

Section 3: Tables for All Returns

The tables in this section include information for all 1998 personal income tax returns filed during calendar year 1999. 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. Returns with dissimilar **federal** AGI appear on the same line of the tables if their **Oregon** adjusted gross income falls within the same range.

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

1998 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	# OF EXEMPTS	ADJUSTED GROSS INCOME	OR ADJUSTMENTS		FEDERAL TAX SUBTRACT	STD & ITEM DEDUCTS	TAXABLE BALANCE	TAX FROM RATES	INT ON INSTALL SALES	TOTAL OREGON TAX	TAX CREDI TS	TAX AFTER CREDI TS	SURPLUS REFUND*	TAX DUE
				ADDS	SUBS										
NEG >10	6, 725	14, 690	-638, 361	13, 543	40, 508	245	56, 901	1, 263	104	0	104	13	92	4	88
NEG <10	9, 328	16, 543	-29, 929	2, 384	3, 558	132	30, 885	1, 353	113	0	113	19	94	4	90
0- 2	75, 949	76, 638	76, 295	9, 636	5, 670	1, 639	116, 085	24, 196	1, 493	1	1, 495	432	1, 063	42	1, 020
2- 4	79, 835	74, 311	238, 482	1, 395	4, 741	3, 271	148, 842	104, 510	5, 555	0	5, 555	2, 131	3, 425	155	3, 270
4- 6	73, 284	79, 152	365, 404	3, 182	6, 114	5, 808	159, 695	215, 609	12, 192	0	12, 193	5, 246	6, 947	314	6, 633
6- 8	70, 010	90, 569	489, 186	1, 637	9, 116	9, 529	178, 369	311, 239	18, 600	1	18, 601	7, 789	10, 812	495	10, 318
8- 10	65, 883	98, 210	592, 359	1, 586	13, 167	15, 464	206, 010	391, 577	24, 793	1	24, 794	10, 246	14, 548	664	13, 884
10- 12	63, 890	104, 345	702, 509	1, 494	20, 047	22, 712	203, 964	474, 591	31, 593	0	31, 593	12, 428	19, 165	876	18, 289
12- 14	63, 631	110, 423	826, 817	1, 684	28, 323	30, 388	215, 240	570, 589	39, 093	0	39, 093	14, 535	24, 558	1, 122	23, 436
14- 16	60, 484	108, 763	906, 756	1, 536	32, 810	38, 963	391, 173	634, 917	44, 709	0	44, 709	15, 027	29, 681	1, 357	28, 325
16- 18	57, 882	106, 595	983, 362	1, 801	34, 495	48, 425	216, 828	698, 204	50, 507	0	50, 507	15, 286	35, 221	1, 610	33, 611
18- 20	54, 778	103, 527	1, 039, 899	1, 981	38, 744	56, 805	212, 324	746, 948	55, 243	1	55, 244	15, 114	40, 130	1, 834	38, 296
20- 22	51, 193	98, 641	1, 074, 787	1, 402	39, 715	63, 982	204, 715	777, 882	58, 584	0	58, 584	14, 300	44, 284	2, 024	42, 261
22- 24	47, 609	92, 661	1, 094, 399	1, 475	43, 454	69, 932	199, 981	792, 979	60, 605	0	60, 605	13, 239	47, 366	2, 165	45, 201
24- 26	44, 628	88, 706	1, 115, 344	2, 074	44, 509	75, 242	195, 567	811, 129	62, 770	0	62, 770	12, 561	50, 209	2, 295	47, 915
26- 28	42, 775	85, 672	1, 154, 426	2, 571	47, 043	81, 564	194, 088	841, 516	65, 832	0	65, 832	11, 935	53, 897	2, 463	51, 434
28- 30	40, 079	82, 580	1, 161, 870	1, 730	49, 718	81, 272	195, 014	844, 446	66, 543	1	66, 544	11, 345	55, 199	2, 523	52, 677
30- 32	37, 962	80, 043	1, 176, 403	1, 690	49, 895	81, 642	197, 009	855, 616	67, 897	1	67, 898	10, 955	56, 942	2, 603	54, 340
32- 34	35, 781	77, 804	1, 180, 401	2, 262	52, 974	80, 918	194, 455	859, 728	68, 629	3	68, 633	10, 603	58, 030	2, 652	55, 378
34- 36	33, 768	75, 439	1, 181, 567	1, 619	53, 504	79, 411	193, 888	861, 273	69, 060	0	69, 060	10, 268	58, 792	2, 687	56, 106
36- 38	32, 329	74, 580	1, 195, 959	2, 204	56, 984	78, 375	196, 799	870, 825	70, 088	3	70, 091	10, 164	59, 927	2, 739	57, 188
38- 40	30, 648	72, 756	1, 194, 960	1, 963	57, 733	76, 505	195, 793	871, 126	70, 405	0	70, 405	9, 844	60, 561	2, 768	57, 793
40- 45	70, 667	172, 513	2, 999, 468	5, 081	147, 359	183, 913	496, 467	2, 194, 189	178, 672	3	178, 675	23, 514	155, 161	7, 091	148, 070
45- 50	61, 581	156, 700	2, 922, 258	4, 177	142, 215	167, 976	474, 200	2, 150, 842	176, 618	0	176, 618	21, 454	155, 164	7, 091	148, 073
50- 55	54, 289	143, 950	2, 847, 384	4, 156	143, 245	152, 559	459, 252	2, 103, 042	173, 833	0	173, 833	19, 966	153, 867	7, 032	146, 835
55- 60	47, 252	128, 490	2, 714, 323	4, 435	139, 071	135, 571	430, 862	2, 018, 043	167, 814	2	167, 816	17, 906	149, 909	6, 851	143, 058
60- 70	75, 503	209, 934	4, 886, 492	9, 154	244, 468	219, 759	769, 016	3, 669, 360	307, 612	1	307, 613	29, 550	278, 063	12, 707	265, 356
70- 80	52, 265	148, 337	3, 903, 236	6, 714	179, 842	153, 531	599, 432	2, 981, 395	252, 328	2	252, 330	21, 184	231, 145	10, 563	220, 582
80- 90	35, 675	102, 264	3, 021, 378	5, 070	128, 989	105, 257	454, 559	2, 341, 771	199, 718	1	199, 719	14, 891	184, 828	8, 447	176, 381
90-100	24, 729	70, 789	2, 341, 461	4, 854	92, 994	73, 001	341, 752	1, 839, 914	157, 908	0	157, 908	10, 650	147, 258	6, 730	140, 529
100-125	34, 427	97, 634	3, 813, 995	8, 800	145, 629	101, 565	536, 830	3, 044, 406	263, 314	0	263, 314	15, 578	247, 736	11, 322	236, 415
125-150	16, 120	46, 208	2, 195, 028	4, 856	77, 877	47, 492	288, 704	1, 790, 385	156, 119	1	156, 120	8, 269	147, 851	6, 757	141, 094
150-200	15, 339	44, 080	2, 625, 196	8, 843	79, 437	45, 103	315, 143	2, 195, 645	192, 842	6	192, 848	8, 898	183, 950	8, 407	175, 544
200-300	10, 964	31, 766	2, 636, 962	13, 363	68, 724	32, 159	271, 433	2, 279, 822	201, 778	3	201, 781	7, 846	193, 935	8, 863	185, 073
300-500	5, 767	16, 386	2, 170, 633	10, 797	49, 180	16, 822	183, 746	1, 935, 859	172, 405	56	172, 461	5, 787	166, 674	7, 617	159, 057
500+	4, 370	12, 137	5, 924, 909	31, 241	115, 898	12, 628	386, 440	5, 443, 031	488, 526	23	488, 549	22, 652	465, 897	21, 292	444, 605
NEGATI VE	16, 053	31, 233	-668, 291	15, 928	44, 066	377	87, 785	2, 616	217	0	217	32	186	8	177
S 0- 10	364, 961	418, 880	1, 761, 726	17, 436	38, 808	35, 711	809, 001	1, 047, 132	62, 634	3	62, 638	25, 844	36, 794	1, 670	35, 125
U 10- 20	300, 665	533, 653	4, 459, 343	8, 496	154, 419	197, 293	1, 239, 528	3, 125, 248	221, 145	1	221, 146	72, 391	148, 755	6, 798	141, 957
B 20- 30	226, 284	448, 260	5, 600, 826	9, 252	224, 439	371, 991	989, 365	4, 067, 952	314, 334	1	314, 335	63, 379	250, 956	11, 469	239, 487
T 30- 40	170, 488	380, 622	5, 929, 290	9, 738	271, 090	396, 851	977, 943	4, 318, 569	346, 080	7	346, 087	51, 834	294, 252	13, 448	280, 805
O 40- 60	233, 789	601, 653	11, 483, 432	17, 849	571, 889	640, 019	1, 860, 781	8, 466, 115	696, 937	5	696, 942	82, 841	614, 101	28, 065	586, 036
T 60-100	188, 172	531, 324	14, 152, 567	25, 793	646, 293	551, 548	2, 164, 759	10, 832, 440	917, 566	5	917, 570	76, 276	841, 294	38, 447	802, 847
100+	86, 987	248, 211	19, 366, 723	77, 900	536, 745	255, 768	1, 982, 296	16, 689, 148	1, 474, 983	89	1, 475, 072	69, 029	1, 406, 043	64, 256	1, 341, 786
TOTAL	1, 587, 399	3, 193, 836	62, 085, 616	182, 393	2, 487, 750	2, 449, 557	10, 111, 458	48, 549, 220	4, 033, 895	112	4, 034, 007	441, 626	3, 592, 381	164, 161	3, 428, 221

* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

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

AGI LEVEL (\$000)	# OF RETURNS	AVG EXEMP	AVERAGE ADJUSTED GROSS INC	AVG OREGON ADJUSTMENTS ADDS	AVG OREGON ADJUSTMENTS SUBS	AVG FED TAX SUB	AVERAGE STD/13M DEDUCT	AVERAGE TAXABLE BALANCE	AVG TAX FROM RATES	INT ON INSTAL SALES	AVERAGE TOTAL TAX	AVG CREDI T	AVG TAX AFTER CREDI TS	AVG SURPLS REFUND*	AVG TAX DUE	TAX / AGI	TAX / TBAL	TBAL / AGI
NEG >10	6, 725	2. 18	-94, 924	2, 014	6, 023	36	8, 461	188	16	0	16	2	14	1	13	-0.0	6.9	-0.2
NEG <10	9, 328	1. 77	-3, 209	256	381	14	3, 311	145	12	0	12	2	10	0	10	-0.3	6.6	-4.5
0- 2	75, 949	1. 01	1, 005	127	75	22	1, 528	319	20	0	20	6	14	1	13	1.3	4.2	31.7
2- 4	79, 835	0. 93	2, 987	17	59	41	1, 864	1, 309	70	0	70	27	43	2	41	1.4	3.1	43.8
4- 6	73, 284	1. 08	4, 986	43	83	79	2, 179	2, 942	166	0	166	72	95	4	91	1.8	3.1	59.0
6- 8	70, 010	1. 29	6, 987	23	130	136	2, 548	4, 446	266	0	266	111	154	7	147	2.1	3.3	63.6
8- 10	65, 883	1. 49	8, 991	24	200	235	3, 127	5, 944	376	0	376	156	221	10	211	2.3	3.5	66.1
10- 12	63, 890	1. 63	10, 996	23	314	355	3, 192	7, 428	494	0	494	195	300	14	286	2.6	3.9	67.6
12- 14	63, 631	1. 74	12, 994	26	445	478	3, 383	8, 967	614	0	614	228	386	18	368	2.8	4.1	69.0
14- 16	60, 484	1. 80	14, 992	25	542	644	6, 467	10, 497	739	0	739	248	491	22	468	3.1	4.5	70.0
16- 18	57, 882	1. 84	16, 989	31	596	837	3, 746	12, 063	873	0	873	264	608	28	581	3.4	4.8	71.0
18- 20	54, 778	1. 89	18, 984	36	707	1, 037	3, 876	13, 636	1, 008	0	1, 009	276	733	33	699	3.7	5.1	71.8
20- 22	51, 193	1. 93	20, 995	27	776	1, 250	3, 999	15, 195	1, 144	0	1, 144	279	865	40	826	3.9	5.4	72.4
22- 24	47, 609	1. 95	22, 987	31	913	1, 469	4, 200	16, 656	1, 273	0	1, 273	278	995	45	949	4.1	5.7	72.5
24- 26	44, 628	1. 99	24, 992	46	997	1, 686	4, 382	18, 175	1, 407	0	1, 407	281	1, 125	51	1, 074	4.3	5.9	72.7
26- 28	42, 775	2. 00	26, 988	60	1, 100	1, 907	4, 537	19, 673	1, 539	0	1, 539	279	1, 260	58	1, 202	4.5	6.1	72.9
28- 30	40, 079	2. 06	28, 989	43	1, 241	2, 028	4, 866	21, 070	1, 660	0	1, 660	283	1, 377	63	1, 314	4.5	6.2	72.7
30- 32	37, 962	2. 11	30, 989	45	1, 314	2, 151	5, 190	22, 539	1, 789	0	1, 789	289	1, 500	69	1, 431	4.6	6.4	72.7
32- 34	35, 781	2. 17	32, 990	63	1, 481	2, 261	5, 435	24, 028	1, 918	0	1, 918	296	1, 622	74	1, 548	4.7	6.4	72.8
34- 36	33, 768	2. 23	34, 991	48	1, 584	2, 352	5, 742	25, 506	2, 045	0	2, 045	304	1, 741	80	1, 662	4.7	6.5	72.9
36- 38	32, 329	2. 31	36, 993	68	1, 763	2, 424	6, 087	26, 936	2, 168	0	2, 168	314	1, 854	85	1, 769	4.8	6.6	72.8
38- 40	30, 648	2. 37	38, 990	64	1, 884	2, 496	6, 388	28, 424	2, 297	0	2, 297	321	1, 976	90	1, 886	4.8	6.6	72.9
40- 45	70, 667	2. 44	42, 445	72	2, 085	2, 603	7, 025	31, 050	2, 528	0	2, 528	333	2, 196	100	2, 095	4.9	6.7	73.2
45- 50	61, 581	2. 54	47, 454	68	2, 309	2, 728	7, 700	34, 927	2, 868	0	2, 868	348	2, 520	115	2, 405	5.1	6.9	73.6
50- 55	54, 289	2. 65	52, 449	77	2, 639	2, 810	8, 459	38, 738	3, 202	0	3, 202	368	2, 834	130	2, 705	5.2	7.0	73.9
55- 60	47, 252	2. 72	57, 444	94	2, 943	2, 869	9, 118	42, 708	3, 551	0	3, 552	379	3, 173	145	3, 028	5.3	7.1	74.3
60- 70	75, 503	2. 78	64, 719	121	3, 238	2, 911	10, 185	48, 599	4, 074	0	4, 074	391	3, 683	168	3, 515	5.4	7.2	75.1
70- 80	52, 265	2. 84	74, 682	128	3, 441	2, 938	11, 469	57, 044	4, 828	0	4, 828	405	4, 423	202	4, 220	5.7	7.4	76.4
80- 90	35, 675	2. 87	84, 692	142	3, 616	2, 950	12, 742	65, 642	5, 598	0	5, 598	417	5, 181	237	4, 944	5.8	7.5	77.5
90-100	24, 729	2. 86	94, 685	196	3, 761	2, 952	13, 820	74, 403	6, 386	0	6, 386	431	5, 955	272	5, 683	6.0	7.6	78.6
100-125	34, 427	2. 84	110, 785	256	4, 230	2, 950	15, 593	88, 431	7, 648	0	7, 648	452	7, 196	329	6, 867	6.2	7.8	79.8
125-150	16, 120	2. 87	136, 168	301	4, 831	2, 946	17, 910	111, 066	9, 685	0	9, 685	513	9, 172	419	8, 753	6.4	7.9	81.6
150-200	15, 339	2. 87	171, 145	576	5, 179	2, 940	20, 545	143, 141	12, 572	0	12, 572	580	11, 992	548	11, 444	6.7	8.0	83.6
200-300	10, 964	2. 90	240, 511	1, 219	6, 268	2, 933	24, 757	207, 937	18, 404	0	18, 404	716	17, 688	808	16, 880	7.0	8.1	86.5
300-500	5, 767	2. 84	376, 389	1, 872	8, 528	2, 917	31, 862	335, 679	29, 895	10	29, 905	1, 003	28, 901	1, 321	27, 580	7.3	8.2	89.2
500+	4, 370	2. 78	1, 355, 814	7, 149	26, 521	2, 890	88, 430	1, 245, 545	111, 791	5	111, 796	5, 184	106, 613	4, 872	101, 740	7.5	8.2	91.9
NEGATIVE	16, 053	1. 95	-41, 630	992	2, 745	23	5, 468	163	14	0	14	2	12	1	11	-0.0	6.8	-0.4
S 0- 10	364, 961	1. 15	4, 827	48	106	98	2, 217	2, 869	172	0	172	71	101	5	96	2.0	3.4	59.4
U 10- 20	300, 665	1. 77	14, 832	28	514	656	4, 123	10, 394	736	0	736	241	495	23	472	3.2	4.5	70.1
B 20- 30	226, 284	1. 98	24, 751	41	992	1, 644	4, 372	17, 977	1, 389	0	1, 389	280	1, 109	51	1, 058	4.3	5.9	72.6
T 30- 40	170, 488	2. 23	34, 778	57	1, 590	2, 328	5, 736	25, 331	2, 030	0	2, 030	304	1, 726	79	1, 647	4.7	6.5	72.8
O 40- 60	233, 789	2. 57	49, 119	76	2, 446	2, 738	7, 959	36, 213	2, 981	0	2, 981	354	2, 627	120	2, 507	5.1	6.9	73.7
T 60-100	188, 172	2. 82	75, 211	137	3, 435	2, 931	11, 504	57, 567	4, 876	0	4, 876	405	4, 471	204	4, 267	5.7	7.4	76.5
100+	86, 987	2. 85	222, 639	896	6, 170	2, 940	22, 788	191, 858	16, 956	1	16, 957	794	16, 164	739	15, 425	6.9	8.0	86.2
TOTAL	1, 587, 399	2. 01	39, 112	115	1, 567	1, 543	6, 370	30, 584	2, 541	0	2, 541	278	2, 263	103	2, 160	5.5	7.1	78.2

* SURPLUS REFUND REPRESENTS THE TWO PERCENT KICKER REFUND CHECKS SENT TO TAXPAYERS IN FALL 1999.

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

1998 PERSONAL INCOME TAX REPORTS

OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	JOINT RETURNS		SINGLE RETURNS		HEAD-HHOLD RETURNS		SEPARATE RETURNS		TAXABLE RETURNS		ITEMIZED RETURNS		FULL-YEAR RETURNS		PART-YEAR RETURNS		NONRESIDENT RETURNS	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
NEG >10	6,725	4,211	62.6	2,065	30.7	282	4.2	167	2.5	31	0.5	4,318	64.2	5,301	78.8	202	3.0	1,222	18.2
NEG <10	9,328	4,267	45.7	4,417	47.4	413	4.4	231	2.5	51	0.5	4,417	47.4	5,892	63.2	745	8.0	2,691	28.8
0- 2	75,949	12,794	16.8	58,153	76.6	3,425	4.5	1,577	2.1	26,897	35.4	10,062	13.2	48,079	63.3	7,177	9.4	20,693	27.2
2- 4	79,835	8,976	11.2	64,108	80.3	5,492	6.9	1,259	1.6	44,890	56.2	6,987	8.8	60,835	76.2	8,009	10.0	10,991	13.8
4- 6	73,284	8,850	12.1	56,013	76.4	7,097	9.7	1,324	1.8	51,216	69.9	7,312	10.0	58,805	80.2	6,978	9.5	7,501	10.2
6- 8	70,010	10,157	14.5	49,481	70.7	8,994	12.8	1,378	2.0	50,291	71.8	9,280	13.3	58,365	83.4	5,829	8.3	5,816	8.3
8- 10	65,883	11,615	17.6	42,724	64.8	10,175	15.4	1,369	2.1	47,378	71.9	10,701	16.2	56,498	85.8	4,701	7.1	4,684	7.1
10- 12	63,890	14,019	21.9	37,879	59.3	10,643	16.7	1,349	2.1	48,790	76.4	12,106	18.9	55,627	87.1	4,250	6.7	4,013	6.3
12- 14	63,631	16,130	25.3	34,865	54.8	11,273	17.7	1,363	2.1	51,408	80.8	13,081	20.6	56,486	88.8	3,454	5.4	3,691	5.8
14- 16	60,484	16,440	27.2	31,967	52.9	10,697	17.7	1,380	2.3	51,391	85.0	13,666	22.6	54,302	89.8	2,975	4.9	3,207	5.3
16- 18	57,882	16,640	28.7	29,759	51.4	10,190	17.6	1,293	2.2	50,909	88.0	14,180	24.5	52,377	90.5	2,589	4.5	2,916	5.0
18- 20	54,778	16,939	30.9	27,198	49.7	9,410	17.2	1,231	2.2	49,250	89.9	14,402	26.3	49,715	90.8	2,188	4.0	2,875	5.2
20- 22	51,193	16,988	33.2	24,737	48.3	8,274	16.2	1,194	2.3	47,006	91.8	14,542	28.4	46,492	90.8	1,944	3.8	2,757	5.4
22- 24	47,609	16,459	34.6	22,779	47.8	7,170	15.1	1,201	2.5	44,254	93.0	14,845	31.2	43,399	91.2	1,650	3.5	2,560	5.4
24- 26	44,628	16,349	36.6	20,980	47.0	6,224	13.9	1,075	2.4	41,953	94.0	15,326	34.3	40,501	90.8	1,630	3.7	2,497	5.6
26- 28	42,775	16,154	37.8	19,953	46.6	5,635	13.2	1,033	2.4	40,670	95.1	15,790	36.9	38,923	91.0	1,376	3.2	2,476	5.8
28- 30	40,079	16,312	40.7	17,828	44.5	5,046	12.6	893	2.2	38,298	95.6	16,396	40.9	36,569	91.2	1,270	3.2	2,240	5.6
30- 32	37,962	16,418	43.2	16,348	43.1	4,417	11.6	779	2.1	36,464	96.1	17,019	44.8	34,646	91.3	1,141	3.0	2,175	5.7
32- 34	35,781	16,618	46.4	14,493	40.5	3,952	11.0	718	2.0	34,504	96.4	16,928	47.3	32,667	91.3	1,030	2.9	2,084	5.8
34- 36	33,768	17,036	50.5	12,681	37.6	3,446	10.2	605	1.8	32,709	96.9	17,305	51.2	30,896	91.5	924	2.7	1,948	5.8
36- 38	32,329	17,481	54.1	11,203	34.7	3,139	9.7	506	1.6	31,371	97.0	17,823	55.1	29,619	91.6	894	2.8	1,816	5.6
38- 40	30,648	17,590	57.4	9,824	32.1	2,731	8.9	503	1.6	29,775	97.2	17,848	58.2	28,161	91.9	699	2.3	1,788	5.8
40- 45	70,667	43,403	61.4	20,894	29.6	5,443	7.7	927	1.3	68,942	97.6	44,632	63.2	64,964	91.9	1,667	2.4	4,036	5.7
45- 50	61,581	41,358	67.2	15,392	25.0	4,163	6.8	668	1.1	60,386	98.1	42,847	69.6	57,082	92.7	1,281	2.1	3,218	5.2
50- 55	54,289	40,236	74.1	10,912	20.1	2,650	4.9	491	0.9	53,314	98.2	40,510	74.6	50,726	93.4	1,022	1.9	2,541	4.7
55- 60	47,252	37,331	79.0	7,687	16.3	1,893	4.0	341	0.7	46,505	98.4	37,310	79.0	44,403	94.0	904	1.9	1,945	4.1
60- 70	75,503	62,897	83.3	9,994	13.2	2,187	2.9	425	0.6	74,532	98.7	63,511	84.1	71,470	94.7	1,230	1.6	2,803	3.7
70- 80	52,265	45,301	86.7	5,604	10.7	1,088	2.1	272	0.5	51,780	99.1	46,304	88.6	49,745	95.2	802	1.5	1,718	3.3
80- 90	35,675	31,519	88.4	3,336	9.4	662	1.9	158	0.4	35,401	99.2	32,533	91.2	34,112	95.6	532	1.5	1,031	2.9
90-100	24,729	21,965	88.8	2,226	9.0	425	1.7	113	0.5	24,573	99.4	22,933	92.7	23,648	95.6	392	1.6	689	2.8
100-125	34,427	30,377	88.2	3,300	9.6	591	1.7	159	0.5	34,235	99.4	32,321	93.9	32,877	95.5	622	1.8	928	2.7
125-150	16,120	14,169	87.9	1,592	9.9	276	1.7	83	0.5	16,024	99.4	15,264	94.7	15,397	95.5	295	1.8	428	2.7
150-200	15,339	13,365	87.1	1,572	10.2	299	1.9	103	0.7	15,230	99.3	14,566	95.0	14,640	95.4	240	1.6	459	3.0
200-300	10,964	9,565	87.2	1,105	10.1	224	2.0	70	0.6	10,886	99.3	10,445	95.3	10,416	95.0	190	1.7	358	3.3
300-500	5,767	4,998	86.7	620	10.8	102	1.8	47	0.8	5,720	99.2	5,498	95.3	5,443	94.4	82	1.4	242	4.2
500+	4,370	3,738	85.5	500	11.4	88	2.0	44	1.0	4,319	98.8	4,130	94.5	4,050	92.7	69	1.6	251	5.7
NEGATIVE	16,053	8,478	52.8	6,482	40.4	695	4.3	398	2.5	82	0.5	8,735	54.4	11,193	69.7	947	5.9	3,913	24.4
S 0- 10	364,961	52,392	14.4	270,479	74.1	35,183	9.6	6,907	1.9	220,672	60.5	44,342	12.1	282,582	77.4	32,694	9.0	49,685	13.6
U 10- 20	300,665	80,168	26.7	161,668	53.8	52,213	17.4	6,616	2.2	251,748	83.7	67,435	22.4	268,507	89.3	15,456	5.1	16,702	5.6
B 20- 30	226,284	82,262	36.4	106,277	47.0	32,349	14.3	5,396	2.4	212,181	93.8	76,899	34.0	205,884	91.0	7,870	3.5	12,530	5.5
T 30- 40	170,488	85,143	49.9	64,549	37.9	17,685	10.4	3,111	1.8	164,823	96.7	86,923	51.0	155,989	91.5	4,688	2.7	9,811	5.8
O 40- 60	233,789	162,328	69.4	54,885	23.5	14,149	6.1	2,427	1.0	229,147	98.0	165,299	70.7	217,175	92.9	4,874	2.1	11,740	5.0
T 60-100	188,172	161,682	85.9	21,160	11.2	4,362	2.3	968	0.5	186,286	99.0	165,281	87.8	178,975	95.1	2,956	1.6	6,241	3.3
T 100+	86,987	76,212	87.6	8,689	10.0	1,580	1.8	506	0.6	86,414	99.3	82,224	94.5	82,823	95.2	1,498	1.7	2,666	3.1
TOTAL	1,587,399	708,665	44.6	694,189	43.7	158,216	10.0	26,329	1.7	1,351,353	85.1	697,138	43.9	1,403,128	88.4	70,983	4.5	113,288	7.1

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

AGI LEVEL (\$000)	# OF RETURNS	ADJUSTED GROSS INCOME	FULL-YEAR RETURNS									PART-YEAR AND NONRESIDENTS	
			WAGES SALARIES TIPS	TAXABLE DIVIDENDS & INTEREST	BUSINESS INCOME	PROPERTY SALES	TAXABLE PENSIONS	RENT PARTNER ETC.	FARM	OTHER	ADJUSTMENTS	INCOME	ADJUST
NEG >10	6,725	-638,361	48,066	35,938	-44,890	61,452	13,891	-177,161	-59,217	-353,941	2,926	-158,868	705
NEG <10	9,328	-29,929	16,615	8,008	-9,183	2,187	6,155	-17,891	-8,800	-14,656	2,034	-8,645	1,686
0- 2	75,949	76,295	46,383	9,990	1,613	5,276	3,464	-3,178	-2,561	-4,376	1,354	24,888	3,850
2- 4	79,835	238,482	148,002	15,895	7,561	7,490	6,998	-2,199	-3,301	4,190	2,399	58,052	1,805
4- 6	73,284	365,404	227,976	22,401	14,760	8,957	16,543	-548	-3,304	10,482	3,612	73,534	1,784
6- 8	70,010	489,186	286,733	35,397	23,801	10,211	37,821	-2,334	-3,028	20,077	5,255	82,876	1,779
8- 10	65,883	592,359	345,035	46,242	29,641	10,784	56,485	2,228	-2,956	26,665	5,942	86,056	1,880
10- 12	63,890	702,509	408,771	54,111	31,344	17,162	78,349	-623	-3,382	32,842	6,702	92,519	1,883
12- 14	63,631	826,817	494,684	59,106	34,373	14,564	97,449	5,901	-3,920	39,814	7,935	94,557	1,778
14- 16	60,484	906,756	556,875	61,570	37,625	15,457	107,785	5,804	-3,278	41,257	8,844	94,300	1,795
16- 18	57,882	983,362	620,433	63,606	38,090	17,543	114,524	5,612	-4,885	44,486	9,508	95,057	1,595
18- 20	54,778	1,039,899	675,497	59,877	37,222	18,672	114,366	5,725	-3,743	46,196	10,034	97,490	1,370
20- 22	51,193	1,074,787	711,228	55,295	38,640	18,441	110,742	6,130	-4,085	50,486	10,736	100,095	1,448
22- 24	47,609	1,094,399	733,720	53,736	39,209	17,889	109,552	6,988	-4,515	51,806	10,747	98,173	1,412
24- 26	44,628	1,115,344	755,114	49,457	37,232	18,101	105,177	7,512	-3,965	54,807	11,229	104,502	1,366
26- 28	42,775	1,154,426	791,515	48,553	39,093	18,599	104,914	6,739	-3,432	55,650	11,151	105,185	1,236
28- 30	40,079	1,161,870	797,211	47,275	38,722	19,862	106,725	7,343	-3,717	58,025	11,384	102,985	1,177
30- 32	37,962	1,176,403	807,706	47,256	39,704	19,325	105,556	9,156	-2,923	59,526	11,697	103,853	1,058
32- 34	35,781	1,180,401	809,295	45,748	39,406	21,726	108,279	8,828	-2,724	58,820	11,698	103,781	1,054
34- 36	33,768	1,181,567	817,506	42,890	39,727	20,762	106,297	9,001	-3,032	59,759	11,841	101,386	889
36- 38	32,329	1,195,959	826,272	43,750	39,673	20,492	110,458	9,861	-3,415	60,367	11,754	101,132	878
38- 40	30,648	1,194,960	827,663	43,962	40,331	21,626	110,162	9,773	-2,853	58,772	11,447	97,827	854
40- 45	70,667	2,999,468	2,081,487	109,891	97,379	58,416	277,469	27,850	-10,471	144,770	29,134	243,794	1,982
45- 50	61,581	2,922,258	2,048,422	104,539	91,714	59,793	266,821	31,568	-6,906	139,653	26,605	214,805	1,547
50- 55	54,289	2,847,384	1,990,800	102,006	95,505	71,122	268,699	23,022	-6,624	141,884	25,881	188,212	1,361
55- 60	47,252	2,714,323	1,890,536	99,485	87,564	68,172	262,850	35,828	-5,008	135,321	24,000	164,757	1,183
60- 70	75,503	4,886,492	3,399,904	186,564	161,539	141,078	493,359	74,466	-7,579	218,839	42,250	262,384	1,812
70- 80	52,265	3,903,236	2,712,731	155,218	134,601	133,899	387,084	79,905	-6,784	153,164	34,672	189,461	1,371
80- 90	35,675	3,021,378	2,074,386	127,284	114,869	125,465	293,119	79,408	-3,882	107,808	29,539	133,521	1,062
90-100	24,729	2,341,461	1,570,544	106,592	104,343	115,377	218,903	78,142	-1,879	72,667	25,520	103,208	916
100-125	34,427	3,813,995	2,389,741	204,242	200,453	253,137	359,158	178,263	-4,713	111,306	49,293	173,379	1,678
125-150	16,120	2,195,028	1,259,652	130,731	150,964	192,523	178,804	164,305	-945	58,637	38,251	99,657	1,048
150-200	15,339	2,625,196	1,386,924	172,695	199,965	283,882	178,927	266,135	-356	67,379	49,399	120,233	1,190
200-300	10,964	2,636,962	1,272,167	185,946	193,619	372,874	132,534	336,592	-1,818	58,822	45,366	132,530	939
300-500	5,767	2,170,633	936,426	161,781	127,041	385,092	73,666	344,136	299	48,936	29,646	123,399	498
500+	4,370	5,924,909	1,305,804	538,987	94,839	2,099,630	67,318	1,225,861	-5,650	118,354	19,462	499,809	580
NEGATIVE	16,053	-668,291	64,681	43,946	-54,073	63,639	20,046	-195,052	-68,017	-368,597	4,960	-167,513	2,391
S 0- 10	364,961	1,761,726	1,054,129	129,924	77,375	42,718	121,310	-1,364	-15,150	57,037	18,561	325,406	11,099
U 10- 20	300,665	4,459,343	2,756,260	298,270	178,655	83,397	512,474	22,419	-19,207	204,595	43,022	473,923	8,421
B 20- 30	226,284	5,600,826	3,788,789	254,316	192,896	92,891	537,110	34,711	-19,714	270,775	55,247	510,941	6,640
T 30- 40	170,488	5,929,290	4,088,442	223,606	198,841	103,931	540,745	46,619	-14,946	297,244	58,436	507,978	4,733
O 40- 60	233,789	11,483,432	8,011,246	415,921	372,162	257,504	1,075,839	118,267	-29,009	561,628	105,620	811,567	6,072
T 60-100	188,172	14,152,567	9,757,565	575,658	515,353	515,819	1,392,464	311,921	-20,125	552,478	131,980	688,574	5,160
100+	86,987	19,366,723	8,550,715	1,394,382	966,882	3,587,139	990,407	2,515,293	-13,184	463,435	231,418	1,149,006	5,933
TOTAL	1,587,399	62,085,616	38,071,826	3,336,022	2,448,090	4,747,038	5,190,394	2,852,815	-199,354	2,038,593	649,244	4,299,883	50,448

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

1998 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL ADJUSTMENTS	INDIVIDUAL RETIREMENT ACCOUNTS	STUDENT LOAN INTEREST	MEDICAL SAVINGS ACCOUNTS	MOVING EXPENSES	SELF EMPLOYMENT TAX	SELF EMP HEALTH INS EXPENSES	KEOGH RETIREMENT ACCOUNTS	FORFEITED INTEREST PENALTY	ALIMONY PAID	PART-YEAR & NONRESIDENT ADJUSTMENTS
NEG >10	6,725	3,631	240	39	4	50	801	659	223	18	892	705
NEG <10	9,328	3,720	201	59	3	40	413	448	177	32	661	1,686
0- 2	75,949	5,204	250	39	3	41	373	417	24	17	190	3,850
2- 4	79,835	4,204	437	70	3	17	861	533	30	45	403	1,805
4- 6	73,284	5,396	650	118	6	66	1,468	791	73	44	396	1,784
6- 8	70,010	7,034	914	187	11	96	2,202	1,027	87	79	652	1,779
8- 10	65,883	7,821	1,129	243	7	95	2,667	1,114	96	80	511	1,880
10- 12	63,890	8,585	1,392	283	15	69	2,871	1,224	161	91	594	1,883
12- 14	63,631	9,712	1,929	350	22	158	3,210	1,428	198	84	556	1,778
14- 16	60,484	10,639	2,185	402	9	118	3,439	1,446	346	73	827	1,795
16- 18	57,882	11,104	2,466	443	9	191	3,582	1,535	353	115	814	1,595
18- 20	54,778	11,404	2,978	561	9	149	3,552	1,534	391	72	789	1,370
20- 22	51,193	12,185	3,266	571	11	178	3,730	1,638	467	81	793	1,448
22- 24	47,609	12,158	3,272	578	26	162	3,746	1,616	412	56	880	1,412
24- 26	44,628	12,595	3,732	594	16	190	3,572	1,544	550	56	975	1,366
26- 28	42,775	12,387	3,573	633	29	184	3,659	1,482	622	57	912	1,236
28- 30	40,079	12,561	3,604	673	20	212	3,779	1,462	611	65	958	1,177
30- 32	37,962	12,755	3,478	707	10	173	3,911	1,452	795	71	1,100	1,058
32- 34	35,781	12,752	3,514	722	20	167	3,839	1,400	795	59	1,180	1,054
34- 36	33,768	12,730	3,572	678	12	156	3,795	1,449	754	50	1,374	889
36- 38	32,329	12,631	3,398	671	26	169	3,736	1,387	888	53	1,426	878
38- 40	30,648	12,301	3,383	657	15	173	3,738	1,342	856	50	1,233	854
40- 45	70,667	31,116	8,549	1,502	26	395	8,887	3,015	2,496	188	4,078	1,982
45- 50	61,581	28,152	7,152	1,402	35	351	8,538	2,813	2,799	140	3,375	1,547
50- 55	54,289	27,242	6,097	1,342	42	366	8,605	2,709	3,227	146	3,347	1,361
55- 60	47,252	25,183	5,233	1,279	44	291	7,913	2,426	3,332	107	3,374	1,183
60- 70	75,503	44,062	8,316	1,496	45	638	14,312	4,132	7,346	207	5,757	1,812
70- 80	52,265	36,042	6,413	232	72	456	11,625	3,350	7,571	244	4,710	1,371
80- 90	35,675	30,600	4,918	27	60	317	9,526	2,940	7,444	89	4,218	1,062
90-100	24,729	26,436	3,900	20	33	287	8,094	2,304	7,606	45	3,232	916
100-125	34,427	50,971	6,061	16	84	469	14,486	4,255	17,529	124	6,270	1,678
125-150	16,120	39,299	3,761	3	73	201	10,127	3,021	16,097	96	4,871	1,048
150-200	15,339	50,589	3,100	3	83	197	12,179	3,753	23,704	58	6,322	1,190
200-300	10,964	46,305	2,358	0	66	229	10,244	3,201	22,911	67	6,288	939
300-500	5,767	30,144	1,243	1	37	53	6,434	2,019	14,313	77	5,470	498
500+	4,370	20,042	755	0	16	115	4,352	1,781	6,286	7	6,150	580
NEGATIVE	16,053	7,351	441	98	7	90	1,214	1,107	399	50	1,552	2,391
S 0- 10	364,961	29,660	3,380	658	31	314	7,571	3,882	310	264	2,151	11,099
U 10- 20	300,665	51,443	10,949	2,039	64	685	16,654	7,167	1,449	435	3,580	8,421
B 20- 30	226,284	61,887	17,447	3,049	102	927	18,487	7,742	2,662	315	4,518	6,640
T 30- 40	170,488	63,169	17,346	3,434	84	838	19,020	7,029	4,089	284	6,313	4,733
O 40- 60	233,789	111,692	27,030	5,525	147	1,403	33,943	10,962	11,855	581	14,174	6,072
T 60-100	188,172	137,140	23,547	1,775	210	1,698	43,557	12,725	29,967	585	17,916	5,160
100+	86,987	237,351	17,279	23	359	1,263	57,823	18,030	100,840	429	35,371	5,933
TOTAL	1,587,399	699,692	117,419	16,602	1,004	7,218	198,268	68,644	151,570	2,943	85,576	50,448

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

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON ADJUST	FULL-YEAR RETURN ADDITIONS		FULL-YEAR RETURN SUBTRACTIONS						PARTYR & NONRES	
			INTEREST	OTHER	FED TAX	SOC SEC	ORE REFUND	U. S. BONDS	FED PENSION	OTHER	ADDS	SUBS
NEG >10	6, 725	-27, 209	1, 634	10, 417	240	74	2, 184	1, 421	627	9, 739	1, 492	26, 469
NEG <10	9, 328	-1, 306	212	401	81	44	516	223	190	601	1, 772	2, 036
0- 2	75, 949	2, 328	186	998	549	50	208	860	99	598	8, 452	4, 945
2- 4	79, 835	-6, 617	342	415	1, 346	168	340	1, 273	170	633	637	4, 082
4- 6	73, 284	-8, 740	279	624	3, 048	216	420	1, 474	481	1, 250	2, 279	5, 032
6- 8	70, 010	-17, 009	380	494	5, 967	421	589	2, 076	1, 776	2, 425	762	5, 391
8- 10	65, 883	-27, 045	375	918	11, 480	355	781	2, 832	4, 070	3, 563	292	5, 550
10- 12	63, 890	-41, 265	530	780	18, 077	486	935	3, 497	7, 529	4, 807	185	7, 428
12- 14	63, 631	-57, 026	530	937	25, 576	629	1, 164	4, 165	12, 010	7, 068	218	8, 098
14- 16	60, 484	-70, 237	470	818	33, 936	785	1, 488	4, 516	15, 350	7, 703	247	7, 995
16- 18	57, 882	-81, 119	618	869	43, 211	1, 093	1, 807	4, 976	16, 664	7, 384	314	7, 785
18- 20	54, 778	-93, 568	686	1, 018	51, 349	1, 494	2, 211	5, 040	19, 425	7, 008	277	9, 021
20- 22	51, 193	-102, 294	604	671	58, 410	2, 504	2, 353	4, 368	20, 290	7, 798	128	7, 973
22- 24	47, 609	-111, 911	511	790	64, 298	4, 462	2, 864	4, 468	21, 398	6, 720	173	9, 176
24- 26	44, 628	-117, 677	568	962	69, 319	6, 684	3, 205	4, 485	21, 198	6, 322	545	8, 538
26- 28	42, 775	-126, 035	685	1, 321	75, 432	9, 649	3, 611	4, 582	20, 766	5, 849	565	8, 718
28- 30	40, 079	-129, 261	598	973	75, 463	12, 231	3, 919	4, 544	21, 200	5, 375	158	8, 258
30- 32	37, 962	-129, 847	667	782	75, 955	14, 223	4, 366	4, 599	18, 923	5, 310	240	8, 160
32- 34	35, 781	-131, 630	680	889	75, 474	16, 022	4, 732	4, 499	19, 921	4, 955	693	8, 289
34- 36	33, 768	-131, 296	786	596	74, 166	17, 491	5, 080	4, 163	19, 833	4, 745	237	7, 436
36- 38	32, 329	-133, 155	801	1, 334	73, 306	19, 666	5, 532	4, 767	19, 664	4, 803	69	7, 620
38- 40	30, 648	-132, 275	860	1, 028	71, 673	21, 226	5, 709	4, 496	19, 631	4, 581	75	6, 922
40- 45	70, 667	-326, 190	1, 989	2, 863	172, 588	57, 631	15, 005	11, 223	48, 222	9, 422	230	17, 180
45- 50	61, 581	-306, 014	1, 857	1, 968	158, 502	59, 984	15, 364	10, 773	41, 483	9, 433	352	14, 651
50- 55	54, 289	-291, 647	2, 152	1, 829	144, 818	63, 683	15, 072	10, 563	40, 743	9, 519	175	11, 405
55- 60	47, 252	-270, 208	1, 669	2, 114	129, 214	64, 377	14, 342	11, 571	37, 564	8, 198	652	9, 376
60- 70	75, 503	-455, 073	3, 297	3, 900	210, 591	118, 657	25, 686	20, 167	61, 901	12, 961	1, 956	14, 265
70- 80	52, 265	-326, 658	3, 205	3, 141	147, 737	87, 350	19, 843	16, 335	42, 791	9, 552	368	9, 764
80- 90	35, 675	-229, 176	2, 706	2, 246	101, 676	61, 596	15, 576	13, 438	29, 402	6, 699	119	5, 860
90-100	24, 729	-161, 141	2, 124	2, 205	70, 596	42, 711	11, 633	10, 673	20, 525	5, 642	525	4, 216
100-125	34, 427	-238, 394	4, 939	3, 507	98, 169	67, 893	19, 315	18, 951	26, 624	9, 265	355	6, 977
125-150	16, 120	-120, 513	2, 918	1, 877	45, 989	34, 619	10, 785	11, 728	11, 258	5, 537	61	5, 452
150-200	15, 339	-115, 697	4, 208	4, 341	43, 726	34, 472	13, 025	14, 099	8, 398	6, 592	293	4, 229
200-300	10, 964	-87, 520	5, 427	5, 362	31, 132	25, 352	13, 713	12, 825	4, 274	10, 307	2, 574	3, 279
300-500	5, 767	-55, 204	4, 370	3, 428	16, 235	13, 167	11, 032	11, 214	1, 316	7, 218	2, 998	5, 820
500+	4, 370	-97, 284	15, 019	14, 052	12, 084	11, 006	27, 991	40, 645	443	17, 462	2, 170	18, 893
NEGATIVE	16, 053	-28, 515	1, 846	10, 817	320	118	2, 699	1, 644	817	10, 340	3, 265	28, 504
S 0- 10	364, 961	-57, 083	1, 563	3, 450	22, 389	1, 209	2, 338	8, 516	6, 596	8, 470	12, 423	25, 000
U 10- 20	300, 665	-343, 215	2, 834	4, 422	172, 149	4, 487	7, 605	22, 194	70, 978	33, 970	1, 240	40, 328
B 20- 30	226, 284	-587, 178	2, 967	4, 717	342, 922	35, 530	15, 951	22, 448	104, 852	32, 064	1, 569	42, 664
T 30- 40	170, 488	-658, 203	3, 794	4, 629	370, 575	88, 629	25, 418	22, 524	97, 972	24, 394	1, 314	38, 427
O 40- 60	233, 789	-1, 194, 059	7, 667	8, 773	605, 122	245, 675	59, 783	44, 131	168, 012	36, 573	1, 409	52, 612
T 60-100	188, 172	-1, 172, 048	11, 332	11, 492	530, 599	310, 314	72, 738	60, 614	154, 618	34, 855	2, 969	34, 104
100+	86, 987	-714, 613	36, 881	32, 568	247, 335	186, 510	95, 862	109, 462	52, 313	56, 382	8, 451	44, 650
TOTAL	1, 587, 399	-4, 754, 914	68, 883	80, 870	2, 291, 413	872, 471	282, 395	291, 533	656, 158	237, 048	32, 640	306, 289

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

AGI LEVEL (\$000)	# OF RETURNS	TOTAL CREDITS	EXEMPTION CREDITS	EARNED INCOME	WORKING FAMIL Y	RETIREMENT INCOME	CHILD CARE	ELDERLY CARE	POLITICAL CONTRIB	TAX PD OTHER STATES	OTHER CREDITS
NEG >10	6,725	13	8	0	3	0	1	0	0	1	0
NEG <10	9,328	19	5	0	0	0	0	0	0	13	0
0- 2	75,949	432	235	9	2	0	1	0	1	180	4
2- 4	79,835	2,131	1,927	93	5	4	5	0	3	80	12
4- 6	73,284	5,246	4,719	366	11	20	13	2	5	88	22
6- 8	70,010	7,789	6,806	670	55	70	23	9	11	109	36
8- 10	65,883	10,246	8,730	1,044	121	108	45	15	14	113	56
10- 12	63,890	12,428	10,333	1,340	238	178	102	18	20	126	73
12- 14	63,631	14,535	11,785	1,569	412	273	238	12	27	126	92
14- 16	60,484	15,027	12,104	1,422	570	274	373	11	31	125	116
16- 18	57,882	15,286	12,209	1,232	802	293	450	9	33	135	123
18- 20	54,778	15,114	12,069	1,016	872	289	529	4	41	155	140
20- 22	51,193	14,300	11,655	740	752	290	539	2	44	146	131
22- 24	47,609	13,239	11,108	516	554	292	414	1	45	173	135
24- 26	44,628	12,561	10,717	313	517	298	373	0	50	172	120
26- 28	42,775	11,935	10,444	152	395	260	330	0	47	189	118
28- 30	40,079	11,345	10,161	52	278	248	272	0	54	145	134
30- 32	37,962	10,955	9,909	0	234	200	260	0	54	157	140
32- 34	35,781	10,603	9,659	0	149	194	233	0	59	178	131
34- 36	33,768	10,268	9,431	0	107	147	215	0	62	158	148
36- 38	32,329	10,164	9,366	0	85	115	210	0	65	190	133
38- 40	30,648	9,844	9,162	0	47	90	200	0	66	139	140
40- 45	70,667	23,514	21,836	0	54	72	482	0	186	504	380
45- 50	61,581	21,454	20,017	0	20	0	449	0	185	442	341
50- 55	54,289	19,966	18,468	0	6	0	415	0	194	487	395
55- 60	47,252	17,906	16,550	0	0	0	367	0	199	399	392
60- 70	75,503	29,550	27,160	0	0	0	449	0	394	850	697
70- 80	52,265	21,184	19,274	0	0	0	122	0	336	767	685
80- 90	35,675	14,891	13,318	0	0	0	20	0	275	645	634
90-100	24,729	10,650	9,215	0	0	0	4	0	226	643	562
100-125	34,427	15,578	12,704	0	0	0	1	0	358	1,323	1,192
125-150	16,120	8,269	6,007	0	0	0	0	0	204	1,012	1,047
150-200	15,339	8,898	5,725	0	0	0	0	0	221	1,657	1,294
200-300	10,964	7,846	4,116	0	0	0	0	0	191	2,406	1,133
300-500	5,767	5,787	2,117	0	0	0	0	0	111	2,854	706
500+	4,370	22,652	1,556	0	0	0	0	0	105	19,346	1,645
NEGATIVE	16,053	32	13	0	3	0	1	0	0	14	0
S 0- 10	364,961	25,844	22,417	2,182	194	202	88	27	33	570	130
U 10- 20	300,665	72,391	58,499	6,579	2,895	1,308	1,691	54	152	667	545
B 20- 30	226,284	63,379	54,086	1,773	2,497	1,389	1,928	4	240	825	639
T 30- 40	170,488	51,834	47,527	0	623	745	1,118	0	307	821	693
O 40- 60	233,789	82,841	76,871	0	80	72	1,713	0	764	1,832	1,509
T 60-100	188,172	76,276	68,967	0	0	0	596	0	1,231	2,905	2,577
100+	86,987	69,029	32,224	0	0	0	2	0	1,190	28,598	7,016
TOTAL	1,587,399	441,626	360,604	10,534	6,292	3,716	7,138	84	3,916	36,232	13,109

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

AGI LEVEL (\$000)	# OF RETURNS	TOTAL PERSONAL EXEMPTIONS	ZERO	ONE	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	NINE	TEN OR MORE	
													# OF RETURNS	# OF EXEMPT
NEG >10	6,725	14,602	43	2,136	2,864	629	648	267	86	30	15	1	6	69
NEG <10	9,328	16,418	811	3,800	3,036	696	624	257	71	22	5	4	2	21
0- 2	75,949	76,092	30,603	28,545	9,293	3,310	2,706	1,014	324	95	31	17	11	127
2- 4	79,835	73,754	32,811	31,845	8,535	3,452	2,025	799	244	88	22	11	3	33
4- 6	73,284	78,496	23,487	33,048	9,768	3,740	2,060	822	240	80	23	7	9	95
6- 8	70,010	89,681	13,927	36,254	11,547	4,704	2,293	872	271	99	30	8	5	58
8- 10	65,883	97,250	7,842	35,654	12,511	5,385	2,849	1,100	368	115	38	11	10	107
10- 12	63,890	103,200	4,546	33,890	14,783	5,654	3,191	1,233	392	132	51	12	6	61
12- 14	63,631	109,304	2,824	32,697	16,441	6,178	3,356	1,394	513	149	55	13	11	119
14- 16	60,484	107,631	1,715	30,991	16,029	5,975	3,471	1,469	557	187	55	22	13	139
16- 18	57,882	105,520	1,155	29,339	15,643	5,795	3,569	1,536	517	214	87	20	7	78
18- 20	54,778	102,493	837	27,103	15,078	5,686	3,639	1,554	553	187	86	35	20	220
20- 22	51,193	97,674	608	24,861	14,327	5,358	3,582	1,568	551	190	85	42	21	223
22- 24	47,609	91,762	458	23,053	13,238	4,923	3,572	1,510	535	209	68	30	13	139
24- 26	44,628	87,886	373	21,312	12,174	4,718	3,600	1,532	609	184	84	29	13	137
26- 28	42,775	84,894	283	20,340	11,785	4,322	3,567	1,628	545	195	58	26	26	277
28- 30	40,079	81,840	193	18,200	11,314	4,355	3,502	1,641	567	197	65	30	15	163
30- 32	37,962	79,299	176	16,655	10,819	4,220	3,586	1,592	581	194	82	38	19	200
32- 34	35,781	77,121	115	14,769	10,587	4,057	3,685	1,651	605	198	70	24	20	220
34- 36	33,768	74,743	102	12,916	10,387	4,114	3,827	1,596	559	158	60	26	23	249
36- 38	32,329	73,961	64	11,378	10,352	4,111	3,875	1,683	598	167	61	22	18	188
38- 40	30,648	72,141	75	10,034	9,884	4,054	4,051	1,756	521	177	60	25	11	123
40- 45	70,667	171,152	113	21,240	23,450	9,675	9,930	4,330	1,289	394	155	52	39	417
45- 50	61,581	155,542	65	15,691	21,166	9,243	9,853	3,829	1,221	322	116	46	29	311
50- 55	54,289	142,844	35	11,077	19,976	8,453	9,548	3,665	1,064	316	89	42	24	253
55- 60	47,252	127,524	30	7,812	18,392	7,596	8,897	3,209	914	269	84	29	20	207
60- 70	75,503	208,495	43	10,067	30,341	12,761	14,839	5,500	1,373	395	115	38	31	342
70- 80	52,265	147,400	31	5,638	21,455	8,919	11,026	3,773	1,043	248	86	30	16	174
80- 90	35,675	101,638	18	3,332	14,861	6,154	7,767	2,607	694	141	66	19	16	169
90-100	24,729	70,404	18	2,259	10,259	4,375	5,392	1,841	443	99	24	10	9	96
100-125	34,427	97,129	23	3,311	14,521	5,855	7,489	2,432	577	156	43	10	10	107
125-150	16,120	45,970	10	1,590	6,659	2,667	3,527	1,220	342	64	23	11	7	70
150-200	15,339	43,882	27	1,587	6,279	2,374	3,358	1,270	325	82	27	9	1	12
200-300	10,964	31,636	21	1,118	4,498	1,632	2,359	973	262	71	19	9	2	23
300-500	5,767	16,323	19	634	2,445	771	1,209	522	135	27	4	1	0	0
500+	4,370	12,112	6	529	1,984	517	800	382	121	24	3	4	0	0
NEGATIVE	16,053	31,020	854	5,936	5,900	1,325	1,272	524	157	52	20	5	8	90
S 0- 10	364,961	415,273	108,670	165,346	51,654	20,591	11,933	4,607	1,447	477	144	54	38	420
U 10- 20	300,665	528,148	11,077	154,020	77,974	29,288	17,226	7,186	2,532	869	334	102	57	617
B 20- 30	226,284	444,056	1,915	107,766	62,838	23,676	17,823	7,879	2,807	975	360	157	88	939
T 30- 40	170,488	377,265	532	65,752	52,029	20,556	19,024	8,278	2,864	894	333	135	91	980
O 40- 60	233,789	597,062	243	55,820	82,984	34,967	38,228	15,033	4,488	1,301	444	169	112	1,188
T 60-100	188,172	527,937	110	21,296	76,916	32,209	39,024	13,721	3,553	883	291	97	72	781
100+	86,987	247,052	106	8,769	36,386	13,816	18,742	6,799	1,762	424	119	44	20	212
TOTAL	1,587,399	3,167,813	123,507	584,705	446,681	176,428	163,272	64,027	19,610	5,875	2,045	763	486	5,227

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

1998 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	TOTAL OREGON EXEMPTIONS	TOTAL PERSONAL EXEMPTIONS	DI SABLED EXEMPTIONS			DI SABLED CHILD EXEMPTIONS							
				ONE	TWO	TOTAL	ONE	TWO	THREE	FOUR	FIVE OR MORE RETURNS	MORE EXEMPT	TOTAL	
NEG >10	6,725	14,690	14,602	69	1	71	17	0	0	0	0	0	0	17
NEG <10	9,328	16,543	16,418	98	4	106	19	0	0	0	0	0	0	19
0- 2	75,949	76,638	76,092	437	15	467	66	5	1	0	0	0	0	79
2- 4	79,835	74,311	73,754	431	17	465	77	6	1	0	0	0	0	92
4- 6	73,284	79,152	78,496	506	11	528	116	6	0	0	0	0	0	128
6- 8	70,010	90,569	89,681	718	15	748	119	6	3	0	0	0	0	140
8- 10	65,883	98,210	97,250	764	14	792	137	14	1	0	0	0	0	168
10- 12	63,890	104,345	103,200	868	32	932	183	12	2	0	0	0	0	213
12- 14	63,631	110,423	109,304	849	28	905	175	16	1	1	0	0	0	214
14- 16	60,484	108,763	107,631	780	43	866	228	19	0	0	0	0	0	266
16- 18	57,882	106,595	105,520	768	27	822	209	19	2	0	0	0	0	253
18- 20	54,778	103,527	102,493	684	26	736	222	30	4	1	0	0	0	298
20- 22	51,193	98,641	97,674	646	25	696	207	24	1	2	1	5	5	271
22- 24	47,609	92,661	91,762	554	18	590	232	28	4	1	1	5	5	309
24- 26	44,628	88,706	87,886	507	15	537	226	24	3	0	0	0	0	283
26- 28	42,775	85,672	84,894	495	12	519	217	13	4	1	0	0	0	259
28- 30	40,079	82,580	81,840	428	19	466	213	26	0	1	1	5	5	274
30- 32	37,962	80,043	79,299	401	17	435	244	22	7	0	0	0	0	309
32- 34	35,781	77,804	77,121	382	16	414	222	17	3	1	0	0	0	269
34- 36	33,768	75,439	74,743	341	12	365	258	24	4	0	2	13	13	331
36- 38	32,329	74,580	73,961	321	12	345	201	32	3	0	0	0	0	274
38- 40	30,648	72,756	72,141	316	16	348	216	21	3	0	0	0	0	267
40- 45	70,667	172,513	171,152	710	19	748	495	44	10	0	0	0	0	613
45- 50	61,581	156,700	155,542	528	17	562	486	37	9	1	1	5	5	596
50- 55	54,289	143,950	142,844	552	24	600	420	40	2	0	0	0	0	506
55- 60	47,252	128,490	127,524	465	19	503	384	31	3	2	0	0	0	463
60- 70	75,503	209,934	208,495	737	20	777	546	47	6	1	0	0	0	662
70- 80	52,265	148,337	147,400	470	12	494	371	28	4	1	0	0	0	443
80- 90	35,675	102,264	101,638	287	10	307	269	15	2	1	2	10	10	319
90-100	24,729	70,789	70,404	193	5	203	157	11	1	0	0	0	0	182
100-125	34,427	97,634	97,129	249	5	259	202	19	2	0	0	0	0	246
125-150	16,120	46,208	45,970	109	5	119	102	7	1	0	0	0	0	119
150-200	15,339	44,080	43,882	109	4	117	70	4	1	0	0	0	0	81
200-300	10,964	31,766	31,636	67	0	67	50	5	1	0	0	0	0	63
300-500	5,767	16,386	16,323	30	0	30	31	1	0	0	0	0	0	33
500+	4,370	12,137	12,112	13	1	15	10	0	0	0	0	0	0	10
NEGATIVE	16,053	31,233	31,020	167	5	177	36	0	0	0	0	0	0	36
S 0- 10	364,961	418,880	415,273	2,856	72	3,000	515	37	6	0	0	0	0	607
U 10- 20	300,665	533,653	528,148	3,949	156	4,261	1,017	96	9	2	0	0	0	1,244
B 20- 30	226,284	448,260	444,056	2,630	89	2,808	1,095	115	12	5	3	15	15	1,396
T 30- 40	170,488	380,622	377,265	1,761	73	1,907	1,141	116	20	1	2	13	13	1,450
O 40- 60	233,789	601,653	597,062	2,255	79	2,413	1,785	152	24	3	1	5	5	2,178
T 60-100	188,172	531,324	527,937	1,687	47	1,781	1,343	101	13	3	2	10	10	1,606
100+	86,987	248,211	247,052	577	15	607	465	36	5	0	0	0	0	552
TOTAL	1,587,399	3,193,836	3,167,813	15,882	536	16,954	7,397	653	89	14	8	43	43	9,069

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

AGI LEVEL (\$000)	TOTAL RETURNS				JOINT RETURNS				NON-JOINT RETURNS				TAXPAYERS			RETURNS WITH BLIND EXEMPT
	ALL RETURNS	STD DED RETURNS	WITH 65+ EXEMPT	% OF TOTAL	WITH 65+ EXEMPT	% OF TOTAL	ONE 65+ %	TWO 65+ %	WITH 65+ EXEMPT	% OF TOTAL	# OF TAXPAYERS	WITH 65+ EXEMPT	% OF TOTAL			
NEG >10	6,725	2,407	623	9.3	349	8.3	92	26.4	257	73.6	274	10.9	10,936	880	8.0	10
NEG <10	9,328	4,911	991	10.6	481	11.3	129	26.8	352	73.2	510	10.1	13,595	1,343	9.9	18
0- 2	75,949	65,887	3,266	4.3	1,274	10.0	387	30.4	887	69.6	1,992	3.2	88,743	4,153	4.7	116
2- 4	79,835	72,848	3,160	4.0	1,139	12.7	364	32.0	775	68.0	2,021	2.9	88,811	3,935	4.4	79
4- 6	73,284	65,972	4,614	6.3	1,270	14.4	412	32.4	858	67.6	3,344	5.2	82,134	5,472	6.7	98
6- 8	70,010	60,730	7,036	10.0	1,691	16.6	488	28.9	1,203	71.1	5,345	8.9	80,167	8,239	10.3	172
8- 10	65,883	55,182	7,419	11.3	2,238	19.3	609	27.2	1,629	72.8	5,181	9.5	77,498	9,048	11.7	201
10- 12	63,890	51,784	7,442	11.6	3,021	21.5	672	22.2	2,349	77.8	4,421	8.9	77,909	9,791	12.6	223
12- 14	63,631	50,550	7,056	11.1	3,327	20.6	775	23.3	2,552	76.7	3,729	7.9	79,761	9,608	12.0	207
14- 16	60,484	46,818	6,072	10.0	3,089	18.8	697	22.6	2,392	77.4	2,983	6.8	76,924	8,464	11.0	163
16- 18	57,882	43,702	5,061	8.7	2,578	15.5	625	24.2	1,953	75.8	2,483	6.0	74,522	7,014	9.4	154
18- 20	54,778	40,376	4,211	7.7	2,379	14.0	635	26.7	1,744	73.3	1,832	4.8	71,717	5,955	8.3	149
20- 22	51,193	36,651	3,360	6.6	2,057	12.1	578	28.1	1,479	71.9	1,303	3.8	68,181	4,839	7.1	115
22- 24	47,609	32,764	2,922	6.1	1,755	10.7	461	26.3	1,294	73.7	1,167	3.7	64,068	4,216	6.6	103
24- 26	44,628	29,302	2,307	5.2	1,403	8.6	446	31.8	957	68.2	904	3.2	60,977	3,264	5.4	65
26- 28	42,775	26,985	2,023	4.7	1,244	7.7	370	29.7	874	70.3	779	2.9	58,929	2,897	4.9	72
28- 30	40,079	23,683	1,778	4.4	1,053	6.5	314	29.8	739	70.2	725	3.1	56,391	2,517	4.5	74
30- 32	37,962	20,943	1,444	3.8	871	5.3	235	27.0	636	73.0	573	2.7	54,380	2,080	3.8	58
32- 34	35,781	18,853	1,411	3.9	870	5.2	249	28.6	621	71.4	541	2.8	52,399	2,032	3.9	37
34- 36	33,768	16,463	1,175	3.5	755	4.4	211	27.9	544	72.1	420	2.5	50,804	1,719	3.4	43
36- 38	32,329	14,506	1,102	3.4	711	4.1	213	30.0	498	70.0	391	2.6	49,810	1,600	3.2	44
38- 40	30,648	12,800	1,030	3.4	659	3.7	198	30.0	461	70.0	371	2.8	48,238	1,491	3.1	33
40- 45	70,667	26,035	2,132	3.0	1,305	3.0	406	31.1	899	68.9	827	3.0	114,070	3,031	2.7	65
45- 50	61,581	18,734	1,624	2.6	962	2.3	271	28.2	691	71.8	662	3.3	102,939	2,315	2.2	54
50- 55	54,289	13,779	1,341	2.5	867	2.2	247	28.5	620	71.5	474	3.4	94,525	1,961	2.1	52
55- 60	47,252	9,942	1,123	2.4	798	2.1	220	27.6	578	72.4	325	3.3	84,583	1,701	2.0	32
60- 70	75,503	11,992	1,545	2.0	1,139	1.8	268	23.5	871	76.5	406	3.2	138,400	2,416	1.7	46
70- 80	52,265	5,961	927	1.8	713	1.6	170	23.8	543	76.2	214	3.1	97,566	1,470	1.5	29
80- 90	35,675	3,142	535	1.5	416	1.3	85	20.4	331	79.6	119	2.9	67,194	866	1.3	17
90-100	24,729	1,796	339	1.4	262	1.2	48	18.3	214	81.7	77	2.8	46,694	553	1.2	15
100-125	34,427	2,106	433	1.3	303	1.0	64	21.1	239	78.9	130	3.2	64,804	672	1.0	4
125-150	16,120	856	209	1.3	148	1.0	25	16.9	123	83.1	61	3.1	30,289	332	1.1	4
150-200	15,339	773	180	1.2	132	1.0	29	22.0	103	78.0	48	2.4	28,704	283	1.0	3
200-300	10,964	519	128	1.2	88	0.9	24	27.3	64	72.7	40	2.9	20,529	192	0.9	3
300-500	5,767	269	69	1.2	51	1.0	11	21.6	40	78.4	18	2.3	10,765	109	1.0	0
500+	4,370	240	44	1.0	36	1.0	8	22.2	28	77.8	8	1.3	8,108	72	0.9	0
NEGATIVE	16,053	7,318	1,614	10.1	830	9.8	221	26.6	609	73.4	784	10.3	24,531	2,223	9.1	28
S 0- 10	364,961	320,619	25,495	7.0	7,612	14.5	2,260	29.7	5,352	70.3	17,883	5.7	417,353	30,847	7.4	666
U 10- 20	300,665	233,230	29,842	9.9	14,394	18.0	3,404	23.6	10,990	76.4	15,448	7.0	380,833	40,832	10.7	896
B 20- 30	226,284	149,385	12,390	5.5	7,512	9.1	2,169	28.9	5,343	71.1	4,878	3.4	308,546	17,733	5.7	429
T 30- 40	170,488	83,565	6,162	3.6	3,866	4.5	1,106	28.6	2,760	71.4	2,296	2.7	255,631	8,922	3.5	215
O 40- 60	233,789	68,490	6,220	2.7	3,932	2.4	1,144	29.1	2,788	70.9	2,288	3.2	396,117	9,008	2.3	203
T 60-100	188,172	22,891	3,346	1.8	2,530	1.6	571	22.6	1,959	77.4	816	3.1	349,854	5,305	1.5	107
100+	86,987	4,763	1,063	1.2	758	1.0	161	21.2	597	78.8	305	2.8	163,199	1,660	1.0	14
TOTAL	1,587,399	890,261	86,132	5.4	41,434	5.8	11,036	26.6	30,398	73.4	44,698	5.1	2,296,064	116,530	5.1	2,558

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

1998 PERSONAL INCOME TAX REPORTS
OREGON DEPARTMENT OF REVENUE

AGI LEVEL (\$000)	# OF RETURNS	OREGON TAX DUE	AMOUNT WITHHELD FROM WAGES	ESTIMATED TAX PAYMENTS	TAX PAID WITH RETURNS	TAX REFUNDS DUE	DONATIONS				
							NONGAME W/ LDLI FE	AI DS/HI V EDUCATI ON	CHI LD ABUSE PREVENTI ON	ALZHEI MERS RESEARCH	STOP DOMESTI C VI OLENCE
NEG >10	6,725	88	2,799	2,056	18	4,781	0	0	0	0	0
NEG <10	9,328	90	1,136	885	60	1,987	0	0	0	0	0
0- 2	75,949	1,020	7,998	1,228	451	8,614	2	2	3	1	2
2- 4	79,835	3,270	8,989	715	820	7,099	3	3	4	2	3
4- 6	73,284	6,633	13,311	959	1,345	8,668	4	3	5	3	3
6- 8	70,010	10,318	16,998	1,127	1,888	9,200	3	3	4	2	3
8- 10	65,883	13,884	20,787	1,437	2,514	10,191	3	3	4	2	3
10- 12	63,890	18,289	25,217	2,026	3,027	11,105	3	2	5	2	3
12- 14	63,631	23,436	30,854	2,587	3,553	12,435	3	3	4	3	3
14- 16	60,484	28,325	35,528	3,176	3,823	12,846	3	2	5	2	3
16- 18	57,882	33,611	40,494	3,885	3,993	13,151	3	2	4	2	3
18- 20	54,778	38,296	45,185	4,400	4,118	13,574	3	2	5	3	3
20- 22	51,193	42,261	48,823	4,391	4,094	13,023	3	2	4	3	3
22- 24	47,609	45,201	51,287	4,630	4,082	12,633	3	2	3	2	2
24- 26	44,628	47,915	54,313	4,658	4,035	12,796	4	2	5	2	2
26- 28	42,775	51,434	57,785	4,809	3,998	12,695	4	3	5	3	3
28- 30	40,079	52,677	58,780	4,846	4,134	12,560	4	3	4	3	3
30- 32	37,962	54,340	60,348	5,008	4,115	12,528	3	2	4	3	3
32- 34	35,781	55,378	61,005	5,268	4,268	12,511	3	3	5	3	3
34- 36	33,768	56,106	61,875	5,188	4,155	12,426	3	2	4	3	2
36- 38	32,329	57,188	62,844	5,291	4,198	12,406	4	2	4	3	2
38- 40	30,648	57,793	63,206	5,478	4,201	12,323	4	2	4	3	2
40- 45	70,667	148,070	160,287	14,807	10,506	30,440	9	6	10	8	6
45- 50	61,581	148,073	158,335	14,579	10,232	27,982	7	4	8	6	5
50- 55	54,289	146,835	154,335	15,435	10,419	26,322	7	4	8	6	5
55- 60	47,252	143,058	147,605	15,206	10,205	23,108	7	3	7	5	4
60- 70	75,503	265,356	267,211	31,018	19,204	39,370	10	5	12	9	8
70- 80	52,265	220,582	215,681	28,688	16,388	29,612	8	4	10	7	5
80- 90	35,675	176,381	166,820	26,212	14,051	22,256	7	4	8	6	5
90-100	24,729	140,529	127,995	23,893	11,952	16,581	5	3	5	5	4
100-125	34,427	236,415	199,318	51,605	23,752	26,939	7	4	9	6	6
125-150	16,120	141,094	106,345	40,255	16,384	15,134	3	1	4	3	2
150-200	15,339	175,544	117,844	61,831	22,443	18,168	2	2	3	2	2
200-300	10,964	185,073	109,169	77,234	25,871	18,339	1	1	2	2	2
300-500	5,767	159,057	82,141	77,134	23,139	15,740	1	1	1	1	1
500+	4,370	444,605	123,102	311,002	77,681	45,887	0	0	4	0	1
NEGATI VE	16,053	177	3,935	2,941	78	6,768	0	0	0	0	0
S 0- 10	364,961	35,125	68,082	5,466	7,018	43,772	16	13	20	10	15
U 10- 20	300,665	141,957	177,278	16,075	18,513	63,111	16	12	22	12	14
B 20- 30	226,284	239,487	270,988	23,334	20,342	63,708	17	12	21	14	13
T 30- 40	170,488	280,805	309,278	26,233	20,935	62,194	18	11	21	14	13
O 40- 60	233,789	586,036	620,561	60,028	41,362	107,851	29	17	33	24	20
T 60-100	188,172	802,847	777,708	109,810	61,595	107,818	30	15	35	28	22
100+	86,987	1,341,786	737,919	619,061	189,270	140,207	14	8	24	14	13
TOTAL	1,587,399	3,428,221	2,965,748	862,948	359,114	595,429	141	88	177	116	111

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

AGI LEVEL (\$000)	FEDERAL ITEMIZED DEDUCTIONS				STATE TAX ITEMIZED ON FEDERAL RETURN				OREGON MEDICAL DEDUCTION				TOTAL OREGON ITEMIZED DEDUCTIONS			
	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE	# OF RETURNS	% OF TOTAL	\$ AMOUNT (\$000)	\$ AVERAGE
NEG >10	4,318	64.2	85,526	19,807	2,018	30.0	34,563	17,127	7	0.1	19	2,737	4,318	64.2	50,963	11,802
NEG <10	4,417	47.4	37,917	8,584	2,055	22.0	15,412	7,500	8	0.1	13	1,684	4,417	47.4	22,505	5,095
0- 2	10,062	13.2	134,186	13,336	6,604	8.7	94,591	14,323	623	0.8	75	121	10,062	13.2	39,595	3,935
2- 4	6,987	8.8	57,524	8,233	4,792	6.0	29,729	6,204	1,003	1.3	246	245	6,987	8.8	27,795	3,978
4- 6	7,312	10.0	53,326	7,293	4,787	6.5	15,404	3,218	1,793	2.4	734	410	7,312	10.0	37,922	5,186
6- 8	9,280	13.3	65,220	7,028	5,866	8.4	9,699	1,653	3,549	5.1	1,908	538	9,280	13.3	55,521	5,983
8- 10	10,701	16.2	101,345	9,471	7,174	10.9	14,380	2,005	4,783	7.3	3,280	686	10,701	16.2	86,965	8,127
10- 12	12,106	18.9	97,099	8,021	8,548	13.4	10,003	1,170	5,766	9.0	4,764	826	12,106	18.9	87,096	7,194
12- 14	13,081	20.6	116,722	8,923	9,823	15.4	18,741	1,908	6,332	10.0	6,183	976	13,081	20.6	97,981	7,490
14- 16	13,666	22.6	293,618	21,485	10,923	18.1	11,924	1,092	6,400	10.6	7,039	1,100	13,666	22.6	281,694	20,613
16- 18	14,180	24.5	129,202	9,112	11,819	20.4	14,633	1,238	6,389	11.0	8,026	1,256	14,180	24.5	114,569	8,080
18- 20	14,402	26.3	135,711	9,423	12,501	22.8	18,070	1,446	5,854	10.7	8,005	1,367	14,402	26.3	117,640	8,168
20- 22	14,542	28.4	139,760	9,611	13,025	25.4	20,912	1,606	5,205	10.2	7,773	1,493	14,542	28.4	118,848	8,173
22- 24	14,845	31.2	145,287	9,787	13,651	28.7	22,259	1,631	4,724	9.9	7,617	1,612	14,845	31.2	123,028	8,287
24- 26	15,326	34.3	148,569	9,694	14,355	32.2	21,866	1,523	4,254	9.5	7,390	1,737	15,326	34.3	126,703	8,267
26- 28	15,790	36.9	155,420	9,843	14,947	34.9	25,042	1,675	3,874	9.1	7,105	1,834	15,790	36.9	130,378	8,257
28- 30	16,396	40.9	168,915	10,302	15,627	39.0	30,545	1,955	3,693	9.2	7,216	1,954	16,396	40.9	138,369	8,439
30- 32	17,019	44.8	180,670	10,616	16,364	43.1	34,170	2,088	3,564	9.4	7,397	2,075	17,019	44.8	146,500	8,608
32- 34	16,928	47.3	180,998	10,692	16,326	45.6	32,787	2,008	3,272	9.1	7,099	2,170	16,928	47.3	148,210	8,755
34- 36	17,305	51.2	189,265	10,937	16,783	49.7	36,478	2,173	3,029	9.0	6,868	2,267	17,305	51.2	152,787	8,829
36- 38	17,823	55.1	202,516	11,363	17,390	53.8	42,786	2,460	3,031	9.4	7,178	2,368	17,823	55.1	159,730	8,962
38- 40	17,848	58.2	206,493	11,570	17,430	56.9	44,037	2,526	2,935	9.6	7,173	2,444	17,848	58.2	162,457	9,102
40- 45	44,632	63.2	547,658	12,271	43,796	62.0	120,225	2,745	6,952	9.8	18,018	2,592	44,632	63.2	427,433	9,577
45- 50	42,847	69.6	549,556	12,826	42,186	68.5	126,577	3,000	5,996	9.7	16,456	2,744	42,847	69.6	422,979	9,872
50- 55	40,510	74.6	556,556	13,739	40,005	73.7	136,020	3,400	5,622	10.4	16,748	2,979	40,510	74.6	420,536	10,381
55- 60	37,310	79.0	540,097	14,476	36,852	78.0	137,853	3,741	5,179	11.0	16,213	3,130	37,310	79.0	402,243	10,781
60- 70	63,511	84.1	1,008,238	15,875	62,896	83.3	274,349	4,362	8,880	11.8	30,789	3,467	63,511	84.1	733,889	11,555
70- 80	46,304	88.6	814,486	17,590	45,890	87.8	232,872	5,075	6,321	12.1	23,422	3,705	46,304	88.6	581,614	12,561
80- 90	32,533	91.2	637,511	19,596	32,305	90.6	192,410	5,956	4,447	12.5	17,594	3,956	32,533	91.2	445,101	13,682
90-100	22,933	92.7	489,317	21,337	22,755	92.0	152,968	6,722	3,140	12.7	12,900	4,108	22,933	92.7	336,350	14,667
100-125	32,321	93.9	789,440	24,425	32,095	93.2	258,916	8,067	5,012	14.6	22,183	4,426	32,321	93.9	530,524	16,414
125-150	15,264	94.7	437,789	28,681	15,120	93.8	151,694	10,033	2,512	15.6	11,946	4,756	15,264	94.7	286,095	18,743
150-200	14,566	95.0	499,631	34,301	14,419	94.0	186,820	12,956	2,532	16.5	12,936	5,109	14,566	95.0	312,812	21,475
200-300	10,445	95.3	461,837	44,216	10,343	94.3	191,964	18,560	1,860	17.0	10,122	5,442	10,445	95.3	269,874	25,838
300-500	5,498	95.3	337,159	61,324	5,439	94.3	154,215	28,354	961	16.7	6,002	6,245	5,498	95.3	182,944	33,275
500+	4,130	94.5	740,735	179,355	4,085	93.5	355,014	86,907	753	17.2	4,824	6,407	4,130	94.5	385,721	93,395
NEGATIVE	8,735	54.4	123,443	14,132	4,073	25.4	49,975	12,270	15	0.1	33	2,175	8,735	54.4	73,468	8,411
S 0- 10	44,342	12.1	411,601	9,282	29,223	8.0	163,802	5,605	11,751	3.2	6,243	531	44,342	12.1	247,798	5,588
U 10- 20	67,435	22.4	772,351	11,453	53,614	17.8	73,371	1,369	30,741	10.2	34,017	1,107	67,435	22.4	698,980	10,365
B 20- 30	76,899	34.0	757,951	9,856	71,605	31.6	120,624	1,685	21,750	9.6	37,101	1,706	76,899	34.0	637,327	8,288
T 30- 40	86,923	51.0	959,942	11,044	84,293	49.4	190,257	2,257	15,831	9.3	35,714	2,256	86,923	51.0	769,684	8,855
O 40- 60	165,299	70.7	2,193,867	13,272	162,839	69.7	520,676	3,197	23,749	10.2	67,434	2,839	165,299	70.7	1,673,191	10,122
T 60-100	165,281	87.8	2,949,553	17,846	163,846	87.1	852,598	5,204	22,788	12.1	84,705	3,717	165,281	87.8	2,096,954	12,687
100+	82,224	94.5	3,266,591	39,728	81,501	93.7	1298622	15,934	13,630	15.7	68,013	4,990	82,224	94.5	1,967,969	23,934
TOTAL	697,138	43.9	\$11,435,298	\$16,403	650,994	41.0	\$3,269,926	\$5,023	140,255	8.8	\$333,260	\$2,376	697,138	43.9	\$8,165,372	\$11,713