

# Tax Credits for Contributions to Political Entities and the Cultural Trust

## 1.458 Political Contributions

A credit may be claimed against personal income taxes for the amount of qualified political contributions, not to exceed \$50 (or \$100 on a joint return). Qualified political contributions include cash contributions to a major or minor political party; to candidates for state, federal or local elective office; or to political action committees in the state. Credits that cannot be used because of insufficient tax liability in the current year may not be carried forward to later years.

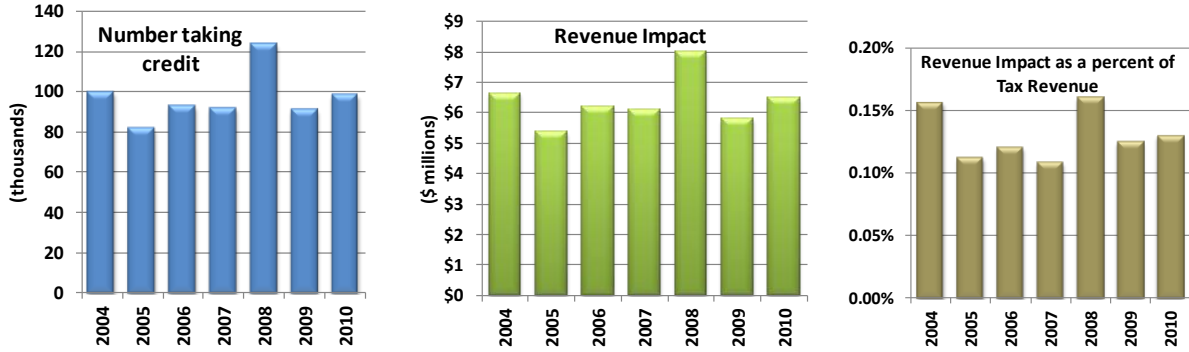
## 1.460 Oregon Cultural Trust

A credit is allowed against personal or corporation income taxes for contributions made to the Trust for Cultural Development Account. To qualify for the credit, the taxpayer must first make a contribution to an Oregon cultural organization and then make a contribution of equal or lesser value to the Trust for Cultural Development Account. The credit is equal to the amount of the contribution to the Trust for Cultural Development Account, not to exceed \$500 for a single filer, \$1,000 for joint filers, and \$2,500 for corporations.

AGI Level (\$000)	Political Contributions				Cultural Trust			
	N	Claimed (\$M)	Share	Used (\$M)	N	Claimed (\$M)	Share	Used (\$M)
Less than zero	934	\$0.1	0.9%	\$0.0	13	\$0.0	0.2%	\$0.0
0-5	1,219	\$0.1	0.8%	\$0.0	11	\$0.0	0.1%	\$0.0
5-10	2,189	\$0.1	1.6%	\$0.1	29	\$0.0	0.2%	\$0.0
10-15	3,004	\$0.2	2.2%	\$0.1	45	\$0.0	0.3%	\$0.0
15-20	3,331	\$0.2	2.6%	\$0.1	61	\$0.0	0.4%	\$0.0
20-25	3,306	\$0.2	2.7%	\$0.2	68	\$0.0	0.5%	\$0.0
25-30	3,476	\$0.2	2.9%	\$0.2	82	\$0.0	0.7%	\$0.0
30-35	3,503	\$0.2	3.0%	\$0.2	107	\$0.0	0.9%	\$0.0
35-40	3,510	\$0.2	3.0%	\$0.2	123	\$0.0	1.0%	\$0.0
40-45	3,591	\$0.2	3.2%	\$0.2	130	\$0.0	1.3%	\$0.0
45-50	3,656	\$0.2	3.3%	\$0.2	160	\$0.1	1.6%	\$0.0
50-60	7,806	\$0.5	7.2%	\$0.5	350	\$0.1	3.7%	\$0.1
60-70	7,928	\$0.5	7.5%	\$0.5	406	\$0.1	4.5%	\$0.1
70-80	7,401	\$0.5	7.4%	\$0.5	441	\$0.2	5.2%	\$0.2
80-90	6,853	\$0.5	7.2%	\$0.5	438	\$0.2	5.6%	\$0.2
90-100	5,960	\$0.4	6.4%	\$0.4	442	\$0.2	6.3%	\$0.2
100-250	26,827	\$2.1	30.9%	\$2.1	2,685	\$1.6	47.0%	\$1.5
250-500	3,818	\$0.3	4.9%	\$0.3	606	\$0.5	14.1%	\$0.5
500 +	1,635	\$0.1	2.1%	\$0.1	250	\$0.2	6.4%	\$0.2
<b>Total</b>	<b>99,947</b>	<b>\$6.9</b>	<b>100.0%</b>	<b>\$6.4</b>	<b>6,447</b>	<b>\$3.3</b>	<b>100.0%</b>	<b>\$3.2</b>

# 1.458 Political Contributions

## Credit History



## Credit used by Income Category

### 2010 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,100	3,100	1.0%	\$27	\$0.1	1.3%
\$12,100 - \$25,000	7,500	2.4%	\$41	\$0.3	4.9%
\$25,000 - \$44,100	12,700	4.0%	\$53	\$0.7	10.7%
\$44,100 - \$77,000	24,600	7.8%	\$63	\$1.5	24.6%
Above \$77,000	46,900	14.8%	\$78	\$3.7	58.5%
<b>All Full-Year Filers</b>	<b>94,800</b>	<b>6.0%</b>	<b>\$66</b>	<b>\$6.3</b>	<b>100.0%</b>
Part-Year and Nonresident Filers	3,300		\$64	\$0.2	

\*Each Group contains 20 percent of the filers (approximately 316,000)

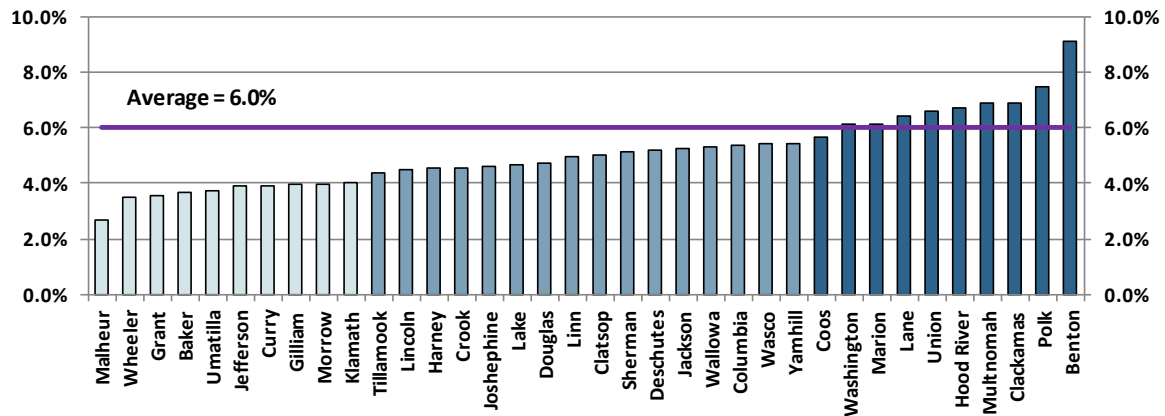
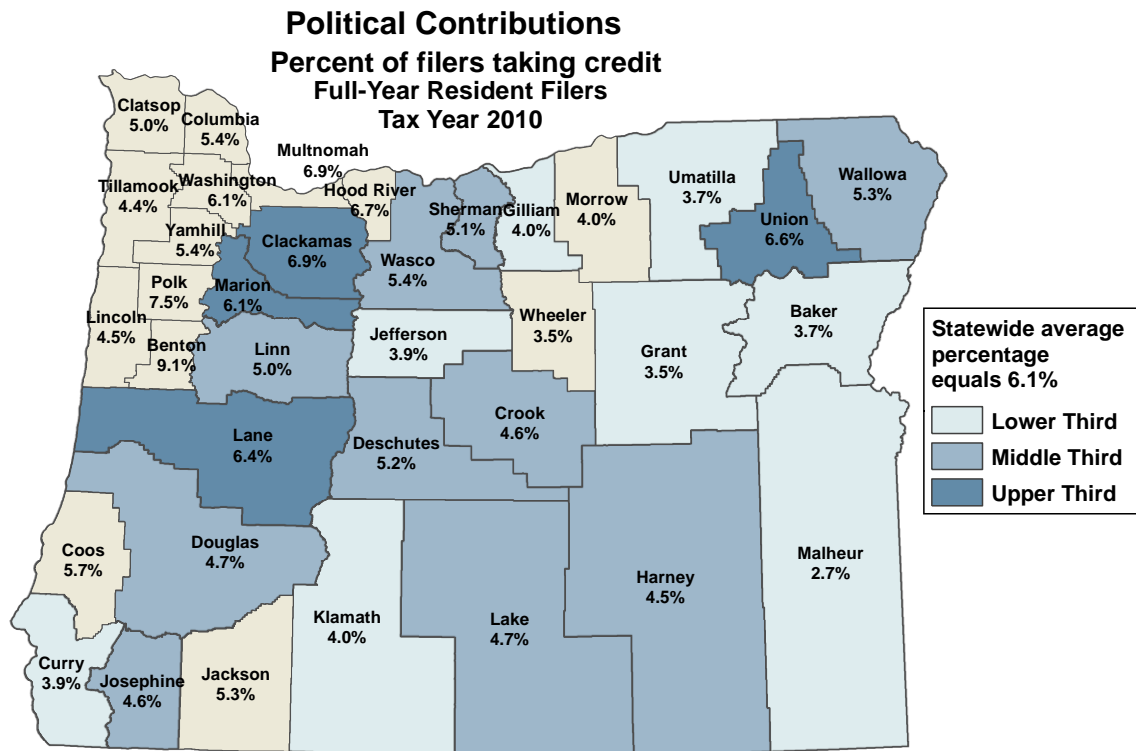
## Credit used by Age of Primary Filer

### 2010 Full-Year Personal Income Tax Filers

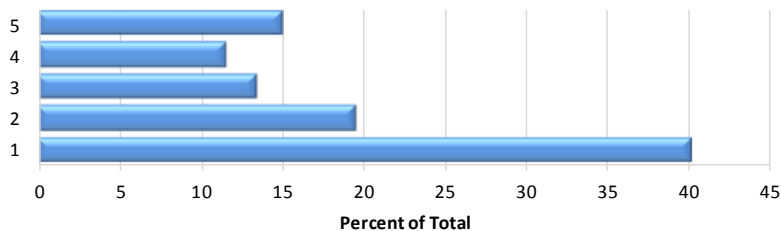
Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	5,100	1.6%	\$46	\$0.2	3.7%
29 - 40	12,100	3.8%	\$62	\$0.8	12.0%
40 - 51	19,000	6.0%	\$69	\$1.3	20.8%
52 - 63	29,900	9.5%	\$71	\$2.1	33.6%
Above 63	28,700	9.1%	\$65	\$1.9	29.9%
<b>All Full-Year Filers</b>	<b>94,800</b>	<b>6.0%</b>	<b>\$66</b>	<b>\$6.3</b>	<b>100.0%</b>

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## Geographical Distribution of Credit



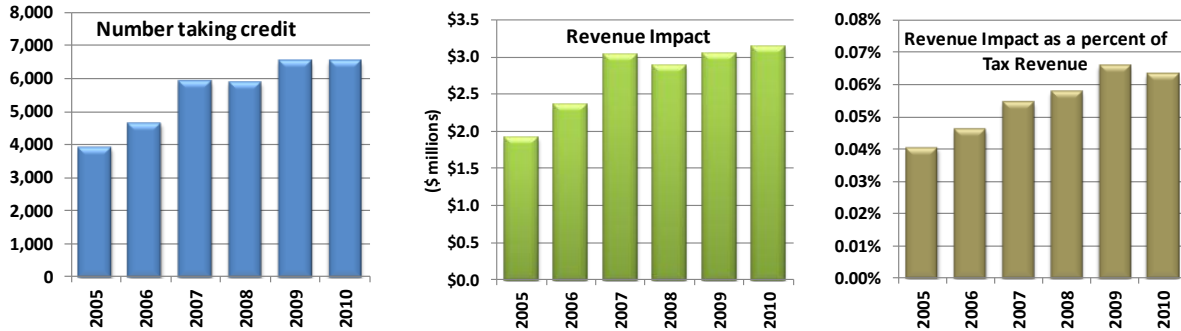
## Consistency of Credit Claimed by Taxpayers



This chart illustrates the number of times a taxpayer claimed the credit in tax years 2006-2010 and the percent of the total that each category represents.

# 1.460 Oregon Cultural Trust

## Credit History



## Credit used by Income Category

### 2010 Personal Income Tax Filers

Income Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in income group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Income Group
Below \$12,100	67	0.02%	\$34	<\$0.1	0.1%
\$12,100 - \$25,000	160	0.05%	\$127	<\$0.1	0.7%
\$25,000 - \$44,100	418	0.13%	\$208	\$0.1	2.8%
\$44,100 - \$77,000	1,258	0.40%	\$311	\$0.4	12.5%
Above \$77,000	4,544	1.44%	\$577	\$2.6	84.0%
<b>All Full-Year Filers</b>	<b>6,447</b>	<b>0.41%</b>	<b>\$485</b>	<b>\$3.1</b>	<b>100.0%</b>
Part-Year and Nonresident Filers	54		\$304	<\$0.1	

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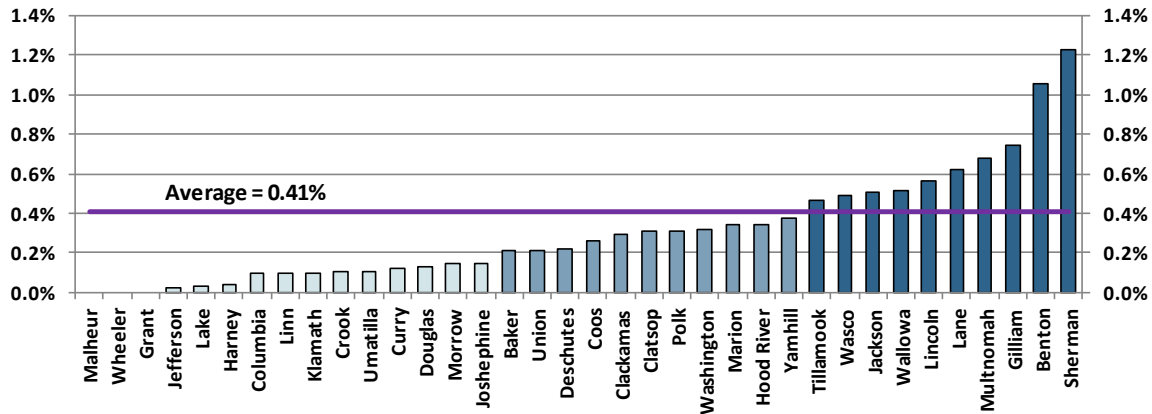
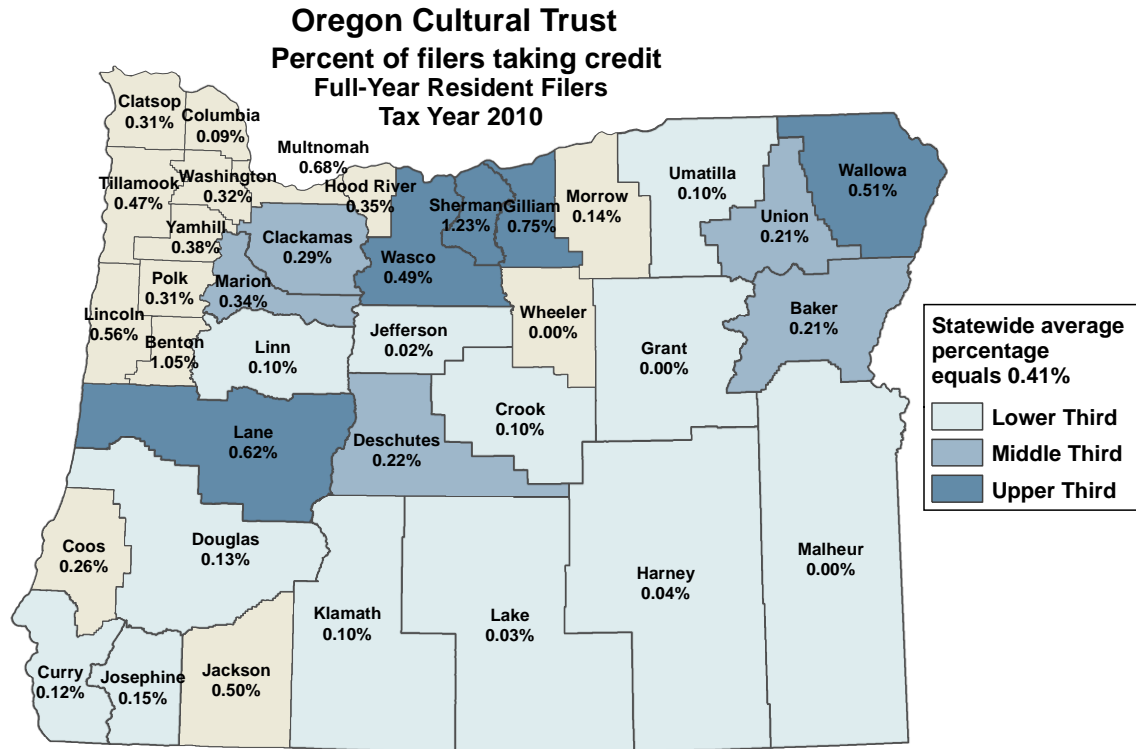
## Credit used by Age of Primary Filer

### 2010 Full-Year Personal Income Tax Filers

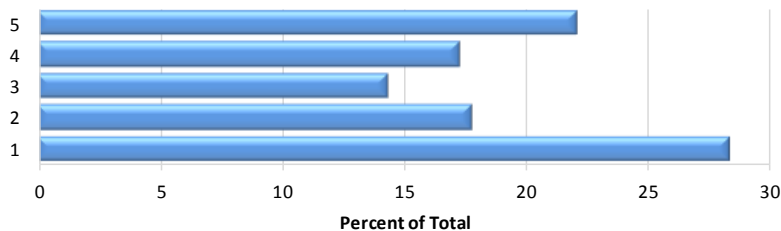
Age Group of Full-Year Filers*	Number of Filers Taking Credit	Percent of filers in age group taking credit	Average Revenue Impact of Credit	Revenue Impact (\$ millions)	Percent of Revenue Impact by Age Group
Below 28	38	0.01%	\$184	<\$0.1	0.2%
29 - 40	276	0.09%	\$336	\$0.1	3.0%
40 - 51	794	0.25%	\$451	\$0.4	11.5%
52 - 63	2,056	0.65%	\$492	\$1.0	32.4%
Above 63	3,283	1.04%	\$504	\$1.7	53.0%
<b>All Full-Year Filers</b>	<b>6,447</b>	<b>0.41%</b>	<b>\$485</b>	<b>\$3.1</b>	<b>100.0%</b>

\*Each Group contains 20 percent of the filers (approximately 316,000)

## Geographical Distribution of Credit



## Consistency of Credit Claimed by Taxpayers



This chart illustrates the number of times a taxpayer claimed the credit in tax years 2006-2010 and the percent of the total that each category represents.