	19.0	592,494	14,450	3.3
Next 4%	10,254	73.7	624,452	60,898	3,658	26.3	26,328	7,197	13,912	24.2	598,123	42,993	6.2
Top 1%	2,584	73.6	352,982	136,603	928	26.4	22,907	24,684	3,512	24.5	330,075	93,985	3.0

Total	148,393	71.2	2,849,558	19,203	60,088	28.8	374,306	6,229	208,481	14.5	2,475,253	11,873	3.7
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)

2000 Full-year returns

CAPITAL GAIN INCOME

AGI Category Distribution

AGI Level (\$000)	Capital Gain				Capital Loss				Net Capital Gain				
	Number of Positive Returns	Percent of Total with Capital Gain Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Capital Gain Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	2,466	40.8	111,304	45,135	3,576	59.2	8,116	2,270	6,042	48.7	103,188	17,078	17.2
0-5	16,258	80.3	23,281	1,432	3,976	19.7	7,127	1,793	20,234	15.6	16,155	798	4.6
5-10	13,513	75.0	36,560	2,706	4,501	25.0	8,412	1,869	18,014	13.2	28,148	1,563	2.8
10-15	13,402	74.4	44,242	3,301	4,622	25.6	8,768	1,897	18,024	13.7	35,473	1,968	2.1
15-20	13,044	73.9	52,068	3,992	4,609	26.1	8,735	1,895	17,653	14.0	43,333	2,455	2.0
20-25	11,761	74.6	49,592	4,217	4,005	25.4	7,688	1,920	15,766	14.4	41,904	2,658	1.7
25-30	11,379	74.2	50,637	4,450	3,955	25.8	7,340	1,856	15,334	16.2	43,297	2,824	1.7
30-35	11,166	74.8	53,354	4,778	3,769	25.2	6,993	1,855	14,935	17.8	46,361	3,104	1.7
35-40	11,358	75.8	58,275	5,131	3,624	24.2	6,740	1,860	14,982	20.3	51,534	3,440	1.9
40-45	11,460	75.7	61,003	5,323	3,672	24.3	6,683	1,820	15,132	23.1	54,320	3,590	1.9
45-50	11,236	76.3	65,353	5,816	3,496	23.7	6,444	1,843	14,732	25.3	58,909	3,999	2.1
50-60	21,831	76.5	140,330	6,428	6,713	23.5	12,461	1,856	28,544	28.8	127,869	4,480	2.4
60-70	20,329	78.1	153,609	7,556	5,705	21.9	10,584	1,855	26,034	33.7	143,025	5,494	2.9
70-80	17,448	78.0	151,898	8,706	4,909	22.0	9,134	1,861	22,357	38.8	142,764	6,386	3.3
80-90	14,338	78.6	146,198	10,197	3,913	21.4	7,317	1,870	18,251	44.1	138,881	7,610	4.0
90-100	11,204	78.7	131,199	11,710	3,028	21.3	5,681	1,876	14,232	49.1	125,517	8,819	4.6
100-250	46,677	79.3	1,165,244	24,964	12,161	20.7	24,912	2,049	58,838	65.2	1,140,332	19,381	9.0
250-500	8,172	78.8	703,060	86,033	2,200	21.2	5,294	2,406	10,372	85.6	697,767	67,274	17.2
500 +	4,275	82.3	2,926,563	684,576	922	17.7	2,413	2,617	5,197	93.0	2,924,150	562,661	37.3

Quintile Distribution

First 20%	33,118	72.9	173,770	5,247	12,324	27.1	24,123	1,957	45,442	15.8	149,647	3,293	17.4
Second 20%	29,495	74.0	110,113	3,733	10,346	26.0	19,717	1,906	39,841	13.9	90,396	2,269	2.0
Middle 20%	35,796	74.8	165,329	4,619	12,090	25.2	22,538	1,864	47,886	16.7	142,791	2,982	1.7
Fourth 20%	57,025	76.4	345,057	6,051	17,572	23.6	32,496	1,849	74,597	26.0	312,560	4,190	2.2
Next 15%	73,061	78.5	784,859	10,743	20,035	21.5	37,608	1,877	93,096	43.2	747,251	8,027	4.2
Next 4%	32,553	79.4	1,059,781	32,556	8,462	20.6	18,037	2,132	41,015	71.4	1,041,744	25,399	10.9
Top 1%	10,269	80.3	3,484,862	339,357	2,527	19.7	6,325	2,503	12,796	89.2	3,478,537	271,846	31.6

Total	271,317	76.5	6,123,771	22,571	83,356	23.5	160,844	1,930	354,673	24.7	5,962,927	16,812	9.0
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TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
SUPPLEMENTAL INCOME

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Supplemental Gain				Supplemental Loss				Net Supplemental Gain				
	Number of Positive Returns	Percent of Total with Supplemental Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Supplemental Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	876	49.4	8,905	10,166	899	50.6	31,531	35,073	1,775	14.3	-22,626	-12,747	3.8
0-5	302	44.4	1,043	3,454	378	55.6	1,775	4,696	680	0.5	-732	-1,076	-0.2
5-10	503	53.7	1,845	3,668	433	46.3	1,842	4,254	936	0.7	3	3	0.0
10-15	646	58.1	2,310	3,576	466	41.9	2,044	4,386	1,112	0.8	266	239	0.0
15-20	716	57.0	2,655	3,708	540	43.0	1,913	3,543	1,256	1.0	742	591	0.0
20-25	712	58.8	2,955	4,150	498	41.2	2,192	4,402	1,210	1.1	763	631	0.0
25-30	660	56.4	2,676	4,055	510	43.6	1,840	3,608	1,170	1.2	836	715	0.0
30-35	676	59.7	3,046	4,506	456	40.3	1,602	3,513	1,132	1.3	1,444	1,276	0.1
35-40	653	58.5	2,873	4,400	463	41.5	1,662	3,590	1,116	1.5	1,212	1,086	0.0
40-45	645	59.0	2,819	4,371	448	41.0	1,800	4,018	1,093	1.7	1,019	932	0.0
45-50	614	61.8	3,128	5,094	380	38.2	1,341	3,529	994	1.7	1,788	1,799	0.1
50-60	1,197	59.9	5,667	4,734	800	40.1	3,010	3,763	1,997	2.0	2,658	1,331	0.0
60-70	1,061	58.9	5,634	5,310	739	41.1	3,125	4,229	1,800	2.3	2,510	1,394	0.1
70-80	856	57.6	4,948	5,780	630	42.4	2,373	3,767	1,486	2.6	2,575	1,733	0.1
80-90	729	60.0	4,850	6,653	485	40.0	1,295	2,670	1,214	2.9	3,555	2,928	0.1
90-100	514	57.0	3,469	6,749	387	43.0	1,586	4,098	901	3.1	1,882	2,089	0.1
100-250	2,660	53.5	26,391	9,921	2,316	46.5	10,668	4,606	4,976	5.5	15,723	3,160	0.1
250-500	709	47.2	12,775	18,018	792	52.8	6,526	8,240	1,501	12.4	6,250	4,164	0.2
500 +	434	42.9	12,890	29,700	577	57.1	8,617	14,934	1,011	18.1	4,273	4,227	0.1

Quintile Distribution

First 20%	1,715	49.7	11,940	6,962	1,736	50.3	35,260	20,311	3,451	1.2	-23,320	-6,757	-2.7
Second 20%	1,557	57.4	5,826	3,742	1,154	42.6	4,456	3,861	2,711	0.9	1,371	506	0.0
Middle 20%	2,131	58.6	9,074	4,258	1,504	41.4	5,879	3,909	3,635	1.3	3,194	879	0.0
Fourth 20%	3,173	59.9	15,057	4,745	2,124	40.1	8,477	3,991	5,297	1.8	6,580	1,242	0.0
Next 15%	3,581	57.9	23,379	6,529	2,602	42.1	9,449	3,631	6,183	2.9	13,930	2,253	0.1
Next 4%	2,033	51.6	23,112	11,368	1,910	48.4	10,134	5,306	3,943	6.9	12,978	3,291	0.1
Top 1%	973	45.5	22,490	23,114	1,167	54.5	13,085	11,213	2,140	14.9	9,405	4,395	0.1

Total	15,163	55.4	110,879	7,312	12,197	44.6	86,740	7,112	27,360	1.9	24,139	882	0.0
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
MISCELLANEOUS INCOME**

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Miscellaneous Income				Negative Miscellaneous Income				Total Miscellaneous Income				
	Number of Positive Returns	Percent of Total with Misc. Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Misc. Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	1,484	27.1	23,727	15,989	3,989	72.9	316,737	79,403	5,473	44.1	-293,010	-53,537	49.0
0-5	2,445	58.8	6,789	2,777	1,711	41.2	14,881	8,697	4,156	3.2	-8,092	-1,947	-2.3
5-10	4,645	66.4	17,784	3,829	2,348	33.6	16,284	6,935	6,993	5.1	1,500	215	0.1
10-15	5,732	66.1	27,553	4,807	2,935	33.9	18,751	6,389	8,667	6.6	8,801	1,015	0.5
15-20	5,736	65.1	33,033	5,759	3,074	34.9	21,296	6,928	8,810	7.0	11,737	1,332	0.5
20-25	5,407	63.0	35,840	6,628	3,170	37.0	20,094	6,339	8,577	7.8	15,746	1,836	0.6
25-30	5,146	60.8	37,535	7,294	3,313	39.2	22,028	6,649	8,459	8.9	15,507	1,833	0.6
30-35	5,107	61.0	41,297	8,086	3,271	39.0	21,243	6,494	8,378	10.0	20,053	2,394	0.7
35-40	5,073	59.7	44,785	8,828	3,429	40.3	24,510	7,148	8,502	11.5	20,275	2,385	0.7
40-45	5,141	60.1	45,896	8,927	3,416	39.9	21,329	6,244	8,557	13.0	24,568	2,871	0.9
45-50	5,056	61.3	50,071	9,903	3,197	38.7	20,728	6,484	8,253	14.2	29,342	3,555	1.1
50-60	9,791	61.3	107,153	10,944	6,186	38.7	45,143	7,298	15,977	16.1	62,010	3,881	1.1
60-70	8,973	62.5	111,943	12,476	5,390	37.5	35,886	6,658	14,363	18.6	76,058	5,295	1.5
70-80	7,592	63.2	113,685	14,974	4,426	36.8	32,540	7,352	12,018	20.9	81,145	6,752	1.9
80-90	6,244	63.5	105,590	16,911	3,594	36.5	27,728	7,715	9,838	23.8	77,862	7,914	2.2
90-100	5,032	65.3	103,868	20,641	2,672	34.7	20,714	7,752	7,704	26.6	83,154	10,794	3.0
100-250	24,624	73.0	998,492	40,550	9,115	27.0	116,404	12,771	33,739	37.4	882,088	26,144	7.0
250-500	5,706	82.2	643,445	112,766	1,238	17.8	57,187	46,193	6,944	57.3	586,258	84,427	14.4
500 +	2,916	80.4	1,308,217	448,634	711	19.6	108,633	152,789	3,627	64.9	1,199,583	330,737	15.3

Quintile Distribution

First 20%	8,900	52.0	49,720	5,587	8,219	48.0	348,924	42,453	17,119	6.0	-299,203	-17,478	-34.8
Second 20%	12,947	65.3	70,100	5,414	6,886	34.7	45,826	6,655	19,833	6.9	24,274	1,224	0.5
Middle 20%	16,197	61.0	123,918	7,651	10,350	39.0	68,900	6,657	26,547	9.2	55,018	2,072	0.7
Fourth 20%	25,577	61.0	260,334	10,178	16,345	39.0	112,494	6,882	41,922	14.6	147,841	3,527	1.1
Next 15%	32,574	64.3	594,023	18,236	18,086	35.7	139,701	7,724	50,660	23.5	454,322	8,968	2.5
Next 4%	18,510	76.5	938,849	50,721	5,671	23.5	99,222	17,496	24,181	42.1	839,628	34,723	8.8
Top 1%	7,145	81.4	1,819,759	254,690	1,628	18.6	147,052	90,327	8,773	61.1	1,672,707	190,665	15.2
Total	121,850	64.5	3,856,705	31,651	67,185	35.5	962,118	14,320	189,035	13.2	2,894,587	15,312	4.4

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

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Farm Income				Negative Farm Income				Total Farm Income				
	Number of Positive Returns	Percent of Total with Farm Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Farm Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	292	13.3	3,081	10,551	1,905	86.7	75,771	39,775	2,197	17.7	-72,690	-33,086	12.1
0-5	345	32.0	770	2,232	732	68.0	7,610	10,396	1,077	0.8	-6,840	-6,351	-2.0
5-10	529	33.6	2,320	4,386	1,046	66.4	10,085	9,641	1,575	1.2	-7,764	-4,930	-0.8
10-15	547	30.2	2,935	5,366	1,266	69.8	10,307	8,141	1,813	1.4	-7,372	-4,066	-0.4
15-20	521	26.5	2,912	5,589	1,446	73.5	13,260	9,170	1,967	1.6	-10,348	-5,261	-0.5
20-25	461	26.2	3,555	7,711	1,300	73.8	12,148	9,345	1,761	1.6	-8,593	-4,880	-0.4
25-30	417	23.6	2,958	7,094	1,351	76.4	11,956	8,850	1,768	1.9	-8,998	-5,089	-0.3
30-35	443	24.2	3,428	7,738	1,388	75.8	13,170	9,488	1,831	2.2	-9,742	-5,321	-0.4
35-40	426	24.2	3,791	8,899	1,333	75.8	12,011	9,011	1,759	2.4	-8,220	-4,673	-0.3
40-45	371	20.7	3,999	10,779	1,424	79.3	12,017	8,439	1,795	2.7	-8,018	-4,467	-0.3
45-50	332	20.5	3,259	9,816	1,286	79.5	10,198	7,930	1,618	2.8	-6,939	-4,289	-0.3
50-60	723	22.8	9,221	12,754	2,450	77.2	19,308	7,881	3,173	3.2	-10,087	-3,179	-0.2
60-70	571	20.8	5,892	10,319	2,169	79.2	17,053	7,862	2,740	3.5	-11,161	-4,073	-0.2
70-80	473	22.7	6,045	12,780	1,609	77.3	13,581	8,441	2,082	3.6	-7,536	-3,620	-0.2
80-90	314	19.5	4,314	13,739	1,295	80.5	10,825	8,359	1,609	3.9	-6,511	-4,047	-0.2
90-100	278	23.4	4,099	14,745	909	76.6	8,243	9,068	1,187	4.1	-4,144	-3,491	-0.2
100-250	936	22.7	25,277	27,005	3,186	77.3	41,524	13,033	4,122	4.6	-16,247	-3,942	-0.1
250-500	159	20.2	7,303	45,931	627	79.8	15,729	25,086	786	6.5	-8,426	-10,720	-0.2
500 +	82	21.1	9,729	118,646	306	78.9	12,155	39,722	388	6.9	-2,426	-6,253	0.0

Quintile Distribution

First 20%	1,205	24.3	6,353	5,272	3,759	75.7	94,143	25,045	4,964	1.7	-87,790	-17,685	-10.2
Second 20%	1,173	27.7	6,594	5,621	3,066	72.3	26,706	8,710	4,239	1.5	-20,112	-4,745	-0.4
Middle 20%	1,385	24.6	10,706	7,730	4,253	75.4	39,445	9,275	5,638	2.0	-28,739	-5,097	-0.3
Fourth 20%	1,824	21.7	20,522	11,251	6,565	78.3	52,722	8,031	8,389	2.9	-32,200	-3,838	-0.2
Next 15%	1,794	21.8	25,175	14,033	6,434	78.2	56,241	8,741	8,228	3.8	-31,067	-3,776	-0.2
Next 4%	649	23.0	20,229	31,169	2,178	77.0	32,634	14,983	2,827	4.9	-12,405	-4,388	-0.1
Top 1%	190	19.7	15,308	80,568	773	80.3	25,058	32,417	963	6.7	-9,750	-10,125	-0.1
Total	8,220	23.3	104,887	12,760	27,028	76.7	326,950	12,097	35,248	2.5	-222,063	-6,300	-0.3

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

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Other Income				Negative Other Income				Total Other Income				
	Number of Positive Returns	Percent of Total with Other Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Other Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	498	8.5	2,240	4,498	5,354	91.5	414,778	77,471	5,852	47.2	-412,538	-70,495	68.9
0-5	2,152	62.4	3,255	1,513	1,294	37.6	12,457	9,627	3,446	2.7	-9,202	-2,670	2.6
5-10	3,262	74.2	6,066	1,860	1,133	25.8	8,695	7,674	4,395	3.2	-2,629	-598	0.3
10-15	3,841	82.5	7,936	2,066	815	17.5	6,200	7,607	4,656	3.5	1,736	373	0.1
15-20	4,145	86.0	8,505	2,052	672	14.0	5,993	8,918	4,817	3.8	2,513	522	0.1
20-25	4,159	88.7	9,143	2,198	530	11.3	5,708	10,770	4,689	4.3	3,435	733	0.1
25-30	4,095	89.4	9,693	2,367	487	10.6	3,860	7,926	4,582	4.8	5,832	1,273	0.2
30-35	3,925	91.1	9,137	2,328	382	8.9	2,788	7,298	4,307	5.1	6,349	1,474	0.2
35-40	4,113	92.2	10,184	2,476	346	7.8	3,458	9,994	4,459	6.0	6,726	1,508	0.2
40-45	4,099	93.1	9,295	2,268	304	6.9	2,133	7,016	4,403	6.7	7,162	1,627	0.3
45-50	4,073	93.8	10,218	2,509	271	6.2	1,708	6,303	4,344	7.5	8,510	1,959	0.3
50-60	7,771	94.2	19,448	2,503	481	5.8	3,360	6,985	8,252	8.3	16,088	1,950	0.3
60-70	6,987	94.7	19,567	2,800	391	5.3	3,354	8,578	7,378	9.5	16,213	2,197	0.3
70-80	5,714	94.8	17,275	3,023	311	5.2	2,910	9,357	6,025	10.5	14,364	2,384	0.3
80-90	4,444	95.5	14,520	3,267	211	4.5	1,877	8,896	4,655	11.3	12,643	2,716	0.4
90-100	3,446	95.0	11,866	3,443	183	5.0	1,371	7,492	3,629	12.5	10,495	2,892	0.4
100-250	13,576	94.8	97,497	7,182	752	5.2	9,280	12,340	14,328	15.9	88,217	6,157	0.7
250-500	2,816	93.0	44,148	15,678	211	7.0	5,152	24,417	3,027	25.0	38,996	12,883	1.0
500 +	1,634	91.9	123,870	75,808	144	8.1	16,270	112,986	1,778	31.8	107,600	60,517	1.4

Quintile Distribution

First 20%	6,170	44.0	12,175	1,973	7,839	56.0	436,410	55,672	14,009	4.9	-424,235	-30,283	49.4
Second 20%	9,102	84.9	18,634	2,047	1,618	15.1	13,459	8,318	10,720	3.7	5,175	483	0.1
Middle 20%	12,752	90.3	29,790	2,336	1,364	9.7	12,062	8,843	14,116	4.9	17,727	1,256	0.2
Fourth 20%	20,425	93.7	50,630	2,479	1,383	6.3	10,352	7,485	21,808	7.6	40,278	1,847	0.3
Next 15%	22,921	95.1	80,043	3,492	1,190	4.9	10,746	9,030	24,111	11.2	69,297	2,874	0.4
Next 4%	9,630	94.3	84,136	8,737	577	5.7	7,801	13,520	10,207	17.8	76,335	7,479	0.8
Top 1%	3,750	92.6	158,455	42,255	301	7.4	20,521	68,176	4,051	28.2	137,933	34,049	1.3

Total	84,750	85.6	433,864	5,119	14,272	14.4	511,353	35,829	99,022	6.9	-77,489	-783	0.1
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**TABLE D.1 (cont.): SOURCES OF ADJUSTED GROSS INCOME (Detail)
UNKNOWN INCOME**

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Positive Unknown Income				Negative Unknown Income				Total Unknown Income				
	Number of Positive Returns	Percent of Total with Unknown Income	Total (\$000)	Average (\$)	Number of Negative Returns	Percent of Total with Unknown Income	Total (\$000)	Average (\$)	Number of Returns	Percent of Total Full-Year Returns	Total (\$000)	Average (\$)	Percent of AGI
Less than zero	0	0.0	0	0	216	100.0	6,638	30,731	216	1.7	-6,638	-30,731	1.1
0-5	4,021	100.0	10,869	2,703	0	0.0	0	0	4,021	3.1	10,869	2,703	3.1
5-10	4,771	100.0	35,581	7,458	0	0.0	0	0	4,771	3.5	35,581	7,458	3.5
10-15	4,582	100.0	56,947	12,428	0	0.0	0	0	4,582	3.5	56,947	12,428	3.5
15-20	4,324	100.0	75,150	17,380	0	0.0	0	0	4,324	3.4	75,150	17,380	3.4
20-25	4,203	100.0	93,802	22,318	0	0.0	0	0	4,203	3.8	93,802	22,318	3.8
25-30	3,802	100.0	103,675	27,269	0	0.0	0	0	3,802	4.0	103,675	27,269	4.0
30-35	3,661	100.0	117,639	32,133	0	0.0	0	0	3,661	4.4	117,639	32,133	4.3
35-40	3,053	100.0	112,810	36,951	0	0.0	0	0	3,053	4.1	112,810	36,951	4.1
40-45	2,667	100.0	111,678	41,874	0	0.0	0	0	2,667	4.1	111,678	41,874	4.0
45-50	2,342	100.0	109,834	46,898	0	0.0	0	0	2,342	4.0	109,834	46,898	4.0
50-60	4,345	100.0	235,063	54,100	0	0.0	0	0	4,345	4.4	235,063	54,100	4.3
60-70	3,003	100.0	191,719	63,842	0	0.0	0	0	3,003	3.9	191,719	63,842	3.8
70-80	1,893	100.0	139,619	73,755	0	0.0	0	0	1,893	3.3	139,619	73,755	3.2
80-90	1,234	100.0	102,932	83,413	0	0.0	0	0	1,234	3.0	102,932	83,413	2.9
90-100	715	100.0	66,486	92,987	0	0.0	0	0	715	2.5	66,486	92,987	2.4
100-250	1,574	100.0	206,393	131,126	0	0.0	0	0	1,574	1.7	206,393	131,126	1.6
250-500	108	100.0	35,418	327,944	0	0.0	0	0	108	0.9	35,418	327,944	0.9
500 +	47	100.0	58,115	1,236,489	0	0.0	0	0	47	0.8	58,115	1,236,489	0.7

Quintile Distribution

First 20%	9,094	97.7	49,480	5,441	216	2.3	6,638	30,731	9,310	3.2	42,842	4,602	5.0
Second 20%	9,942	100.0	156,658	15,757	0	0.0	0	0	9,942	3.5	156,658	15,757	3.4
Middle 20%	11,829	100.0	341,029	28,830	0	0.0	0	0	11,829	4.1	341,029	28,830	4.1
Fourth 20%	11,999	100.0	582,339	48,532	0	0.0	0	0	11,999	4.2	582,339	48,532	4.1
Next 15%	6,521	100.0	516,813	79,254	0	0.0	0	0	6,521	3.0	516,813	79,254	2.9
Next 4%	832	100.0	130,743	157,143	0	0.0	0	0	832	1.4	130,743	157,143	1.4
Top 1%	128	100.0	86,668	677,094	0	0.0	0	0	128	0.9	86,668	677,094	0.8

Total	50,345	99.6	1,863,730	37,019	216	0.4	6,638	30,731	50,561	3.5	1,857,092	36,730	2.8
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TABLE E: FEDERAL ADJUSTMENTS TO INCOME (THOUSANDS OF DOLLARS)

2000 Full-year returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Total Adjustments	Individual Retirement Accounts	Student Loan Interest	Medical Savings Accounts	Moving Expenses	Self-Employment Tax	Self-Employment Health Insurance	Keogh, SEP, and SIMPLE Retirement Contributions	Penalty on Early Withdrawal of Savings	Alimony Paid
Less than zero	12,411	6,358	425	208	13	119	1,406	2,055	254	65	1,813
0-5	129,549	6,914	934	336	14	94	1,918	2,183	122	69	1,195
5-10	136,508	14,253	1,854	650	28	268	5,653	3,908	316	187	1,391
10-15	132,027	19,663	3,289	1,109	51	328	7,793	5,048	488	188	1,369
15-20	126,356	23,905	4,739	1,659	66	413	8,689	5,580	864	202	1,694
20-25	109,338	26,927	5,985	2,168	93	397	8,987	5,710	1,285	192	2,110
25-30	94,859	28,678	7,150	2,625	94	465	8,872	5,536	1,331	187	2,341
30-35	84,008	29,803	7,098	2,928	90	594	8,900	5,299	1,894	164	2,812
35-40	73,875	30,862	7,042	2,665	63	416	9,094	5,348	2,392	208	3,634
40-45	65,646	29,771	6,726	2,342	95	548	8,752	4,982	2,749	240	3,336
45-50	58,277	27,931	6,223	2,006	113	378	8,433	4,489	2,729	147	3,412
50-60	99,138	52,419	10,520	3,895	170	716	16,205	8,153	5,803	247	6,707
60-70	77,347	44,918	8,011	2,254	133	658	13,852	6,574	6,438	212	6,786
70-80	57,579	36,945	6,559	387	102	534	11,768	5,689	6,810	186	4,910
80-90	41,351	31,210	4,940	69	102	481	9,517	4,579	6,779	155	4,587
90-100	29,010	27,252	3,837	30	115	269	8,235	3,788	6,968	109	3,900
100-250	90,215	189,273	14,344	51	526	1,301	48,944	23,801	75,458	312	24,200
250-500	12,121	61,933	1,861	4	86	239	13,098	6,373	30,413	104	9,692
500 +	5,588	33,803	744	0	48	93	6,562	3,491	9,986	23	9,875
Quintile Distribution											
First 20%	287,033	28,639	3,347	1,256	58	509	9,422	8,434	722	331	4,511
Second 20%	287,050	50,971	9,731	3,371	145	852	18,880	12,212	1,646	435	3,699
Middle 20%	287,034	91,520	21,778	8,350	274	1,471	28,224	17,168	5,215	600	8,340
Fourth 20%	287,046	140,934	29,766	10,516	453	2,119	42,729	22,680	14,468	787	17,417
Next 15%	215,280	169,781	26,038	1,870	562	2,183	51,651	24,744	38,243	719	23,742
Next 4%	57,408	160,682	9,617	21	391	911	39,382	19,101	69,657	213	21,082
Top 1%	14,352	80,291	2,006	1	119	269	16,390	8,249	33,129	111	16,974
Total	1,435,203	722,819	102,283	25,386	2,003	8,312	206,678	112,588	163,080	3,195	95,764

TABLE E.1: FEDERAL ADJUSTMENTS TO INCOME (Detail)

2000 Full-year returns

IRA, STUDENT LOAN INTEREST, AND MEDICAL SAVINGS ACCOUNT PAYMENTS

AGI Category Distribution

AGI Level (\$000)	Individual Retirement Account Payments				Student Loan Interest Deduction				Medical Savings Account Payments			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	205	1.7	425	2,073	254	2.0	208	819	6	0.0	13	2,167
0-5	594	0.5	934	1,572	593	0.5	336	567	11	0.0	14	1,273
5-10	1,099	0.8	1,854	1,687	1,403	1.0	650	463	20	0.0	28	1,400
10-15	1,841	1.4	3,289	1,787	2,313	1.8	1,109	479	43	0.0	51	1,186
15-20	2,489	2.0	4,739	1,904	3,012	2.4	1,659	551	50	0.0	66	1,320
20-25	3,026	2.8	5,985	1,978	3,574	3.3	2,168	607	68	0.1	93	1,368
25-30	3,599	3.8	7,150	1,987	3,773	4.0	2,625	696	64	0.1	94	1,469
30-35	3,510	4.2	7,098	2,022	3,916	4.7	2,928	748	63	0.1	90	1,429
35-40	3,513	4.8	7,042	2,005	3,640	4.9	2,665	732	47	0.1	63	1,340
40-45	3,080	4.7	6,726	2,184	3,466	5.3	2,342	676	57	0.1	95	1,667
45-50	2,768	4.7	6,223	2,248	3,192	5.5	2,006	628	69	0.1	113	1,638
50-60	5,175	5.2	10,520	2,033	5,641	5.7	3,895	690	95	0.1	170	1,789
60-70	3,721	4.8	8,011	2,153	4,449	5.8	2,254	507	81	0.1	133	1,642
70-80	2,847	4.9	6,559	2,304	1,946	3.4	387	199	65	0.1	102	1,569
80-90	2,086	5.0	4,940	2,368	117	0.3	69	590	63	0.2	102	1,619
90-100	1,580	5.4	3,837	2,428	51	0.2	30	588	54	0.2	115	2,130
100-250	5,433	6.0	14,344	2,640	59	0.1	51	864	244	0.3	526	2,156
250-500	553	4.6	1,861	3,365	3	0.0	4	1,333	38	0.3	86	2,263
500 +	214	3.8	744	3,477	0	0.0	0	0	18	0.3	48	2,667

Quintile Distribution

First 20%	1,974	0.7	3,347	1,696	2,374	0.8	1,256	529	38	0.0	58	1,526
Second 20%	5,174	1.8	9,731	1,881	6,352	2.2	3,371	531	112	0.0	145	1,295
Middle 20%	10,898	3.8	21,778	1,998	11,871	4.1	8,350	703	199	0.1	274	1,377
Fourth 20%	14,172	4.9	29,766	2,100	15,600	5.4	10,516	674	273	0.1	453	1,659
Next 15%	11,072	5.1	26,038	2,352	5,181	2.4	1,870	361	310	0.1	562	1,813
Next 4%	3,451	6.0	9,617	2,787	23	0.0	21	913	176	0.3	391	2,222
Top 1%	592	4.1	2,006	3,389	1	0.0	1	1,000	48	0.3	119	2,479

Total	47,333	3.3	102,283	2,161	41,402	2.9	25,386	613	1,156	0.1	2,003	1,733
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TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail) 2000 Full-year returns
MOVING EXPENSES, AND SELF-EMPLOYMENT TAX AND HEALTH INSURANCE

AGI Category Distribution

AGI Level (\$000)	Moving Expenses				Self-Employment Tax				Self-Employment Health Insurance			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	45	0.4	119	2,644	1,962	15.8	1,406	717	1,130	9.1	2,055	1,819
0-5	67	0.1	94	1,403	7,870	6.1	1,918	244	1,830	1.4	2,183	1,193
5-10	180	0.1	268	1,489	12,611	9.2	5,653	448	3,074	2.3	3,908	1,271
10-15	315	0.2	328	1,041	11,976	9.1	7,793	651	3,720	2.8	5,048	1,357
15-20	381	0.3	413	1,084	10,643	8.4	8,689	816	3,892	3.1	5,580	1,434
20-25	377	0.3	397	1,053	9,550	8.7	8,987	941	3,680	3.4	5,710	1,552
25-30	427	0.5	465	1,089	8,849	9.3	8,872	1,003	3,471	3.7	5,536	1,595
30-35	432	0.5	594	1,375	8,403	10.0	8,900	1,059	3,229	3.8	5,299	1,641
35-40	349	0.5	416	1,192	8,207	11.1	9,094	1,108	3,102	4.2	5,348	1,724
40-45	381	0.6	548	1,438	7,751	11.8	8,752	1,129	2,845	4.3	4,982	1,751
45-50	308	0.5	378	1,227	7,183	12.3	8,433	1,174	2,549	4.4	4,489	1,761
50-60	538	0.5	716	1,331	12,732	12.8	16,205	1,273	4,448	4.5	8,153	1,833
60-70	411	0.5	658	1,601	9,913	12.8	13,852	1,397	3,530	4.6	6,574	1,862
70-80	332	0.6	534	1,608	7,612	13.2	11,768	1,546	2,846	4.9	5,689	1,999
80-90	241	0.6	481	1,996	5,621	13.6	9,517	1,693	2,215	5.4	4,579	2,067
90-100	157	0.5	269	1,713	4,247	14.6	8,235	1,939	1,789	6.2	3,788	2,117
100-250	475	0.5	1,301	2,739	18,059	20.0	48,944	2,710	9,628	10.7	23,801	2,472
250-500	52	0.4	239	4,596	3,403	28.1	13,098	3,849	2,187	18.0	6,373	2,914
500 +	15	0.3	93	6,200	1,606	28.7	6,562	4,086	1,145	20.5	3,491	3,049

Quintile Distribution

First 20%	313	0.1	509	1,626	23,265	8.1	9,422	405	6,252	2.2	8,434	1,349
Second 20%	807	0.3	852	1,056	24,988	8.7	18,880	756	8,612	3.0	12,212	1,418
Middle 20%	1,252	0.4	1,471	1,175	27,513	9.6	28,224	1,026	10,646	3.7	17,168	1,613
Fourth 20%	1,570	0.5	2,119	1,350	35,377	12.3	42,729	1,208	12,631	4.4	22,680	1,796
Next 15%	1,180	0.5	2,183	1,850	29,876	13.9	51,651	1,729	11,971	5.6	24,744	2,067
Next 4%	309	0.5	911	2,948	13,086	22.8	39,382	3,009	7,432	12.9	19,101	2,570
Top 1%	52	0.4	269	5,173	4,093	28.5	16,390	4,004	2,766	19.3	8,249	2,982

Total	5,483	0.4	8,312	1,516	158,198	11.0	206,678	1,306	60,310	4.2	112,588	1,867
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TABLE E.1 (cont.): FEDERAL ADJUSTMENTS TO INCOME (Detail) 2000 Full-year returns
RETIREMENT PLAN CONTRIBUTIONS, EARLY WITHDRAWAL PENALTY, AND ALIMONY

AGI Category Distribution

AGI Level (\$000)	Keogh, SEP, and SIMPLE Retirement Contributions				Penalty on Early Withdrawal of Savings				Alimony Paid			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	38	0.3	254	6,684	147	1.2	65	442	148	1.2	1,813	12,250
0-5	58	0.0	122	2,103	379	0.3	69	182	135	0.1	1,195	8,852
5-10	155	0.1	316	2,039	725	0.5	187	258	222	0.2	1,391	6,266
10-15	249	0.2	488	1,960	879	0.7	188	214	266	0.2	1,369	5,147
15-20	345	0.3	864	2,504	828	0.7	202	244	312	0.2	1,694	5,429
20-25	446	0.4	1,285	2,881	678	0.6	192	283	382	0.3	2,110	5,524
25-30	442	0.5	1,331	3,011	590	0.6	187	317	432	0.5	2,341	5,419
30-35	539	0.6	1,894	3,514	541	0.6	164	303	493	0.6	2,812	5,704
35-40	626	0.8	2,392	3,821	510	0.7	208	408	568	0.8	3,634	6,398
40-45	646	1.0	2,749	4,255	506	0.8	240	474	552	0.8	3,336	6,043
45-50	649	1.1	2,729	4,205	465	0.8	147	316	496	0.9	3,412	6,879
50-60	1,346	1.4	5,803	4,311	855	0.9	247	289	991	1.0	6,707	6,768
60-70	1,331	1.7	6,438	4,837	663	0.9	212	320	846	1.1	6,786	8,021
70-80	1,215	2.1	6,810	5,605	514	0.9	186	362	600	1.0	4,910	8,183
80-90	1,092	2.6	6,779	6,208	402	1.0	155	386	500	1.2	4,587	9,174
90-100	1,020	3.5	6,968	6,831	255	0.9	109	427	378	1.3	3,900	10,317
100-250	6,254	6.9	75,458	12,066	771	0.9	312	405	1,597	1.8	24,200	15,153
250-500	1,488	12.3	30,413	20,439	82	0.7	104	1,268	337	2.8	9,692	28,760
500 +	477	8.5	9,986	20,935	34	0.6	23	676	210	3.8	9,875	47,024

Quintile Distribution

First 20%	271	0.1	722	2,664	1,307	0.5	331	253	521	0.2	4,511	8,658
Second 20%	697	0.2	1,646	2,362	1,873	0.7	435	232	686	0.2	3,699	5,392
Middle 20%	1,585	0.6	5,215	3,290	1,813	0.6	600	331	1,453	0.5	8,340	5,740
Fourth 20%	3,379	1.2	14,468	4,282	2,333	0.8	787	337	2,614	0.9	17,417	6,663
Next 15%	5,853	2.7	38,243	6,534	1,941	0.9	719	370	2,545	1.2	23,742	9,329
Next 4%	5,067	8.8	69,657	13,747	467	0.8	213	456	1,201	2.1	21,082	17,554
Top 1%	1,564	10.9	33,129	21,182	90	0.6	111	1,233	445	3.1	16,974	38,144

Total	18,416	1.3	163,080	8,855	9,824	0.7	3,195	325	9,465	0.7	95,764	10,118
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TABLE F: OREGON ADDITIONS AND SUBTRACTIONS (THOUSANDS OF DOLLARS)

2000 Full-year returns

AGI Category Distribution											
AGI Level (\$000)	Number of Returns	Total Oregon Adjustments	Additions		Subtractions						
			Interest on Bonds	Other	Federal Tax Liability	Social Security	Oregon Tax Refund	Interest from U.S. Bonds	Federal Pension Income	Other Subtractions	
Less than zero	12,411	-1,182	1,213	7,045	362	152	3,778	1,247	1,173	2,726	
0-5	129,549	-6,889	867	1,582	3,100	457	1,023	2,667	555	1,535	
5-10	136,508	-36,463	1,357	1,361	18,733	927	2,006	5,051	6,271	6,194	
10-15	132,027	-105,099	1,847	1,334	55,016	1,356	3,195	8,173	25,723	14,816	
15-20	126,356	-184,030	1,678	1,423	105,101	3,023	5,255	10,132	44,154	19,467	
20-25	109,338	-240,841	1,634	1,150	148,996	11,051	7,280	9,625	51,111	15,561	
25-30	94,859	-288,672	1,912	1,442	179,207	28,312	9,831	10,038	50,924	13,714	
30-35	84,008	-308,054	2,284	1,008	186,856	42,244	12,308	9,461	48,771	11,707	
35-40	73,875	-314,883	2,064	1,188	179,499	55,003	14,533	9,155	49,683	10,263	
40-45	65,646	-315,925	2,008	1,071	169,855	64,406	15,970	10,649	49,641	8,482	
45-50	58,277	-300,630	2,437	953	157,929	69,790	16,692	10,388	41,985	7,236	
50-60	99,138	-575,909	4,768	2,704	281,355	149,990	33,331	20,242	84,231	14,232	
60-70	77,347	-497,947	4,720	2,305	226,754	146,601	29,734	20,291	70,428	11,163	
70-80	57,579	-384,467	3,659	1,851	170,642	116,658	25,217	16,729	50,852	9,879	
80-90	41,351	-280,584	3,934	1,623	123,011	84,299	20,398	14,753	37,485	6,194	
90-100	29,010	-202,746	2,916	1,087	86,559	60,567	15,869	11,685	27,160	4,910	
100-250	90,215	-692,240	21,838	8,043	269,341	219,585	69,789	63,882	73,828	25,697	
250-500	12,121	-113,512	10,706	4,435	36,105	34,078	22,023	22,000	3,613	10,833	
500 +	5,588	-99,435	21,072	9,469	16,516	15,831	36,474	49,411	976	10,767	
Quintile Distribution											
First 20%	287,033	-49,011	3,535	10,034	24,483	1,619	6,967	9,417	9,049	11,046	
Second 20%	287,050	-357,197	4,003	3,046	201,798	6,590	10,375	21,129	85,412	38,942	
Middle 20%	287,034	-912,852	6,355	3,770	557,203	103,856	34,015	30,122	156,658	41,123	
Fourth 20%	287,046	-1,524,052	11,776	6,025	778,749	362,064	83,510	52,291	226,640	38,599	
Next 15%	215,280	-1,461,613	18,690	8,448	638,691	440,809	103,538	75,961	194,287	35,464	
Next 4%	57,408	-461,968	18,763	6,477	171,397	148,700	52,642	50,213	43,221	21,035	
Top 1%	14,352	-182,815	29,791	13,274	42,618	40,692	53,661	66,446	3,296	19,167	
Total	1,435,203	-4,949,508	92,913	51,074	2,414,939	1,104,330	344,708	305,579	718,564	205,375	

TABLE F.1: OREGON ADDITIONS AND SUBTRACTIONS (Detail)

2000 Full-year returns

INTEREST ON GOVERNMENT BONDS OF OTHER STATES AND OTHER

AGI Category Distribution

AGI Level (\$000)	Interest on Government Bonds of Other States				Other Additions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	258	2.1	1,213	4,702	391	3.2	7,045	18,018
0-5	525	0.4	867	1,651	459	0.4	1,582	3,447
5-10	712	0.5	1,357	1,906	665	0.5	1,361	2,047
10-15	834	0.6	1,847	2,215	746	0.6	1,334	1,788
15-20	917	0.7	1,678	1,830	820	0.6	1,423	1,735
20-25	861	0.8	1,634	1,898	806	0.7	1,150	1,427
25-30	966	1.0	1,912	1,979	790	0.8	1,442	1,825
30-35	866	1.0	2,284	2,637	758	0.9	1,008	1,330
35-40	969	1.3	2,064	2,130	729	1.0	1,188	1,630
40-45	1,008	1.5	2,008	1,992	748	1.1	1,071	1,432
45-50	1,049	1.8	2,437	2,323	683	1.2	953	1,395
50-60	2,086	2.1	4,768	2,286	1,390	1.4	2,704	1,945
60-70	1,915	2.5	4,720	2,465	1,315	1.7	2,305	1,753
70-80	1,779	3.1	3,659	2,057	1,110	1.9	1,851	1,668
80-90	1,541	3.7	3,934	2,553	870	2.1	1,623	1,866
90-100	1,243	4.3	2,916	2,346	737	2.5	1,087	1,475
100-250	7,010	7.8	21,838	3,115	3,438	3.8	8,043	2,339
250-500	1,986	16.4	10,706	5,391	1,023	8.4	4,435	4,335
500 +	1,424	25.5	21,072	14,798	755	13.5	9,469	12,542

Quintile Distribution

First 20%	1,555	0.5	3,535	2,273	1,565	0.5	10,034	6,412
Second 20%	1,977	0.7	4,003	2,025	1,783	0.6	3,046	1,708
Middle 20%	2,858	1.0	6,355	2,224	2,420	0.8	3,770	1,558
Fourth 20%	5,278	1.8	11,776	2,231	3,643	1.3	6,025	1,654
Next 15%	7,775	3.6	18,690	2,404	4,649	2.2	8,448	1,817
Next 4%	5,581	9.7	18,763	3,362	2,648	4.6	6,477	2,446
Top 1%	2,925	20.4	29,791	10,185	1,525	10.6	13,274	8,704

Total	27,949	1.9	92,913	3,324	18,233	1.3	51,074	2,801
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**TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)
FEDERAL TAX LIABILITY, SOCIAL SECURITY, AND OREGON TAX REFUND**

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Federal Tax Liability				Federally Taxable Social Security				Oregon Tax Refund			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	343	2.8	362	1,055	20	0.2	152	7,600	1,401	11.3	3,778	2,697
0-5	23,592	18.2	3,100	131	125	0.1	457	3,656	1,438	1.1	1,023	711
5-10	60,239	44.1	18,733	311	222	0.2	927	4,176	3,431	2.5	2,006	585
10-15	77,552	58.7	55,016	709	368	0.3	1,356	3,685	6,001	4.5	3,195	532
15-20	95,025	75.2	105,101	1,106	1,929	1.5	3,023	1,567	9,239	7.3	5,255	569
20-25	91,573	83.8	148,996	1,627	8,901	8.1	11,051	1,242	12,089	11.1	7,280	602
25-30	84,857	89.5	179,207	2,112	13,118	13.8	28,312	2,158	15,650	16.5	9,831	628
30-35	78,173	93.1	186,856	2,390	12,271	14.6	42,244	3,443	18,988	22.6	12,308	648
35-40	70,409	95.3	179,499	2,549	10,985	14.9	55,003	5,007	21,667	29.3	14,533	671
40-45	63,650	97.0	169,855	2,669	9,981	15.2	64,406	6,453	23,375	35.6	15,970	683
45-50	57,105	98.0	157,929	2,766	8,440	14.5	69,790	8,269	23,708	40.7	16,692	704
50-60	98,003	98.9	281,355	2,871	15,177	15.3	149,990	9,883	46,214	46.6	33,331	721
60-70	76,945	99.5	226,754	2,947	12,642	16.3	146,601	11,596	40,187	52.0	29,734	740
70-80	57,389	99.7	170,642	2,973	9,281	16.1	116,658	12,570	31,995	55.6	25,217	788
80-90	41,250	99.8	123,011	2,982	6,463	15.6	84,299	13,043	23,983	58.0	20,398	851
90-100	28,962	99.8	86,559	2,989	4,537	15.6	60,567	13,350	17,212	59.3	15,869	922
100-250	90,108	99.9	269,341	2,989	15,446	17.1	219,585	14,216	51,416	57.0	69,789	1,357
250-500	12,113	99.9	36,105	2,981	2,153	17.8	34,078	15,828	6,556	54.1	22,023	3,359
500 +	5,586	100.0	16,516	2,957	945	16.9	15,831	16,752	3,012	53.9	36,474	12,110

Quintile Distribution

First 20%	89,074	31.0	24,483	275	387	0.1	1,619	4,183	6,589	2.3	6,967	1,057
Second 20%	197,940	69.0	201,798	1,019	4,464	1.6	6,590	1,476	18,515	6.5	10,375	560
Middle 20%	258,499	90.1	557,203	2,156	37,394	13.0	103,856	2,777	53,173	18.5	34,015	640
Fourth 20%	281,008	97.9	778,749	2,771	43,553	15.2	362,064	8,313	118,194	41.2	83,510	707
Next 15%	214,660	99.7	638,691	2,975	34,521	16.0	440,809	12,769	121,267	56.3	103,538	854
Next 4%	57,348	99.9	171,397	2,989	10,181	17.7	148,700	14,606	32,102	55.9	52,642	1,640
Top 1%	14,345	100.0	42,618	2,971	2,504	17.4	40,692	16,251	7,722	53.8	53,661	6,949

Total	1,112,874	77.5	2,414,939	2,170	133,004	9.3	1,104,330	8,303	357,562	24.9	344,708	964
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**TABLE F.1 (cont.): OREGON ADDITIONS AND SUBTRACTIONS (Detail)
INTEREST FROM U.S. BONDS, FEDERAL PENSION INCOME, AND OTHER**

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Interest from U.S. Bonds				Federal Pension Income				Other Subtractions			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	806	6.5	1,247	1,547	80	0.6	1,173	14,663	480	3.9	2,726	5,679
0-5	4,887	3.8	2,667	546	129	0.1	555	4,302	2,186	1.7	1,535	702
5-10	5,750	4.2	5,051	878	915	0.7	6,271	6,854	3,061	2.2	6,194	2,024
10-15	6,497	4.9	8,173	1,258	2,645	2.0	25,723	9,725	3,655	2.8	14,816	4,054
15-20	6,389	5.1	10,132	1,586	3,496	2.8	44,154	12,630	3,745	3.0	19,467	5,198
20-25	5,313	4.9	9,625	1,812	3,369	3.1	51,111	15,171	3,046	2.8	15,561	5,109
25-30	5,018	5.3	10,038	2,000	3,005	3.2	50,924	16,946	2,876	3.0	13,714	4,768
30-35	4,687	5.6	9,461	2,019	2,663	3.2	48,771	18,314	2,463	2.9	11,707	4,753
35-40	4,588	6.2	9,155	1,995	2,511	3.4	49,683	19,786	2,130	2.9	10,263	4,818
40-45	4,721	7.2	10,649	2,256	2,416	3.7	49,641	20,547	1,876	2.9	8,482	4,521
45-50	4,488	7.7	10,388	2,315	2,017	3.5	41,985	20,816	1,748	3.0	7,236	4,140
50-60	8,549	8.6	20,242	2,368	3,737	3.8	84,231	22,540	3,167	3.2	14,232	4,494
60-70	7,811	10.1	20,291	2,598	2,992	3.9	70,428	23,539	2,515	3.3	11,163	4,439
70-80	6,421	11.2	16,729	2,605	2,093	3.6	50,852	24,296	2,053	3.6	9,879	4,812
80-90	5,115	12.4	14,753	2,884	1,501	3.6	37,485	24,973	1,566	3.8	6,194	3,955
90-100	4,017	13.8	11,685	2,909	1,029	3.5	27,160	26,395	1,178	4.1	4,910	4,168
100-250	17,563	19.5	63,882	3,637	2,702	3.0	73,828	27,323	5,870	6.5	25,697	4,378
250-500	3,662	30.2	22,000	6,008	142	1.2	3,613	25,444	1,504	12.4	10,833	7,203
500 +	2,257	40.4	49,411	21,892	50	0.9	976	19,520	1,118	20.0	10,767	9,631

Quintile Distribution

First 20%	11,845	4.1	9,417	795	1,258	0.4	9,049	7,193	5,973	2.1	11,046	1,849
Second 20%	14,283	5.0	21,129	1,479	7,145	2.5	85,412	11,954	8,140	2.8	38,942	4,784
Middle 20%	15,363	5.4	30,122	1,961	9,068	3.2	156,658	17,276	8,434	2.9	41,123	4,876
Fourth 20%	22,709	7.9	52,291	2,303	10,510	3.7	226,640	21,564	8,747	3.0	38,599	4,413
Next 15%	26,708	12.4	75,961	2,844	7,828	3.6	194,287	24,819	8,278	3.8	35,464	4,284
Next 4%	12,654	22.0	50,213	3,968	1,536	2.7	43,221	28,139	4,418	7.7	21,035	4,761
Top 1%	4,977	34.7	66,446	13,351	147	1.0	3,296	22,422	2,247	15.7	19,167	8,530

Total	108,539	7.6	305,579	2,815	37,492	2.6	718,564	19,166	46,237	3.2	205,375	4,442
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TABLE G: STANDARD DEDUCTION RETURNS
(Including Returns with Additional Deductions¹)

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	All Standard Deduction Returns						Joint Standard Deduction Returns				Number of Taxpayers		
		Number of Returns	Percent of Total	At Least One 65+ Exemption		At Least One Blind Exemption		Number of Returns	At Least One 65+ Exemption	One 65+ Exemption	Two 65+ Exemptions	All Standard Deduction Returns	With a 65+ Exemption	With a Blind Exemption
				Number	Percent	Number	Percent							
Less than zero	12,411	6,105	49.2	1,353	22.2	25	0.4	1,705	642	404	238	7,810	1,591	25
0-5	129,549	123,369	95.2	6,077	4.9	190	0.2	4,735	1,820	731	1,089	128,104	7,166	194
5-10	136,508	119,763	87.7	13,322	11.1	358	0.3	9,603	3,431	1,363	2,068	129,366	15,390	360
10-15	132,027	105,174	79.7	14,187	13.5	440	0.4	15,380	5,706	1,928	3,778	120,554	17,965	442
15-20	126,356	94,843	75.1	10,380	10.9	396	0.4	17,067	5,172	1,337	3,835	111,910	14,215	402
20-25	109,338	77,032	70.5	6,436	8.4	223	0.3	16,668	3,714	1,057	2,657	93,700	9,093	225
25-30	94,859	59,696	62.9	4,327	7.2	156	0.3	15,674	2,471	768	1,703	75,370	6,030	160
30-35	84,008	46,173	55.0	3,112	6.7	117	0.3	14,965	1,809	606	1,203	61,138	4,315	119
35-40	73,875	33,903	45.9	2,419	7.1	85	0.3	14,033	1,487	664	823	47,936	3,242	86
40-45	65,646	24,859	37.9	1,982	8.0	75	0.3	12,371	1,156	497	659	37,230	2,641	76
45-50	58,277	18,320	31.4	1,513	8.3	59	0.3	10,415	831	346	485	28,735	1,998	60
50-60	99,138	23,576	23.8	2,293	9.7	80	0.3	15,500	1,452	650	802	39,076	3,095	82
60-70	77,347	12,795	16.5	1,581	12.4	52	0.4	9,078	1,118	471	647	21,873	2,228	52
70-80	57,579	6,761	11.7	986	14.6	31	0.5	4,921	735	319	416	11,682	1,402	33
80-90	41,351	3,761	9.1	563	15.0	24	0.6	2,663	422	175	247	6,424	810	24
90-100	29,010	2,124	7.3	361	17.0	13	0.6	1,536	265	101	164	3,660	525	14
100-250	90,215	4,703	5.2	973	20.7	24	0.5	3,295	687	286	401	7,998	1,374	27
250-500	12,121	523	4.3	116	22.2	3	0.6	343	84	39	45	866	161	3
500 +	5,588	270	4.8	45	16.7	1	0.4	214	31	16	15	484	60	1

Quintile Distribution

First 20%	287,033	256,321	89.3	21,709	8.5	596	0.2	16,850	6,174	2,582	3,592	273,171	25,301	602
Second 20%	287,050	219,863	76.6	26,111	11.9	894	0.4	37,174	12,032	3,537	8,495	257,037	34,606	902
Middle 20%	287,034	173,263	60.4	12,586	7.3	465	0.3	48,615	7,320	2,397	4,923	221,878	17,509	474
Fourth 20%	287,046	88,240	30.7	7,531	8.5	271	0.3	48,922	4,540	2,013	2,527	137,162	10,058	275
Next 15%	215,280	22,731	10.6	3,364	14.8	107	0.5	16,291	2,459	1,012	1,447	39,022	4,811	111
Next 4%	57,408	2,688	4.7	597	22.2	15	0.6	1,849	418	173	245	4,537	842	17
Top 1%	14,352	644	4.5	128	19.9	4	0.6	465	90	44	46	1,109	174	4

Total	1,435,203	763,750	53.2	72,026	9.4	2,352	0.3	170,166	33,033	11,758	21,275	933,916	93,301	2,385
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¹ Additional deduction amounts for filers (and spouses) 65 or older or blind are allowed only to those claiming a standard deduction.

TABLE H: ITEMIZED DEDUCTION RETURNS

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Total Number of Returns	Federal Itemized Deductions				State Tax Itemized on Federal Return			Oregon Medical Deduction			Oregon Itemized Deductions			
		Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	12,411	4,854	39.1	103,541	21,331	2,903	12,064	4,156	17	23	1,353	6,306	50.8	98,795	15,667
0-5	129,549	4,102	3.2	51,923	12,658	2,778	3,162	1,138	2,594	639	246	6,180	4.8	58,865	9,525
5-10	136,508	9,711	7.1	110,155	11,343	9,213	5,562	604	9,514	5,829	613	16,745	12.3	141,749	8,465
10-15	132,027	15,834	12.0	181,123	11,439	18,250	12,648	693	15,877	14,911	939	26,853	20.3	238,449	8,880
15-20	126,356	20,537	16.3	238,230	11,600	25,210	22,593	896	16,140	20,521	1,271	31,513	24.9	293,259	9,306
20-25	109,338	23,231	21.2	268,978	11,578	28,472	34,077	1,197	12,404	19,866	1,602	32,306	29.5	303,143	9,383
25-30	94,859	27,618	29.1	325,025	11,769	32,496	49,070	1,510	10,047	19,162	1,907	35,163	37.1	336,021	9,556
30-35	84,008	31,558	37.6	374,957	11,882	35,916	66,309	1,846	8,678	19,193	2,212	37,835	45.0	362,998	9,594
35-40	73,875	34,587	46.8	429,659	12,423	38,389	83,853	2,184	7,751	19,385	2,501	39,972	54.1	396,111	9,910
40-45	65,646	36,388	55.4	475,242	13,060	39,535	100,059	2,531	7,244	19,635	2,711	40,787	62.1	420,454	10,309
45-50	58,277	36,579	62.8	498,898	13,639	39,021	112,590	2,885	6,444	18,925	2,937	39,957	68.6	425,414	10,647
50-60	99,138	71,036	71.7	1,129,614	15,902	74,101	251,086	3,388	11,617	37,676	3,243	75,562	76.2	944,474	12,499
60-70	77,347	62,109	80.3	996,014	16,037	63,630	259,626	4,080	10,036	37,017	3,688	64,552	83.5	790,183	12,241
70-80	57,579	49,525	86.0	875,663	17,681	50,255	243,918	4,854	7,629	30,792	4,036	50,818	88.3	672,319	13,230
80-90	41,351	36,965	89.4	720,513	19,492	37,249	209,813	5,633	5,495	23,828	4,336	37,590	90.9	539,996	14,365
90-100	29,010	26,556	91.5	560,767	21,116	26,674	172,423	6,464	3,939	18,057	4,584	26,886	92.7	409,722	15,239
100-250	90,215	85,008	94.2	2,420,820	28,478	84,871	841,804	9,919	14,131	74,856	5,297	85,512	94.8	1,659,413	19,406
250-500	12,121	11,527	95.1	627,757	54,460	11,515	271,359	23,566	2,011	13,397	6,662	11,598	95.7	370,269	31,925
500 +	5,588	5,281	94.5	969,004	183,489	5,296	452,041	85,355	905	7,566	8,360	5,318	95.2	524,806	98,685

Quintile Distribution

First 20%	287,033	19,572	6.8	275,877	14,095	15,826	21,411	1,353	12,991	7,146	550	30,712	10.7	312,422	10,173
Second 20%	287,050	42,623	14.8	492,754	11,561	51,388	44,574	867	35,577	41,426	1,164	67,187	23.4	615,694	9,164
Middle 20%	287,034	91,366	31.8	1,083,196	11,856	105,999	177,308	1,673	30,386	60,531	1,992	113,771	39.6	1,089,396	9,575
Fourth 20%	287,046	182,834	63.7	2,650,754	14,498	194,046	590,322	3,042	32,703	98,523	3,013	198,806	69.3	2,255,151	11,343
Next 15%	215,280	188,537	87.6	3,636,999	19,291	190,557	1,061,544	5,571	29,014	123,278	4,249	192,549	89.4	2,730,541	14,181
Next 4%	57,408	54,456	94.9	1,769,381	32,492	54,336	645,057	11,872	9,435	53,105	5,629	54,720	95.3	1,180,271	21,569
Top 1%	14,352	13,618	94.9	1,448,922	106,398	13,622	663,840	48,733	2,367	17,269	7,296	13,708	95.5	802,967	58,577

Total	1,435,203	593,006	41.3	11,357,882	19,153	625,774	3,204,057	5,120	152,473	401,278	2,632	671,453	46.8	8,986,442	13,384
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For both the federal and Oregon returns, taxpayers are allowed to take either the appropriate standard deduction or their itemized deductions, whichever is greater.

TABLE I: OREGON CREDITS (THOUSANDS OF DOLLARS)

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Credits	Exemption Credits	Earned Income	Working Family	Retirement Income	Child Care	Elderly Care	Political Contributions	Tax Paid to Other States	Other Credits
Less than zero	12,411	8	8	0	0	1	0	0	0	0	0
0-5	129,549	2,962	2,789	142	1	4	3	1	7	5	10
5-10	136,508	16,750	14,789	1,523	130	115	40	19	35	30	69
10-15	132,027	29,222	24,209	3,206	809	330	338	37	73	51	170
15-20	126,356	35,082	28,206	2,883	2,081	409	1,028	15	109	82	268
20-25	109,338	32,203	26,661	1,549	1,877	445	1,114	3	119	112	322
25-30	94,859	27,855	24,540	451	1,089	400	759	0	139	137	339
30-35	84,008	25,187	23,040	12	625	307	598	0	165	117	323
35-40	73,875	23,595	21,949	0	273	163	506	0	181	144	379
40-45	65,646	22,042	20,666	0	112	48	444	0	207	177	387
45-50	58,277	20,585	19,400	0	41	0	403	0	219	158	364
50-60	99,138	37,399	34,989	0	12	0	715	0	483	378	821
60-70	77,347	30,679	28,587	0	0	0	476	0	484	353	781
70-80	57,579	23,679	21,862	0	0	0	155	0	453	361	848
80-90	41,351	17,327	15,920	0	0	0	26	0	383	318	681
90-100	29,010	12,589	11,289	0	0	0	6	0	313	299	682
100-250	90,215	43,670	35,193	0	0	0	4	0	1,276	2,638	4,559
250-500	12,121	8,438	4,825	0	0	0	0	0	252	2,047	1,314
500 +	5,588	13,322	2,217	0	0	0	0	0	134	9,264	1,707

Quintile Distribution

First 20%	287,033	21,275	18,902	1,836	156	135	52	22	45	39	88
Second 20%	287,050	73,785	59,986	6,563	3,644	868	1,761	50	216	169	528
Middle 20%	287,034	85,524	75,870	1,367	2,956	1,095	2,318	2	468	394	1,056
Fourth 20%	287,046	102,579	96,090	0	295	124	2,010	0	1,154	904	2,003
Next 15%	215,280	90,000	82,072	0	0	0	475	0	1,935	1,714	3,805
Next 4%	57,408	29,734	22,501	0	0	0	1	0	896	2,521	3,815
Top 1%	14,352	19,697	5,719	0	0	0	0	0	319	10,931	2,728

Total	1,435,203	422,596	361,139	9,766	7,050	2,222	6,615	74	5,033	16,672	14,023
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**TABLE I.1: OREGON CREDITS (Detail)
PERSONAL EXEMPTION , EARNED INCOME, AND WORKING FAMILY CREDITS**

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Personal Exemption Credit				Oregon Earned Income Credit				Working Family Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	36	0.3	8	222	2	0.0	0	0	0	0.0	0	0
0-5	38,662	29.8	2,789	72	13,514	10.4	142	11	14	0.0	1	71
5-10	96,273	70.5	14,789	154	36,674	26.9	1,523	42	1,016	0.7	130	128
10-15	115,412	87.4	24,209	210	27,230	20.6	3,206	118	3,172	2.4	809	255
15-20	117,590	93.1	28,206	240	28,887	22.9	2,883	100	5,121	4.1	2,081	406
20-25	104,308	95.4	26,661	256	25,143	23.0	1,549	62	4,141	3.8	1,877	453
25-30	91,467	96.4	24,540	268	15,003	15.8	451	30	2,320	2.4	1,089	469
30-35	81,761	97.3	23,040	282	1,653	2.0	12	7	1,432	1.7	625	436
35-40	72,153	97.7	21,949	304	0	0.0	0	0	629	0.9	273	434
40-45	64,257	97.9	20,666	322	0	0.0	0	0	203	0.3	112	552
45-50	57,336	98.4	19,400	338	0	0.0	0	0	80	0.1	41	513
50-60	97,779	98.6	34,989	358	0	0.0	0	0	33	0.0	12	364
60-70	76,584	99.0	28,587	373	0	0.0	0	0	0	0.0	0	0
70-80	57,172	99.3	21,862	382	0	0.0	0	0	0	0.0	0	0
80-90	41,119	99.4	15,920	387	0	0.0	0	0	0	0.0	0	0
90-100	28,882	99.6	11,289	391	0	0.0	0	0	0	0.0	0	0
100-250	89,912	99.7	35,193	391	0	0.0	0	0	0	0.0	0	0
250-500	12,066	99.5	4,825	400	0	0.0	0	0	0	0.0	0	0
500 +	5,571	99.7	2,217	398	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	142,035	49.5	18,902	133	52,399	18.3	1,836	35	1,170	0.4	156	133
Second 20%	261,297	91.0	59,986	230	62,473	21.8	6,563	105	9,941	3.5	3,644	367
Middle 20%	277,397	96.6	75,870	274	33,234	11.6	1,367	41	6,411	2.2	2,956	461
Fourth 20%	282,180	98.3	96,090	341	0	0.0	0	0	639	0.2	295	462
Next 15%	213,919	99.4	82,072	384	0	0.0	0	0	0	0.0	0	0
Next 4%	57,216	99.7	22,501	393	0	0.0	0	0	0	0.0	0	0
Top 1%	14,296	99.6	5,719	400	0	0.0	0	0	0	0.0	0	0

Total	1,248,340	87.0	361,139	289	148,106	10.3	9,766	66	18,161	1.3	7,050	388
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**TABLE I.1 (cont.): OREGON CREDITS (Detail)
RETIREMENT INCOME, CHILD CARE, AND ELDERLY CREDITS**

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Retirement Income Credit				Child Care Credit				Elderly Care Credit			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	2	0.0	1	500	0	0.0	0	0	0	0.0	0	0
0-5	194	0.1	4	21	104	0.1	3	29	34	0.0	1	29
5-10	1,367	1.0	115	84	488	0.4	40	82	196	0.1	19	97
10-15	2,405	1.8	330	137	2,088	1.6	338	162	282	0.2	37	131
15-20	2,176	1.7	409	188	4,661	3.7	1,028	221	179	0.1	15	84
20-25	1,887	1.7	445	236	5,123	4.7	1,114	217	32	0.0	3	94
25-30	1,401	1.5	400	286	4,376	4.6	759	173	0	0.0	0	0
30-35	1,076	1.3	307	285	4,116	4.9	598	145	0	0.0	0	0
35-40	680	0.9	163	240	3,959	5.4	506	128	0	0.0	0	0
40-45	315	0.5	48	152	3,974	6.1	444	112	0	0.0	0	0
45-50	0	0.0	0	0	3,883	6.7	403	104	0	0.0	0	0
50-60	0	0.0	0	0	7,545	7.6	715	95	0	0.0	0	0
60-70	0	0.0	0	0	5,318	6.9	476	90	0	0.0	0	0
70-80	0	0.0	0	0	1,737	3.0	155	89	0	0.0	0	0
80-90	0	0.0	0	0	301	0.7	26	86	0	0.0	0	0
90-100	0	0.0	0	0	51	0.2	6	118	0	0.0	0	0
100-250	0	0.0	0	0	34	0.0	4	118	0	0.0	0	0
250-500	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0
500 +	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0

Quintile Distribution

First 20%	1,695	0.6	135	80	658	0.2	52	79	251	0.1	22	88
Second 20%	5,111	1.8	868	170	8,394	2.9	1,761	210	451	0.2	50	111
Middle 20%	4,068	1.4	1,095	269	13,794	4.8	2,318	168	21	0.0	2	95
Fourth 20%	629	0.2	124	197	19,592	6.8	2,010	103	0	0.0	0	0
Next 15%	0	0.0	0	0	5,312	2.5	475	89	0	0.0	0	0
Next 4%	0	0.0	0	0	8	0.0	1	125	0	0.0	0	0
Top 1%	0	0.0	0	0	0	0.0	0	0	0	0.0	0	0

Total	11,503	0.8	2,222	193	47,758	3.3	6,615	139	723	0.1	74	102
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TABLE I.1 (cont.): OREGON CREDITS (Detail) 2000 Full-year returns
POLITICAL CONTRIBUTIONS, TAXES PAID TO OTHER STATES, AND OTHER

AGI Category Distribution

AGI Level (\$000)	Political Contribution Credit				Credit for Tax Paid to Other States				Other Credits			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	2	0.0	0	0	0	0.0	0	0	1	0.0	0	0
0-5	218	0.2	7	32	193	0.1	5	26	307	0.2	10	33
5-10	946	0.7	35	37	502	0.4	30	60	930	0.7	69	74
10-15	1,639	1.2	73	45	442	0.3	51	115	1,337	1.0	170	127
15-20	2,088	1.7	109	52	483	0.4	82	170	1,716	1.4	268	156
20-25	2,157	2.0	119	55	505	0.5	112	222	1,779	1.6	322	181
25-30	2,490	2.6	139	56	469	0.5	137	292	1,788	1.9	339	190
30-35	2,834	3.4	165	58	415	0.5	117	282	1,679	2.0	323	192
35-40	3,078	4.2	181	59	418	0.6	144	344	1,807	2.4	379	210
40-45	3,419	5.2	207	61	422	0.6	177	419	1,752	2.7	387	221
45-50	3,565	6.1	219	61	385	0.7	158	410	1,701	2.9	364	214
50-60	7,562	7.6	483	64	721	0.7	378	524	3,191	3.2	821	257
60-70	7,031	9.1	484	69	640	0.8	353	552	2,899	3.7	781	269
70-80	6,404	11.1	453	71	541	0.9	361	667	2,506	4.4	848	338
80-90	5,284	12.8	383	72	453	1.1	318	702	1,929	4.7	681	353
90-100	4,249	14.6	313	74	347	1.2	299	862	1,510	5.2	682	452
100-250	16,060	17.8	1,276	79	1,969	2.2	2,638	1,340	5,597	6.2	4,559	815
250-500	2,879	23.8	252	88	615	5.1	2,047	3,328	942	7.8	1,314	1,395
500 +	1,500	26.8	134	89	610	10.9	9,264	15,187	499	8.9	1,707	3,421

Quintile Distribution

First 20%	1,245	0.4	45	36	734	0.3	39	53	1,320	0.5	88	67
Second 20%	4,338	1.5	216	50	1,059	0.4	169	160	3,537	1.2	528	149
Middle 20%	8,196	2.9	468	57	1,408	0.5	394	280	5,500	1.9	1,056	192
Fourth 20%	18,384	6.4	1,154	63	1,964	0.7	904	460	8,559	3.0	2,003	234
Next 15%	26,710	12.4	1,935	72	2,327	1.1	1,714	737	9,870	4.6	3,805	386
Next 4%	10,929	19.0	896	82	1,560	2.7	2,521	1,616	3,889	6.8	3,815	981
Top 1%	3,603	25.1	319	89	1,078	7.5	10,931	10,140	1,195	8.3	2,728	2,283

Total	73,405	5.1	5,033	69	10,130	0.7	16,672	1,646	33,870	2.4	14,023	414
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TABLE J: OREGON PERSONAL EXEMPTIONS

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Personal Exemptions	Number of Personal Exemptions											Ten or More	
			Zero	One	Two	Three	Four	Five	Six	Seven	Eight	Nine	Number of Returns	Number of Exemptions	
Less than zero	12,411	21,193	1,244	5,086	4,079	809	705	313	115	45	9	2	4	42	
0-5	129,549	88,604	65,551	48,111	10,278	3,525	1,394	472	140	53	16	5	4	42	
5-10	136,508	159,665	32,254	70,213	20,580	8,260	3,371	1,255	70,213	20,580	8,260	3,371	1,255	70,213	
10-15	132,027	208,533	9,388	71,597	30,432	11,444	5,824	2,185	785	246	80	25	21	222	
15-20	126,356	223,540	3,164	65,948	33,287	12,366	6,936	2,815	1,154	435	167	59	25	265	
20-25	109,338	203,080	1,320	55,647	29,424	11,070	6,961	3,130	1,141	370	141	78	56	615	
25-30	94,859	182,633	678	47,628	24,915	9,476	7,062	3,211	1,219	426	147	60	37	432	
30-35	84,008	169,216	356	39,168	23,650	8,650	7,090	3,212	1,225	423	131	62	41	461	
35-40	73,875	160,157	206	29,643	22,650	8,463	7,655	3,404	1,214	380	165	57	38	408	
40-45	65,646	150,147	160	22,981	21,203	8,206	7,979	3,375	1,159	383	130	41	29	307	
45-50	58,277	140,245	89	17,801	19,403	7,782	8,229	3,325	1,111	333	131	45	28	301	
50-60	99,138	252,354	98	22,736	36,778	14,786	15,901	6,208	1,834	497	186	76	38	405	
60-70	77,347	205,634	48	12,637	31,372	12,553	13,811	5,040	1,346	361	108	42	29	305	
70-80	57,579	156,925	31	7,552	24,031	9,730	11,027	3,860	963	242	89	30	24	259	
80-90	41,351	114,168	34	4,776	17,395	7,067	8,357	2,751	713	173	56	18	11	119	
90-100	29,010	80,957	13	2,970	12,304	5,052	6,035	1,981	487	116	36	9	7	75	
100-250	90,215	252,167	89	9,422	38,412	14,664	19,126	6,390	1,575	351	134	33	19	199	
250-500	12,121	34,590	28	1,397	4,925	1,676	2,664	1,055	294	54	21	4	3	38	
500 +	5,588	15,910	12	613	2,378	730	1,168	512	128	35	7	3	2	23	

Quintile Distribution

First 20%	287,033	281,831	100,040	128,160	36,586	13,249	5,809	2,158	679	236	75	24	17	184
Second 20%	287,050	488,090	12,063	151,856	72,160	26,892	14,667	5,902	2,248	794	294	111	63	663
Middle 20%	287,034	563,422	1,950	138,390	78,877	29,392	22,395	10,143	3,836	1,273	437	205	136	1,539
Fourth 20%	287,046	695,149	474	82,729	99,533	39,442	40,825	16,409	5,183	1,549	581	196	125	1,330
Next 15%	215,280	588,972	133	27,121	90,180	36,320	42,195	14,347	3,627	887	301	99	70	746
Next 4%	57,408	161,239	71	6,075	24,200	9,073	12,338	4,234	1,066	230	88	23	10	106
Top 1%	14,352	41,015	32	1,595	5,960	1,941	3,066	1,301	346	79	23	5	4	50

Total	1,435,203	2,819,718	114,763	535,926	407,496	156,309	141,295	54,494	16,985	5,048	1,799	663	425	4,618
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**TABLE J.1: OREGON TOTAL EXEMPTIONS
TOTAL, PERSONAL, DISABLED, AND DISABLED CHILD EXEMPTIONS**

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Total Oregon Exemptions	Total Personal Exemptions	Disabled Exemptions			Disabled Child Exemptions							
				One	Two	Total	One	Two	Three	Four	Five or More		Total	
											Number of Returns	Number of Exemptions		
Less than zero	12,411	21,436	21,193	189	6	201	32	5	0	0	0	0	0	42
0-5	129,549	89,802	88,604	934	37	1,008	158	13	2	0	0	0	0	190
5-10	136,508	161,891	159,665	1,707	54	1,815	344	23	7	0	0	0	0	411
10-15	132,027	211,275	208,533	2,017	82	2,181	474	36	5	0	0	0	0	561
15-20	126,356	226,481	223,540	2,022	88	2,198	606	58	7	0	0	0	0	743
20-25	109,338	205,494	203,080	1,532	61	1,654	590	67	9	1	1	5	5	760
25-30	94,859	184,804	182,633	1,282	45	1,372	634	67	7	1	1	6	6	799
30-35	84,008	171,048	169,216	1,038	31	1,100	577	68	5	1	0	0	0	732
35-40	73,875	161,900	160,157	932	34	1,000	554	75	9	3	0	0	0	743
40-45	65,646	151,678	150,147	805	35	875	526	54	6	1	0	0	0	656
45-50	58,277	141,611	140,245	670	23	716	527	51	7	0	0	0	0	650
50-60	99,138	254,826	252,354	1,206	42	1,290	950	88	16	2	0	0	0	1,182
60-70	77,347	207,457	205,634	918	31	980	710	57	2	2	1	5	5	843
70-80	57,579	158,236	156,925	641	23	687	514	42	6	2	0	0	0	624
80-90	41,351	115,041	114,168	420	15	450	351	30	4	0	0	0	0	423
90-100	29,010	81,508	80,957	283	8	299	219	10	2	0	1	7	7	252
100-250	90,215	253,731	252,167	751	28	807	655	43	4	1	0	0	0	757
250-500	12,121	34,773	34,590	75	7	89	74	7	2	0	0	0	0	94
500 +	5,588	15,963	15,910	25	0	25	24	2	0	0	0	0	0	28

Quintile Distribution

First 20%	287,033	285,644	281,831	2,939	103	3,145	557	42	9	0	0	0	668
Second 20%	287,050	494,434	488,090	4,465	184	4,833	1,244	113	12	0	1	5	1,511
Middle 20%	287,034	569,865	563,422	3,787	136	4,059	1,862	212	24	5	1	6	2,384
Fourth 20%	287,046	702,045	695,149	3,449	126	3,701	2,550	256	36	5	1	5	3,195
Next 15%	215,280	593,594	588,972	2,283	78	2,439	1,845	138	13	4	1	7	2,183
Next 4%	57,408	162,171	161,239	443	17	477	391	26	4	0	0	0	455
Top 1%	14,352	41,202	41,015	81	6	93	70	9	2	0	0	0	94

Total	1,435,203	2,848,955	2,819,718	17,447	650	18,747	8,519	796	100	14	4	23	10,490
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TABLE K: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (THOUSANDS OF DOLLARS)

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Oregon Tax Liability	Amount Withheld from Wages	Estimated Tax Payments	Tax Paid with Returns	Tax Refunds Due	Donations						
							Nongame Wildlife	AIDS/HIV Education	Child Abuse Prevention	Alzheimers Research	Stop Domestic Violence	Habitat for Humanity	Head Start
Less than zero	12,411	106	4,523	2,270	82	6,770	0	0	0	0	0	0	0
0-5	129,549	4,048	11,692	1,167	1,229	10,041	4	3	6	3	4	0	0
5-10	136,508	21,126	33,250	2,158	4,141	18,423	5	4	7	4	5	1	1
10-15	132,027	45,118	57,482	4,188	7,544	24,096	5	4	8	5	5	1	1
15-20	126,356	75,741	87,848	7,055	9,486	28,649	5	4	7	4	5	1	1
20-25	109,338	100,070	110,269	8,205	9,697	28,100	5	4	8	5	5	1	1
25-30	94,859	117,108	125,915	9,119	9,679	27,606	5	4	8	5	5	1	1
30-35	84,008	130,191	137,910	9,919	10,028	27,666	7	4	9	6	6	1	1
35-40	73,875	135,651	142,714	10,390	10,099	27,551	7	4	8	6	5	1	1
40-45	65,646	139,749	144,929	11,590	10,178	26,949	6	4	8	6	5	1	1
45-50	58,277	142,820	145,357	12,414	10,311	25,261	6	4	7	6	4	2	1
50-60	99,138	288,579	287,996	26,091	21,042	46,549	10	5	14	10	8	3	2
60-70	77,347	277,764	268,456	27,718	19,980	38,391	11	5	12	10	8	2	1
70-80	57,579	249,021	234,651	27,011	17,830	30,472	6	5	9	7	6	2	1
80-90	41,351	210,284	193,324	24,951	15,744	23,735	7	4	8	7	5	2	1
90-100	29,010	169,784	151,210	23,083	13,515	18,024	5	3	8	5	4	1	1
100-250	90,215	851,758	626,319	205,947	95,747	76,255	16	10	22	17	14	5	3
250-500	12,121	309,679	171,294	118,268	44,900	24,784	1	1	2	3	2	0	0
500 +	5,588	634,881	228,392	340,787	112,655	46,953	1	0	1	0	1	0	0

Quintile Distribution

First 20%	287,033	27,354	52,344	5,795	5,846	36,630	10	7	14	7	9	1	1
Second 20%	287,050	148,782	176,064	13,664	19,728	60,674	11	9	17	10	11	2	2
Middle 20%	287,034	380,977	407,594	29,447	31,131	87,196	19	13	26	17	16	3	3
Fourth 20%	287,046	731,277	739,750	64,251	53,039	125,762	30	17	36	28	22	7	5
Next 15%	215,280	1,070,861	973,826	135,966	83,905	122,836	33	18	42	32	26	8	6
Next 4%	57,408	665,504	452,685	187,643	82,202	57,025	9	6	14	11	9	3	2
Top 1%	14,352	878,722	361,268	435,565	148,036	66,148	2	2	3	3	2	0	0

Total	1,435,203	3,903,477	3,163,531	872,332	423,887	556,273	113	73	152	109	95	24	19
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TABLE K.1: OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)
WITHHOLDING AND ESTIMATED PAYMENTS

2000 Full-year returns

AGI Category Distribution

AGI Level (\$000)	Withholding from Wages				Estimated Tax Payments			
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)
Less than zero	3,392	27.3	4,523	1,333	818	6.6	2,270	2,775
0-5	93,019	71.8	11,692	126	2,019	1.6	1,167	578
5-10	102,107	74.8	33,250	326	4,098	3.0	2,158	527
10-15	100,125	75.8	57,482	574	7,071	5.4	4,188	592
15-20	101,943	80.7	87,848	862	9,604	7.6	7,055	735
20-25	92,914	85.0	110,269	1,187	9,265	8.5	8,205	886
25-30	82,742	87.2	125,915	1,522	8,857	9.3	9,119	1,030
30-35	74,557	88.7	137,910	1,850	8,331	9.9	9,919	1,191
35-40	66,060	89.4	142,714	2,160	7,918	10.7	10,390	1,312
40-45	58,708	89.4	144,929	2,469	7,846	12.0	11,590	1,477
45-50	52,418	89.9	145,357	2,773	7,484	12.8	12,414	1,659
50-60	89,595	90.4	287,996	3,214	13,912	14.0	26,091	1,875
60-70	70,056	90.6	268,456	3,832	12,653	16.4	27,718	2,191
70-80	52,253	90.8	234,651	4,491	10,497	18.2	27,011	2,573
80-90	37,455	90.6	193,324	5,162	8,389	20.3	24,951	2,974
90-100	26,130	90.1	151,210	5,787	6,700	23.1	23,083	3,445
100-250	77,878	86.3	626,319	8,042	32,600	36.1	205,947	6,317
250-500	9,753	80.5	171,294	17,563	6,951	57.3	118,268	17,015
500 +	4,552	81.5	228,392	50,174	3,975	71.1	340,787	85,733

Quintile Distribution

First 20%	204,928	71.4	52,344	255	7,270	2.5	5,795	797
Second 20%	226,883	79.0	176,064	776	19,451	6.8	13,664	702
Middle 20%	251,206	87.5	407,594	1,623	27,144	9.5	29,447	1,085
Fourth 20%	258,279	90.0	739,750	2,864	37,511	13.1	64,251	1,713
Next 15%	194,280	90.2	973,826	5,012	44,138	20.5	135,966	3,080
Next 4%	48,496	84.5	452,685	9,334	24,350	42.4	187,643	7,706
Top 1%	11,585	80.7	361,268	31,184	9,124	63.6	435,565	47,738

Total	1,195,657	83.3	3,163,531	2,646	168,988	11.8	872,332	5,162
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2000 Full-year returns
TAX PAID, REFUNDS, AND ZERO BALANCE RETURNS

AGI Category Distribution

AGI Level (\$000)	Tax Paid with Return				Tax Refund Due				Zero Balance	
	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total	Total (\$000)	Average (\$)	Number of Returns	Percent of Total
Less than zero	14	0.1	82	5,857	3,959	31.9	6,770	1,710	8,438	68.0
0-5	20,316	15.7	1,229	60	88,707	68.5	10,041	113	20,526	15.8
5-10	29,257	21.4	4,141	142	91,529	67.1	18,423	201	15,722	11.5
10-15	32,320	24.5	7,544	233	87,968	66.6	24,096	274	11,739	8.9
15-20	32,534	25.7	9,486	292	86,758	68.7	28,649	330	7,064	5.6
20-25	29,122	26.6	9,697	333	76,224	69.7	28,100	369	3,992	3.7
25-30	25,842	27.2	9,679	375	66,413	70.0	27,606	416	2,604	2.7
30-35	24,189	28.8	10,028	415	58,046	69.1	27,666	477	1,773	2.1
35-40	21,715	29.4	10,099	465	50,851	68.8	27,551	542	1,309	1.8
40-45	19,609	29.9	10,178	519	44,976	68.5	26,949	599	1,061	1.6
45-50	18,155	31.2	10,311	568	39,361	67.5	25,261	642	761	1.3
50-60	31,732	32.0	21,042	663	66,267	66.8	46,549	702	1,139	1.1
60-70	25,895	33.5	19,980	772	50,747	65.6	38,391	757	705	0.9
70-80	19,383	33.7	17,830	920	37,749	65.6	30,472	807	447	0.8
80-90	14,219	34.4	15,744	1,107	26,860	65.0	23,735	884	272	0.7
90-100	10,265	35.4	13,515	1,317	18,560	64.0	18,024	971	185	0.6
100-250	38,417	42.6	95,747	2,492	51,234	56.8	76,255	1,488	564	0.6
250-500	5,990	49.4	44,900	7,496	6,052	49.9	24,784	4,095	79	0.7
500 +	2,866	51.3	112,655	39,307	2,673	47.8	46,953	17,566	49	0.9

Quintile Distribution

First 20%	51,525	18.0	5,846	113	189,876	66.2	36,630	193	45,632	15.9
Second 20%	72,605	25.3	19,728	272	195,028	67.9	60,674	311	19,417	6.8
Middle 20%	79,978	27.9	31,131	389	199,601	69.5	87,196	437	7,455	2.6
Fourth 20%	89,395	31.1	53,039	593	193,784	67.5	125,762	649	3,867	1.3
Next 15%	74,964	34.8	83,905	1,119	138,747	64.4	122,836	885	1,569	0.7
Next 4%	26,152	45.6	82,202	3,143	30,870	53.8	57,025	1,847	386	0.7
Top 1%	7,221	50.3	148,036	20,501	7,028	49.0	66,148	9,412	103	0.7

Total	401,840	28.0	423,887	1,055	954,934	66.5	556,273	583	78,429	5.5
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2000 Full-year returns
DONATIONS TO NONGAME WILDLIFE AND AIDS/HIV EDUCATION FUNDS

AGI Category Distribution

AGI Level (\$000)	Donations to Nongame Wildlife Fund				Donations to AIDS/HIV Education Fund			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)
Less than zero	13	0.1	81	6.23	6	0.0	44	7.33
0-5	1,189	0.9	3,941	3.31	1,164	0.9	3,257	2.80
5-10	1,381	1.0	5,159	3.74	1,250	0.9	3,908	3.13
10-15	1,208	0.9	5,139	4.25	1,138	0.9	4,491	3.95
15-20	1,200	0.9	4,988	4.16	1,100	0.9	3,985	3.62
20-25	1,129	1.0	4,750	4.21	991	0.9	3,978	4.01
25-30	1,156	1.2	5,266	4.56	986	1.0	4,120	4.18
30-35	1,151	1.4	7,030	6.11	928	1.1	4,317	4.65
35-40	1,057	1.4	7,063	6.68	803	1.1	4,211	5.24
40-45	956	1.5	6,405	6.70	746	1.1	4,188	5.61
45-50	826	1.4	6,247	7.56	615	1.1	3,728	6.06
50-60	1,327	1.3	10,375	7.82	968	1.0	5,469	5.65
60-70	1,056	1.4	10,563	10.00	723	0.9	5,099	7.05
70-80	781	1.4	6,412	8.21	558	1.0	4,572	8.19
80-90	615	1.5	6,718	10.92	441	1.1	3,666	8.31
90-100	478	1.6	4,878	10.21	323	1.1	2,565	7.94
100-250	1,254	1.4	15,787	12.59	928	1.0	9,534	10.27
250-500	77	0.6	1,480	19.22	55	0.5	1,271	23.11
500 +	17	0.3	509	29.94	15	0.3	450	30.00

Quintile Distribution

First 20%	2,670	0.9	9,558	3.58	2,487	0.9	7,461	3.00
Second 20%	2,686	0.9	11,215	4.18	2,485	0.9	9,477	3.81
Middle 20%	3,607	1.3	19,271	5.34	2,989	1.0	13,166	4.40
Fourth 20%	3,984	1.4	29,598	7.43	2,982	1.0	17,225	5.78
Next 15%	3,186	1.5	32,968	10.35	2,219	1.0	18,006	8.11
Next 4%	668	1.2	8,629	12.92	521	0.9	5,944	11.41
Top 1%	70	0.5	1,552	22.17	55	0.4	1,574	28.62

Total	16,871	1.2	112,791	6.69	13,738	1.0	72,853	5.30
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail) 2000 Full-year returns
DONATIONS TO CHILD ABUSE PREVENTION AND ALZHEIMER'S RESEARCH

AGI Category Distribution

AGI Level (\$000)	Donations to Child Abuse Prevention				Donations to Alzheimer's Research			
	Number of Returns	Percent of Total	Amount (\$)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)
Less than zero	10	0.1	207	20.70	10	0.1	64	6.40
0-5	1,706	1.3	5,804	3.40	1,050	0.8	3,050	2.90
5-10	1,827	1.3	7,432	4.07	1,160	0.8	3,773	3.25
10-15	1,628	1.2	7,810	4.80	1,133	0.9	4,795	4.23
15-20	1,639	1.3	7,468	4.56	1,118	0.9	4,334	3.88
20-25	1,466	1.3	7,598	5.18	1,056	1.0	4,803	4.55
25-30	1,508	1.6	8,131	5.39	1,072	1.1	4,866	4.54
30-35	1,429	1.7	8,547	5.98	1,067	1.3	5,785	5.42
35-40	1,255	1.7	7,969	6.35	981	1.3	6,122	6.24
40-45	1,134	1.7	7,853	6.93	900	1.4	6,154	6.84
45-50	981	1.7	7,058	7.19	772	1.3	6,043	7.83
50-60	1,666	1.7	13,948	8.37	1,287	1.3	10,264	7.98
60-70	1,269	1.6	11,604	9.14	1,021	1.3	9,711	9.51
70-80	989	1.7	9,242	9.34	801	1.4	7,263	9.07
80-90	770	1.9	8,039	10.44	625	1.5	6,659	10.65
90-100	591	2.0	7,704	13.04	456	1.6	4,771	10.46
100-250	1,605	1.8	21,910	13.65	1,289	1.4	16,981	13.17
250-500	98	0.8	2,313	23.60	79	0.7	2,932	37.11
500 +	21	0.4	893	42.52	18	0.3	475	26.39

Quintile Distribution

First 20%	3,644	1.3	13,841	3.80	2,297	0.8	7,185	3.13
Second 20%	3,660	1.3	17,489	4.78	2,513	0.9	10,327	4.11
Middle 20%	4,537	1.6	25,623	5.65	3,320	1.2	16,839	5.07
Fourth 20%	4,821	1.7	36,433	7.56	3,817	1.3	28,446	7.45
Next 15%	3,944	1.8	41,599	10.55	3,140	1.5	32,086	10.22
Next 4%	897	1.6	13,798	15.38	737	1.3	11,032	14.97
Top 1%	89	0.6	2,747	30.87	71	0.5	2,930	41.27

Total	21,592	1.5	151,530	7.02	15,895	1.1	108,845	6.85
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TABLE K.1 (cont.): OREGON TAX PAYMENTS, REFUNDS, AND DONATIONS (Detail)

2000 Full-year returns

DONATIONS TO STOP VIOLENCE, HABITAT FOR HUMANITY, AND HEAD START FUNDS

AGI Category Distribution

AGI Level (\$000)	Donations to Stop Domestic Violence				Donations to Habitat for Humanity				Donations to Head Start			
	Number of Returns	Percent of Total	Amount (\$)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)	Number of Returns	Percent of Total	Amount (\$)	Average (\$)
Less than zero	6	0.0	53	8.83	2	0.0	6	3.00	0	0.0	0	0.00
0-5	1,357	1.0	4,095	3.02	107	0.1	454	4.24	93	0.1	389	4.18
5-10	1,468	1.1	4,772	3.25	108	0.1	587	5.44	114	0.1	678	5.95
10-15	1,321	1.0	5,342	4.04	117	0.1	1,156	9.88	132	0.1	1,053	7.98
15-20	1,275	1.0	4,701	3.69	115	0.1	581	5.05	117	0.1	851	7.27
20-25	1,149	1.1	4,531	3.94	119	0.1	917	7.71	115	0.1	998	8.68
25-30	1,169	1.2	4,744	4.06	117	0.1	827	7.07	128	0.1	1,037	8.10
30-35	1,111	1.3	5,530	4.98	133	0.2	1,073	8.07	97	0.1	869	8.96
35-40	971	1.3	5,074	5.23	126	0.2	1,171	9.29	114	0.2	1,122	9.84
40-45	891	1.4	5,300	5.95	109	0.2	1,418	13.01	94	0.1	946	10.06
45-50	737	1.3	4,203	5.70	117	0.2	1,753	14.98	85	0.1	1,064	12.52
50-60	1,216	1.2	7,928	6.52	203	0.2	3,018	14.87	143	0.1	1,849	12.93
60-70	944	1.2	7,570	8.02	142	0.2	1,688	11.89	111	0.1	1,406	12.67
70-80	720	1.3	5,928	8.23	125	0.2	1,938	15.50	92	0.2	1,236	13.43
80-90	558	1.3	4,956	8.88	94	0.2	1,594	16.96	75	0.2	1,440	19.20
90-100	431	1.5	4,279	9.93	77	0.3	1,054	13.69	56	0.2	880	15.71
100-250	1,186	1.3	13,681	11.54	212	0.2	4,734	22.33	179	0.2	3,184	17.79
250-500	76	0.6	1,719	22.62	12	0.1	261	21.75	10	0.1	406	40.60
500 +	18	0.3	711	39.50	3	0.1	91	30.33	1	0.0	20	20.00

Quintile Distribution

First 20%	2,919	1.0	9,285	3.18	220	0.1	1,063	4.83	218	0.1	1,127	5.17
Second 20%	2,896	1.0	11,250	3.88	261	0.1	2,031	7.78	284	0.1	2,206	7.77
Middle 20%	3,530	1.2	15,789	4.47	404	0.1	3,124	7.73	345	0.1	3,114	9.03
Fourth 20%	3,644	1.3	22,291	6.12	535	0.2	7,407	13.84	419	0.1	4,799	11.45
Next 15%	2,881	1.3	25,803	8.96	496	0.2	7,877	15.88	375	0.2	6,085	16.23
Next 4%	665	1.2	8,709	13.10	113	0.2	2,621	23.19	108	0.2	1,782	16.50
Top 1%	69	0.5	1,990	28.84	9	0.1	198	22.00	7	0.0	315	45.00

Total	16,604	1.2	95,117	5.73	2,038	0.1	24,321	11.93	1,756	0.1	19,428	11.06
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Tables for Full-Year Form 40 Returns

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

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

2000 Full-year Form 40 returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Basic Federal Tax	Federal Alternative Minimum Tax	Federal Tax on IRAs	Total Federal Tax	Federal Non-refundable Credits	Net Federal Tax	Refundable Earned Income Credit
Less than zero	12,407	0	554	397	951	17	934	1,174
0-5	62,000	3,295	16	112	3,423	42	3,381	7,390
5-10	77,398	10,720	23	261	11,004	458	10,546	32,163
10-15	81,919	33,112	673	449	34,234	2,900	31,334	44,639
15-20	80,048	67,784	64	717	68,565	7,234	61,331	36,886
20-25	71,644	101,871	188	870	102,929	11,129	91,799	20,333
25-30	66,292	134,983	127	1,082	136,192	13,749	122,444	6,168
30-35	63,190	167,029	65	1,319	168,412	15,993	152,419	165
35-40	59,621	195,889	153	1,430	197,472	17,947	179,526	0
40-45	56,253	223,303	106	1,535	224,945	18,719	206,225	0
45-50	51,855	241,349	244	1,649	243,242	18,739	224,503	0
50-60	94,226	532,195	684	3,394	536,273	36,557	499,716	0
60-70	76,476	542,835	1,039	3,485	547,358	31,899	515,459	0
70-80	57,331	508,945	1,260	3,141	513,346	25,310	488,036	0
80-90	41,258	450,513	2,052	2,614	455,179	17,775	437,404	0
90-100	28,958	378,666	1,593	2,184	382,443	11,395	371,048	0
100-250	90,176	2,132,826	45,310	9,703	2,187,839	20,689	2,167,150	0
250-500	12,119	956,268	43,833	949	1,001,049	6,572	994,477	0
500 +	5,588	2,081,581	76,514	199	2,158,294	42,389	2,115,904	0

Quintile Distribution

First 20%	217,746	38,290	641	1,120	40,051	2,528	37,523	76,999
Second 20%	217,760	276,667	987	2,502	280,156	29,289	250,867	71,157
Middle 20%	217,756	723,470	493	5,252	729,216	64,390	664,825	761
Fourth 20%	217,746	1,361,225	2,070	8,662	1,371,958	86,824	1,285,133	0
Next 15%	163,313	2,133,230	14,805	12,347	2,160,381	61,597	2,098,784	0
Next 4%	43,550	1,627,490	52,122	5,058	1,684,669	8,965	1,675,704	0
Top 1%	10,888	2,602,792	103,380	548	2,706,720	45,921	2,660,799	0

Total	1,088,759	8,763,165	174,497	35,489	8,973,151	299,515	8,673,636	148,917
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TABLE L.1: FEDERAL TAXES AND CREDITS (Detail)

2000 Full-year Form 40 returns

AGI Category Distribution

AGI Level (\$000)	Basic Federal Tax				Alternative Minimum Tax				Federal Tax on IRAs				Net Federal Tax			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	50	0.4	554	11,080	297	2.4	397	1,337	342	2.8	934	2,731
0-5	21,260	34.3	3,295	155	13	0.0	16	1,231	511	0.8	112	219	21,606	34.8	3,381	156
5-10	32,430	41.9	10,720	331	41	0.1	23	561	975	1.3	261	268	31,521	40.7	10,546	335
10-15	51,022	62.3	33,112	649	46	0.1	673	14,630	1,574	1.9	449	285	46,952	57.3	31,334	667
15-20	68,137	85.1	67,784	995	33	0.0	64	1,939	2,187	2.7	717	328	61,541	76.9	61,331	997
20-25	66,660	93.0	101,871	1,528	41	0.1	188	4,585	2,491	3.5	870	349	60,680	84.7	91,799	1,513
25-30	63,843	96.3	134,983	2,114	48	0.1	127	2,646	2,675	4.0	1,082	404	59,582	89.9	122,444	2,055
30-35	62,026	98.2	167,029	2,693	41	0.1	65	1,585	2,763	4.4	1,319	477	59,073	93.5	152,419	2,580
35-40	58,932	98.8	195,889	3,324	54	0.1	153	2,833	2,786	4.7	1,430	513	57,044	95.7	179,526	3,147
40-45	55,825	99.2	223,303	4,000	76	0.1	106	1,395	2,758	4.9	1,535	557	54,773	97.4	206,225	3,765
45-50	51,585	99.5	241,349	4,679	112	0.2	244	2,179	2,629	5.1	1,649	627	50,974	98.3	224,503	4,404
50-60	93,903	99.7	532,195	5,667	344	0.4	684	1,988	4,883	5.2	3,394	695	93,341	99.1	499,716	5,354
60-70	76,338	99.8	542,835	7,111	419	0.5	1,039	2,480	4,348	5.7	3,485	802	76,164	99.6	515,459	6,768
70-80	57,248	99.9	508,945	8,890	601	1.0	1,260	2,097	3,311	5.8	3,141	949	57,192	99.8	488,036	8,533
80-90	41,196	99.8	450,513	10,936	785	1.9	2,052	2,614	2,325	5.6	2,614	1,124	41,189	99.8	437,404	10,619
90-100	28,922	99.9	378,666	13,093	811	2.8	1,593	1,964	1,622	5.6	2,184	1,346	28,925	99.9	371,048	12,828
100-250	90,062	99.9	2,132,826	23,682	7,996	8.9	45,310	5,667	4,587	5.1	9,703	2,115	90,088	99.9	2,167,150	24,056
250-500	12,103	99.9	956,268	79,011	3,677	30.3	43,833	11,921	275	2.3	949	3,451	12,113	100.0	994,477	82,100
500 +	5,581	99.9	2,081,581	372,976	1,319	23.6	76,514	58,009	77	1.4	199	2,584	5,587	100.0	2,115,904	378,719

Quintile Distribution

First 20%	93,228	42.8	38,290	411	138	0.1	641	4,645	3,016	1.4	1,120	371	89,997	41.3	37,523	417
Second 20%	194,372	89.3	276,667	1,423	123	0.1	987	8,024	7,019	3.2	2,502	356	177,434	81.5	250,867	1,414
Middle 20%	214,896	98.7	723,470	3,367	220	0.1	493	2,241	10,123	4.6	5,252	519	207,748	95.4	664,825	3,200
Fourth 20%	217,120	99.7	1,361,225	6,269	976	0.4	2,070	2,121	11,692	5.4	8,662	741	216,049	99.2	1,285,133	5,948
Next 15%	163,090	99.9	2,133,230	13,080	4,702	2.9	14,805	3,149	9,235	5.7	12,347	1,337	163,059	99.8	2,098,784	12,871
Next 4%	43,493	99.9	1,627,490	37,420	7,415	17.0	52,122	7,029	1,813	4.2	5,058	2,790	43,514	99.9	1,675,704	38,510
Top 1%	10,874	99.9	2,602,792	239,359	2,933	26.9	103,380	35,247	176	1.6	548	3,114	10,886	100.0	2,660,799	244,424
Total	937,073	86.1	8,763,165	9,352	16,507	1.5	174,497	10,571	43,074	4.0	35,489	824	908,687	83.5	8,673,636	9,545

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

2000 Full-year Form 40 returns

FEDERAL CHILD CARE, ELDERLY, AND CHILD CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Child Care Credit				Federal Elderly Credit				Federal Child Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	2	0.0	1	500	15	0.1	15	1,000
0-5	0	0.0	0	0	3	0.0	0	0	2	0.0	0	0
5-10	4	0.0	1	250	211	0.3	22	104	21	0.0	4	190
10-15	719	0.9	145	202	479	0.6	124	259	2,113	2.6	479	227
15-20	2,508	3.1	870	347	339	0.4	60	177	9,072	11.3	3,525	389
20-25	3,203	4.5	1,274	398	93	0.1	20	215	13,602	19.0	7,215	530
25-30	3,039	4.6	1,142	376	0	0.0	0	0	14,733	22.2	9,827	667
30-35	3,140	5.0	1,143	364	0	0.0	0	0	15,469	24.5	11,865	767
35-40	3,258	5.5	1,183	363	0	0.0	0	0	16,161	27.1	13,541	838
40-45	3,457	6.1	1,230	356	0	0.0	0	0	16,242	28.9	14,255	878
45-50	3,544	6.8	1,279	361	0	0.0	0	0	16,054	31.0	14,517	904
50-60	7,432	7.9	2,851	384	0	0.0	0	0	30,740	32.6	27,656	900
60-70	6,649	8.7	2,672	402	0	0.0	0	0	26,036	34.0	23,266	894
70-80	4,966	8.7	2,002	403	0	0.0	0	0	19,900	34.7	17,639	886
80-90	3,531	8.6	1,429	405	0	0.0	0	0	14,148	34.3	12,523	885
90-100	2,325	8.0	936	403	0	0.0	0	0	9,934	34.3	8,778	884
100-250	5,908	6.6	2,444	414	0	0.0	0	0	14,456	16.0	10,643	736
250-500	597	4.9	279	467	0	0.0	0	0	5	0.0	5	1,000
500 +	196	3.5	96	490	0	0.0	0	0	1	0.0	1	1,000

Quintile Distribution

First 20%	453	0.2	69	152	607	0.3	130	214	1,428	0.7	266	186
Second 20%	8,252	3.8	3,084	374	520	0.2	97	187	34,331	15.8	18,097	527
Middle 20%	12,121	5.6	4,374	361	0	0.0	0	0	58,582	26.9	48,582	829
Fourth 20%	17,626	8.1	6,867	390	0	0.0	0	0	72,057	33.1	64,701	898
Next 15%	13,114	8.0	5,323	406	0	0.0	0	0	52,064	31.9	43,987	845
Next 4%	2,452	5.6	1,033	421	0	0.0	0	0	239	0.5	121	506
Top 1%	458	4.2	227	496	0	0.0	0	0	3	0.0	1	333

Total	54,476	5.0	20,976	385	1,127	0.1	227	201	218,704	20.1	175,755	804
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TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)

2000 Full-year Form 40 returns

FEDERAL EDUCATION, ADOPTION, AND FOREIGN TAX CREDITS

AGI Category Distribution

AGI Level (\$000)	Federal Education Credit				Federal Adoption Credit				Federal Foreign Tax Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	1	0.0	1	1,000	0	0.0	0	0	2	0.0	0	0
0-5	110	0.2	21	191	3	0.0	0	0	1,440	2.3	18	13
5-10	1,742	2.3	400	230	2	0.0	0	0	1,153	1.5	25	22
10-15	4,142	5.1	2,077	501	6	0.0	2	333	1,115	1.4	45	40
15-20	4,714	5.9	2,631	558	7	0.0	2	286	1,407	1.8	70	50
20-25	4,270	6.0	2,387	559	22	0.0	12	545	1,329	1.9	78	59
25-30	3,967	6.0	2,427	612	31	0.0	26	839	1,369	2.1	90	66
30-35	3,745	5.9	2,508	670	49	0.1	55	1,122	1,431	2.3	93	65
35-40	3,670	6.2	2,627	716	63	0.1	88	1,397	1,436	2.4	98	68
40-45	3,650	6.5	2,598	712	84	0.1	146	1,738	1,576	2.8	115	73
45-50	3,430	6.6	2,255	657	71	0.1	140	1,972	1,534	3.0	144	94
50-60	5,594	5.9	4,638	829	158	0.2	357	2,259	3,081	3.3	268	87
60-70	5,345	7.0	4,573	856	117	0.2	339	2,897	3,056	4.0	298	98
70-80	4,807	8.4	4,348	905	92	0.2	326	3,543	2,820	4.9	329	117
80-90	3,759	9.1	2,751	732	71	0.2	215	3,028	2,381	5.8	326	137
90-100	2,769	9.6	815	294	48	0.2	92	1,917	1,992	6.9	241	121
100-250	43	0.0	510	11,860	49	0.1	58	1,184	11,468	12.7	2,726	238
250-500	5	0.0	235	47,000	1	0.0	5	5,000	3,073	25.4	1,910	622
500 +	7	0.1	3,186	455,143	0	0.0	0	0	2,137	38.2	6,761	3,164

Quintile Distribution

First 20%	5,037	2.3	1,955	388	10	0.0	2	200	3,472	1.6	79	23
Second 20%	12,933	5.9	7,343	568	54	0.0	34	630	3,989	1.8	223	56
Middle 20%	13,575	6.2	9,359	689	230	0.1	346	1,504	5,436	2.5	390	72
Fourth 20%	14,214	6.5	11,670	821	350	0.2	892	2,549	7,836	3.6	729	93
Next 15%	9,983	6.1	6,881	689	223	0.1	571	2,561	11,699	7.2	1,775	152
Next 4%	21	0.0	594	28,286	7	0.0	20	2,857	7,756	17.8	2,742	354
Top 1%	7	0.1	3,186	455,143	0	0.0	0	0	3,612	33.2	7,696	2,131

Total	55,770	5.1	40,988	735	874	0.1	1,865	2,134	43,800	4.0	13,635	311
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**TABLE L.1 (cont.): FEDERAL TAXES AND CREDITS (Detail)
FEDERAL OTHER, TOTAL, AND EARNED INCOME CREDITS**

2000 Full-year Form 40 returns

AGI Category Distribution

AGI Level (\$000)	Federal Other Credits				Total Non-refundable Federal Credits				Refundable Federal Earned Income Credit			
	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)	Number of Returns	Percent of Total	Amount (\$000)	Average (\$)
Less than zero	0	0.0	0	0	19	0.2	17	895	1,399	11.3	1,174	839
0-5	18	0.0	2	111	1,569	2.5	42	27	12,314	19.9	7,390	600
5-10	41	0.1	6	146	3,117	4.0	458	147	22,368	28.9	32,163	1,438
10-15	76	0.1	29	382	8,343	10.2	2,900	348	16,029	19.6	44,639	2,785
15-20	162	0.2	77	475	16,119	20.1	7,234	449	17,232	21.5	36,886	2,141
20-25	218	0.3	144	661	18,982	26.5	11,129	586	16,272	22.7	20,333	1,250
25-30	286	0.4	236	825	19,432	29.3	13,749	708	10,465	15.8	6,168	589
30-35	358	0.6	329	919	19,874	31.5	15,993	805	1,312	2.1	165	126
35-40	395	0.7	409	1,035	20,400	34.2	17,947	880	0	0.0	0	0
40-45	384	0.7	375	977	20,399	36.3	18,719	918	0	0.0	0	0
45-50	360	0.7	403	1,119	19,831	38.2	18,739	945	0	0.0	0	0
50-60	684	0.7	788	1,152	37,416	39.7	36,557	977	0	0.0	0	0
60-70	589	0.8	751	1,275	32,276	42.2	31,899	988	0	0.0	0	0
70-80	535	0.9	665	1,243	25,431	44.4	25,310	995	0	0.0	0	0
80-90	456	1.1	530	1,162	18,678	45.3	17,775	952	0	0.0	0	0
90-100	399	1.4	533	1,336	13,473	46.5	11,395	846	0	0.0	0	0
100-250	2,743	3.0	4,308	1,571	29,660	32.9	20,689	698	0	0.0	0	0
250-500	991	8.2	4,139	4,177	4,256	35.1	6,572	1,544	0	0.0	0	0
500 +	820	14.7	32,347	39,448	2,728	48.8	42,389	15,538	0	0.0	0	0

Quintile Distribution

First 20%	112	0.1	26	232	10,891	5.0	2,528	232	48,991	22.5	76,999	1,572
Second 20%	610	0.3	412	675	51,764	23.8	29,289	566	45,315	20.8	71,157	1,570
Middle 20%	1,380	0.6	1,340	971	74,181	34.1	64,390	868	3,085	1.4	761	247
Fourth 20%	1,622	0.7	1,965	1,211	88,690	40.7	86,824	979	0	0.0	0	0
Next 15%	2,356	1.4	3,059	1,298	70,046	42.9	61,597	879	0	0.0	0	0
Next 4%	2,110	4.8	4,457	2,112	11,681	26.8	8,965	767	0	0.0	0	0
Top 1%	1,325	12.2	34,812	26,273	4,750	43.6	45,921	9,668	0	0.0	0	0

Total	9,515	0.9	46,070	4,842	312,003	28.7	299,515	960	97,391	8.9	148,917	1,529
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Tables for Selected Groups of Full-Year Returns

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

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

2000 Full-year taxable returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	27	48	-1,824	3,536	4	33	342	1,332	114	0	114	7	106
0-5	55,982	4,482	177,059	1,809	2,881	1,075	84,738	90,177	4,695	2	4,697	650	4,048
5-10	94,600	65,790	704,840	1,958	18,360	3,811	186,097	498,530	30,689	0	30,689	9,562	21,126
10-15	100,753	126,112	1,264,876	2,478	52,988	8,416	266,045	939,908	64,651	1	64,652	19,534	45,118
15-20	108,121	178,111	1,890,568	2,354	100,889	15,089	344,243	1,432,701	103,946	3	103,949	28,208	75,741
20-25	99,505	179,594	2,233,594	2,177	143,676	26,902	370,913	1,694,280	128,335	1	128,336	28,266	100,070
25-30	89,201	170,550	2,448,696	2,887	173,336	48,599	392,167	1,837,481	143,187	0	143,187	26,079	117,108
30-35	80,490	162,768	2,611,010	2,985	181,453	67,150	418,292	1,947,100	154,536	3	154,539	24,347	130,191
35-40	71,311	156,110	2,671,123	2,913	174,613	85,027	436,579	1,977,817	158,785	0	158,786	23,134	135,651
40-45	63,712	147,684	2,704,155	2,811	165,695	99,694	448,933	1,992,644	161,525	1	161,526	21,778	139,749
45-50	56,944	138,921	2,702,119	3,125	155,097	108,413	445,611	1,996,124	163,240	0	163,240	20,420	142,820
50-60	97,190	250,846	5,326,468	7,047	276,727	234,757	878,155	3,943,876	325,648	3	325,650	37,071	288,579
60-70	76,259	205,174	4,939,406	6,653	224,005	233,322	799,101	3,689,630	308,199	0	308,199	30,435	277,764
70-80	56,968	156,955	4,257,536	5,286	169,095	191,674	673,208	3,228,845	272,428	1	272,429	23,408	249,021
80-90	41,031	114,343	3,476,411	5,368	122,244	148,026	537,435	2,674,076	227,473	0	227,473	17,189	210,284
90-100	28,838	81,115	2,731,020	3,919	86,140	110,581	409,213	2,129,004	182,271	1	182,272	12,488	169,784
100-250	89,885	253,015	12,586,757	29,526	268,578	429,983	1,648,907	10,268,815	895,114	9	895,123	43,365	851,758
250-500	12,083	34,692	4,049,786	14,985	36,006	85,786	367,321	3,575,659	317,924	0	317,924	8,246	309,679
500 +	5,581	15,946	7,823,325	30,471	16,502	113,182	502,685	7,221,428	648,128	12	648,140	13,260	634,881
Quintile Distribution													
First 20%	245,685	188,059	2,060,524	9,400	70,272	12,668	520,750	1,466,239	95,654	3	95,658	28,433	67,225
Second 20%	245,715	427,071	5,047,186	5,823	307,099	57,175	867,316	3,821,419	285,543	4	285,547	67,243	218,304
Middle 20%	245,691	513,415	8,428,274	9,568	566,282	242,003	1,366,432	6,263,126	499,262	4	499,267	76,653	422,613
Fourth 20%	245,694	626,873	13,354,042	17,007	692,614	583,210	2,191,690	9,903,536	817,807	3	817,810	92,585	725,225
Next 15%	184,273	512,387	16,433,784	25,157	548,755	684,252	2,489,266	12,736,669	1,087,085	3	1,087,088	78,216	1,008,872
Next 4%	49,139	139,193	8,884,291	25,306	146,808	266,314	1,052,463	7,444,012	654,093	8	654,101	26,149	627,952
Top 1%	12,284	35,258	10,388,823	40,029	36,460	165,898	722,066	9,504,428	851,441	12	851,453	18,168	833,285
Total	1,228,481	2,442,256	64,596,924	132,291	2,368,289	2,011,519	9,209,983	51,139,429	4,290,885	39	4,290,924	387,447	3,903,477

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

2000 Full-year non-taxable returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	12,384	21,388	-596,544	4,721	358	9,044	112,129	22	1	0	1	1	0
0-5	73,567	85,320	173,194	639	219	5,163	189,791	45,897	2,312	0	2,312	2,312	0
5-10	41,908	96,101	315,412	760	372	16,637	210,002	136,149	7,188	0	7,188	7,188	0
10-15	31,274	85,163	385,054	703	2,028	44,848	216,613	165,949	9,688	0	9,688	9,688	0
15-20	18,235	48,370	314,981	748	4,213	66,941	171,890	109,266	6,874	0	6,874	6,874	0
20-25	9,833	25,900	218,427	607	5,321	67,726	112,539	59,312	3,937	0	3,937	3,937	0
25-30	5,658	14,254	154,474	466	5,871	64,220	83,998	26,532	1,776	0	1,777	1,777	0
30-35	3,518	8,280	113,727	307	5,404	57,340	55,239	12,620	839	0	839	839	0
35-40	2,564	5,790	95,876	338	4,886	53,609	44,039	7,072	461	0	461	461	0
40-45	1,934	3,994	81,861	268	4,160	49,455	35,915	4,080	264	0	264	264	0
45-50	1,333	2,690	63,102	264	2,832	37,678	28,676	2,582	166	0	166	166	0
50-60	1,948	3,980	106,360	425	4,627	67,269	131,822	4,741	328	0	328	328	0
60-70	1,088	2,283	70,197	372	2,749	44,896	27,780	3,342	244	0	244	244	0
70-80	611	1,281	45,468	224	1,547	27,661	18,851	3,461	271	0	271	271	0
80-90	320	698	27,088	189	768	15,104	13,469	1,758	138	0	138	138	0
90-100	172	393	16,253	85	419	9,610	6,780	1,260	102	0	102	102	0
100-250	330	716	44,232	355	763	22,797	24,439	3,636	305	0	305	305	0
250-500	38	81	12,175	156	99	6,762	4,480	2,171	193	0	193	193	0
500 +	7	17	21,466	69	14	277	22,926	702	62	0	62	62	0
Quintile Distribution													
First 20%	41,339	43,586	-569,133	5,034	410	10,283	172,657	94	4	0	4	4	0
Second 20%	41,350	57,019	130,152	289	149	3,302	115,951	40,382	2,030	0	2,030	2,030	0
Middle 20%	41,344	92,154	293,708	748	313	14,800	200,796	124,326	6,510	0	6,510	6,510	0
Fourth 20%	41,346	112,168	520,408	1,015	3,099	65,583	294,412	218,772	12,814	0	12,814	12,814	0
Next 15%	31,007	79,865	703,906	1,866	19,833	238,134	368,532	172,186	11,258	0	11,258	11,258	0
Next 4%	8,269	17,473	377,740	1,492	17,731	227,882	252,574	19,801	1,314	0	1,314	1,314	0
Top 1%	2,067	4,434	206,024	1,252	5,115	107,052	106,457	14,992	1,219	0	1,219	1,219	0
Total	206,722	406,699	1,662,805	11,696	46,650	667,037	1,511,379	590,552	35,149	0	35,149	35,149	0

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

2000 Full-year standard-deduction returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	6,105	8,016	-139,807	2,544	52	1,521	13,677	144	11	0	11	2	8
0-5	123,369	79,601	332,884	1,118	3,030	4,591	215,664	134,487	6,898	0	6,898	2,927	3,971
5-10	119,763	135,948	889,332	1,025	18,168	14,332	254,350	606,120	36,270	0	36,270	15,617	20,653
10-15	105,174	165,758	1,311,346	772	49,115	35,680	244,209	988,993	67,242	0	67,243	25,223	42,020
15-20	94,843	167,221	1,653,302	844	87,680	48,564	222,873	1,301,442	95,059	2	95,062	28,026	67,036
20-25	77,032	140,533	1,724,916	867	116,459	47,172	180,308	1,386,995	106,637	0	106,637	23,254	83,383
25-30	59,696	111,762	1,635,238	785	125,317	46,449	140,144	1,327,389	105,240	0	105,240	17,333	87,906
30-35	46,173	89,535	1,494,540	607	112,338	43,915	110,534	1,230,610	99,448	1	99,449	13,309	86,140
35-40	33,903	70,758	1,267,261	613	89,115	41,940	84,507	1,053,956	86,135	0	86,135	10,354	75,781
40-45	24,859	54,530	1,053,070	495	68,957	40,230	64,393	881,166	72,639	0	72,639	7,919	64,720
45-50	18,320	42,267	867,790	402	52,612	33,482	48,872	733,948	60,951	0	60,951	6,140	54,811
50-60	23,576	56,797	1,285,428	1,206	69,373	59,783	65,503	1,092,987	91,536	2	91,538	8,268	83,270
60-70	12,795	30,831	824,861	660	38,022	44,265	36,699	707,041	59,847	0	59,847	4,517	55,330
70-80	6,761	16,126	503,852	485	20,143	27,999	19,740	436,634	37,275	0	37,275	2,379	34,896
80-90	3,761	8,688	318,056	326	11,212	16,717	10,908	279,582	24,048	0	24,048	1,341	22,707
90-100	2,124	5,018	201,091	305	6,325	12,156	6,271	176,704	15,270	0	15,270	799	14,470
100-250	4,703	10,508	640,341	1,272	14,012	33,389	13,932	580,361	50,849	0	50,849	1,894	48,955
250-500	523	1,130	173,826	375	1,556	5,006	1,532	166,108	14,799	0	14,799	386	14,413
500 +	270	643	318,204	684	802	4,241	805	313,040	28,090	0	28,090	486	27,604
Quintile Distribution													
First 20%	152,757	108,340	319,903	3,857	4,871	7,682	275,844	212,100	11,225	0	11,226	4,893	6,333
Second 20%	152,732	200,310	1,398,294	1,243	37,757	27,615	337,535	1,001,293	63,366	0	63,366	26,089	37,277
Middle 20%	152,770	264,132	2,511,327	1,280	126,595	74,402	358,643	1,963,452	141,872	2	141,875	43,602	98,272
Fourth 20%	152,746	283,750	3,958,992	1,910	290,072	111,536	358,607	3,209,757	252,523	1	252,524	44,944	207,581
Next 15%	114,558	248,513	4,765,729	2,691	311,430	175,739	293,939	3,992,647	328,901	2	328,903	36,246	292,657
Next 4%	30,550	73,286	2,066,294	1,765	90,818	109,600	87,762	1,780,873	151,230	0	151,230	10,830	140,400
Top 1%	7,637	17,339	1,334,991	2,639	22,745	54,854	22,591	1,237,583	109,125	0	109,125	3,571	105,554
Total	763,750	1,195,670	16,355,530	15,384	884,288	561,427	1,734,920	13,397,706	1,058,243	6	1,058,249	170,175	888,074

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

2000 Full-year itemized deductions returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	6,306	13,420	-458,562	5,713	310	7,556	98,795	1,210	104	0	104	6	98
0-5	6,180	10,201	17,370	1,330	70	1,647	58,865	1,587	109	2	112	35	77
5-10	16,745	25,943	130,921	1,693	564	6,117	141,749	28,559	1,607	0	1,607	1,133	474
10-15	26,853	45,517	338,584	2,410	5,901	17,584	238,449	116,864	7,096	0	7,097	3,999	3,098
15-20	31,513	59,260	552,248	2,257	17,421	33,467	293,259	240,525	15,760	1	15,761	7,055	8,705
20-25	32,306	64,961	727,104	1,916	32,538	47,456	303,143	366,597	25,635	1	25,636	8,949	16,687
25-30	35,163	73,042	967,932	2,569	53,891	66,370	336,021	536,624	39,724	0	39,724	10,522	29,202
30-35	37,835	81,513	1,230,197	2,686	74,518	80,575	362,998	729,110	55,927	2	55,929	11,878	44,052
35-40	39,972	91,142	1,499,737	2,638	90,384	96,696	396,111	930,933	73,111	0	73,111	13,242	59,870
40-45	40,787	97,148	1,732,946	2,584	100,898	108,919	420,454	1,115,559	89,150	1	89,151	14,123	75,029
45-50	39,957	99,344	1,897,431	2,987	105,317	112,609	425,414	1,264,758	102,454	0	102,454	14,445	88,009
50-60	75,562	198,029	4,147,400	6,266	211,981	242,244	944,474	2,855,631	234,439	1	234,440	29,130	205,309
60-70	64,552	176,626	4,184,742	6,366	188,732	233,953	790,183	2,985,932	248,596	0	248,596	26,162	222,434
70-80	50,818	142,110	3,799,153	5,025	150,499	191,336	672,319	2,795,672	235,424	1	235,425	21,301	214,124
80-90	37,590	106,353	3,185,443	5,231	111,799	146,413	539,996	2,396,252	203,563	0	203,563	15,987	187,576
90-100	26,886	76,490	2,546,183	3,699	80,234	108,035	409,722	1,953,560	167,103	1	167,104	11,790	155,314
100-250	85,512	243,223	11,990,648	28,609	255,329	419,392	1,659,413	9,692,090	844,570	9	844,579	41,776	802,803
250-500	11,598	33,643	3,888,136	14,767	34,549	87,543	370,269	3,411,722	303,318	0	303,318	8,052	295,266
500 +	5,318	15,320	7,526,587	29,856	15,714	109,218	524,806	6,909,090	620,101	12	620,113	12,836	607,277
Quintile Distribution													
First 20%	134,289	248,802	1,682,422	16,326	76,716	138,691	1,274,905	958,392	65,124	4	65,128	25,420	39,708
Second 20%	134,293	300,984	4,829,194	9,126	286,832	314,231	1,322,151	2,960,109	231,103	3	231,106	43,724	187,382
Middle 20%	134,289	346,945	7,106,615	10,978	369,878	416,004	1,584,586	4,858,433	397,674	1	397,675	50,858	346,817
Fourth 20%	134,292	373,748	9,890,440	14,709	396,578	504,935	1,766,931	7,251,312	610,022	1	610,024	55,851	554,173
Next 15%	100,718	285,745	11,600,645	22,950	300,658	447,282	1,739,389	9,144,007	790,303	8	790,311	46,164	744,147
Next 4%	26,858	77,706	6,620,797	21,537	80,122	174,112	720,943	5,669,756	501,607	2	501,610	16,278	485,332
Top 1%	6,714	19,355	8,174,086	32,976	19,866	121,873	577,536	7,490,268	671,958	12	671,970	14,126	657,843
Total	671,453	1,653,285	49,904,199	128,602	1,530,651	2,117,128	8,986,442	38,332,276	3,267,791	33	3,267,823	252,421	3,015,402

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

2000 Full-year single returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	6,077	4,996	-158,008	1,702	76	1,945	29,049	130	10	0	10	2	8
0-5	113,299	50,483	303,418	1,251	3,038	4,696	204,578	125,970	6,471	2	6,474	2,500	3,973
5-10	101,841	73,906	751,655	1,862	18,328	15,737	251,780	492,022	30,276	0	30,276	9,704	20,572
10-15	80,081	74,624	995,180	1,784	52,373	37,131	240,365	691,674	49,607	0	49,607	10,227	39,381
15-20	67,931	68,158	1,183,443	1,797	88,741	44,473	215,457	855,246	65,970	1	65,971	9,537	56,434
20-25	55,571	56,715	1,245,408	1,531	111,844	43,385	183,187	920,339	73,664	0	73,664	7,957	65,706
25-30	46,894	48,262	1,286,127	1,539	122,812	49,008	175,706	948,793	77,607	0	77,607	6,800	70,807
30-35	38,611	39,978	1,250,134	1,862	108,773	50,453	167,526	931,869	77,425	1	77,426	5,655	71,771
35-40	29,210	30,527	1,092,354	1,558	84,419	48,717	149,918	815,524	68,512	0	68,512	4,390	64,122
40-45	22,592	23,549	957,679	1,591	66,043	53,417	140,357	704,515	59,637	0	59,637	3,437	56,201
45-50	17,497	18,374	828,868	1,821	51,486	53,519	124,125	605,541	51,578	0	51,578	2,712	48,866
50-60	22,318	23,516	1,215,908	3,155	65,957	81,693	183,694	892,734	76,610	0	76,610	3,587	73,024
60-70	12,498	13,190	807,146	2,879	37,122	54,630	117,268	603,601	52,223	0	52,223	2,061	50,161
70-80	7,455	7,807	555,948	1,565	22,167	37,853	78,795	420,239	36,565	0	36,565	1,335	35,230
80-90	4,746	5,008	401,789	1,753	14,113	26,111	55,203	309,391	27,044	0	27,044	862	26,182
90-100	2,956	3,137	279,809	1,219	8,806	17,454	36,484	218,969	19,208	0	19,208	578	18,630
100-250	9,418	9,950	1,328,433	7,902	28,081	70,835	162,672	1,076,985	95,334	0	95,334	2,239	93,095
250-500	1,373	1,425	460,207	3,678	4,088	16,304	39,892	403,868	36,115	0	36,115	757	35,357
500 +	591	613	929,894	5,055	1,745	14,402	71,561	847,252	76,152	0	76,152	1,021	75,131
Quintile Distribution													
First 20%	128,194	60,458	191,174	3,101	3,798	7,380	252,128	153,658	8,012	2	8,014	3,119	4,895
Second 20%	128,184	100,451	1,093,429	2,382	34,890	27,721	336,383	730,142	47,140	0	47,140	13,379	33,762
Middle 20%	128,190	126,940	2,107,548	3,304	150,920	79,348	401,501	1,515,684	115,754	2	115,756	17,691	98,065
Fourth 20%	128,202	131,834	3,551,954	4,649	323,465	135,971	489,659	2,631,245	215,531	1	215,532	18,559	196,973
Next 15%	96,141	100,776	4,444,084	9,198	281,560	263,245	649,860	3,278,204	278,964	1	278,965	14,915	264,050
Next 4%	25,639	27,029	2,171,482	8,999	76,287	140,978	297,725	1,671,610	146,122	0	146,122	4,713	141,409
Top 1%	6,409	6,730	2,155,722	13,872	19,091	67,120	200,361	1,884,120	168,483	0	168,483	2,985	165,498
Total	640,959	554,218	15,715,391	45,505	890,011	721,763	2,627,617	11,864,663	980,007	6	980,013	75,361	904,652

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2000 Full-year single returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	6,077	0.82	-26,001	280	12	320	4,780	21	2	0	2	0	1	0.0	4.8
0-5	113,299	0.45	2,678	11	27	41	1,806	1,112	57	0	57	22	35	1.3	3.1
5-10	101,841	0.73	7,381	18	180	155	2,472	4,831	297	0	297	95	202	2.7	4.2
10-15	80,081	0.93	12,427	22	654	464	3,002	8,637	619	0	619	128	492	4.0	5.7
15-20	67,931	1.00	17,421	26	1,306	655	3,172	12,590	971	0	971	140	831	4.8	6.6
20-25	55,571	1.02	22,411	28	2,013	781	3,296	16,562	1,326	0	1,326	143	1,182	5.3	7.1
25-30	46,894	1.03	27,426	33	2,619	1,045	3,747	20,233	1,655	0	1,655	145	1,510	5.5	7.5
30-35	38,611	1.04	32,378	48	2,817	1,307	4,339	24,135	2,005	0	2,005	146	1,859	5.7	7.7
35-40	29,210	1.05	37,397	53	2,890	1,668	5,132	27,919	2,345	0	2,345	150	2,195	5.9	7.9
40-45	22,592	1.04	42,390	70	2,923	2,364	6,213	31,184	2,640	0	2,640	152	2,488	5.9	8.0
45-50	17,497	1.05	47,372	104	2,943	3,059	7,094	34,608	2,948	0	2,948	155	2,793	5.9	8.1
50-60	22,318	1.05	54,481	141	2,955	3,660	8,231	40,001	3,433	0	3,433	161	3,272	6.0	8.2
60-70	12,498	1.06	64,582	230	2,970	4,371	9,383	48,296	4,178	0	4,178	165	4,014	6.2	8.3
70-80	7,455	1.05	74,574	210	2,973	5,078	10,569	56,370	4,905	0	4,905	179	4,726	6.3	8.4
80-90	4,746	1.06	84,658	369	2,974	5,502	11,631	65,190	5,698	0	5,698	182	5,517	6.5	8.5
90-100	2,956	1.06	94,658	413	2,979	5,905	12,342	74,076	6,498	0	6,498	195	6,302	6.7	8.5
100-250	9,418	1.06	141,053	839	2,982	7,521	17,272	114,354	10,123	0	10,123	238	9,885	7.0	8.6
250-500	1,373	1.04	335,184	2,679	2,977	11,875	29,055	294,150	26,304	0	26,304	552	25,752	7.7	8.8
500 +	591	1.04	1,573,425	8,553	2,952	24,368	121,085	1,433,591	128,853	0	128,853	1,728	127,125	8.1	8.9

Quintile Distribution

First 20%	128,194	0.47	1,491	24	30	58	1,967	1,199	62	0	63	24	38	2.5	3.2
Second 20%	128,184	0.78	8,530	19	272	216	2,624	5,696	368	0	368	104	263	3.1	4.6
Middle 20%	128,190	0.99	16,441	26	1,177	619	3,132	11,824	903	0	903	138	765	4.7	6.5
Fourth 20%	128,202	1.03	27,706	36	2,523	1,061	3,819	20,524	1,681	0	1,681	145	1,536	5.5	7.5
Next 15%	96,141	1.05	46,225	96	2,929	2,738	6,759	34,098	2,902	0	2,902	155	2,746	5.9	8.1
Next 4%	25,639	1.05	84,694	351	2,975	5,499	11,612	65,198	5,699	0	5,699	184	5,515	6.5	8.5
Top 1%	6,409	1.05	336,359	2,164	2,979	10,473	31,262	293,980	26,289	0	26,289	466	25,823	7.7	8.8

Total	640,959	0.86	24,519	71	1,389	1,126	4,100	18,511	1,529	0	1,529	118	1,411	5.8	7.6
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year single returns
Dependents (No personal exemption)**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	1,242	0	-2,060	39	2	30	845	11	1	0	1	0	0	0.0	0.0
0-5	65,425	0	2,612	6	46	37	1,405	1,161	60	0	60	0	59	2.3	5.1
5-10	32,184	0	6,993	4	401	87	1,682	4,837	294	0	294	1	292	4.2	6.0
10-15	9,362	0	11,990	11	1,067	156	1,702	9,087	649	0	649	2	646	5.4	7.1
15-20	3,148	0	17,140	43	1,731	238	1,674	13,566	1,051	0	1,051	5	1,047	6.1	7.7
20-25	1,312	0	22,268	21	2,318	240	1,745	18,018	1,451	0	1,451	7	1,444	6.5	8.0
25-30	667	0	27,160	49	2,740	335	1,808	22,371	1,843	0	1,843	12	1,831	6.7	8.2
30-35	353	0	31,996	43	2,746	833	2,059	26,484	2,217	0	2,217	6	2,210	6.9	8.3
35-40	204	0	37,490	61	2,865	914	1,915	31,900	2,702	0	2,702	14	2,687	7.2	8.4
40-45	159	0	42,146	119	2,882	1,778	2,319	35,363	3,017	0	3,017	9	3,008	7.1	8.5
45-50	89	0	47,298	105	2,915	2,331	3,497	39,280	3,370	0	3,370	41	3,329	7.0	8.5
50-60	98	0	54,535	159	2,921	1,580	2,418	47,973	4,149	0	4,149	22	4,127	7.6	8.6
60-70	47	0	64,671	24	2,935	1,002	2,886	57,873	5,038	0	5,038	0	5,038	7.8	8.7
70-80	30	0	74,849	488	2,994	8,652	4,110	59,581	5,192	0	5,192	78	5,113	6.8	8.6
80-90	34	0	83,963	945	2,990	4,041	1,845	76,032	6,672	0	6,672	153	6,519	7.8	8.6
90-100	13	0	94,794	1,936	2,982	2,865	1,969	88,914	7,831	0	7,831	0	7,831	8.3	8.8
100-250	89	0	148,516	1,321	2,958	2,337	4,652	139,890	12,419	0	12,419	411	12,008	8.1	8.6
250-500	28	0	349,906	56	3,000	7,106	5,341	334,516	29,935	0	29,935	831	29,105	8.3	8.7
500 +	12	0	685,155	678	2,979	10,422	4,378	668,054	59,954	0	59,954	1,854	58,100	8.5	8.7

Quintile Distribution

First 20%	22,898	0	943	12	17	27	994	149	8	0	8	0	8	0.8	5.4
Second 20%	22,903	0	2,609	3	48	38	1,556	979	49	0	49	0	49	1.9	5.0
Middle 20%	22,892	0	4,250	3	78	49	1,658	2,475	129	0	129	1	129	3.0	5.2
Fourth 20%	22,904	0	6,510	4	334	82	1,683	4,423	262	0	262	1	261	4.0	5.9
Next 15%	17,175	0	10,856	9	918	137	1,693	8,127	563	0	563	2	561	5.2	6.9
Next 4%	4,580	0	20,327	43	2,078	260	1,717	16,347	1,301	0	1,301	7	1,294	6.4	7.9
Top 1%	1,144	0	65,949	237	2,864	1,865	2,578	58,987	5,141	0	5,141	88	5,052	7.7	8.6

Total	114,496	0	5,963	10	345	89	1,527	4,068	277	0	277	2	276	4.6	6.8
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year single returns
Family of one**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	4,756	1	-32,240	329	15	387	5,705	25	2	0	2	0	2	0.0	8.0
0-5	46,402	1	2,760	19	1	48	2,362	1,036	53	0	53	51	2	0.1	0.2
5-10	67,390	1	7,560	25	81	190	2,862	4,807	297	0	297	133	164	2.2	3.4
10-15	68,601	1	12,486	24	614	516	3,196	8,538	612	0	612	136	477	3.8	5.6
15-20	62,895	1	17,435	26	1,308	688	3,261	12,497	963	0	963	138	826	4.7	6.6
20-25	52,798	1	22,416	28	2,030	809	3,335	16,491	1,320	0	1,320	139	1,180	5.3	7.2
25-30	45,024	1	27,431	33	2,641	1,074	3,772	20,169	1,649	0	1,649	141	1,508	5.5	7.5
30-35	37,123	1	32,380	49	2,831	1,330	4,366	24,079	2,000	0	2,000	142	1,858	5.7	7.7
35-40	28,022	1	37,395	55	2,900	1,709	5,153	27,852	2,339	0	2,339	145	2,195	5.9	7.9
40-45	21,674	1	42,389	72	2,927	2,424	6,253	31,090	2,631	0	2,631	147	2,484	5.9	8.0
45-50	16,827	1	47,370	106	2,944	3,126	7,111	34,525	2,940	0	2,940	149	2,791	5.9	8.1
50-60	21,413	1	54,480	141	2,956	3,754	8,258	39,884	3,422	0	3,422	155	3,268	6.0	8.2
60-70	11,998	1	64,584	231	2,970	4,489	9,399	48,171	4,167	0	4,167	159	4,009	6.2	8.3
70-80	7,179	1	74,584	215	2,973	5,179	10,605	56,255	4,895	0	4,895	174	4,721	6.3	8.4
80-90	4,533	1	84,670	376	2,974	5,626	11,714	65,010	5,682	0	5,682	175	5,507	6.5	8.5
90-100	2,812	1	94,645	420	2,979	6,135	12,393	73,801	6,473	0	6,473	188	6,286	6.6	8.5
100-250	8,954	1	140,827	848	2,982	7,773	17,404	113,760	10,069	0	10,069	227	9,843	7.0	8.7
250-500	1,298	1	334,521	2,825	2,976	12,219	29,743	292,614	26,165	0	26,165	539	25,627	7.7	8.8
500 +	558	1	1,603,122	8,928	2,949	25,457	126,843	1,456,819	130,943	0	130,943	1,775	129,169	8.1	8.9

Quintile Distribution

First 20%	102,055	1	3,225	36	18	116	2,731	2,644	155	0	155	90	65	2.0	2.5
Second 20%	102,047	1	12,512	25	624	505	3,191	8,573	616	0	616	136	480	3.8	5.6
Middle 20%	102,050	1	20,561	28	1,760	764	3,305	15,004	1,187	0	1,187	139	1,048	5.1	7.0
Fourth 20%	102,054	1	31,472	44	2,775	1,301	4,294	23,325	1,933	0	1,933	142	1,790	5.7	7.7
Next 15%	76,540	1	50,101	123	2,945	3,243	7,441	36,820	3,147	0	3,147	151	2,995	6.0	8.1
Next 4%	20,409	1	91,466	404	2,977	5,948	12,371	70,814	6,205	0	6,205	186	6,019	6.6	8.5
Top 1%	5,102	1	376,469	2,441	2,977	11,569	34,987	329,579	29,493	0	29,493	494	28,999	7.7	8.8

Total	510,257	1	28,492	86	1,626	1,377	4,665	21,560	1,793	0	1,793	136	1,657	5.8	7.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year single returns
Family of two or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	79	2.19	-26,816	1,139	47	852	10,963	0	0	0	0	0	0	0.0	0.0
0-5	1,472	2.37	3,027	1	1	27	2,056	1,318	68	0	68	68	0	0.0	0.0
5-10	2,267	2.39	7,544	4	2	74	2,098	5,476	345	0	345	310	35	0.5	0.6
10-15	2,118	2.42	12,447	2	113	136	2,457	9,847	721	0	721	424	297	2.4	3.0
15-20	1,888	2.45	17,438	4	544	230	2,692	14,051	1,097	0	1,097	452	645	3.7	4.6
20-25	1,461	2.44	22,379	11	1,109	255	3,295	17,786	1,432	0	1,432	407	1,024	4.6	5.8
25-30	1,203	2.43	27,382	7	1,731	348	3,889	21,449	1,762	0	1,762	365	1,397	5.1	6.5
30-35	1,135	2.30	32,426	16	2,391	701	4,167	25,243	2,103	0	2,103	330	1,772	5.5	7.0
35-40	984	2.35	37,418	18	2,613	660	5,207	29,023	2,443	0	2,443	339	2,104	5.6	7.2
40-45	759	2.27	42,472	9	2,825	791	5,885	32,992	2,799	0	2,799	327	2,472	5.8	7.5
45-50	581	2.38	47,427	52	2,899	1,217	7,148	36,305	3,098	0	3,098	341	2,757	5.8	7.6
50-60	807	2.34	54,510	146	2,949	1,428	8,219	42,136	3,623	0	3,623	342	3,281	6.0	7.8
60-70	453	2.35	64,527	230	2,974	1,603	9,625	50,607	4,385	0	4,385	344	4,041	6.3	8.0
70-80	246	2.30	74,253	17	2,980	1,680	10,333	59,333	5,170	0	5,170	344	4,826	6.5	8.1
80-90	179	2.35	84,503	92	2,967	2,638	11,410	67,670	5,920	0	5,920	351	5,569	6.6	8.2
90-100	131	2.27	94,913	109	2,979	1,254	12,286	78,504	6,894	0	6,894	380	6,514	6.9	8.3
100-250	375	2.37	144,668	507	2,983	2,747	17,121	122,464	10,852	0	10,852	460	10,391	7.2	8.5
250-500	47	2.34	344,701	189	2,999	5,220	24,165	312,506	27,955	0	27,955	744	27,211	7.9	8.7
500 +	21	2.38	1,291,918	3,092	3,000	3,403	34,781	1,253,825	112,673	0	112,673	400	112,273	8.7	9.0

Quintile Distribution

First 20%	3,241	2.37	4,328	29	3	66	2,290	3,145	186	0	186	179	7	0.2	0.2
Second 20%	3,241	2.42	12,448	3	134	139	2,446	9,831	719	0	719	420	299	2.4	3.0
Middle 20%	3,242	2.45	21,086	8	951	252	3,097	16,845	1,348	0	1,348	426	921	4.4	5.5
Fourth 20%	3,241	2.34	33,934	13	2,384	654	4,638	26,322	2,200	0	2,200	337	1,863	5.5	7.1
Next 15%	2,431	2.33	54,333	108	2,931	1,269	7,979	42,318	3,639	0	3,639	340	3,298	6.1	7.8
Next 4%	648	2.35	103,903	90	2,981	2,105	13,252	85,758	7,548	0	7,548	401	7,147	6.9	8.3
Top 1%	162	2.34	384,433	1,460	2,984	4,735	24,492	353,780	31,670	0	31,670	536	31,134	8.1	8.8

Total	16,206	2.38	30,507	45	1,283	544	4,466	24,542	2,055	0	2,055	345	1,710	5.6	7.0
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2000 Full-year joint returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	5,538	14,944	-404,945	6,297	262	6,570	76,603	1,216	104	0	104	6	98
0-5	6,981	18,219	19,149	1,046	41	1,122	43,502	2,386	143	0	143	89	55
5-10	14,377	39,267	112,082	717	67	3,301	85,510	43,645	2,261	0	2,261	2,196	65
10-15	26,054	70,987	329,836	1,273	453	12,846	163,623	171,537	9,945	0	9,945	7,820	2,124
15-20	31,668	89,322	555,391	1,184	8,160	31,957	212,516	320,241	20,286	1	20,286	11,974	8,313
20-25	32,022	93,917	719,574	1,074	21,382	44,773	220,036	447,556	30,779	1	30,781	13,568	17,213
25-30	31,724	96,767	872,351	1,648	35,830	56,858	229,336	568,287	41,236	0	41,236	14,232	27,004
30-35	33,096	101,973	1,076,595	1,298	55,665	66,773	241,336	723,403	54,421	2	54,423	15,014	39,409
35-40	35,428	110,076	1,329,273	1,590	74,461	83,296	274,286	907,173	70,051	0	70,051	15,988	54,063
40-45	36,015	112,159	1,530,153	1,266	86,436	88,909	294,327	1,067,828	84,181	1	84,182	16,202	67,979
45-50	35,573	111,497	1,689,608	1,428	92,746	87,013	308,409	1,207,112	96,740	0	96,740	16,125	80,615
50-60	70,173	216,692	3,855,273	3,986	197,398	211,815	765,166	2,781,339	226,758	3	226,761	31,607	195,154
60-70	61,644	187,154	3,995,525	3,971	180,890	218,199	675,895	2,930,040	242,885	0	242,885	27,556	215,329
70-80	48,258	146,246	3,607,795	3,767	143,354	177,083	590,994	2,703,237	226,926	1	226,927	21,686	205,241
80-90	35,521	107,660	3,009,974	3,579	105,943	134,188	481,510	2,294,445	194,425	0	194,425	16,095	178,330
90-100	25,342	76,824	2,400,070	2,692	75,794	101,066	369,119	1,857,806	158,575	0	158,575	11,732	146,843
100-250	78,749	239,357	11,014,874	21,276	235,714	375,075	1,472,690	8,957,285	779,281	9	779,290	40,589	738,702
250-500	10,406	32,645	3,486,062	11,057	31,118	73,998	320,736	3,072,145	272,941	0	272,941	7,490	265,451
500 +	4,840	15,037	6,672,805	22,750	14,374	95,130	426,617	6,161,808	552,909	11	552,920	11,917	541,003
Quintile Distribution													
First 20%	124,677	350,916	1,537,164	11,980	37,944	113,657	858,571	1,118,389	72,908	2	72,910	39,219	33,691
Second 20%	124,685	385,563	4,443,851	5,286	235,970	274,996	953,319	3,021,703	231,500	3	231,503	56,251	175,252
Middle 20%	124,682	386,288	6,644,712	6,619	343,779	359,429	1,263,142	4,787,653	389,053	3	389,056	56,231	332,826
Fourth 20%	124,683	377,915	9,195,548	9,778	369,429	457,012	1,513,398	6,874,732	576,472	1	576,473	56,051	520,422
Next 15%	93,512	282,922	10,687,685	16,357	279,818	404,682	1,545,936	8,478,460	731,177	8	731,185	45,143	686,042
Next 4%	24,936	77,711	6,048,728	17,009	74,612	152,752	639,505	5,200,770	459,556	2	459,558	15,782	443,776
Top 1%	6,234	19,428	7,313,758	24,874	18,538	107,442	478,340	6,736,781	604,180	11	604,191	13,209	590,982
Total	623,409	1,880,743	45,871,444	91,902	1,360,090	1,869,971	7,252,210	36,218,489	3,064,846	30	3,064,876	281,885	2,782,991

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2000 Full-year joint returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	5,538	2.70	-73,121	1,137	47	1,186	13,832	220	19	0	19	1	18	0.0	8.2
0-5	6,981	2.61	2,743	150	6	161	6,231	342	21	0	21	13	8	0.3	2.3
5-10	14,377	2.73	7,796	50	5	230	5,948	3,036	157	0	157	153	5	0.1	0.2
10-15	26,054	2.72	12,660	49	17	493	6,280	6,584	382	0	382	300	82	0.6	1.2
15-20	31,668	2.82	17,538	37	258	1,009	6,711	10,112	641	0	641	378	262	1.5	2.6
20-25	32,022	2.93	22,471	34	668	1,398	6,871	13,977	961	0	961	424	538	2.4	3.8
25-30	31,724	3.05	27,498	52	1,129	1,792	7,229	17,913	1,300	0	1,300	449	851	3.1	4.8
30-35	33,096	3.08	32,529	39	1,682	2,018	7,292	21,858	1,644	0	1,644	454	1,191	3.7	5.4
35-40	35,428	3.11	37,520	45	2,102	2,351	7,742	25,606	1,977	0	1,977	451	1,526	4.1	6.0
40-45	36,015	3.11	42,487	35	2,400	2,469	8,172	29,650	2,337	0	2,337	450	1,888	4.4	6.4
45-50	35,573	3.13	47,497	40	2,607	2,446	8,670	33,933	2,719	0	2,719	453	2,266	4.8	6.7
50-60	70,173	3.09	54,940	57	2,813	3,018	10,904	39,635	3,231	0	3,231	450	2,781	5.1	7.0
60-70	61,644	3.04	64,816	64	2,934	3,540	10,964	47,532	3,940	0	3,940	447	3,493	5.4	7.3
70-80	48,258	3.03	74,761	78	2,971	3,670	12,247	56,016	4,702	0	4,702	449	4,253	5.7	7.6
80-90	35,521	3.03	84,738	101	2,983	3,778	13,556	64,594	5,474	0	5,474	453	5,020	5.9	7.8
90-100	25,342	3.03	94,707	106	2,991	3,988	14,565	73,309	6,257	0	6,257	463	5,794	6.1	7.9
100-250	78,749	3.04	139,873	270	2,993	4,763	18,701	113,745	9,896	0	9,896	515	9,380	6.7	8.2
250-500	10,406	3.14	335,005	1,063	2,990	7,111	30,822	295,228	26,229	0	26,229	720	25,509	7.6	8.6
500 +	4,840	3.11	1,378,679	4,700	2,970	19,655	88,144	1,273,101	114,237	2	114,240	2,462	111,777	8.1	8.8

Quintile Distribution

First 20%	124,677	2.81	12,329	96	304	912	6,886	8,970	585	0	585	315	270	2.2	3.0
Second 20%	124,685	3.09	35,641	42	1,893	2,206	7,646	24,235	1,857	0	1,857	451	1,406	3.9	5.8
Middle 20%	124,682	3.10	53,293	53	2,757	2,883	10,131	38,399	3,120	0	3,120	451	2,669	5.0	7.0
Fourth 20%	124,683	3.03	73,751	78	2,963	3,665	12,138	55,138	4,624	0	4,624	450	4,174	5.7	7.6
Next 15%	93,512	3.03	114,292	175	2,992	4,328	16,532	90,667	7,819	0	7,819	483	7,336	6.4	8.1
Next 4%	24,936	3.12	242,570	682	2,992	6,126	25,646	208,565	18,429	0	18,429	633	17,797	7.3	8.5
Top 1%	6,234	3.12	1,173,205	3,990	2,974	17,235	76,731	1,080,651	96,917	2	96,919	2,119	94,800	8.1	8.8

Total	623,409	3.02	73,582	147	2,182	3,000	11,633	58,097	4,916	0	4,916	452	4,464	6.1	7.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year joint returns
Family of two**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	3,706	2	-67,528	1,137	28	981	12,601	47	3	0	3	1	3	0.0	6.4
0-5	4,904	2	2,691	89	4	173	6,430	200	10	0	10	9	1	0.0	0.5
5-10	9,349	2	7,758	51	5	285	6,400	2,586	133	0	133	127	6	0.1	0.2
10-15	17,451	2	12,662	58	22	658	6,934	5,845	333	0	333	225	108	0.9	1.8
15-20	20,031	2	17,500	49	389	1,424	7,583	8,811	544	0	544	255	289	1.7	3.3
20-25	18,478	2	22,418	50	1,013	2,139	7,832	12,069	808	0	808	275	533	2.4	4.4
25-30	16,672	2	27,462	74	1,703	3,007	7,887	15,484	1,098	0	1,098	285	813	3.0	5.3
30-35	16,652	2	32,509	67	2,388	3,536	7,987	19,161	1,415	0	1,415	289	1,127	3.5	5.9
35-40	17,270	2	37,495	73	2,748	4,173	8,162	22,883	1,744	0	1,744	286	1,458	3.9	6.4
40-45	17,028	2	42,471	57	2,880	4,454	8,282	27,215	2,128	0	2,128	284	1,844	4.3	6.8
45-50	16,322	2	47,503	72	2,929	4,492	8,655	31,737	2,529	0	2,529	285	2,244	4.7	7.1
50-60	32,667	2	54,975	86	2,964	5,478	12,149	37,393	3,035	0	3,035	290	2,745	5.0	7.3
60-70	29,403	2	64,815	112	2,983	6,316	10,711	45,085	3,724	0	3,724	297	3,427	5.3	7.6
70-80	22,889	2	74,726	131	2,988	6,571	11,949	53,473	4,476	0	4,476	306	4,171	5.6	7.8
80-90	16,734	2	84,725	144	2,988	6,697	13,148	62,142	5,255	0	5,255	311	4,943	5.8	8.0
90-100	11,841	2	94,713	169	2,993	7,158	13,981	70,819	6,034	0	6,034	326	5,709	6.0	8.1
100-250	37,119	2	139,182	398	2,993	8,284	18,067	110,330	9,589	0	9,589	371	9,218	6.6	8.4
250-500	4,736	2	335,291	1,528	2,987	12,143	31,442	290,416	25,797	0	25,797	564	25,233	7.5	8.7
500 +	2,303	2	1,344,965	5,283	2,963	28,030	91,550	1,227,759	110,156	3	110,159	2,513	107,647	8.0	8.8

Quintile Distribution

First 20%	63,112	2	8,997	119	231	985	7,469	6,150	373	0	373	196	177	2.0	2.9
Second 20%	63,112	2	31,199	68	2,106	3,374	7,983	18,290	1,343	0	1,343	285	1,058	3.4	5.8
Middle 20%	63,109	2	49,976	75	2,936	4,965	10,353	33,442	2,682	0	2,682	287	2,395	4.8	7.2
Fourth 20%	63,111	2	71,025	120	2,985	6,465	11,489	50,347	4,196	0	4,196	302	3,894	5.5	7.7
Next 15%	47,334	2	110,092	247	2,993	7,448	15,575	84,409	7,257	0	7,257	338	6,918	6.3	8.2
Next 4%	12,622	2	230,129	939	2,990	10,464	24,551	193,189	17,046	1	17,047	464	16,583	7.2	8.6
Top 1%	3,155	2	1,103,170	4,401	2,968	24,476	77,317	1,002,923	89,921	2	89,924	2,034	87,889	8.0	8.8

Total	315,555	2	68,988	195	2,250	4,938	11,550	52,062	4,388	0	4,388	304	4,085	5.9	7.8
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year joint returns
Family of three**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	675	3	-74,285	622	101	2,997	13,655	121	10	0	10	1	8	0.0	6.6
0-5	890	3	2,852	10	13	146	5,860	358	18	0	18	18	0	0.0	0.0
5-10	2,002	3	7,757	56	3	108	4,992	3,794	199	0	199	196	3	0.0	0.1
10-15	3,160	3	12,663	54	8	212	5,072	7,904	468	0	468	406	62	0.5	0.8
15-20	4,183	3	17,599	30	67	452	5,262	12,116	788	0	788	458	330	1.9	2.7
20-25	4,768	3	22,555	11	466	585	5,697	16,038	1,124	0	1,124	470	654	2.9	4.1
25-30	5,064	3	27,538	40	1,040	634	7,377	19,774	1,451	0	1,451	447	1,004	3.6	5.1
30-35	5,652	3	32,553	10	1,696	660	6,566	23,711	1,799	0	1,799	438	1,361	4.2	5.7
35-40	6,187	3	37,558	16	2,290	838	7,137	27,387	2,128	0	2,128	441	1,687	4.5	6.2
40-45	6,509	3	42,468	21	2,648	896	7,786	31,212	2,471	0	2,471	443	2,028	4.8	6.5
45-50	6,513	3	47,480	16	2,830	861	8,276	35,551	2,859	0	2,859	445	2,414	5.1	6.8
50-60	13,289	3	54,922	26	2,927	1,070	9,340	41,638	3,407	0	3,407	447	2,960	5.4	7.1
60-70	11,777	3	64,841	25	2,974	1,329	10,643	49,942	4,154	0	4,154	449	3,705	5.7	7.4
70-80	9,301	3	74,830	32	2,984	1,299	11,891	58,698	4,941	0	4,941	447	4,494	6.0	7.7
80-90	6,784	3	84,739	34	2,988	1,504	13,262	67,033	5,692	0	5,692	453	5,239	6.2	7.8
90-100	4,875	3	94,679	55	2,994	1,481	14,338	75,937	6,493	0	6,493	460	6,033	6.4	7.9
100-250	14,180	3	138,640	175	2,995	2,094	18,056	115,699	10,071	0	10,071	502	9,569	6.9	8.3
250-500	1,598	3	333,156	837	2,992	3,298	28,343	299,376	26,602	0	26,602	676	25,926	7.8	8.7
500 +	694	3	1,504,694	5,108	2,971	14,459	67,647	1,424,724	127,883	2	127,885	1,860	126,025	8.4	8.8

Quintile Distribution

First 20%	21,620	3	16,433	51	424	524	6,123	12,950	897	0	897	393	504	3.1	3.9
Second 20%	21,620	3	39,746	16	2,378	819	7,389	29,234	2,293	0	2,293	442	1,852	4.7	6.3
Middle 20%	21,621	3	56,344	26	2,930	1,102	9,535	42,831	3,514	0	3,514	448	3,067	5.4	7.2
Fourth 20%	21,620	3	75,746	29	2,983	1,391	12,066	59,347	5,000	0	5,000	449	4,551	6.0	7.7
Next 15%	16,215	3	113,638	110	2,995	1,799	16,111	92,866	8,016	0	8,016	478	7,539	6.6	8.1
Next 4%	4,324	3	225,286	434	2,994	2,695	23,408	196,647	17,356	0	17,356	577	16,780	7.4	8.5
Top 1%	1,081	3	1,121,032	3,692	2,979	11,026	54,952	1,055,792	94,680	1	94,681	1,501	93,179	8.3	8.8
Total	108,101	3	74,921	95	2,342	1,255	10,925	61,226	5,184	0	5,184	456	4,728	6.3	7.7

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year joint returns
Family of four**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	671	4	-77,694	1,756	73	684	15,090	1,312	117	0	117	3	114	-0.1	8.7
0-5	673	4	2,895	10	9	98	5,655	426	21	0	21	21	0	0.0	0.0
5-10	1,750	4	7,899	68	4	143	5,392	3,836	201	0	201	201	0	0.0	0.0
10-15	3,170	4	12,670	26	10	145	4,985	8,122	482	0	482	474	8	0.1	0.1
15-20	4,181	4	17,622	9	11	258	5,301	12,322	804	0	804	603	201	1.1	1.6
20-25	4,895	4	22,555	14	71	321	5,512	16,800	1,189	0	1,189	639	550	2.4	3.3
25-30	5,611	4	27,545	24	336	354	6,123	20,853	1,544	0	1,544	640	904	3.3	4.3
30-35	6,144	4	32,568	9	875	414	6,606	24,730	1,888	0	1,888	610	1,278	3.9	5.2
35-40	6,998	4	37,561	25	1,447	510	7,476	28,254	2,204	0	2,204	586	1,618	4.3	5.7
40-45	7,527	4	42,521	16	2,021	613	8,089	31,873	2,528	0	2,528	588	1,940	4.6	6.1
45-50	7,900	4	47,513	12	2,450	629	8,736	35,722	2,874	0	2,874	592	2,282	4.8	6.4
50-60	15,524	4	54,954	43	2,784	762	9,834	41,644	3,407	0	3,407	597	2,810	5.1	6.7
60-70	13,610	4	64,822	19	2,936	796	11,205	49,912	4,150	0	4,150	597	3,554	5.5	7.1
70-80	10,901	4	74,765	31	2,975	910	12,513	58,412	4,916	0	4,916	590	4,326	5.8	7.4
80-90	8,305	4	84,804	69	2,991	950	13,672	67,278	5,713	0	5,713	589	5,124	6.0	7.6
90-100	5,997	4	94,719	39	2,990	1,050	15,020	75,713	6,473	0	6,473	597	5,876	6.2	7.8
100-250	18,985	4	140,905	152	2,994	1,382	18,982	117,709	10,252	0	10,252	647	9,605	6.8	8.2
250-500	2,648	4	333,031	647	2,993	2,444	29,043	299,198	26,586	0	26,586	813	25,773	7.7	8.6
500 +	1,157	4	1,436,830	4,224	2,977	11,534	94,907	1,333,578	119,680	0	119,680	2,274	117,407	8.2	8.8

Quintile Distribution

First 20%	25,328	4	19,027	66	231	304	5,972	15,406	1,100	0	1,100	545	555	2.9	3.6
Second 20%	25,332	4	42,487	17	1,957	580	8,087	31,934	2,534	0	2,534	589	1,945	4.6	6.1
Middle 20%	25,328	4	58,997	33	2,855	774	10,396	45,024	3,711	0	3,711	597	3,114	5.3	6.9
Fourth 20%	25,330	4	79,873	44	2,981	939	13,125	62,885	5,318	0	5,318	590	4,728	5.9	7.5
Next 15%	18,997	4	125,205	109	2,993	1,244	17,879	103,210	8,947	0	8,947	630	8,317	6.6	8.1
Next 4%	5,066	4	271,096	493	2,995	2,244	26,226	240,127	21,270	0	21,270	772	20,498	7.6	8.5
Top 1%	1,266	4	1,354,914	3,962	2,977	10,756	89,527	1,257,390	112,823	0	112,823	2,159	110,664	8.2	8.8

Total	126,647	4	83,246	108	2,203	903	12,142	68,706	5,853	0	5,853	611	5,242	6.3	7.6
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year joint returns
Family of five or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	480	5.57	-109,052	971	85	945	21,914	164	14	0	14	1	13	0.0	7.9
0-5	473	5.61	2,869	1,223	6	142	5,957	1,620	128	0	128	23	105	3.7	6.5
5-10	1,220	5.61	7,995	5	6	122	4,910	4,041	212	0	212	212	0	0.0	0.0
10-15	2,246	5.62	12,630	6	5	92	4,763	8,284	492	0	492	492	0	0.0	0.0
15-20	3,249	5.64	17,584	11	9	130	5,010	12,712	833	0	833	744	89	0.5	0.7
20-25	3,853	5.62	22,517	7	13	217	5,461	16,984	1,204	0	1,204	806	398	1.8	2.3
25-30	4,358	5.63	27,530	16	59	340	5,961	21,267	1,581	0	1,581	832	749	2.7	3.5
30-35	4,628	5.63	32,523	14	192	347	6,602	25,471	1,955	0	1,955	861	1,094	3.4	4.3
35-40	4,960	5.63	37,503	10	538	497	7,419	29,118	2,282	0	2,282	850	1,432	3.8	4.9
40-45	4,937	5.57	42,511	8	994	514	8,432	32,605	2,595	0	2,595	821	1,774	4.2	5.4
45-50	4,834	5.56	47,474	12	1,478	643	9,141	36,250	2,922	0	2,922	806	2,116	4.5	5.8
50-60	8,686	5.50	54,808	17	2,121	778	10,534	41,413	3,387	0	3,387	796	2,590	4.7	6.3
60-70	6,852	5.44	64,767	19	2,657	878	12,126	49,160	4,083	0	4,083	792	3,291	5.1	6.7
70-80	5,161	5.43	74,775	23	2,862	899	13,636	57,412	4,826	0	4,826	795	4,030	5.4	7.0
80-90	3,697	5.41	84,645	98	2,930	1,088	15,680	65,189	5,525	0	5,525	790	4,736	5.6	7.3
90-100	2,623	5.37	94,702	73	2,977	1,043	16,601	74,168	6,334	0	6,334	784	5,550	5.9	7.5
100-250	8,462	5.38	142,651	134	2,989	1,377	21,930	116,553	10,148	0	10,148	875	9,273	6.5	8.0
250-500	1,424	5.39	339,799	540	2,995	3,333	34,850	299,197	26,586	0	26,586	1,113	25,473	7.5	8.5
500 +	686	5.37	1,266,298	3,137	2,978	10,491	86,038	1,169,931	104,952	5	104,958	3,220	101,737	8.0	8.7

Quintile Distribution

First 20%	14,566	5.62	14,594	80	20	216	5,833	13,329	922	0	922	647	276	1.9	2.1
Second 20%	14,566	5.61	36,276	12	487	441	7,294	28,126	2,193	0	2,193	845	1,348	3.7	4.8
Middle 20%	14,565	5.53	51,383	14	1,819	703	9,902	38,997	3,169	0	3,169	802	2,367	4.6	6.1
Fourth 20%	14,566	5.43	71,107	37	2,768	920	13,198	54,315	4,547	0	4,547	793	3,754	5.3	6.9
Next 15%	10,925	5.38	114,768	97	2,981	1,198	19,042	91,661	7,908	0	7,908	829	7,079	6.2	7.7
Next 4%	2,913	5.37	269,610	364	2,992	2,407	31,135	233,594	20,682	0	20,682	1,038	19,644	7.3	8.4
Top 1%	728	5.38	1,221,594	3,013	2,979	10,695	83,492	1,127,443	101,128	5	101,133	3,104	98,030	8.0	8.7
Total	72,829	5.52	74,883	88	1,615	839	12,182	61,317	5,191	0	5,191	814	4,377	5.8	7.1

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

2000 Full-year head-of-household returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	499	1,140	-19,322	150	17	380	4,195	0	0	0	0	0	0
0-5	7,768	19,400	23,635	144	11	171	23,285	5,888	298	0	298	291	7
5-10	18,105	46,041	140,000	109	48	851	53,914	87,587	4,620	0	4,620	4,521	100
10-15	23,631	62,699	296,560	76	781	2,199	73,024	221,999	13,287	0	13,287	10,777	2,510
15-20	24,243	65,570	422,699	105	5,465	3,873	80,556	334,063	22,051	1	22,053	13,097	8,955
20-25	19,362	51,545	433,436	124	12,762	4,618	72,569	344,331	24,501	0	24,501	10,206	14,295
25-30	14,032	36,662	383,991	152	17,569	4,875	62,594	299,677	22,237	0	22,237	6,380	15,857
30-35	10,605	26,642	343,171	103	20,031	5,092	55,907	262,653	20,051	0	20,051	4,176	15,875
35-40	7,954	19,456	297,421	70	18,768	4,903	48,756	225,337	17,582	0	17,582	2,957	14,626
40-45	6,068	14,569	257,046	207	15,967	5,258	42,878	193,404	15,347	0	15,347	2,203	13,144
45-50	4,547	10,804	215,450	95	12,729	4,323	36,375	162,196	13,051	0	13,051	1,611	11,439
50-60	5,700	13,320	310,140	222	16,593	6,359	52,625	234,932	19,202	0	19,202	2,006	17,196
60-70	2,701	6,434	174,430	112	7,989	3,727	28,761	134,098	11,150	0	11,150	959	10,191
70-80	1,583	3,786	118,097	122	4,701	2,548	18,858	92,334	7,771	0	7,771	602	7,169
80-90	895	2,123	75,687	109	2,672	1,452	11,984	59,703	5,068	0	5,068	328	4,739
90-100	600	1,400	56,849	60	1,793	1,149	8,711	45,270	3,869	1	3,870	247	3,624
100-250	1,672	3,926	234,667	429	4,990	4,770	30,727	194,753	16,958	0	16,958	728	16,230
250-500	261	595	87,920	260	779	1,417	7,434	78,585	6,984	0	6,984	142	6,842
500 +	111	251	127,137	1,176	331	2,055	5,923	120,004	10,762	0	10,762	191	10,571
Quintile Distribution													
First 20%	30,067	76,146	182,789	407	103	1,650	92,674	120,738	6,478	0	6,478	6,236	242
Second 20%	30,070	80,569	420,138	116	2,089	3,387	94,150	322,082	19,849	2	19,851	14,658	5,193
Middle 20%	30,063	80,709	610,571	166	13,813	6,170	107,090	485,008	33,635	0	33,635	16,336	17,299
Fourth 20%	30,071	77,268	882,729	289	45,148	11,855	144,384	682,796	51,295	0	51,295	12,992	38,303
Next 15%	22,550	53,897	1,026,555	591	60,490	20,175	171,469	775,697	62,148	0	62,148	8,111	54,037
Next 4%	6,013	14,251	464,374	420	17,856	9,692	73,783	363,765	30,690	1	30,691	2,212	28,478
Top 1%	1,503	3,523	391,857	1,836	4,497	7,091	35,527	346,728	30,693	0	30,693	876	29,817
Total	150,337	386,363	3,979,014	3,825	143,996	60,021	719,076	3,096,814	234,788	3	234,790	61,421	173,369

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2000 Full-year head-of-household returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	499	2.28	-38,721	300	34	762	8,407	0	0	0	0	0	0	0.0	0.0
0-5	7,768	2.50	3,043	19	1	22	2,998	758	38	0	38	37	1	0.0	0.1
5-10	18,105	2.54	7,733	6	3	47	2,978	4,838	255	0	255	250	6	0.1	0.1
10-15	23,631	2.65	12,550	3	33	93	3,090	9,394	562	0	562	456	106	0.8	1.1
15-20	24,243	2.70	17,436	4	225	160	3,323	13,780	910	0	910	540	369	2.1	2.7
20-25	19,362	2.66	22,386	6	659	239	3,748	17,784	1,265	0	1,265	527	738	3.3	4.1
25-30	14,032	2.61	27,365	11	1,252	347	4,461	21,357	1,585	0	1,585	455	1,130	4.1	5.3
30-35	10,605	2.51	32,359	10	1,889	480	5,272	24,767	1,891	0	1,891	394	1,497	4.6	6.0
35-40	7,954	2.45	37,393	9	2,360	616	6,130	28,330	2,210	0	2,211	372	1,839	4.9	6.5
40-45	6,068	2.40	42,361	34	2,631	867	7,066	31,873	2,529	0	2,529	363	2,166	5.1	6.8
45-50	4,547	2.38	47,383	21	2,799	951	8,000	35,671	2,870	0	2,870	354	2,516	5.3	7.1
50-60	5,700	2.34	54,411	39	2,911	1,116	9,232	41,216	3,369	0	3,369	352	3,017	5.5	7.3
60-70	2,701	2.38	64,580	42	2,958	1,380	10,648	49,647	4,128	0	4,128	355	3,773	5.8	7.6
70-80	1,583	2.39	74,603	77	2,969	1,610	11,913	58,329	4,909	0	4,909	380	4,529	6.1	7.8
80-90	895	2.37	84,567	122	2,986	1,622	13,390	66,707	5,662	0	5,662	367	5,295	6.3	7.9
90-100	600	2.33	94,749	100	2,988	1,915	14,518	75,449	6,449	1	6,450	411	6,039	6.4	8.0
100-250	1,672	2.35	140,351	256	2,985	2,853	18,377	116,479	10,143	0	10,143	436	9,707	6.9	8.3
250-500	261	2.28	336,860	997	2,985	5,429	28,483	301,093	26,758	0	26,758	543	26,215	7.8	8.7
500 +	111	2.26	1,145,383	10,596	2,985	18,514	53,363	1,081,118	96,959	0	96,959	1,723	95,235	8.3	8.8

Quintile Distribution

First 20%	30,067	2.53	6,079	14	3	55	3,082	4,016	215	0	215	207	8	0.1	0.2
Second 20%	30,070	2.68	13,972	4	69	113	3,131	10,711	660	0	660	487	173	1.2	1.6
Middle 20%	30,063	2.68	20,310	6	459	205	3,562	16,133	1,119	0	1,119	543	575	2.8	3.6
Fourth 20%	30,071	2.57	29,355	10	1,501	394	4,801	22,706	1,706	0	1,706	432	1,274	4.3	5.6
Next 15%	22,550	2.39	45,524	26	2,682	895	7,604	34,399	2,756	0	2,756	360	2,396	5.3	7.0
Next 4%	6,013	2.37	77,228	70	2,970	1,612	12,271	60,496	5,104	0	5,104	368	4,736	6.1	7.8
Top 1%	1,503	2.34	260,717	1,221	2,992	4,718	23,638	230,691	20,421	0	20,421	583	19,838	7.6	8.6
Total	150,337	2.57	26,467	25	958	399	4,783	20,599	1,562	0	1,562	409	1,153	4.4	5.6

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year head-of-household returns
Family of two**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	278	2	-39,244	319	42	875	8,140	0	0	0	0	0	0	0.0	0.0
0-5	4,205	2	3,053	5	1	18	3,003	762	38	0	38	38	0	0.0	0.0
5-10	9,431	2	7,670	6	2	44	2,968	4,788	252	0	252	248	4	0.1	0.1
10-15	11,216	2	12,543	3	31	82	3,094	9,384	561	0	561	399	162	1.3	1.7
15-20	11,562	2	17,445	4	338	164	3,341	13,649	898	0	898	456	442	2.5	3.2
20-25	9,578	2	22,402	6	943	261	3,814	17,440	1,235	0	1,235	397	838	3.7	4.8
25-30	7,100	2	27,410	15	1,627	366	4,452	21,027	1,555	0	1,555	319	1,237	4.5	5.9
30-35	5,850	2	32,399	8	2,262	450	5,153	24,579	1,874	0	1,874	306	1,567	4.8	6.4
35-40	4,432	2	37,378	10	2,646	573	6,013	28,184	2,197	0	2,197	306	1,891	5.1	6.7
40-45	3,450	2	42,373	22	2,814	816	7,015	31,778	2,520	0	2,520	306	2,214	5.2	7.0
45-50	2,566	2	47,376	22	2,912	914	7,963	35,630	2,867	0	2,867	302	2,565	5.4	7.2
50-60	3,361	2	54,429	30	2,955	980	9,079	41,473	3,392	0	3,392	306	3,085	5.7	7.4
60-70	1,555	2	64,668	38	2,984	1,272	10,378	50,080	4,167	0	4,167	303	3,863	6.0	7.7
70-80	908	2	74,530	72	2,983	1,581	11,862	58,399	4,915	0	4,915	324	4,591	6.2	7.9
80-90	505	2	84,551	33	2,979	1,452	12,988	67,193	5,706	0	5,706	309	5,397	6.4	8.0
90-100	342	2	94,816	112	2,991	1,738	13,794	76,443	6,539	2	6,541	377	6,164	6.5	8.1
100-250	975	2	139,982	283	2,989	2,764	17,348	117,215	10,209	0	10,209	393	9,816	7.0	8.4
250-500	144	2	335,467	559	2,987	5,799	26,725	300,757	26,729	0	26,729	402	26,327	7.8	8.8
500 +	59	2	1,076,405	4,643	2,975	14,437	47,452	1,016,185	91,115	0	91,115	2,894	88,220	8.2	8.7

Quintile Distribution

First 20%	15,504	2	5,853	10	3	52	3,076	3,874	207	0	207	199	8	0.1	0.2
Second 20%	15,503	2	14,161	4	101	113	3,152	10,838	671	0	671	418	252	1.8	2.3
Middle 20%	15,502	2	21,089	4	777	231	3,687	16,449	1,147	0	1,147	423	724	3.4	4.4
Fourth 20%	15,505	2	30,955	12	2,047	427	4,990	23,543	1,781	0	1,781	312	1,469	4.7	6.2
Next 15%	11,628	2	47,505	24	2,872	887	7,848	35,947	2,895	0	2,895	305	2,591	5.5	7.2
Next 4%	3,100	2	80,516	54	2,982	1,566	12,413	63,704	5,393	0	5,393	321	5,072	6.3	8.0
Top 1%	775	2	263,504	792	2,994	4,486	22,235	234,626	20,775	0	20,775	624	20,151	7.6	8.6

Total	77,517	2	27,392	20	1,166	405	4,877	21,227	1,619	0	1,619	335	1,284	4.7	6.0
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year head-of-household returns
Family of three**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	118	3	-25,126	37	12	222	8,161	0	0	0	0	0	0	0.0	0.0
0-5	2,252	3	3,061	52	2	21	2,923	793	41	0	41	38	3	0.1	0.4
5-10	5,629	3	7,792	1	2	35	2,863	4,984	264	0	264	264	0	0.0	0.0
10-15	7,710	3	12,542	2	3	55	2,981	9,550	573	0	573	527	46	0.4	0.5
15-20	7,666	3	17,407	2	53	124	3,225	14,045	931	0	931	611	320	1.8	2.3
20-25	5,833	3	22,360	10	301	151	3,677	18,255	1,306	0	1,306	657	649	2.9	3.6
25-30	3,990	3	27,282	6	830	261	4,468	21,756	1,619	0	1,619	570	1,050	3.8	4.8
30-35	2,684	3	32,282	13	1,402	453	5,520	24,973	1,910	0	1,910	465	1,444	4.5	5.8
35-40	1,997	3	37,418	3	2,028	520	6,325	28,587	2,234	0	2,234	457	1,777	4.7	6.2
40-45	1,481	3	42,333	13	2,462	617	7,201	32,092	2,548	0	2,548	461	2,087	4.9	6.5
45-50	1,103	3	47,350	13	2,716	668	8,255	35,733	2,875	0	2,875	456	2,419	5.1	6.8
50-60	1,294	3	54,443	35	2,879	815	9,626	41,178	3,365	0	3,365	452	2,912	5.3	7.1
60-70	653	3	64,531	27	2,956	1,023	11,062	49,535	4,118	0	4,118	443	3,675	5.7	7.4
70-80	372	3	74,842	8	2,943	1,363	11,876	58,718	4,945	0	4,945	475	4,470	6.0	7.6
80-90	233	3	84,773	308	2,997	1,658	14,329	66,096	5,607	0	5,607	488	5,118	6.0	7.7
90-100	148	3	94,709	60	2,992	1,430	15,646	74,702	6,381	0	6,381	527	5,854	6.2	7.8
100-250	389	3	142,230	224	2,978	1,864	19,506	118,197	10,297	0	10,297	508	9,789	6.9	8.3
250-500	64	3	344,429	2,044	3,000	5,218	33,713	304,542	27,067	0	27,067	804	26,263	7.6	8.6
500 +	27	3	1,172,810	29,208	3,000	28,841	54,798	1,115,378	100,042	0	100,042	450	99,592	8.5	8.9

Quintile Distribution

First 20%	8,730	3	6,333	15	2	34	2,964	4,028	215	0	215	215	1	0.0	0.0
Second 20%	8,728	3	13,330	2	6	64	2,981	10,315	628	0	628	547	81	0.6	0.8
Middle 20%	8,727	3	18,966	8	104	135	3,383	15,386	1,051	0	1,051	630	421	2.2	2.7
Fourth 20%	8,730	3	26,793	5	774	244	4,388	21,414	1,589	0	1,589	582	1,007	3.8	4.7
Next 15%	6,546	3	42,098	13	2,304	622	7,273	31,949	2,536	0	2,536	457	2,079	4.9	6.5
Next 4%	1,746	3	71,908	78	2,961	1,225	12,006	55,811	4,682	0	4,682	467	4,216	5.9	7.6
Top 1%	436	3	239,808	2,286	2,981	4,025	24,179	210,992	18,648	0	18,648	553	18,095	7.5	8.6

Total	43,643	3	24,671	34	671	278	4,556	19,362	1,451	0	1,451	487	963	3.9	5.0
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year head-of-household returns
Family of four or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	35	4.37	-102,195	4	95	345	10,938	0	0	0	0	0	0	0.0	0.0
0-5	835	4.35	3,012	3	1	23	2,926	734	37	0	37	37	0	0.0	0.0
5-10	2,058	4.39	7,816	7	3	32	2,965	4,954	262	0	262	262	0	0.0	0.0
10-15	3,527	4.43	12,615	1	2	65	2,922	9,695	582	0	582	575	7	0.1	0.1
15-20	3,913	4.60	17,462	7	8	106	3,116	14,267	950	0	950	754	196	1.1	1.4
20-25	2,930	4.63	22,348	1	76	137	3,402	18,754	1,350	0	1,350	821	529	2.4	2.8
25-30	2,019	4.61	27,344	5	259	237	4,162	22,704	1,704	0	1,704	846	858	3.1	3.8
30-35	1,284	4.61	32,312	2	662	345	5,066	26,263	2,024	0	2,024	795	1,229	3.8	4.7
35-40	854	4.47	37,359	3	1,229	565	6,021	29,592	2,324	0	2,324	692	1,632	4.4	5.5
40-45	562	4.50	42,266	8	1,662	526	7,341	32,895	2,619	0	2,619	673	1,946	4.6	5.9
45-50	401	4.50	47,366	18	2,119	522	8,483	36,278	2,924	0	2,924	658	2,267	4.8	6.2
50-60	458	4.43	54,225	2	2,590	1,082	9,466	41,112	3,360	0	3,360	647	2,712	5.0	6.6
60-70	241	4.46	64,373	24	2,785	1,073	11,337	49,202	4,086	0	4,086	657	3,430	5.3	7.0
70-80	150	4.48	74,176	253	2,969	1,351	12,980	57,129	4,799	0	4,799	682	4,118	5.6	7.2
80-90	66	4.61	84,461	151	2,978	738	13,731	67,166	5,703	0	5,703	666	5,036	6.0	7.5
90-100	44	4.41	94,748	78	2,951	2,222	15,861	73,793	6,299	0	6,299	646	5,653	6.0	7.7
100-250	146	4.29	141,410	350	2,956	3,310	23,574	112,320	9,773	0	9,773	741	9,032	6.4	8.0
250-500	19	4.21	322,341	1,779	3,000	5,770	21,430	293,920	26,111	0	26,111	732	25,379	7.9	8.6
500 +	9	4.00	1,583,473	8,434	3,000	12,773	82,730	1,493,405	134,065	0	134,065	556	133,509	8.4	8.9

Quintile Distribution

First 20%	3,910	4.37	6,555	5	3	32	3,011	4,761	262	0	262	262	0	0.0	0.0
Second 20%	3,910	4.51	14,200	0	3	90	2,967	11,196	694	0	694	655	38	0.3	0.3
Middle 20%	3,911	4.60	19,266	7	23	98	3,227	15,950	1,099	0	1,099	784	315	1.6	2.0
Fourth 20%	3,910	4.63	26,068	3	214	212	3,917	21,741	1,618	0	1,618	839	779	3.0	3.6
Next 15%	2,933	4.52	38,954	6	1,329	500	6,511	30,673	2,421	0	2,421	711	1,709	4.4	5.6
Next 4%	782	4.44	65,444	73	2,812	1,228	11,253	50,238	4,180	0	4,180	657	3,523	5.4	7.0
Top 1%	195	4.30	220,812	827	2,956	3,833	25,519	189,629	16,729	0	16,729	720	16,009	7.3	8.4

Total	19,551	4.52	23,882	15	390	249	4,306	19,232	1,432	0	1,432	648	784	3.3	4.1
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2000 Full-year married-filing-separately returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	297	356	-16,094	108	7	182	2,625	8	1	0	1	0	0
0-5	1,501	1,700	4,052	7	9	249	3,164	1,830	95	0	95	82	13
5-10	2,185	2,677	16,515	30	290	559	4,896	11,424	719	0	719	330	390
10-15	2,261	2,965	28,355	49	1,410	1,088	5,646	20,647	1,501	0	1,501	397	1,104
15-20	2,514	3,431	44,016	15	2,736	1,728	7,604	32,417	2,513	0	2,513	474	2,039
20-25	2,383	3,317	53,602	55	3,008	1,852	7,660	41,366	3,328	0	3,328	472	2,856
25-30	2,209	3,113	60,702	15	2,996	2,078	8,528	47,256	3,884	0	3,884	443	3,441
30-35	1,696	2,455	54,837	29	2,387	2,172	8,762	41,795	3,478	0	3,478	342	3,136
35-40	1,283	1,841	47,951	33	1,851	1,720	7,658	36,856	3,101	0	3,101	261	2,840
40-45	971	1,401	41,138	15	1,409	1,565	7,286	30,977	2,624	0	2,624	200	2,425
45-50	660	936	31,295	45	969	1,236	5,378	23,857	2,036	0	2,036	137	1,899
50-60	947	1,298	51,508	109	1,407	2,160	8,492	39,612	3,405	0	3,405	199	3,205
60-70	504	679	32,503	63	754	1,661	4,956	25,234	2,186	0	2,186	103	2,083
70-80	283	397	21,165	56	421	1,851	3,412	16,496	1,437	0	1,437	57	1,380
80-90	189	250	16,049	116	283	1,379	2,207	12,295	1,074	0	1,074	43	1,032
90-100	112	147	10,545	32	167	522	1,679	8,219	721	0	721	33	688
100-250	376	498	53,015	274	555	2,100	7,256	43,428	3,845	0	3,845	114	3,731
250-500	81	108	27,772	146	120	830	3,739	23,232	2,077	0	2,077	49	2,028
500 +	46	62	114,954	1,559	66	1,872	21,510	93,066	8,368	1	8,369	193	8,176

Quintile Distribution

First 20%	4,099	4,880	5,649	144	348	1,041	10,981	14,071	870	0	870	431	439
Second 20%	4,100	5,477	60,333	61	3,422	2,389	11,410	43,946	3,302	0	3,302	746	2,556
Middle 20%	4,100	5,743	94,909	58	5,231	3,015	13,393	73,674	5,949	0	5,949	815	5,134
Fourth 20%	4,099	5,862	135,814	78	5,792	5,211	21,144	104,164	8,689	0	8,689	825	7,864
Next 15%	3,076	4,304	158,151	237	4,532	7,474	26,414	120,901	10,363	0	10,363	637	9,725
Next 4%	820	1,091	80,530	392	1,218	4,469	11,943	63,654	5,590	0	5,590	214	5,376
Top 1%	204	274	158,492	1,784	299	3,201	27,173	129,606	11,630	1	11,630	260	11,370

Total	20,498	27,631	693,880	2,755	20,842	26,801	122,458	550,015	46,393	1	46,394	3,929	42,465
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2000 Full-year married-filing-separately returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	297	1.20	-54,187	363	25	611	8,838	29	2	0	2	0	2	0.0	6.9
0-5	1,501	1.13	2,700	5	6	166	2,108	1,219	63	0	63	55	8	0.3	0.7
5-10	2,185	1.23	7,558	14	133	256	2,241	5,229	329	0	329	151	178	2.4	3.4
10-15	2,261	1.31	12,541	22	624	481	2,497	9,132	664	0	664	176	488	3.9	5.3
15-20	2,514	1.36	17,508	6	1,088	687	3,025	12,895	999	0	999	189	811	4.6	6.3
20-25	2,383	1.39	22,494	23	1,262	777	3,214	17,359	1,397	0	1,397	198	1,199	5.3	6.9
25-30	2,209	1.41	27,479	7	1,356	941	3,860	21,393	1,758	0	1,758	201	1,558	5.7	7.3
30-35	1,696	1.45	32,333	17	1,407	1,281	5,166	24,643	2,051	0	2,051	202	1,849	5.7	7.5
35-40	1,283	1.43	37,374	26	1,443	1,341	5,969	28,726	2,417	0	2,417	203	2,214	5.9	7.7
40-45	971	1.44	42,367	15	1,451	1,611	7,503	31,902	2,703	0	2,703	206	2,497	5.9	7.8
45-50	660	1.42	47,416	69	1,467	1,872	8,149	36,147	3,085	0	3,085	208	2,877	6.1	8.0
50-60	947	1.37	54,391	115	1,485	2,280	8,967	41,828	3,595	0	3,595	210	3,385	6.2	8.1
60-70	504	1.35	64,489	124	1,495	3,296	9,834	50,068	4,337	0	4,337	205	4,132	6.4	8.3
70-80	283	1.40	74,787	196	1,487	6,542	12,057	58,288	5,079	0	5,079	202	4,877	6.5	8.4
80-90	189	1.32	84,915	613	1,500	7,298	11,677	65,054	5,684	0	5,684	225	5,459	6.4	8.4
90-100	112	1.31	94,152	287	1,489	4,659	14,995	73,386	6,435	0	6,435	294	6,141	6.5	8.4
100-250	376	1.32	140,997	729	1,475	5,584	19,299	115,500	10,226	0	10,226	303	9,923	7.0	8.6
250-500	81	1.33	342,859	1,799	1,481	10,242	46,159	286,815	25,644	0	25,644	605	25,039	7.3	8.7
500 +	46	1.35	2,499,009	33,891	1,434	40,685	467,611	2,023,170	181,914	12	181,927	4,188	177,738	7.1	8.8

Quintile Distribution

First 20%	4,099	1.19	1,378	35	85	254	2,679	3,433	212	0	212	105	107	7.8	3.1
Second 20%	4,100	1.34	14,715	15	835	583	2,783	10,719	805	0	805	182	624	4.2	5.8
Middle 20%	4,100	1.40	23,149	14	1,276	735	3,267	17,969	1,451	0	1,451	199	1,252	5.4	7.0
Fourth 20%	4,099	1.43	33,133	19	1,413	1,271	5,158	25,412	2,120	0	2,120	201	1,919	5.8	7.6
Next 15%	3,076	1.40	51,415	77	1,473	2,430	8,587	39,305	3,369	0	3,369	207	3,162	6.1	8.0
Next 4%	820	1.33	98,208	477	1,485	5,450	14,565	77,626	6,817	0	6,817	262	6,555	6.7	8.4
Top 1%	204	1.34	776,922	8,745	1,466	15,693	133,201	635,323	57,009	3	57,012	1,276	55,736	7.2	8.8

Total	20,498	1.35	33,851	134	1,017	1,308	5,974	26,833	2,263	0	2,263	192	2,072	6.1	7.7
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TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year married-filing-separately returns
Family of one**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	256	1	-38,765	82	28	552	7,725	33	2	0	2	1	2	0.0	6.1
0-5	1,208	1	2,726	4	3	183	2,158	1,222	63	0	63	59	5	0.2	0.4
5-10	1,789	1	7,557	17	147	297	2,265	5,168	325	0	325	131	194	2.6	3.8
10-15	1,794	1	12,543	27	746	556	2,504	8,948	648	0	648	133	515	4.1	5.8
15-20	1,929	1	17,491	7	1,260	784	2,992	12,647	978	0	978	135	843	4.8	6.7
20-25	1,803	1	22,471	22	1,387	948	3,075	17,195	1,383	0	1,383	140	1,243	5.5	7.2
25-30	1,667	1	27,493	8	1,441	1,062	3,658	21,412	1,760	0	1,760	143	1,617	5.9	7.6
30-35	1,240	1	32,327	22	1,459	1,494	5,076	24,478	2,036	0	2,036	142	1,895	5.9	7.7
35-40	937	1	37,378	31	1,473	1,703	5,797	28,543	2,401	0	2,401	144	2,257	6.0	7.9
40-45	718	1	42,394	18	1,464	1,985	7,285	31,789	2,693	0	2,693	143	2,549	6.0	8.0
45-50	493	1	47,418	68	1,473	2,360	8,121	35,734	3,049	0	3,049	153	2,896	6.1	8.1
50-60	729	1	54,451	146	1,492	2,688	8,610	41,856	3,598	0	3,598	166	3,432	6.3	8.2
60-70	385	1	64,525	139	1,494	4,124	9,452	49,701	4,305	0	4,305	162	4,143	6.4	8.3
70-80	214	1	74,842	248	1,489	8,215	11,719	58,149	5,067	0	5,067	148	4,918	6.6	8.5
80-90	151	1	84,864	460	1,500	7,559	11,962	64,303	5,616	0	5,616	190	5,426	6.4	8.4
90-100	86	1	94,210	374	1,500	5,900	13,735	73,565	6,452	0	6,452	276	6,176	6.6	8.4
100-250	303	1	140,644	869	1,479	6,196	19,068	114,933	10,174	0	10,174	274	9,900	7.0	8.6
250-500	65	1	346,767	2,238	1,477	12,250	46,633	288,694	25,814	0	25,814	657	25,157	7.3	8.7
500 +	39	1	2,610,486	7,073	1,428	22,140	521,732	2,072,260	186,332	0	186,332	3,881	182,451	7.0	8.8

Quintile Distribution

First 20%	3,161	1	1,891	18	75	268	2,670	3,189	194	0	194	93	102	5.4	3.2
Second 20%	3,161	1	14,122	18	921	656	2,700	10,052	747	0	747	134	613	4.3	6.1
Middle 20%	3,161	1	22,577	14	1,391	841	3,115	17,352	1,397	0	1,397	140	1,257	5.6	7.2
Fourth 20%	3,162	1	32,727	22	1,462	1,506	4,911	24,990	2,082	0	2,082	143	1,939	5.9	7.8
Next 15%	2,371	1	51,599	90	1,480	3,006	8,315	39,273	3,366	0	3,366	155	3,211	6.2	8.2
Next 4%	632	1	100,246	538	1,488	6,272	14,586	79,009	6,942	0	6,942	235	6,706	6.7	8.5
Top 1%	158	1	858,678	3,117	1,468	12,515	156,857	690,975	62,018	0	62,018	1,283	60,735	7.1	8.8
Total	15,806	1	34,597	81	1,066	1,481	6,078	27,075	2,287	0	2,287	147	2,139	6.2	7.9

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

**2000 Full-year married-filing-separately returns
Family of two or more**

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	39	2.49	-157,025	2,227	6	1,034	16,568	0	0	0	0	0	0	0.0	0.0
0-5	183	2.62	2,572	9	2	70	2,277	1,188	61	0	61	61	0	0.0	0.0
5-10	335	2.60	7,635	0	3	80	2,250	5,544	354	0	354	285	68	0.9	1.2
10-15	444	2.60	12,530	1	109	205	2,525	9,821	723	0	723	356	368	2.9	3.7
15-20	571	2.60	17,588	3	501	378	3,170	13,711	1,070	0	1,070	373	697	4.0	5.1
20-25	575	2.61	22,564	27	873	250	3,660	17,856	1,438	0	1,438	381	1,056	4.7	5.9
25-30	536	2.68	27,443	3	1,089	573	4,519	21,302	1,749	0	1,749	380	1,369	5.0	6.4
30-35	455	2.65	32,347	5	1,267	690	5,412	25,098	2,091	0	2,091	366	1,725	5.3	6.9
35-40	344	2.62	37,365	13	1,364	362	6,466	29,185	2,456	0	2,456	366	2,090	5.6	7.2
40-45	252	2.70	42,283	6	1,415	555	8,150	32,187	2,728	0	2,728	383	2,345	5.5	7.3
45-50	167	2.63	47,410	70	1,452	433	8,231	37,367	3,193	0	3,193	369	2,824	6.0	7.6
50-60	218	2.58	54,191	8	1,462	916	10,160	41,737	3,587	0	3,587	360	3,227	6.0	7.7
60-70	118	2.47	64,405	76	1,499	613	10,979	51,389	4,454	0	4,454	348	4,106	6.4	8.0
70-80	68	2.65	74,588	36	1,478	1,374	13,049	58,723	5,116	0	5,116	373	4,743	6.4	8.1
80-90	38	2.55	85,117	1,221	1,500	6,262	10,541	68,036	5,953	0	5,953	364	5,589	6.6	8.2
90-100	26	2.35	93,961	0	1,454	552	19,164	72,792	6,380	0	6,380	354	6,026	6.4	8.3
100-250	73	2.60	142,464	148	1,457	3,042	20,258	117,855	10,439	0	10,439	421	10,018	7.0	8.5
250-500	16	2.69	326,981	17	1,500	2,081	44,235	279,182	24,955	0	24,955	395	24,560	7.5	8.8
500 +	7	3.14	1,877,920	183,304	1,465	144,008	166,085	1,749,667	157,299	81	157,380	5,900	151,480	8.1	8.7

Quintile Distribution

First 20%	893	2.60	1,021	99	32	151	2,976	5,837	401	0	401	251	150	14.7	2.6
Second 20%	893	2.59	18,019	11	532	344	3,138	14,141	1,108	0	1,108	377	731	4.1	5.2
Middle 20%	893	2.66	25,836	10	1,023	443	4,234	20,187	1,648	0	1,648	378	1,270	4.9	6.3
Fourth 20%	893	2.65	35,106	10	1,317	527	6,057	27,272	2,285	0	2,285	370	1,915	5.5	7.0
Next 15%	670	2.59	51,760	34	1,457	678	9,495	40,196	3,448	0	3,448	364	3,084	6.0	7.7
Next 4%	179	2.56	93,464	299	1,476	2,362	14,995	74,930	6,574	0	6,574	387	6,186	6.6	8.3
Top 1%	44	2.73	510,115	29,307	1,457	26,926	53,174	457,865	41,037	13	41,050	1,262	39,788	7.8	8.7

Total	4,465	2.62	32,537	332	873	755	5,831	27,035	2,274	0	2,274	358	1,916	5.9	7.1
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Tables for Part-Year and Nonresident Returns

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

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

All 2000 part-year returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	934	1,867	-27,539	252	3	357	20	59	5	0	5	1	4
0-5	18,332	24,967	45,626	970	1,664	1,477	12,668	32,354	2,224	0	2,224	668	1,557
5-10	13,783	22,266	101,110	271	4,695	1,862	18,931	76,748	5,576	0	5,576	1,412	4,163
10-15	9,315	16,825	114,847	764	6,384	2,298	17,502	89,927	6,907	1	6,908	1,389	5,520
15-20	6,585	12,675	114,239	227	6,843	2,350	15,998	89,585	7,105	0	7,105	1,099	6,006
20-25	4,765	9,800	106,722	272	6,293	2,252	13,908	84,770	6,864	0	6,864	895	5,969
25-30	3,598	7,720	98,589	396	5,641	2,495	12,726	78,346	6,433	0	6,433	712	5,721
30-35	2,787	6,294	90,286	192	4,780	2,979	11,587	72,542	6,022	0	6,022	607	5,415
35-40	2,308	5,250	86,308	77	4,250	1,874	11,353	69,015	5,751	0	5,751	522	5,229
40-45	1,857	4,345	78,769	142	3,558	1,587	10,145	63,726	5,357	0	5,357	440	4,918
45-50	1,449	3,526	68,715	85	2,921	1,661	8,759	55,630	4,698	0	4,698	372	4,326
50-60	2,226	5,690	121,614	277	4,580	1,776	16,582	98,988	8,397	0	8,397	621	7,777
60-70	1,497	3,867	96,836	267	3,192	1,606	12,791	79,536	6,800	0	6,800	433	6,367
70-80	1,087	2,901	81,141	128	2,336	1,100	10,375	67,474	5,806	0	5,806	326	5,479
80-90	714	1,916	60,496	117	1,549	723	7,595	50,760	4,368	0	4,368	267	4,101
90-100	495	1,367	46,785	138	1,094	706	6,201	38,922	3,352	0	3,352	167	3,185
100-250	1,749	4,966	246,249	632	3,806	2,873	28,018	212,187	18,568	0	18,568	634	17,933
250-500	217	623	73,048	558	505	869	5,210	67,021	5,937	0	5,937	166	5,770
500 +	114	299	144,754	965	262	1,141	3,982	140,370	12,569	0	12,569	474	12,095
Quintile Distribution													
First 20%	14,763	20,383	-1,573	1,188	919	1,273	8,142	18,137	1,242	0	1,242	368	874
Second 20%	14,764	22,782	88,209	243	3,799	1,882	17,875	65,979	4,708	0	4,708	1,277	3,431
Middle 20%	14,761	26,491	177,498	880	9,763	3,449	27,541	138,486	10,607	1	10,608	2,139	8,469
Fourth 20%	14,762	30,403	344,107	976	19,980	8,843	45,321	272,930	22,178	0	22,178	2,766	19,412
Next 15%	11,072	26,853	537,819	996	21,802	9,885	70,282	437,331	36,992	0	36,992	2,817	34,176
Next 4%	2,952	8,155	304,122	654	6,435	3,836	38,151	256,372	22,208	0	22,208	1,039	21,168
Top 1%	738	2,097	298,413	1,792	1,656	2,818	17,041	278,727	24,805	0	24,805	797	24,008
Total	73,812	137,164	1,748,595	6,729	64,354	31,986	224,354	1,467,962	122,740	1	122,741	11,204	111,537

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

2000 Part-year taxable returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	6	19	-17	101	3	0	20	59	5	0	5	1	4
0-5	13,630	16,691	36,716	886	1,589	310	7,334	28,369	2,017	0	2,017	461	1,557
5-10	12,276	18,182	90,320	245	4,609	869	14,194	70,892	5,256	0	5,256	1,093	4,163
10-15	8,800	15,360	108,628	200	6,314	1,110	14,887	86,517	6,699	0	6,699	1,180	5,520
15-20	6,340	12,007	110,060	206	6,774	1,343	14,062	88,086	7,025	0	7,025	1,019	6,006
20-25	4,649	9,472	104,139	267	6,235	1,430	12,885	83,855	6,815	0	6,815	846	5,969
25-30	3,532	7,555	96,783	395	5,586	1,767	11,917	77,907	6,413	0	6,413	692	5,721
30-35	2,758	6,225	89,351	192	4,753	1,285	11,178	72,328	6,012	0	6,012	597	5,415
35-40	2,284	5,176	85,408	77	4,228	1,407	11,039	68,810	5,740	0	5,740	510	5,229
40-45	1,833	4,291	77,761	135	3,530	1,106	9,788	63,472	5,349	0	5,349	431	4,918
45-50	1,434	3,496	67,997	85	2,903	1,168	8,518	55,493	4,687	0	4,687	360	4,326
50-60	2,206	5,642	120,490	189	4,557	1,558	16,105	98,459	8,372	0	8,372	595	7,777
60-70	1,488	3,844	96,260	266	3,183	1,294	12,691	79,358	6,793	0	6,793	426	6,367
70-80	1,083	2,887	80,850	128	2,331	957	10,344	67,346	5,801	0	5,801	322	5,479
80-90	709	1,905	60,073	117	1,540	673	7,499	50,478	4,351	0	4,351	250	4,101
90-100	494	1,365	46,690	138	1,094	706	6,201	38,828	3,352	0	3,352	167	3,185
100-250	1,743	4,952	245,376	632	3,801	2,600	27,744	211,863	18,552	0	18,552	618	17,933
250-500	217	623	73,048	558	505	869	5,210	67,021	5,937	0	5,937	166	5,770
500 +	112	294	143,637	965	256	625	3,918	139,802	12,519	0	12,519	423	12,095
Quintile Distribution													
First 20%	13,116	16,041	34,143	981	1,481	292	6,874	26,477	1,884	0	1,884	427	1,456
Second 20%	13,122	19,388	96,158	251	4,908	935	15,130	75,436	5,593	0	5,593	1,163	4,430
Middle 20%	13,116	23,522	182,794	339	10,922	1,976	24,304	145,929	11,426	0	11,426	1,879	9,548
Fourth 20%	13,122	27,632	340,096	930	19,449	5,203	42,346	274,028	22,490	0	22,490	2,525	19,965
Next 15%	9,839	24,255	511,235	869	19,828	7,195	66,261	418,821	35,568	0	35,568	2,538	33,030
Next 4%	2,624	7,297	285,454	640	5,739	3,368	35,116	241,872	21,010	0	21,010	916	20,094
Top 1%	655	1,851	283,691	1,769	1,465	2,107	15,505	266,382	23,724	0	23,724	710	23,013
Total	65,594	119,986	1,733,570	5,779	63,792	21,077	205,535	1,448,946	121,694	0	121,694	10,157	111,537

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

All 2000 Nonresident returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	4,372	10,024	-279,239	2,081	10	30,348	162	652	55	0	55	4	50
0-5	35,237	64,620	63,023	5,799	2,341	5,246	27,215	46,917	2,530	0	2,530	773	1,757
5-10	14,260	28,841	104,029	670	4,153	2,931	27,171	77,003	4,465	1	4,465	1,359	3,106
10-15	9,459	20,777	117,377	80	5,185	4,981	22,762	87,179	5,671	0	5,671	1,500	4,171
15-20	7,813	17,809	136,170	372	6,535	6,533	22,630	101,977	7,160	1	7,161	1,603	5,558
20-25	6,748	15,995	151,594	68	7,859	4,946	25,544	114,753	8,493	3	8,496	1,609	6,886
25-30	6,126	14,878	168,203	121	8,855	4,966	27,045	128,097	9,812	0	9,812	1,600	8,212
30-35	5,807	14,720	188,687	382	9,661	5,694	31,305	144,336	11,334	0	11,334	1,663	9,671
35-40	5,081	13,277	190,297	83	9,259	4,440	31,799	145,968	11,657	0	11,657	1,586	10,071
40-45	4,322	11,685	183,218	83	8,371	5,317	31,017	139,400	11,266	0	11,266	1,419	9,847
45-50	3,651	10,032	173,188	54	7,473	3,864	29,078	133,680	10,934	0	10,934	1,323	9,611
50-60	5,265	15,079	287,446	137	11,321	6,265	55,958	222,058	18,364	0	18,364	2,007	16,357
60-70	3,334	9,766	215,507	107	7,594	4,213	34,038	169,935	14,245	0	14,245	1,470	12,775
70-80	2,360	7,140	176,190	93	5,520	3,679	27,518	139,806	11,830	0	11,830	1,153	10,677
80-90	1,356	4,049	114,763	48	3,178	2,286	17,083	92,373	7,877	0	7,877	823	7,054
90-100	924	2,809	87,246	32	2,093	1,915	12,945	70,843	6,075	0	6,075	611	5,464
100-250	2,583	7,418	360,820	516	5,252	9,982	44,256	305,459	26,673	0	26,673	3,732	22,941
250-500	414	1,095	142,013	118	704	2,928	14,438	125,377	11,155	0	11,155	1,986	9,169
500 +	286	738	434,463	2,054	444	14,970	32,922	392,876	35,271	2	35,274	7,418	27,856
Quintile Distribution													
First 20%	23,882	46,345	-267,708	6,877	578	33,165	11,449	11,476	703	0	703	139	565
Second 20%	23,877	44,468	102,107	1,356	3,720	3,892	31,876	73,369	3,959	0	3,959	1,295	2,663
Middle 20%	23,880	52,438	317,006	775	14,411	13,242	58,395	236,501	15,770	2	15,772	3,925	11,847
Fourth 20%	23,879	59,310	713,531	652	36,288	20,685	118,887	544,073	42,238	3	42,241	6,536	35,705
Next 15%	17,911	50,818	978,706	468	38,186	21,674	167,771	760,830	62,981	0	62,981	6,965	56,016
Next 4%	4,776	14,188	494,225	291	10,580	11,421	67,972	407,045	35,102	0	35,102	4,005	31,097
Top 1%	1,193	3,185	677,128	2,478	2,046	21,424	58,536	605,396	54,115	2	54,118	10,776	43,342
Total	119,398	270,752	3,014,995	12,898	105,809	125,502	514,885	2,638,689	214,867	8	214,875	33,640	181,235

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

2000 Nonresident taxable returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	21	58	-267	994	8	0	94	629	53	0	53	3	50
0-5	22,755	39,904	51,172	4,962	2,131	831	11,143	42,029	2,272	0	2,272	515	1,757
5-10	12,613	24,264	92,119	500	4,033	1,249	16,429	70,909	4,134	1	4,135	1,029	3,106
10-15	8,526	18,202	105,899	71	5,098	1,229	17,248	82,395	5,383	0	5,383	1,212	4,171
15-20	7,211	16,274	125,829	338	6,445	1,339	19,604	98,778	6,950	1	6,951	1,393	5,558
20-25	6,409	15,013	144,006	66	7,794	1,472	22,294	112,512	8,336	3	8,339	1,453	6,886
25-30	5,915	14,281	162,456	96	8,825	1,672	25,310	126,745	9,714	0	9,714	1,502	8,212
30-35	5,666	14,307	184,109	262	9,618	2,021	29,383	143,348	11,260	0	11,260	1,589	9,671
35-40	4,965	13,019	185,961	59	9,223	1,983	30,028	144,787	11,562	0	11,562	1,490	10,071
40-45	4,217	11,405	178,781	83	8,350	2,144	29,765	138,605	11,202	0	11,202	1,355	9,847
45-50	3,584	9,841	170,015	51	7,447	2,075	27,729	132,814	10,863	0	10,863	1,252	9,611
50-60	5,175	14,843	282,555	131	11,284	3,706	47,021	220,674	18,250	0	18,250	1,893	16,357
60-70	3,283	9,608	212,187	107	7,563	2,727	33,371	168,635	14,136	0	14,136	1,361	12,775
70-80	2,315	7,034	172,805	93	5,489	2,305	26,709	138,394	11,710	0	11,710	1,033	10,677
80-90	1,330	3,987	112,551	48	3,162	1,549	16,680	91,209	7,777	0	7,777	723	7,054
90-100	899	2,729	84,862	29	2,083	1,421	11,993	69,394	5,951	0	5,951	487	5,464
100-250	2,461	7,109	342,289	401	5,172	6,009	38,821	292,688	25,552	0	25,552	2,611	22,941
250-500	386	1,028	131,756	118	670	2,828	11,594	116,783	10,389	0	10,389	1,220	9,169
500 +	241	633	370,679	2,019	394	4,557	25,221	342,525	30,752	2	30,754	2,898	27,856
Quintile Distribution													
First 20%	19,596	34,346	36,463	5,891	1,587	632	8,411	31,730	1,742	0	1,742	366	1,376
Second 20%	19,594	37,948	148,508	624	6,555	1,964	26,406	114,207	6,778	1	6,778	1,652	5,127
Middle 20%	19,593	44,401	365,618	437	19,106	3,879	56,967	286,104	20,485	4	20,489	3,906	16,583
Fourth 20%	19,595	50,262	683,078	480	34,440	7,527	110,080	531,510	42,090	0	42,090	5,646	36,444
Next 15%	14,696	42,338	868,034	386	32,604	11,204	139,533	685,079	57,061	0	57,061	5,723	51,338
Next 4%	3,919	11,615	430,860	172	8,767	7,283	55,208	359,774	31,111	0	31,111	2,836	28,275
Top 1%	979	2,629	577,201	2,438	1,731	8,627	43,833	525,448	46,981	2	46,984	4,891	42,093
Total	97,972	223,539	3,109,763	10,429	104,790	41,116	440,438	2,533,853	206,247	7	206,254	25,020	181,235

Tables for Electronic and Paper Returns

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

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

2000 Electronic returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,598	2,986	-41,162	200	31	1,011	10,521	10	1	0	1	0	0
0-5	22,662	27,684	64,195	475	578	1,578	44,448	27,290	1,459	0	1,459	780	679
5-10	31,614	51,897	238,499	286	3,467	4,544	86,154	151,944	8,968	0	8,968	5,027	3,941
10-15	32,779	64,973	409,720	307	10,964	12,741	108,864	284,150	18,657	0	18,657	9,383	9,274
15-20	31,209	66,891	544,244	411	20,800	18,953	119,288	391,306	27,518	1	27,519	11,178	16,341
20-25	26,073	58,386	584,433	249	29,349	19,586	114,183	426,210	31,657	0	31,657	9,760	21,898
25-30	21,775	49,701	597,578	357	35,815	21,593	112,308	430,878	33,140	0	33,140	7,661	25,479
30-35	19,765	45,431	641,405	253	40,292	23,177	119,216	461,719	36,359	0	36,359	6,657	29,702
35-40	17,956	43,630	672,657	339	40,927	24,294	125,769	483,560	38,619	0	38,619	6,317	32,302
40-45	16,569	41,832	703,284	406	40,902	27,194	132,078	505,029	40,793	1	40,794	6,003	34,791
45-50	14,608	38,592	693,412	348	38,403	24,008	128,037	504,341	41,150	0	41,150	5,542	35,608
50-60	25,424	70,823	1,393,276	970	70,836	50,890	341,306	1,020,455	84,137	0	84,137	10,231	73,906
60-70	19,728	57,072	1,277,512	891	57,399	44,115	224,519	953,292	79,601	0	79,601	8,312	71,288
70-80	14,548	43,134	1,086,755	544	42,921	35,659	186,314	823,356	69,438	0	69,438	6,296	63,143
80-90	9,783	29,173	828,316	917	29,094	24,549	137,129	638,738	54,311	0	54,311	4,297	50,014
90-100	6,540	19,605	618,931	443	19,486	16,838	99,410	483,881	41,418	0	41,418	2,944	38,474
100-250	16,531	49,508	2,228,102	2,797	49,266	50,863	306,211	1,824,899	158,824	0	158,824	7,950	150,874
250-500	1,229	3,764	397,896	949	3,656	6,599	34,992	353,791	31,445	0	31,445	655	30,790
500 +	368	1,086	405,058	994	1,090	3,793	16,934	384,234	34,463	0	34,463	302	34,161
Quintile Distribution													
First 20%	66,149	102,097	372,319	1,030	6,600	9,725	173,513	254,464	15,225	0	15,225	8,353	6,872
Second 20%	66,152	139,887	1,105,811	779	41,657	37,648	248,181	792,033	55,463	1	55,464	22,752	32,712
Middle 20%	66,153	152,414	1,961,428	912	117,627	70,497	368,206	1,414,742	109,997	0	109,997	23,160	86,837
Fourth 20%	66,154	175,780	3,218,043	2,073	173,930	116,932	679,973	2,341,666	191,412	1	191,413	25,338	166,075
Next 15%	49,613	146,356	3,816,972	2,945	146,176	119,873	644,726	2,911,388	246,139	0	246,139	21,487	224,652
Next 4%	13,231	39,603	1,704,146	1,841	39,430	40,099	241,574	1,385,202	120,330	0	120,330	6,290	114,040
Top 1%	3,307	10,031	1,165,392	2,559	9,857	17,210	91,508	1,049,591	93,390	0	93,390	1,915	91,475
Total	330,759	766,168	13,344,112	12,138	535,276	411,984	2,447,681	10,149,085	831,956	2	831,958	109,294	722,664

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2000 Electronic returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	1,598	1.87	-25,758	125	19	633	6,584	6	0	0	0	0	0	0.0	0.0
0-5	22,662	1.22	2,833	21	25	70	1,961	1,204	64	0	64	34	30	1.1	2.5
5-10	31,614	1.64	7,544	9	110	144	2,725	4,806	284	0	284	159	125	1.7	2.6
10-15	32,779	1.98	12,499	9	334	389	3,321	8,669	569	0	569	286	283	2.3	3.3
15-20	31,209	2.14	17,439	13	666	607	3,822	12,538	882	0	882	358	524	3.0	4.2
20-25	26,073	2.24	22,415	10	1,126	751	4,379	16,347	1,214	0	1,214	374	840	3.7	5.1
25-30	21,775	2.28	27,443	16	1,645	992	5,158	19,788	1,522	0	1,522	352	1,170	4.3	5.9
30-35	19,765	2.30	32,452	13	2,039	1,173	6,032	23,360	1,840	0	1,840	337	1,503	4.6	6.4
35-40	17,956	2.43	37,461	19	2,279	1,353	7,004	26,930	2,151	0	2,151	352	1,799	4.8	6.7
40-45	16,569	2.52	42,446	25	2,469	1,641	7,971	30,480	2,462	0	2,462	362	2,100	4.9	6.9
45-50	14,608	2.64	47,468	24	2,629	1,643	8,765	34,525	2,817	0	2,817	379	2,438	5.1	7.1
50-60	25,424	2.79	54,802	38	2,786	2,002	13,425	40,137	3,309	0	3,309	402	2,907	5.3	7.2
60-70	19,728	2.89	64,756	45	2,909	2,236	11,381	48,322	4,035	0	4,035	421	3,614	5.6	7.5
70-80	14,548	2.96	74,701	37	2,950	2,451	12,807	56,596	4,773	0	4,773	433	4,340	5.8	7.7
80-90	9,783	2.98	84,669	94	2,974	2,509	14,017	65,291	5,552	0	5,552	439	5,112	6.0	7.8
90-100	6,540	3.00	94,638	68	2,979	2,575	15,200	73,988	6,333	0	6,333	450	5,883	6.2	8.0
100-250	16,531	2.99	134,783	169	2,980	3,077	18,523	110,393	9,608	0	9,608	481	9,127	6.8	8.3
250-500	1,229	3.06	323,756	772	2,975	5,369	28,472	287,869	25,586	0	25,586	533	25,053	7.7	8.7
500 +	368	2.95	1,100,700	2,701	2,963	10,308	46,015	1,044,115	93,648	0	93,648	820	92,828	8.4	8.9

Quintile Distribution

First 20%	66,149	1.54	5,628	16	100	147	2,623	3,847	230	0	230	126	104	1.8	2.7
Second 20%	66,152	2.11	16,716	12	630	569	3,752	11,973	838	0	838	344	495	3.0	4.1
Middle 20%	66,153	2.30	29,650	14	1,778	1,066	5,566	21,386	1,663	0	1,663	350	1,313	4.4	6.1
Fourth 20%	66,154	2.66	48,645	31	2,629	1,768	10,279	35,397	2,893	0	2,893	383	2,510	5.2	7.1
Next 15%	49,613	2.95	76,935	59	2,946	2,416	12,995	58,682	4,961	0	4,961	433	4,528	5.9	7.7
Next 4%	13,231	2.99	128,800	139	2,980	3,031	18,258	104,694	9,095	0	9,095	475	8,619	6.7	8.2
Top 1%	3,307	3.03	352,402	774	2,981	5,204	27,671	317,385	28,240	0	28,240	579	27,661	7.8	8.7

Total	330,759	2.32	40,344	37	1,618	1,246	7,400	30,684	2,515	0	2,515	330	2,185	5.4	7.1
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

2000 Paper returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	16,119	30,341	-863,984	10,391	345	38,771	102,133	2,056	174	0	174	13	160
0-5	160,456	151,705	394,708	8,743	6,527	11,383	269,963	188,054	10,303	2	10,305	3,623	6,682
5-10	132,937	161,101	986,893	3,373	24,113	20,697	356,048	636,486	38,949	1	38,950	14,495	24,455
10-15	118,022	183,904	1,472,434	3,718	55,620	47,801	414,058	998,813	68,260	2	68,262	22,727	45,535
15-20	109,545	190,074	1,911,714	3,289	97,679	71,961	435,473	1,342,224	97,566	4	97,569	26,605	70,964
20-25	94,778	172,903	2,125,903	2,874	133,799	82,240	408,721	1,526,904	115,972	4	115,976	24,947	91,028
25-30	82,808	157,701	2,272,384	3,513	157,889	98,686	403,627	1,639,578	128,068	0	128,068	22,507	105,562
30-35	72,837	146,631	2,362,305	3,613	161,004	109,986	397,208	1,714,880	136,372	3	136,375	20,800	115,576
35-40	63,308	136,797	2,370,946	3,073	152,081	120,655	398,001	1,716,312	138,035	0	138,035	19,386	118,650
40-45	55,256	125,876	2,344,719	2,898	140,882	128,859	393,932	1,694,821	137,619	0	137,620	17,897	119,723
45-50	48,769	116,577	2,313,711	3,180	129,921	127,608	384,087	1,683,675	137,888	0	137,888	16,739	121,150
50-60	81,205	204,772	4,448,612	6,916	226,419	259,177	741,211	3,249,208	268,599	3	268,602	29,795	238,806
60-70	62,450	164,018	4,044,434	6,508	180,141	239,922	649,192	2,989,151	249,887	0	249,887	24,270	225,617
70-80	46,478	125,143	3,473,580	5,188	135,577	188,455	543,638	2,616,230	220,897	1	220,897	18,863	202,034
80-90	33,638	91,833	2,850,443	4,805	98,644	141,588	438,453	2,180,229	185,545	0	185,545	14,121	171,424
90-100	23,889	66,079	2,262,373	3,730	70,260	105,974	335,729	1,756,148	150,383	1	150,384	10,424	139,960
100-250	78,016	216,607	11,009,956	28,232	229,133	414,773	1,439,409	8,965,198	781,835	9	781,844	40,086	741,758
250-500	11,523	32,727	3,879,126	14,868	33,658	89,746	356,457	3,416,437	303,763	0	303,764	9,936	293,828
500 +	5,620	15,914	8,018,950	32,565	16,131	125,776	545,582	7,371,142	661,569	14	661,584	20,912	640,671
Quintile Distribution													
First 20%	259,529	275,490	67,910	21,240	18,301	60,462	580,934	529,236	30,616	2	30,618	11,260	19,358
Second 20%	259,524	409,649	3,481,253	7,786	146,224	116,898	922,219	2,387,697	166,016	5	166,021	51,599	114,422
Middle 20%	259,545	490,597	6,804,488	10,113	451,849	289,867	1,232,241	4,908,143	381,139	9	381,148	70,214	310,933
Fourth 20%	259,524	608,115	11,911,912	16,643	675,825	657,934	1,989,564	8,659,908	707,685	3	707,688	87,266	620,422
Next 15%	194,650	524,858	15,807,455	26,666	567,710	811,607	2,423,297	12,052,089	1,023,564	3	1,023,567	80,517	943,050
Next 4%	51,906	145,105	8,836,056	26,060	152,322	299,573	1,078,851	7,339,483	643,882	8	643,890	29,543	614,347
Top 1%	12,976	36,889	10,770,132	42,969	37,594	187,720	785,814	9,810,990	878,783	15	878,798	27,746	851,052
Total	1,297,654	2,490,703	57,679,207	151,477	2,049,825	2,424,060	9,012,920	45,687,547	3,831,684	46	3,831,730	358,146	3,473,584

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

2000 Paper returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Less than zero	16,119	1.88	-53,600	645	21	2,405	6,336	128	11	0	11	1	10	0.0	7.8
0-5	160,456	0.95	2,460	54	41	71	1,682	1,172	64	0	64	23	42	1.7	3.6
5-10	132,937	1.21	7,424	25	181	156	2,678	4,788	293	0	293	109	184	2.5	3.8
10-15	118,022	1.56	12,476	32	471	405	3,508	8,463	578	0	578	193	386	3.1	4.6
15-20	109,545	1.74	17,451	30	892	657	3,975	12,253	891	0	891	243	648	3.7	5.3
20-25	94,778	1.82	22,430	30	1,412	868	4,312	16,110	1,224	0	1,224	263	960	4.3	6.0
25-30	82,808	1.90	27,442	42	1,907	1,192	4,874	19,800	1,547	0	1,547	272	1,275	4.6	6.4
30-35	72,837	2.01	32,433	50	2,210	1,510	5,453	23,544	1,872	0	1,872	286	1,587	4.9	6.7
35-40	63,308	2.16	37,451	49	2,402	1,906	6,287	27,111	2,180	0	2,180	306	1,874	5.0	6.9
40-45	55,256	2.28	42,434	52	2,550	2,332	7,129	30,672	2,491	0	2,491	324	2,167	5.1	7.1
45-50	48,769	2.39	47,442	65	2,664	2,617	7,876	34,523	2,827	0	2,827	343	2,484	5.2	7.2
50-60	81,205	2.52	54,782	85	2,788	3,192	9,128	40,012	3,308	0	3,308	367	2,941	5.4	7.4
60-70	62,450	2.63	64,763	104	2,885	3,842	10,395	47,865	4,001	0	4,001	389	3,613	5.6	7.5
70-80	46,478	2.69	74,736	112	2,917	4,055	11,697	56,290	4,753	0	4,753	406	4,347	5.8	7.7
80-90	33,638	2.73	84,739	143	2,933	4,209	13,034	64,814	5,516	0	5,516	420	5,096	6.0	7.9
90-100	23,889	2.77	94,704	156	2,941	4,436	14,054	73,513	6,295	0	6,295	436	5,859	6.2	8.0
100-250	78,016	2.78	141,124	362	2,937	5,317	18,450	114,915	10,021	0	10,022	514	9,508	6.7	8.3
250-500	11,523	2.84	336,642	1,290	2,921	7,788	30,934	296,489	26,361	0	26,362	862	25,499	7.6	8.6
500 +	5,620	2.83	1,426,859	5,794	2,870	22,380	97,079	1,311,591	117,717	3	117,720	3,721	113,998	8.0	8.7

Quintile Distribution

First 20%	259,529	1.06	262	82	71	233	2,238	2,039	118	0	118	43	75	28.6	3.7
Second 20%	259,524	1.58	13,414	30	563	450	3,554	9,200	640	0	640	199	441	3.3	4.8
Middle 20%	259,545	1.89	26,217	39	1,741	1,117	4,748	18,911	1,468	0	1,469	271	1,198	4.6	6.3
Fourth 20%	259,524	2.34	45,899	64	2,604	2,535	7,666	33,368	2,727	0	2,727	336	2,391	5.2	7.2
Next 15%	194,650	2.70	81,210	137	2,917	4,170	12,450	61,917	5,258	0	5,258	414	4,845	6.0	7.8
Next 4%	51,906	2.80	170,232	502	2,935	5,771	20,785	141,400	12,405	0	12,405	569	11,836	7.0	8.4
Top 1%	12,976	2.84	830,004	3,311	2,897	14,467	60,559	756,087	67,724	1	67,725	2,138	65,587	7.9	8.7

Total	1,297,654	1.92	44,449	117	1,580	1,868	6,946	35,208	2,953	0	2,953	276	2,677	6.0	7.6
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Tables for All Returns by County

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

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

All 2000 returns

County Distribution

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Baker	6,579	13,586	198,757	542	8,925	12,887	36,829	154,596	12,457	0	12,457	2,021	10,436
Benton	30,433	56,016	1,458,358	4,142	51,324	65,262	207,140	1,152,923	97,045	1	97,046	8,087	88,960
Clackamas	156,724	316,528	8,561,736	17,637	284,333	292,926	1,397,225	6,701,294	566,531	5	566,535	45,816	520,719
Clatsop	14,125	27,453	515,381	1,278	21,446	31,021	91,441	383,970	31,429	0	31,429	4,028	27,401
Columbia	18,823	40,096	800,443	796	33,937	28,301	132,339	617,308	50,982	0	50,982	5,593	45,389
Coos	24,092	48,150	840,609	1,811	35,064	49,612	134,268	641,773	52,387	1	52,387	6,591	45,797
Crook	7,294	15,472	254,359	481	10,938	13,004	45,547	199,891	16,300	0	16,300	2,225	14,075
Curry	9,057	17,563	310,112	1,780	12,556	24,906	56,696	227,806	18,557	0	18,557	2,684	15,873
Deschutes	54,229	107,580	2,367,467	8,461	86,083	114,090	432,329	1,799,140	149,692	5	149,697	15,924	133,773
Douglas	40,864	84,279	1,443,537	3,066	60,756	75,742	240,973	1,096,980	89,349	0	89,349	11,946	77,403
Gilliam	859	1,718	28,492	69	1,309	1,663	4,227	22,850	1,869	0	1,869	239	1,630
Grant	3,156	6,466	95,626	302	4,425	6,758	15,977	74,651	6,023	0	6,023	904	5,119
Harney	3,008	6,268	81,204	77	3,855	3,776	15,104	64,614	5,150	0	5,150	886	4,264
Hood River	8,694	18,770	312,028	710	12,454	13,684	51,429	242,686	19,827	0	19,827	3,001	16,825
Jackson	76,617	152,666	2,932,446	11,503	113,925	160,261	526,493	2,201,570	180,952	5	180,957	21,822	159,135
Jefferson	5,869	13,483	202,743	273	8,046	24,066	31,929	144,409	11,747	0	11,747	1,743	10,004
Josephine	29,965	61,242	994,654	3,221	40,219	65,620	183,294	734,744	59,501	6	59,507	8,459	51,048
Klamath	25,107	52,091	813,632	1,743	35,576	45,078	139,524	626,805	50,781	1	50,783	7,217	43,566
Lake	2,859	6,039	79,358	132	3,723	5,384	13,537	62,261	4,971	0	4,971	893	4,078
Lane	137,245	261,802	5,459,823	15,683	217,157	237,537	924,409	4,207,255	347,947	2	347,949	38,563	309,386
Lincoln	18,608	35,205	651,814	1,495	27,363	46,469	127,371	467,421	38,067	1	38,068	5,034	33,033
Linn	43,731	91,981	1,679,260	2,852	70,862	67,536	282,927	1,285,783	105,404	1	105,406	13,310	92,095
Malheur	10,019	22,482	295,886	661	12,752	14,326	50,162	237,831	19,115	0	19,115	4,447	14,668
Marion	116,618	247,537	4,752,091	8,564	183,535	203,559	788,906	3,659,243	302,181	3	302,184	36,469	265,715
Morrow	3,895	9,126	121,698	96	5,583	5,235	19,505	97,040	7,791	0	7,791	1,325	6,466
Multnomah	317,195	572,685	15,309,481	30,083	557,791	541,946	2,470,072	12,035,830	1,014,123	6	1,014,130	85,138	928,991
Polk	25,011	52,451	1,021,782	1,710	40,864	52,208	184,428	763,308	62,854	0	62,854	7,374	55,481
Sherman	842	1,655	27,718	35	1,243	1,517	4,189	21,556	1,752	0	1,752	225	1,527
Tillamook	10,390	20,302	362,024	830	15,154	22,880	67,437	266,095	21,668	0	21,668	2,967	18,701
Umatilla	26,672	57,728	900,241	1,680	39,580	49,807	143,051	697,184	56,599	0	56,599	8,413	48,186
Union	10,265	20,906	350,220	557	15,131	17,269	58,005	269,153	21,931	0	21,931	3,178	18,753
Wallowa	3,204	6,358	97,652	236	4,250	5,938	18,539	77,238	6,270	0	6,270	951	5,319
Wasco	9,511	19,666	340,078	565	14,210	18,885	56,630	257,132	20,968	0	20,968	2,987	17,982
Washington	176,707	363,996	11,204,810	16,742	337,230	273,587	1,515,935	9,200,965	786,376	4	786,379	53,652	732,727
Wheeler	562	1,148	14,693	55	670	1,108	2,708	11,351	904	0	904	147	757
Yamhill	33,453	72,256	1,489,005	3,052	54,338	54,193	251,684	1,160,363	96,523	0	96,523	10,277	86,246
Clark Co., WA	55,013	132,299	1,990,778	3,506	75,611	35,697	298,747	1,615,612	132,433	1	132,434	12,015	120,419
Other Washington	29,111	63,390	589,135	4,200	23,900	24,379	111,106	592,203	48,218	4	48,222	4,139	44,083
California	24,029	45,198	652,287	5,049	16,272	43,040	111,851	564,037	47,443	0	47,443	17,466	29,977
Idaho	10,586	24,661	203,700	552	8,182	3,437	34,752	167,089	13,122	0	13,122	1,778	11,344
Other	47,392	88,573	1,218,202	7,390	34,531	81,449	181,888	1,032,671	86,403	1	86,403	7,506	78,897
Total	1,628,413	3,256,871	71,023,319	163,614	2,585,102	2,836,044	11,460,601	55,836,632	4,663,641	48	4,663,688	467,440	4,196,248

TABLE B: AVERAGE INCOME AND TAX (DOLLARS)

All 2000 returns

County Distribution

County	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits	Tax as Percent of AGI	Tax as Percent of Taxable Balance
				Additions	Federal Tax Subtraction	Other Subtractions									
Baker	6,579	2.07	30,211	82	1,357	1,959	5,598	23,498	1,893	0	1,893	307	1,586	5.2	6.7
Benton	30,433	1.84	47,920	136	1,686	2,144	6,806	37,884	3,189	0	3,189	266	2,923	6.1	7.7
Clackamas	156,724	2.02	54,629	113	1,814	1,869	8,915	42,759	3,615	0	3,615	292	3,323	6.1	7.8
Clatsop	14,125	1.94	36,487	90	1,518	2,196	6,474	27,184	2,225	0	2,225	285	1,940	5.3	7.1
Columbia	18,823	2.13	42,525	42	1,803	1,504	7,031	32,795	2,708	0	2,708	297	2,411	5.7	7.4
Coos	24,092	2.00	34,892	75	1,455	2,059	5,573	26,638	2,174	0	2,174	274	1,901	5.4	7.1
Crook	7,294	2.12	34,872	66	1,500	1,783	6,244	27,405	2,235	0	2,235	305	1,930	5.5	7.0
Curry	9,057	1.94	34,240	196	1,386	2,750	6,260	25,153	2,049	0	2,049	296	1,753	5.1	7.0
Deschutes	54,229	1.98	43,657	156	1,587	2,104	7,972	33,177	2,760	0	2,760	294	2,467	5.7	7.4
Douglas	40,864	2.06	35,325	75	1,487	1,854	5,897	26,845	2,187	0	2,187	292	1,894	5.4	7.1
Gilliam	859	2.00	33,168	80	1,524	1,936	4,920	26,600	2,175	0	2,175	278	1,898	5.7	7.1
Grant	3,156	2.05	30,300	96	1,402	2,141	5,062	23,654	1,908	0	1,908	286	1,622	5.4	6.9
Harney	3,008	2.08	26,996	26	1,282	1,255	5,021	21,481	1,712	0	1,712	295	1,418	5.3	6.6
Hood River	8,694	2.16	35,890	82	1,433	1,574	5,915	27,914	2,280	0	2,280	345	1,935	5.4	6.9
Jackson	76,617	1.99	38,274	150	1,487	2,092	6,872	28,735	2,362	0	2,362	285	2,077	5.4	7.2
Jefferson	5,869	2.30	34,545	46	1,371	4,101	5,440	24,605	2,002	0	2,002	297	1,704	4.9	6.9
Josephine	29,965	2.04	33,194	107	1,342	2,190	6,117	24,520	1,986	0	1,986	282	1,704	5.1	6.9
Klamath	25,107	2.07	32,407	69	1,417	1,795	5,557	24,965	2,023	0	2,023	287	1,735	5.4	6.9
Lake	2,859	2.11	27,757	46	1,302	1,883	4,735	21,777	1,739	0	1,739	312	1,426	5.1	6.5
Lane	137,245	1.91	39,782	114	1,582	1,731	6,735	30,655	2,535	0	2,535	281	2,254	5.7	7.4
Lincoln	18,608	1.89	35,029	80	1,471	2,497	6,845	25,119	2,046	0	2,046	271	1,775	5.1	7.1
Linn	43,731	2.10	38,400	65	1,620	1,544	6,470	29,402	2,410	0	2,410	304	2,106	5.5	7.2
Malheur	10,019	2.24	29,532	66	1,273	1,430	5,007	23,738	1,908	0	1,908	444	1,464	5.0	6.2
Marion	116,618	2.12	40,749	73	1,574	1,746	6,765	31,378	2,591	0	2,591	313	2,279	5.6	7.3
Morrow	3,895	2.34	31,245	25	1,433	1,344	5,008	24,914	2,000	0	2,000	340	1,660	5.3	6.7
Multnomah	317,195	1.81	48,265	95	1,759	1,709	7,787	37,945	3,197	0	3,197	268	2,929	6.1	7.7
Polk	25,011	2.10	40,853	68	1,634	2,087	7,374	30,519	2,513	0	2,513	295	2,218	5.4	7.3
Sherman	842	1.97	32,920	42	1,476	1,802	4,975	25,601	2,081	0	2,081	268	1,813	5.5	7.1
Tillamook	10,390	1.95	34,844	80	1,459	2,202	6,491	25,611	2,085	0	2,085	286	1,800	5.2	7.0
Umatilla	26,672	2.16	33,752	63	1,484	1,867	5,363	26,139	2,122	0	2,122	315	1,807	5.4	6.9
Union	10,265	2.04	34,118	54	1,474	1,682	5,651	26,220	2,136	0	2,136	310	1,827	5.4	7.0
Wallowa	3,204	1.98	30,478	74	1,327	1,853	5,786	24,107	1,957	0	1,957	297	1,660	5.4	6.9
Wasco	9,511	2.07	35,756	59	1,494	1,986	5,954	27,035	2,205	0	2,205	314	1,891	5.3	7.0
Washington	176,707	2.06	63,409	95	1,908	1,548	8,579	52,069	4,450	0	4,450	304	4,147	6.5	8.0
Wheeler	562	2.04	26,143	98	1,193	1,972	4,819	20,197	1,609	0	1,609	262	1,348	5.2	6.7
Yamhill	33,453	2.16	44,510	91	1,624	1,620	7,524	34,686	2,885	0	2,885	307	2,578	5.8	7.4
Clark Co., WA	55,013	2.40	36,187	64	1,374	649	5,430	29,368	2,407	0	2,407	218	2,189	6.0	7.5
Other Washington	29,111	2.18	20,238	144	821	837	3,817	20,343	1,656	0	1,656	142	1,514	7.5	7.4
California	24,029	1.88	27,146	210	677	1,791	4,655	23,473	1,974	0	1,974	727	1,248	4.6	5.3
Idaho	10,586	2.33	19,242	52	773	325	3,283	15,784	1,240	0	1,240	168	1,072	5.6	6.8
Other	47,392	1.87	25,705	156	729	1,719	3,838	21,790	1,823	0	1,823	158	1,665	6.5	7.6
Total	1,628,413	2.00	43,615	100	1,587	1,742	7,038	34,289	2,864	0	2,864	287	2,577	5.9	7.5

TABLE C: DISTRIBUTION OF RETURNS BY TYPE

All 2000 returns

County Distribution

County	Number of Returns	Single		Joint		Separate		Head Household		Taxable		Itemized		Full-Year		Part-Year		Nonresident	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Baker	6,579	2,532	38.5	3,439	52.3	83	1.3	525	8.0	5,188	78.9	2,795	42.5	6,405	97.4	153	2.3	21	0.3
Benton	30,433	15,156	49.8	12,829	42.2	409	1.3	2,039	6.7	26,769	88.0	13,226	43.5	29,028	95.4	882	2.9	523	1.7
Clackamas	156,724	67,918	43.3	71,759	45.8	2,198	1.4	14,849	9.5	137,928	88.0	82,055	52.4	152,434	97.3	3,737	2.4	553	0.4
Clatsop	14,125	6,193	43.8	6,300	44.6	239	1.7	1,393	9.9	11,837	83.8	6,269	44.4	13,643	96.6	360	2.5	122	0.9
Columbia	18,823	7,193	38.2	9,582	50.9	268	1.4	1,780	9.5	16,595	88.2	9,644	51.2	18,354	97.5	392	2.1	77	0.4
Coos	24,092	9,709	40.3	11,626	48.3	372	1.5	2,385	9.9	19,483	80.9	10,122	42.0	23,413	97.2	558	2.3	121	0.5
Crook	7,294	2,606	35.7	3,894	53.4	98	1.3	696	9.5	5,943	81.5	3,537	48.5	7,117	97.6	152	2.1	25	0.3
Curry	9,057	3,583	39.6	4,606	50.9	144	1.6	724	8.0	7,087	78.2	3,916	43.2	8,683	95.9	308	3.4	66	0.7
Deschutes	54,229	22,474	41.4	26,225	48.4	837	1.5	4,693	8.7	45,646	84.2	28,441	52.4	52,034	96.0	2,000	3.7	195	0.4
Douglas	40,864	15,552	38.1	20,389	49.9	571	1.4	4,352	10.6	33,493	82.0	17,269	42.3	39,921	97.7	819	2.0	124	0.3
Gilliam	859	354	41.2	420	48.9	23	2.7	62	7.2	697	81.1	327	38.1	846	98.5	11	1.3	2	0.2
Grant	3,156	1,246	39.5	1,608	51.0	25	0.8	277	8.8	2,524	80.0	1,216	38.5	3,077	97.5	69	2.2	10	0.3
Harney	3,008	1,191	39.6	1,514	50.3	29	1.0	274	9.1	2,381	79.2	1,130	37.6	2,950	98.1	48	1.6	10	0.3
Hood River	8,694	3,499	40.2	4,090	47.0	101	1.2	1,004	11.5	7,270	83.6	3,527	40.6	8,443	97.1	198	2.3	53	0.6
Jackson	76,617	32,463	42.4	34,774	45.4	1,156	1.5	8,224	10.7	63,361	82.7	35,606	46.5	74,130	96.8	2,226	2.9	261	0.3
Jefferson	5,869	2,092	35.6	2,693	45.9	89	1.5	995	17.0	4,317	73.6	2,151	36.7	5,773	98.4	86	1.5	10	0.2
Josephine	29,965	11,512	38.4	14,952	49.9	388	1.3	3,113	10.4	23,526	78.5	13,258	44.2	29,046	96.9	840	2.8	79	0.3
Klamath	25,107	9,812	39.1	11,974	47.7	348	1.4	2,973	11.8	20,254	80.7	10,258	40.9	24,249	96.6	690	2.7	168	0.7
Lake	2,859	1,028	36.0	1,551	54.2	30	1.0	250	8.7	2,230	78.0	1,010	35.3	2,749	96.2	68	2.4	42	1.5
Lane	137,245	63,290	46.1	58,321	42.5	2,033	1.5	13,601	9.9	117,170	85.4	61,610	44.9	133,188	97.0	3,326	2.4	731	0.5
Lincoln	18,608	8,089	43.5	8,230	44.2	280	1.5	2,009	10.8	14,874	79.9	8,521	45.8	18,054	97.0	461	2.5	93	0.5
Linn	43,731	16,900	38.6	21,777	49.8	699	1.6	4,355	10.0	37,247	85.2	20,541	47.0	42,891	98.1	737	1.7	103	0.2
Malheur	10,019	3,637	36.3	4,924	49.1	128	1.3	1,330	13.3	8,005	79.9	3,581	35.7	9,602	95.8	293	2.9	124	1.2
Marion	116,618	48,503	41.6	50,910	43.7	1,708	1.5	15,497	13.3	98,732	84.7	53,292	45.7	114,179	97.9	2,142	1.8	297	0.3
Morrow	3,895	1,331	34.2	1,958	50.3	47	1.2	559	14.4	3,269	83.9	1,424	36.6	3,809	97.8	70	1.8	16	0.4
Multnomah	317,195	169,954	53.6	108,814	34.3	4,796	1.5	33,631	10.6	278,561	87.8	143,678	45.3	305,353	96.3	10,161	3.2	1,681	0.5
Polk	25,011	10,038	40.1	12,045	48.2	324	1.3	2,604	10.4	21,224	84.9	12,569	50.3	24,502	98.0	436	1.7	73	0.3
Sherman	842	362	43.0	396	47.0	12	1.4	72	8.6	703	83.5	295	35.0	832	98.8	9	1.1	1	0.1
Tillamook	10,390	4,325	41.6	4,974	47.9	120	1.2	971	9.3	8,338	80.3	4,620	44.5	10,165	97.8	189	1.8	36	0.3
Umatilla	26,672	10,262	38.5	12,176	45.7	398	1.5	3,836	14.4	21,942	82.3	10,377	38.9	25,881	97.0	647	2.4	144	0.5
Union	10,265	4,243	41.3	5,091	49.6	133	1.3	798	7.8	8,378	81.6	4,442	43.3	9,983	97.3	220	2.1	62	0.6
Wallowa	3,204	1,316	41.1	1,641	51.2	25	0.8	222	6.9	2,500	78.0	1,397	43.6	3,134	97.8	52	1.6	18	0.6
Wasco	9,511	3,719	39.1	4,611	48.5	117	1.2	1,064	11.2	7,819	82.2	4,209	44.3	9,259	97.4	206	2.2	46	0.5
Washington	176,707	77,858	44.1	79,190	44.8	2,516	1.4	17,143	9.7	159,238	90.1	88,199	49.9	168,275	95.2	7,501	4.2	931	0.5
Wheeler	562	207	36.8	324	57.7	6	1.1	25	4.4	411	73.1	212	37.7	552	98.2	7	1.2	3	0.5
Yamhill	33,453	13,081	39.1	16,141	48.2	484	1.4	3,747	11.2	28,586	85.5	16,101	48.1	32,741	97.9	597	1.8	115	0.3
Clark Co., WA	55,013	18,261	33.2	30,762	55.9	720	1.3	5,270	9.6	50,309	91.4	31,677	57.6	2,425	4.4	2,922	5.3	49,666	90.3
Other Washington	29,111	11,342	39.0	15,038	51.7	517	1.8	2,214	7.6	24,722	84.9	13,781	47.3	2,980	10.2	5,457	18.7	20,674	71.0
California	24,029	11,614	48.3	10,310	42.9	664	2.8	1,441	6.0	17,270	71.9	11,285	47.0	4,575	19.0	6,991	29.1	12,463	51.9
Idaho	10,586	3,714	35.1	5,787	54.7	122	1.2	963	9.1	9,145	86.4	4,870	46.0	860	8.1	1,625	15.4	8,101	76.5
Other	47,392	23,503	49.6	19,851	41.9	1,632	3.4	2,406	5.1	37,075	78.2	18,978	40.0	9,668	20.4	16,166	34.1	21,558	45.5
Total	1,628,413	721,662	44.3	717,496	44.1	24,889	1.5	164,366	10.1	1,392,047	85.5	761,416	46.8	1,435,203	88.1	73,812	4.5	119,398	7.3

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

2000 Full-year returns

County Distribution											
County	Number of Returns	Adjusted Gross Income	Wages, Salaries, Tips	Taxable Dividends and Interest	Business Income	Capital Gains and Supplemental Income	Taxable Pensions	Rentals, Partnerships, etc	Farm Income	All Other Income ¹	Adjustments
Baker	6,405	195,615	123,824	17,688	5,736	20,613	30,638	7,840	-5,990	-1,955	2,779
Benton	29,028	1,434,041	896,168	88,164	42,907	171,446	157,796	44,984	-5,826	51,709	13,307
Clackamas	152,434	8,451,025	5,667,998	438,241	324,687	717,885	712,551	406,740	-24,652	298,437	90,861
Clatsop	13,643	508,999	301,945	34,712	27,622	34,285	70,774	32,105	-1,340	16,754	7,858
Columbia	18,354	789,782	597,574	31,138	16,229	33,263	75,538	16,578	-6,409	32,221	6,351
Coos	23,413	831,551	484,619	59,253	44,590	73,478	120,569	37,819	-5,493	28,645	11,928
Crook	7,117	251,925	166,840	18,802	10,445	22,996	31,008	10,720	-7,146	1,247	2,987
Curry	8,683	301,410	137,933	30,941	15,765	36,707	63,062	14,466	-1,875	8,549	4,138
Deschutes	52,034	2,325,625	1,289,629	163,072	139,558	294,260	288,568	139,326	-18,041	67,886	38,633
Douglas	39,921	1,429,190	904,054	87,273	47,588	152,770	184,747	24,362	-12,820	55,559	14,343
Gilliam	846	28,182	17,395	2,383	205	2,729	3,937	1,815	25	117	423
Grant	3,077	94,707	63,185	7,719	2,836	8,893	12,035	3,279	-3,518	1,410	1,132
Harney	2,950	80,532	60,551	5,445	1,068	7,061	9,745	2,393	-3,544	-1,059	1,129
Hood River	8,443	307,650	197,210	20,628	13,729	22,750	33,523	15,225	-2,221	11,205	4,399
Jackson	74,130	2,887,370	1,709,583	207,399	166,329	224,120	374,938	157,182	-12,652	101,060	40,589
Jefferson	5,773	200,950	130,170	10,415	4,593	10,229	19,130	19,880	-778	9,334	2,022
Josephine	29,046	981,613	537,069	81,584	56,545	84,843	161,052	49,714	-5,745	30,609	14,060
Klamath	24,249	802,020	558,694	46,105	27,243	45,378	102,505	25,884	-11,150	16,910	9,549
Lake	2,749	77,524	51,742	5,419	2,258	5,931	12,345	2,516	-2,269	656	1,075
Lane	133,188	5,410,240	3,465,390	342,032	201,534	457,633	597,822	200,410	-17,084	225,815	63,312
Lincoln	18,054	642,422	346,038	50,196	41,429	45,807	114,839	29,719	-2,248	26,334	9,692
Linn	42,891	1,666,656	1,165,204	83,016	46,393	87,389	176,601	63,464	-4,583	64,263	15,091
Malheur	9,602	290,830	197,624	22,058	13,868	20,676	36,589	14,232	-7,284	-2,682	4,250
Marion	114,179	4,709,639	3,043,301	252,321	140,230	397,800	517,026	208,122	-8,194	202,535	43,502
Morrow	3,809	120,123	89,223	4,932	2,420	5,505	11,611	5,641	-470	2,887	1,626
Multnomah	305,353	15,054,717	9,853,778	887,623	558,871	1,433,048	1,187,536	685,402	-6,622	618,564	163,484
Polk	24,502	1,013,997	671,140	56,732	33,659	57,548	133,273	34,273	-6,931	43,951	9,648
Sherman	832	27,589	14,650	2,139	825	1,748	3,084	3,318	2,291	379	845
Tillamook	10,165	358,585	198,189	26,418	18,105	34,521	59,645	16,067	1,172	10,282	5,814
Umatilla	25,881	886,913	634,816	40,978	34,850	36,469	93,371	41,704	-9,093	24,776	10,956
Union	9,983	346,510	230,793	19,736	16,952	23,164	40,876	16,254	-6,578	10,331	5,019
Wallowa	3,134	96,213	55,572	9,112	5,380	12,824	14,095	4,386	-2,736	-483	1,937
Wasco	9,259	335,114	217,519	21,249	10,931	20,181	43,280	15,113	-157	11,343	4,345
Washington	168,275	10,947,133	7,749,543	415,000	338,372	1,071,021	614,984	418,992	-12,028	445,689	94,440
Wheeler	552	14,571	8,724	1,757	762	1,515	2,939	91	-997	20	240
Yamhill	32,741	1,476,892	954,614	79,999	45,891	136,764	126,506	100,482	-6,883	53,428	13,908
Clark Co., WA	2,425	141,577	63,237	4,335	1,355	60,350	4,502	2,192	-39	6,244	598
Other Washington	2,980	92,763	57,261	7,451	1,913	9,189	10,105	2,453	-249	5,453	813
California	4,575	202,403	104,987	16,527	3,602	46,961	16,560	6,265	-639	9,863	1,723
Idaho	860	29,651	15,662	1,488	761	4,613	2,514	4,214	-53	742	290
Other	9,668	415,481	260,594	31,244	7,219	52,701	31,287	8,962	-1,217	28,413	3,722
Total	1,435,203	66,259,729	43,294,042	3,732,722	2,475,253	5,987,066	6,303,503	2,894,587	-222,063	2,517,440	722,819

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

Tables for Individual Counties and Other States

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

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

All 2000 Baker County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	177	361	-11,091	33	0	54	1,218	0	0	0	0	0	0
0-5	758	573	2,075	3	17	32	1,505	847	45	0	45	18	26
5-10	767	1,077	5,713	5	85	172	2,399	3,372	201	0	201	101	100
10-15	775	1,409	9,650	17	257	477	3,119	6,095	398	0	398	187	211
15-20	644	1,276	11,201	10	467	737	2,727	7,479	524	0	524	190	333
20-25	518	1,133	11,575	33	613	673	2,432	8,025	590	0	590	175	415
25-30	387	889	10,533	7	630	784	1,992	7,217	547	0	547	134	413
30-35	377	889	12,263	17	817	712	2,067	8,741	681	0	681	131	550
35-40	329	863	12,300	19	772	790	1,956	8,831	697	0	697	133	564
40-45	299	782	12,684	21	768	1,010	1,978	9,003	721	0	721	119	601
45-50	256	673	12,124	23	709	734	1,830	8,892	724	0	724	104	620
50-60	401	1,136	21,948	48	1,151	1,420	3,216	16,233	1,330	0	1,330	170	1,160
60-70	305	859	19,670	34	898	1,495	2,785	14,588	1,215	0	1,215	145	1,070
70-80	181	530	13,543	16	538	808	1,867	10,359	873	0	873	80	794
80-90	114	317	9,654	4	341	638	1,131	7,548	643	0	643	55	588
90-100	69	200	6,542	12	202	532	917	4,925	421	0	421	35	385
100-250	199	556	27,147	81	593	1,332	3,004	22,299	1,942	0	1,942	196	1,746
250+	23	63	11,227	159	69	487	687	10,142	906	0	906	48	858

Quintile Distribution

First 20%	1,315	1,413	-6,645	39	42	135	3,781	2,189	122	0	122	59	63
Second 20%	1,316	2,303	15,384	20	408	772	5,067	9,685	629	0	629	289	340
Middle 20%	1,316	2,816	28,606	48	1,478	1,815	6,131	19,587	1,433	0	1,433	427	1,007
Fourth 20%	1,316	3,330	50,489	78	3,138	3,376	8,075	36,157	2,871	0	2,871	508	2,363
Next 15%	987	2,805	62,661	105	2,882	4,189	8,843	46,950	3,906	0	3,906	441	3,465
Next 4%	264	741	28,736	86	784	1,779	3,271	23,010	1,985	0	1,985	176	1,808
Top 1%	65	178	19,526	167	194	820	1,661	17,018	1,511	0	1,511	120	1,391

Total	6,579	13,586	198,757	542	8,925	12,887	36,829	154,596	12,457	0	12,457	2,021	10,436
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Benton County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	178	279	-7,538	82	4	93	1,242	3	0	0	0	0	0
0-5	3,777	2,291	10,091	99	138	166	6,711	4,443	237	0	237	85	152
5-10	3,271	2,950	24,131	70	621	431	7,832	16,034	983	0	983	329	654
10-15	2,696	3,562	33,529	54	1,360	773	8,330	23,736	1,646	0	1,646	488	1,158
15-20	2,341	3,544	40,703	66	2,250	1,173	8,111	29,754	2,195	0	2,195	535	1,660
20-25	1,885	3,190	42,202	56	2,782	1,629	7,410	30,795	2,350	0	2,350	485	1,865
25-30	1,585	2,992	43,506	82	3,042	1,945	7,006	31,951	2,499	0	2,499	447	2,052
30-35	1,451	2,744	47,057	75	3,333	2,329	7,169	34,547	2,753	0	2,753	397	2,357
35-40	1,322	2,757	49,467	102	3,264	2,560	7,735	36,195	2,919	0	2,919	403	2,516
40-45	1,171	2,516	49,652	89	3,110	2,568	7,562	36,639	2,986	0	2,986	367	2,619
45-50	1,006	2,352	47,763	120	2,730	2,721	7,150	35,378	2,908	0	2,908	343	2,565
50-60	1,911	4,725	104,800	202	5,463	6,530	15,941	77,321	6,403	0	6,403	699	5,703
60-70	1,581	4,226	102,616	190	4,629	6,916	15,787	75,592	6,324	0	6,324	626	5,698
70-80	1,303	3,616	97,576	142	3,850	6,044	14,475	73,569	6,220	0	6,220	532	5,688
80-90	1,025	2,955	86,985	379	3,049	4,536	12,420	67,365	5,733	0	5,733	454	5,279
90-100	814	2,288	77,109	132	2,418	4,244	10,767	59,906	5,130	0	5,130	342	4,788
100-250	2,729	7,871	380,533	1,205	8,136	16,627	44,584	312,501	27,237	0	27,237	1,268	25,969
250-500	283	869	93,430	523	838	2,320	8,018	82,831	7,363	0	7,363	173	7,190
500 +	104	289	134,745	474	308	1,658	8,890	124,364	11,159	1	11,160	114	11,046

Quintile Distribution

First 20%	6,086	4,303	16,360	214	448	464	12,913	13,384	767	0	767	270	497
Second 20%	6,087	8,159	82,770	157	3,824	2,112	19,020	59,235	4,192	0	4,192	1,143	3,049
Middle 20%	6,087	11,318	174,298	293	11,904	8,097	28,109	127,631	10,040	0	10,040	1,679	8,361
Fourth 20%	6,087	14,812	326,691	629	17,059	19,869	49,709	241,302	19,975	0	19,975	2,181	17,794
Next 15%	4,565	13,014	433,653	1,221	13,564	22,966	59,973	338,737	29,029	0	29,029	1,993	27,036
Next 4%	1,217	3,497	218,482	653	3,623	8,335	22,506	184,733	16,229	0	16,229	589	15,641
Top 1%	304	913	206,103	975	904	3,419	14,910	187,900	16,813	1	16,814	232	16,582

Total	30,433	56,016	1,458,358	4,142	51,324	65,262	207,140	1,152,923	97,045	1	97,046	8,087	88,960
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Clackamas County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,216	2,018	-47,965	315	42	827	12,867	9	0	0	0	0	0
0-5	14,320	8,735	37,310	250	529	738	27,485	15,590	827	2	829	274	555
5-10	13,228	14,123	98,233	384	2,381	1,762	37,923	61,764	3,757	0	3,757	1,394	2,363
10-15	11,870	17,806	147,985	250	5,497	4,308	45,626	97,919	6,673	0	6,673	2,319	4,355
15-20	11,219	19,115	195,967	250	9,786	5,719	47,745	136,405	9,899	0	9,900	2,888	7,012
20-25	10,474	18,921	235,208	309	14,710	7,291	48,048	167,839	12,751	0	12,751	2,857	9,895
25-30	9,450	17,429	259,390	279	18,085	9,416	49,583	184,757	14,426	0	14,426	2,580	11,845
30-35	8,732	17,000	283,343	362	19,417	11,336	51,547	202,865	16,129	0	16,129	2,463	13,666
35-40	7,852	16,530	294,084	325	18,801	12,410	54,493	209,997	16,889	0	16,889	2,367	14,522
40-45	7,084	15,936	300,609	287	17,880	14,972	57,580	211,672	17,157	0	17,157	2,281	14,875
45-50	6,456	15,459	306,403	343	17,151	14,627	57,954	217,832	17,797	0	17,797	2,212	15,585
50-60	11,294	28,900	619,744	655	31,472	31,170	115,893	443,272	36,566	2	36,567	4,184	32,384
60-70	9,443	25,632	612,401	780	27,472	31,520	111,292	443,866	37,020	0	37,020	3,724	33,296
70-80	7,507	21,013	561,446	626	22,132	24,703	99,855	416,226	35,075	0	35,075	3,072	32,003
80-90	5,688	16,169	482,096	489	16,828	20,195	83,237	362,711	30,816	0	30,816	2,355	28,461
90-100	4,016	11,644	380,661	487	11,933	14,719	62,733	291,896	24,963	0	24,963	1,713	23,249
100-250	13,984	41,354	1,973,167	3,427	41,639	59,834	291,520	1,584,618	138,052	0	138,052	6,459	131,593
250-500	2,003	6,123	671,662	1,926	5,960	12,490	69,096	586,292	52,105	0	52,105	1,339	50,766
500 +	888	2,621	1,149,991	5,894	2,617	14,888	72,745	1,065,763	95,630	0	95,630	1,336	94,294

Quintile Distribution

First 20%	31,344	28,421	114,690	976	3,824	3,933	87,578	94,989	5,741	2	5,743	2,093	3,651
Second 20%	31,346	52,942	561,153	787	29,751	17,027	133,915	391,008	28,667	0	28,667	7,736	20,931
Middle 20%	31,344	62,995	1,065,599	1,207	69,934	44,734	199,362	758,416	60,483	0	60,483	9,125	51,358
Fourth 20%	31,345	80,804	1,797,688	1,998	87,767	89,327	332,237	1,294,313	107,182	2	107,183	11,688	95,496
Next 15%	23,509	67,727	2,293,413	2,900	69,776	86,555	379,470	1,761,720	150,947	0	150,947	10,050	140,897
Next 4%	6,269	19,015	1,297,321	2,958	18,650	31,507	164,750	1,086,420	95,722	0	95,722	3,256	92,466
Top 1%	1,567	4,624	1,431,872	6,812	4,631	19,842	99,912	1,314,428	117,791	0	117,791	1,869	115,922

Total	156,724	316,528	8,561,736	17,637	284,333	292,926	1,397,225	6,701,294	566,531	5	566,535	45,816	520,719
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Clatsop County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	171	321	-6,255	18	5	64	1,436	0	0	0	0	0	0
0-5	1,525	1,198	4,139	7	33	81	3,265	1,693	90	0	90	37	53
5-10	1,623	2,004	12,040	17	225	164	4,682	7,539	454	0	454	199	255
10-15	1,465	2,402	18,262	40	614	608	5,337	12,297	829	0	829	317	512
15-20	1,362	2,460	23,735	50	1,124	902	5,919	16,262	1,164	0	1,164	363	800
20-25	1,066	2,035	23,755	44	1,391	1,031	5,168	16,386	1,222	0	1,222	298	924
25-30	842	1,645	23,035	88	1,548	1,340	4,430	15,936	1,231	0	1,231	239	993
30-35	762	1,599	24,685	38	1,657	1,430	4,344	17,383	1,368	0	1,368	232	1,136
35-40	721	1,710	27,067	41	1,722	1,757	4,943	18,830	1,497	0	1,497	244	1,253
40-45	582	1,388	24,732	22	1,504	1,415	4,495	17,356	1,396	0	1,396	201	1,195
45-50	580	1,476	27,502	54	1,565	2,108	4,732	19,295	1,568	0	1,568	211	1,357
50-60	968	2,538	53,075	35	2,766	3,824	8,573	38,078	3,132	0	3,132	371	2,761
60-70	761	2,091	49,349	40	2,251	3,759	7,601	35,837	2,985	0	2,985	300	2,685
70-80	507	1,428	37,781	259	1,508	2,798	5,756	27,990	2,354	0	2,354	214	2,140
80-90	333	906	28,111	36	988	1,671	4,255	21,243	1,804	0	1,804	145	1,659
90-100	200	528	18,871	51	597	1,460	2,763	14,101	1,205	0	1,205	92	1,113
100-250	568	1,502	80,587	151	1,688	4,907	9,963	64,281	5,605	0	5,605	427	5,178
250-500	61	160	19,621	110	180	578	1,426	17,548	1,560	0	1,560	55	1,505
500 +	28	62	25,289	177	82	1,124	2,352	21,916	1,964	0	1,964	83	1,882

Quintile Distribution

First 20%	2,825	2,814	5,392	31	162	231	7,810	6,311	362	0	362	155	207
Second 20%	2,824	4,654	37,081	72	1,364	1,170	10,358	25,103	1,711	0	1,711	628	1,083
Middle 20%	2,826	5,433	69,397	195	4,314	3,733	14,407	47,776	3,630	0	3,630	790	2,840
Fourth 20%	2,825	6,924	122,649	141	7,257	7,961	21,393	86,615	6,990	0	6,990	998	5,992
Next 15%	2,119	5,779	150,561	393	6,253	10,964	23,050	110,789	9,296	0	9,296	870	8,426
Next 4%	565	1,480	73,538	127	1,677	4,846	9,439	57,803	5,024	0	5,024	385	4,639
Top 1%	141	369	56,763	319	418	2,117	4,985	49,572	4,417	0	4,417	202	4,215

Total	14,125	27,453	515,381	1,278	21,446	31,021	91,441	383,970	31,429	0	31,429	4,028	27,401
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Columbia County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	133	232	-6,693	1	5	30	874	0	0	0	0	0	0
0-5	1,636	1,164	4,391	61	38	46	3,334	1,774	94	0	94	35	59
5-10	1,637	1,841	12,221	36	251	226	4,599	7,657	461	0	461	187	274
10-15	1,517	2,387	19,017	13	651	645	5,722	12,529	845	0	845	316	529
15-20	1,380	2,444	24,056	79	1,138	999	5,658	16,676	1,193	0	1,193	358	836
20-25	1,130	2,146	25,344	27	1,508	902	5,158	18,055	1,352	0	1,352	332	1,021
25-30	1,084	2,132	29,804	16	2,019	1,131	5,623	21,227	1,642	0	1,642	311	1,330
30-35	994	2,076	32,267	37	2,199	1,352	5,547	23,310	1,840	0	1,840	296	1,544
35-40	1,011	2,388	37,845	12	2,427	1,477	6,266	27,746	2,218	0	2,218	343	1,874
40-45	962	2,440	40,800	14	2,439	1,596	6,856	30,004	2,427	0	2,427	343	2,084
45-50	911	2,440	43,239	20	2,432	1,484	7,413	32,095	2,617	0	2,617	346	2,271
50-60	1,729	4,837	94,807	65	4,897	3,718	15,537	70,770	5,835	0	5,835	691	5,145
60-70	1,452	4,185	94,059	63	4,259	3,959	15,449	70,478	5,876	0	5,876	602	5,275
70-80	1,054	3,100	78,796	85	3,120	2,450	11,872	61,439	5,186	0	5,186	457	4,729
80-90	686	2,019	58,076	72	2,052	1,823	8,553	45,727	3,885	0	3,885	293	3,592
90-100	469	1,353	44,518	79	1,405	1,354	6,326	35,551	3,046	0	3,046	206	2,840
100-250	959	2,701	126,325	84	2,861	3,820	15,248	104,495	9,087	0	9,087	442	8,646
250-500	60	155	20,789	19	178	1,006	1,677	17,946	1,597	0	1,597	25	1,572
500 +	19	56	20,782	13	57	284	626	19,829	1,778	0	1,778	9	1,770

Quintile Distribution

First 20%	3,764	3,775	13,706	103	401	371	10,061	11,916	718	0	718	289	429
Second 20%	3,765	6,611	67,053	115	3,361	2,565	15,797	46,429	3,356	0	3,356	962	2,394
Middle 20%	3,765	8,351	129,841	74	8,448	5,085	22,226	94,538	7,504	0	7,504	1,199	6,305
Fourth 20%	3,765	10,502	205,389	140	10,522	8,080	34,245	152,961	12,609	0	12,609	1,499	11,111
Next 15%	2,823	8,218	226,382	253	8,394	7,246	33,792	177,249	15,024	0	15,024	1,207	13,817
Next 4%	753	2,126	93,993	60	2,250	2,844	12,038	76,936	6,676	0	6,676	326	6,350
Top 1%	188	513	64,078	51	561	2,109	4,180	57,280	5,094	0	5,094	111	4,983

Total	18,823	40,096	800,443	796	33,937	28,301	132,339	617,308	50,982	0	50,982	5,593	45,389
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Coos County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	308	569	-10,191	79	5	156	1,972	0	0	0	0	0	0
0-5	2,535	2,466	6,686	6	62	178	5,381	2,530	135	0	135	67	68
5-10	2,852	4,000	21,345	70	318	526	8,699	12,823	762	0	762	390	373
10-15	2,831	4,939	35,436	77	1,079	1,323	10,351	23,406	1,551	0	1,551	670	882
15-20	2,453	4,621	42,571	113	1,880	2,305	10,302	29,157	2,058	0	2,058	703	1,356
20-25	1,847	3,792	41,301	28	2,385	2,313	8,174	28,899	2,146	0	2,146	572	1,574
25-30	1,614	3,373	44,314	47	2,977	3,009	8,119	30,687	2,351	0	2,351	498	1,852
30-35	1,471	3,304	47,615	25	3,245	3,106	7,725	33,835	2,653	0	2,653	479	2,174
35-40	1,201	2,945	44,954	84	2,909	3,133	7,269	31,981	2,539	0	2,539	426	2,112
40-45	1,055	2,594	44,753	22	2,840	2,665	6,655	32,706	2,635	0	2,635	371	2,264
45-50	884	2,285	41,943	49	2,488	2,615	6,244	30,696	2,496	0	2,496	335	2,161
50-60	1,534	3,974	84,065	170	4,446	5,793	12,321	61,934	5,105	0	5,105	568	4,537
60-70	1,140	3,059	73,829	214	3,374	5,843	9,996	54,927	4,581	0	4,581	445	4,135
70-80	752	1,943	56,101	124	2,239	4,349	7,412	42,264	3,560	0	3,560	295	3,264
80-90	449	1,223	37,889	79	1,339	2,391	5,212	29,082	2,472	0	2,472	191	2,281
90-100	282	787	26,581	41	844	1,698	3,349	20,754	1,777	0	1,777	130	1,647
100-250	744	1,930	104,489	325	2,221	5,286	11,087	86,244	7,525	0	7,525	362	7,163
250-500	104	268	36,549	104	311	1,139	2,280	32,923	2,930	0	2,930	63	2,866
500 +	36	78	60,379	155	104	1,784	1,720	56,926	5,112	1	5,113	26	5,087

Quintile Distribution

First 20%	4,818	5,672	9,758	150	224	638	13,220	10,301	585	0	585	301	284
Second 20%	4,819	8,332	61,295	94	1,954	2,438	17,763	40,561	2,704	0	2,704	1,129	1,574
Middle 20%	4,818	9,793	110,858	175	6,557	6,771	22,087	76,954	5,738	0	5,738	1,474	4,265
Fourth 20%	4,819	11,643	190,110	221	12,095	12,412	29,345	137,219	10,980	0	10,980	1,683	9,297
Next 15%	3,614	9,538	237,190	546	10,640	17,293	32,997	177,173	14,803	0	14,803	1,406	13,397
Next 4%	964	2,566	113,332	330	2,880	6,215	13,170	91,451	7,922	0	7,922	447	7,474
Top 1%	240	606	118,065	295	714	3,845	5,687	108,115	9,654	1	9,655	150	9,505

Total	24,092	48,150	840,609	1,811	35,064	49,612	134,268	641,773	52,387	1	52,387	6,591	45,797
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Crook County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	132	271	-11,453	114	10	44	1,042	0	0	0	0	0	0
0-5	717	625	1,929	0	18	36	1,577	726	38	0	38	17	22
5-10	718	1,007	5,327	28	86	112	2,323	3,093	183	0	183	92	91
10-15	743	1,324	9,203	9	259	444	3,206	5,827	382	0	382	175	207
15-20	699	1,327	12,298	50	554	606	3,106	8,252	584	0	584	194	391
20-25	628	1,336	14,128	8	760	542	2,968	10,123	752	0	752	202	550
25-30	508	1,117	13,972	32	878	800	2,779	9,672	739	0	739	165	574
30-35	457	1,155	14,821	6	909	560	2,702	10,701	833	0	833	170	663
35-40	409	1,066	15,301	2	984	938	2,545	10,986	870	0	870	154	716
40-45	348	921	14,794	6	905	799	2,431	10,689	857	0	857	133	724
45-50	320	897	15,189	8	833	723	2,659	11,001	892	0	892	131	761
50-60	511	1,417	28,003	11	1,471	1,516	4,354	20,688	1,697	0	1,697	201	1,496
60-70	350	972	22,482	15	1,031	1,254	3,509	16,756	1,396	0	1,396	149	1,247
70-80	252	675	18,866	25	746	1,098	2,705	14,342	1,209	0	1,209	107	1,102
80-90	134	374	11,309	6	398	683	1,589	8,645	735	0	735	60	674
90-100	103	282	9,725	5	309	413	1,305	7,703	659	0	659	56	602
100-250	221	605	30,946	41	655	1,305	3,717	25,343	2,207	0	2,207	149	2,058
250-500	30	70	10,366	116	90	343	736	9,313	829	0	829	32	797
500 +	14	31	17,153	0	41	789	294	16,029	1,438	0	1,438	39	1,400

Quintile Distribution

First 20%	1,458	1,722	-5,237	143	92	169	4,533	3,183	182	0	182	89	94
Second 20%	1,459	2,671	20,728	56	734	1,008	6,320	13,447	913	0	913	363	550
Middle 20%	1,459	3,200	37,124	47	2,177	1,713	7,448	26,271	1,987	0	1,987	478	1,509
Fourth 20%	1,459	3,910	60,915	18	3,625	3,090	10,229	44,191	3,541	0	3,541	567	2,974
Next 15%	1,095	2,994	73,000	55	3,226	4,195	11,024	54,678	4,567	0	4,567	458	4,110
Next 4%	292	804	34,281	30	868	1,520	4,462	27,496	2,377	0	2,377	180	2,197
Top 1%	72	171	33,547	131	215	1,307	1,531	30,625	2,733	0	2,733	91	2,642

Total	7,294	15,472	254,359	481	10,938	13,004	45,547	199,891	16,300	0	16,300	2,225	14,075
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Curry County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	193	331	-6,193	242	9	49	1,217	13	1	0	1	0	0
0-5	992	890	2,572	27	24	93	2,198	981	53	0	53	24	29
5-10	1,048	1,422	7,848	7	118	192	3,248	4,614	276	0	276	140	136
10-15	1,100	2,006	13,740	24	354	599	4,736	8,491	553	0	553	261	292
15-20	972	1,817	16,855	46	731	1,092	4,748	10,688	747	0	747	262	485
20-25	704	1,422	15,775	29	864	916	3,862	10,367	758	0	758	216	542
25-30	598	1,247	16,447	32	1,078	1,420	3,448	10,752	818	0	818	179	639
30-35	518	1,155	16,786	20	1,137	1,357	2,968	11,436	886	0	886	170	716
35-40	408	965	15,280	20	1,011	1,346	2,714	10,327	815	0	815	137	678
40-45	421	989	17,869	14	1,124	2,113	2,918	11,833	949	0	949	141	808
45-50	341	840	16,172	21	944	1,711	2,594	11,013	895	0	895	119	776
50-60	518	1,334	28,458	81	1,478	2,694	4,687	19,772	1,623	0	1,623	198	1,425
60-70	347	935	22,456	68	1,018	2,427	3,687	15,454	1,281	0	1,281	141	1,141
70-80	250	670	18,630	72	747	2,020	2,601	13,352	1,122	0	1,122	99	1,023
80-90	161	414	13,623	55	476	1,371	1,837	9,997	849	0	849	77	772
90-100	102	245	9,648	9	303	1,037	1,289	7,039	601	0	601	39	562
100-250	321	748	44,167	354	955	3,966	5,484	34,188	2,975	0	2,975	221	2,754
250-500	40	87	13,015	601	117	365	1,081	12,052	1,072	0	1,072	51	1,022
500 +	23	46	26,964	59	69	137	1,378	25,438	2,282	0	2,282	209	2,073

Quintile Distribution

First 20%	1,811	2,004	427	276	82	245	5,166	3,285	187	0	187	92	95
Second 20%	1,812	3,146	22,084	29	610	917	7,476	13,764	899	0	899	406	493
Middle 20%	1,811	3,647	39,477	96	2,126	2,698	9,762	25,654	1,875	0	1,875	534	1,341
Fourth 20%	1,812	4,170	68,726	81	4,434	6,845	11,904	46,044	3,647	0	3,647	601	3,046
Next 15%	1,359	3,546	88,707	276	3,962	9,122	13,550	62,522	5,205	0	5,205	546	4,659
Next 4%	362	856	44,677	275	1,077	4,270	5,789	33,900	2,936	0	2,936	210	2,725
Top 1%	90	194	46,014	747	265	809	3,049	42,637	3,809	0	3,809	295	3,514

Total	9,057	17,563	310,112	1,780	12,556	24,906	56,696	227,806	18,557	0	18,557	2,684	15,873
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Deschutes County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	708	1,314	-33,173	777	26	615	7,932	14	1	0	1	0	0
0-5	5,410	4,049	14,434	295	188	260	11,137	6,178	339	0	339	119	220
5-10	5,483	6,653	40,861	100	861	837	16,427	25,162	1,536	0	1,536	625	911
10-15	5,044	8,003	62,964	80	2,127	1,815	19,821	41,054	2,776	0	2,777	1,050	1,726
15-20	5,057	8,984	88,213	209	4,124	2,903	23,612	59,409	4,265	0	4,265	1,317	2,948
20-25	4,105	7,697	92,051	153	5,438	3,494	20,689	63,484	4,755	0	4,755	1,175	3,581
25-30	3,546	7,154	97,127	149	6,269	4,371	20,989	66,561	5,123	0	5,123	1,053	4,071
30-35	3,074	6,578	99,546	133	6,516	4,708	20,249	68,707	5,385	0	5,385	961	4,424
35-40	2,744	6,461	102,902	149	6,386	5,976	20,971	70,327	5,578	0	5,578	929	4,649
40-45	2,459	6,064	104,379	129	6,212	6,238	20,945	71,588	5,742	0	5,742	865	4,877
45-50	2,115	5,450	100,528	216	5,683	5,891	19,187	70,304	5,701	0	5,701	782	4,919
50-60	3,678	9,723	201,056	317	10,356	13,683	38,193	140,039	11,486	1	11,487	1,398	10,089
60-70	2,780	7,514	180,030	522	8,143	12,598	32,929	127,231	10,569	0	10,569	1,093	9,476
70-80	1,949	5,361	145,561	282	5,754	9,281	25,522	105,543	8,876	0	8,876	797	8,079
80-90	1,314	3,670	111,184	319	3,886	6,636	19,096	82,068	6,960	0	6,960	568	6,392
90-100	971	2,706	91,904	217	2,881	5,200	14,948	69,169	5,910	0	5,910	427	5,483
100-250	3,052	8,153	433,706	1,914	9,032	20,111	63,052	343,752	29,961	0	29,961	1,520	28,441
250-500	534	1,473	181,870	1,170	1,593	5,470	18,624	157,521	14,002	0	14,002	509	13,493
500 +	206	573	252,323	1,328	609	4,004	18,007	231,031	20,726	4	20,730	737	19,992

Quintile Distribution

First 20%	10,845	10,929	14,842	1,160	890	1,601	32,852	26,690	1,578	0	1,578	618	960
Second 20%	10,847	18,061	158,258	303	6,424	4,828	46,027	104,990	7,329	0	7,329	2,490	4,839
Middle 20%	10,845	21,695	292,783	437	18,475	12,832	62,813	201,452	15,475	0	15,475	3,227	12,248
Fourth 20%	10,846	27,343	502,610	806	28,278	31,285	98,016	348,096	28,173	1	28,174	3,922	24,252
Next 15%	8,135	22,209	647,857	1,709	23,979	40,588	112,251	473,763	40,034	0	40,034	3,366	36,668
Next 4%	2,169	5,836	370,720	1,702	6,428	14,848	49,557	301,803	26,467	0	26,467	1,212	25,256
Top 1%	542	1,507	380,397	2,344	1,610	8,109	30,813	342,346	30,634	4	30,638	1,088	29,550

Total	54,229	107,580	2,367,467	8,461	86,083	114,090	432,329	1,799,140	149,692	5	149,697	15,924	133,773
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Douglas County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	443	836	-14,783	88	9	421	3,055	3	0	0	0	0	0
0-5	4,109	3,792	11,062	126	85	280	8,995	4,187	222	0	222	106	117
5-10	4,649	6,392	34,844	45	535	847	13,313	21,444	1,277	0	1,277	637	639
10-15	4,508	7,833	56,356	108	1,659	2,055	16,135	37,593	2,485	0	2,485	1,088	1,397
15-20	4,002	7,741	69,763	98	2,959	3,654	17,400	47,128	3,321	0	3,321	1,174	2,147
20-25	3,166	6,422	70,910	87	4,031	4,412	14,549	48,862	3,625	0	3,625	977	2,648
25-30	2,727	5,910	74,913	115	4,871	4,392	13,348	53,068	4,075	0	4,075	876	3,199
30-35	2,654	6,089	86,172	97	5,755	4,607	13,990	62,389	4,891	0	4,891	873	4,019
35-40	2,303	5,755	86,159	72	5,589	4,730	13,689	62,506	4,963	0	4,963	823	4,140
40-45	1,993	5,077	84,631	83	5,251	5,513	13,113	61,159	4,918	0	4,918	721	4,198
45-50	1,821	4,878	86,362	92	5,054	5,166	12,757	63,686	5,174	0	5,174	705	4,469
50-60	2,747	7,627	150,330	140	7,921	9,141	22,319	111,414	9,152	0	9,152	1,105	8,047
60-70	1,899	5,288	122,522	148	5,582	7,692	18,253	91,557	7,629	0	7,629	779	6,850
70-80	1,207	3,410	90,037	93	3,598	5,154	12,243	69,171	5,829	0	5,829	502	5,326
80-90	783	2,213	66,187	71	2,334	3,747	9,340	50,954	4,329	0	4,329	340	3,989
90-100	462	1,299	43,645	105	1,374	3,081	5,569	33,772	2,886	0	2,886	223	2,663
100-250	1,181	3,157	163,759	671	3,524	7,960	19,328	133,681	11,645	0	11,645	610	11,035
250-500	137	370	46,273	198	409	1,194	3,748	41,119	3,657	0	3,657	80	3,577
500 +	73	190	114,395	630	216	1,694	9,828	103,288	9,272	0	9,272	328	8,944

Quintile Distribution

First 20%	8,173	9,392	21,432	247	425	1,251	22,173	19,389	1,112	0	1,112	552	560
Second 20%	8,172	14,444	109,726	188	3,637	4,615	30,485	73,084	4,911	0	4,911	2,025	2,886
Middle 20%	8,173	17,081	200,111	255	11,996	11,445	38,764	140,405	10,590	0	10,590	2,572	8,019
Fourth 20%	8,173	20,684	331,064	323	20,632	19,505	51,434	240,983	19,302	0	19,302	2,956	16,346
Next 15%	6,130	17,141	396,313	437	17,974	23,816	57,260	298,507	24,888	0	24,888	2,525	22,363
Next 4%	1,635	4,441	183,482	651	4,880	10,903	22,664	145,851	12,588	0	12,588	795	11,793
Top 1%	408	1,096	201,409	965	1,211	4,207	18,195	178,761	15,957	0	15,957	521	15,436

Total	40,864	84,279	1,443,537	3,066	60,756	75,742	240,973	1,096,980	89,349	0	89,349	11,946	77,403
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Gilliam County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	24	44	-1,129	0	0	41	139	0	0	0	0	0	0
0-5	110	69	276	3	1	14	216	87	4	0	4	1	3
5-10	94	104	695	0	12	9	275	409	24	0	24	11	13
10-15	66	109	830	2	29	35	232	555	37	0	37	16	21
15-20	72	131	1,236	3	59	111	292	803	56	0	56	19	37
20-25	54	112	1,203	2	58	114	367	735	53	0	53	15	38
25-30	49	109	1,356	0	82	123	191	973	76	0	76	15	60
30-35	56	128	1,797	2	119	64	252	1,364	108	0	108	19	89
35-40	44	110	1,661	0	111	69	232	1,252	100	0	100	16	84
40-45	36	91	1,531	2	97	75	201	1,160	94	0	94	13	80
45-50	46	125	2,191	0	128	83	281	1,701	139	0	139	18	121
50-60	59	186	3,229	1	170	78	333	2,649	220	0	220	27	193
60-70	62	174	4,015	1	184	212	399	3,220	271	0	271	25	245
70-80	21	55	1,564	1	63	98	168	1,236	104	0	104	13	92
80-90	26	75	2,199	20	78	198	254	1,689	143	0	143	11	133
90+	40	96	5,837	32	118	338	396	5,016	439	0	439	19	421

Quintile Distribution

First 20%	171	146	-634	3	4	55	453	211	11	0	11	4	8
Second 20%	172	272	2,109	5	72	111	611	1,355	90	0	90	37	53
Middle 20%	172	361	4,445	4	265	340	836	3,104	237	0	237	52	185
Fourth 20%	172	460	7,625	3	458	295	972	5,907	480	0	480	68	413
Next 15%	129	371	8,842	22	383	524	947	7,010	590	0	590	58	532
Top 5%	43	108	6,104	32	127	339	407	5,263	461	0	461	21	440

Total	859	1,718	28,492	69	1,309	1,663	4,227	22,850	1,869	0	1,869	239	1,630
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Grant County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	84	180	-3,431	73	7	1,387	396	0	0	0	0	0	0
0-5	347	274	873	0	8	7	703	313	16	0	16	6	10
5-10	356	471	2,674	18	48	70	1,099	1,620	97	0	97	45	52
10-15	362	626	4,493	8	126	226	1,441	2,846	187	0	187	81	105
15-20	299	589	5,194	9	213	319	1,272	3,474	243	0	243	87	156
20-25	258	581	5,763	11	289	370	1,158	3,991	292	0	292	88	204
25-30	223	488	6,126	5	398	352	949	4,469	344	0	344	71	274
30-35	176	404	5,710	37	388	405	868	4,132	325	0	325	57	269
35-40	166	420	6,225	1	409	401	827	4,606	367	0	367	62	306
40-45	153	397	6,505	57	395	476	912	4,805	388	0	388	57	331
45-50	148	402	7,013	10	413	358	904	5,378	440	0	440	60	380
50-60	184	513	10,117	17	537	564	1,284	7,758	640	0	640	75	564
60-70	136	374	8,826	7	404	505	1,109	6,832	572	0	572	56	516
70-80	94	277	7,031	17	280	289	997	5,481	462	0	462	45	417
80-90	59	178	4,993	0	177	205	566	4,045	345	0	345	31	313
90-100	21	65	1,978	3	63	150	244	1,523	130	0	130	14	116
100+	90	227	15,537	30	269	675	1,247	13,376	1,175	0	1,175	69	1,106

Quintile Distribution

First 20%	631	690	-1,276	73	33	1,423	1,652	1,063	60	0	60	26	34
Second 20%	631	1,083	7,672	25	211	372	2,488	4,872	319	0	319	139	180
Middle 20%	632	1,368	14,261	20	775	896	2,727	10,001	741	0	741	203	537
Fourth 20%	631	1,572	24,180	101	1,546	1,617	3,348	17,892	1,433	0	1,433	229	1,204
Next 15%	474	1,326	29,331	50	1,390	1,431	3,863	22,721	1,893	0	1,893	205	1,689
Next 4%	126	358	12,795	10	377	674	1,268	10,487	902	0	902	75	827
Top 1%	31	69	8,661	23	93	346	631	7,614	676	0	676	29	647

Total	3,156	6,466	95,626	302	4,425	6,758	15,977	74,651	6,023	0	6,023	904	5,119
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Harney County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	114	235	-4,535	26	4	58	706	0	0	0	0	0	0
0-5	353	286	998	0	9	20	791	413	22	0	22	10	11
5-10	358	487	2,700	1	44	58	1,072	1,659	99	0	99	48	51
10-15	318	592	3,974	3	111	63	1,208	2,670	175	0	175	81	94
15-20	347	726	6,080	0	253	284	1,354	4,245	297	0	297	110	187
20-25	250	556	5,586	4	292	211	1,057	4,052	299	0	299	89	210
25-30	209	484	5,718	5	350	211	997	4,176	319	0	319	71	248
30-35	181	418	5,887	4	392	356	873	4,311	341	0	341	60	280
35-40	154	421	5,772	3	352	283	1,208	4,129	325	0	325	60	265
40-45	128	340	5,399	0	326	234	696	4,146	335	0	335	49	286
45-50	94	263	4,473	2	255	190	627	3,402	277	0	277	38	239
50-60	181	522	9,913	6	512	437	1,382	7,596	625	0	625	80	545
60-70	97	292	6,256	2	285	289	660	5,023	420	0	420	46	374
70-80	85	257	6,358	3	254	378	722	5,018	424	0	424	41	383
80-90	36	105	3,067	0	107	85	337	2,538	216	0	216	15	202
90-100	30	82	2,834	4	90	177	308	2,263	193	0	193	17	176
100+	73	202	10,727	14	219	443	1,107	8,973	784	0	784	71	713

Quintile Distribution

First 20%	601	697	-2,734	26	20	85	1,863	866	47	0	47	25	23
Second 20%	602	1,041	6,794	4	176	135	2,122	4,545	293	0	293	136	157
Middle 20%	602	1,278	12,410	4	623	515	2,486	8,869	645	0	645	200	445
Fourth 20%	602	1,518	20,882	12	1,300	1,041	3,449	15,355	1,213	0	1,213	216	997
Next 15%	451	1,310	26,353	12	1,288	1,229	3,332	20,536	1,702	0	1,702	201	1,501
Next 4%	120	341	11,424	6	358	577	1,338	9,157	784	0	784	66	718
Top 1%	30	83	6,074	12	90	196	514	5,287	466	0	466	42	424

Total	3,008	6,268	81,204	77	3,855	3,776	15,104	64,614	5,150	0	5,150	886	4,264
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Hood River County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	110	197	-4,795	8	3	45	957	0	0	0	0	0	0
0-5	884	620	2,386	7	28	34	1,773	948	50	0	50	19	32
5-10	951	1,247	7,086	15	129	76	2,567	4,552	272	0	272	126	146
10-15	997	1,904	12,407	16	347	250	3,485	8,559	565	0	565	265	300
15-20	841	1,820	14,592	23	589	434	3,247	10,502	741	0	741	279	461
20-25	720	1,681	16,108	49	825	725	3,127	11,711	871	0	871	261	609
25-30	544	1,297	14,906	29	892	524	2,600	10,958	842	0	842	203	639
30-35	504	1,307	16,317	24	987	690	2,871	11,984	941	0	941	202	739
35-40	425	1,187	15,907	25	900	754	2,838	11,543	919	0	919	173	746
40-45	400	1,084	16,965	28	1,015	797	2,625	12,610	1,017	0	1,017	163	854
45-50	328	860	15,574	24	904	752	2,370	11,586	946	0	946	132	814
50-60	566	1,564	30,862	64	1,611	1,601	4,742	23,014	1,898	0	1,898	258	1,639
60-70	365	1,004	23,596	21	1,075	1,285	3,440	17,834	1,490	0	1,490	170	1,320
70-80	267	789	19,950	22	793	1,015	2,947	15,226	1,284	0	1,284	136	1,148
80-90	202	574	17,119	26	605	740	2,339	13,461	1,145	0	1,145	117	1,028
90-100	150	417	14,189	69	450	735	1,827	11,247	963	0	963	102	861
100-250	385	1,067	54,481	133	1,141	2,716	6,611	44,180	3,852	0	3,852	361	3,491
250-500	43	118	13,745	126	128	342	882	12,519	1,113	0	1,113	30	1,083
500 +	12	33	10,632	1	36	168	179	10,251	919	0	919	5	914

Quintile Distribution

First 20%	1,738	1,744	2,722	21	109	122	4,742	4,166	239	0	239	106	133
Second 20%	1,739	3,338	23,155	40	740	511	6,123	16,162	1,086	0	1,086	473	613
Middle 20%	1,739	4,115	42,015	89	2,272	1,669	7,891	30,735	2,316	0	2,316	640	1,676
Fourth 20%	1,739	4,698	72,584	118	4,194	3,322	11,831	53,567	4,317	0	4,317	711	3,606
Next 15%	1,305	3,669	93,299	185	3,854	4,897	13,235	71,566	6,025	0	6,025	678	5,347
Next 4%	348	977	46,815	124	1,031	2,393	5,816	37,733	3,284	0	3,284	325	2,959
Top 1%	86	229	31,440	133	256	770	1,791	28,756	2,560	0	2,560	69	2,492

Total	8,694	18,770	312,028	710	12,454	13,684	51,429	242,686	19,827	0	19,827	3,001	16,825
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Jackson County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	835	1,429	-31,947	588	13	711	5,921	38	2	0	2	1	1
0-5	8,020	6,809	21,440	181	206	461	16,632	8,747	471	0	471	215	256
5-10	8,478	11,003	63,546	182	1,107	1,365	24,679	39,466	2,375	0	2,375	1,108	1,267
10-15	8,314	13,840	103,756	189	3,278	3,216	30,630	69,310	4,646	0	4,646	1,902	2,744
15-20	7,517	14,044	130,760	222	5,858	4,960	32,019	90,085	6,408	0	6,408	2,169	4,239
20-25	6,147	12,295	137,692	144	7,716	5,797	29,115	96,547	7,201	1	7,202	1,928	5,273
25-30	4,876	10,293	133,671	251	8,458	6,926	26,895	92,649	7,115	0	7,115	1,554	5,561
30-35	4,213	9,402	136,670	266	8,823	7,555	27,005	94,870	7,430	0	7,430	1,378	6,052
35-40	3,815	9,102	142,926	212	8,996	8,826	26,674	99,347	7,876	0	7,876	1,326	6,550
40-45	3,370	8,300	142,885	224	8,649	9,911	26,195	99,140	7,954	0	7,954	1,197	6,757
45-50	2,974	7,622	141,058	305	8,027	9,306	25,189	99,351	8,068	0	8,068	1,105	6,963
50-60	4,992	13,073	273,509	725	14,227	18,499	47,928	194,451	15,983	0	15,983	1,897	14,085
60-70	3,669	9,934	237,549	711	10,735	16,831	39,383	171,760	14,309	0	14,309	1,453	12,856
70-80	2,564	6,937	191,478	481	7,560	13,922	31,116	139,624	11,752	0	11,752	1,041	10,711
80-90	1,654	4,566	139,999	701	4,886	9,198	23,361	103,687	8,808	0	8,808	687	8,121
90-100	1,160	3,298	109,620	210	3,448	6,284	17,121	83,080	7,102	0	7,102	514	6,588
100-250	3,300	8,763	463,184	2,614	9,808	26,662	62,958	367,053	31,973	1	31,974	1,577	30,397
250-500	529	1,467	179,491	1,652	1,566	6,629	17,428	155,536	13,825	0	13,826	355	13,470
500 +	190	489	215,158	1,645	564	3,201	16,246	196,828	17,654	2	17,655	413	17,243

Quintile Distribution

First 20%	15,323	16,223	34,192	905	900	1,996	40,627	36,171	2,091	0	2,091	980	1,111
Second 20%	15,324	26,117	205,309	361	7,167	6,825	58,171	138,032	9,381	0	9,381	3,656	5,725
Middle 20%	15,323	31,259	374,716	538	22,183	17,588	77,912	261,160	19,750	1	19,751	4,814	14,938
Fourth 20%	15,323	37,680	651,854	1,267	38,580	42,251	119,484	456,117	36,672	0	36,672	5,468	31,204
Next 15%	11,494	31,176	827,650	2,584	33,718	56,445	136,509	605,106	50,844	0	50,845	4,642	46,203
Next 4%	3,064	8,119	432,550	2,484	9,106	24,948	59,136	342,526	29,841	1	29,842	1,471	28,371
Top 1%	766	2,092	406,175	3,363	2,271	10,208	34,654	362,458	32,372	2	32,375	792	31,583

Total	76,617	152,666	2,932,446	11,503	113,925	160,261	526,493	2,201,570	180,952	5	180,957	21,822	159,135
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Jefferson County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	61	119	-2,153	26	0	125	388	0	0	0	0	0	0
0-5	663	625	1,802	2	8	233	1,315	611	32	0	32	16	17
5-10	622	966	4,630	4	69	532	1,728	2,538	148	0	148	78	70
10-15	554	1,116	6,953	7	176	889	1,903	4,252	277	0	277	142	135
15-20	593	1,317	10,314	7	385	1,805	2,193	6,244	436	0	436	172	264
20-25	509	1,233	11,504	36	530	1,988	2,198	7,151	526	0	526	161	364
25-30	499	1,330	13,748	2	751	2,291	2,082	8,940	686	0	686	171	516
30-35	403	1,112	13,045	9	745	1,961	2,272	8,327	649	0	649	144	505
35-40	297	813	11,102	10	669	1,487	1,775	7,318	580	0	580	104	476
40-45	260	739	10,997	21	648	1,213	1,744	7,505	601	0	601	98	502
45-50	241	694	11,397	9	645	1,053	1,639	8,134	662	0	662	94	568
50-60	376	1,170	20,684	8	1,083	3,211	2,891	13,720	1,125	0	1,125	148	977
60-70	248	752	16,018	6	721	1,700	2,304	11,422	952	0	952	101	851
70-80	161	483	11,977	26	472	1,494	1,667	8,412	708	0	708	67	641
80-90	102	289	8,656	2	306	914	1,064	6,392	543	0	543	44	499
90-100	68	189	6,436	14	204	355	734	5,156	441	0	441	33	408
100-250	179	475	24,162	78	536	1,949	2,737	19,064	1,659	0	1,659	135	1,524
250+	33	61	21,472	6	98	864	1,293	19,223	1,721	0	1,721	34	1,687

Quintile Distribution

First 20%	1,173	1,392	2,676	32	46	694	2,882	2,241	125	0	125	64	62
Second 20%	1,174	2,423	16,055	9	459	2,452	4,151	9,573	636	0	636	302	334
Middle 20%	1,174	2,947	28,670	42	1,444	4,772	4,862	18,355	1,378	0	1,378	382	997
Fourth 20%	1,174	3,282	45,589	50	2,655	5,656	7,284	30,585	2,436	0	2,436	432	2,005
Next 15%	881	2,681	56,519	42	2,564	7,300	7,867	39,227	3,265	0	3,265	357	2,908
Next 4%	235	630	26,553	90	704	1,984	3,185	20,798	1,796	0	1,796	148	1,648
Top 1%	58	128	26,682	7	173	1,207	1,698	23,630	2,110	0	2,110	59	2,051

Total	5,869	13,483	202,743	273	8,046	24,066	31,929	144,409	11,747	0	11,747	1,743	10,004
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Josephine County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	410	788	-13,617	259	15	292	2,959	10	1	0	1	0	1
0-5	3,144	3,146	8,314	79	62	337	6,925	3,138	169	0	169	87	82
5-10	3,659	5,442	27,570	86	383	643	11,199	16,537	985	0	985	519	466
10-15	3,673	6,705	45,758	280	1,255	2,052	14,621	29,301	1,931	0	1,931	881	1,050
15-20	3,256	6,511	56,744	81	2,268	3,306	14,713	37,594	2,626	0	2,626	989	1,638
20-25	2,577	5,399	57,750	63	3,089	3,922	13,033	38,540	2,832	0	2,832	815	2,017
25-30	2,102	4,674	57,631	135	3,552	3,888	11,801	39,128	2,970	0	2,970	696	2,274
30-35	1,777	4,248	57,609	81	3,660	3,964	10,981	39,589	3,071	0	3,071	621	2,449
35-40	1,500	3,708	56,152	131	3,575	4,429	10,329	38,379	3,028	0	3,028	534	2,494
40-45	1,287	3,271	54,583	59	3,304	4,656	10,124	37,108	2,961	0	2,961	466	2,495
45-50	1,079	2,802	51,215	74	2,930	4,087	8,955	35,686	2,888	0	2,888	401	2,487
50-60	1,728	4,619	94,514	145	4,954	8,084	15,693	66,178	5,423	0	5,423	682	4,741
60-70	1,179	3,099	76,361	574	3,476	6,019	12,227	55,249	4,598	0	4,598	467	4,131
70-80	727	1,902	54,285	84	2,153	4,605	8,292	39,415	3,317	0	3,317	301	3,016
80-90	457	1,224	38,657	72	1,348	3,134	5,802	28,472	2,416	0	2,416	203	2,213
90-100	323	852	30,532	36	959	2,293	4,402	23,003	1,967	0	1,967	147	1,819
100-250	905	2,363	127,751	406	2,691	7,385	15,111	103,192	8,996	6	9,002	435	8,567
250-500	129	352	43,305	342	387	1,172	3,583	38,505	3,425	0	3,425	85	3,339
500 +	53	137	69,538	235	156	1,353	2,544	65,720	5,898	0	5,898	130	5,768

Quintile Distribution

First 20%	5,993	7,332	11,043	384	257	943	16,961	12,689	724	0	724	384	340
Second 20%	5,993	10,847	74,344	336	2,091	3,531	23,474	47,602	3,138	0	3,138	1,413	1,725
Middle 20%	5,994	12,597	130,452	167	6,749	8,077	29,752	87,723	6,413	0	6,413	1,911	4,502
Fourth 20%	5,992	14,639	219,851	411	13,634	16,941	41,347	150,307	11,834	0	11,834	2,119	9,715
Next 15%	4,495	11,874	280,027	885	13,037	23,386	44,833	200,237	16,617	0	16,617	1,800	14,816
Next 4%	1,199	3,146	140,748	340	3,558	9,060	18,175	110,421	9,553	6	9,559	551	9,008
Top 1%	299	807	138,190	697	893	3,682	8,751	125,765	11,224	0	11,224	282	10,941

Total	29,965	61,242	994,654	3,221	40,219	65,620	183,294	734,744	59,501	6	59,507	8,459	51,048
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Klamath County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	391	690	-23,428	59	7	63	2,275	0	0	0	0	0	0
0-5	2,735	2,621	7,351	23	59	115	5,656	2,908	155	0	155	77	78
5-10	2,972	4,227	22,160	95	358	491	8,307	13,791	822	0	822	413	409
10-15	2,801	5,183	35,116	40	1,002	1,490	9,839	23,567	1,554	0	1,554	715	839
15-20	2,593	5,173	45,112	57	1,889	2,770	10,568	30,862	2,180	0	2,180	771	1,409
20-25	2,000	4,228	44,784	38	2,491	2,633	8,645	31,619	2,352	0	2,352	650	1,702
25-30	1,612	3,621	44,281	121	2,792	2,600	7,470	31,925	2,456	0	2,456	552	1,904
30-35	1,443	3,349	46,794	33	3,090	3,025	7,507	33,656	2,649	0	2,649	477	2,171
35-40	1,278	3,246	47,726	45	3,019	3,609	7,403	34,023	2,703	0	2,703	463	2,240
40-45	1,128	2,866	47,860	27	2,949	3,059	7,042	34,980	2,818	0	2,818	409	2,410
45-50	949	2,509	45,078	19	2,635	2,886	6,518	33,162	2,700	0	2,700	364	2,337
50-60	1,635	4,396	89,125	316	4,692	5,439	12,300	67,095	5,526	0	5,526	637	4,889
60-70	1,100	3,118	71,189	82	3,241	4,551	9,690	53,859	4,492	0	4,492	452	4,041
70-80	739	2,045	55,161	67	2,191	3,268	7,154	42,642	3,597	0	3,597	316	3,280
80-90	496	1,368	42,106	191	1,481	2,024	5,580	33,230	2,828	0	2,828	222	2,606
90-100	340	961	32,186	42	1,016	1,886	4,018	25,308	2,166	0	2,166	180	1,986
100-250	779	2,162	107,383	378	2,317	4,213	12,021	89,251	7,778	1	7,779	417	7,362
250-500	90	243	29,758	39	268	699	2,469	26,361	2,343	0	2,343	73	2,270
500 +	26	85	23,889	71	78	256	5,062	18,565	1,662	0	1,662	28	1,634

Quintile Distribution

First 20%	5,022	5,825	-3,697	151	231	464	13,037	10,331	586	0	586	294	293
Second 20%	5,021	9,100	63,233	92	1,922	2,893	17,549	42,275	2,804	0	2,804	1,228	1,576
Middle 20%	5,021	10,744	114,644	190	6,357	6,648	21,993	81,274	6,066	0	6,066	1,646	4,420
Fourth 20%	5,021	12,523	197,883	124	12,298	13,234	29,871	143,642	11,508	0	11,509	1,792	9,717
Next 15%	3,767	10,393	246,559	636	11,028	14,564	33,310	188,458	15,753	0	15,754	1,550	14,203
Next 4%	1,004	2,807	113,376	300	2,992	5,511	13,484	91,733	7,927	0	7,927	511	7,416
Top 1%	251	699	81,635	250	747	1,764	10,282	69,092	6,136	1	6,137	196	5,941

Total	25,107	52,091	813,632	1,743	35,576	45,078	139,524	626,805	50,781	1	50,783	7,217	43,566
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Lake County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	99	199	-4,145	6	5	10	522	0	0	0	0	0	0
0-5	353	257	946	11	10	32	654	377	20	0	20	8	12
5-10	339	515	2,530	0	40	63	1,070	1,504	89	0	89	46	43
10-15	309	577	3,874	6	106	163	1,149	2,610	171	0	171	78	93
15-20	304	670	5,226	1	191	314	1,214	3,584	248	0	248	100	149
20-25	224	517	5,002	6	248	249	1,034	3,535	258	0	258	81	177
25-30	194	476	5,308	0	320	433	858	3,748	286	0	286	71	215
30-35	139	330	4,503	3	298	198	612	3,421	269	0	269	49	219
35-40	145	369	5,418	5	350	366	739	4,014	319	0	319	57	262
40-45	134	374	5,635	31	353	390	714	4,231	339	0	339	54	285
45-50	107	290	5,075	0	296	303	629	3,855	313	0	313	44	269
50-60	161	457	8,852	7	463	670	1,147	6,615	545	0	545	65	480
60-70	128	380	8,264	11	378	596	1,006	6,305	526	0	526	58	468
70-80	75	222	5,589	4	223	297	657	4,415	373	0	373	35	338
80-90	46	116	3,875	1	136	340	483	2,918	248	0	248	16	232
90-100	25	67	2,373	4	75	172	211	1,919	164	0	164	10	154
100+	77	223	11,034	35	231	790	838	9,211	803	0	803	122	681

Quintile Distribution

First 20%	572	624	-2,499	18	20	50	1,500	764	41	0	41	21	21
Second 20%	571	995	6,358	6	168	275	2,060	4,144	267	0	267	121	146
Middle 20%	572	1,308	11,836	8	553	736	2,478	8,228	593	0	593	197	396
Fourth 20%	572	1,492	20,771	39	1,310	1,308	2,818	15,494	1,227	0	1,227	225	1,002
Next 15%	429	1,230	26,013	22	1,246	1,741	3,173	19,921	1,655	0	1,655	183	1,472
Next 4%	115	315	11,407	13	343	943	1,150	8,983	771	0	771	81	689
Top 1%	28	75	5,473	27	84	331	358	4,726	416	0	416	65	351

Total	2,859	6,039	79,358	132	3,723	5,384	13,537	62,261	4,971	0	4,971	893	4,078
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Lane County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,175	1,919	-69,289	1,575	20	2,796	11,563	149	13	0	13	1	12
0-5	14,107	11,010	37,760	342	392	809	27,165	15,724	839	0	839	374	465
5-10	15,162	17,949	113,197	278	2,142	1,856	41,180	72,445	4,386	0	4,386	1,868	2,517
10-15	13,867	20,807	172,765	669	6,230	4,937	48,112	117,934	8,031	0	8,031	2,859	5,172
15-20	12,895	21,767	225,102	331	11,363	7,190	50,495	159,395	11,546	1	11,547	3,352	8,195
20-25	10,577	19,051	237,195	286	14,837	8,021	46,951	169,571	12,806	0	12,806	2,948	9,858
25-30	9,068	17,195	248,904	426	17,358	10,502	45,108	177,940	13,821	0	13,821	2,587	11,234
30-35	7,736	15,940	251,139	462	17,039	11,078	45,509	179,313	14,168	0	14,168	2,364	11,804
35-40	6,914	15,388	259,144	279	16,864	12,901	45,744	185,011	14,782	0	14,782	2,241	12,541
40-45	6,093	14,543	258,522	337	15,796	13,106	46,033	184,803	14,910	0	14,910	2,127	12,782
45-50	5,479	13,575	260,028	458	14,924	13,541	44,960	187,633	15,291	0	15,291	1,979	13,312
50-60	9,185	24,281	502,952	1,158	26,139	26,972	85,433	367,247	30,263	0	30,263	3,580	26,683
60-70	6,756	18,284	437,351	775	19,855	23,880	70,883	324,100	27,035	0	27,035	2,720	24,315
70-80	4,811	13,232	359,256	558	14,232	20,097	57,030	269,486	22,714	0	22,715	2,005	20,709
80-90	3,345	9,191	283,441	527	9,948	14,302	43,133	216,784	18,423	0	18,423	1,401	17,022
90-100	2,183	5,998	206,633	587	6,515	10,414	31,097	159,297	13,632	0	13,632	929	12,703
100-250	6,602	18,126	923,391	3,040	19,680	38,257	120,654	748,534	65,231	0	65,231	3,209	62,022
250-500	883	2,443	294,046	1,317	2,626	8,373	26,606	257,780	22,917	0	22,917	593	22,324
500 +	407	1,103	458,284	2,276	1,195	8,505	36,752	414,108	37,140	0	37,140	1,425	35,715

Quintile Distribution

First 20%	27,449	26,734	53,274	2,151	1,836	4,895	70,848	69,409	4,034	0	4,034	1,749	2,286
Second 20%	27,449	42,686	381,195	1,000	15,817	11,194	98,124	264,090	18,402	0	18,402	6,068	12,334
Middle 20%	27,449	51,477	705,602	1,163	46,579	27,704	133,434	503,985	38,809	1	38,810	7,842	30,968
Fourth 20%	27,451	65,863	1,213,438	2,043	71,736	62,058	212,288	873,925	70,854	0	70,855	9,617	61,238
Next 15%	20,585	56,250	1,536,871	3,022	60,757	81,051	241,499	1,158,686	97,717	0	97,717	8,501	89,216
Next 4%	5,490	15,034	797,097	2,653	16,366	33,147	102,929	647,982	56,544	0	56,544	2,707	53,837
Top 1%	1,372	3,758	772,346	3,651	4,066	17,487	65,287	689,180	61,587	0	61,587	2,080	59,507

Total	137,245	261,802	5,459,823	15,683	217,157	237,537	924,409	4,207,255	347,947	2	347,949	38,563	309,386
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Lincoln County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	291	483	-7,241	116	6	44	2,046	0	0	0	0	0	0
0-5	1,978	1,803	5,248	48	41	127	4,370	2,026	108	0	108	50	58
5-10	2,053	2,764	15,312	29	239	364	6,513	9,139	545	0	545	268	277
10-15	2,158	3,642	26,963	32	833	781	8,947	17,314	1,153	0	1,153	487	666
15-20	1,936	3,532	33,801	61	1,516	1,709	8,918	22,373	1,586	0	1,586	523	1,063
20-25	1,453	2,736	32,527	38	1,895	1,846	7,362	21,952	1,633	0	1,633	417	1,216
25-30	1,198	2,345	32,838	74	2,184	2,215	6,860	21,933	1,681	0	1,681	336	1,345
30-35	1,048	2,167	34,031	69	2,331	2,595	6,672	22,818	1,787	0	1,787	310	1,478
35-40	855	1,859	32,056	118	2,137	3,170	6,215	20,929	1,658	0	1,658	260	1,398
40-45	766	1,668	32,532	26	2,040	2,992	6,093	21,591	1,737	0	1,737	249	1,489
45-50	728	1,696	34,597	57	2,010	2,619	6,134	24,037	1,955	0	1,955	242	1,713
50-60	1,233	3,091	67,526	98	3,504	6,310	12,330	45,767	3,754	0	3,754	456	3,297
60-70	817	2,167	52,898	39	2,402	5,164	9,108	36,518	3,038	0	3,038	312	2,725
70-80	605	1,556	45,242	85	1,797	3,966	7,142	32,479	2,732	0	2,732	237	2,496
80-90	389	963	32,955	73	1,157	2,898	5,189	23,848	2,025	0	2,025	153	1,872
90-100	256	677	24,269	54	762	1,776	3,645	18,142	1,551	0	1,551	120	1,431
100-250	730	1,796	101,612	368	2,165	6,401	14,605	78,854	6,866	0	6,866	484	6,383
250-500	80	189	26,636	85	240	1,094	2,318	23,068	2,051	0	2,051	112	1,939
500 +	34	71	28,014	23	102	400	2,903	24,632	2,206	0	2,206	20	2,186

Quintile Distribution

First 20%	3,722	4,167	7,777	173	162	396	10,819	7,739	440	0	440	218	222
Second 20%	3,722	6,252	48,138	89	1,593	1,685	15,432	31,006	2,080	0	2,080	841	1,239
Middle 20%	3,721	7,083	86,495	142	5,155	5,236	19,378	57,942	4,338	0	4,338	1,049	3,289
Fourth 20%	3,722	8,283	152,060	313	9,492	12,943	28,478	102,417	8,211	0	8,211	1,187	7,024
Next 15%	2,791	7,139	192,627	280	8,197	17,549	32,246	135,500	11,338	0	11,339	1,084	10,255
Next 4%	744	1,837	94,494	322	2,212	6,326	13,770	72,552	6,294	0	6,294	445	5,849
Top 1%	186	444	70,224	176	552	2,335	7,248	60,265	5,366	0	5,366	211	5,155

Total	18,608	35,205	651,814	1,495	27,363	46,469	127,371	467,421	38,067	1	38,068	5,034	33,033
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Linn County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	360	723	-14,038	262	10	194	2,935	0	0	0	0	0	0
0-5	4,173	3,468	11,366	51	86	132	8,576	4,453	234	0	234	98	136
5-10	4,403	5,510	32,849	77	587	491	12,695	20,492	1,227	0	1,227	544	684
10-15	4,190	6,986	52,281	115	1,683	1,501	15,385	34,812	2,327	0	2,327	934	1,392
15-20	3,847	7,117	67,353	77	3,102	2,492	15,925	46,783	3,337	1	3,338	1,090	2,248
20-25	3,268	6,570	73,268	114	4,211	3,007	15,121	51,775	3,862	0	3,862	1,016	2,846
25-30	2,815	6,041	77,274	78	5,037	2,970	14,068	55,837	4,302	0	4,302	908	3,394
30-35	2,451	5,559	79,546	97	5,274	3,589	13,708	57,506	4,522	0	4,522	810	3,711
35-40	2,319	5,722	87,049	115	5,449	3,869	15,091	63,030	5,022	0	5,022	827	4,195
40-45	2,098	5,342	89,064	97	5,346	4,294	15,193	64,668	5,214	0	5,214	775	4,439
45-50	2,025	5,439	96,175	102	5,468	4,402	15,739	70,816	5,766	0	5,766	785	4,981
50-60	3,394	9,405	186,080	181	9,719	8,949	29,568	138,241	11,378	0	11,378	1,374	10,003
60-70	2,601	7,531	168,149	103	7,633	7,796	25,918	127,060	10,591	0	10,591	1,103	9,488
70-80	1,853	5,345	138,395	113	5,514	5,759	20,195	107,096	9,027	0	9,027	782	8,245
80-90	1,244	3,601	105,188	115	3,708	4,090	14,994	82,544	7,021	0	7,021	532	6,489
90-100	772	2,223	73,084	46	2,305	2,752	9,961	58,147	4,976	0	4,976	337	4,639
100-250	1,702	4,829	229,234	461	5,086	8,804	27,875	187,957	16,356	0	16,356	999	15,357
250-500	163	435	53,719	92	487	1,620	4,639	47,112	4,188	0	4,188	159	4,029
500 +	53	135	73,220	555	157	825	5,338	67,455	6,054	0	6,054	237	5,817

Quintile Distribution

First 20%	8,745	9,384	28,290	386	640	801	23,600	23,690	1,382	0	1,382	603	779
Second 20%	8,749	15,411	132,127	214	5,398	4,390	34,286	90,260	6,288	1	6,289	2,221	4,069
Middle 20%	8,745	18,973	245,695	306	15,605	10,327	45,092	176,647	13,642	0	13,642	2,836	10,806
Fourth 20%	8,746	23,072	410,887	443	23,285	19,376	67,705	301,890	24,559	0	24,559	3,339	21,220
Next 15%	6,560	18,982	479,840	374	19,406	20,349	71,019	369,720	31,131	0	31,131	2,800	28,331
Next 4%	1,749	5,005	209,634	330	5,224	8,125	26,478	170,136	14,734	0	14,734	903	13,831
Top 1%	437	1,154	172,786	799	1,303	4,168	14,747	153,440	13,669	0	13,669	609	13,060

Total	43,731	91,981	1,679,260	2,852	70,862	67,536	282,927	1,285,783	105,404	1	105,406	13,310	92,095
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Malheur County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	293	677	-15,149	56	5	58	1,582	0	0	0	0	0	0
0-5	1,131	1,115	3,002	14	25	34	2,281	1,210	65	0	65	29	36
5-10	1,165	1,750	8,704	22	137	73	3,142	5,535	326	0	326	170	156
10-15	1,205	2,454	14,974	9	385	364	4,023	10,520	688	0	688	353	335
15-20	1,071	2,412	18,721	54	710	462	3,922	13,851	970	0	970	415	555
20-25	850	2,060	19,035	15	957	645	3,411	14,152	1,045	0	1,045	376	669
25-30	661	1,751	18,146	30	1,007	607	2,938	13,723	1,052	0	1,052	324	728
30-35	598	1,560	19,444	55	1,176	1,100	3,180	14,220	1,111	0	1,111	276	834
35-40	453	1,239	16,986	50	1,034	843	2,561	12,637	1,003	0	1,003	236	767
40-45	428	1,192	18,141	10	1,065	804	2,730	13,612	1,098	0	1,098	247	852
45-50	385	1,116	18,267	13	1,040	871	2,499	13,898	1,127	0	1,127	220	907
50-60	559	1,661	30,655	39	1,582	1,817	4,261	23,088	1,901	0	1,901	383	1,518
60-70	372	1,084	24,061	11	1,102	1,487	2,970	18,528	1,546	0	1,546	269	1,277
70-80	240	686	17,881	37	709	1,085	2,139	14,002	1,183	0	1,183	165	1,019
80-90	149	440	12,570	12	444	867	1,463	9,808	834	0	834	137	698
90-100	119	319	11,273	28	357	704	1,295	8,945	766	0	766	115	651
100-250	301	863	40,756	86	901	2,122	4,323	33,506	2,917	0	2,917	410	2,507
250-500	28	72	9,025	44	84	277	458	8,250	733	0	733	108	625
500 +	11	31	9,394	74	32	106	982	8,348	748	0	748	214	534

Quintile Distribution

First 20%	2,003	2,540	-8,539	85	78	124	5,305	3,413	191	0	191	92	99
Second 20%	2,004	3,918	23,374	29	581	443	6,432	16,318	1,056	0	1,056	540	516
Middle 20%	2,004	4,821	42,169	61	1,960	1,287	7,796	31,492	2,300	0	2,300	864	1,436
Fourth 20%	2,004	5,412	72,362	144	4,302	3,602	11,249	53,731	4,253	0	4,253	1,033	3,220
Next 15%	1,503	4,383	92,370	107	4,333	5,470	11,913	70,849	5,896	0	5,896	1,029	4,867
Next 4%	401	1,111	43,910	93	1,199	2,388	4,875	35,541	3,069	0	3,069	439	2,630
Top 1%	100	297	30,240	142	299	1,013	2,593	26,487	2,351	0	2,351	451	1,899

Total	10,019	22,482	295,886	661	12,752	14,326	50,162	237,831	19,115	0	19,115	4,447	14,668
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Marion County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	748	1,399	-44,113	1,208	16	510	6,934	34	2	0	2	1	1
0-5	11,212	9,076	30,141	101	231	438	22,486	11,958	630	0	630	268	363
5-10	11,570	15,430	86,489	162	1,561	1,591	33,067	54,092	3,229	0	3,229	1,503	1,726
10-15	11,500	20,617	143,793	197	4,476	3,691	40,669	98,216	6,557	0	6,558	2,852	3,705
15-20	10,953	22,474	190,938	238	8,116	5,781	43,965	136,178	9,690	0	9,690	3,545	6,145
20-25	9,400	20,087	210,732	217	11,624	7,007	41,306	152,966	11,461	0	11,461	3,197	8,264
25-30	7,857	17,195	215,660	133	13,837	8,645	39,246	155,413	12,023	0	12,023	2,590	9,433
30-35	6,973	15,725	226,109	230	14,732	9,968	40,162	162,662	12,836	3	12,839	2,325	10,513
35-40	6,014	14,307	225,227	220	14,190	11,046	38,897	162,077	12,962	0	12,962	2,091	10,871
40-45	5,286	13,265	224,466	223	13,328	12,007	39,533	160,614	12,970	0	12,970	1,922	11,048
45-50	4,666	12,163	221,465	191	12,443	11,465	38,286	160,104	13,060	0	13,060	1,764	11,296
50-60	8,006	22,120	438,669	555	22,545	24,309	74,610	318,540	26,230	0	26,230	3,260	22,971
60-70	6,327	17,913	409,133	341	18,505	23,976	67,681	300,134	25,007	0	25,007	2,632	22,375
70-80	4,604	13,214	343,922	271	13,658	17,414	55,230	258,186	21,749	0	21,749	1,965	19,784
80-90	3,129	9,016	265,030	300	9,316	13,564	41,460	201,617	17,128	0	17,128	1,343	15,785
90-100	2,204	6,331	208,704	320	6,570	9,667	30,610	162,293	13,886	0	13,886	960	12,926
100-250	5,335	14,854	726,035	1,645	15,916	30,667	93,449	587,934	51,169	0	51,169	2,425	48,744
250-500	601	1,714	201,944	735	1,787	5,598	17,512	177,909	15,817	0	15,817	383	15,434
500 +	233	637	427,745	1,276	686	6,216	23,803	398,316	35,773	0	35,773	1,441	34,332

Quintile Distribution

First 20%	23,323	25,567	70,457	1,471	1,761	2,472	61,749	64,803	3,781	0	3,781	1,732	2,048
Second 20%	23,324	44,790	350,178	455	13,319	9,822	88,183	245,397	17,044	0	17,044	6,662	10,381
Middle 20%	23,324	51,102	630,666	539	38,946	24,876	116,519	455,248	35,120	3	35,123	7,808	27,315
Fourth 20%	23,324	59,897	1,065,421	1,130	60,505	55,997	183,874	769,082	62,535	0	62,535	8,744	53,791
Next 15%	17,493	49,913	1,313,929	1,349	51,624	69,479	208,832	987,283	83,239	0	83,239	7,417	75,822
Next 4%	4,664	13,029	616,581	1,348	13,919	26,226	80,909	497,132	43,212	0	43,212	2,134	41,078
Top 1%	1,166	3,239	704,858	2,272	3,462	14,687	48,840	640,299	57,251	0	57,251	1,971	55,280

Total	116,618	247,537	4,752,091	8,564	183,535	203,559	788,906	3,659,243	302,181	3	302,184	36,469	265,715
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Morrow County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	61	128	-4,645	4	4	24	360	0	0	0	0	0	0
0-5	382	309	1,083	3	8	6	750	448	23	0	23	10	14
5-10	412	563	3,102	13	61	62	1,084	1,951	116	0	116	53	62
10-15	387	759	4,851	1	123	142	1,362	3,333	217	0	217	108	110
15-20	315	729	5,506	7	204	159	1,203	4,023	282	0	282	114	168
20-25	328	789	7,410	2	388	214	1,210	5,625	418	0	418	127	291
25-30	336	915	9,147	3	497	370	1,539	6,810	520	0	520	139	381
30-35	282	772	9,204	4	570	252	1,367	7,027	549	0	549	116	434
35-40	214	621	8,034	10	465	450	1,276	5,878	467	0	467	97	369
40-45	197	567	8,394	0	486	383	1,166	6,359	513	0	513	92	421
45-50	177	578	8,429	1	436	294	1,064	6,673	545	0	545	85	460
50-60	275	853	15,034	12	772	676	2,015	11,608	957	0	957	130	826
60-70	184	535	11,845	2	538	736	1,574	9,000	750	0	750	76	674
70-80	131	407	9,766	10	392	319	1,151	7,913	668	0	668	58	610
80-90	61	183	5,162	2	181	267	526	4,190	357	0	357	29	328
90-100	49	147	4,654	0	147	157	504	3,846	330	0	330	27	303
100+	104	271	14,723	20	312	724	1,353	12,355	1,079	0	1,079	64	1,015

Quintile Distribution

First 20%	779	875	-1,189	20	55	84	1,926	1,943	110	0	110	51	60
Second 20%	779	1,618	11,105	9	345	308	2,840	7,825	529	0	529	235	294
Middle 20%	779	2,016	20,153	5	1,104	680	3,219	15,252	1,158	0	1,158	314	843
Fourth 20%	779	2,300	31,705	19	1,802	1,363	4,636	24,008	1,927	0	1,927	354	1,573
Next 15%	585	1,778	37,012	21	1,697	1,752	4,664	28,924	2,412	0	2,412	262	2,150
Next 4%	156	433	15,794	17	466	833	1,674	12,838	1,105	0	1,105	85	1,020
Top 1%	38	106	7,119	5	114	214	546	6,250	550	0	550	24	526

Total	3,895	9,126	121,698	96	5,583	5,235	19,505	97,040	7,791	0	7,791	1,325	6,466
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Multnomah County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,957	2,817	-91,729	206	65	1,357	17,329	19	1	0	1	0	1
0-5	27,743	20,995	74,227	324	960	1,330	53,868	31,719	1,717	0	1,717	730	987
5-10	28,814	33,179	215,835	659	4,522	3,757	78,727	138,966	8,512	0	8,512	3,479	5,033
10-15	27,865	41,057	348,865	567	13,234	8,988	94,507	241,129	16,596	0	16,596	5,625	10,971
15-20	27,951	45,487	488,583	584	26,207	13,111	103,792	352,607	25,894	0	25,894	7,015	18,879
20-25	25,730	43,029	577,477	565	38,620	16,656	103,079	424,547	32,602	0	32,603	6,734	25,868
25-30	22,571	38,051	619,555	743	46,628	20,023	102,540	454,640	35,923	0	35,923	5,725	30,198
30-35	19,972	34,485	647,393	476	47,223	23,392	106,067	474,861	38,197	0	38,198	5,033	33,165
35-40	17,086	31,504	639,653	392	43,131	25,813	106,772	467,283	38,006	0	38,006	4,546	33,460
40-45	14,715	28,991	624,439	765	38,898	28,815	105,383	454,610	37,270	0	37,271	4,177	33,094
45-50	12,772	26,849	605,469	623	34,900	29,345	102,944	440,651	36,360	0	36,360	3,878	32,482
50-60	20,978	47,552	1,149,177	1,281	59,422	57,741	285,322	838,589	69,707	0	69,707	6,946	62,761
60-70	16,285	39,817	1,054,919	1,134	47,521	52,547	177,188	780,623	65,509	0	65,509	5,875	59,634
70-80	12,016	30,715	898,057	1,064	35,458	41,987	146,536	676,444	57,242	0	57,242	4,549	52,692
80-90	9,105	24,014	771,480	854	26,996	32,289	122,371	591,485	50,418	0	50,418	3,550	46,868
90-100	6,378	16,855	604,105	856	18,964	24,291	92,653	469,442	40,250	0	40,250	2,543	37,707
100-250	20,878	55,385	2,938,532	6,634	62,107	98,130	389,377	2,396,994	209,179	0	209,179	9,012	200,167
250-500	2,970	8,078	990,787	2,956	8,811	22,138	95,579	867,314	77,130	0	77,130	2,014	75,116
500 +	1,409	3,825	2,152,659	9,401	4,126	40,236	186,038	1,933,907	173,610	5	173,614	3,708	169,906

Quintile Distribution

First 20%	63,439	63,721	249,756	1,251	7,127	7,688	165,465	205,305	12,517	0	12,517	5,055	7,462
Second 20%	63,435	100,773	1,051,478	1,319	54,747	28,493	231,701	754,038	55,027	1	55,027	15,134	39,893
Middle 20%	63,443	108,532	1,857,336	1,748	134,836	63,023	309,181	1,362,811	108,422	0	108,423	16,163	92,260
Fourth 20%	63,438	134,528	3,085,252	3,261	173,320	148,385	612,200	2,251,720	186,090	1	186,090	19,532	166,558
Next 15%	47,581	122,648	4,025,085	5,113	140,659	171,645	632,044	3,090,117	263,586	0	263,586	18,326	245,260
Next 4%	12,688	33,849	2,226,631	5,912	37,746	68,036	273,258	1,854,325	162,900	0	162,900	5,925	156,975
Top 1%	3,171	8,634	2,813,943	11,478	9,355	54,677	246,222	2,517,514	225,581	5	225,586	5,003	220,583

Total	317,195	572,685	15,309,481	30,083	557,791	541,946	2,470,072	12,035,830	1,014,123	6	1,014,130	85,138	928,991
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Polk County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	195	360	-9,393	16	3	113	1,464	0	0	0	0	0	0
0-5	2,507	1,838	6,703	11	65	114	5,081	2,698	142	0	142	53	89
5-10	2,486	2,849	18,421	48	407	352	6,984	11,538	694	0	694	282	412
10-15	2,252	3,803	27,990	37	885	818	8,502	18,521	1,239	0	1,239	514	726
15-20	2,109	4,144	36,742	42	1,588	1,221	9,128	25,446	1,810	0	1,810	630	1,180
20-25	1,704	3,510	38,147	62	2,090	1,595	8,693	26,503	1,974	0	1,974	537	1,437
25-30	1,535	3,280	42,049	61	2,697	2,115	8,346	29,345	2,258	0	2,258	482	1,776
30-35	1,293	2,847	41,953	35	2,759	2,026	7,751	29,724	2,338	0	2,338	427	1,911
35-40	1,253	3,030	46,891	91	2,863	2,687	9,185	32,598	2,593	0	2,593	436	2,157
40-45	1,190	2,974	50,519	75	2,971	3,289	9,747	34,899	2,805	0	2,805	427	2,377
45-50	982	2,524	46,680	59	2,625	3,306	8,952	32,095	2,604	0	2,604	362	2,242
50-60	1,833	5,114	100,644	86	5,104	6,542	18,009	71,398	5,867	0	5,867	745	5,121
60-70	1,529	4,218	99,156	116	4,493	6,597	17,257	71,120	5,914	0	5,914	618	5,296
70-80	1,191	3,531	89,049	96	3,514	5,380	14,697	65,623	5,520	0	5,520	522	4,998
80-90	802	2,328	68,009	100	2,374	3,727	11,020	51,066	4,332	0	4,332	351	3,981
90-100	580	1,686	54,962	116	1,733	2,313	8,362	42,672	3,651	0	3,651	247	3,404
100-250	1,426	4,010	191,939	488	4,264	8,884	25,135	154,236	13,415	0	13,415	658	12,757
250-500	110	311	37,532	119	329	639	3,313	33,370	2,968	0	2,968	57	2,911
500 +	34	94	33,790	51	99	487	2,800	30,457	2,731	0	2,731	24	2,707

Quintile Distribution

First 20%	5,001	4,777	13,897	74	423	545	12,867	13,090	763	0	763	305	458
Second 20%	5,003	9,132	75,939	98	3,008	2,377	20,524	51,660	3,602	0	3,602	1,321	2,281
Middle 20%	5,003	10,892	146,808	223	9,163	7,464	29,404	102,467	7,953	0	7,953	1,612	6,341
Fourth 20%	5,002	13,338	252,303	262	13,411	16,729	46,426	176,992	14,442	0	14,442	1,933	12,510
Next 15%	3,752	10,791	302,798	472	11,125	16,738	48,513	227,178	19,228	0	19,228	1,603	17,625
Next 4%	1,000	2,795	135,343	318	2,988	6,205	18,372	108,166	9,408	0	9,408	466	8,942
Top 1%	250	726	94,694	263	746	2,151	8,322	83,755	7,458	0	7,458	135	7,323

Total	25,011	52,451	1,021,782	1,710	40,864	52,208	184,428	763,308	62,854	0	62,854	7,374	55,481
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Sherman County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	18	29	-600	0	0	0	62	0	0	0	0	0	0
0-5	100	54	267	0	3	7	166	108	6	0	6	2	4
5-10	99	113	720	0	15	30	261	425	25	0	25	10	14
10-15	93	163	1,171	6	35	17	348	784	52	0	52	22	30
15-20	65	118	1,129	0	52	44	274	770	54	0	54	18	36
20-25	53	102	1,191	0	72	17	230	873	65	0	65	16	49
25-30	59	115	1,627	0	111	43	275	1,212	94	0	94	17	77
30-35	36	87	1,180	0	77	109	212	795	62	0	62	12	50
35-40	43	119	1,629	11	89	45	320	1,203	95	0	95	17	78
40-45	43	122	1,828	0	111	69	256	1,392	112	0	112	17	95
45-50	30	81	1,410	0	80	89	208	1,033	84	0	84	12	72
50-60	50	152	2,747	2	143	167	326	2,113	174	0	174	21	153
60-70	48	141	3,084	0	143	153	313	2,476	208	0	208	20	187
70-80	39	102	2,906	8	117	210	304	2,283	193	0	193	18	175
80-90	20	50	1,703	4	59	93	129	1,426	122	0	122	7	115
90-100	12	30	1,141	0	36	84	97	923	79	0	79	5	75
100+	34	77	4,586	3	102	341	407	3,740	326	0	326	12	315

Quintile Distribution

First 20%	168	138	-20	0	9	26	353	279	15	0	15	6	10
Second 20%	169	273	2,010	6	61	30	596	1,339	88	0	88	37	51
Middle 20%	168	322	4,086	1	256	153	759	2,947	224	0	224	48	176
Fourth 20%	169	480	7,352	11	418	358	1,155	5,459	440	0	440	68	372
Next 15%	126	344	8,929	14	374	578	851	7,140	603	0	603	53	550
Top 5%	42	98	5,362	3	126	372	474	4,392	382	0	382	15	368

Total	842	1,655	27,718	35	1,243	1,517	4,189	21,556	1,752	0	1,752	225	1,527
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Tillamook County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	144	274	-4,427	155	3	61	1,169	7	0	0	0	0	0
0-5	1,188	973	3,205	27	20	58	2,629	1,246	65	0	65	28	37
5-10	1,218	1,552	9,042	15	153	138	3,787	5,399	322	0	322	150	172
10-15	1,099	1,888	13,747	23	408	522	4,449	8,727	577	0	577	251	325
15-20	980	1,846	17,132	27	770	864	4,544	11,281	796	0	796	273	523
20-25	772	1,527	17,340	3	982	853	3,872	11,827	875	0	875	234	641
25-30	761	1,608	20,932	12	1,384	1,475	4,026	14,330	1,096	0	1,096	234	862
30-35	620	1,334	20,077	41	1,365	1,343	3,726	13,837	1,085	0	1,085	189	896
35-40	510	1,199	19,167	59	1,242	1,255	3,528	13,332	1,057	0	1,057	176	881
40-45	462	1,163	19,565	20	1,192	1,304	3,345	13,953	1,123	0	1,123	171	951
45-50	414	1,041	19,685	46	1,120	1,715	3,490	13,500	1,095	0	1,095	150	944
50-60	687	1,823	37,596	55	1,962	2,786	6,288	26,850	2,206	0	2,206	265	1,941
60-70	461	1,247	29,942	57	1,366	2,659	4,646	21,390	1,779	0	1,779	194	1,585
70-80	328	867	24,494	56	975	1,672	3,824	18,114	1,526	0	1,526	136	1,390
80-90	185	507	15,715	14	544	1,167	2,115	11,902	1,012	0	1,012	87	924
90-100	143	400	13,431	83	425	951	1,953	10,192	870	0	870	72	799
100-250	360	925	50,745	63	1,069	3,375	6,579	39,821	3,467	0	3,467	324	3,144
250-500	45	100	15,404	75	135	485	1,169	13,690	1,218	0	1,218	25	1,193
500 +	13	28	19,231	0	39	198	2,298	16,697	1,498	0	1,498	6	1,493

Quintile Distribution

First 20%	2,078	2,113	3,579	195	89	186	6,037	4,014	226	0	226	103	123
Second 20%	2,078	3,521	26,244	39	847	952	8,238	16,830	1,120	0	1,120	465	654
Middle 20%	2,078	4,177	49,325	44	2,946	2,923	10,566	33,568	2,511	0	2,511	623	1,888
Fourth 20%	2,078	4,988	83,637	153	5,161	6,012	14,895	58,308	4,666	0	4,666	724	3,942
Next 15%	1,559	4,159	104,242	259	4,566	8,213	16,275	75,767	6,329	0	6,329	641	5,687
Next 4%	416	1,096	50,570	47	1,237	3,476	6,949	38,991	3,374	0	3,374	339	3,035
Top 1%	103	248	44,428	94	309	1,118	4,477	38,617	3,443	0	3,443	71	3,372

Total	10,390	20,302	362,024	830	15,154	22,880	67,437	266,095	21,668	0	21,668	2,967	18,701
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Umatilla County returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	289	555	-19,310	249	6	370	1,953	27	2	0	2	1	1
0-5	2,697	2,227	7,362	15	67	189	5,157	2,982	157	0	157	64	93
5-10	2,852	3,939	21,348	83	377	806	7,687	13,339	795	0	795	378	417
10-15	2,865	5,300	35,697	80	1,027	1,882	9,661	24,049	1,590	0	1,590	733	857
15-20	2,617	5,370	45,596	33	1,924	2,572	9,791	32,120	2,280	0	2,280	828	1,452
20-25	2,266	4,848	50,880	63	2,849	3,024	9,092	36,815	2,754	0	2,754	758	1,995
25-30	1,886	4,327	51,630	99	3,185	3,397	8,308	37,322	2,882	0	2,882	643	2,239
30-35	1,456	3,610	47,179	44	3,034	3,323	7,007	34,190	2,687	0	2,687	531	2,155
35-40	1,369	3,522	51,324	72	3,222	3,597	7,868	37,078	2,957	0	2,957	513	2,445
40-45	1,261	3,432	53,501	46	3,224	2,929	7,803	39,883	3,221	0	3,221	490	2,731
45-50	1,090	3,059	51,708	62	2,949	3,121	7,341	38,570	3,146	0	3,146	440	2,706
50-60	1,800	5,176	98,614	101	5,158	5,218	14,043	74,464	6,139	0	6,139	747	5,392
60-70	1,399	4,123	90,520	88	4,126	4,639	12,196	69,737	5,822	0	5,822	607	5,215
70-80	910	2,701	67,739	120	2,716	3,091	9,161	52,903	4,462	0	4,462	431	4,031
80-90	577	1,670	48,859	42	1,717	2,452	6,013	38,737	3,296	0	3,296	253	3,043
90-100	394	1,135	37,219	58	1,179	2,379	4,348	29,406	2,518	0	2,518	173	2,345
100-250	827	2,410	113,751	350	2,471	5,572	12,354	93,721	8,163	0	8,163	632	7,531
250-500	100	267	32,793	75	297	862	2,483	29,225	2,598	0	2,598	163	2,434
500 +	17	57	13,831	1	51	381	785	12,615	1,130	0	1,130	27	1,103

Quintile Distribution

First 20%	5,334	5,889	4,576	345	341	1,108	13,312	13,206	758	0	758	347	411
Second 20%	5,335	10,135	73,533	107	2,457	4,017	18,521	50,304	3,413	0	3,413	1,442	1,971
Middle 20%	5,334	11,793	131,438	176	7,691	8,402	22,322	94,779	7,202	0	7,202	1,795	5,407
Fourth 20%	5,335	14,349	223,109	248	13,329	13,424	32,638	165,057	13,312	0	13,312	2,078	11,234
Next 15%	4,001	11,707	270,441	323	11,779	13,662	36,344	209,249	17,539	0	17,539	1,758	15,781
Next 4%	1,067	3,086	120,481	336	3,188	6,687	13,827	97,167	8,395	0	8,395	624	7,771
Top 1%	266	769	76,664	147	794	2,506	6,087	67,423	5,982	0	5,982	370	5,612

Total	26,672	57,728	900,241	1,680	39,580	49,807	143,051	697,184	56,599	0	56,599	8,413	48,186
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TABLE A: TOTAL INCOME AND TAX (THOUSANDS OF DOLLARS)

All 2000 Union County returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	163	310	-4,840	27	2	263	1,085	0	0	0	0	0	0
0-5	1,243	942	3,308	9	25	73	2,596	1,327	70	0	70	29	41
5-10	1,183	1,442	8,835	16	160	203	3,385	5,367	321	0	321	144	177
10-15	1,053	1,727	13,039	6	417	558	3,876	8,556	570	0	570	234	336
15-20	888	1,659	15,499	19	715	696	3,785	10,633	758	0	758	250	508
20-25	753	1,588	16,915	10	956	989	3,362	11,928	892	0	892	237	655
25-30	696	1,561	19,166	13	1,216	1,014	3,465	13,633	1,048	0	1,048	231	817
30-35	584	1,385	18,923	76	1,247	1,021	3,137	13,697	1,074	0	1,074	201	874
35-40	523	1,306	19,609	30	1,259	1,072	3,095	14,308	1,135	0	1,135	192	944
40-45	446	1,157	18,934	4	1,194	961	2,761	14,056	1,131	0	1,131	169	962
45-50	413	1,137	19,555	6	1,125	931	2,856	14,682	1,194	0	1,194	167	1,027
50-60	692	1,955	37,940	29	1,986	2,302	5,415	28,366	2,333	0	2,333	295	2,037
60-70	531	1,461	34,464	30	1,560	1,884	4,797	26,296	2,198	0	2,198	240	1,957
70-80	355	1,078	26,468	17	1,055	1,193	3,432	20,807	1,756	0	1,756	170	1,586
80-90	226	670	19,069	14	676	735	2,371	15,301	1,302	0	1,302	125	1,177
90-100	131	396	12,414	15	388	540	1,712	9,804	839	0	839	65	774
100-250	341	1,001	46,952	144	1,021	1,985	5,104	38,985	3,397	0	3,397	357	3,040
250-500	25	80	8,550	18	72	127	1,054	7,411	659	0	659	52	607
500 +	19	51	15,418	74	57	722	717	13,996	1,253	0	1,253	20	1,233
Quintile Distribution													
First 20%	2,053	1,928	2,584	48	92	423	5,376	3,742	211	0	211	89	121
Second 20%	2,053	3,331	25,292	22	852	1,049	7,456	16,658	1,113	0	1,113	442	672
Middle 20%	2,053	4,418	49,574	66	2,898	2,592	9,623	35,136	2,654	0	2,654	659	1,996
Fourth 20%	2,053	5,265	85,324	90	5,230	4,424	13,044	62,970	5,060	0	5,061	773	4,288
Next 15%	1,540	4,445	104,382	81	4,529	5,429	13,997	80,612	6,758	0	6,758	723	6,035
Next 4%	411	1,222	47,246	123	1,227	2,045	5,460	38,651	3,343	0	3,343	342	3,001
Top 1%	102	297	35,818	127	303	1,307	3,047	31,383	2,791	0	2,791	150	2,641
Total	10,265	20,906	350,220	557	15,131	17,269	58,005	269,153	21,931	0	21,931	3,178	18,753

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

All 2000 Wallowa County returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	90	172	-6,154	47	1	46	678	15	1	0	1	0	1
0-5	459	325	1,206	4	9	9	1,033	445	23	0	23	8	15
5-10	370	460	2,719	13	43	89	1,281	1,590	94	0	94	44	50
10-15	307	522	3,849	0	113	248	1,319	2,333	154	0	154	65	89
15-20	279	527	4,859	7	203	296	1,351	3,169	221	0	221	80	142
20-25	252	538	5,683	14	295	304	1,328	3,860	283	0	283	85	198
25-30	225	523	6,160	0	371	514	1,197	4,173	316	0	316	75	241
30-35	198	477	6,466	2	417	448	1,200	4,455	346	0	346	69	277
35-40	169	425	6,324	12	405	387	1,021	4,547	361	0	361	64	298
40-45	162	451	6,839	3	393	590	1,246	4,638	370	0	370	67	303
45-50	124	344	5,881	9	333	393	949	4,275	348	0	348	50	297
50-60	176	514	9,649	9	497	597	1,298	7,272	599	0	599	74	525
60-70	134	353	8,694	11	398	598	1,145	6,569	548	0	548	65	483
70-80	63	198	4,702	3	185	277	553	3,689	311	0	311	36	275
80-90	55	161	4,666	15	165	292	591	3,634	309	0	309	26	283
90-100	33	95	3,108	5	99	112	342	2,560	220	0	220	16	204
100-250	92	236	13,102	77	275	596	1,653	10,655	929	0	929	80	849
250+	16	37	9,898	5	48	142	354	9,360	837	0	837	48	789
Quintile Distribution													
First 20%	640	585	-4,443	53	15	74	1,998	707	38	0	38	15	23
Second 20%	641	991	6,917	13	181	365	2,581	4,234	273	0	273	118	154
Middle 20%	641	1,342	14,098	19	735	864	3,252	9,492	693	0	693	204	489
Fourth 20%	641	1,646	23,774	19	1,452	1,716	4,212	16,620	1,315	0	1,315	240	1,076
Next 15%	481	1,367	29,519	30	1,388	2,000	3,939	22,254	1,849	0	1,849	222	1,627
Next 4%	128	341	14,723	66	384	687	1,807	11,910	1,030	0	1,030	73	958
Top 1%	32	86	13,064	37	95	233	751	12,022	1,072	0	1,072	81	991
Total	3,204	6,358	97,652	236	4,250	5,938	18,539	77,238	6,270	0	6,270	951	5,319

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

All 2000 Wasco County returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	93	183	-3,170	75	4	52	549	9	1	0	1	0	0
0-5	1,064	886	2,810	5	26	35	2,203	1,068	56	0	56	25	32
5-10	992	1,330	7,415	43	116	165	2,877	4,565	272	0	272	131	141
10-15	1,031	1,812	12,923	10	375	510	3,786	8,576	566	0	566	256	310
15-20	947	1,863	16,545	9	708	874	4,129	11,211	787	0	787	286	501
20-25	682	1,439	15,332	20	825	825	3,380	10,646	790	0	790	211	579
25-30	582	1,302	15,972	18	992	1,095	3,155	10,894	830	0	830	193	637
30-35	505	1,184	16,363	18	1,089	1,251	2,917	11,327	885	0	885	176	709
35-40	446	1,098	16,705	25	1,068	1,376	2,656	11,755	936	0	936	159	777
40-45	427	1,101	18,049	14	1,083	1,064	2,818	13,151	1,062	0	1,062	156	906
45-50	398	1,039	18,856	17	1,076	1,170	2,956	13,771	1,124	0	1,124	152	972
50-60	674	1,862	36,951	52	1,903	2,195	5,743	27,207	2,239	0	2,239	282	1,957
60-70	530	1,495	34,234	42	1,547	1,591	4,957	26,193	2,186	0	2,186	223	1,964
70-80	346	1,005	25,803	57	1,030	1,525	3,446	19,872	1,674	0	1,674	163	1,511
80-90	236	635	19,990	7	704	1,253	2,572	15,468	1,315	0	1,315	101	1,215
90-100	148	396	14,005	19	444	863	1,836	10,909	934	0	934	79	855
100-250	361	917	49,109	85	1,073	2,438	5,394	40,290	3,509	0	3,509	319	3,189
250-500	39	98	12,823	46	117	433	844	11,475	1,020	0	1,020	63	957
500 +	10	21	9,361	3	30	171	416	8,748	784	0	784	13	771
Quintile Distribution													
First 20%	1,902	1,997	4,739	110	101	210	4,753	4,157	237	0	237	111	126
Second 20%	1,902	3,415	25,626	25	843	1,093	7,451	16,993	1,140	0	1,140	483	657
Middle 20%	1,903	4,147	47,398	45	2,769	2,953	9,637	32,715	2,462	0	2,462	619	1,843
Fourth 20%	1,902	4,902	83,476	97	4,879	5,474	13,282	60,364	4,886	0	4,886	720	4,166
Next 15%	1,427	3,987	101,204	148	4,203	5,655	14,052	77,471	6,509	0	6,509	611	5,898
Next 4%	380	979	45,739	61	1,130	2,504	5,401	36,792	3,188	0	3,188	272	2,916
Top 1%	95	239	31,895	80	285	996	2,055	28,640	2,546	0	2,546	171	2,375
Total	9,511	19,666	340,078	565	14,210	18,885	56,630	257,132	20,968	0	20,968	2,987	17,982

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

All 2000 Washington County returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,076	1,716	-66,122	1,428	42	864	10,135	922	82	0	82	2	80
0-5	15,279	8,766	39,637	124	651	817	27,132	17,226	923	0	923	280	643
5-10	13,094	13,784	97,171	189	2,618	1,320	34,288	63,507	3,900	0	3,900	1,367	2,533
10-15	11,861	18,131	148,286	182	5,699	3,028	39,631	103,659	7,129	1	7,130	2,448	4,682
15-20	12,144	21,130	212,636	324	10,678	4,650	47,188	153,996	11,265	1	11,266	3,223	8,043
20-25	11,577	20,678	259,780	238	16,448	5,863	46,050	193,628	14,831	0	14,831	3,273	11,558
25-30	10,572	19,345	290,206	166	20,725	7,839	47,868	216,079	17,042	0	17,042	2,879	14,164
30-35	9,563	17,908	310,266	310	21,691	8,954	48,770	232,293	18,663	0	18,663	2,610	16,052
35-40	8,345	16,954	312,588	313	20,186	10,135	50,857	232,571	18,868	0	18,868	2,444	16,424
40-45	7,578	16,483	321,870	275	19,223	11,745	53,875	238,143	19,477	0	19,477	2,374	17,103
45-50	6,774	15,442	321,494	262	18,000	12,039	53,731	238,811	19,680	0	19,680	2,219	17,461
50-60	12,344	30,605	677,368	715	34,515	27,328	113,655	503,738	41,827	0	41,827	4,414	37,412
60-70	10,687	28,439	693,419	662	30,922	26,751	114,289	522,771	43,843	0	43,843	4,114	39,729
70-80	9,147	25,348	684,489	450	26,894	24,369	111,211	523,059	44,243	0	44,243	3,687	40,556
80-90	7,184	20,381	609,438	841	21,260	19,348	96,967	473,153	40,314	0	40,314	2,984	37,330
90-100	5,434	15,872	514,976	278	16,131	14,069	79,978	405,215	34,728	1	34,729	2,334	32,395
100-250	19,804	59,779	2,793,140	3,350	58,925	61,500	362,417	2,314,624	201,863	1	201,864	9,093	192,772
250-500	2,737	8,474	921,806	1,958	8,148	13,730	75,504	826,638	73,507	0	73,507	1,620	71,888
500 +	1,507	4,761	2,062,359	4,678	4,475	19,239	102,388	1,940,934	174,189	0	174,189	2,287	171,902
Quintile Distribution													
First 20%	35,343	32,767	136,954	1,834	5,723	4,226	90,459	127,365	7,989	0	7,989	2,728	5,261
Second 20%	35,340	61,705	703,076	720	41,055	15,893	138,595	516,524	38,848	2	38,850	9,415	29,435
Middle 20%	35,341	71,558	1,317,165	1,186	84,243	43,817	215,059	979,725	79,474	0	79,474	10,357	69,117
Fourth 20%	35,341	92,434	2,252,953	1,979	101,190	85,236	371,800	1,699,485	142,491	0	142,492	13,382	129,109
Next 15%	26,507	78,066	2,901,608	2,840	78,705	73,709	420,973	2,332,265	201,354	1	201,356	11,525	189,831
Next 4%	7,068	21,899	1,707,794	3,101	21,059	29,972	167,892	1,492,404	132,010	0	132,010	3,744	128,266
Top 1%	1,767	5,567	2,185,261	5,083	5,255	20,735	111,158	2,053,196	184,209	0	184,209	2,501	181,707
Total	176,707	363,996	11,204,810	16,742	337,230	273,587	1,515,935	9,200,965	786,376	4	786,379	53,652	732,727

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

All 2000 Wheeler County returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	24	44	-784	0	0	9	110	0	0	0	0	0	0
0-5	75	88	175	0	0	1	191	51	3	0	3	1	1
5-10	75	114	546	0	4	56	267	282	16	0	16	10	6
10-15	58	110	731	1	16	30	237	466	30	0	30	14	16
15-20	63	159	1,100	0	36	104	258	720	50	0	50	23	27
20-25	47	105	1,048	35	56	66	201	769	57	0	57	16	41
25-30	32	72	866	0	49	46	183	597	44	0	44	12	32
30-35	37	82	1,190	0	79	76	187	848	66	0	66	12	54
35-40	21	44	784	0	56	59	138	533	42	0	42	6	36
40-45	18	43	762	1	50	34	82	597	48	0	48	6	42
45-50	23	62	1,102	0	60	46	140	857	70	0	70	9	61
50-60	25	65	1,377	3	72	49	155	1,104	92	0	92	10	81
60-70	22	56	1,419	0	66	56	170	1,128	95	0	95	8	86
70-80	16	47	1,173	10	48	110	195	830	70	0	70	7	63
80-90	10	20	832	5	30	156	63	587	50	0	50	3	47
90+	16	37	2,373	0	48	213	131	1,981	173	0	173	11	163
Quintile Distribution													
First 20%	112	146	-541	0	1	10	330	91	5	0	5	2	2
Second 20%	113	193	1,106	1	18	62	455	651	40	0	40	21	20
Middle 20%	112	270	2,127	0	87	190	457	1,422	100	0	100	39	62
Fourth 20%	113	252	3,725	36	242	218	612	2,700	210	0	210	37	173
Next 15%	84	221	4,913	13	239	259	623	3,806	316	0	316	33	283
Top 5%	28	66	3,362	5	84	370	232	2,681	233	0	233	15	218
Total	562	1,148	14,693	55	670	1,108	2,708	11,351	904	0	904	147	757

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

All 2000 Yamhill County returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	292	570	-12,112	199	5	162	3,638	78	7	0	7	1	6
0-5	3,266	2,316	8,796	91	78	138	6,522	3,559	187	0	187	71	116
5-10	3,116	3,731	23,138	49	475	409	8,895	14,406	865	0	865	361	504
10-15	3,023	5,186	37,764	50	1,184	974	11,429	25,208	1,686	0	1,686	701	985
15-20	2,862	5,606	50,127	56	2,233	1,698	11,898	35,009	2,501	0	2,501	856	1,645
20-25	2,382	4,880	53,350	62	3,007	1,907	11,080	37,988	2,849	0	2,849	749	2,100
25-30	2,190	4,781	60,079	66	3,771	2,241	17,136	43,146	3,329	0	3,329	714	2,615
30-35	1,971	4,602	63,952	141	3,973	2,580	11,789	46,147	3,631	0	3,631	670	2,961
35-40	1,782	4,341	66,658	69	4,154	2,828	11,783	48,185	3,839	0	3,839	632	3,207
40-45	1,605	4,187	68,163	47	3,983	3,168	12,671	48,679	3,915	0	3,915	605	3,310
45-50	1,442	4,062	68,406	69	3,741	2,589	12,666	49,731	4,041	0	4,041	589	3,451
50-60	2,508	7,362	137,571	108	7,002	6,607	24,174	100,168	8,230	0	8,230	1,076	7,154
60-70	1,966	5,765	127,093	132	5,717	6,000	21,787	93,898	7,821	0	7,821	842	6,979
70-80	1,463	4,302	109,286	98	4,323	5,097	18,625	81,478	6,857	0	6,857	646	6,211
80-90	988	2,908	83,643	82	2,944	3,939	13,483	63,488	5,393	0	5,393	429	4,964
90-100	649	1,997	61,403	112	1,938	2,287	9,329	47,997	4,105	0	4,105	295	3,810
100-250	1,687	4,904	232,261	612	5,033	7,945	31,448	188,494	16,410	0	16,410	831	15,579
250-500	174	498	56,324	124	517	1,199	5,133	49,598	4,407	0	4,407	84	4,323
500 +	87	258	193,103	886	261	2,425	8,197	183,107	16,451	0	16,451	124	16,326
Quintile Distribution													
First 20%	6,691	6,639	19,992	344	564	718	19,105	18,155	1,066	0	1,066	436	631
Second 20%	6,691	12,406	104,842	114	4,319	3,266	26,983	72,257	5,083	0	5,083	1,809	3,273
Middle 20%	6,690	14,939	195,446	298	12,066	7,657	42,652	140,359	10,911	0	10,911	2,212	8,700
Fourth 20%	6,691	18,569	325,263	266	17,597	14,735	58,250	235,960	19,214	0	19,214	2,703	16,511
Next 15%	5,018	14,839	390,167	438	14,807	17,191	64,146	294,859	24,909	0	24,909	2,208	22,701
Next 4%	1,338	3,874	186,824	498	3,988	6,507	25,313	151,562	13,200	0	13,200	662	12,538
Top 1%	334	990	266,470	1,094	997	4,119	15,235	247,213	22,139	0	22,139	247	21,892
Total	33,453	72,256	1,489,005	3,052	54,338	54,193	251,684	1,160,363	96,523	0	96,523	10,277	86,246

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

All 2000 Clark County, Washington, returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	501	1,205	-25,732	138	3	1,719	122	41	3	0	3	1	3
0-5	8,379	15,587	17,565	817	605	1,084	6,061	11,832	635	0	635	202	433
5-10	5,043	10,110	37,403	225	1,489	749	8,380	27,426	1,620	0	1,620	492	1,128
10-15	3,950	8,399	49,001	39	2,329	842	9,389	36,927	2,447	0	2,447	619	1,828
15-20	3,789	8,395	66,288	155	3,521	1,120	11,278	51,220	3,649	0	3,649	763	2,886
20-25	4,037	9,204	90,985	42	5,286	1,056	14,651	70,155	5,246	0	5,246	933	4,314
25-30	4,037	9,457	110,980	1	6,554	1,438	17,629	85,483	6,581	0	6,581	971	5,610
30-35	3,974	9,675	129,172	21	7,301	1,665	21,086	99,250	7,818	0	7,818	1,000	6,818
35-40	3,613	9,299	135,417	18	7,151	1,606	22,486	104,248	8,340	0	8,340	976	7,363
40-45	3,212	8,525	136,226	6	6,716	2,473	23,022	104,065	8,423	0	8,423	924	7,499
45-50	2,732	7,306	129,590	49	6,048	2,036	21,406	100,200	8,207	0	8,207	811	7,397
50-60	3,923	11,360	214,151	76	9,070	3,912	36,497	164,798	13,616	0	13,616	1,306	12,311
60-70	2,508	7,442	162,050	6	6,187	2,830	26,041	127,029	10,636	0	10,636	893	9,744
70-80	1,786	5,554	133,407	53	4,537	2,076	21,129	105,724	8,935	0	8,935	684	8,251
80-90	1,031	3,194	87,281	5	2,656	1,304	13,570	69,764	5,938	0	5,938	398	5,540
90-100	691	2,166	65,193	1	1,781	1,119	9,707	52,587	4,504	0	4,504	271	4,233
100-250	1,557	4,755	208,709	308	3,819	4,199	25,521	175,722	15,306	0	15,306	579	14,727
250-500	154	409	53,183	30	358	1,409	4,187	47,260	4,203	0	4,203	47	4,156
500 +	96	257	189,907	1,517	201	3,060	6,586	181,881	16,326	1	16,327	147	16,180

Quintile Distribution

First 20%	11,002	20,884	4,501	975	1,078	3,080	9,222	20,960	1,147	0	1,147	367	780
Second 20%	11,003	23,577	146,961	399	7,261	2,473	27,081	111,933	7,608	0	7,608	1,789	5,820
Middle 20%	11,003	25,794	299,932	64	17,427	3,903	48,175	230,832	17,769	0	17,769	2,633	15,136
Fourth 20%	11,002	29,084	463,206	140	22,851	7,176	77,599	355,881	28,806	0	28,806	3,150	25,656
Next 15%	8,253	24,578	536,892	73	20,172	8,813	87,227	420,834	35,251	0	35,251	2,933	32,318
Next 4%	2,200	6,811	238,301	38	5,586	4,407	32,833	195,567	16,876	0	16,876	846	16,030
Top 1%	550	1,571	300,984	1,817	1,236	5,846	16,610	279,605	24,975	1	24,976	297	24,679
Total	55,013	132,299	1,990,778	3,506	75,611	35,697	298,747	1,615,612	132,433	1	132,434	12,015	120,419

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

All 2000 Other Washington counties returns

AGI Category Distribution

AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	964	2,290	-144,425	699	0	1,433	447	469	41	0	41	1	40
0-5	8,099	14,714	16,897	2,202	648	728	6,118	13,352	780	0	780	182	598
5-10	4,386	8,494	32,114	74	1,292	818	9,701	23,661	1,460	0	1,460	383	1,076
10-15	2,974	6,387	36,874	22	1,692	873	7,043	27,939	1,896	0	1,896	442	1,454
15-20	2,370	5,312	41,229	79	2,067	1,334	7,010	31,292	2,261	0	2,261	436	1,824
20-25	1,783	4,088	39,928	44	2,127	1,414	6,442	30,422	2,304	3	2,307	350	1,957
25-30	1,432	3,356	39,228	89	2,112	1,644	6,153	29,867	2,333	0	2,333	287	2,046
30-35	1,171	2,844	38,068	55	1,919	1,232	5,840	29,275	2,334	0	2,334	262	2,072
35-40	1,033	2,707	38,641	22	1,865	1,126	6,128	29,721	2,391	0	2,391	273	2,118
40-45	878	2,272	37,278	41	1,691	1,594	6,691	28,260	2,303	0	2,303	223	2,080
45-50	720	2,021	34,168	11	1,414	1,338	5,269	26,224	2,157	0	2,157	202	1,955
50-60	1,084	2,988	59,203	28	2,315	1,357	9,867	46,082	3,827	0	3,828	318	3,510
60-70	667	1,800	43,204	65	1,470	1,032	6,652	34,147	2,876	0	2,876	199	2,678
70-80	454	1,261	33,814	11	1,035	644	5,134	27,061	2,299	0	2,299	142	2,157
80-90	252	678	21,330	15	571	788	3,211	16,901	1,442	0	1,442	85	1,356
90-100	154	412	14,588	10	336	651	2,064	11,624	998	0	998	51	948
100-250	514	1,310	73,697	266	1,037	3,299	8,821	62,054	5,433	0	5,433	162	5,271
250-500	115	304	40,163	120	208	723	4,775	35,879	3,196	0	3,196	42	3,154
500 +	61	152	93,135	347	100	2,352	3,741	87,972	7,887	1	7,888	99	7,789

Quintile Distribution

First 20%	5,823	11,091	-139,504	2,784	249	1,737	2,888	5,320	350	0	350	48	302
Second 20%	5,821	10,842	28,153	150	1,027	818	9,926	20,357	1,177	0	1,177	325	853
Middle 20%	5,823	12,218	69,507	72	3,199	1,849	13,287	52,380	3,550	0	3,550	821	2,729
Fourth 20%	5,822	13,597	145,632	259	7,568	5,229	23,257	111,150	8,567	3	8,570	1,175	7,395
Next 15%	4,367	11,797	215,344	166	8,787	6,401	35,039	166,861	13,772	0	13,772	1,222	12,551
Next 4%	1,164	3,107	113,534	238	2,541	3,598	15,608	92,485	7,970	0	7,970	369	7,600
Top 1%	291	738	156,468	530	528	4,747	11,100	143,649	12,832	1	12,833	180	12,653
Total	29,111	63,390	589,135	4,200	23,900	24,379	111,106	592,203	48,218	4	48,222	4,139	44,083

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

All 2000 California returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,352	2,838	-47,767	652	5	6,449	527	70	4	0	4	2	2
0-5	7,368	11,981	14,261	2,032	507	1,512	6,596	10,799	648	0	648	279	369
5-10	3,618	6,110	26,455	197	933	886	7,233	19,140	1,230	0	1,230	495	735
10-15	2,619	4,672	32,497	85	1,406	2,698	7,526	22,707	1,601	0	1,601	554	1,047
15-20	1,938	3,675	33,563	168	1,667	2,660	6,015	24,051	1,796	0	1,796	528	1,268
20-25	1,383	2,810	30,869	101	1,597	1,674	5,859	22,618	1,750	0	1,750	465	1,285
25-30	957	2,065	26,275	175	1,312	1,803	4,308	19,314	1,531	0	1,531	403	1,128
30-35	790	1,770	25,653	295	1,257	1,753	4,005	19,181	1,552	0	1,552	390	1,162
35-40	616	1,278	23,047	40	1,045	1,894	4,562	16,805	1,380	0	1,380	344	1,035
40-45	467	1,018	19,786	120	833	1,329	3,019	14,923	1,241	0	1,241	295	946
45-50	380	889	18,042	24	725	1,057	2,969	13,369	1,107	0	1,107	320	786
50-60	561	1,230	30,597	54	1,086	1,708	12,968	22,867	1,924	0	1,924	451	1,473
60-70	365	897	23,587	180	695	1,034	3,999	18,246	1,548	0	1,548	421	1,127
70-80	269	619	20,129	43	540	828	3,118	15,742	1,340	0	1,340	364	975
80-90	196	439	16,591	57	391	378	2,254	13,682	1,177	0	1,177	355	822
90-100	140	343	13,177	21	277	544	2,397	10,489	907	0	907	288	619
100-250	741	1,858	110,573	355	1,479	3,772	15,086	91,964	8,069	0	8,069	2,857	5,212
250-500	149	382	50,196	287	295	1,070	4,675	44,443	3,949	0	3,949	1,825	2,123
500 +	120	324	184,757	163	221	9,989	14,734	163,627	14,690	0	14,690	6,828	7,862
Quintile Distribution													
First 20%	4,804	8,771	-46,040	2,116	102	7,555	2,337	2,088	134	0	134	40	95
Second 20%	4,807	7,537	17,418	570	568	538	6,335	12,213	727	0	727	331	397
Middle 20%	4,807	8,294	46,282	278	1,829	2,565	11,833	33,074	2,237	0	2,237	829	1,408
Fourth 20%	4,805	9,533	98,133	445	4,903	7,016	17,496	71,061	5,440	0	5,440	1,520	3,919
Next 15%	3,605	8,043	173,274	784	6,492	9,889	36,359	131,289	10,961	0	10,961	2,854	8,107
Next 4%	961	2,397	135,801	418	1,922	4,575	18,813	112,837	9,890	0	9,890	3,496	6,394
Top 1%	240	623	227,420	438	456	10,901	18,676	201,475	18,053	0	18,053	8,395	9,658
Total	24,029	45,198	652,287	5,049	16,272	43,040	111,851	564,037	47,443	0	47,443	17,466	29,977

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

All 2000 Idaho returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	237	613	-8,184	311	1	279	41	68	6	0	6	0	5
0-5	3,236	6,194	6,824	88	222	156	2,262	4,620	248	0	248	81	168
5-10	1,732	3,723	12,679	15	446	131	2,957	9,261	551	0	551	192	359
10-15	1,131	2,609	14,041	9	621	271	2,750	10,520	700	0	700	199	501
15-20	888	2,096	15,444	2	771	319	2,684	11,774	833	0	833	195	638
20-25	663	1,613	14,808	3	798	254	2,613	11,272	835	0	835	160	676
25-30	515	1,368	14,113	19	776	204	2,305	10,860	834	0	834	142	692
30-35	521	1,534	16,925	6	858	244	2,780	13,071	1,025	0	1,025	167	858
35-40	396	1,119	14,775	6	777	169	2,323	11,512	916	0	916	131	785
40-45	284	855	12,058	4	582	157	1,977	9,350	754	0	754	101	653
45-50	220	685	10,410	0	488	95	1,727	8,136	665	0	665	89	575
50-60	272	810	14,793	13	646	264	2,414	11,556	957	0	957	106	852
60-70	165	509	10,637	20	412	215	1,474	8,564	717	0	717	66	651
70-80	93	278	7,006	8	234	190	967	5,624	478	0	478	33	445
80-90	53	145	4,496	11	131	72	688	3,616	307	0	307	25	283
90-100	33	92	3,130	1	81	21	397	2,631	225	0	225	11	214
100-250	120	335	16,650	8	287	209	1,987	14,175	1,237	0	1,237	62	1,175
250+	27	83	23,095	29	52	189	2,406	20,478	1,834	0	1,834	20	1,814
Quintile Distribution													
First 20%	2,117	4,272	-6,225	398	72	316	881	1,365	74	0	74	22	52
Second 20%	2,118	4,115	9,371	16	302	187	2,569	6,514	362	0	362	124	238
Middle 20%	2,117	4,798	22,453	9	925	335	4,590	16,792	1,082	0	1,082	330	752
Fourth 20%	2,117	5,227	46,161	23	2,444	858	7,950	35,184	2,601	0	2,601	515	2,087
Next 15%	1,588	4,689	64,689	28	3,152	823	10,502	50,363	4,055	0	4,055	557	3,498
Next 4%	424	1,258	32,064	49	1,048	610	4,565	25,896	2,192	0	2,192	163	2,028
Top 1%	105	302	35,187	29	238	308	3,694	30,975	2,756	0	2,756	67	2,688
Total	10,586	24,661	203,700	552	8,182	3,437	34,752	167,089	13,122	0	13,122	1,778	11,344

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

All 2000 Other states returns

AGI Category Distribution													
AGI Level (\$000)	Number of Returns	Number of Exemptions	Adjusted Gross Income	Oregon Adjustments			Deductions	Taxable Balance	Tax from Rates	Interest on Installment Sales	Oregon Tax	Credits	Tax After Credits
				Additions	Federal Tax Subtraction	Other Subtractions							
Less than zero	1,607	3,609	-61,409	371	5	17,894	806	69	5	0	5	1	4
0-5	15,044	24,232	27,987	1,729	914	1,999	14,915	20,000	1,178	0	1,178	319	860
5-10	7,603	12,171	55,745	291	2,130	2,318	14,368	40,327	2,612	1	2,613	710	1,903
10-15	5,370	9,523	66,747	659	3,130	5,440	13,078	48,116	3,429	0	3,429	810	2,619
15-20	3,896	7,237	67,445	54	3,614	7,167	11,008	47,026	3,532	0	3,532	659	2,873
20-25	2,629	5,341	58,793	61	3,208	5,379	9,420	42,508	3,307	0	3,307	491	2,817
25-30	1,949	4,089	53,369	270	2,908	4,123	8,124	39,110	3,123	0	3,123	391	2,732
30-35	1,441	3,228	46,589	159	2,402	5,450	7,800	34,530	2,794	0	2,794	328	2,466
35-40	1,166	2,530	43,645	203	2,110	3,279	6,657	32,293	2,641	0	2,641	287	2,355
40-45	939	2,188	39,804	56	1,809	3,245	5,779	29,270	2,423	0	2,423	237	2,186
45-50	747	1,744	35,404	77	1,496	2,355	6,206	26,501	2,208	0	2,208	212	1,996
50-60	1,197	2,905	65,499	222	2,443	4,189	9,390	50,006	4,204	0	4,204	332	3,872
60-70	782	1,925	50,600	100	1,726	2,963	7,162	39,126	3,315	0	3,315	250	3,064
70-80	611	1,518	45,620	134	1,315	2,757	6,703	35,448	3,033	0	3,033	210	2,823
80-90	419	1,057	35,526	104	952	1,627	4,940	28,196	2,425	0	2,425	160	2,265
90-100	309	819	29,327	42	671	1,237	3,917	23,657	2,028	0	2,028	139	1,890
100-250	1,269	3,377	183,833	735	2,817	6,424	22,392	154,274	13,488	0	13,488	651	12,837
250-500	245	651	82,955	732	522	1,699	8,153	73,373	6,517	0	6,517	254	6,263
500 +	169	429	290,726	1,392	359	1,904	21,069	268,841	24,139	0	24,139	1,067	23,072
Quintile Distribution													
First 20%	9,479	17,349	-57,066	1,305	189	18,968	8,022	3,435	205	0	205	41	165
Second 20%	9,477	14,001	36,671	874	1,178	1,571	10,931	25,894	1,551	0	1,551	450	1,101
Middle 20%	9,479	16,089	92,336	816	3,954	5,465	21,221	67,083	4,591	1	4,592	1,163	3,428
Fourth 20%	9,479	18,373	191,262	428	10,307	17,838	30,672	136,775	10,521	0	10,521	1,683	8,838
Next 15%	7,109	16,537	336,010	1,004	13,674	24,755	51,062	253,938	21,177	0	21,177	1,909	19,269
Next 4%	1,896	4,998	231,285	780	4,209	8,985	29,666	190,741	16,586	0	16,586	889	15,697
Top 1%	473	1,226	387,705	2,184	1,020	3,867	30,314	354,805	31,772	0	31,772	1,371	30,400
Total	47,392	88,573	1,218,202	7,390	34,531	81,449	181,888	1,032,671	86,403	1	86,403	7,506	78,897

IV. Appendices

APPENDIX A

OREGON PERSONAL INCOME BRACKETS AND TAX RATES, 1930 TO 2000

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

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

* Since 1993 the tax brackets have been indexed for inflation.

APPENDIX B

FEDERAL PERSONAL INCOME BRACKETS AND TAX RATES, 1987 TO 2000

Single						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	11.0%	15.0%	28.0%	35.0%	38.5%	
1987	< 1,800	1,800 - 16,800	16,800 - 27,000	27,000 - 54,000	> 54,000	
	15.0%	28.0%	33.0%	Worksheet *		
1988	< 17,850	17,850 - 43,150	43,150 - 89,560	> 89,560		
1989	< 18,550	18,550 - 44,900	44,900 - 93,130	> 93,130		
1990	< 19,450	19,450 - 47,050	47,050 - 97,620	> 97,620		
	15.0%	28.0%	31.0%			
1991	< 20,350	20,350 - 49,300	> 49,300			
1992	< 21,450	21,450 - 51,900	> 51,900			
	15.0%	28.0%	31.0%	36.0%	39.6%	
1993	< 22,100	22,100 - 53,500	53,500 - 115,000	15,000 - 250,000	> 250,000	
1994	< 22,750	22,750 - 55,100	55,100 - 115,000	15,000 - 250,000	> 250,000	
1995	< 23,350	23,350 - 56,550	56,550 - 117,950	17,950 - 256,500	> 256,500	
1996	< 24,000	24,000 - 58,150	58,150 - 121,300	21,300 - 263,750	> 263,750	
1997	< 24,650	24,650 - 59,750	59,750 - 124,650	24,650 - 271,050	> 271,050	
1998	< 25,350	25,350 - 61,400	61,400 - 128,100	28,100 - 278,450	> 278,450	
1999	< 25,750	25,750 - 62,450	62,450 - 130,250	30,250 - 283,150	> 283,150	
2000	< 26,250	26,250 - 63,550	63,550 - 132,600	32,600 - 288,350	> 288,350	

Joint						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	11.0%	15.0%	28.0%	35.0%	38.5%	
	< 3,000	3,000 - 28,000	28,000 - 45,000	45,000 - 90,000	> 90,000	
	15.0%	28.0%	33.0%	Worksheet *		
	< 29,750	29,750 - 71,900	71,900 - 149,250	> 149,250		
	< 30,950	30,950 - 74,850	74,850 - 155,320	> 155,320		
	< 32,450	32,450 - 78,400	78,400 - 162,770	> 162,770		
	15.0%	28.0%	31.0%			
	< 34,000	34,000 - 82,150	> 82,150			
	< 35,800	35,800 - 86,500	> 86,500			
	15.0%	28.0%	31.0%	36.0%	39.6%	
	< 36,900	36,900 - 89,150	89,150 - 140,000	140,000 - 250,000	> 250,000	
	< 38,000	38,000 - 91,850	91,850 - 140,000	140,000 - 250,000	> 250,000	
	< 39,000	39,000 - 94,250	94,250 - 143,600	143,600 - 256,500	> 256,500	
	< 40,100	40,100 - 96,900	96,900 - 147,700	147,700 - 263,750	> 263,750	
	< 41,200	41,200 - 99,600	99,600 - 151,750	151,750 - 271,050	> 271,050	
	< 42,350	42,350 - 102,300	102,300 - 155,950	155,950 - 278,450	> 278,450	
	< 43,050	43,050 - 104,050	104,050 - 158,550	158,550 - 283,150	> 283,150	
	< 43,850	43,850 - 105,950	105,950 - 161,450	161,450 - 288,350	> 288,350	

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

Head of Household						
	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Bracket 6
	11.0%	15.0%	28.0%	35.0%	38.5%	
	< 2,500	2,500 - 23,000	23,000 - 38,000	38,000 - 80,000	> 80,000	
	15.0%	28.0%	33.0%	Worksheet *		
	< 23,900	23,900 - 61,650	61,650 - 123,790	> 123,790		
	< 24,850	24,850 - 64,200	64,200 - 128,810	> 128,810		
	< 26,050	26,050 - 67,200	67,200 - 134,930	> 134,930		
	15.0%	28.0%	31.0%			
	< 27,300	27,300 - 70,450	> 70,450			
	< 28,750	28,750 - 74,150	> 74,150			
	15.0%	28.0%	31.0%	36.0%	39.6%	
	< 29,600	29,600 - 76,400	76,400 - 127,500	127,500 - 250,000	> 250,000	
	< 30,500	30,500 - 78,700	78,700 - 127,500	127,500 - 250,000	> 250,000	
	< 31,250	31,250 - 80,750	80,750 - 130,800	130,800 - 256,500	> 256,500	
	< 32,150	32,150 - 83,050	83,050 - 134,500	134,500 - 263,750	> 263,750	
	< 33,050	33,050 - 85,350	85,350 - 138,200	138,200 - 271,050	> 271,050	
	< 33,950	33,950 - 87,700	87,700 - 142,000	142,000 - 278,450	> 278,450	
	< 34,550	34,550 - 89,150	89,150 - 144,400	144,400 - 283,150	> 283,150	
	< 35,150	35,150 - 90,800	90,800 - 147,050	147,050 - 288,350	> 288,350	

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

APPENDIX C

OREGON PERSONAL EXEMPTION DEDUCTIONS AND EXEMPTION CREDITS

(TAX YEARS 1930 TO 2000)

Personal Exemption Deductions 1930 to 1982

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

Personal Exemption Credits 1983 to 2000

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

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

APPENDIX D

Federal Personal Exemptions and Standard Deductions

(Tax Years 1988 to 2000)

Federal Personal Exemption and Phaseouts

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

Federal Standard Deductions and Phaseouts for Itemized Deductions

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

Appendix E

2 Percent Surplus Refund (Kicker) History

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

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

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

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

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

Appendix F

Tax Law Changes 1980 to 2000

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

Adjusted Gross Income (AGI)

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

Personal Exemptions and Exemption Credits

Prior to 1983, personal exemptions were deductions from Oregon AGI. In 1983, the personal exemption deduction was replaced by an \$85 exemption credit. Beginning in tax year 1987, the personal exemption credit was indexed for inflation, using the Portland Consumer Price Index (CPI) as the gauge of inflation. See Appendices A and B for a chart of personal income tax rates and personal exemption deductions and credits over the years.

Surplus Refunds

Under a law passed in 1979, the state must refund excess revenue to taxpayers when actual General Fund revenues are more than 2 percent higher for the biennium than was forecast at the close of the legislative session in which the budget for that biennium was adopted. This limitation, termed the “2 percent kicker,” is applied separately to corporate income tax revenues and to the sum of personal income tax and “all other” General Fund revenues. The state is required to refund to corporate and personal income tax filers the full amount by which each forecast was exceeded, not just the amount exceeding the 2 percent limit. See Appendix C for

detail and a history of the personal income tax kicker.

Part-Year Resident and Nonresident Returns

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

1987 Tax Law Changes as a Result of the Federal Tax Reform Act of 1986 and Other Oregon Changes

Oregon personal income taxes were affected in several ways by federal tax laws that went into effect in tax year 1987.

Federal changes in the computation of AGI:

- Eliminated preferential treatment of capital gains, making capital gains 100 percent taxable.
- No longer allowed “passive activity” losses to shelter income from other sources.
- Modified the Accelerated Cost Recovery System (ACRS). The most significant change was the increase in the depreciation period for real estate investments.
- Repealed income averaging.
- Eliminated the dividend exclusion, the deduction for married couples when both work, and the moving expense deduction except as an itemized deduction.
- Added more stringent requirements on eligibility for the adjustment for Individual Retirement Account contributions.
- Added a new adjustment for self-employed health insurance deduction.

Federal changes to personal exemptions and deductions:

- Itemized deductions were curtailed in several ways: elimination of deduction for sales tax, more stringent limitations to medical expenses, miscellaneous itemized deductions, and phase-out of deductions for consumer credit interest.
- The additional personal exemption for those 65 or older or blind was changed to an additional standard deduction.
- Persons claimed as another's dependent could no longer claim personal exemptions on their own returns. The standard deduction for those claiming zero exemptions is the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.

Oregon changes in response to the federal changes:

- Adopted the federal definition of AGI.
- Decreased the number of marginal tax brackets and reduced the Oregon maximum tax rate.
- Adopted the federal definition of itemized deductions.
- Changed the additional personal exemption for those 65 or older or blind to an additional standard deduction. The additional standard deduction is \$1,200 for single or head-of-household filers and \$1,000 for married filing either jointly or separately.
- No longer allowed persons who can be claimed as another's dependent to claim personal exemptions on their own returns. The standard deduction for those claiming zero exemptions is the greater of \$500 or their earned income, up to the standard deduction amount of their filing status.

Other Oregon changes:

- Added a new exemption for disabled children.
- Indexed the personal exemption credit.
- Increased the credit for the permanently and totally disabled from 15 percent to 40 percent of the federal amount.
- Decrease the maximum subtraction for federal tax from \$7,000 to \$3,000 for single, joint, and head-of-household returns and from \$3,500 to \$1,500 for married-filing-separate returns.

- Increased the standard deduction amounts for each filing status and removal of AGI as a factor in determining the standard deduction. The standard deduction amounts are: single, \$1,800; joint, \$3,000; head of household, \$2,640; and married filing separately, \$1,500.
- Increased the maximum subtraction for U. S. public retirement from \$3,400 to \$5,000 per person; adoption of less restrictive requirements.

Tax Law Changes Since 1987

Tax Year 1988:

- Two new lines were added to 1988 federal Form 1040: Individual Retirement Account (IRA) distributions are reported separately from pension income, and capital gain distributions are reported separately from Schedule D capital gains.
- Two new credits were added to Oregon "Other credits": dependent care assistance for employers and health insurance for small business employers.

Tax Year 1989:

- Beginning with tax year 1989, federal tax law allowed parents to elect to report minor children's investment income on their own federal return rather than filing a separate return for each child. Oregon did not adopt the federal method of computing the child's tax liability, so a new addition for "federal election on interest and dividends of a minor child" was added to Oregon forms.
- Oregon's child care credit computation changed. A separate Oregon rate schedule based on federal taxable income was applied to federally allowed child care expenses.

Tax Year 1990:

- The United States public retirement subtraction was no longer limited to \$5,000 per person.
- Federal tax law required that filers pay interest on the deferred tax liability for certain installment sales. Oregon required that filers compute interest using the current Oregon interest rate and add the interest to Oregon tax before credits.

Tax Year 1991:

Federal Law:

- No major changes.

Oregon Law:

- The Oregon subtractions for Oregon and United States public retirement income were eliminated. They were replaced by a credit available to all taxpayers age 58 and older who meet the income limit and have retirement income, public or private.
- Other subtractions from Oregon income were expanded to include: IRA and Keogh distributions on which tax has already been paid to another state while the taxpayer was not an Oregon resident, oil heat tank cleanup costs, special medical deductions, active duty pay for Persian Gulf service and other service outside Oregon, and underground storage tanks pollution grants.
- Credits for bone marrow programs, child development contributions, and youth apprenticeship programs were added to other credits.
- The Homeowner and Renter Refund Program (HARRP) was eliminated, and the Elderly Rental Assistance Program (ERA) was expanded.

Tax Year 1992:

Federal Law:

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

Oregon Law:

- Other credits expanded to include: a credit for the involuntary moving of a mobile home and a credit for small business employers who provide medical insurance for their employees or to employees who purchase their own insurance, either through the Oregon Medical Insurance Pool or under one of the plans provided through the Insurance Pool Governing Board. Other credits for business energy, pollution control, and reclaimed plastics were limited to those giving preference to Oregon producers of the recycled materials.
- The credit for income tax paid to another state was changed so it is claimed on the

nonresident return of people taxed by both Oregon and one of the following: Arizona, California, Indiana, Virginia, or Guam. For income taxed by other states, Oregon allows the credit to Oregon residents.

Tax Year 1993:

Federal Law:

- The federal deduction for 25 percent of health insurance costs of self-employed individuals was reinstated retroactive to June 30, 1992. Oregon allows this deduction under a separate law.
- The following federal law changes were not allowed on Oregon returns for 1993, but the 1995 legislative session reconnected retroactively:
 - Employer-provided educational assistance deduction.
 - Depreciation of nonresidential real property placed in service on or after May 13, 1993.
 - Expensing of qualifying assets (section 179 expenses).
 - Deduction for business meals and entertainment expenses.

Oregon Law:

- The eligibility age for Oregon's retirement income credit and special medical deduction increased to 59.
- Credit for income tax paid to another state were to be taken on the nonresident return if income is taxed by Oregon and one of the following: Arizona, California, Indiana, or Virginia.
- Three credits included as "Other Credits" were revised:
 - Disabled child was expanded to include serious emotional disturbance and traumatic brain injury.
 - Rural medical practice no longer had a required three-year period.
 - Crop gleaning was extended indefinitely.
- The minimum amount for a refund check increased to \$5.
- The requirements for computing estimated tax for 1994 changed.

Tax Year 1994:

Federal Law:

- Capital gain distributions were reported with capital gains rather than on a separate line.
- The federal deduction for 25 percent of health insurance costs of self-employed individuals that expired December 31, 1993, was retroactively reinstated and made permanent in April 1995. On 1994 returns, Oregon allowed this deduction under a separate law.
- Moving expenses were changed from an itemized deduction to an adjustment; some of the requirements were made more stringent. For 1994, Oregon followed prior federal law until the Legislature reconnected to federal law as of April 15, 1995.
- Other federal law provisions affected by the reconnect:
 - Employer-provided educational assistance deductions.
 - Depreciation of nonresidential real property.
 - Amortization of goodwill and related intangibles.
 - Business meals and entertainment deductions.
 - The election to expense certain tangible property (section 179 expenses).

Oregon Law:

- No major changes.

Tax Year 1995:

Federal Law:

- No major changes.

Oregon Law:

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

Tax Year 1996:

Federal Law:

- No major changes.

Oregon Law:

- Depreciation differences due to the Omnibus Budget Reconciliation Act of 1993 required certain adjustments or amended returns to be filed. If an Oregon addition or subtraction was taken for 1993 or 1994 for Section 179 expense, the taxpayer could either amend the 1993 or 1994 return or take a one-time adjustment on the 1996 Oregon return. For assets placed in service between 1981 and 1985 (ACRS assets), the taxpayer had to make a one-time adjustment on the 1996 return to align the Oregon basis with the federal basis. The one-time adjustment did not apply to depreciation of nonresidential real property placed in service in 1993 or 1994. Instead, the 1993 or 1994 return had to be amended.
- The gain on the sale of certain business assets could be deferred if the proceeds were reinvested in qualifying business assets within six months.

Tax Year 1997:

- Oregon law became permanently tied to the federal definition of taxable income. Most items are treated the same way on Oregon and federal returns.

Federal Law:

- For individuals, the maximum long-term capital gains tax rates for sales or exchanges of property after May 6, 1997, were 10 percent for taxpayers in the 15 percent tax bracket and 20 percent for taxpayers in a higher tax bracket.
- Additional standard deductions for those over age 65 or blind were \$1,000 for single or head-of-household filers and \$800 for married filing either joint or separate returns. For filers with zero exemptions, the standard deduction was the larger of \$650 or the amount of earned income up to the amount of the appropriate standard deduction based on filing status.
- Medical savings were a new federal adjustment allowed to persons covered only under a high-deductible health plan.
- The maximum individual retirement arrangement (IRA) for a spouse with little or no income was increased to \$2,000.
- A new tax credit could be claimed for qualified adoption expenses. The maximum credit was \$5,000 (\$6,000 for a child with special needs).

Oregon Law:

- The standard deduction for a person who can be claimed on another's tax return was increased to the greater of \$650 or the amount of earned income up to the standard deduction for the person's filing status.
- Two new credits began in 1997, the earned income credit and the working family credit. The earned income credit is equal to 5 percent of the federal earned income credit. The amount of working family credit depends upon household size and adjusted gross income. Both new credits may be taken together with the child care credit, but the total of all Oregon credits cannot exceed the Oregon tax.
- The minimum age requirement for the retirement income credit and special Oregon medical deduction was increased 61. Effective January 1, 1996, the credit is figured on pension income only if it is included in Oregon taxable income. Prior to 1996, the credit was figured on pension income included in federal taxable income. Taxpayers may need to amend their 1996 returns due to this tax law change.

Tax Year 1998:

Federal Law:

- For individuals, the maximum long-term capital gain tax rates for sales or exchanges of property were 20 percent for taxpayers in the 28 percent or greater tax bracket, and 10 percent for taxpayers in the 15 percent tax bracket.
- Additional standard deductions for those over age 65 or blind were \$1,050 for single or head-of-household filers and \$850 for married filing either joint or separate returns. For filers with zero exemptions, the standard deduction was the larger of \$700 or the amount of earned income up to the amount of the appropriate standard deduction based on filing status.
- Student loan interest was a new federal adjustment allowed to people who were paying interest on a qualified student loan, were not claimed as a dependent on someone's tax return, and had adjusted gross income less than \$55,000 on a single return or \$75,000 on a joint return. The deduction was limited to \$1,000.
- Three new tax credits could be claimed, a child tax credit and two education credits. The child credit had a maximum of \$400 for each qualifying child. The education credits

were the Hope credit with a maximum of \$1,500 for qualified expenses for each student who qualifies, and the lifetime learning credit with a maximum of \$1,000 per return.

Oregon Law:

- The standard deduction for a person who can be claimed on another's tax return was increased to the greater of \$700 or the amount of earned income up to the standard deduction for the person's filing status.
- Filers of full-year Oregon returns can subtract from federal adjusted gross income the portion of federal pension that was earned before October 1, 1991.
- The minimum age requirement for retirement income credit and special Oregon medical deduction increased to 61.

Tax Year 1999:

Federal Law:

- The maximum student loan interest deduction increased to \$1,500.
- The maximum child credit increased to \$500 for each qualifying child.

Oregon Law:

- The minimum age requirement for retirement income credit and special Oregon medical deduction increased to 61.

Tax Year 2000:

Federal Law:

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

Oregon Law:

- Two additional charitable checkoffs were added to the tax forms: Habitat for Humanity and Head Start.
- Two new credits took effect: the lesser of 15% of long-term care insurance premiums paid or \$500 and adoption expenses.
- Two new subtractions took effect: scholarship income used for expenses other than tuition and taxable health insurance benefits of same-sex partners.

Appendix G

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

Credits (Table A). Total amount of tax credits, excluding exemption tax credit. Includes Oregon earned income credit, working family credit, re-

irement income credit, credit for elderly, child care credit, political contribution credit, credit for taxes paid to another state, and other credits.

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

Demographic. A statistical characteristic of human populations.

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

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

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

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

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

Exemption tax credit. A \$139 credit for each exemption claimed on a 2000 return. This replaced a \$1,000 exemption in 1983. Exemption credits have been indexed for inflation since tax year 1987.

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

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

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

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

Federal earned income credit. A federal, refundable income tax credit for low-income working taxpayers. The amount depends on income and whether there are zero, one, or more than one dependent.

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

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

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

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

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

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

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

Head of household. Returns filed by unmarried persons who furnished over half of the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this clarification, are defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens.

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

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

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

Kicker. See **State surplus refund.**

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

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

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

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

Nontaxable returns. Returns with no tax liability.

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

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

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

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

Part-year returns. Returns filed by individuals who permanently moved either into or out of Oregon during the tax year (Form 40P).

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

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

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

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

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

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

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

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

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

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

Supplemental income. Income derived from the sale of business property and reported on federal Form 4797.

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

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

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

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

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

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

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

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

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

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

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