

**OREGON PERSONAL EXEMPTION  
DEDUCTIONS AND EXEMPTION CREDITS  
(TAX YEARS 1930 TO 2008)**

**Personal Exemption Deductions 1930 to 1982**

<b>Tax Years</b>		<b>Deduction for</b>	<b>Deduction for</b>	<b>Deduction for</b>
<b>From</b>	<b>To</b>	<b>Single Return</b>	<b>Joint Return</b>	<b>Each Dependent</b>
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 2008**

<b>Tax Year</b>	<b>Amount</b>
1983 - 1986	\$85
1987	\$86
1988	\$89
1989	\$94
1990	\$98
1991	\$104
1992	\$109
1993	\$113
1994	\$116
1995	\$120
1996	\$124
1997	\$128
1998	\$132
1999	\$134
2000	\$139
2001	\$142
2002	\$145
2003	\$147
2004	\$151
2005	\$159
2006	\$159
2007	\$165
2008	\$169

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.