

ALASKA LEGISLATURE SPECIAL COMMITTEE / SUBJECT FILES 8672
1464 SCOMM 55: INT. SPEC. COMM. ON STATE TAX POLICY, 1986-1987

1264

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	ITEMIZED DEDUCTIONS	STANDARD DEDUCTIONS
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	3100	1.17	9122.95	-19878.52	3711.53	2.68	5171.30	7483.68	4340.67
\$0 TO \$10000	59403	22.42	4547.38	5726.77	953.56	1.44	2811.83	3605.83	3295.25
\$10001 TO \$20000	54784	20.68	13299.08	15570.76	7390.81	1.81	3521.81	3947.17	3591.75
\$20001 TO \$30000	39411	14.88	22608.10	26192.07	15832.96	2.23	4355.29	4938.44	3992.81
\$30001 TO \$40000	31031	11.71	33213.57	37138.13	24638.50	2.63	5132.22	6177.63	4274.73
\$40001 TO \$50000	23954	9.04	43120.54	47765.65	33375.43	2.90	5646.48	7432.29	4502.04
\$50001 TO \$60000	17163	6.48	51446.05	58264.17	41835.00	3.02	5871.12	9531.24	4674.46
\$60001 TO \$70000	12206	4.61	60824.36	69255.29	51252.17	3.13	6083.59	10555.84	4701.06
\$70001 TO \$80000	8524	3.22	68995.21	80939.96	61258.71	3.19	6166.89	12010.46	4740.17
\$80001 TO \$90000	5672	2.14	73220.82	93376.91	72465.21	3.17	6049.61	13413.20	4806.93
\$90001 TO \$100000	3549	1.34	79665.47	107539.73	84960.98	3.16	5892.78	15271.19	4881.99
\$100001 TO \$150000	5427	2.05	87271.15	138031.64	113146.26	3.19	5375.42	18073.38	5099.47
\$150001 TO \$200000	470	0.18	100786.91	216902.22	191624.53	2.99	1928.14	22052.21	4966.15
\$200001 TO \$300000	49	0.02	95231.96	369918.17	342601.73	2.37	172.96	26072.05	5066.67
\$300001 TO \$400000	95	0.04	164910.13	487518.73	449299.67	3.57	0.00	36734.85	5837.50
OVER \$400000	83	0.03	212446.16	1026323.79	983154.13	3.08	0.00	41778.10	4766.67
TOTAL	264921	100	28193.59	33654.15	22967.49	2.26	4360.03	6220.29	3777.50

	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX	TAX LIABILITY PFD NONTAXABLE	LEAKAGE TO MUNICIPALITI- ES
	MEAN	MEAN	MEAN	MEAN
AGI GROUP				
LO55	313.57	78.02	307.13	4.38
\$0 TO \$10000	82.68	1.82	62.17	0.63
\$10001 TO \$20000	534.59	15.50	479.60	4.29
\$20001 TO \$30000	1090.93	76.28	1023.03	12.28
\$30001 TO \$40000	1611.69	193.29	1543.66	21.56
\$40001 TO \$50000	2113.84	375.78	2037.53	32.01
\$50001 TO \$60000	2640.05	617.11	2555.07	44.12
\$60001 TO \$70000	3349.50	852.55	3234.34	69.81
\$70001 TO \$80000	4330.88	1146.83	4188.14	100.45
\$80001 TO \$90000	5480.15	1509.99	5328.57	120.68
\$90001 TO \$100000	6723.52	1954.30	6571.64	132.98
\$100001 TO \$150000	9410.79	2793.90	9260.20	161.08
\$150001 TO \$200000	16376.09	4489.52	16240.93	209.98
\$200001 TO \$300000	17552.23	4424.84	17468.62	177.06
\$300001 TO \$400000	48162.34	13333.23	47992.48	405.80
OVER \$400000	88739.05	24429.82	88589.31	476.96
TOTAL	1617.23	325.62	1552.09	26.00

TABLE 27
1989 TAX ALTERNATIVE TWO
MODERATE ECONOMIC SCENARIO

AGI GROUP	N	PCTN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	ITEMIZED DEDUCTIONS SUM	STANDARD DEDUCTIONS SUM
LOSS	3006	1.12	28070529.00	-64487886.75	12527197.24	8114.00	16054655.29	23485964.55	9031311.99
0 TO \$10000	56662	21.11	257635640.00	324767512.55	4971681.10	82012.00	164804000.00	201516525.51	183252971.03
\$10001 TO \$20000	54308	20.24	720811102.00	844326250.27	390899175.82	97269.00	194522000.00	221137337.87	180274961.14
\$20001 TO \$30000	39735	14.81	897217379.00	1038269296.78	622489739.02	87008.00	173964000.00	199618758.65	126400873.11
\$30001 TO \$40000	31588	11.77	1055289336.00	1174989186.46	777546279.07	81557.00	162894000.00	196678224.06	84411576.09
\$40001 TO \$50000	24634	9.18	1062494637.00	1175937775.50	818647183.43	70535.00	140867549.44	183764348.07	52882562.28
\$50001 TO \$60000	17785	6.63	913542735.00	1035260965.56	739312225.99	53447.00	106743931.55	170569901.29	28633225.61
\$60001 TO \$70000	13042	4.86	791237713.00	903171006.17	666591012.64	40429.00	80564991.87	138267945.76	16443045.34
\$70001 TO \$80000	9356	3.49	643333916.00	757004148.90	571722995.34	29782.00	59048005.95	112581320.48	9607889.88
\$80001 TO \$90000	6388	2.38	486846827.00	595002356.86	460538317.14	20259.00	39829895.91	85622644.16	5976512.78
\$90001 TO \$100000	4223	1.57	333768399.00	456527662.61	360691218.15	13467.00	26015499.13	63676806.25	3515644.80
\$100001 TO \$150000	6717	2.50	592160693.00	933514844.45	763689792.71	21486.00	37687267.22	122155700.73	5090038.56
\$150001 TO \$200000	658	0.25	67581334.00	143041504.29	125800597.88	1992.00	1608859.59	14708346.82	472561.20
\$200001 TO \$300000	78	0.03	6477017.00	32038015.94	30026468.92	180.00	0.00	1916347.02	39757.20
\$300001 TO \$400000	90	0.03	13946040.00	45523451.28	42368441.86	311.00	346.64	3013262.78	45938.50
OVER \$400000	80	0.03	15339488.00	76761347.92	71342843.07	264.00	0.00	5300106.85	40511.40
TOTAL	1268350	100	7885752785.00	9471642938.98	6503820169.33	608112.00	1203805002.59	1744014638.84	711074730.90

	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX	TAX LIABILITY PFD NONTAXABLE	LEAKAGE TO MUNICIPALITI- ES
	SUM	SUM	SUM	SUM
AGI GROUP				
LOSS	1881575.60	278966.99	1860568.93	14367.79
00 TO \$10000	4426568.31	104804.75	3240924.70	35337.05
\$10001 TO \$20000	28495209.89	810030.50	25360323.15	223626.97
\$20001 TO \$30000	43094391.17	3036755.28	40259220.93	484825.70
\$30001 TO \$40000	50874466.40	6238092.11	48640215.71	676183.42
\$40001 TO \$50000	51784155.23	9229498.54	49812111.33	778911.93
\$50001 TO \$60000	46587502.19	10861459.61	44997382.98	771571.41
\$60001 TO \$70000	43413919.92	11066291.84	41835452.94	895708.56
\$70001 TO \$80000	40300429.48	10662287.51	38884676.81	936339.68
\$80001 TO \$90000	34803555.86	9575037.72	33776067.66	764989.03
\$90001 TO \$100000	28723799.22	8332613.20	28035205.67	560911.27
\$100001 TO \$150000	64599783.92	19086128.72	63505698.72	1114595.30
\$150001 TO \$200000	10937780.48	3019728.49	10840637.68	141997.84
\$200001 TO \$300000	1949921.60	532499.81	1941540.40	18455.30
\$300001 TO \$400000	4520717.03	1242162.15	4504698.63	33575.76
OVER \$400000	6690870.40	184951.67	6678165.20	36938.32
TOTAL	462283646.70	95925953.89	443372883.43	7478335.37

	N	PCTN	WAGE & SALARY MEAN	ADJ GROSS INCOME MEAN	TAXABLE INCOME MEAN	NUMBER OF EXEMPTIONS MEAN	VALUE OF EXEMPTIONS MEAN	ITEMIZED DEDUCTIONS MEAN	STANDARD DEDUCTIONS MEAN
AGI GROUP									
LOSS	3006	1.12	9338.17	-21510.30	4167.40	2.70	5340.87	7813.03	4542.91
\$0 TO \$10000	56662	21.11	4546.89	5759.00	877.27	1.45	2894.43	3556.47	3447.67
\$10001 TO \$20000	54308	20.24	13272.65	15582.86	7197.82	1.79	3581.83	4071.91	3734.02
\$20001 TO \$30000	37735	14.81	22580.03	26186.52	15664.02	2.19	4378.10	5023.75	4137.37
\$30001 TO \$40000	31588	11.77	33407.92	37257.48	24615.24	2.58	5156.83	6226.36	4418.99
\$40001 TO \$50000	24634	9.18	43131.23	47798.46	33232.41	2.86	5718.42	7459.79	4652.70
\$50001 TO \$60000	17785	6.63	51365.91	58281.88	41569.43	3.01	6001.91	9590.66	4865.46
\$60001 TO \$70000	13042	4.86	60668.43	69330.70	51111.10	3.10	6177.35	10601.74	4992.55
\$70001 TO \$80000	9356	3.49	68761.64	81058.37	61107.63	3.18	6311.24	12033.06	4955.07
\$80001 TO \$90000	6388	2.38	76212.72	93304.51	72094.29	3.17	6235.11	13403.67	5026.73
\$90001 TO \$100000	4223	1.57	79035.85	108155.10	85411.13	3.19	6160.43	15078.57	5109.95
\$100001 TO \$150000	6717	2.50	88158.51	139060.75	113694.92	3.20	5610.73	18186.05	5374.91
\$150001 TO \$200000	658	0.25	102707.19	217388.30	191186.32	3.03	2445.08	22353.87	5081.30
\$200001 TO \$300000	78	0.03	83038.68	410743.79	384954.73	2.31	0.00	24568.55	4969.65
\$300001 TO \$400000	90	0.03	154956.00	505816.13	470760.47	3.46	3.85	33487.36	6569.79
OVER \$400000	80	0.03	191743.60	959516.85	891785.54	3.30	0.00	66251.31	5930.20
TOTAL	1268350	100	29386.07	35380.50	24236.33	2.27	4485.95	6499.03	3950.49

	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX	TAX LIABILITY PFD NONTAXABLE	LEAKAGE TO MUNICIPALITI- ES
	MEAN	MEAN	MEAN	MEAN
AGI GROUP				
LOSS	359.81	92.80	352.82	4.78
\$0 TO \$10000	78.12	1.85	57.20	0.62
\$10001 TO \$20000	524.68	14.92	466.97	4.12
\$20001 TO \$30000	1084.54	76.43	1013.19	12.20
\$30001 TO \$40000	1610.56	197.48	1539.83	21.41
\$40001 TO \$50000	2102.14	374.67	2022.09	31.29
\$50001 TO \$60000	2619.48	610.71	2530.07	43.33
\$60001 TO \$70000	3328.78	848.51	3207.75	68.68
\$70001 TO \$80000	4307.44	1139.62	4156.12	100.08
\$80001 TO \$90000	5448.27	1498.91	5287.42	119.75
\$90001 TO \$100000	6801.75	1973.15	6638.69	132.82
\$100001 TO \$150000	9617.36	2841.47	9454.47	165.94
\$150001 TO \$200000	16622.77	4539.25	16475.13	215.80
\$200001 TO \$300000	24998.99	6326.92	24891.54	236.61
\$300001 TO \$400000	50230.19	13801.80	50052.17	373.06
OVER \$400000	83635.83	23119.96	83477.06	436.73
TOTAL	1722.69	357.47	1652.22	27.87

TABLE 28
1990 TAX ALTERNATIVE TWO
MODERATE ECONOMIC SCENARIO

AGE GROUP	N	PCIN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	ITEMIZED DEDUCTIONS SUM	STANDARD DEDUCTIONS SUM
LOS	2925	1.09	26365568.00	-59283482.17	11337997.98	7950.00	16496112.09	22824015.76	9373639.40
50 TO 610000	51944	20.14	244909721.00	308713792.33	43056710.50	77609.00	162308222.67	199670764.38	183244312.37
610001 TO 620000	52742	19.70	783208749.00	821128187.45	376647855.45	93053.00	194619196.80	220867731.34	186756467.60
620001 TO 630000	39406	14.72	893115999.00	1028639640.14	609644898.11	84237.00	176173376.40	201989236.29	131116493.43
630001 TO 640000	31554	11.78	1062534280.00	1173442339.22	778072221.35	80086.00	167362366.65	198689943.63	8353178.35
640001 TO 650000	24721	9.23	1067862265.00	117443432.09	812942509.28	68072.00	16599525.29	186123844.48	57144337.87
650001 TO 660000	18138	6.77	932249695.00	1056722125.05	75086451.92	53910.00	112595198.69	174443483.61	31564743.03
660001 TO 670000	13563	5.06	822511897.00	939857608.90	69086852.06	41827.00	87163767.72	144311864.92	18607835.21
670001 TO 680000	10073	3.76	695422872.00	816731935.87	611876117.07	31954.00	66362892.92	121867863.56	11260825.10
680001 TO 690000	6963	2.60	532100419.00	64905524.68	500150049.99	22062.00	45426453.82	93618955.43	6986209.03
690001 TO 700000	4660	1.74	370013362.00	506449332.17	397286463.18	14755.00	29914591.71	70727157.77	4649718.93
700001 TO 710000	7947	2.97	701929743.00	1102871983.44	896160155.21	25661.00	47835061.27	14496983.56	6119886.20
710001 TO 720000	853	0.32	89488808.00	18064265.47	163004903.63	2641.00	2735090.69	1993389.46	726619.36
720001 TO 730000	1097	0.04	990070.00	42186195.84	39206127.93	276.00	6330.56	2840137.33	104252.06
730001 TO 740000	106	0.04	15989548.00	53490334.51	49946619.07	357.00	105.66	3378409.78	109430.25
OVER 740000	74	0.03	1665666.00	74469794.42	70193242.72	240.00	2091.60	4170232.80	76103.10
TOTAL	267782	100.00	1001818464762.00	19876117409.39	1678647185.41	686492.00	1254996363.75	180938656.80	741175271.60

	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX	TAX LIABILITY PFD NONTAXABLE	LEAKAGE TO MUNICIPALITI- ES
	SUM	SUM	SUM	SUM
AGI GROUP				
LOSS	935737.03	237853.17	914902.90	13259.14
90 TO \$10000	3867320.11	91723.07	2803078.17	31091.48
\$10001 TO \$20000	27017331.22	776745.83	24041674.48	219664.31
\$20001 TO \$30000	42134371.87	2964518.40	39372827.47	475261.97
\$30001 TO \$40000	50271861.26	6217708.86	48085139.38	686035.78
\$40001 TO \$50000	51135570.89	9024039.79	49196957.12	769675.23
\$50001 TO \$60000	46956525.11	10923974.29	45368966.05	772112.68
\$60001 TO \$70000	44689728.52	11381565.29	43083899.04	919119.20
\$70001 TO \$80000	42861356.97	11342896.44	41352998.73	992969.53
\$80001 TO \$90000	37718007.15	10369219.70	36598827.91	838679.04
\$90001 TO \$100000	31496523.63	9155554.43	30739304.68	620917.43
\$100001 TO \$150000	76448228.01	22721651.02	75141594.41	1331737.20
\$150001 TO \$200000	14654285.71	4063208.42	14522477.31	194269.12
\$200001 TO \$300000	2595321.11	662832.66	2583517.51	21328.04
\$300001 TO \$400000	5380987.03	1444756.99	5361381.83	44341.04
OVER \$400000	6537864.88	1807322.83	6527923.28	22444.83
TOTAL	484703020.51	183185571.19	465695470.27	7952906.10

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	TAX LIABILITY FFD TAXABLE	PAID FROM FEDRL TAX	TAX LIABILITY FFD NONTAXABLE	LEAKAGE TO MUNICIPALITI- ES
	MEAN	MEAN	MEAN	MEAN
AGI GROUP				
LOSS	319.91	81.32	312.79	4.53
\$0 TO \$10000	71.69	1.70	91.96	0.98
\$10001 TO \$20000	512.25	14.73	455.84	4.16
\$20001 TO \$30000	1069.18	75.23	999.11	12.06
\$30001 TO \$40000	1593.20	197.05	1523.90	21.74
\$40001 TO \$50000	2068.51	365.04	1990.09	31.13
\$50001 TO \$60000	2588.85	602.27	2501.32	42.57
\$60001 TO \$70000	3294.97	839.16	3176.58	67.77
\$70001 TO \$80000	4255.07	1126.07	4105.33	98.58
\$80001 TO \$90000	5416.92	1489.19	5256.19	120.45
\$90001 TO \$100000	6758.91	1964.71	6596.42	133.24
\$100001 TO \$150000	9619.76	2859.15	9455.34	167.58
\$150001 TO \$200000	17179.70	4763.43	17025.18	227.75
\$200001 TO \$300000	23510.29	6081.03	23702.00	195.67
\$300001 TO \$400000	49823.95	13377.38	49642.42	410.57
OVER \$400000	88376.55	24423.28	88215.18	303.31
TOTAL	1810.07	385.33	1739.08	29.70

TABLE 29
1991 TAX ALTERNATIVE TWO
MODERATE ECONOMIC SCENARIO

	N	PCTN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	ITEMIZED DEDUCTIONS SUM	STANDARD DEDUCTIONS SUM
AGI GROUP									
LOSS	2826	1.05	26151717.00	-58930891.94	11872666.66	7702.00	16712452.69	22784079.67	9613825.57
00 TO \$10000	51193	19.07	233394604.00	292786918.06	36408507.86	74429.00	162795057.60	198011904.68	188677056.95
\$10001 TO \$20000	51365	19.14	406318284.00	799113086.17	348699801.46	90083.00	197027867.60	223647139.26	190566584.05
\$20001 TO \$30000	39219	14.61	889736838.00	1022530539.62	595998716.60	82853.00	181193279.00	205168826.57	136473268.16
\$30001 TO \$40000	31792	11.85	1071210898.00	1181316606.58	768577805.95	79365.00	173430339.69	202249836.33	93983364.12
\$40001 TO \$50000	25107	9.35	1086818033.00	1197238525.45	821357692.71	69920.00	152772111.14	190643183.37	62066212.91
\$50001 TO \$60000	18680	6.96	959615727.00	1087936586.28	767582659.23	55022.00	120208567.00	180798508.82	35065388.29
\$60001 TO \$70000	14172	5.28	862239297.00	983541884.84	717558041.14	43674.00	95213638.27	151635463.79	21077462.14
\$70001 TO \$80000	10701	3.99	734716610.00	866083961.40	647604945.86	33882.00	73706630.40	129320745.22	13229483.90
\$80001 TO \$90000	7572	2.82	576125158.00	705032371.02	541238140.72	23906.00	51677673.59	101179027.58	8368573.74
\$90001 TO \$100000	5223	1.95	412975522.00	565674142.95	463513266.89	16559.00	35189173.36	79515744.94	4880433.00
\$100001 TO \$150000	9204	3.43	813480190.00	1285842525.18	1043039035.46	29707.00	58979616.15	170026835.97	8268331.12
\$150001 TO \$200000	1073	0.40	113944305.00	231801267.08	201633784.26	3371.00	4370942.86	24230939.96	901382.44
\$200001 TO \$300000	143	0.05	15670147.00	52588873.08	48697808.45	349.00	15526.73	3690737.90	134281.32
\$300001 TO \$400000	44	0.02	7005312.00	22124906.06	20646225.25	142.00	0.00	1412280.81	68730.50
OVER \$400000	79	0.03	15733671.00	86653603.57	82178076.31	251.00	0.00	4360327.26	58014.80
TOTAL	268393	100	8505137113.00	103213349051	7096606274.75	611215.00	1323292876.09	1888595502.14	773432893.01

TAX LIABILITY LEAKAGE TO MUNICIPALITIES	TAX LIABILITY FED FROM FEDERAL TAX	TAX LIABILITY FED FROM MONTANAN TAX	TAX LIABILITY FED FROM MONTANAN TAX	TAX LIABILITY FED FROM MONTANAN TAX	TAX LIABILITY FED FROM MONTANAN TAX
	SUM	SUM	SUM	SUM	SUM
AGI GROUP					
LOSS	1055593.14	270322.34	1036709.11	13723.65	
50 TO 910000	3313606.65	85968.51	2377186.00	30487.72	
910001 TO 920000	25390554.73	712001.77	22560363.53	206268.59	
920001 TO 930000	41266377.95	2920040.45	38349653.04	474539.08	
930001 TO 940000	50123231.75	6218305.95	47962929.03	673221.00	
940001 TO 950000	51450103.85	9080924.39	49523561.14	766299.12	
950001 TO 960000	47732050.89	11003139.22	46125932.31	701126.32	
960001 TO 970000	46114937.63	11757630.90	44471054.74	940522.03	
970001 TO 980000	44953432.37	11096045.97	43375319.00	1039349.09	
980001 TO 990000	40541161.54	11120119.07	39329356.27	899276.75	
990001 TO 9100000	3540918.10	10734790.70	34401929.92	686964.56	
9100001 TO 9150000	88626002.71	26207406.44	87113010.71	1527391.51	
9150001 TO 9200000	18197218.12	5130469.02	18027930.12	249363.57	
9200001 TO 9300000	3254277.01	833662.44	3237002.21	30080.94	
9300001 TO 9400000	2007614.02	505826.92	2000226.42	9309.03	
OVER 9400000	7109793.94	1966911.04	7097705.14	32630.82	
TOTAL	508389962.42	110047652.39	487190039.25	8360634.50	

[illegible]

	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX	TAX LIABILITY PFD NONTAXABLE	LEAKAGE TO MUNICIPALITI- ES
	MEAN	MEAN	MEAN	MEAN
AGI GROUP				
LOSS	373.53	98.49	366.88	4.86
\$0 TO \$10000	64.83	1.68	46.44	0.60
\$10001 TO \$20000	494.32	13.86	439.22	4.02
\$20001 TO \$30000	1052.20	74.66	982.93	12.10
\$30001 TO \$40000	1576.60	195.60	1508.65	21.18
\$40001 TO \$50000	2049.23	361.69	1972.50	30.52
\$50001 TO \$60000	2555.25	593.32	2469.27	41.82
\$60001 TO \$70000	3253.95	829.64	3137.95	66.36
\$70001 TO \$80000	4200.86	1111.68	4053.39	97.13
\$80001 TO \$90000	5354.09	1469.64	5194.05	118.76
\$90001 TO \$100000	6748.79	1959.56	6586.62	131.53
\$100001 TO \$150000	9629.08	2847.39	9464.69	165.95
\$150001 TO \$200000	16959.20	4781.42	16801.43	232.40
\$200001 TO \$300000	22757.18	5829.81	22636.94	210.36
\$300001 TO \$400000	45627.59	11496.07	45459.69	213.39
OVER \$400000	89997.39	24897.61	89844.37	413.05
TOTAL	1886.75	410.02	1815.21	31.15

TABLE 30
1992 TAX ALTERNATIVE TWO
MODERATE ECONOMIC SCENARIO

	N	PCTN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	ITEMIZED DEDUCTIONS SUM	STANDARD DEDUCTIONS SUM
AGI GROUP									
LOSS	2782	1.03	25603313.00	-59702639.05	10093941.91	7712.00	17534219.64	23117590.28	10112748.75
00 TO \$10000	48792	18.13	223074635.00	278533905.75	31083547.41	71311.00	163121893.20	196487788.19	187724315.76
\$10001 TO \$20000	50190	18.65	676856501.00	781699606.62	330045403.10	87589.00	200352583.20	223917120.72	194515019.66
\$20001 TO \$30000	38976	14.48	888895439.00	1015967845.12	583680017.10	80948.00	185153768.80	207987386.91	142916341.15
\$30001 TO \$40000	32175	11.96	1106841949.00	1198468641.04	775128730.30	78924.00	180405355.49	205316610.90	99733008.05
\$40001 TO \$50000	25484	9.47	1115540797.00	1217226964.02	830492206.51	70076.00	160127424.80	194024120.63	66688582.03
\$50001 TO \$60000	18908	7.03	972929669.00	1100596817.88	772178558.60	54889.00	125429476.70	183563174.45	38343422.91
\$60001 TO \$70000	14503	5.39	880193746.00	1006003243.51	730736458.78	44089.00	100552474.48	156264946.87	23516550.80
\$70001 TO \$80000	11144	4.14	765860468.00	901551955.07	669984614.85	35168.00	80047845.52	135445269.78	14948299.33
\$80001 TO \$90000	8039	2.99	611409955.00	749701168.29	571757051.78	25269.00	57239380.77	109355337.09	9596233.60
\$90001 TO \$100000	5768	2.14	455260282.00	625050219.33	487649380.69	18361.00	40948603.67	88024673.89	6242568.00
\$100001 TO \$150000	10728	3.99	956129483.00	1494754712.25	1208526139.92	34613.00	72967216.34	197215927.20	10237601.20
\$150001 TO \$200000	1357	0.50	144745472.00	297047438.64	257914997.04	4346.00	6347380.72	30778660.88	1786368.80
\$200001 TO \$300000	170	0.06	16224039.00	62192474.87	57614008.24	449.00	45981.68	4302044.94	156614.40
\$300001 TO \$400000	28	0.01	4277365.00	13337617.96	12565041.78	99.00	0.00	727776.18	23720.00
\$400001 TO \$500000	85	0.03	18159817.00	82022574.16	77743067.26	307.00	0.00	4151506.90	60416.00
TOTAL	1269129	100	8862062930.00	10764452545	7407193165.22	614150.00	1390273605.02	1960679975.81	806106810.44

AGI GROUP	TAX LIABILITY PFD TAXABLE	SUM	PAID FROM FEDL TAX	SUM	TAX LIABILITY PFD NONTAXABLE	SUM	LEAKAGE TO MUNICIPALITIES	SUM
LOS5	896306.50		228027.11		876955.29		12828.32	
50 TO 510000	2870655.80		89689.65		2839692.84		26801.66	
510001 TO 520000	2910632.47		699310.65		2139831.28		202443.26	
520001 TO 530000	40347063.75		2880106.27		37687002.60		467983.11	
530001 TO 540000	50629199.34		6472611.84		48480037.89		703030.23	
540001 TO 550000	51845461.61		9170522.55		49927476.56		782387.69	
550001 TO 560000	47634811.23		11035471.55		46047038.39		775903.75	
560001 TO 570000	46461027.29		11868295.57		44824693.94		946345.94	
570001 TO 580000	46400593.04		12292700.48		44769390.73		1001008.92	
580001 TO 590000	42543466.74		11658924.34		41269268.53		933038.43	
590001 TO 6100000	38599128.25		11217342.28		37664612.27		766018.98	
6100001 TO 6150000	102849627.93		30572553.84		101088336.33		1783178.54	
6150001 TO 6200000	23850469.80		6638896.66		23611243.00		321607.53	
6200001 TO 6300000	4628336.61		1217256.26		4605649.41		39350.21	
6300001 TO 6400000	1380131.80		372735.36		1374979.80		6829.62	
OVER 6400000	7368541.30		2039368.70		7354566.50		46239.76	
TOTAL	532404451.4		118464930.11		513032775.37		8914867.92	

AGI GROUP	N	PCTN	WAGE & SALARY		ADJ GROSS INCOME		TAXABLE INCOME		NUMBER OF EXEMPTIONS		VALUE OF EXEMPTIONS		ITEMIZED DEDUCTIONS		STANDARD DEDUCTIONS	
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	2782	1.03	9203.20	-21514.46	3628.30	2.77	6302.74	8309.70	5305.74							
\$0 TO \$10000	48792	18.13	4571.95	5735.52	637.06	1.46	3343.21	4027.05	3931.40							
\$10001 TO \$20000	50190	18.65	13685.88	15811.82	6575.92	1.75	3991.88	4661.39	4174.68							
\$20001 TO \$30000	38976	14.48	22806.23	26120.78	14975.37	2.08	4750.46	5336.29	4575.67							
\$30001 TO \$40000	32175	11.96	34400.68	37302.93	24091.03	2.45	5607.00	6381.25	4877.87							
\$40001 TO \$50000	25684	9.47	43774.16	47822.53	32568.77	2.75	6283.45	7613.57	5128.31							
\$50001 TO \$60000	18908	7.03	51455.98	58278.89	40830.72	2.90	6633.47	9708.23	5455.03							
\$60001 TO \$70000	14503	5.39	60690.46	69451.38	50385.19	3.04	8933.22	10774.66	5521.61							
\$70001 TO \$80000	11144	4.14	68724.02	81038.38	60120.66	3.16	7183.04	12154.10	5630.24							
\$80001 TO \$90000	8039	2.99	76055.47	93409.07	71122.91	3.14	7120.21	13603.10	5698.48							
\$90001 TO \$100000	5768	2.14	78928.62	108402.74	84543.93	3.18	7099.27	15260.87	5796.26							
\$100001 TO \$150000	10728	3.99	89124.67	139384.06	112651.58	3.23	6801.57	18383.29	6072.12							
\$150001 TO \$200000	1357	0.50	106665.79	218900.10	190062.64	3.20	4677.51	22681.40	5983.11							
\$200001 TO \$300000	170	0.06	95435.52	365838.09	338905.93	2.64	270.48	25306.38	6264.58							
\$300001 TO \$400000	28	0.01	152763.04	476343.50	448751.49	3.54	0.00	25992.01	7180.00							
OVER \$400000	85	0.03	213644.91	964971.46	914624.32	3.61	0.00	48841.26	6041.60							
TOTAL	1269129	100	32928.46	40085.70	27522.84	2.28	5165.83	7285.28	4488.90							

[illegible]

Liability to Collections

The projected time pattern generated from 1970 - 1979 accounting data can be used to translate the projected tax year collections presented in the tables below into gross receipts (col. 2), refunds (col. 3), and net receipts (col. 4) by quarter and fiscal year. The U. S. Consumer Price Index (col. 5) is used to deflate or inflate the net receipts in nominal dollars to real 1986 dollars (col. 6) so we can compare estimated 1988 through 1992 projected fiscal year collections to actual collections from 1975 through 1979.

TABLE 31
(PFD TAXABLE)
LIABILITY TO COLLECTIONS
TAX ALTERNATIVE TWO
MODERATE ECONOMIC SCENARIO

FY/Q	GROSS RECEIPTS (\$m nom)	REFUNDS (\$m nom)	NET RECEIPTS (\$m nom)	CPI	NET REC \$86 (\$m real)
86				325.98	
88/1	\$0	\$1	(\$1)		
/2	\$0	\$0	(\$0)		
/3	\$1	\$3	(\$1)		
/4	\$86	\$6	\$80		
TOTAL	\$87	\$9	\$78	338.66	\$75
89/1	\$114	\$5	\$109		
/2	\$150	\$2	\$148		
/3	\$146	\$16	\$130		
/4	\$125	\$36	\$88		
TOTAL	\$534	\$60	\$475	354.17	\$437
90/1	\$123	\$6	\$116		
/2	\$162	\$2	\$160		
/3	\$158	\$20	\$138		
/4	\$132	\$44	\$88		
TOTAL	\$574	\$72	\$502	370.39	\$442
91/1	\$129	\$5	\$124		
/2	\$170	\$2	\$168		
/3	\$165	\$16	\$150		
/4	\$138	\$35	\$103		
TOTAL	\$601	\$57	\$544	387.35	\$458
92/1	\$135	\$5	\$130		
/2	\$177	\$2	\$176		
/3	\$172	\$15	\$157		
/4	\$139	\$34	\$106		
TOTAL	\$623	\$55	\$568	405.09	\$457

**ALTERNATIVE THREE: FLAT RATES/ FEDERAL TAX BASE,
NO EXCLUSIONS OR DEDUCTIONS,
HIGH PERSONAL EXEMPTION**

A true flat tax has two attributes: (1) it applies the same rate of tax to everyone and to each component of the tax base; and (2) to arrive at the tax base there are no deductions from total income except personal exemptions and strictly defined business expenses.

To raise a certain amount of tax revenue it is necessary to make a trade-off between the size of the personal exemption and the marginal tax rate.⁽¹⁷⁾

"A higher exemption may be desirable to secure relief for those at the bottom of the income schedule and to increase progressiveness (with respect to average tax rates). But a higher exemption means that a higher marginal tax rate must be applied to maintain revenues."

Tax Base

As with the previous alternatives, this tax system is tied to the Federal tax law. In this case, however, it is piggybacked to the federal law only for its income inclusion elements. It is not tied to the federal law for exemptions, deductions or income exclusions. The advantage in being tied to the federal system is largely administrative, as discussed previously. The disadvantage is that federal changes can automatically affect state law and revenues dramatically.

The federal law has changed since the Alaska individual income tax was in effect. This proposal assumes that the changes adopted by the federal government will be referenced in Alaska Statute much as they were in 1978-1979, but only for income inclusions. This will result in the expansion of the adjusted gross income; and therefore, the tax base. The specifics of the changes resulting from tax reform at the federal level are available in a number of publications and we will not attempt to discuss those here. The provisions of the new law that we assume would be effective for this proposal are summarized below.

Income Inclusions and Exclusions

Included as total income are wages, salaries, tips, interest income, dividends, income tax refunds, alimony received, business income, capital gains, pensions, IRA and annuity distributions, rents, royalties, partnership, estates, trusts, farm income, unemployment insurance (which we were unable to include in our model), social security benefits and other income. The new Federal law eliminates the \$100 - \$200 exclusion of dividend income and treats the full amount of capital gain as ordinary income. The Alaska Permanent Fund Dividend is included as income.

New restrictions are now included in the Federal law which define passive and active participation in ventures and set limits for higher income taxpayers on offsetting losses of any kind. Passive losses cannot be used to offset other income except for \$25,000 in participatory rental losses. (Passive losses occur particularly in some partnership and rental activities.)

Income Adjustments

Under the new Federal law, only the Keogh plan contributions, savings withdrawal penalties and alimony paid adjustments from income remain. Eliminated is the Two Earner adjustment; while the IRA adjustment is phased out at higher income levels or eliminated if the employer covers the employee with a retirement plan. The moving expense and employee business expense adjustment are now deductions.

Treatment of the Alaska Permanent Fund Dividend

All of the alternatives presented include the Alaska Permanent Fund Dividend as taxable income. The 1988 low case Table 32 indicates a loss of \$14.4 million dollars in tax if the PFD is not taxable (\$399.8 million with PFD included - \$385.5 million with PFD excluded). The taxable income in the tables is with PFD not taxable. Children and other persons not required to file will not pay tax on the PFD. The estimates of the PFD are as follows:

1988	\$750
1989	\$800
1990	\$800
1991	\$800
1992	\$800

These are rounded values from the December 1986 Long Run Fiscal Model of the Department of Revenue.(18)

Nonresident Apportionment

Nonresident workers apportion their income by source state in this proposal. The apportionment ratio is obtained by dividing Alaska adjusted gross income (income earned in this state or attributable to investments in this state) by total adjusted gross income. The ratio obtained from Alaska to total income is used to adjust exemptions also.

Personal Exemption

The personal exemption in this alternative is set high both as a proxy for a subsistence amount and to respond to family size. The high personal exemption helps to make the effective rates of this proposal more progressive. The exemption value for taxpayer, spouse and dependents is \$3,000 each starting in 1988, and is inflation adjusted each year.

Tax Credits

We have not included any tax credits in our proposals. Summaries of the major tax credits effective in Alaska, profiles of the taxpayers and amounts credited have been published previously and are available from this office.(19)

Tax Rates

The tax rate in this alternative was designed to provide a revenue neutral tax compared to alternative one in 1988 only. That is, total revenues are approximately the same as the previous two cases. A six percent tax rate was used for all income. Progressive rates could also be applied to this tax base but it would be difficult to develop a revenue neutral (compared to the other alternatives) case with these rates.

ISSUES

Economic Efficiency

Proponents argue that because a flat tax lowers marginal rates, this reduces the incentive to alter decisions based on tax considerations. Personal, business and investment decisions would be primarily based on economic as opposed to tax considerations. In addition, the lower rates reduce the payoffs to time spent trying to avoid or in some cases evade taxes.

Income Elasticity

Michigan, one state with this type of tax, has found that tax revenues have tended to grow more than in proportion to the growth of income because of the fixed dollar value of exemptions in that state. This responsiveness was found to decrease over time as income rose relative to the value of exemptions. Because the exemption is indexed in this presentation, this source of elasticity is probably not a factor.

Equity

The key to vertical equity or adherence to ability to pay principles in this tax is the size of the personal exemption. The exemption combined with the flat rate determine the progressivity of the system.

In general this type of tax takes the view that income from all sources is equivalent in defining the tax base. Problems of equity arise when certain income flows are excluded from the tax base or are taxed at preferential rates. In Michigan, for instance, there is no subtraction of itemized or standardized deductions. There is however some allowance for tax credits which represents a deviation from this ideal.

The main concerns with a flat rate tax involve its incidence. It may distribute burdens from upper to middle income taxpayers.

Administration and Compliance

The structure of this tax is the simplest of the three presented. The tax base is typically federal adjusted gross income modified by a limited number of additions and subtractions. The use of federal AGI in defining the state tax base simplifies the filing process for individuals as well as the administrative costs involved in tax collection. The fact that deductions or adjustments are very limited means that auditing problems are greatly reduced.

Nonresident Taxpayers

This alternative captures the nonresident worker in the tax base fairly effectively. Alaskan employers submit payroll taxes regardless of the residence of the worker. The potential for avoiding estimated payments remains but is no worse or better for this alternative than any other.

The apportionment of nonresident (or part year resident) income seems fair and is consistent with practice generally used in other states.

Intergovernmental Effects

All state income taxes are deductible from Federal income. This causes a leakage of tax from the federal government to the State. The 1988 low case Table 32 below shows is that for every dollar of Alaska tax paid, the taxpayer pays only 80¢ while the Federal government leaks 20¢ of it to the State (\$81.6 million in Federal tax leakage / \$399.8 million in State tax liability).

Since there are no deductions from this tax, leakage of tax from the State to local government under this alternative is zero. It has been argued that it undermines the ability of local government to levy taxes when they are not deductible from the taxes of higher level governments.

Inflation Effects

Inflation adjustment is present in the exemption amount of this tax alternative. Because the exemption is indexed, this alternative is less distorted by inflation than the previous cases.

TABLE 32
1988 TAX ALTERNATIVE THREE
LOW ECONOMIC SCENARIO

	N	PCTN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	TAX LIABILITY PRD TAXABLE SUM	PAID FROM FEDL TAX SUM
AGI GROUP									
LOSS	2878	1.19	26389170.00	-61678792.91	10925054.91	7805.00	23415000.00	674442.83	160267.36
\$0 TO \$10000	53355	22.06	248499609.00	305293080.85	99873230.57	78669.00	236007000.00	7499842.24	150853.93
\$10001 TO \$20000	49490	20.46	668214244.00	769719577.88	457938010.39	91714.00	275142000.00	30091066.41	1015019.60
\$20001 TO \$30000	36082	14.92	822338578.00	943559133.02	659139490.96	82151.00	246453000.00	41876832.22	3559527.46
\$30001 TO \$40000	28778	11.90	971451140.00	1072829850.36	806086558.39	77343.00	232029000.00	50465208.15	6857070.84
\$40001 TO \$50000	22390	9.26	973365388.00	1068241985.88	842143343.68	65702.00	197106000.00	52281835.36	10616598.85
\$50001 TO \$60000	15856	6.56	815676730.00	923230676.83	756425426.83	48533.00	145599000.00	46667980.61	11449069.15
\$60001 TO \$70000	11225	4.64	683752605.00	777522186.01	656118936.01	35348.00	106844000.00	40294811.16	10444835.94
\$70001 TO \$80000	7883	3.26	542298283.00	636844305.28	550116555.28	25290.00	75870000.00	33667458.32	9081740.13
\$80001 TO \$90000	5208	2.15	398926188.00	485165674.57	428142424.57	16585.00	49755000.00	26128240.47	7710371.74
\$90001 TO \$100000	3243	1.34	256764893.00	349859148.04	314495898.04	10278.00	30834000.00	19142228.88	5775457.18
\$100001 TO \$150000	4837	2.00	425160325.00	668888559.51	616058559.51	15373.00	46119000.00	37367793.57	11060776.36
\$150001 TO \$200000	412	0.17	40720223.00	91310515.75	87109765.75	1223.00	3669000.00	5258490.94	1417698.31
\$200001 TO \$300000	55	0.02	4709336.00	22032721.97	21593221.97	128.00	334000.00	1298923.32	333598.36
\$300001 TO \$400000	93	0.04	15285945.00	44902551.74	43875801.74	297.00	891000.00	2640693.10	710867.51
OVER \$400000	79	0.03	17348776.00	75394772.03	74511272.03	260.00	780000.00	4477066.32	1253578.57
TOTAL	1241864	100	6910821433.00	8173120946.79	6424553550.62	556699.00	1670097000.00	399832913.97	81597931.30

TAX LIABILITY	
PTD NON-	
TAXABLE	
SUM	
AGI GROUP	
LOSS	
50 TO \$10000	5992393.83
\$10001 TO \$20000	27476200.62
\$20001 TO \$30000	39548369.46
\$30001 TO \$40000	48365193.50
\$40001 TO \$50000	50528600.62
\$50001 TO \$60000	45385525.61
\$60001 TO \$70000	39367136.16
\$70001 TO \$80000	33086993.32
\$80001 TO \$90000	25688545.47
\$90001 TO \$100000	18869753.88
\$100001 TO \$150000	36963513.57
\$150001 TO \$200000	5226585.94
\$200001 TO \$300000	1295593.32
\$300001 TO \$400000	2632548.10
OVER \$400000	4470676.32
TOTAL	385473213.04

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	2878	1.19	9141.48	-21498.36	3796.06	2.71	8135.86	234.34	55.90
\$0 TO \$10000	53355	22.06	4657.48	5708.09	1871.86	1.47	4423.33	140.56	2.83
\$10001 TO \$20000	49490	20.46	13502.01	15587.05	9253.14	1.85	5559.55	608.02	20.51
\$20001 TO \$30000	36082	14.92	22790.83	26205.61	18267.82	2.28	6830.36	1160.60	98.65
\$30001 TO \$40000	28778	11.90	33756.73	37330.10	28010.51	2.69	8062.72	1753.60	238.27
\$40001 TO \$50000	22390	9.26	43473.22	47761.87	37612.48	2.93	8803.31	2335.05	474.17
\$50001 TO \$60000	15856	6.56	51442.78	58303.17	47705.94	3.06	9182.58	2943.24	722.07
\$60001 TO \$70000	11225	4.64	60913.37	69341.14	58451.58	3.15	9447.13	3589.74	930.50
\$70001 TO \$80000	7883	3.26	68793.39	80930.78	69785.18	3.21	9624.51	4270.89	1152.07
\$80001 TO \$90000	5208	2.15	76598.73	93283.15	82208.61	3.18	9553.57	5016.94	1480.49
\$90001 TO \$100000	3243	1.34	79175.11	107947.90	96976.84	3.17	9507.86	5902.63	1780.90
\$100001 TO \$150000	4837	2.00	87897.52	138371.65	127363.77	3.18	9534.63	7725.41	2286.70
\$150001 TO \$200000	412	0.17	98835.49	221627.47	211431.47	2.97	8905.34	12763.33	3441.02
\$200001 TO \$300000	55	0.02	85624.29	400594.94	392604.04	2.33	6981.82	23616.79	6065.42
\$300001 TO \$400000	93	0.04	164365.00	482823.14	471782.81	3.19	9580.65	28394.55	7643.74
OVER \$400000	79	0.03	219604.76	966599.64	943180.66	3.29	9873.42	56671.73	15868.08
TOTAL	241864	100	28573.17	33870.36	26562.67	2.30	6905.11	1653.13	337.37

	TAX LIABILITY PFD NON- TAXABLE
	MEAN
AGI GROUP	
LOSS	227.76
\$0 TO \$10000	112.31
\$10001 TO \$20000	555.19
\$20001 TO \$30000	1096.07
\$30001 TO \$40000	1680.63
\$40001 TO \$50000	2256.75
\$50001 TO \$60000	2842.36
\$60001 TO \$70000	3507.89
\$70001 TO \$80000	4187.11
\$80001 TO \$90000	4932.52
\$90001 TO \$100000	5818.61
\$100001 TO \$150000	7641.83
\$150001 TO \$200000	12685.89
\$200001 TO \$300000	23556.24
\$300001 TO \$400000	28396.97
OVER \$400000	56590.84
TOTAL	1593.76

TABLE 33
1989 TAX ALTERNATIVE THREE
LOW ECONOMIC SCENARIO

	N	PCTN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	TAX LIABILITY PFD TAXABLE SUM	PAID FROM FEDRL TAX SUM
AGI GROUP									
LOSS	2727	1.14	24579758.00	-59527626.97	9809884.36	7470.00	23436378.00	606401.48	147025.76
\$0 TO \$10000	49750	20.81	232987396.00	286672325.82	88069777.42	73786.00	231496196.40	6739372.13	129076.45
\$10001 TO \$20000	48252	20.19	656298356.00	751585286.54	435955207.35	89031.00	279325859.40	28828415.35	978169.32
\$20001 TO \$30000	35369	14.80	812405077.00	923763680.84	635086366.03	79515.00	249470361.00	40511958.93	3452780.72
\$30001 TO \$40000	28712	12.01	985741252.00	1070678566.88	795541030.38	76053.00	238608682.20	49942245.23	6333744.51
\$40001 TO \$50000	22522	9.42	989322698.00	1074621071.55	837795094.35	65638.00	205932661.20	52137305.66	10516112.28
\$50001 TO \$60000	15948	6.67	819697745.00	928255468.79	753883625.99	48377.00	151777999.80	46599001.56	11417539.17
\$60001 TO \$70000	11568	4.84	704321793.00	801060959.06	670174890.26	36355.00	114060177.00	41228141.42	10701209.33
\$70001 TO \$80000	8326	3.48	572604837.00	673113198.20	577039540.20	26733.00	83872114.20	35366324.41	9547886.12
\$80001 TO \$90000	5626	2.35	431283215.00	523202734.79	458748457.79	17881.00	56099849.40	28031067.47	8233388.00
\$90001 TO \$100000	3642	1.52	288673205.00	394794853.94	353060972.54	11567.00	36290305.80	21511402.35	6436727.52
\$100001 TO \$150000	5790	2.42	512296742.00	802432875.56	735564018.56	18561.00	58233281.40	44653105.11	13215558.18
\$150001 TO \$200000	541	0.23	56662960.00	119475168.33	113539133.13	1648.00	5170435.20	6858283.99	1867478.62
\$200001 TO \$300000	64	0.03	6216251.00	25806499.57	25266964.37	148.00	464335.20	1520529.86	335680.06
\$300001 TO \$400000	106	0.04	18829475.00	48952894.76	47668780.36	356.00	1116914.40	2870158.82	755239.78
OVER \$400000	90	0.04	17208477.00	94194971.63	93183887.43	285.00	894159.00	5598425.25	1515947.11
TOTAL	239033	100	7129129237.00	8459082929.26	6630387630.47	553404.00	1736249709.59	413002139.01	86187062.92

	TAX LIABILITY PFD NON- TAXABLE
	SUM
AGI GROUP	
LOSS	588593.86
\$0 TO \$10000	5284186.65
\$10001 TO \$20000	26157312.44
\$20001 TO \$30000	38105181.96
\$30001 TO \$40000	47732461.82
\$40001 TO \$50000	50267705.66
\$50001 TO \$60000	45233017.56
\$60001 TO \$70000	40210493.42
\$70001 TO \$80000	34622372.41
\$80001 TO \$90000	27524907.47
\$90001 TO \$100000	21183658.35
\$100001 TO \$150000	44133841.11
\$150001 TO \$200000	6812347.99
\$200001 TO \$300000	1516017.86
\$300001 TO \$400000	2860126.82
OVER \$400000	5591033.25
TOTAL	397823257.83

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEEL TAX
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	2727	1.14	9013.48	-21885.16	3597.32	2.74	8594.20	222.37	53.91
\$0 TO \$10000	49750	20.81	4683.16	5787.85	1770.25	1.48	4653.19	135.46	2.59
\$10001 TO \$20000	48252	20.19	13601.47	15610.54	9034.97	1.85	5788.90	597.46	20.27
\$20001 TO \$30000	35369	14.80	22969.41	26168.20	17956.02	2.25	7053.36	1145.41	97.62
\$30001 TO \$40000	28712	12.01	34332.03	37342.30	27707.61	2.65	8310.42	1739.42	238.01
\$40001 TO \$50000	22522	9.42	43926.95	47771.55	37198.97	2.91	9143.62	2314.95	466.93
\$50001 TO \$60000	15948	6.67	51398.15	58278.22	47271.36	3.03	9517.06	2921.93	715.92
\$60001 TO \$70000	11568	4.84	60885.36	69343.92	57933.51	3.14	9859.97	3563.98	925.07
\$70001 TO \$80000	8326	3.48	68773.10	81019.88	69305.73	3.21	10073.52	4247.70	1146.76
\$80001 TO \$90000	5626	2.35	76658.94	93146.29	81540.79	3.18	9971.53	4982.42	1463.54
\$90001 TO \$100000	3642	1.52	79262.27	108489.93	96941.51	3.18	9964.39	5906.48	1781.09
\$100001 TO \$150000	5790	2.42	88479.58	138637.33	127040.42	3.21	10057.56	7712.11	2282.48
\$150001 TO \$200000	541	0.23	104737.45	220841.35	209869.01	3.05	9557.18	12677.05	3451.90
\$200001 TO \$300000	64	0.03	97128.92	403226.56	394796.32	2.31	7255.24	23758.28	6026.25
\$300001 TO \$400000	106	0.04	177636.56	461819.76	449705.48	3.36	10536.93	27076.97	7153.21
OVER \$400000	90	0.04	191205.30	1070397.40	1035376.53	3.17	9935.10	62204.72	14843.86
TOTAL	1239033	100	29824.87	35468.60	27738.38	2.32	7263.64	1727.80	360.57

TAX LIABILITY	PFD NON-TAXABLE	MEAN	AGI GROUP	LOSS	\$0 TO \$10000	\$10001 TO \$20000	\$20001 TO \$30000	\$30001 TO \$40000	\$40001 TO \$50000	\$50001 TO \$60000	\$60001 TO \$70000	\$70001 TO \$80000	\$80001 TO \$90000	\$90001 TO \$100000	\$100001 TO \$150000	\$150001 TO \$200000	\$200001 TO \$300000	\$300001 TO \$400000	OVER \$400000	TOTAL
				215.84	106.21	542.10	1077.36	1662.46	2231.94	2836.28	3476.01	4158.34	4892.45	5816.49	7622.43	12592.14	23687.78	26982.33	62122.59	1664.30

TABLE 34
1990 TAX ALTERNATIVE THREE
LOW ECONOMIC SCENARIO

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX
			SUM	SUM	SUM	SUM	SUM	SUM	SUM
LOSS	2622	1.13	25526126.00	-54911695.16	12631430.57	7222.00	23696104.20	776545.33	192545.25
\$0 TO \$10000	45296	19.52	209413184.00	260591560.84	75902800.74	67414.00	221192075.40	5831094.35	111926.72
\$10001 TO \$20000	44893	19.34	607363524.00	699222851.80	399182024.17	81794.00	268374293.40	26392802.87	871649.76
\$20001 TO \$30000	33958	14.63	775758196.00	886313489.07	605518798.37	74942.00	245892196.20	38606494.81	3102598.82
\$30001 TO \$40000	27907	12.03	956564806.00	1040705076.59	767305794.13	72648.00	238365352.80	48158601.82	6604134.27
\$40001 TO \$50000	22315	9.62	978808639.00	1064817448.92	823665500.45	64267.00	210866453.70	51253641.31	10246684.20
\$50001 TO \$60000	16087	6.93	828475374.00	936611011.46	754856127.46	48500.00	159133350.00	46660471.65	11467762.79
\$60001 TO \$70000	11938	5.14	724824159.00	826709341.16	686994825.26	37315.00	122434246.50	42265561.52	10950401.71
\$70001 TO \$80000	8778	3.78	604631162.00	710172238.27	605107864.37	28093.00	92175942.30	37088439.86	9992461.90
\$80001 TO \$90000	6192	2.67	471880182.00	576217347.26	502273509.56	19739.00	64765632.90	30693402.57	8972187.55
\$90001 TO \$100000	4132	1.78	328407845.00	444702445.62	395385348.32	13145.00	43130059.50	24094736.90	7299516.60
\$100001 TO \$150000	6952	3.00	609539110.00	964848535.81	880548585.81	22506.00	73844436.60	53461427.15	15818060.50
\$150001 TO \$200000	709	0.31	77427061.00	153190549.32	144821128.62	2237.00	7339820.70	8751043.72	2388607.89
\$200001 TO \$300000	79	0.03	8081215.00	27081756.16	26328898.36	198.00	649657.80	1585925.90	410426.81
\$300001 TO \$400000	110	0.05	17519133.00	53161612.12	51767442.92	372.00	1220569.20	3116462.58	830687.85
OVER \$400000	100	0.04	18918257.00	100847567.87	99679945.77	312.00	1023703.20	5989628.75	1677096.05
TOTAL	1232068	100	7243137973.00	8692281137.11	6831970024.84	540704.00	1774103894.39	424726281.07	91136748.66

TAX LIABILITY		
PTD NON-TAXABLE		
SUM		
AGI GROUP		
LOSS	757085.83	
00 TO 010000	4554168.04	
010001 TO 020000	23950921.45	
020001 TO 030000	36331127.90	
030001 TO 040000	46030347.65	
040001 TO 050000	49419930.03	
050001 TO 060000	45291367.65	
060001 TO 070000	41219689.52	
070001 TO 080000	36306471.86	
080001 TO 090000	30136410.57	
090001 TO 0100000	23723128.90	
0100001 TO 0150000	52032915.15	
0150001 TO 0200000	8689267.72	
0200001 TO 0300000	1579733.90	
0300001 TO 0400000	3106046.58	
OVER 0400000	5980796.75	
TOTAL	409910201.49	

AGI GROUP	N	PCTM	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	2622	1.13	9735.36	-20990.71	4817.48	2.75	9037.42	296.17	73.43
\$0 TO \$10000	45296	19.52	4623.22	5778.60	1675.71	1.49	4883.26	128.73	2.47
\$10001 TO \$20000	44893	19.34	13529.14	15611.83	8891.85	1.82	5978.09	587.90	19.42
\$20001 TO \$30000	33958	14.43	22844.64	26213.99	17831.40	2.21	7241.07	1136.89	97.26
\$30001 TO \$40000	27907	12.03	34276.88	37342.75	27495.10	2.60	8541.42	1725.68	236.65
\$40001 TO \$50000	22315	9.62	43863.26	47773.23	36910.84	2.88	9449.54	2296.82	459.18
\$50001 TO \$60000	16087	6.93	51499.68	58301.34	46923.36	3.01	9892.05	2900.51	712.86
\$60001 TO \$70000	11938	5.14	60715.71	69348.99	57546.89	3.13	10255.84	3540.42	917.27
\$70001 TO \$80000	8778	3.78	68880.29	81005.16	68934.59	3.20	10500.79	4225.16	1138.35
\$80001 TO \$90000	6192	2.67	76208.04	93223.97	81116.52	3.19	10459.57	4956.94	1449.00
\$90001 TO \$100000	4132	1.78	79479.15	107650.07	95688.61	3.18	10438.06	5831.25	1766.58
\$100001 TO \$150000	6952	3.00	87678.24	138827.13	126661.19	3.24	10622.04	7690.08	2275.33
\$150001 TO \$200000	709	0.31	109206.01	216065.65	204261.11	3.16	10352.36	12342.80	3368.98
\$200001 TO \$300000	79	0.03	102293.86	342807.04	333277.19	2.51	8223.52	20075.01	5195.28
\$300001 TO \$400000	110	0.05	159264.85	483287.38	470613.12	3.38	11096.08	28331.48	7551.71
OVER \$400000	100	0.04	189182.57	1018662.30	996799.46	3.12	10237.03	59896.29	16770.96
TOTAL	232068	100	31211.27	37538.41	29439.52	2.33	7644.76	1830.18	392.72

AGI GROUP	TAX LIABILITY PFD NON- TAXABLE
	MEAN
LOSS	289.85
\$0 TO \$10000	100.54
\$10001 TO \$20000	533.51
\$20001 TO \$30000	1069.88
\$30001 TO \$40000	1649.71
\$40001 TO \$50000	2214.65
\$50001 TO \$60000	2815.40
\$60001 TO \$70000	3452.81
\$70001 TO \$80000	4136.08
\$80001 TO \$90000	4866.99
\$90001 TO \$100000	5741.32
\$100001 TO \$150000	7599.67
\$150001 TO \$200000	12255.67
\$200001 TO \$300000	19996.63
\$300001 TO \$400000	28236.79
OVER \$400000	59807.97
TOTAL	1766.37

TABLE 35
1991 TAX ALTERNATIVE THREE
LOW ECONOMIC SCENARIO

	N	PCTN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	TAX LIABILITY PFD TAXABLE SUM	PAID FROM FEDRL TAX SUM
AGI GROUP									
LOSS	2419	1.07	22722616.00	-48966407.45	10987015.69	6664.00	22866849.60	676856.76	163825.43
00 TO \$10000	42107	18.55	193833384.00	241699360.89	67439334.42	62257.00	213628669.80	5197715.70	97522.32
\$10001 TO \$20000	42552	18.74	573637888.00	663765627.54	372797394.86	76780.00	263462892.00	24633228.14	807840.61
\$20001 TO \$30000	32994	14.53	751855480.00	861414298.61	581902572.85	71271.00	244559309.40	37084363.59	3177631.61
\$30001 TO \$40000	27248	12.00	933776569.00	1016421637.12	744495207.88	69442.00	238283278.80	46706478.58	6438839.68
\$40001 TO \$50000	21843	9.62	956248447.00	1042692481.52	801382007.08	61808.00	212087971.20	49852200.42	9887293.86
\$50001 TO \$60000	16104	7.09	828050505.00	938350265.57	751251600.77	47990.00	164672886.00	46432584.05	11396083.00
\$60001 TO \$70000	12292	5.41	746748943.00	851055079.46	702341483.46	38192.00	131052028.80	43210889.01	11198499.43
\$70001 TO \$80000	9227	4.06	634749096.00	745792375.32	631632394.92	29334.00	100656687.60	38718023.70	10404172.79
\$80001 TO \$90000	6585	2.90	504345180.00	613002694.62	531339281.02	20956.00	71908418.40	32472244.86	9474439.52
\$90001 TO \$100000	4516	1.99	358621482.00	489577935.00	433180122.40	14463.00	49628338.20	26397799.34	7960894.27
\$100001 TO \$150000	7982	3.52	707583864.00	1107770863.76	1007468035.96	25739.00	88320804.60	61169474.16	18142980.93
\$150001 TO \$200000	917	0.40	95826032.00	202428533.36	191150630.36	2895.00	9933903.00	11549677.82	3153412.68
\$200001 TO \$300000	91	0.04	8526371.00	34485304.75	33650079.35	211.00	724025.40	2025676.76	508725.98
\$300001 TO \$400000	91	0.04	14471967.00	44541391.74	43349783.34	306.00	1050008.40	2609483.00	709360.36
OVER \$400000	82	0.04	18777337.00	81885809.63	80875477.03	259.00	888732.60	4859824.62	1295762.30
TOTAL	1227050	100	7349775161.00	8885917250.63	6985234421.35	528567.00	1813724803.79	433596520.59	94817284.82

TAX LIABILITY	PTD NON-TAXABLE	SUM
AGI GROUP		
LOSS		
90 TO 100000	4846368.07	
510001 TO 520000	22367843.69	
520001 TO 530000	34914154.37	
530001 TO 540000	44669712.47	
540001 TO 550000	4882928.42	
550001 TO 560000	45875096.05	
560001 TO 570000	42140489.01	
570001 TO 580000	37897943.70	
580001 TO 590000	31880356.06	
590001 TO 610000	25990887.36	
610001 TO 6150000	68447602.16	
6150001 TO 6200000	11469037.02	
6200001 TO 6300000	2019004.76	
6300001 TO 6400000	2600987.00	
OVER 6400000	4852528.62	
TOTAL	419114065.28	

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	2419	1.07	9393.39	-20284.34	4541.97	2.75	9453.02	279.81	67.72
\$0 TO \$10000	42107	18.95	4603.35	5765.59	1601.62	1.48	5073.47	123.44	2.32
\$10001 TO \$20000	42552	18.74	13480.87	15631.26	8760.98	1.80	6191.55	578.90	18.98
\$20001 TO \$30000	32994	14.53	22787.64	26162.92	17636.62	2.16	7412.24	1123.97	96.31
\$30001 TO \$40000	27240	12.00	34269.55	37354.71	27322.93	2.55	8744.98	1714.13	236.31
\$40001 TO \$50000	21843	9.62	43778.26	47788.28	36688.28	2.83	9709.65	2282.30	452.65
\$50001 TO \$60000	16104	7.09	51418.93	58344.23	46650.80	2.98	10225.59	2883.30	707.66
\$60001 TO \$70000	12292	5.41	60750.81	69338.04	57138.10	3.11	10661.57	3515.37	911.04
\$70001 TO \$80000	9227	4.06	68792.58	80950.00	68454.80	3.18	10908.93	4196.17	1127.58
\$80001 TO \$90000	6585	2.90	76590.00	93246.53	80689.34	3.18	10920.03	4931.24	1438.79
\$90001 TO \$100000	4516	1.99	79411.31	108457.67	95921.20	3.20	10989.45	5845.39	1762.82
\$100001 TO \$150000	7982	3.52	88647.44	138853.20	126216.49	3.22	11065.00	7663.43	2272.99
\$150001 TO \$200000	917	0.40	104499.49	220750.85	208452.16	3.16	10833.05	12595.07	3438.84
\$200001 TO \$300000	91	0.04	93696.38	378959.39	369781.09	2.32	7956.32	22260.18	5590.40
\$300001 TO \$400000	91	0.04	159032.60	489465.84	476371.25	3.36	11538.55	28675.64	7795.17
OVER \$400000	82	0.04	228991.91	998607.43	986286.31	3.16	10838.20	59266.15	15801.98
TOTAL	227050	100	32370.73	39219.30	30765.10	2.33	7988.22	1909.70	417.61

TAX LIABILITY		PFD NON-TAXABLE	MEAN	AGI GROUP	LOSS	98 TO 99000	910001 TO 920000	920001 TO 930000	930001 TO 940000	940001 TO 950000	950001 TO 960000	960001 TO 970000	970001 TO 980000	980001 TO 990000	990001 TO 9100000	9100001 TO 9150000	9150001 TO 9200000	9200001 TO 9300000	9300001 TO 9400000	OVER 9400000	TOTAL
					272.52	96.10	525.66	1050.20	1639.30	2201.30	2799.00	3420.29	4107.29	4841.30	5755.27	7572.99	12507.13	22106.07	20502.27	59177.10	1045.91

TABLE 36
1992 TAX ALTERNATIVE THREE
LOW ECONOMIC SCENARIO

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX
			SUM	SUM	SUM	SUM	SUM	SUM	SUM
LOSS	2264	1.03	21510055.00	-48921117.13	9130408.10	6330.00	22712040.00	563093.07	135264.50
\$0 TO \$10000	38092	17.35	173424469.00	218101755.25	57470317.42	56474.00	202620712.00	4445953.22	85154.95
\$10001 TO \$20000	39603	18.04	531457697.00	618621308.98	343148419.14	70160.00	251762784.00	22656168.33	730792.86
\$20001 TO \$30000	31514	14.35	715441887.00	822644758.59	558069431.56	66914.00	240887432.00	35042972.27	2992348.87
\$30001 TO \$40000	26099	11.89	884436553.00	969951666.68	704216004.82	65254.00	234131352.00	44172335.36	6043637.36
\$40001 TO \$50000	21295	9.70	925620350.00	1017112468.21	775788676.01	59416.00	213184608.00	48252359.64	9463318.93
\$50001 TO \$60000	16056	7.31	824716113.00	935551453.61	743421985.61	47366.00	169949208.00	45947975.14	11265020.14
\$60001 TO \$70000	12422	5.66	752396329.00	862414743.02	707250543.02	38291.00	137388108.00	43510424.58	11296425.56
\$70001 TO \$80000	9564	4.36	657913473.00	773528676.35	650079116.35	30524.00	109520112.00	39552138.98	10685663.71
\$80001 TO \$90000	7028	3.20	536363704.00	655823705.91	565534173.91	22269.00	79901172.00	34561810.43	10016987.31
\$90001 TO \$100000	4866	2.22	385216038.00	526313960.95	462990468.95	15613.00	56019444.00	28218532.14	8524256.47
\$100001 TO \$150000	9346	4.26	835105299.00	1304899322.58	1102252238.58	30255.00	108554940.00	71783246.31	21395259.61
\$150001 TO \$200000	1171	0.53	126341782.00	258367717.96	243296309.96	3716.00	13333008.00	1470282.60	4003960.49
\$200001 TO \$300000	143	0.07	13834587.00	50797706.62	49248642.62	378.00	1356264.00	296486.56	773822.74
\$300001 TO \$400000	37	0.02	5966913.00	17275554.88	16825674.88	110.00	394680.00	1012852.49	283598.70
OVER \$400000	84	0.04	16066422.00	77910048.33	76798548.33	275.00	986700.00	4615400.90	1253467.45
TOTAL	1219584	100	7405811671.00	9060393730.75	7137520959.23	513353.00	1841910563.99	442303832.01	98953979.66

	TAX LIABILITY PFD NON- TAXABLE
	SUM
AGI GROUP	
LOSS	547824.49
00 TO 010000	3440219.05
010001 TO 020000	20588905.15
020001 TO 030000	33004165.89
030001 TO 040000	42252960.29
040001 TO 050000	46547320.56
050001 TO 060000	44605319.14
060001 TO 070000	42435032.50
070001 TO 080000	39004746.90
080001 TO 090000	33932050.43
090001 TO 0100000	27779420.14
0100001 TO 0150000	70935134.31
0150001 TO 0200000	14597770.60
0200001 TO 0300000	2954910.56
0300001 TO 0400000	1009540.49
OVER 0400000	4607912.90
TOTAL	420751257.55

	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEEDL TAX
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
AGI GROUP									
LOSS	2264	1.03	9500.91	-21656.09	4032.87	2.80	10031.82	248.72	59.75
00 TO \$10000	38092	17.35	4552.78	5750.26	1508.72	1.48	5319.46	116.72	2.24
\$10001 TO \$20000	39603	18.04	13419.63	15652.98	8664.71	1.77	6357.16	572.08	18.45
\$20001 TO \$30000	31514	14.35	22702.35	26162.22	17454.76	2.12	7618.44	1111.95	94.95
\$30001 TO \$40000	26099	11.89	33887.76	37219.94	26982.49	2.50	8970.89	1692.49	231.76
\$40001 TO \$50000	21295	9.70	43666.56	47816.86	36430.56	2.79	10011.02	2265.90	444.39
\$50001 TO \$60000	16056	7.31	51364.98	58340.70	46301.82	2.95	10584.78	2861.73	701.61
\$60001 TO \$70000	12422	5.66	60569.66	69515.94	56935.32	3.08	11060.06	3502.69	909.39
\$70001 TO \$80000	9564	4.36	68790.62	81006.25	67971.47	3.19	11451.29	4166.89	1117.28
\$80001 TO \$90000	7028	3.20	76318.11	93462.12	80468.72	3.17	11368.98	4917.73	1425.30
\$90001 TO \$100000	4866	2.22	79164.82	108206.00	95148.06	3.21	11512.42	5799.12	1751.80
\$100001 TO \$150000	9346	4.26	89354.30	139680.94	126498.21	3.24	11615.12	7650.64	2289.24
\$150001 TO \$200000	1171	0.53	107892.21	220638.53	207767.98	3.17	11386.00	12555.15	3419.27
\$200001 TO \$300000	143	0.07	96745.36	355228.72	344396.10	2.64	9484.56	20744.66	5411.35
\$300001 TO \$400000	37	0.02	161267.92	466906.89	454747.97	2.97	10667.03	27374.39	7664.83
OVER \$400000	8	0.04	191266.93	927500.58	914268.43	3.27	11746.43	54945.25	14922.23
TOTAL	219584	100	33726.55	41346.55	32504.74	2.34	8388.18	2014.25	450.64

TAX LIABILITY	
PTD MIN-TAXABLE	
MEAN	
AGI GROUP	
LOSS	
60 TO \$10000	90.52
\$10001 TO \$20000	519.83
\$20001 TO \$30000	1047.29
\$30001 TO \$40000	1610.95
\$40001 TO \$50000	2105.03
\$50001 TO \$60000	2770.11
\$60001 TO \$70000	3416.12
\$70001 TO \$80000	4070.29
\$80001 TO \$90000	4020.12
\$90001 TO \$100000	5700.00
\$100001 TO \$150000	7509.89
\$150001 TO \$200000	12466.08
\$200001 TO \$300000	20663.77
\$300001 TO \$400000	27204.00
OVER \$400000	54056.11
TOTAL	1950.20

Liability to Collections

The projected time pattern generated from 1970 - 1979 accounting data can be used to translate the projected tax year collections presented in the tables below into gross receipts (col. 2), refunds (col. 3), and net receipts (col. 4) by quarter and fiscal year. The U. S. Consumer Price Index (col. 5) is used to deflate or inflate the net receipts in nominal dollars to real 1986 dollars (col. 6) so we can compare estimated 1988 through 1992 projected fiscal year collections to actual collections from 1975 through 1979.

TABLE 37
(PFD TAXABLE)
LIABILITY TO COLLECTIONS
TAX ALTERNATIVE THREE
LOW ECONOMIC SCENARIO

-----USING HISTORICAL DATA-----										
FY/Q	GROSS RECEIPTS (\$m nom)	NET REFUNDS (\$m nom)	NET RECEIPTS (\$m nom)	CPI	NET REC \$86 (\$m real)	FY/Q	GROSS RECEIPTS (\$m nom)	NET REFUNDS (\$m nom)	NET RECEIPTS (\$m nom)	NET REC \$86 (\$m real)
86				325.98		86				325.98
75/1	\$18	\$1	\$17			88/1	\$0	\$1	(\$1)	
/2	\$25	\$0	\$25			/2	\$0	\$0	(\$0)	
/3	\$27	\$2	\$25			/3	\$1	\$3	(\$1)	
/4	\$34	\$14	\$21			/4	\$80	\$6	\$74	
TOTAL	\$104	\$16	\$87	155.16	\$184	TOTAL	\$81	\$9	\$72	338.66 \$69
76/1	\$36	\$2	\$34			89/1	\$106	\$5	\$101	
/2	\$46	\$1	\$45			/2	\$140	\$2	\$138	
/3	\$47	\$13	\$34			/3	\$136	\$16	\$120	
/4	\$50	\$16	\$34			/4	\$113	\$36	\$76	
TOTAL	\$178	\$31	\$147	166.17	\$288	TOTAL	\$495	\$60	\$435	354.17 \$401
77/1	\$53	\$3	\$50			90/1	\$110	\$6	\$103	
/2	\$62	\$1	\$61			/2	\$145	\$2	\$143	
/3	\$77	\$15	\$63			/3	\$141	\$20	\$121	
/4	\$60	\$22	\$38			/4	\$116	\$44	\$72	
TOTAL	\$252	\$41	\$210	175.80	\$390	TOTAL	\$511	\$72	\$439	370.39 \$386
78/1	\$46	\$3	\$43			91/1	\$113	\$5	\$108	
/2	\$43	\$1	\$42			/2	\$149	\$2	\$147	
/3	\$42	\$6	\$36			/3	\$145	\$16	\$129	
/4	\$50	\$25	\$25			/4	\$119	\$35	\$84	
TOTAL	\$181	\$36	\$146	187.62	\$253	TOTAL	\$525	\$57	\$468	387.35 \$394
79/1	\$43	\$10	\$33			92/1	\$115	\$5	\$110	
/2	\$42	\$1	\$41			/2	\$152	\$2	\$150	
/3	\$42	\$15	\$27			/3	\$148	\$15	\$132	
/4	\$47	\$31	\$16			/4	\$119	\$34	\$84	
TOTAL	\$174	\$57	\$117	205.22	\$186	TOTAL	\$534	\$55	\$478	405.09 \$385

TABLE 3B
1988 TAX ALTERNATIVE THREE
MODERATE ECONOMIC SCENARIO

	N	PCTN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	TAX LIABILITY PFD TAXABLE SUM	PAID FROM FEDRL TAX SUM
AGI GROUP									
LOSS	3100	1.17	28281141.00	-61444490.96	13050612.80	8295.00	24885000.00	802867.07	192509.44
50 TO \$10000	59403	22.42	270128023.00	338555016.00	112263277.23	85667.00	257001000.00	8426346.28	156500.00
\$10001 TO \$20000	54784	20.68	728576500.00	851035482.00	513731088.97	98951.00	296853000.00	33682409.78	1117048.92
\$20001 TO \$30000	39411	14.88	891007933.00	1030107863.38	725125986.45	88043.00	264129000.00	46011697.89	3884640.59
\$30001 TO \$40000	31031	11.71	1030650179.00	1150799371.58	868683323.79	81746.00	245238000.00	54352999.43	7342828.55
\$40001 TO \$50000	23954	9.04	1032909499.00	1142649829.99	903678937.79	69458.00	200374000.00	56073826.01	11329421.42
\$50001 TO \$60000	17163	6.48	882968616.00	998647869.19	820618869.19	51769.00	155307000.00	50611612.15	12440614.93
\$60001 TO \$70000	12206	4.61	742422172.00	844152753.33	712851753.33	38244.00	114732000.00	43774065.20	11356004.34
\$70001 TO \$80000	8524	3.22	588115204.00	688799061.32	595524561.32	27190.00	81570000.00	36442563.68	9553284.13
\$80001 TO \$90000	5672	2.14	432324512.00	528886838.01	467107838.01	17988.00	53904000.00	28503290.28	8394351.00
\$90001 TO \$100000	3549	1.34	282732742.00	381335884.95	342742384.95	11218.00	33654000.00	20861993.10	6307408.58
\$100001 TO \$150000	5427	2.05	473620536.00	748821667.34	689442667.34	17285.00	51855000.00	41819080.04	12371937.27
\$150001 TO \$200000	470	0.18	47369847.00	101944043.67	97122293.67	1404.00	4212000.00	5863922.62	1574844.83
\$200001 TO \$300000	49	0.02	4666366.00	18125990.20	17725490.20	116.00	348000.00	1066679.41	263407.07
\$300001 TO \$400000	95	0.04	15666462.00	46314279.44	45156279.44	339.00	1017000.00	2717836.77	753860.43
OVFR \$400000	83	0.03	17633031.00	85184874.61	84301374.61	256.00	768000.00	5065012.48	1353182.02
TOTAL	264921	100	7469072843.00	8893916334.10	7009126739.06	597949.00	1793847000.00	436076202.17	88691044.41

	TAX LIABILITY PFD NON- TAXABLE
	SUM
AGI GROUP	
LOSS	783036.77
\$0 TO \$10000	6735796.63
\$10001 TO \$20000	30823865.34
\$20001 TO \$30000	43507559.19
\$30001 TO \$40000	52120999.43
\$40001 TO \$50000	54220736.27
\$50001 TO \$60000	49237132.15
\$60001 TO \$70000	42771105.20
\$70001 TO \$80000	35731473.68
\$80001 TO \$90000	28026470.28
\$90001 TO \$100000	20564543.10
\$100001 TO \$150000	41366560.04
\$150001 TO \$200000	5827337.62
\$200001 TO \$300000	1063529.41
\$300001 TO \$400000	2709376.77
OVER \$400000	5058082.48
TOTAL	420547604.34

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PPD TAXABLE	PAID FROM FEDRL TAX
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	3100	1.17	9122.95	-19878.52	4209.88	2.68	8027.42	258.99	62.10
\$0 TO \$10000	59403	22.42	4547.38	5726.77	1089.86	1.44	4326.40	141.85	2.63
\$10001 TO \$20000	54784	20.68	13299.08	15570.76	9377.39	1.81	5418.61	614.82	20.39
\$20001 TO \$30000	39411	14.86	22608.10	26192.07	18399.08	2.23	6701.91	1167.48	98.57
\$30001 TO \$40000	31031	11.71	33213.57	37138.13	27994.05	2.63	7903.00	1751.57	236.63
\$40001 TO \$50000	23954	9.04	43120.54	47765.65	37725.60	2.90	8698.92	2360.90	472.97
\$50001 TO \$60000	17163	6.48	51446.05	58264.17	47813.25	3.02	9048.94	2948.88	724.85
\$60001 TO \$70000	12206	4.61	60824.36	69255.29	58401.75	3.13	9399.64	3586.27	930.36
\$70001 TO \$80000	8524	3.22	68995.21	80939.96	69864.45	3.19	9569.45	4275.29	1155.95
\$80001 TO \$90000	5672	2.14	76220.82	93376.91	82353.29	3.17	9503.53	5025.26	1479.96
\$90001 TO \$100000	3549	1.34	79665.47	107539.73	96574.35	3.16	9482.67	5878.27	1777.24
\$100001 TO \$150000	5427	2.05	87271.15	138031.64	127039.37	3.19	9555.00	7705.75	2279.70
\$150001 TO \$200000	470	0.18	100786.91	216902.22	206643.18	2.99	8961.70	12476.43	3350.73
\$200001 TO \$300000	49	0.02	95231.96	369918.47	361744.70	2.37	7102.04	21768.97	5175.65
\$300001 TO \$400000	95	0.04	164910.13	487518.73	475329.26	3.57	10705.26	28608.81	7926.95
OVER \$400000	83	0.03	212446.16	1026323.79	1015679.21	3.08	9253.01	61824.25	16303.40
TOTAL	264921	100	28193.59	33654.15	26457.62	2.26	6771.25	1646.06	514.78

TAX LIABILITY	PFD NON-TAXABLE	MEAN
AGI GROUP		
LOSS		
50 TO \$10000	113.39	252.59
\$10001 TO \$20000	562.64	
\$20001 TO \$30000	1103.94	
\$30001 TO \$40000	1679.64	
\$40001 TO \$50000	2263.54	
\$50001 TO \$60000	2868.80	
\$60001 TO \$70000	3504.10	
\$70001 TO \$80000	4191.87	
\$80001 TO \$90000	4941.20	
\$90001 TO \$100000	5794.46	
\$100001 TO \$150000	7622.36	
\$150001 TO \$200000	12398.59	
\$200001 TO \$300000	21704.68	
\$300001 TO \$400000	28519.76	
OVER \$400000	60940.75	
TOTAL	1587.45	

TABLE 39
1989 TAX ALTERNATIVE THREE
MODERATE ECONOMIC SCENARIO

	N	PCTN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	TAX LIABILITY PFD TAXABLE SUM	PAID FROM FEDPL TAX SUM
AGI GROUP									
LOSS	3006	1.12	28070529.00	-64487886.75	14005505.36	8114.00	25456863.60	860898.06	214771.75
00 TO 010000	56662	21.11	257635640.00	324767512.55	101609692.50	82012.00	257304448.00	7761324.73	149267.74
010001 TO 020000	54308	20.24	720811102.00	844326250.27	497945908.19	97269.00	305171760.60	32849617.72	1059389.00
020001 TO 030000	39735	14.81	897217379.00	1038269296.78	722179079.67	87008.00	272978899.20	45930920.39	3894861.32
030001 TO 040000	31588	11.77	1055289336.00	1174989186.46	879729725.79	81557.00	255876931.80	55169643.99	7535060.00
040001 TO 050000	24634	9.18	1062494637.00	1175937775.50	921387941.12	70535.00	221296509.00	57297692.47	11523910.16
050001 TO 060000	17785	6.63	913542735.00	1035260965.56	842592591.76	53447.00	167684617.80	52065875.51	12770933.05
060001 TO 070000	13042	4.86	791237713.00	903171006.17	757480094.97	40429.00	126841944.60	46587461.70	12095129.78
070001 TO 080000	9356	3.49	643333916.00	757004148.90	649899883.50	29782.00	93438046.80	39325449.01	10752217.50
080001 TO 090000	6388	2.38	486846827.00	595002856.86	522019467.06	20259.00	63560586.60	31892560.02	9347484.76
090001 TO 0100000	4223	1.57	333768399.00	456522662.61	407971046.41	13467.00	42251365.80	24857030.78	7481700.80
0100001 TO 0150000	6717	2.50	592160693.00	933514844.65	856114317.05	21486.00	67410176.40	51968539.02	15358197.96
0150001 TO 0200000	658	0.25	67581334.00	143041504.29	135868603.49	1992.00	6249700.80	8207508.21	2212744.60
0200001 TO 0300000	78	0.03	6477017.00	32038015.94	31378083.94	180.00	564732.00	1888397.04	496919.05
0300001 TO 0400000	90	0.03	13946040.00	45523451.28	44406919.88	311.00	975731.40	2672863.19	735332.89
OVER 0400000	80	0.03	15339488.00	76761347.92	75814674.32	264.00	828273.60	4555984.46	1262938.77
TOTAL	1268350	100	7885752785.00	9471642938.98	7460407534.96	608112.00	1907890588.79	464441766.29	96908859.12

TAX LIABILITY	PTD NON-TAXABLE	SUM
AGI GROUP		
LOSS		
50 TO \$10000	6096501.55	040330.32
\$10001 TO \$20000	29076754.49	
\$20001 TO \$30000	43330744.78	
\$30001 TO \$40000	52703703.55	
\$40001 TO \$50000	55203276.47	
\$50001 TO \$60000	50555555.51	
\$60001 TO \$70000	45449045.70	
\$70001 TO \$80000	30993993.01	
\$80001 TO \$90000	31321160.02	
\$90001 TO \$100000	24470262.70	
\$100001 TO \$150000	51366059.02	
\$150001 TO \$200000	0152116.21	
\$200001 TO \$300000	1882605.05	
\$300001 TO \$500000	2664415.19	
OVER \$500000	4540000.46	
TOTAL	447624452.10	

	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEDERAL TAX
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
AGI GROUP									
LOSS	3006	1.12	9338.17	-21510.30	4659.18	2.70	8468.68	286.39	71.45
00 TO \$10000	56662	21.11	4546.89	5759.00	1793.26	1.45	4541.84	136.98	2.63
\$10001 TO \$20000	54308	20.24	13272.65	15582.86	9168.92	1.79	5619.28	604.88	19.51
\$20001 TO \$30000	39735	14.81	22588.03	26186.52	18174.89	2.19	6869.99	1157.19	98.02
\$30001 TO \$40000	31588	11.77	33407.92	37257.48	27850.32	2.58	8100.45	1746.54	238.54
\$40001 TO \$50000	24634	9.18	43131.23	47798.46	37403.10	2.86	8983.38	2325.96	467.81
\$50001 TO \$60000	17785	6.63	51365.91	58281.88	47376.59	3.01	9428.43	2927.52	719.20
\$60001 TO \$70000	13042	4.86	60668.43	69330.70	58080.36	3.10	9725.65	3572.11	927.40
\$70001 TO \$80000	9356	3.49	68761.64	81058.37	69463.43	3.18	9936.97	4256.67	1149.23
\$80001 TO \$90000	6388	2.38	76212.72	93304.51	81718.76	3.17	9950.00	4992.57	1463.27
\$90001 TO \$100000	4223	1.57	79035.85	108155.10	96606.93	3.19	10005.06	5886.11	1771.66
\$100001 TO \$150000	6717	2.50	88158.51	139060.75	127454.86	3.20	10035.76	7736.87	2286.47
\$150001 TO \$200000	658	0.25	102707.19	217388.30	206487.24	3.03	9498.03	12473.42	3362.83
\$200001 TO \$300000	78	0.03	83038.68	410743.79	402283.13	2.31	7240.15	24210.22	6345.12
\$300001 TO \$400000	90	0.03	154956.00	505816.13	493410.22	3.46	10341.46	29698.48	8170.37
OVER \$400000	80	0.03	191743.60	959516.85	947683.43	3.30	10353.42	56949.81	15756.73
TOTAL	1268350	100	29386.07	35380.50	27801.03	2.27	7109.71	1730.71	341.13

AGI GROUP	TAX LIABILITY PFD NON- TAXABLE
	MEAN
LOSS	279.55
00 TO \$10000	107.60
\$10001 TO \$20000	550.14
\$20001 TO \$30000	1090.49
\$30001 TO \$40000	1671.01
\$40001 TO \$50000	2244.19
\$50001 TO \$60000	2842.60
\$60001 TO \$70000	3484.82
\$70001 TO \$80000	4167.81
\$80001 TO \$90000	4903.13
\$90001 TO \$100000	5706.42
\$100001 TO \$150000	7647.29
\$150001 TO \$200000	12389.23
\$200001 TO \$300000	24136.99
\$300001 TO \$400000	29604.61
OVER \$400000	56861.01
TOTAL	1668.06

TABLE 40
1990 TAX ALTERNATIVE THREE
MODERATE ECONOMIC SCENARIO

AGI GROUP	N	PCTN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	TAX LIABILITY FED TAXABLE SUM	PAID FROM FEDERAL TAX SUM
LOSS	2925	1.09	26365568.00	-59283482.17	12785719.14	7950.00	26084745.00	787526.79	192237.83
0 TO \$10000	53944	20.14	244905721.00	308713792.33	92333065.77	77609.00	254642889.90	7075103.24	133916.20
\$10001 TO \$20000	52742	19.70	703208749.00	821126187.45	478190844.15	93055.00	305322760.50	31520753.19	1022498.69
\$20001 TO \$30000	39408	14.72	893115999.00	1028639440.14	710315166.03	84237.00	276390020.70	45200539.41	3848250.88
\$30001 TO \$40000	31554	11.78	1062534280.00	1173442339.22	871851394.21	80088.00	262776736.80	54660124.73	7491232.92
\$40001 TO \$50000	24721	9.23	1067862265.00	1177443432.09	915177720.65	69872.00	229257019.20	56909383.24	11317667.49
\$50001 TO \$60000	18138	6.77	932249695.00	1056722125.05	854613776.65	53910.00	176884101.00	52803274.60	12963993.69
\$60001 TO \$70000	13563	5.06	822511897.00	939857608.90	783153088.70	41827.00	137238569.70	48166001.32	12439144.91
\$70001 TO \$80000	10073	3.76	695422872.00	814731935.87	695239337.97	31954.00	104844269.40	42606056.28	11493425.54
\$80001 TO \$90000	6963	2.60	532100419.00	649054524.68	566389491.68	22062.00	72387628.20	34606313.50	10117572.39
\$90001 TO \$100000	4660	1.74	370013362.00	504648932.17	449283663.87	14755.00	48412630.50	27374571.83	8244947.66
\$100001 TO \$150000	7947	2.97	701929743.00	1102871983.44	1006764962.94	25661.00	84196307.10	61121721.78	18150334.29
\$150001 TO \$200000	853	0.32	89488808.00	186064265.47	176168480.37	2641.00	8665385.10	10643932.82	2872000.80
\$200001 TO \$300000	101	0.04	9900570.00	42186195.84	41153574.44	274.00	899021.40	2677230.47	627972.21
\$300001 TO \$400000	108	0.04	15989348.00	53490334.51	52147781.81	357.00	1171352.70	3139138.91	844963.32
OVER \$400000	74	0.03	14865466.00	74469794.42	73576011.52	240.00	787464.00	4421136.69	1225128.64
TOTAL	1267782	100	8182464762.00	9874179407.39	7779144079.85	406492.00	1989960901.19	483512308.79	103035187.44

TAX LIABILITY	
PFD NON-TAXABLE	
SUM	
AGI GROUP	
LOSS	767143.15
50 TO 510000	5539903.95
510001 TO 520000	20691450.65
520001 TO 530000	42618909.96
530001 TO 540000	52311003.65
540001 TO 550000	54910663.24
550001 TO 560000	51276026.60
560001 TO 570000	46909105.32
570001 TO 580000	41714360.20
580001 TO 590000	33903369.50
590001 TO 6100000	26957019.03
6100001 TO 6150000	60405097.70
6150001 TO 6200000	10570100.02
6200001 TO 6300000	2469214.47
6300001 TO 6400000	3120366.91
OVER 6400000	4414560.69
TOTAL	466740644.79

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PRD TAXABLE	PAID FROM FED'L TAX
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	2925	1.09	9013.87	-20309.52	4371.19	2.72	8917.86	269.24	65.72
\$0 TO \$10000	53944	20.14	4540.00	5749.72	1711.65	1.44	4720.50	131.16	2.48
\$10001 TO \$20000	52742	19.70	13332.99	15603.35	9066.60	1.76	5788.99	597.64	19.39
\$20001 TO \$30000	39408	14.72	22663.32	26149.41	18024.64	2.14	7013.55	1146.99	97.65
\$30001 TO \$40000	31554	11.78	33673.52	37239.13	27630.46	2.54	8327.84	1732.27	237.41
\$40001 TO \$50000	24721	9.23	43196.56	47687.15	37820.25	2.83	9273.78	2302.07	457.82
\$50001 TO \$60000	18138	6.77	51397.60	58337.32	47117.31	2.97	9752.13	2911.20	714.74
\$60001 TO \$70000	13563	5.06	60643.80	69377.55	57741.88	3.08	10118.60	3551.28	920.87
\$70001 TO \$80000	10073	3.76	69038.31	81043.66	69020.09	3.17	10408.45	4229.73	1141.01
\$80001 TO \$90000	6963	2.60	76418.27	93375.70	81342.74	3.17	10396.04	4970.03	1453.05
\$90001 TO \$100000	4660	1.74	79602.01	108317.01	96412.80	3.17	10383.98	5374.37	1769.30
\$100001 TO \$150000	7947	2.97	88326.38	138813.34	126684.91	3.23	10594.73	7691.17	2283.93
\$150001 TO \$200000	853	0.32	104910.68	218129.27	206528.11	3.10	10158.72	12478.23	3366.94
\$200001 TO \$300000	109	0.04	90830.92	387029.32	377555.73	2.51	8247.90	22726.89	5761.21
\$300001 TO \$400000	108	0.04	148049.52	495280.88	482849.83	3.31	10545.86	29066.10	7873.73
OVER \$400000	74	0.03	208884.68	1020134.17	994270.43	3.24	10641.41	59745.09	16556.60
TOTAL	267782	100	30556.44	36956.06	29050.29	2.26	7431.27	1805.62	384.77

	TAX LIABILITY FID NON- TAXABLE
	MEAN
AGI GROUP	
LOSS	262.27
\$0 TO \$10000	102.70
\$10001 TO \$20000	544.00
\$20001 TO \$30000	1081.48
\$30001 TO \$40000	1657.83
\$40001 TO \$50000	2221.22
\$50001 TO \$60000	2827.04
\$60001 TO \$70000	3464.51
\$70001 TO \$80000	4141.21
\$80001 TO \$90000	4880.56
\$90001 TO \$100000	5784.77
\$100001 TO \$150000	7601.09
\$150001 TO \$200000	12391.69
\$200001 TO \$300000	22653.34
\$300001 TO \$400000	28970.99
OVER \$400000	59656.23
TOTAL	1743.02

TABLE 41
1991 TAX ALTERNATIVE THREE
MODERATE ECONOMIC SCENARIO

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX
			SUM	SUM	SUM	SUM	SUM	SUM	SUM
LOSS	2826	1.05	26151717.00	-58930891.94	13232457.15	7702.00	26428642.80	812253.74	206797.43
\$0 TO \$10000	51193	19.07	233394604.00	292786918.06	82582252.75	74429.00	255395670.60	6357076.19	122147.60
\$10001 TO \$20000	51365	19.14	686318284.00	799113086.17	456133304.79	90083.00	309110806.20	30075759.46	960092.44
\$20001 TO \$30000	39219	14.61	889736838.00	1022530539.62	697377972.92	82853.00	284301784.20	44376170.30	3799309.46
\$30001 TO \$40000	31792	11.85	1071210898.00	1181316606.58	870469704.91	79365.00	272333061.00	54562460.60	7476603.34
\$40001 TO \$50000	25107	9.35	1086818833.00	1197238525.45	924169008.81	69920.00	239923483.00	57457212.53	11392842.50
\$50001 TO \$60000	18680	6.96	959615727.00	1087936586.28	873345010.88	55022.00	188802490.80	53960604.65	13257555.05
\$60001 TO \$70000	14172	5.28	862239297.00	983541884.84	813410134.24	43674.00	149862963.60	50030000.05	12980124.62
\$70001 TO \$80000	10701	3.99	734716610.00	866083961.40	734339276.20	33882.00	116262694.80	45002452.57	12088821.85
\$80001 TO \$90000	7572	2.82	576125158.00	705032371.02	611844727.42	23906.00	82031048.40	37386647.65	10876714.54
\$90001 TO \$100000	5223	1.95	412975522.00	565674142.95	501083315.95	16559.00	56820552.60	30532038.96	9204619.46
\$100001 TO \$150000	9204	3.43	813480190.00	1285842525.18	1170104913.78	29707.00	101936599.80	71035590.83	20994394.11
\$150001 TO \$200000	1073	0.40	113944305.00	231801267.08	218668417.68	3371.00	11567249.40	13214041.06	3616777.24
\$200001 TO \$300000	143	0.05	15670147.00	52588873.08	51206514.48	349.00	1197558.60	3083478.87	804847.81
\$300001 TO \$400000	44	0.02	7005312.00	22124906.06	21571247.26	142.00	487258.80	1298258.84	337590.66
OVER \$400000	79	0.03	15733671.00	86653603.57	85677122.17	251.00	861291.40	5147539.33	1428488.94
TOTAL	1268393	100	8505137113.00	10321334905	8125220381.34	611215.00	2097373150.99	504331613.67	109547127.07

	TAX LIABILITY PFD NON- TAXABLE
	SUM
AGE GROUP	
LOSS	793947.43
00 TO \$10000	4954935.17
\$10001 TO \$20000	27368298.29
\$20001 TO \$30000	41842678.38
\$30001 TO \$40000	52228182.29
\$40001 TO \$50000	55450140.53
\$50001 TO \$60000	52400700.65
\$60001 TO \$70000	48804600.05
\$70001 TO \$80000	44060356.57
\$80001 TO \$90000	36710683.65
\$90001 TO \$100000	30064998.96
\$100001 TO \$150000	70206294.83
\$150001 TO \$200000	13120105.06
\$200001 TO \$300000	3072390.87
\$300001 TO \$400000	1294274.84
OVER \$400000	5140627.33
TOTAL	487513222.88

AGI GROUP	N	PCTN	WAGE & SALARY	ADJ GROSS INCOME	TAXABLE INCOME	NUMBER OF EXEMPTIONS	VALUE OF EXEMPTIONS	TAX LIABILITY PFD TAXABLE	PAID FROM FEDRL TAX
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	2826	1.05	9253.97	-20904.89	4682.40	2.73	9351.96	287.42	73.18
\$0 TO \$10000	51193	19.07	4559.11	5746.33	1613.16	1.45	4988.88	124.18	2.39
\$10001 TO \$20000	51365	19.14	13361.59	15592.75	8880.33	1.75	6017.93	585.53	18.69
\$20001 TO \$30000	39219	14.61	22686.37	26124.95	17781.64	2.11	7249.08	1131.50	96.87
\$30001 TO \$40000	31792	11.85	33694.35	37213.05	27380.15	2.50	8566.09	1716.23	235.17
\$40001 TO \$50000	25107	9.35	43207.48	47742.49	36809.22	2.78	9556.04	2288.49	453.77
\$50001 TO \$60000	18680	6.96	51371.29	58309.39	46752.94	2.95	10107.20	2888.68	709.72
\$60001 TO \$70000	14172	5.28	60841.05	69473.89	57395.58	3.08	10574.58	3530.20	915.90
\$70001 TO \$80000	10701	3.99	68658.69	81094.00	68623.43	3.17	10864.66	4205.44	1129.69
\$80001 TO \$90000	7572	2.82	76086.26	93245.92	80803.58	3.16	10833.47	4937.49	1436.44
\$90001 TO \$100000	5223	1.95	79068.64	108345.94	95937.84	3.17	10878.91	5845.69	1762.32
\$100001 TO \$150000	9204	3.43	88383.33	139735.11	127130.04	3.23	11075.25	7717.90	2281.01
\$150001 TO \$200000	1073	0.40	106192.27	216031.00	203791.63	3.14	10780.29	12315.04	3370.24
\$200001 TO \$300000	143	0.05	109581.45	367754.36	358087.51	2.44	8374.54	21562.79	5628.34
\$300001 TO \$400000	44	0.02	159211.64	502838.77	490255.62	3.23	11074.06	29505.88	7558.88
OVER \$400000	79	0.03	199160.39	1096881.04	1084520.53	3.18	10902.30	65158.73	18083.40
TOTAL	268393	100	31689.12	38541.35	30273.59	2.28	7814.37	1379.03	408.14

AGI GROUP	TAX LIABILITY PFD NON- TAXABLE
	MEAN
LOSS	288.94
\$0 TO \$10000	96.79
\$10001 TO \$20000	532.82
\$20001 TO \$30000	1066.90
\$30001 TO \$40000	1642.81
\$40001 TO \$50000	2208.55
\$50001 TO \$60000	2805.18
\$60001 TO \$70000	3443.73
\$70001 TO \$80000	4117.41
\$80001 TO \$90000	4848.21
\$90001 TO \$100000	5756.27
\$100001 TO \$150000	7627.80
\$150001 TO \$200000	12227.50
\$200001 TO \$300000	21485.25
\$300001 TO \$400000	29415.34
OVER \$400000	65071.23
TOTAL	1816.42

TABLE 42
1992 TAX ALTERNATIVE THREE
MODERATE ECONOMIC SCENARIO

	N	PCIN	WAGE & SALARY SUM	ADJ GROSS INCOME SUM	TAXABLE INCOME SUM	NUMBER OF EXEMPTIONS SUM	VALUE OF EXEMPTIONS SUM	TAX LIABILITY PFD TAXABLE SUM	PAID FROM FEDRL TAX SUM
AGI GROUP									
LOSS	2782	1.03	25603313.00	-59702639.05	11455782.37	7712.00	27670656.00	785950.06	173310.50
00 TO \$10000	48792	18.13	223074635.00	278533905.75	74264960.12	71311.00	255863868.00	5737763.75	120369.43
\$10001 TO \$20000	50190	18.65	676856501.00	781699606.62	437070798.72	87589.00	314269332.00	28825677.70	925686.31
\$20001 TO \$30000	38976	14.48	888895439.00	1015967845.12	685925171.17	80948.00	290441424.00	43635169.17	3766836.16
\$30001 TO \$40000	32175	11.96	1106841949.00	1198468641.04	876834833.99	78924.00	283179312.00	54912236.59	7650592.62
\$40001 TO \$50000	25484	9.47	1115540797.00	1217224964.02	932556988.44	70076.00	251432688.00	57968584.39	11463229.55
\$50001 TO \$60000	18908	7.03	972929669.00	1100596817.88	877852717.88	54889.00	196941732.00	54233083.07	13325054.77
\$60001 TO \$70000	14503	5.39	880193746.00	1006003243.51	827274559.51	44089.00	158191332.00	50878617.57	13233723.88
\$70001 TO \$80000	11144	4.14	745860468.00	901551955.07	759264427.07	35168.00	126182784.00	46535497.62	12522147.69
\$80001 TO \$90000	8039	2.99	611409955.00	749701168.29	647265148.29	25269.00	90665172.00	39550340.42	11447838.10
\$90001 TO \$100000	5768	2.14	455240282.00	625050219.33	550579703.33	18361.00	65879268.00	33551118.20	10111182.61
\$100001 TO \$150000	10723	3.99	956129483.00	1494754712.25	1354509524.25	34613.00	124191444.00	82236379.45	24404433.93
\$150001 TO \$200000	1357	0.50	144745472.00	297047438.64	279447598.64	4346.00	15593448.00	16887239.44	4572845.90
\$200001 TO \$300000	170	0.06	16224039.00	62192474.87	60351062.87	449.00	1611012.00	3634887.77	947458.93
\$300001 TO \$400000	28	0.01	4277365.00	13337617.96	12937605.96	99.00	355212.00	778944.36	210569.82
OVER \$400000	85	0.03	18159817.00	82022574.16	80793058.16	307.00	1101516.00	4855263.49	1346759.61
TOTAL	1269129	100	8862002930.00	10764452545	8468383924.77	614150.00	2203570199.99	524956755.05	11622039.81

TAX LIABILITY	
FID NON-	
TAXABLE	
SUM	
AGI GROUP	
LOSS	
50 TO 910000	4455097.61
910001 TO 920000	26224247.92
920001 TO 930000	41155510.27
930001 TO 940000	52610090.04
940001 TO 950000	55953419.31
950001 TO 960000	52671163.07
960001 TO 970000	49636473.57
970001 TO 980000	45555065.62
980001 TO 990000	38835908.42
990001 TO 9100000	33034702.20
9100001 TO 9150000	01270571.45
9150001 TO 9200000	16766055.44
9200001 TO 9300000	3621063.77
9300001 TO 9400000	776256.36
OVER 9400000	4847503.49
TOTAL	508133035.40

AGI GROUP	N	PCTN	WAGE & SALARY		ADJ GROSS INCOME		TAXABLE INCOME		NUMBER OF EXEMPTIONS		VALUE OF EXEMPTIONS		TAX LIABILITY PFD TAXABLE		PAID FROM FEDRL TAX	
			MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN	MEAN
LOSS	2782	1.03	9203.20	-21514.46	4117.82	2.77	9946.32	253.76	62.30							
50 TO \$10000	48792	18.13	4571.95	5735.52	1522.07	1.46	5243.97	117.60	2.47							
\$10001 TO \$20000	50190	18.65	13485.88	15611.82	8708.32	1.75	6241.59	574.33	18.44							
\$20001 TO \$30000	38976	14.68	22806.23	26120.78	17598.65	2.08	7451.80	1119.54	96.65							
\$30001 TO \$40000	32175	11.96	34400.68	37302.93	27232.05	2.45	8801.22	1707.61	237.78							
\$40001 TO \$50000	25484	9.47	43774.16	47822.53	36593.82	2.75	9866.30	2274.71	449.82							
\$50001 TO \$60000	18908	7.03	51455.98	58278.89	46427.58	2.90	10415.79	2868.26	704.73							
\$60001 TO \$70000	14503	5.39	60690.66	69451.38	57061.62	3.04	10907.49	3508.14	912.48							
\$70001 TO \$80000	11144	4.14	68724.82	81038.38	68132.13	3.16	11322.93	4175.83	1123.67							
\$80001 TO \$90000	8039	2.99	76055.47	93409.87	80515.63	3.14	11278.17	4919.81	1424.04							
\$90001 TO \$100000	5768	2.14	78928.62	108402.74	95454.18	3.18	11421.51	5816.77	1752.98							
\$100001 TO \$150000	10728	3.99	89124.67	139384.06	126259.28	3.23	11576.38	7665.58	2274.84							
\$150001 TO \$200000	1157	0.50	106665.79	218900.10	205910.43	3.20	11491.12	12444.54	3369.82							
\$200001 TO \$300000	170	0.06	95435.52	365838.89	355006.25	2.64	9476.54	21381.69	5573.29							
\$300001 TO \$400000	28	0.01	152763.04	476343.50	462037.36	3.54	12886.14	27819.44	7520.35							
OVER \$400000	85	0.03	213644.91	964971.46	950506.57	3.81	12959.01	57120.75	15844.23							
TOTAL	269129	100	32928.66	40085.70	31465.89	2.28	8187.78	1950.58	431.85							

AGI GROUP	TAX LIABILITY PD NON- TAXABLE
	MEAN
LOSS	247.07
\$0 TO \$10000	91.32
\$10001 TO \$20000	522.50
\$20001 TO \$30000	1055.92
\$30001 TO \$40000	1635.12
\$40001 TO \$50000	2195.63
\$50001 TO \$60000	2785.65
\$60001 TO \$70000	3422.50
\$70001 TO \$80000	4087.93
\$80001 TO \$90000	4830.94
\$90001 TO \$100000	5727.25
\$100001 TO \$150000	7575.56
\$150001 TO \$200000	12355.83
\$200001 TO \$300000	21300.38
\$300001 TO \$400000	27723.44
OVER \$400000	57030.39
TOTAL	1887.95

Liability to Collections

The projected time pattern generated from 1970 - 1979 accounting data can be used to translate the projected tax year collections presented in the tables below into gross receipts (col. 2), refunds (col. 3), and net receipts (col. 4) by quarter and fiscal year. The U. S. Consumer Price Index (col. 5) is used to deflate or inflate the net receipts in nominal dollars to real 1986 dollars (col. 6) so we can compare estimated 1988 through 1992 projected fiscal year collections to actual collections from 1975 through 1979.

TABLE 43
(PFD TAXABLE)
LIABILITY TO COLLECTIONS
TAX ALTERNATIVE THREE
MODERATE ECONOMIC SCENARIO

FY/Q	GROSS RECEIPTS (\$m nom)	REFUNDS (\$m nom)	NET RECEIPTS (\$m nom)	CPI	NET REC \$86 (\$m real)
86				325.98	
88/1	\$0	\$1	(\$1)		
/2	\$0	\$0	(\$0)		
/3	\$1	\$3	(\$1)		
/4	\$87	\$6	\$82		
TOTAL	\$89	\$9	\$79	338.66	\$76
89/1	\$116	\$5	\$111		
/2	\$153	\$2	\$151		
/3	\$149	\$16	\$132		
/4	\$126	\$36	\$89		
TOTAL	\$543	\$60	\$483	354.17	\$445
90/1	\$123	\$6	\$117		
/2	\$163	\$2	\$161		
/3	\$158	\$20	\$138		
/4	\$132	\$44	\$88		
TOTAL	\$576	\$72	\$504	370.39	\$443
91/1	\$128	\$5	\$123		
/2	\$169	\$2	\$168		
/3	\$165	\$16	\$149		
/4	\$137	\$35	\$103		
TOTAL	\$600	\$57	\$543	387.35	\$457
92/1	\$134	\$5	\$129		
/2	\$177	\$2	\$175		
/3	\$172	\$15	\$157		
/4	\$139	\$34	\$105		
TOTAL	\$621	\$55	\$566	405.09	\$455

METHOD

General Description of the Modelling Process

Alaska repealed its individual income tax beginning with tax year 1979. Because no data on state tax collections is available after that time the first task of this analysis was the development of a data base. These data sources were examined:

1. Statistics of Income data for years 1964-81.
2. Federal tape data for years 77, 78 and 81 to 85.
3. State income tax tapes for years 76 - 79.

The second step in the analysis was to conveniently and accurately summarize the information in these data bases. Tax analysis needs to consider both the aggregate level of income and the distribution across income classes of that income. Income distributions are frequently analyzed with some variant of lognormal or Pareto frequency distributions. This analysis used the lognormal distribution to analyze and summarize the information in the various available data bases.

The third step in this study was to examine how the parameters describing these income distributions varied over time as economic conditions changed. These historical relationships were then used to forecast how the income distribution might look in future years given a forecast of key economic variables. In addition to the distribution a forecast of the number of joint and non-joint returns was developed, again based on historical relationships to key economic variables.

At this point the analysis can predict the number of returns likely to be received in future years and the distribution of these returns across income classes. In the next step we sampled returns from the most recent federal tape in proportion to the estimated frequencies with adjustments made to reflect probable relationships between state and federal filings. Each return selected in the sample has information on income, exemptions and deductions.

The predicted distribution and the sampled returns provides a characterization of the state income tax base in future years. Tax structures can be varied by changing rates, exemption amounts and deductions. Revenue impacts are determined by running different tax structures against this base of tax returns.

The inflation rates used to index tax structure elements were those in the Petroleum Revenue forecast produced in December 1986.(20)

Data Description, Limitations and Use

Statistics of Income Data

Source: Statistics of Income Individual Income Tax Returns Department of the Treasury Internal Revenue Services

Period of Availability: 1964-81

Type of Information: For all returns and joint returns by adjusted gross income class:

- Number of returns
- Adjusted Gross Income less deficit
- Salaries and wages - number of return and amount
- Total number of exemptions
- Total income tax - number of returns and amount

Description: This series of reports presents information based on a stratified sample of unaudited individual income tax returns filed by U.S. citizens and residents. Estimates in a given year's report are primarily based on returns for that income year but may reflect a small number of late filings from prior years. Data at the state level is based on the state address reported on the tax return.

Limitations:

The sample used to generate the reports is quite small and estimates are subject to some sampling error. While the sampling design insures that a minimum number of returns are selected from a small state like Alaska the presence of variation among possible samples needs to be recognized.

A second problem involves the level of detail presented in the reports. For instance about 80 percent of Federal Income tax paid by Alaskan residents in 1981 came from returns in two income classes \$30,000 to 50,000 and \$50,000 to 100,000. Given such broad groupings it is difficult to develop summary measures such as means or percentiles to characterize the returns in the income group. For tax estimating purposes it is important to know how returns are distributed within an income class and as a consequence this distribution needs to be estimated.

A final problem is that the data provides no information on persons earning income in Alaska but paying federal tax as a resident of another state.

Alaska Individual Income Tax Data

Source: Alaska Individual Income Tax Computer Tapes Department of Revenue, State of Alaska

Period of Availability: 1976-81, previous years lack complete information

Type of Information: For all returns:

- Adjusted Gross Income Federal
- Adjusted Gross Income Alaska
- Taxable income
- Total number of exemptions
- Total income tax

Description: The Alaska individual income tax data was collected to help administer the individual income tax program. These tapes include returns from persons owing income tax to the State, regardless of residence. The tapes have information on individual income tax returns submitted during the transaction year, regardless of the tax year of the return.

We combined the records from the same tax year into data sets, assuming that late filers tended to resemble the other records. This assumption was made with all the return data bases and is discussed above in the section on the Federal Income Tax Tapes.

Limitations: The short time span of this data limited its usefulness. The data was collected primarily to account for refunds and payments; and therefore, the accuracy of the basic income information was never verified.

Use: This data was used in a 1977 match with the 1977 Federal data base, as described above. It was also used to develop an out-of-state filer data base. This was used in addition to records from the Statistics of Income and Federal Income Tax analysis as both these are limited to returns filed from Alaskan addresses.

The out-of-state filers are migrants (in or out), non-resident workers, Alaska residents temporarily out of state (such as students or patients), and Alaskans at military stations or with delegations representing the State in various locations (such as Washington D. C.). Non-residents and part-year residents apportion their income, deductions and exemptions based on either percentage of income earned in this state compared to elsewhere, the source of deduction expenditures, or site of property which is the basis for deductions. These records do not resemble the in-state filers and have to be modelled separately.

Federal Income Tax Tapes

Source: Federal Individual Income Tax Computer Tapes, Department of Treasury, Internal Revenue Service

Period of Availability: 1977-84, (1979 and 1980 non-available)

Type of Information: For all returns:
Most fields on the Form 1040 and attached schedules

Description: The Federal individual income tax data was collected to help administer the individual income tax program. The state receives these tapes under the federal information exchange program. These tapes include returns from persons submitting their returns from Alaskan addresses. The tapes have information on individual income tax returns submitted during the transaction year and the previous tax year. Before the data is used, all identifying information such as name, social security number, address and character codes was removed from the data set.

Use: The tape data was then used as a benchmark for testing the accuracy of the SOI sample data (see description above). This data was used in a 1977 match with the 1977 Alaska data base, described above.

This was done to identify characteristics of the two groups of taxpayers whose status on the federal tape is inaccurate for state tax purposes: (1) filers who would owe state income tax but do not appear on the federal tax tape, and (2) filers who appear on the federal tape but file no state tax return.

The first group is composed mostly on nonresidents who earn part (or all) of their income in Alaska but file their federal income tax return from an address in another state. This group can also contain both immigrants and outmigrants, as well as residents temporarily living out of the state (such as students, elected federal officials and their staffs, and Alaskans serving in the military). This group has been significant enough that it was estimated and included in the study data.

The second group is composed mostly of nonresident military living in the state whose income is taxed by the federal government but was not taxed by the state under old law. It also includes people whose only source of income is interest on federal government obligations. This group is small and has relatively small average adjusted gross income, thus no adjustment was made for them.

The latest year of the federal data (1984) was used to estimate the income tax liability generated by different income tax structures. The method for this is described above (see the first page of the METHOD section of this report).

Limitations: The short time span of this data limited its usefulness. The data is compiled on the assumption that late filers from the previous year adequately represent late filers for the current year. This same assumption is made when the IRS compiles its Statistics of Income publications. Since the SOI data was used to estimate the income distribution used in this study, the assumption was maintained.

This assumption has two primary disadvantages. First, it only allows for one year of late filers, while state income tax data prior to 1979 shows that multiple year late and amended filing are plentiful. Second, this assumption implies that one year late filers have roughly the same characteristics year to year. Analysis of the data suggests that this has been a fairly reasonable approximation of the past; however, whether this will remain true in an economic downturn or with a change in tax law is not known.

Cash Flow Data

Source: Cash Flow Computer Tapes Department of Revenue, State of Alaska

Period of Availability: 1970-86, (1980 is missing)

Type of Information: For all receipts:

Tax type
Tax amount received
Tax submitter
Date received

Description: The Department of Revenue Cash Flow data is an accounting system used to keep track of all monies that flow through the department.

Use: This data was used to determine the time pattern of payment for each tax year. From this pattern, we can translate the liability information in quarterly gross collections.

PBA Reports

Source: Monthly Revenue Journal, Department of Administration, State of Alaska

Period of Availability: 1969-86

Type of Information: For each month:

Tax type
Tax total received
Tax total refunded

Description: The PBA system was the State's automated accounting system until very recently (1986).

Use: We were unable to use the data tapes but used summary reports on receipts and refunds of individual income taxes to estimate the time pattern of collections. No information on the individual, individual amounts or tax year was available from these summary reports. The total receipts were used to compare and verify Cash Flow System totals. The refund information was the only good information we had on outflows, and as noted before was not identifiable by tax year. It was used to estimate a relationship between refunds and prior tax year receipts and to develop a quarterly refund pattern.