State of California
Franchise Tax Board

Members of the Franchise Tax Board

John Chiang, State Controller, Chair
Betty T. Yee, Board of Equalization
Michael C. Genest, Director of Finance

California Franchise Tax Board

Annual Report 2006

Personal Income Tax

Business Entities

Homeowner and Renter Property Tax Assistance

2006 Enacted Legislation

Legal Rulings
Tax Appeals
Litigation
Settlement

FRANCHISE TAX BOARD

Selvi Stanislaus, Executive Officer

The *California Franchise Tax Board 2006* Annual Report is a summary of the department's major program activities during the 2006 calendar year. It is also a detailed, statistical profile of California's individual and business taxpayers who filed returns in 2006 for the 2005 taxable year and a profile of California homeowners and renters who filed partial reimbursement claims in 2006 for property tax paid in 2005.

The *California Franchise Tax Board 2006* Annual Report was published in January 2008 and is on the Franchise Tax Board Website at **www.ftb.ca.gov**.

ANNUAL REPORT 2006

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Introduction

The Franchise Tax Board

History

On March 1, 1929, Franchise Tax Board's predecessor, The Franchise Tax Commission, was established by the Bank and Corporation Franchise Tax Act (Stat. 1929, Ch. 13). Six years later, the Legislature passed the Personal Income Tax Act of 1935 (Stat. 1935, Ch. 320), creating the state's personal income tax. On January 1, 1950, the Commission, administered by Charles J. McColgan, was replaced by a three-member Board, who appointed the first Executive Officer, John J. Campbell. Mr. Campbell retired in 1963 and was succeeded by Martin Huff who retired in 1979. After a brief period of interim Executive Officers, Gerald H. Goldberg accepted his appointment in 1980 and served for 25 years until 2005. Will Bush served as interim Executive Officer until Selvi Stanislaus was appointed to the post in 2006.

Structure

The Franchise Tax Board (FTB) consists of the California State Controller (who chairs the FTB), the Chair of the State Board of Equalization, and the Director of the Department of Finance. During 2006, the three-member Board was chaired by State Controller John Chiang. Michael C. Genest and Betty T. Yee were the other board members. The Franchise Tax Board's staff is directed by an Executive Officer who is appointed by the Board and confirmed by the Senate.

With central offices in Sacramento, field offices located throughout California, and out of state offices located in Chicago, Houston, Manhattan, and Long Island, FTB employed 4,797 permanent full and part-time employees as of December 31, 2006. During the year, 1,188 additional employees were temporarily hired to provide taxpayer assistance and process returns.

Responsibilities

The Franchise Tax Board administers two of California's major tax programs: Personal Income Tax and the Corporation Tax. The FTB also administers the Homeowner and Renter Assistance (HRA) program and other nontax programs and delinquent debt collection functions, including child support debt collections and delinquent vehicle registration debt collections on behalf of the Department of Motor Vehicles. In 1999, the California Legislature gave FTB the additional responsibility for procuring, developing, and implementing the statewide child support automation development project.

Year in Review

During 2006, the FTB has expanded the breadth of information on its Website and increased its outreach efforts to become more responsive to its customers' needs and to the changing demographics of the state. FTB held several interested parties meetings and received valuable feedback from stakeholders regarding how FTB conducts its business. To address the needs of non-English speaking taxpayers, FTB translated a number of publications into Chinese, Korean, Vietnamese, and Spanish languages. These forms and publications are available on FTB's website in English and at least one other alternate language.

FTB experienced a very successful filing season. Retention of filing season staff and elimination of past hiring problems contributed to this success. For process year 2006, 8.6 million personal income tax returns were e-filed, an increase of approximately 8% over the previous year. In 2006, FTB successfully implemented the first phase of Business e-file and received approximately 11,500 e-filed returns from businesses.

The Board unanimously approved a permanent ReadyReturn program to be offered in 2008, for the 2007 tax year. ReadyReturn is a tax-filing method that uses taxpayer wage and withholding information to complete tax returns with simple filing circumstances. ReadyReturn is a voluntary program that allows eligible taxpayers the ability to view, make changes, and e-file their ReadyReturn via an online Web application. Eligible taxpayers can opt to use the Interactive Voice Response (IVR) system or Taxpayer Services Center to request that a paper copy of their ReadyReturn be mailed to them.

A strategic plan to address the tax gap was completed as a result of discussions with stakeholders and a broad range of tax experts. FTB expects to collect as much as $1.5 billion in tax revenue over the next three years. FTB continues efforts to actively address tax gap issues and detect and crack down on abusive tax shelters and those who promote these transactions.

A significant milestone was reached in September 2006, when the California Child Support Automation System Project completed the final implementation activities for Version 1. This implementation included transition of all counties to the Child Support Enforcement System, redirection of all employer payments from counties to the State Disbursement Unit, statewide allocation of payments, and payment processing for non-Title IV-D cases. The state also formally notified the federal government that California meets all of the federal requirements for system certification and submitted the federal certification package. By completing this phase of the California Child Support Automation System Project, FTB brings California relief from federal penalties imposed for failure to implement a statewide child support system.

The following table provides a comparative synopsis of Personal Income Tax (PIT), Corporation Tax, and Homeowner and Renter Property Assistance (HRA) claim return information received and processed by Franchise Tax Board in process years 2005 and 2006.

Franchise Tax Board

TAX RETURNS AND HRA CLAIMS

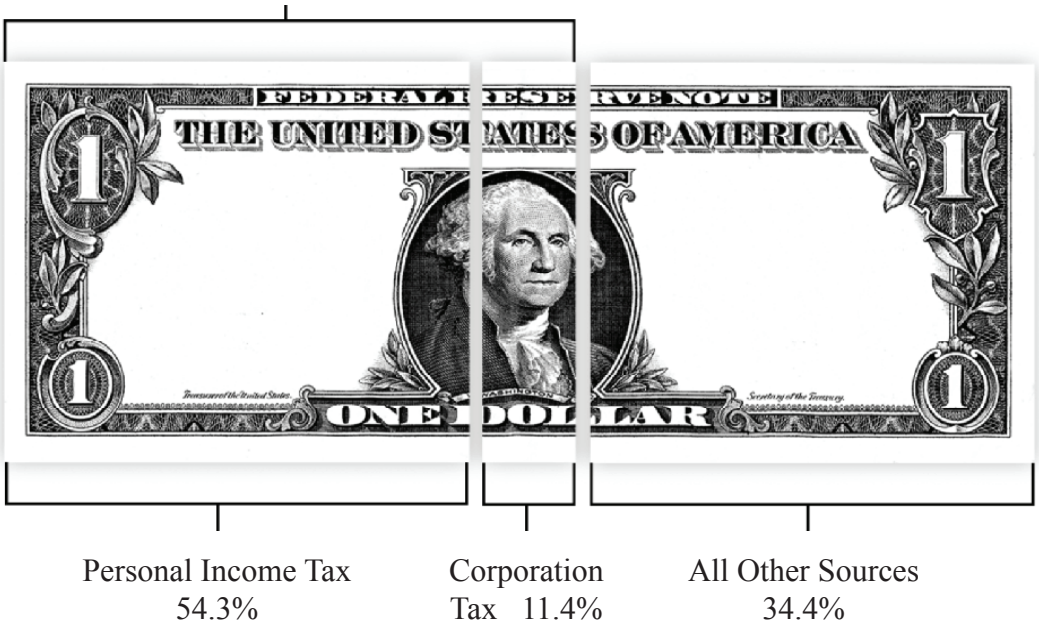
	2005	2006	Change	Percent Change
PERSONAL INCOME TAX				
Number of Returns Filed	13,832,810	14,087,896	255,086	1.8
Taxable Income Reported*	$ 695,075	$ 767,877	$ 72,802	10.5
Tax Liability Reported*	$ 36,093	$ 43,131	$ 7,038	19.5
CORPORATION TAX				
Number of Returns Filed	616,805	651,059	34,254	5.6
CA State Net Income Reported*	$ 82,328	$ 115,372	$ 33,044	40.1
Tax Liability Reported*	$ 7,123	$ 8,671	$ 1,548	21.7
HOMEOWNER & RENTER PROPERTY TAX ASSISTANCE				
Number of Claims Filed	582,182	581,136	-1,046	-0.2
Tax Assistance Claimed*	$ 178	$ 177	$ -1	-0.6

** Dollars in Millions*

The State's General Fund

The state's General Fund is the primary source of revenues from which California's operating expenditures derive. The Franchise Tax Board serves California by administering programs that generate more than 50% of the state's General Fund revenue. In 2006, FTB accounted for $62.3 billion (65.6%) of the General Fund revenues. Personal income tax revenues accounted for $51.5 billion (54.3%), and tax revenues from business entities, including corporations, limited liability companies, general partnerships, limited partnerships, limited liability partnerships, and exempt organizations accounted for $10.8 billion (11.4%) of the General Fund.

General Fund Sources
2006 Calendar Year



State of California
GENERAL FUND REVENUES

	2005 Amount (Millions)	2005 Percent of Total	2006 Amount (Millions)	2006 Percent of Total	Percent Change
Franchise Tax Board Sources:					
Personal Income Tax	$ 43,789.4	49.1	$ 51,472.9	54.3	17.5
Corporation Tax	13,337.2	14.9	10,777.3	11.4	-19.2
Subtotal	**$ 57,126.6**	**64.0**	**$ 62,250.3**	**65.6**	9.0
Other Revenue Sources					
Retail Sales and Use Tax	$ 26,707.8	29.9	$ 27,585.4	29.1	3.3
Insurance Company Tax	2,309.1	2.6	2,212.6	2.3	-4.2
Estate, Gift, and Inheritance Tax	267.3	0.3	31.3	0.0	-88.3
Alcoholic Beverage Excise Tax	313.8	0.4	327.9	0.3	4.5
Cigarette Tax	119.0	0.1	113.7	0.1	-4.5
Other Revenues & Investment Interest	2,408.3	2.7	2,358.2	2.5	-2.1
Subtotal	**$ 32,125.3**	**36.0**	**$ 32,629.0**	**34.4**	1.6
Total General Fund Revenues	**$ 89,251.9**	**100.0**	**$ 94,879.3**	**100.0**	6.3

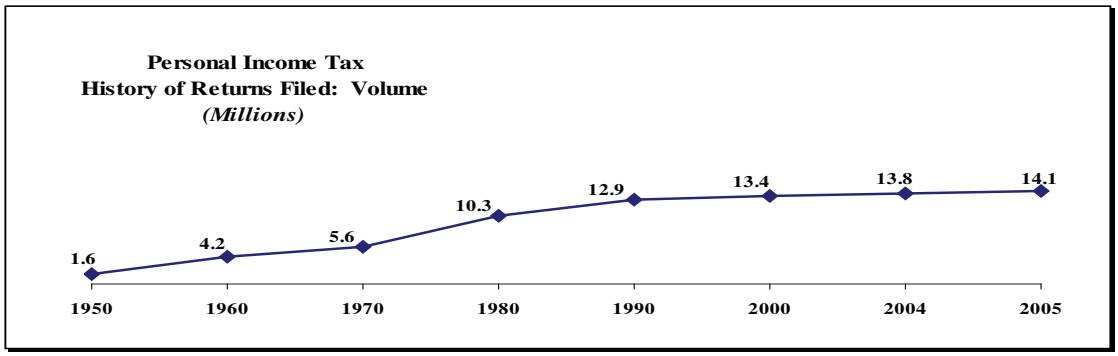
Source: State Controller's Office

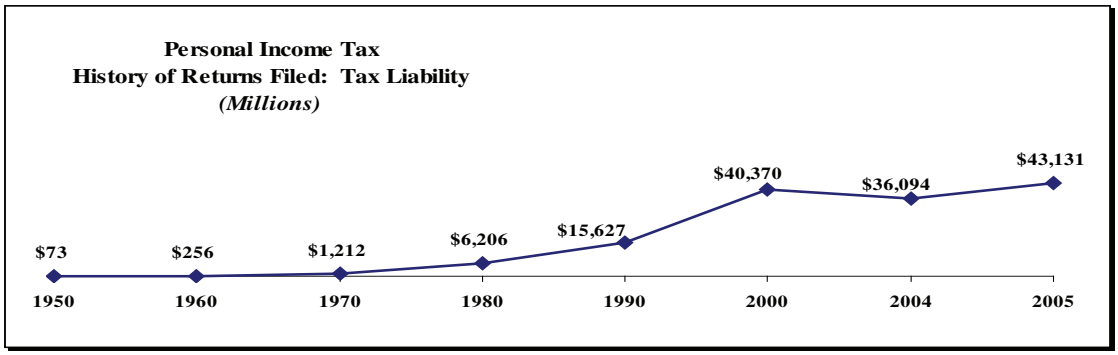
Personal Income Tax

Introduction

History

The Personal Income Tax Act of 1935 created California's personal income tax (PIT), resulting in the receipt of 373,000 PIT returns and $11.8 million in its first taxable year of 1935. By 1950, the number of PIT returns had increased to 1.6 million, with a tax liability of $73.2 million. The following charts illustrate the growth of return volumes and tax dollars.





Appendix Table B-1, *Comparison by Taxable Years*, shows that, from taxable year 2004 to taxable year 2005, total Adjusted Gross Income (AGI) increased from $841.2 billion to $932.1 billion, or 10.8%. Likewise, the amount of personal income tax dollars grew by 19.5%, from $36.1 billion to $43.1 billion, after falling from a peak of $40.4 billion in 2000 to a low of $28.6 billion in 2002.

The number of California resident returns reporting incomes of $200,000 and above showed strong growth between taxable years 2004 and 2005, as illustrated by the following table:

Personal Income Tax
NUMBER OF TAX RETURNS BY ADJUSTED GROSS INCOME CLASS
A THREE-YEAR COMPARISON

Adjusted Gross Income	Taxable Years 2003	Taxable Years 2004	Percent Change	Taxable Year 2005	Percent Change
Under $ 100,000	12,053,464	12,088,995	0.3	12,172,914	0.7
100,000 to 199,999	1,190,810	1,294,540	8.7	1,394,415	7.7
200,000 to 499,999	300,939	350,816	16.6	399,477	13.9
500,000 to 999,999	50,309	60,903	21.1	75,394	23.8
1,000,000 and over	28,827	37,558	30.3	45,696	21.7
Total Returns	**13,624,349**	**13,832,817**	**1.5**	**14,087,896**	**1.8**

Interpreting the Statistical Data

Data Sources

The Personal Income Tax (PIT) data contained within this Annual Report are derived from two sources: the Tax Return Transactions File and the PIT Sample. Within this section, statistical data are derived from the PIT Sample unless otherwise indicated.

Tax Return Transactions File

Franchise Tax Board maintains a PIT return transactions file from which tax return data were extracted for this report. Data presented in Appendix Tables B-6, B-7, and B-8, and in the Voluntary Contribution to Charitable Organizations table came from this file, along with information related to estates and trusts.

Personal Income Tax Sample

The Personal Income Tax Sample included 233,417 returns selected from 14.8 million resident and nonresident returns filed in calendar year 2006. The stratified random sample selection was based on a combination of criteria, including the amount of both state and federal adjusted gross income (AGI) and the relative magnitude of item entries on form FTB Schedule CA. In this section and in Appendix Tables B-1 through B-5, B-9.1, and B-9.2, the data consist of California resident tax returns filed during the 2006 filing season. Appendix Table B-4G summarizes part-year resident and nonresident return data.

Indexing Adjustments for Taxable Year 2005

Each year, California Consumer Price Index (CCPI) adjustments are made to certain tax provisions, including standard deductions, tax brackets, and exemption credits. California law requires these annual indexing adjustments to compensate for inflationary factors. Indexing adjustments are determined by the June-to-June percentage change in the CCPI. For taxable year 2005, the indexed change was 2.8%.

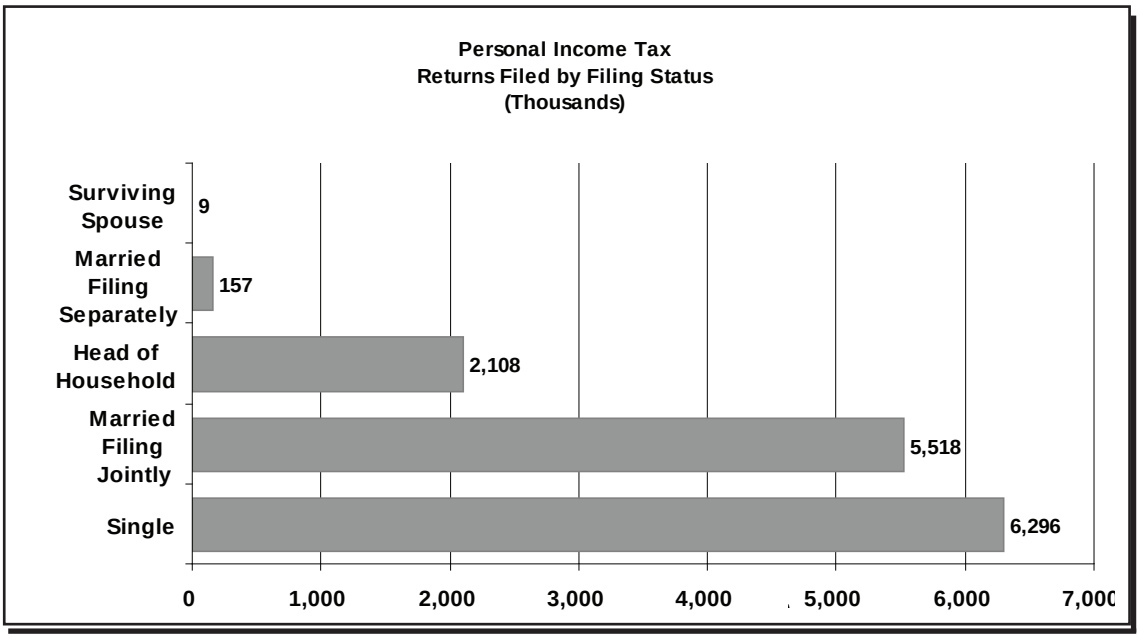
Summary of Personal Income Tax Returns Filed

Filing Method

In calendar year 2006, 14.1 million California full-year resident personal income tax returns for taxable year 2005 were filed with the Franchise Tax Board, a 1.8% increase from taxable year 2004. 1.9 million returns were prepared on form FTB 540 2EZ, 0.6 million returns were prepared on form FTB 540A (short form), and 11.6 million were prepared on form FTB 540 (long form). During the 2006 filing year, 8.6 million tax returns were filed electronically, an increase of 8.0% from 2005.

Filing Status

The 14.1 million personal income tax returns consisted of 6.3 million returns that reported single, 5.5 million returns that reported married filing jointly, 2.1 million that reported head of household, 157,000 returns that reported married filing separately, and 9,000 returns that reported surviving spouse. The following chart and Appendix Tables B-4B through B-4F provide detailed illustrations of tax return volumes by filing status.



Personal Income Tax
MEDIAN ADJUSTED GROSS INCOME BY COUNTY
Taxable Year 2005

Filing Status Type: All

Statewide Median AGI
All Filing Statuses: $34,128

Personal Income Tax
MEDIAN ADJUSTED GROSS INCOME BY COUNTY
Taxable Year 2005

Filing Status Type: Married Filing Jointly

Statewide Median AGI
Married Filing Jointly: $63,587

Median Adjusted Gross Income by County

On July 1, 2005, the resident population of California's 58 counties totaled 37.0 million people, with the lowest population residing in Alpine County (1,216) and the largest population in Los Angeles County (10,229,226). For the 2005 taxable year, Alpine County households filed 294 tax returns reporting a total AGI of $17.3 million, and Los Angeles County households filed 3,791,423 returns reporting a total AGI of $233.7 billion.

All Tax Filers

The statewide median AGI for all California full-time resident filers increased by 2.7%, from $33,223 in taxable year 2004 to $34,128 in taxable year 2005. Marin County reported the highest median AGI at $48,854; Imperial County reported the lowest at $22,962. All 58 California counties reported increases in median AGI from taxable year 2004. The largest median AGI gain was reported in Yuba County, with a 9.4% increase from the prior year.

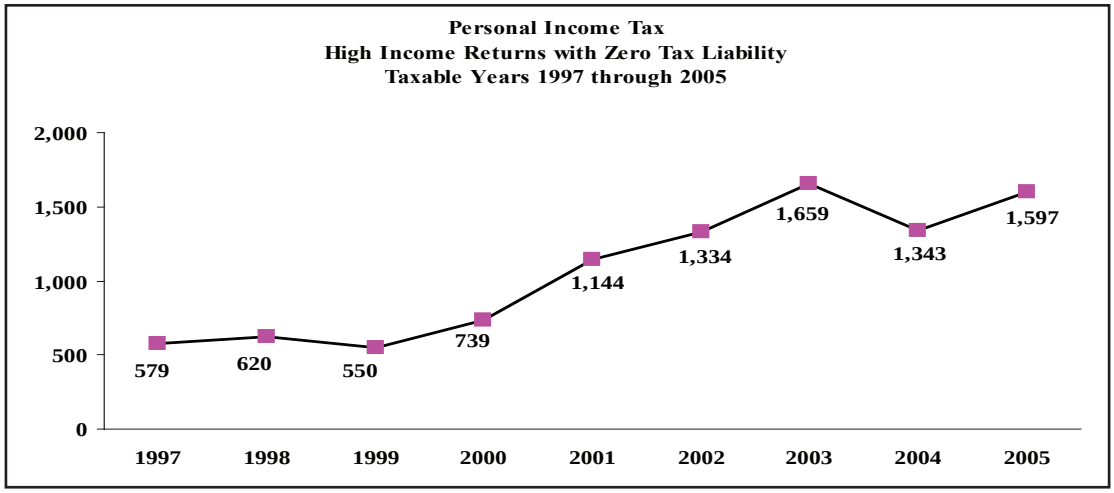
Married Filing Jointly Filers

Franchise Tax Board received 5.5 million California full-time resident, Married Filing Jointly (MFJ) returns for taxable year 2005. MFJ returns reported a median AGI increase of 4.1%, from $61,084 in taxable year 2004 to $63,587 in taxable year 2005. Marin County reported the highest median AGI at $107,856, an 8.0% increase from the previous year; Imperial County reported the lowest AGI at $36,052. All counties reported increases in median AGI. The largest median AGI gain of 11.3% was reported on returns from Yuba County.

High Income Returns

Franchise Tax Board received 520,567 full-year resident, 2005 taxable year returns with reported AGIs of $200,000 or more, an increase of 15.9% over the previous year. This volume represented 3.7% of all returns filed, and 36.4% of the $932.1 billion in total California AGI. Among the high income returns, 1,597 or 0.3% had no net tax liability, as indicated on Appendix Table B-9.2. The following graph illustrates the volume of high income returns with no net tax liability.

The major contributors to the zero tax liability were enterprise zone credits, miscellaneous deductions, and the other state tax credit. The following table lists the credits and deductions (by frequency) that contributed to high income returns with a nontax status.



Personal Income Tax
HIGH INCOME RETURNS
MAJOR CONTRIBUTORS TO ZERO TAX LIABILITY
Taxable Year 2005

Contributing Credits and Deductions	Number of Returns	Percent of Total
Enterprise Zone Hiring, Sales and Use Tax Credit	465	29.1
Miscellaneous Deductions	362	22.7
Other State Tax Credit	110	6.9
Research Credit	97	6.1
Total Charitable Contributions	97	6.1
Medical Expenses	91	5.7
Casualty Losses	78	4.9
Los Angeles Revitalization Zone Credit (carryover)	56	3.5
Mortgage Interest Paid to Institututions	55	3.4
Manufacturer's Investment Credit	50	3.1
Prior Year Alternative Minimum Tax Credit	39	2.4
Job and Other Miscellaneous Expenses	33	2.1
Targeted Tax Area Credit	17	1.1
Investment Interest Credit	12	0.8
State Taxes Paid Deduction	12	0.8
Natural Heritage Preservation Credit	6	0.4
Real Estate Tax	5	0.3
Mortgage Interest Paid to Individuals	*	*
Low Income Housing Credit	*	*
Solar Energy Credit (carryover)	*	*
Residential Rental and Farm Sales Credit (carryover)	*	*
Agricultural Transportation Credit (carryover)	*	*
Unknown Credit or Deduction	*	*
Total	**1,597**	**100.0**

* Three or fewer returns, not shown in frequency data but included in totals.

Personal Income Tax Computation

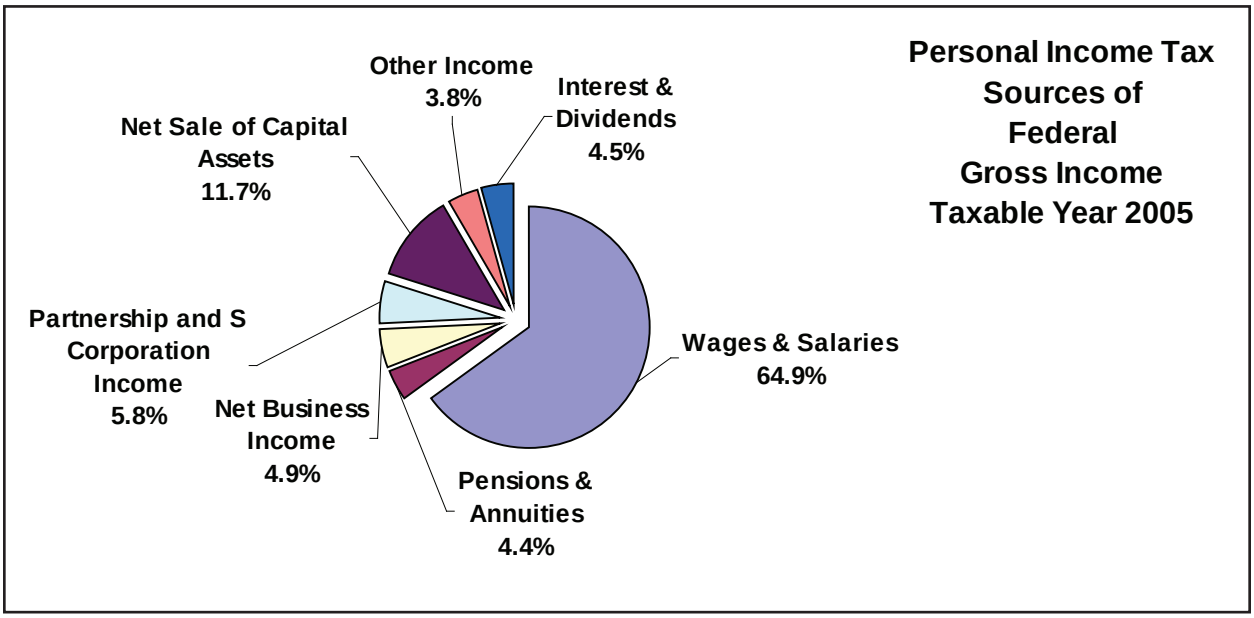
Adjusted Gross Income

Before determining California AGI, taxpayers are required to compute federal adjusted gross income (AGI) by completing their federal tax return first. To determine federal AGI, taxpayers must subtract federal adjustments from federal income. Once the taxpayer's federal AGI has been determined, California adjustments, both additions and subtractions, are made to federal AGI to determine the California AGI. The *Personal Income Tax Components* chart on page 22 illustrates the process used to arrive at California AGI.

Federal Adjusted Gross Income

California full-year resident tax filers reported a total federal gross income (before adjustment reductions) of $964.5 billion for taxable year 2005. In descending order by amount, the major sources of income included wages and salaries, net sale of capital assets, net partnership & S corporation income, net business income, and taxable pensions and annuities.

Federal adjusted gross income is determined by reducing the amount of gross income by certain nontaxable expenses. For taxable year 2005, adjustments to federal gross income amounted to $15.4 billion; major sources included, in descending order by amount, self-employed retirement plans, one-half of self-employment tax, self-employed health insurance, individual retirement accounts contributions, alimony paid, and tuition and fees. California full-year resident tax filers reported a total federal adjusted gross income (after income adjustment reductions) of $948.8 billion for taxable year 2005.



California Adjusted Gross Income

To adjust for differences between the federal and state tax codes, California full-year resident tax filers subtracted $38.7 billion from, and added $22.0 billion to, the $948.8 billion federal AGI. Subtractions from the federal AGI reduce the California taxable income base from which California tax liability is determined. Common income sources that are determined to be nontaxable for California tax purposes include state income tax refunds, unemployment compensation, social security benefits, California nontaxable interest income, and others.

Additions to the federal AGI raise the California taxable income base by which California tax liability is determined. Common additions include California taxable income sources such as net operating loss, passive activity losses, depreciation and amortization related to business and rental Income, and others.

For 2005, total California adjusted gross income reported by resident taxpayers was $932.1 billion.

Comparison to Previous Year's Adjusted Gross Income

The income increase during taxable year 2005 is most apparent when comparing federal sources of taxpayer income between taxable years 2004 and 2005. Net sale of capital assets climbed by 49.0%, and net partnership and S corporation income grew by 24.4%. Interest and dividend income also climbed sharply. Some sources of income declined, notably net rent and royalty income decreased by 23.3%. The net result to federal AGI was an increase of 11.4% from taxable year 2004.

Personal Income Tax
CALIFORNIA ADJUSTED GROSS INCOME
TWO-YEAR COMPARISON
(Millions)

AGI Component	Taxable Year 2004	Percent of Total	Taxable Year 2005	Percent of Total	Percent Change
Federal Gross Income:					
Wages and Salaries	$ 592,051	68.7	$ 625,842	64.9	5.7
Interest	16,315	1.9	22,359	2.3	37.0
Dividends	16,275	1.9	20,713	2.1	27.3
Pensions and Annuities	39,980	4.6	42,262	4.4	5.7
Net Business Income	40,910	4.7	47,668	4.9	16.5
Net Sale of Capital Assets	75,456	8.8	112,431	11.7	49.0
Net Rent and Royalty Income	5,857	0.7	4,491	0.5	-23.3
Net Partnerships & S Corporation Income	45,024	5.2	55,994	5.8	24.4
Net Estate and Trust Income	2,732	0.3	3,154	0.3	15.4
Net Farm Income	-891	-0.1	-949	-0.1	6.5
Net Other Income	27,840	3.2	30,547	3.2	9.7
Total Federal Gross Income	**$ 861,550**	100.0	**$ 964,513**	100.0	12.0
Less: Federal Adjustments	-13,471		-15,411		14.4
Total Federal Adjusted Gross Income[1]	**$ 851,941**		**$ 948,768**		11.4
California Adjustments:					
Schedule CA Subtractions	$ -35,158		$ -38,689		10.0
Schedule CA Additions	24,348		22,019		-9.6
Total California Adjustments	**$ -10,810**		**$ -16,670**		54.2
Total California Adjusted Gross Income	**$ 841,237**		**$ 932,142**		10.8

1 Total Federal AGI does not equal Total Federal Income minus Total Federal Adjustments, because it is derived from the state return, while federal income and federal adjustments are derived from the federal return.

Personal Income Tax Components
Taxable Year 2005

Income From All Sources

Minus **Exempt Income:** (Examples)
Nontaxable Social Security and Railroad Retirement • Insurance Proceeds • Bequests and Gifts • Public Assistance • IRA and Keogh Interest • Interest on Certain State and Local Government Obligations • Scholarships and Fellowships

Equals **Gross Income:**
Wages and Salaries • Taxable Interest • Dividends • Taxable State and Local Income Tax Refunds • Alimony Received • Business Income or Loss • Capital Gain or Loss • Taxable IRA Distributions • Taxable Pensions and Annuities • Rents and Royalties • Income from Partnerships and S Corporations • Distributions from Estates and Trusts • Net Farm Income • Unemployment Compensation • Taxable Social Security Benefits • Other Income • Lottery Winnings

Minus **Adjustments to Income:**
Individual Retirement Plan Contributions • One-Half Self-Employment Tax • Self-Employed Health Insurance • Self-Employed Retirement Plan Deductions • Penalty on Early Withdrawal of Savings • Alimony Paid • Moving Expenses • Student Loans • Archer MSA Deductions • Foreign Earned Income Exclusions

Equals **Federal Adjusted Gross Income**

Minus **Federal Income Exempt for State Tax:**
State Income Tax Refund • Unemployment Compensation • Taxable Social Security Benefits • Nontaxable Interest and Dividend Income • Railroad Retirement and Sick Pay • California Lottery Winnings • Fringe Benefits • IRA Distributions • Basis Recovery of IRAs, Pensions and Annuities • Differences in Passive Activities • Differences in Depreciation and Amortization • Differences in Capital Gains or Losses • Differences in Other Gains or Losses • Differences in Net Operating Losses • Reward from Crime Hotline • Income from Recycling Beverage Containers • Rebates from Water Agencies • Dividends from Controlled Foreign Corporations • Net Interest Income for Zone Businesses

Plus **State Income Exempt from Federal Tax:**
Interest on State or Municipal Bonds for Other States • Fringe Benefits • Differences in Passive Activities • Differences in Depreciation and Amortization • Differences in Capital Gain or Loss • Differences in Other Gain or Loss • Differences in Net Operating Loss • Income Exempted by U.S. Treaty • Foreign Earned Income Exclusion

Plus **Federal Adjustments Not Allowed**

Equals **California Adjusted Gross Income**

Minus **Deductions:**
California Standard Deduction or Federal Itemized Deductions adjusted for differences in California • Medical and Dental Expenses • California Income Tax Paid • Interest Paid • Contributions • Casualty and Theft Loss • Employee Business Expense • SDI • Foreign Taxes • Adoption Related Expenses • Contribution of Stock to Private Foundations • Miscellaneous Deductions

Equals **California Taxable Income**

Calculate **Tax Rate from Tax Rate Schedule**

Minus **Tax Credits:** (Credits are allowable only after applicable limitations based on the Tentative Minimum Tax): Personal • Dependent • Blind • Senior • Senior Credits

Plus **Other Taxes:**
Alternative Minimum Tax • Tax on Early Use of IRA, Keogh or Annuity Contract • Tax on Accumulation Distributions of Trusts • Credit Recapture • Mental Health Services Tax

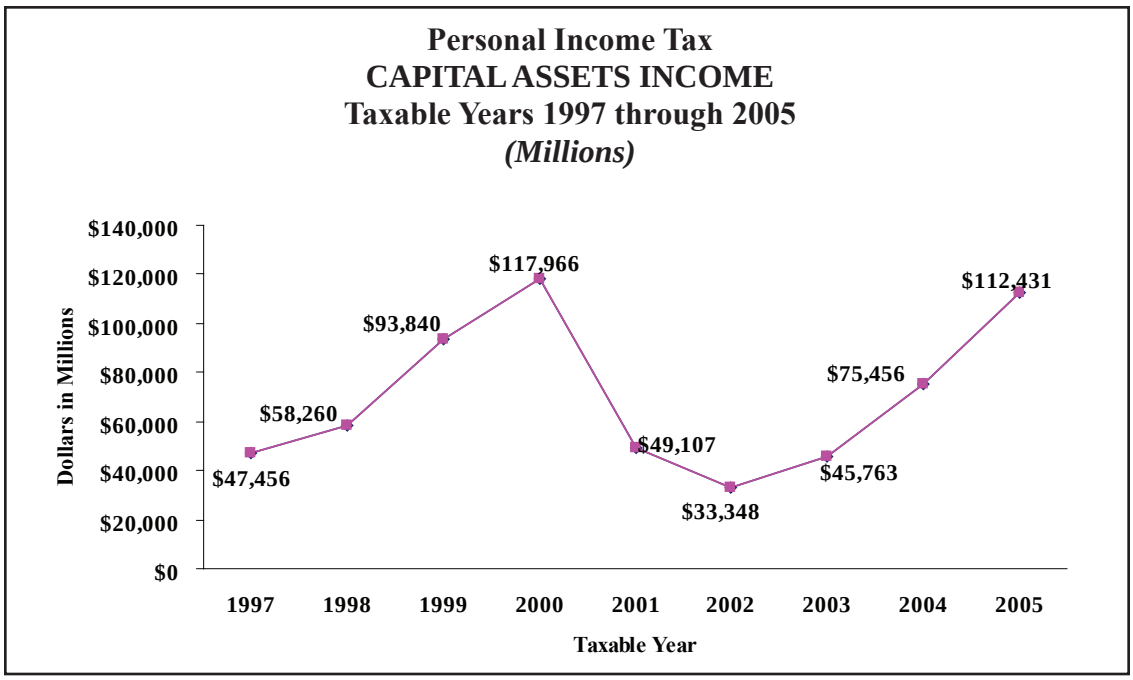
Equals **Total Tax Liability**

Minus **Prepayments and Payments:**
Withholding • Estimated Tax • Extensions • Excess SDI

Plus **Voluntary Contributions**

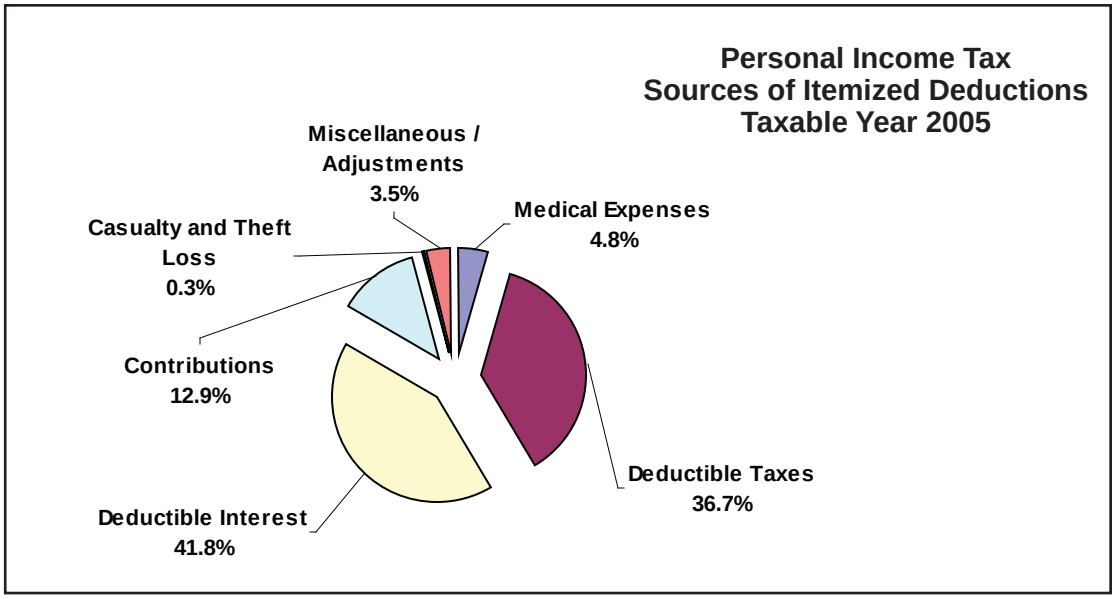
Equals **Overpayment or Balance Due**

The second largest component of federal income, the net sale of capital assets, increased significantly in the 2005 taxable year for the second year in a row. In 2000, capital assets income accounted for 13.9% of total income; by 2002, its proportion of total income had fallen to 4.4%, but increased to 8.8% in 2004 and 11.7% in 2005 as the U.S. recovery gained strength, and federal capital gains tax rates had fallen.



Deductions

Deductions from adjusted gross income determine California taxable income. Deductions are common expenditures that are exempt from federal and state taxes, including medical expenses, real estate and certain other taxes, mortgage interest, charitable contributions, nonreimbursed employee expenses, and others. Taxpayers have the option of either itemizing their actual deductible expenditures on form IRS 1040 Schedule A, Itemized Deductions, or using the statutorily-determined standard deduction amounts. For taxable year 2005, the standard deduction amounts were $3,254 for filers reporting single or married filing separately and $6,508 for filers reporting married filing jointly, head of household, or surviving spouse. It is to the taxpayer's benefit to itemize tax deductions when the total itemized deduction amount exceeds the standard deduction amount. Of the 14.1 million taxable year 2005 PIT returns filed, 5.9 million (41.5%) returns reported a total of $143.7 billion of itemized deductions, and 8.2 million (58.5%) returns reported $38.2 billion in standard deductions.



Comparison to Previous Year's Deductions

The total amount of California deductions on taxable year 2005 returns was $181.9 billion, a $19.7 billion (12.1%) increase from the prior year. The amount of itemized deductions claimed on the 2005 returns totaled $143.7 billion after adjusting for federal/California differences, representing a $18.1 billion (14.4%) increase from 2004. Significant changes from the prior year included an increase in deductible interest by 20.3%.

Personal Income Tax
CALIFORNIA ITEMIZED DEDUCTIONS
TWO-YEAR COMPARISON
(Millions)

AGI Component	Taxable Year 2004	Percent of Total	Taxable Year 2005	Percent of Total	Percent Change
Federal Itemized Deductions					
Allowable Medical and Dental Expense	$ 7,868	4.8	$ 9,251	4.8	17.6
Deductible Taxes	62,091	37.7	70,210	36.7	13.1
Deductible Interest	66,376	40.3	79,882	41.8	20.3
Contributions	21,312	12.9	24,582	12.9	15.3
Casualty and Theft Loss	311	0.2	484	0.3	55.5
Miscellaneous Deductions	13,755	8.4	15,615	8.2	13.5
Adjustments to Federal Deductions	-7,006	-4.3	-8,753	-4.6	24.9
Total Federal Itemized Deductions	**$ 164,708**	100.0	**$ 191,271**	100.0	16.1
Less: California Adjustments	-42,084		-46,030		9.4
Total California Itemized Deductions	**$ 125,577**		**$ 143,685**		14.4
California Deductions:					
Itemized Deductions	$ 125,563		$ 143,685		14.4
Standard Deductions	36,663		38,195		4.2
Total California Deductions	**$ 162,225**		**$ 181,880**		12.1

Tax Liability

Taxable income is the amount of income used to compute total tax liability. The amount of this tax is computed from California net tax minus credits plus alternative minimum tax.

Taxable Income and Net Tax

Taxable Income is the amount of income used to compute California net tax before adjusting for exemption credits and special credits. Net tax is obtained from either the California tax table, tax rate schedule, form FTB 3800, or FTB 3803. Net tax is determined according to taxable income and filing status. California taxable income after deductions totaled $767.9 billion for taxable year 2005. In comparison with $695.1 billion in 2004, taxable income grew by $72.8 billion (10.5%).

Tax Credits

To determine tax liability, net tax is reduced by tax credits. Tax credits fall into two categories — exemption credits and special credits. Special credits include one refundable credit, the Child and Dependent Care Credit. The amount of other credits used cannot exceed the net tax.

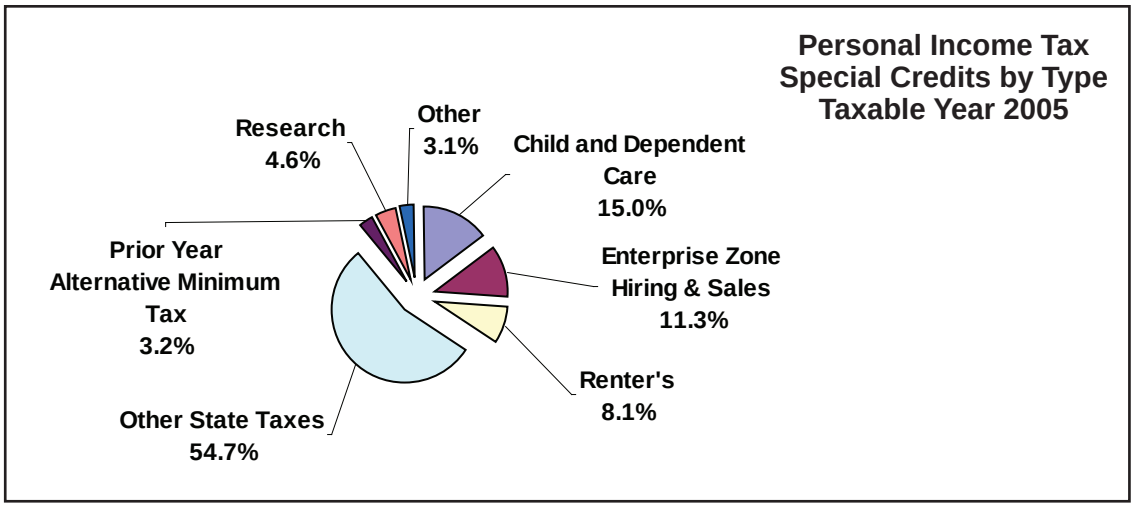
Exemption Credits

Each year, the size of exemption credits is indexed to compensate for inflationary factors. For taxable year 2005, the CCPI increased by 2.8% from the prior year, resulting in an $87 exemption credit for each qualifying personal, blind, and senior exemption and $272 for each dependent exemption. For 2005, 18.9 million personal exemption credits and 2.3 million blind or senior exemption credits were claimed, totaling $1.6 billion and $201 million, respectively. Additionally, 10.9 million returns claimed the dependent exemption credit, totaling $3.0 billion.

Exemption credits are subject to limitation when the federal adjusted gross income exceeds certain amounts. These amounts are also indexed annually. For taxable year 2005, exemption credits were limited when AGI exceeded $143,839 for single and married filing separately; $287,682 for married filing jointly and surviving spouse; and $215,762 for head of household filers.

Special Credits

Special tax credits are employed to promote economic or societal goals or to provide relief to certain taxpayers. Appendix Table B-8 provides a list of special credits available to taxable year 2005 filers, along with the number of claimants and the dollar amounts claimed. Note on Table B-8 that, of the 51 credits listed, 21 credits had expired prior to 2005 and were reporting the results of their carryover provisions. Of the $1.2 billion claimed for special credits, the following pie chart illustrates the six special credits with claims over $30 million:

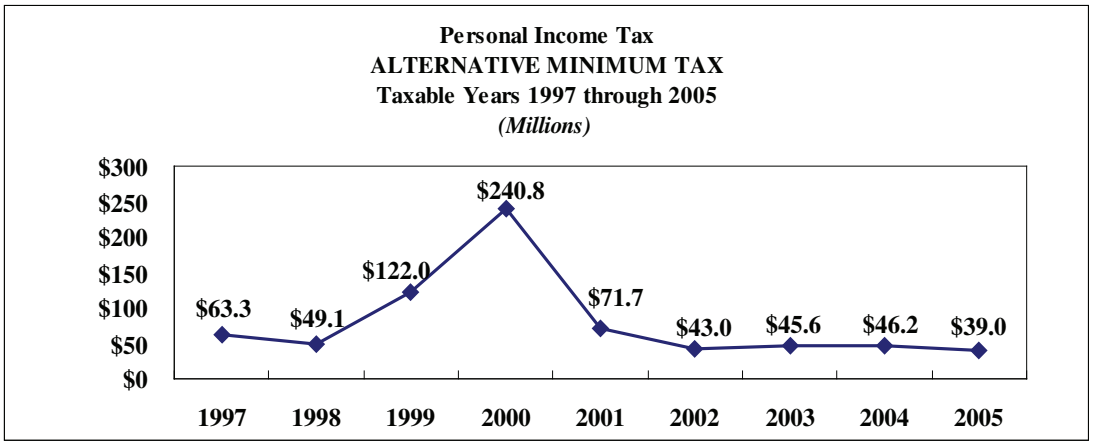


Alternative Minimum Tax

California tax law gives special treatment to some types of income and allows special deductions and credits for some types of expenses. The Alternative Minimum Tax (AMT) is designed to ensure that individuals who take substantial advantage of these provisions pay at least a minimum level of tax. The California AMT rate for taxable year 2005 was 7.0%.

Alternative Minimum Taxable Income (AMTI) is the base by which the minimum tax is computed. The base for computing AMTI is the regular taxable income plus the recapture of tax preference items, plus the recapture of certain regular tax deductions, less AMT exemptions. A specified amount of AMTI is exempt from alternative minimum taxation. These exemption amounts are indexed for inflation and vary according to the taxpayer's filing status. The exemption amounts are also phased out for taxpayers with high AMTIs.

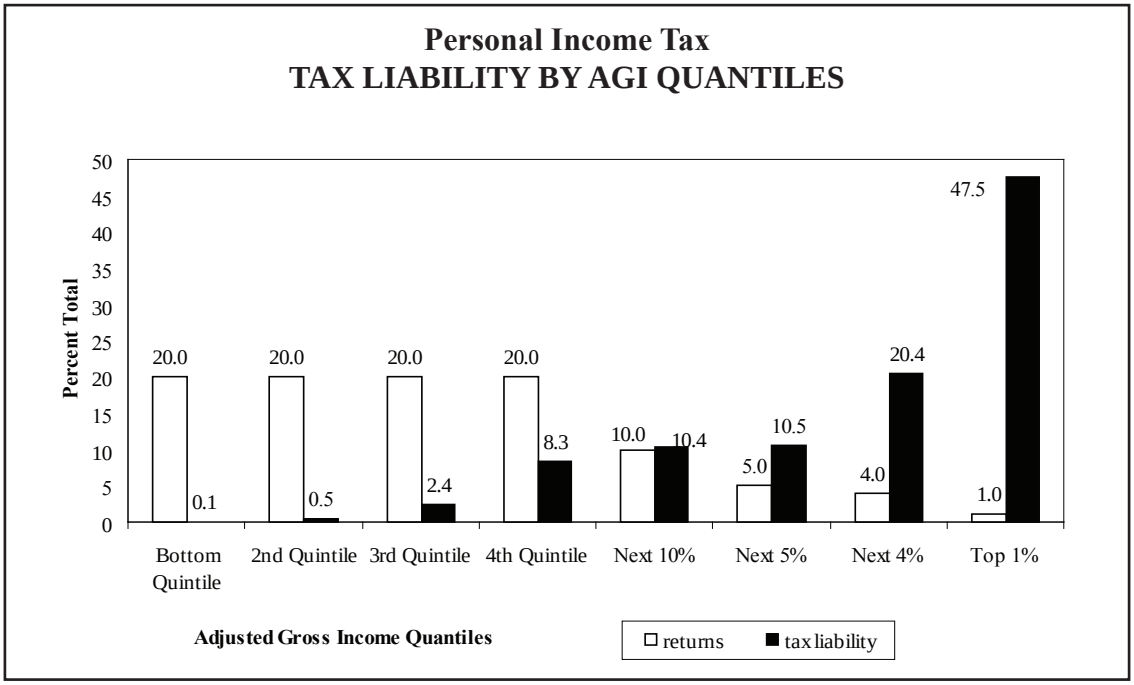
From among the 14.1 million returns filed for taxable year 2005, 11,947 returns reported alternative minimum tax assessments, totaling $39.0 million. In comparison with taxable year 2004, 2005 experienced a 1,135 (10.5%) increase in the number of AMT returns filed, and a $7.2 million (15.6%) decrease in the dollar amount of AMT assessed. As the following graph illustrates, a rapid decline in volume and amount of AMT began in taxable year 2001 and continued into taxable year 2002, but leveled off in 2003 and 2004. The strong growth in AMT between 1998 and 2000 was driven by growth in stock options, the value of which fell significantly in 2001 and 2002.



Total Tax Liability

Total California tax liability was $43.1 billion for taxable year 2005. Compared to $36.1 billion in 2004, total tax liability increased by $7.0 billion (19.5%).

Tax liability was unevenly spread among income groups in taxable year 2005. Based on California AGI, the top one percent of returns accounted for 47.5% of all tax liability, compared to 42.7% for 2004. The top five percent paid 67.9% of all tax.



Personal Income Tax Payments

Tax Liability Prepayments

Prepaid taxes are payments made to the state prior to the tax return filing period. Prepaid taxes include tax withholdings, quarterly self-assessed estimates, excess state disability insurance (SDI) withholdings, and voluntary application of prior year refunds. They are deposited in the state's General Fund throughout the taxable year, and provide the cash-flow by which state government operates.

Tax Withholdings

The largest sources of tax withholdings are from wages and salaries. In limited cases, other tax withholding sources include interest earned from savings accounts, dividends earned from investments, and capital gains from sales of certain residential real estate, stocks, bonds, and other capital assets. For the 2005 taxable year, 11.3 million (80.0%) PIT returns reported tax withholdings of $28.3 billion (65.6%) of the total self-assessed tax liability.

Quarterly Estimated Payments

Tax filers whose sources of taxable income are not subject to mandatory withholding, (i.e., sole proprietors, contractors, and other recipients of taxable, non-wage income), and taxpayers who elected not to withhold from voluntary withholding sources, may be required to submit quarterly estimated tax payments. For taxable year 2005, estimated tax payments totaling $17.1 billion were reported on 1.1 million returns, an increase of 35.9% over taxable year 2004.

Excess State Disability Insurance Withholdings

The Personal Income Tax Law, Section 132 states in reference to State Disability Insurance Withholding, "*Employees who work for more than one employer during the taxable year are entitled to recover any amounts withheld from wages in excess of the tax on the maximum wage limit, plus interest.*" For taxable year 2005, the indexed SDI withholding maximum limit was $857.71. Excess State Disability Insurance payment claims of $54.3 million were reported on 210,112 returns.

Prior Year Overpayments

Taxpayers who are due a refund of overpaid taxes can elect to apply all, or a portion of, the refund to the next year's tax liability. Additionally, taxpayers required to pay a balance due for the current taxable year may elect to pay more than the balance due and have the excess applied to the next year's tax liability. During the 2005 filing season, 416,764 taxpayers elected to apply $1.7 billion of 2004 taxable year overpayments to their 2005 tax liability. Additionally, 434,582 taxpayers elected to apply $2.1 billion of their 2005 taxable year overpayments to their 2006 tax liability.

Comparison of Tax Liability Prepayments

The following table displays a comparison of tax liability prepayments between taxable years 2004 and 2005, respectively:

Personal Income Tax
TAX LIABILITY PREPAYMENTS
TWO-YEAR COMPARISON

Tax Prepayment Source	Amount *(Thousands)* 2004	2005	Change	Percent Change
Tax Withholdings	$ 26,209,296	$ 28,281,237	$ 2,071,942	7.9
Estimated Payments	12,599,778	17,128,671	4,528,893	35.9
Excess State Disability Insurance Withholding	53,798	54,321	523	1.0
Credit from Last Year's Tax Overpayment	1,483,769	1,691,206	207,437	14.0
Total	**$ 40,346,641**	**$ 47,155,435**	**$ 6,808,795**	**16.9**

Voluntary Contributions

Taxpayers may make contributions of $1 or more, in whole dollar amounts, to one or more charitable organizations listed on forms FTB 540, FTB 540A, or FTB 540 2EZ. The charitable contribution either reduces the amount of refundable tax overpayment or increases the tax amount due. The option to contribute to the charitable organization is exercised after electing whether to apply the overpayment or additional payment to the next year's estimated tax.

For taxable year 2005, taxpayers were provided with a selection of 14 charitable funds to which to contribute while preparing their California tax returns. As the table on the following page illustrates, most charitable fund choices continued to be available from the prior year and the number and amounts of contributions to those funds remained relatively constant. Contributions totaled $4.2 million, a 3.2% decrease from 2004. The Veterans' Quality of Life, California Sexual Violence Victim Services, and California Colorectal Cancer Prevention funds were added for 2005.

Refunds and Balances Due

For taxable year 2005, 9.2 million taxpayers (65.1% of all taxpayers), received $7.4 billion in tax refunds. This amount was computed after adjusting for voluntary prepayments to next year's tax liability and voluntary contributions to charitable organization funds. Compared with taxable year 2004 where 9.1 million taxpayers received $6.7 billion in tax refunds, the 2005 data represented an increase of 0.4% and 9.0%, respectively.

During the 2006 filing season, 2.8 million taxpayers who had not prepaid sufficient taxes during the 2005 taxable year (via withholdings or quarterly estimate payments) paid tax balances totaling $5.5 billion. Compared to taxable year 2004, the number of taxpayers owing tax balances increased by 127,353 (4.8%), while the amount of tax due increased by $1.3 billion (31.2%).

Personal Income Tax
VOLUNTARY CONTRIBUTIONS TO CHARITABLE ORGANIZATIONS
TWO-YEAR COMPARISON

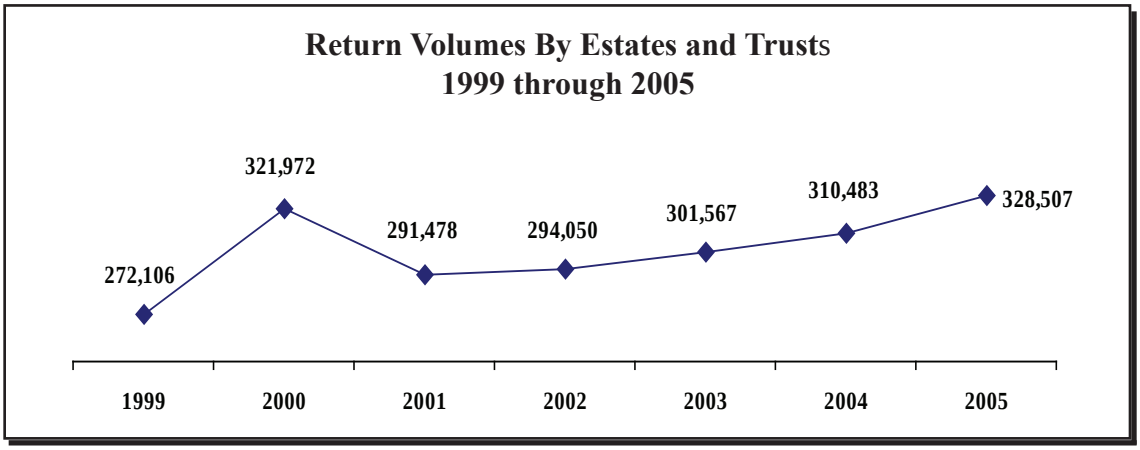
Charitable Contribution Fund	2004			2005		
	Number of Contributors	Amount	Average Amount	Number of Contributors	Amount	Average Amount
California Seniors	27,704	$ 296,136	$10.69	26,600	$ 258,411	$9.71
Special California Seniors	3,775	55,524	$14.71	3,717	61,161	$16.45
Alzheimer's Disease	40,772	525,594	$12.89	36,823	465,871	$12.65
Endangered Species	43,019	624,264	$14.51	40,553	555,062	$13.69
State Children's Trust	45,102	581,772	$12.90	42,158	562,287	$13.34
California Breast Cancer	47,355	636,320	$13.44	43,533	578,140	$13.28
California Firefighter's Memorial	21,624	187,132	$8.65	20,111	202,927	$10.09
California Lung & Asthma Research	24,126	205,186	$8.50	29	196	$6.76
Emergency Food Assistance	31,443	399,876	$12.72	31,148	390,586	$12.54
California Peace Officer Memorial Foundation	19,111	183,269	$9.59	18,917	180,395	$9.54
California Missions Foundation	16,554	148,161	$8.95	23	161	$7.00
California Military Family Relief	22,601	282,106		20,274	243,978	$12.03
California Prostate Cancer Research	23,610	188,025		24,931	229,003	$9.19
Veteran's Quality of Life	-	-		16,373	135,147	$8.25
California Sexual Violence Victim Services	-	-		22,573	199,900	$8.86
California Colorectal Cancer Prevention	-	-		16,455	111,020	$6.75
Total	**366,796**	**$ 4,313,365**	**$11.76**	**364,218**	**$ 4,174,245**	**$11.46**
Number of Returns Reporting Voluntary Contributions	**104,218**			**98,544**		

Estates and Trusts

A trust is a separate legal and taxable entity consisting of property which is held and administered by a fiduciary trustee for the benefit of another. An estate, for purposes of tax law, is the collective real and personal property that a person possesses at the time of death and that is transferred to the heirs subject to payment of debts and claims. An estate is a temporary entity administered by a fiduciary executor and dissolved by the court upon completion of the probate process. California Personal Income Tax Law governs the tax treatment of estates and trusts. The same tax rates applicable to individuals are applicable to estates and trusts. California estates and trusts report taxable business activities on form FTB 541, *California Fiduciary Income Tax Return*.

Note that in previous editions of the *Annual Report*, information on estates and trusts was reported in the Business Entities section.

For taxable year 2005, Franchise Tax Board received 328,507 returns from estates and trusts, a 5.8% increase from the 310,483 returns received for taxable year 2004. Taxable income reported on form FTB 541 generated $683 million tax in taxable year 2005, a strong 35.2% increase from the prior year's tax receipts of $505 million, and which follows a 43.9% increase between 2003 and 2004.



Business Entities

Introduction

Business Entity Forms

California tax law recognizes five major forms of business. They are:

- ❑ Corporations, including S Corporations and C Corporations.
- ❑ Sole Proprietorships.
- ❑ Partnerships, including General Partnerships, Limited Partnerships, and Limited Liability Partnerships.
- ❑ Limited Liability Companies.
- ❑ Exempt Organizations, including both incorporated and nonincorporated organizations.

Discussed below are three major factors that differentiate the forms of business entities:

- ❑ Organizational structure.
- ❑ Tax reporting requirements.
- ❑ Liability responsibilities for business debts and liabilities.

Note that the effect of personal liability is the result of risking both business assets and non-business individual and community property assets.

Corporations

Corporations are 'legal persons' formed by associates to conduct business and, except for non-profit corporations discussed below, are organized for the purpose of generating profits for its investors. Corporations file *Articles of Incorporation* with a state, prepare by-laws, have their business affairs overseen by a board of directors, issue shares of stock, file tax returns, and pay a minimum annual tax of $800 for the right to conduct business within California. Individual owners (stockholders) are not personally liable for the debts and financial obligations of the corporations.

C Corporations

C Corporations, so named in reference to Sub-Chapter C of the Internal Revenue Code, may have one or many shareholders as their numbers are unrestricted by law. C Corporations file corporate tax forms IRS 1120 and FTB 100 and pay taxes on profits at the corporate franchise tax rate for C Corporations. After-tax profits distributed to shareholders are also reported on the individual shareholder's Individual Income Tax form IRS 1040 as dividend income, or on the corporate shareholder's corporate tax return.

S Corporations

S Corporations are 'small business corporations' which make an election to be taxed under Sub-Chapter S of the Internal Revenue Code. They begin their existence as C Corporations and elect S Corporation status by submitting form IRS 2553. S Corporations file corporate tax forms IRS 1120S and FTB 100S and pay tax only for California purposes on profits at the corporate franchise tax rate for S Corporations. In addition,

profits and losses are passed through to the individual shareholders who report the income and losses on their individual returns.

A detailed analysis of corporation data is discussed within this section under the heading *Summary of Business Entity Activities: California Corporations*. Additionally, all tables within Appendix C are devoted to corporations.

Sole Proprietorships

A Sole Proprietorship is a non-incorporated business owned by an individual (the sole proprietor), and exists for as long as the owner is willing or able to stay in business. Sole proprietors have total management control over their businesses, and are personally liable for the acts of the owner's agents and employees. Sole proprietors report their business income and expenses on their Individual Income Tax form IRS 1040 Schedule C, *Profit or Loss from Business*, with adjustments made on form FTB 540 Schedule CA.

An analysis of Sole Proprietorship data is discussed under the heading *Summary of Business Entity Activities: Sole Proprietorships*.

Partnerships

A partnership is a non-incorporated business, owned by two or more people engaged in business for profit. Partnerships are divided into three categories: General Partnership, Limited Partnership, and Limited Liability Partnership.

General Partnerships

General Partnerships (GP) are generally managed by all partners, and profits and losses are generally shared equally unless defined otherwise in a written partnership agreement. Each general partner is personally liable for the entire partnership debts and taxes. For tax purposes, other unincorporated business entities can be classified as partnerships under specific provisions of federal and California law.

Limited Partnerships

Limited Partnerships (LP) consist of 'general' partners who manage the business and are personally liable for the partnership, and 'limited' partners who only contribute capital and share in the profits, but take no part in running the business. Limited partners are not personally liable for partnership obligations beyond their capital contributions. LPs are required to be certified with the Secretary of State, are restricted by many corporation-like requirements, and are subject to an annual tax of $800 for California certification, whether or not they are conducting business in California.

Limited Liability Partnerships

Limited Liability Partnerships (LLP) comprise general partners whose professions are limited to certain state licenses, including public accountancy, law, architecture, and related licensed services. Partners of LLPs are neither personally liable for the debts of any other partner, nor are the individual partners liable for the acts or omissions

of any other partners, solely by reason of being a partner. Like Limited Partnerships, LLPs are required to be certified with the Secretary of State, are restricted by many corporation-like requirements, and are subject to an $800 annual tax.

All partnerships that engage in a trade or business or generate income from California sources must report their business activities to California on form FTB 565 *Partnership Return of Income*. Partnerships are also required to provide to each partner form FTB 565, *Schedule K-1, Partner's Share of Income, Deductions, Credits, Etc*. Schedules K-1 are used by individual partners to prepare their personal income tax returns. Corporate partners use Schedule K-1 to report other income on their corporate tax return, FTB 100 or FTB 100S, as appropriate.

An analysis of Partnership data is discussed under the heading *Summary of Business Entity Activities: Partnerships*.

Limited Liability Companies

Limited Liability Companies (LLC) are entities formed under state law by filing *Articles of Organization* as an LLC. Members of an LLC are not personally liable for the debts of the LLC.

For tax reporting purposes, LLCs may elect treatment as a corporation, reporting California business activities on form FTB 100. An LLC that does not elect treatment as a corporation will be classified for tax purposes as a partnership if it has more than one owner, and will be disregarded as an entity separate from its owner if it has a single owner. For income tax purposes, a disregarded LLC owned by an individual is treated as a sole proprietorship, and a disregarded LLC owned by a corporation is treated as a division of the corporation. LLCs not classified as corporations that are organized in California, registered with the Secretary of State, or doing business in California are required to file a form FTB 568 and are subject to an $800 annual tax plus a fee based on total annual income defined as gross income plus cost of goods sold. The fee schedule is as follows:

Limited Liability Company
ANNUAL INCOME FEE SCHEDULE
Taxable Year 2005

From	To	Fee
$ 0	$ 249,999	$ 0
250,000	499,999	900
500,000	999,999	2,500
1,000,000	4,999,999	6,000
5,000,000	and over	11,790

Throughout this section, reference to Limited Liability Company data refers to LLCs that reported business activities on form FTB 568. The LLC data are presented under the heading, *Other California Business Entities: Limited Liability Companies*.

Tax-Exempt Organizations

Tax-exempt organizations are entities that operate for non-profit, charitable, or mutual benefit purposes and have been granted tax-exempt status by the Internal Revenue Service and the Franchise Tax Board. Tax-exempt organizations include both unincorporated and incorporated entities. Members and directors of unincorporated organizations may be personally liable for organizational debts; members, trustees, and officers of tax-exempt corporations are personally liable only to a limited degree.

Generally, tax-exempt organizations receiving gross receipts of $25,000 or more are required to file FTB 199, *Exempt Organization Annual Information Return*. Organizations that conduct business activities not related to the exempt purpose are also required to file either FTB 109, California Exempt Organization Business Income Tax Return, FTB 100, *California Corporation Franchise or Income Tax Return*, or FTB 565, *Partnership Return of Income* depending on the type of entity and the dollar amount of gross receipts.

An analysis of exempt organizations is presented under the heading *Other Business Entities: Exempt Organizations*.

Interpreting the Statistical Data

Data Sources

Business entity data contained within this section is derived from four sources: Personal Income Tax Return Transactions File, Personal Income Tax Sample, Business Entities Tax System, and the Corporation Sample.

Business Entities Tax System

The Business Entities Tax System (BETS) provided statistical data from partnership, LLC, and tax-exempt organization returns. Additionally, this system provided corporation data regarding tax credits claimed, as illustrated in Appendix Tables C-7, C-7A, and C-7B.

Corporation Sample

The data pertaining to C Corporations and S Corporations, as described in the text and on the Appendix C tables (except Tables C-7, C-7A, and C-7B, discussed above) were derived from a stratified sample of 17,130 corporation returns.

Personal Income Tax Sample

The Personal Income Tax Sample included 233,417 returns, from which Sole Proprietorship data were extracted for display in Appendix Tables B-4A.2, *Elements of Tax Liability Computations: Business Income*, in Appendix Table B-4G, *Elements of Tax Liability Computations: Part-Year Resident and Nonresident Returns*, and for discussion within this section of the report.

Worldwide Versus California Net Income

Forms FTB 565, *Partnership Return of Income*, and FTB 568, *Limited Liability Company Return of Income,* provide FTB business entity income information from sources both within and outside of California. The Partnership and Limited Liability Company forms do not separately report California's portion of the worldwide income. Instead, the California portion is reported on the individual partner's or member's tax return. Consequently, references within this report to 'taxable income' and 'profits and losses' from partnerships and LLCs apply to worldwide income.

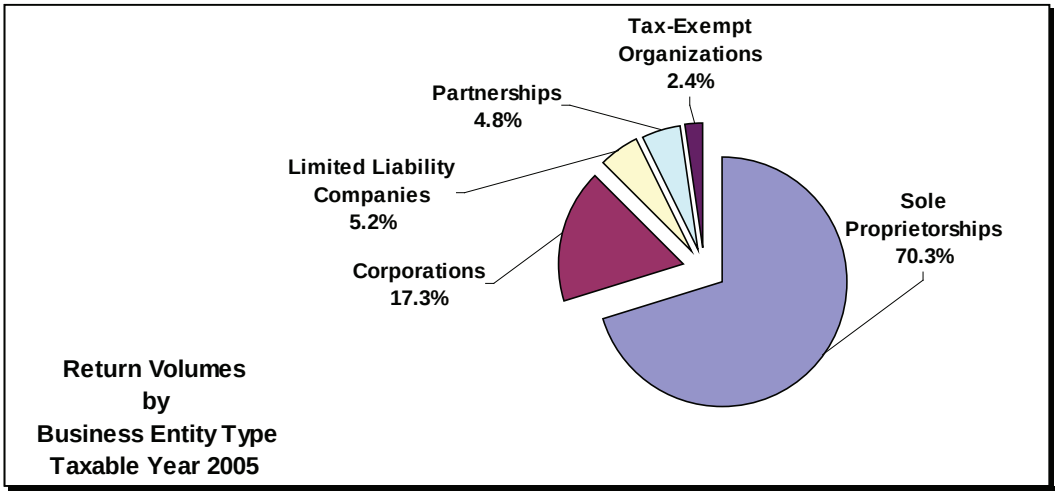
Forms FTB 100, *California Corporation Franchise or Income Tax Return,* and FTB 100S, *California S Corporation Franchise or Income Tax Return,* provide FTB with corporation income information from both worldwide sources and California's portion of income. Within this report, 'worldwide' income is referred to as 'pre-apportioned' income, and California's portion of income is referred to as 'post-apportioned' income, or 'State Net Income'. Corporate statistical data relating to profits and losses are presented in 'post-apportioned' form.

Sole proprietorship data were derived from Personal Income Tax form FTB 540, *California Resident Income Tax Return*. As residents of California, all sole proprietorship income is California income to the taxpayer, and all profits and losses are attributable to California.

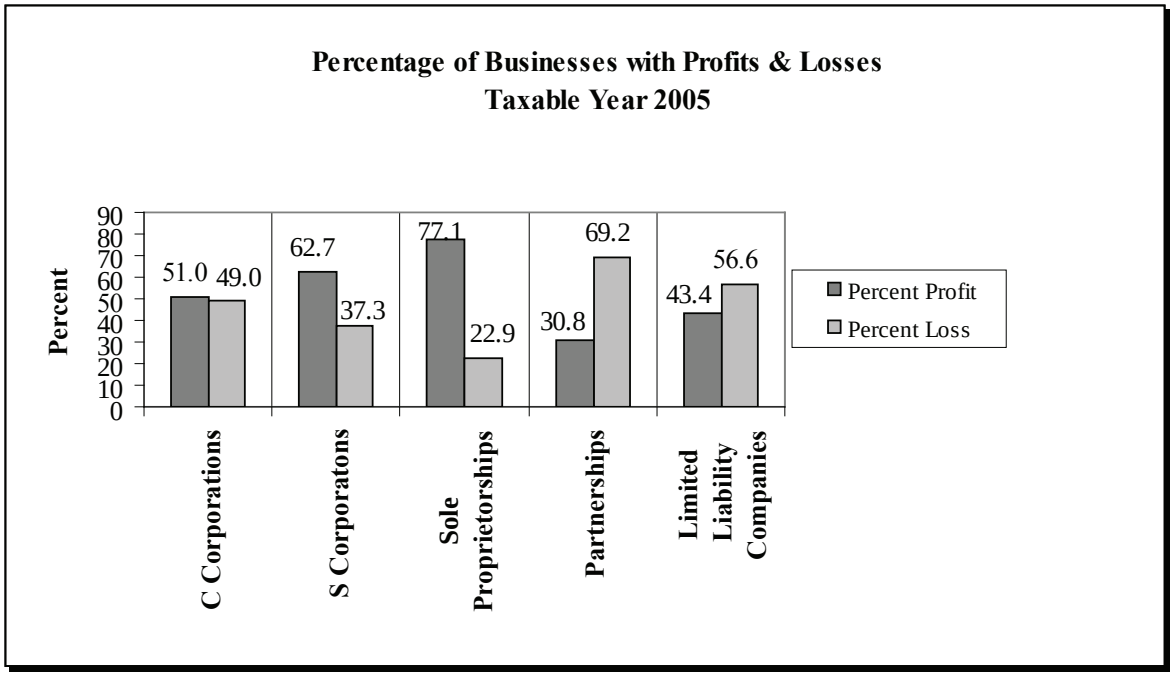
Summary of Business Entity Activities

Tax Return Volumes

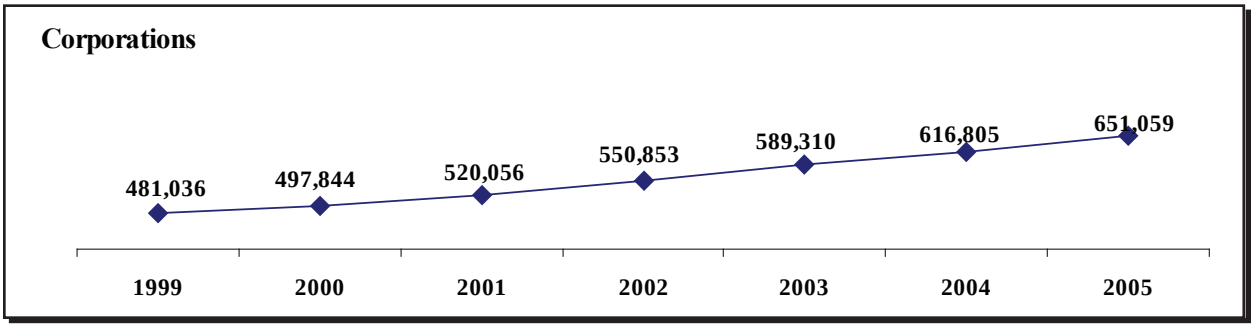
Franchise Tax Board received over 3.7 million California tax returns from business entities that closed accounting years during 2005. As the following pie chart illustrates, sole proprietorships were the most common type of business entity, with 2.6 million returns reporting business activities on form IRS 1040 Schedule C. Incorporated entities were the next most common type of business entity with 651,059 returns, of which 334,036 returns were from C Corporations reporting business activities on Form FTB 100, and 317,023 returns were from S Corporations reporting activities on Form FTB 100S.

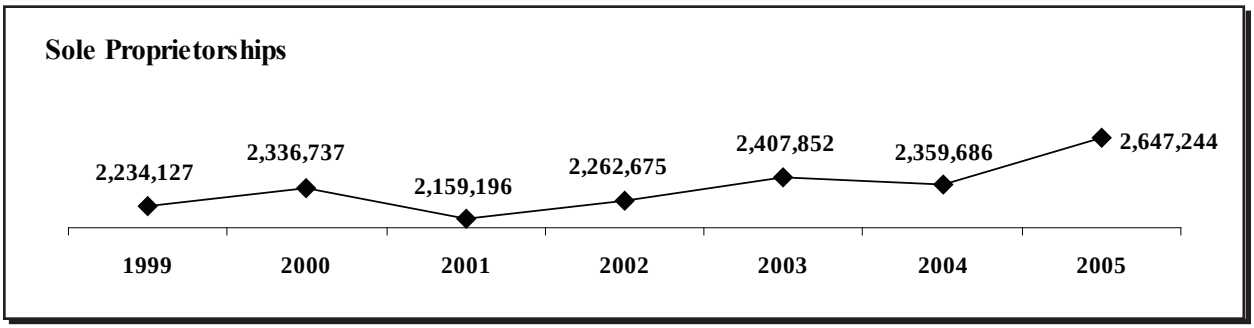


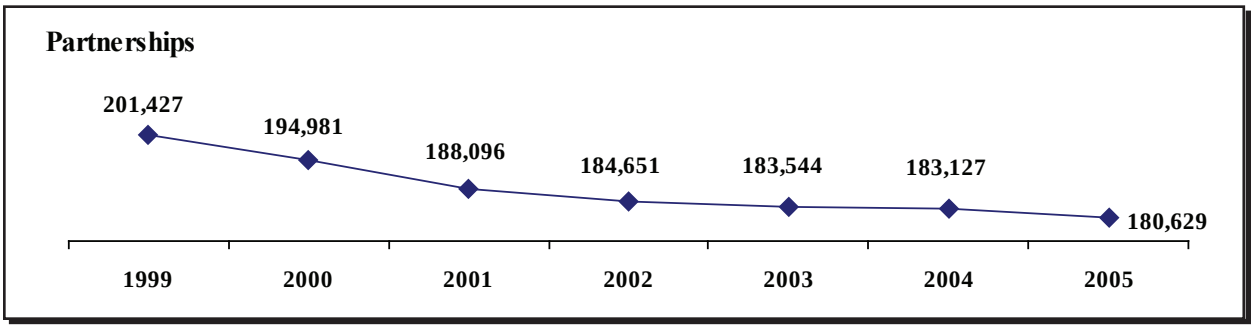
The following bar chart presents each business entity's returns by those reporting profits and those reporting losses. As the chart illustrates, many more sole proprietorships and S Corporations reported profits than losses. In contrast, more partnerships and limited liability companies reported losses than profits.

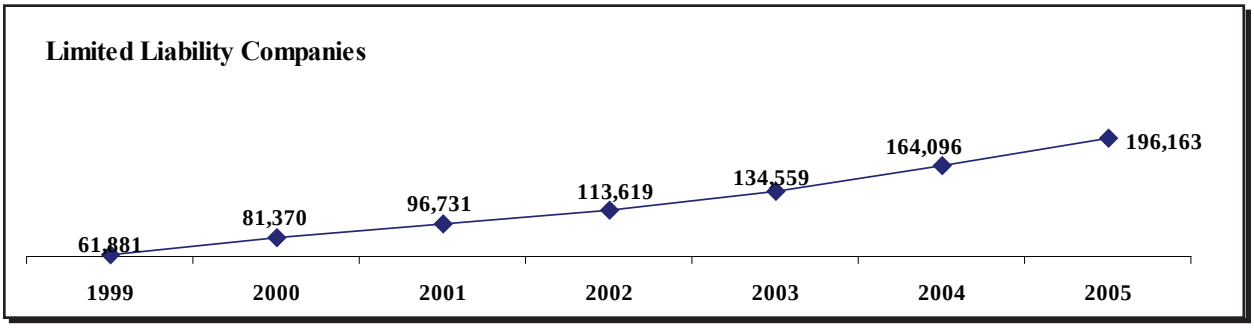


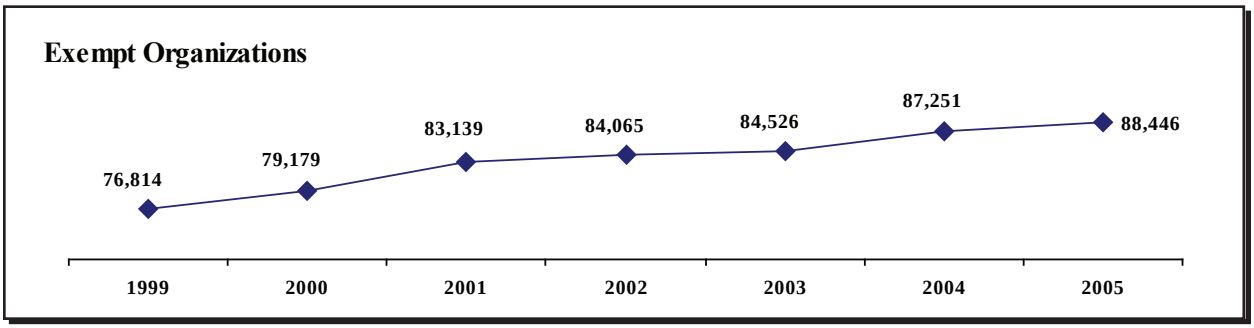
Return Volumes By Business Entity Type
1999 through 2005





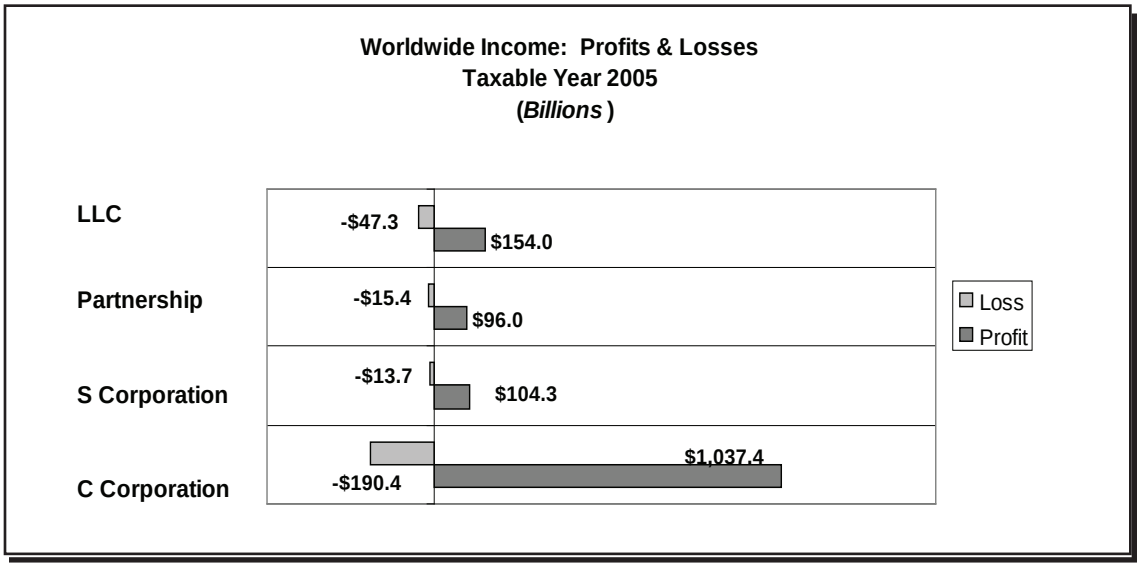




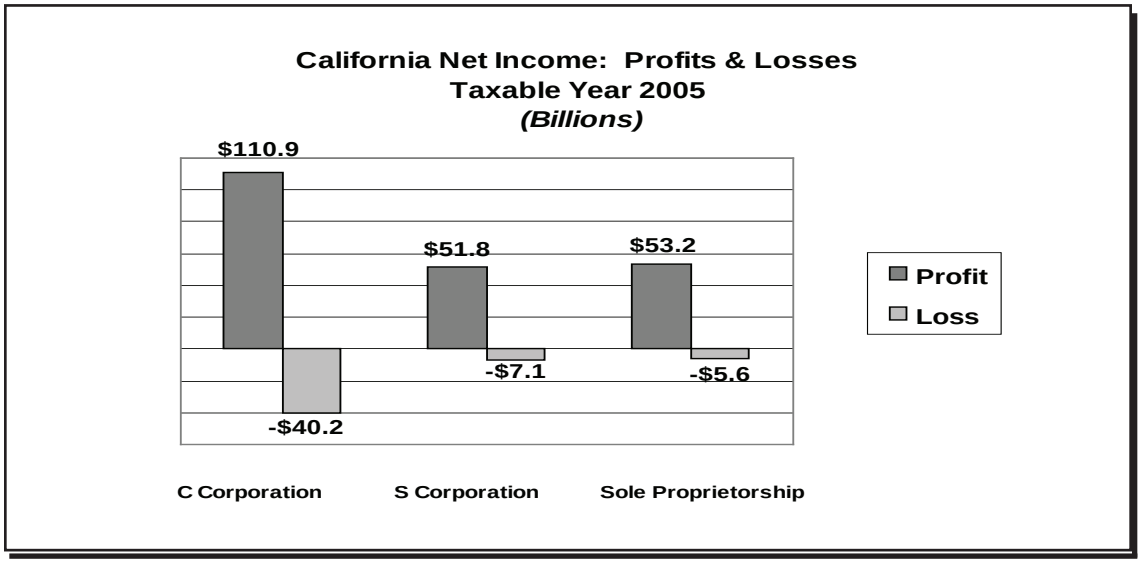


Business Profits and Losses

Corporations and partnerships are required to report income from worldwide sources. The term 'worldwide' may refer to California income if all income is received from within California, or may refer to the United States if all income is received from within the national boundaries. The following chart shows profits and losses from worldwide income sources.



Corporations are also required to report income apportioned to California, as the following chart illustrates. Sole proprietors, who report their business income to the Franchise Tax Board on their individual personal income tax form FTB 540, are California residents and are thus required to treat all income as California income. The following chart shows business profits and losses from California income sources.



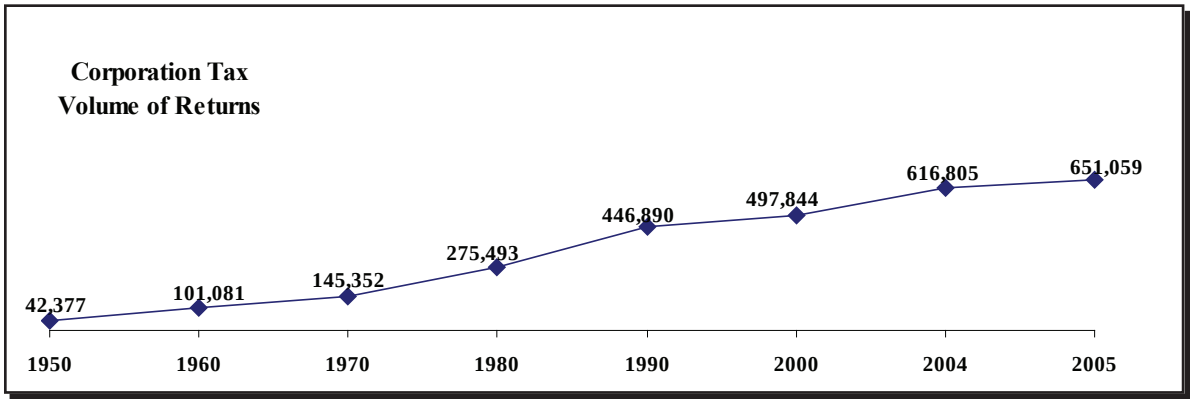
California Corporations

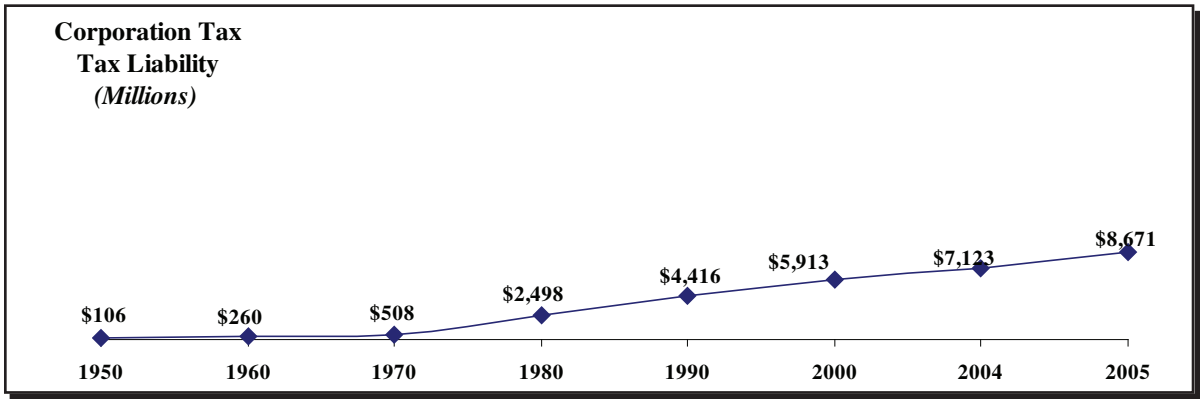
History

The Bank and Corporation Franchise Tax Act of 1929 implemented a California constitutional amendment, previously approved by the people of California, that permitted a tax to be imposed on banks and general corporations based on their net incomes. The franchise tax was imposed for the privilege of conducting business within the state and applied to California incorporated and out-of-state (or out-of-country) incorporated banks and corporations who exercised a franchise within the State.

In 1937, California enacted the Corporation Income Tax Act to tax those corporations which did not franchise under the original definition of the 1929 Act, but which derived income from activities in California. This income tax was set at the same rate as the franchise tax.

In taxable year 1940, the California Bank and Corporation Franchise and Income Tax Acts resulted in the receipt of 26,968 corporation returns and $21.8 million of state tax. By 2005, the number of returns had increased to 651,059 with a tax liability of $8.7 billion. The following charts illustrate the growth of return volumes and tax dollars to the state's General Fund.





Corporation Returns Filed

Franchise Tax Board received 651,059 Corporation tax returns for taxable year 2005, of which 334,036 (51.3%) were received from C Corporations and 317,023 (48.7%) from S Corporations.

Nonapportioning Corporations

Nonapportioning corporations are those C and S Corporations that either conduct all business activities within California or derive 100% of their taxable income from within the state. Nonapportioning corporations are also referred to as 'domestic' or 'intra-state' corporations.

Of the 651,059 corporate tax returns filed with California for taxable year 2005, 92.1% (599,807) were received from nonapportioning corporations, of which 50.2% (300,950) were from C Corporations and 49.8% (298,857) from S Corporations.

Apportioning Corporations

Apportioning Corporations are those C and S Corporations that conduct business both within and outside of California, whereby a portion of their reportable income is taxable to California. Apportioning corporations are also referred to as 'multistate' or 'multinational' corporations as appropriate.

Of the 651,059 corporate tax returns filed with California for 2005, only 7.9% (51,252) were received by apportioning corporations, of which 64.6% (33,086) were from C Corporations and 35.4% (18,167) were from S Corporations.

Computing Corporate Tax

Net Taxable Income After California Adjustments

Corporate taxpayers are required to compute federal net income by completing form IRS 1120, *U.S. Corporation Income Tax Return*, before determining California net income. To determine federal net income, corporate taxpayers must subtract federal deductions from federal income. Once the federal income has been determined, California adjustments, both additions and subtractions, are made to determine the California net income.

Corporations that have no federal filing requirement or that maintain separate records that account for the federal/state tax law differences, may substitute the completion of form IRS 1120 with form FTB 100 Schedule F, *Computation of Net Income*.

The chart on the next page, *Corporation Tax Components*, illustrates the process used to arrive at California taxable income.

Corporation Tax Components
Taxable Year 2005

Gross Profits:
Receipts from All Sources *minus* Cost of Goods Sold (Cost of Goods Sold is: Inventory at Start of Year *plus* Cost of Labor *plus* Additional Section 263A Costs *plus* Other Costs *less* Inventory at End of Year)

Less **Business Expenses:**
Dividends • Interest on Obligations • Other Interest • Gross Rents • Gross Royalties • Capital Gains (Losses) • Ordinary Gains (Losses) • Net Gains (Losses) • Other Income • Net Income from Rental Real Estate • Net Income from Other Rental Activity • Other Portfolio Activity • Miscellaneous Income

Equals **Total Income**

Minus **Deductions:** (Examples)
Compensation of officers • Salaries and Wages • Repairs and Maintenance • Bad Debts • Rents • Taxes and Licenses • Interest • Charitable Contributions • Depreciation and Amortization • Depletion • Advertising • Pension and Profit-Sharing Plans • Employee Benefit Programs • Other Deductions (Examples: Insurance premiums, legal and professional fees, Consumable supplies, utilities, certain travel, meal and entertainment costs, membership dues) • Recovery Property • Portfolio Income • Interest on Investment Debts • Miscellaneous Deductions

Equals **Federal Taxable Income**

Plus **California Adjustments:**
Deductions for Foreign or Domestic Tax Based on Income or Profits • Deductions for tax under provisions of the Corporation Tax Law • Interest on Government Obligations • Net California Capital Gain • Depreciation and Amortization in Excess of Amount Allowed in California • Net Income from Corporations not Included in Federal Consolidated Return

Minus **California Adjustments:**
Inter-company Dividend Deduction • Other Dividend Deduction • Additional Depreciation Allowed under CA Law • Capital Gain • Contributions • EZ, LAMBRA or TTA Business Expense • EZ Net Interest Deduction

Equals **Total Net Income or Loss**

(For Multistate or Multinational Corporations only. Nonapportioning Corporations skip to '*Minus Disaster loss Carryover Deduction*')

Apportion **California's Share From Unitary Income:**

Add **Value of All Property within and outside California** (Examples)
Inventory • Buildings • Machinery and Equipment • Furniture and Fixtures • Land • Other Tangible assets • Rented Property used in the business

Add **Value of All Property within California only**
(Examples) Inventory • Buildings • Machinery and Equipment • Furniture and Fixtures • Land • Other Tangible assets • Rented Property used in the business

Calculate **Percent of Unitary Property Apportioned to California** (Divide Total California Property by Total Unitary Property)

Add **Cost of Payroll Within and Outside California**
(Examples) Wages • Salaries • Commissions • Other Compensation related to business income

Add **Cost of Payroll Within California only**
(Examples) Wages • Salaries • Commissions • Other Compensation related to business income

Calculate **Percent of Unitary Payroll Apportioned to California** (Divide Total California Payroll by Total Unitary Payroll)

Add **Sales Income Attributable to California only**
Sales delivered or shipped to California purchasers from outside California • Sales delivered or shipped to California purchasers from within California • Sales shipped from California to the U.S. Government • Sales shipped from California to purchasers in states where the taxpayer is not taxable • Other Gross Receipts (Examples include rents, royalties, interest, etc.)

Calculate **Double the Percent of Unitary Sales Apportioned to California** Divide Total California Sales by Total Unitary Sales. (Corporations required to 'double-weight' Sales: Multiply by 2)

Calculate **Average Percent of Unitary Business Income (Loss) Attributable to California**
Add percentages Property, Payroll, and Sales • Corporation that single-weight Sales: Divide by '3' • Corporations that double-weight Sales: Divide by '4'

Plus **Nonbusiness Income (Loss) Attributable to California:**
Dividends and interest income if commercial domicile is in California • Net Income (loss) from sale of assets within California • Gain (loss) from sale of nonbusiness interest in a partnership or LLC • Miscellaneous non-business income (loss); and *minus Disaster Loss Carryover Deductions*

Equals **California Taxable Income**

Calculate **Tax:** California Taxable Income *times* Tax Rate *minus* Tax Credits *plus* Alternative Minimum Tax

Equals **Total Tax Liability**

Apportioning Net Income to California

The term 'unitary' refers to corporations whose business operations within and outside of California are highly interdependent. 'Unitary Method' refers to the calculation by which multistate and multinational corporations apportion California's share of their total business (versus nonbusiness) income. Business income is income arising from transactions and activities in the regular course of the unitary group's trade or business.

The unitary apportionment formula method establishes a percent of the total business income by calculating the average California/worldwide ratio for each of the three business activity factors: property values, payroll costs, and income from sales, as illustrated on the *Corporation Tax Components* chart. The California portion of business income plus the California portion of nonbusiness income, is the net California taxable income, from which the corporate tax liability is determined.

For taxable year 2005, corporations reported a total worldwide net income (after California tax law adjustments) of $938 billion, with $1.142 trillion in profits and $204 billion in losses. California state net income from corporations totaled $115.3 billion, of which $83.1 billion (72.1%) was apportioned to California by multistate and multinational corporations, and $32.2 billion (27.9%) was attributable to nonapportioning corporations.

For a statistical comparison of worldwide and state net incomes between taxable years ending 2004 and 2005, refer to Appendix Tables C-2 (all corporations), C-2A (C Corporations only), and C-2B (S Corporations only).

Minimum Taxes

Corporate entities subject to the corporation minimum franchise tax include all corporations (and LLCs classified as corporations) that are:

- ❑ Incorporated or organized in California;
- ❑ Qualified or registered to do business in California; or
- ❑ Doing business in California, whether or not incorporated, organized, qualified, or registered under California law.

The term 'doing business' means actively engaging in any transaction for the purpose of financial gain or profit.

Corporate entities not subject to the corporation minimum franchise tax may be subject to corporate income tax. The corporation income tax is imposed on all corporations that derive income from sources within California but are not doing business in California.

All corporations subject to the franchise tax (including banks, financial corporations, corporate general partners of partnerships, and corporate members of LLCs classified as partnerships) must file form FTB 100 and pay at least the minimum franchise tax regardless of whether the corporation is active, inactive, operates at a loss, or files a return for a short period of less than 12 months. The minimum annual tax is as follows:

- ❑ Domestic qualified inactive gold or quicksilver mining corporations . . . . . $ 25.
- ❑ All other corporations subject to franchise (versus income) tax . . . . . $800.

An exception applies for the first taxable year that the entity incorporates or otherwise becomes qualified to do business in California. For the first taxable year, the corporation computes its tax liability by multiplying its California taxable income by the appropriate tax rate, without a pre-determined minimum tax liability.

Franchise and Income Taxes

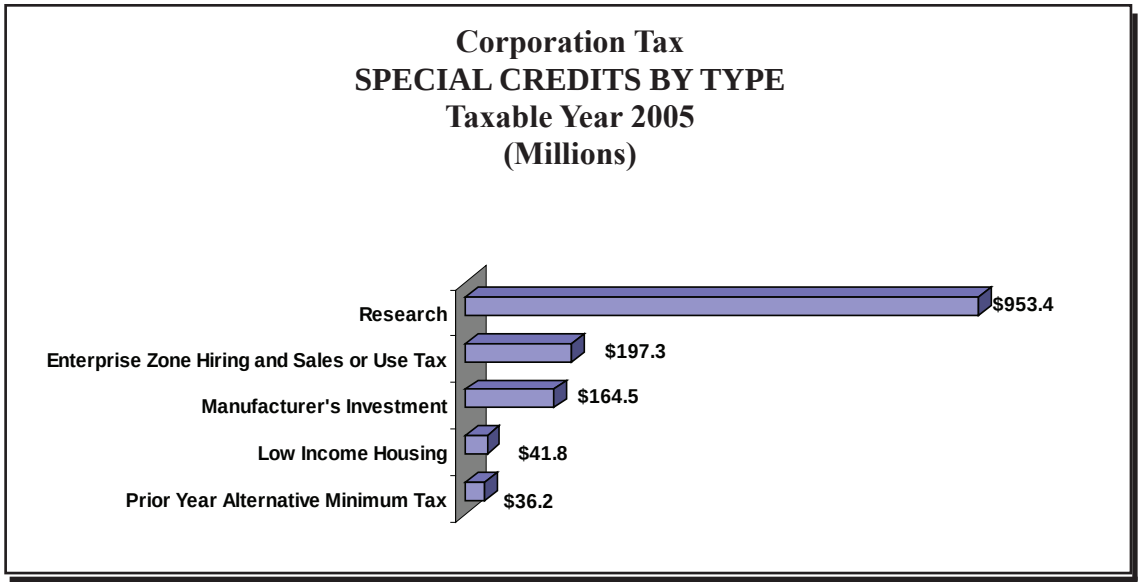
Corporate taxpayers calculate their gross tax (before adjusting for credits) by multiplying their California taxable income by the appropriate tax rate, as indicated by the taxable year 2005 rate schedule below. These rates apply to both corporations subject to either the corporation franchise tax or the corporation income tax.

- ❑ C Corporations other than banks and financial corporations 8.84%
- ❑ S Corporations other than banks and financial corporations 1.50%
- ❑ C Banks and Financial Corporations 10.84%
- ❑ S Banks and Financial Corporations 3.50%

For corporations subject to the minimum franchise tax, the gross tax is the larger of the minimum franchise tax of $800 or the calculated tax from the California taxable income.

Tax Credits

Tax credits are employed to promote economic or societal goals, or to provide relief to certain taxpayers. Appendix Table C-7 provides a list of credits available to taxable year 2005 corporation filers, along with the number of claimants and the dollar amounts claimed. Note on Table C-7 that, of the 39 credits listed, 18 credits expired prior to 2005 and were reporting the results of their carryover provisions. Of the $1.4 billion claimed by corporations, the following bar chart illustrates the five credits with claims over $25 million each:



Alternative Minimum Taxes

California Corporation Tax Law, like Personal Income Tax Law, gives special treatment to certain types of income and allows special deductions and credits for certain types of expenses. The Alternative Minimum Tax (AMT) is designed to ensure that C Corporations (but not S Corporations) that take substantial advantage of these provisions pay at least a minimum level of tax in addition to applicable minimum franchise taxes.

An Alternative Minimum Taxable Income (AMTI) that exceeds $40,000 is the base by which the tentative alternative minimum tax is computed. The base for computing AMTI is the regular taxable income plus adjustments plus tax preference items. The California AMT rate for C Corporations was 6.65% for the taxable year ending in 2004. Banks and other financial corporations are also assessed an additional 2% of its regular taxable income. If the tentative alternative minimum tax amount is higher than the regular tax amount, the corporation must pay the alternative minimum tax.

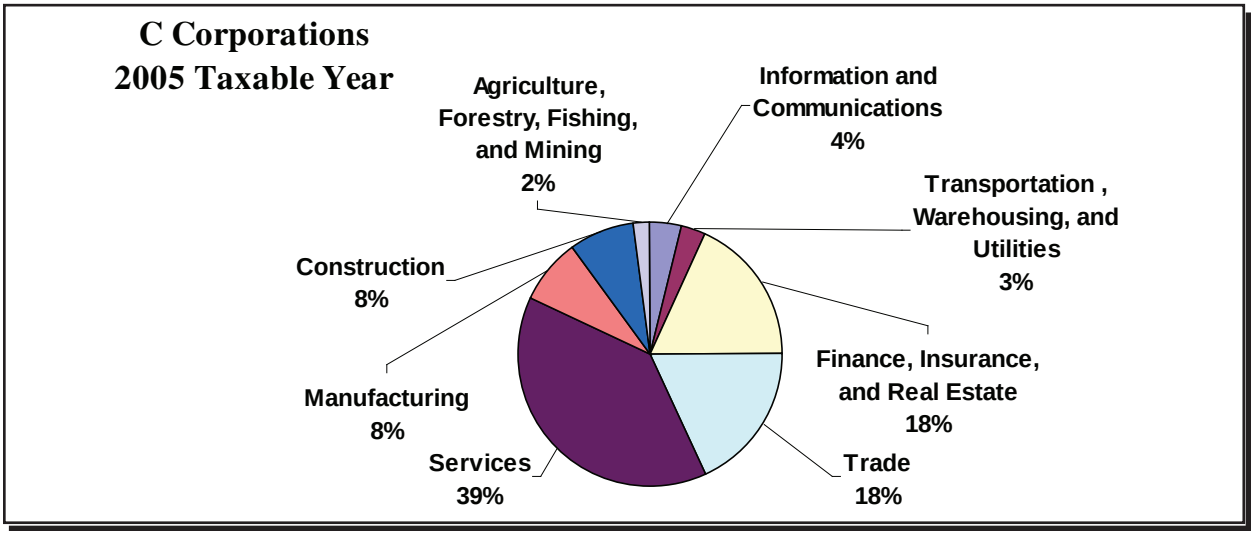
Total Tax Liability

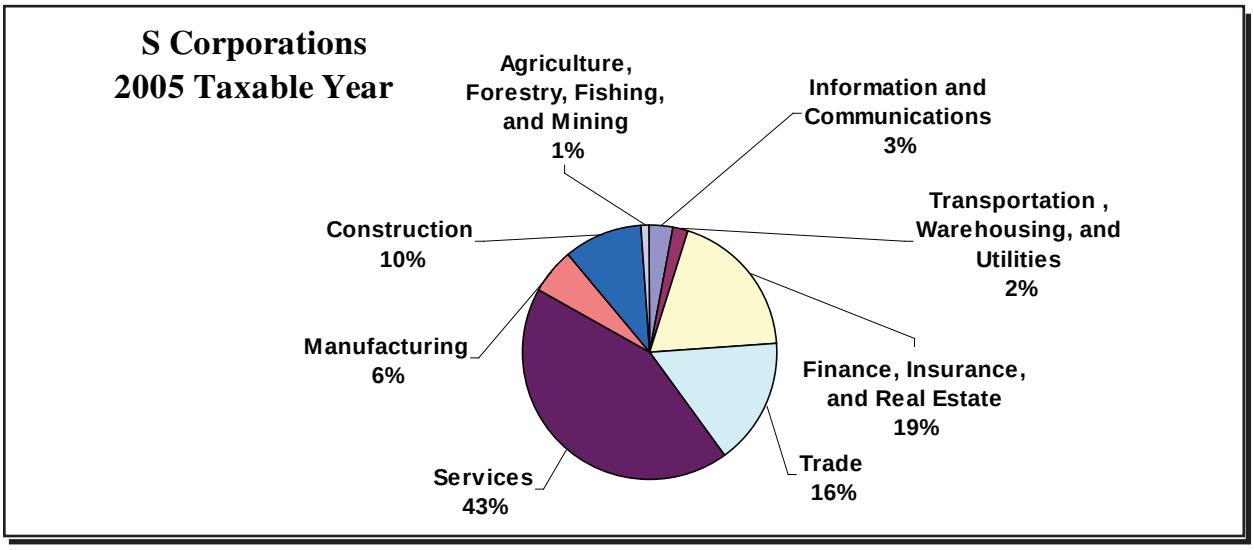
For the taxable year ending in 2005, the amount of total tax from all corporation taxpayers was $8.7 billion, including $7.8 billion from C Corporations, and $0.9 billion from S Corporations.

Statistical Analysis by Corporate Business Type

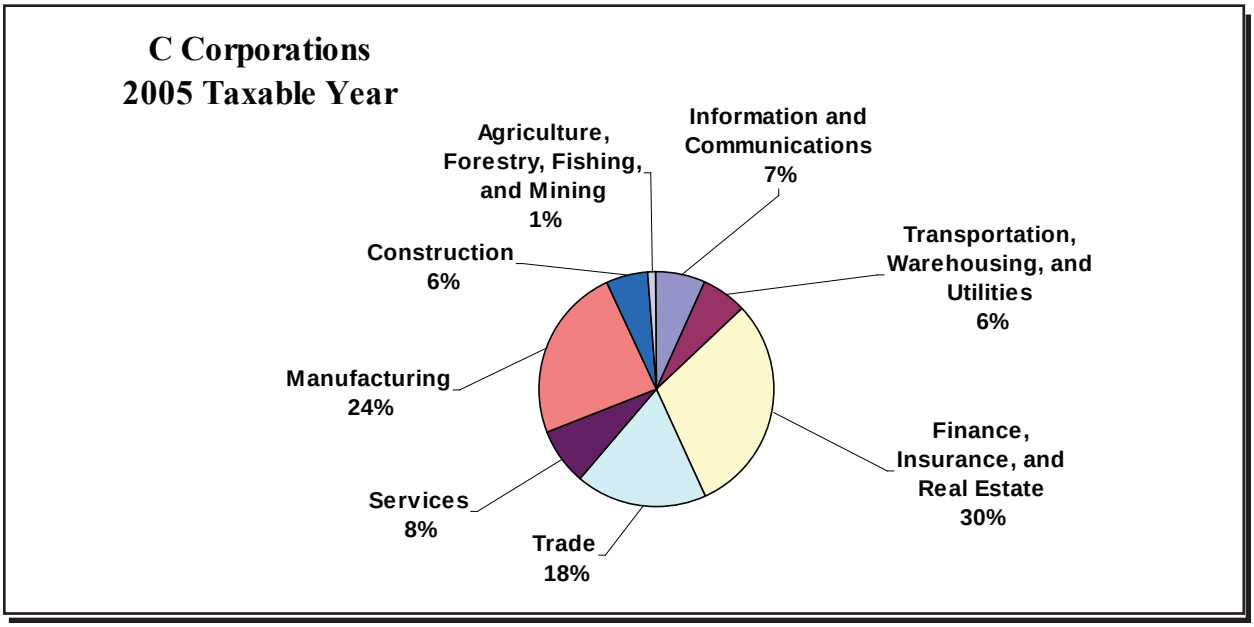
The tables in Appendix C provide detailed statistical data about the corporations discussed within this section. The tables include comparisons between C Corporations and S Corporations between the 2004 and 2005 taxable years and comparisons among net income classes, among industry types, and among accounting periods. The following graphs and charts serve to highlight the most significant comparisons:

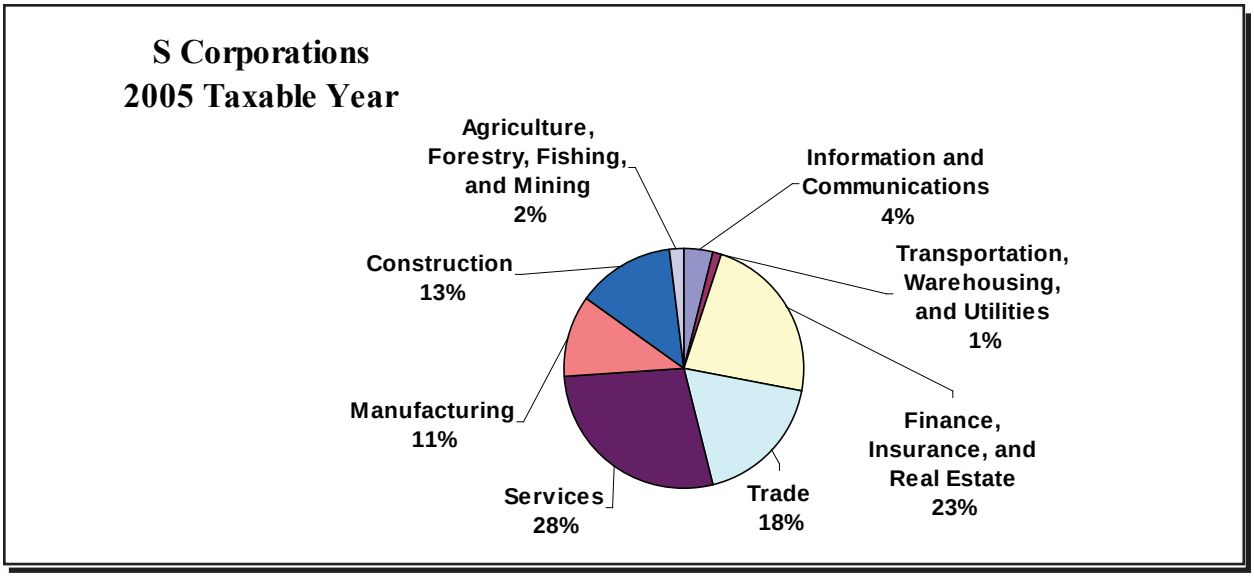
By Industry: Returns Filed



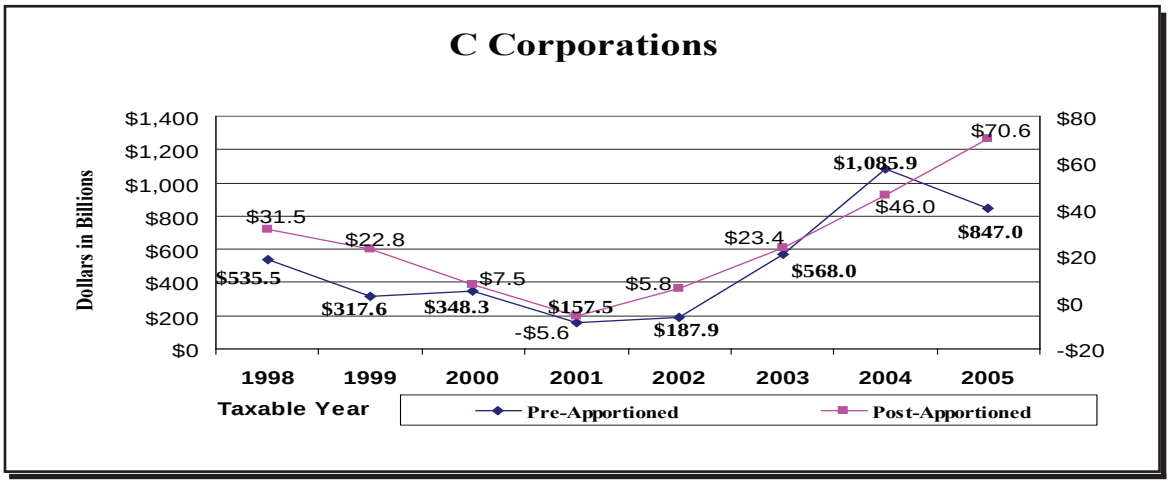


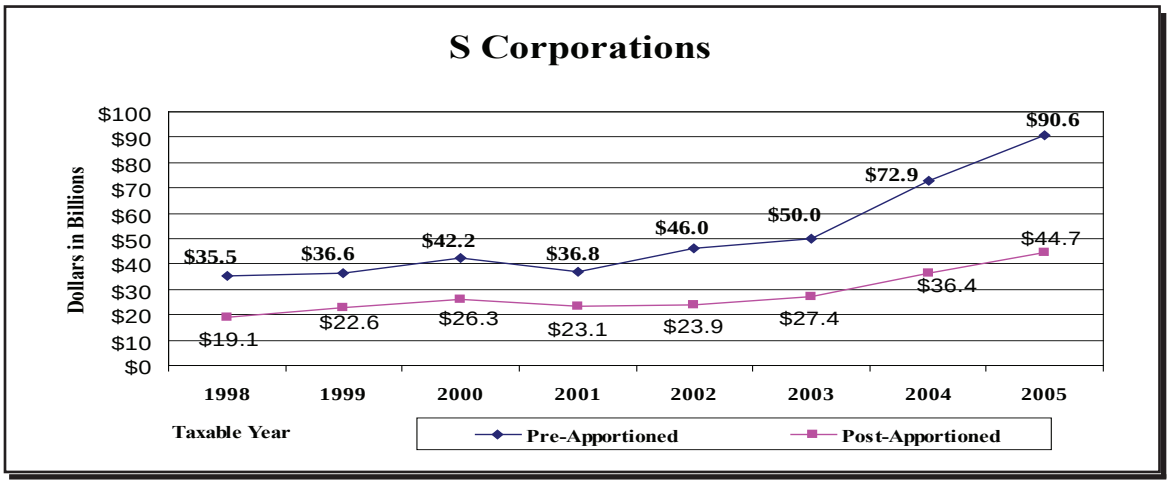
By Industry: Total Tax Liability



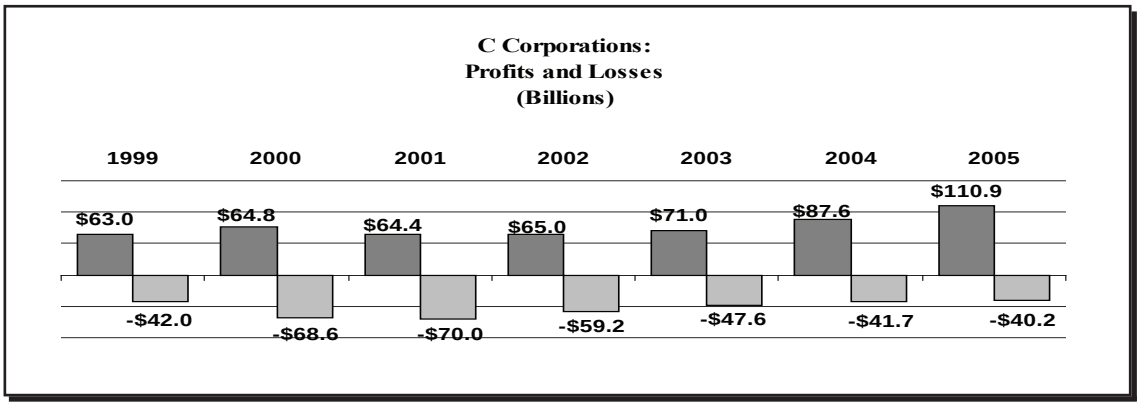


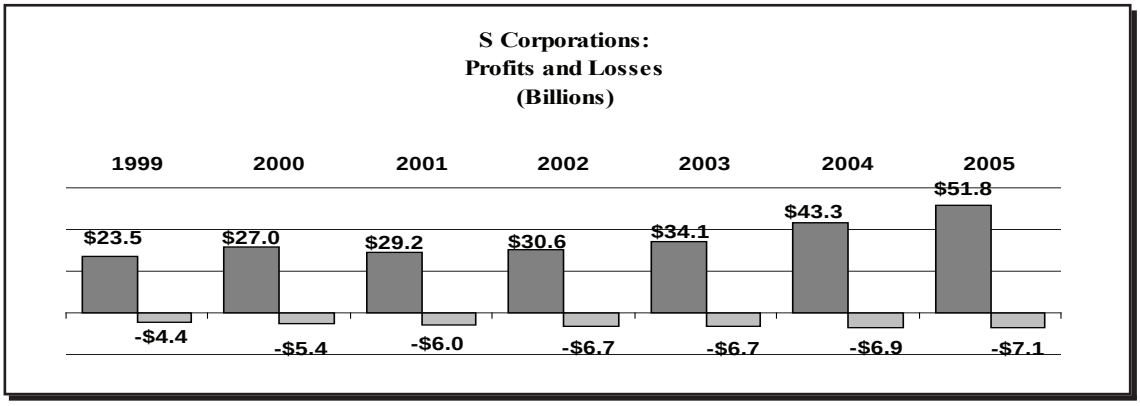
By Pre-Apportioned and Post-Apportioned Net Income



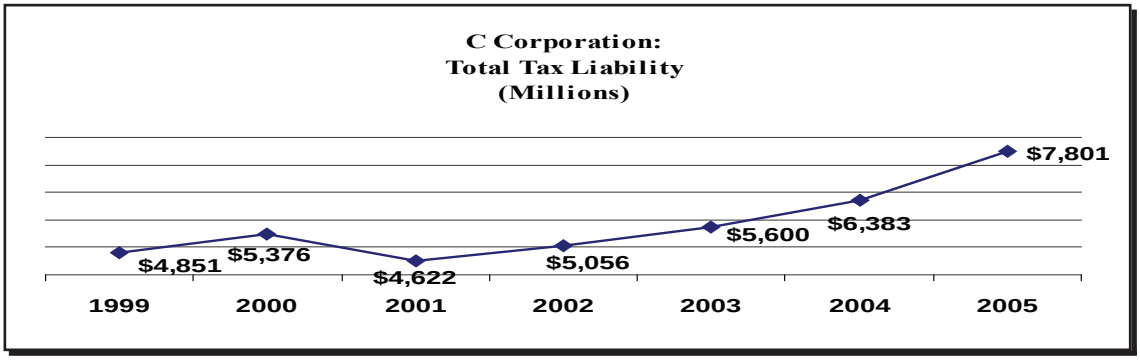


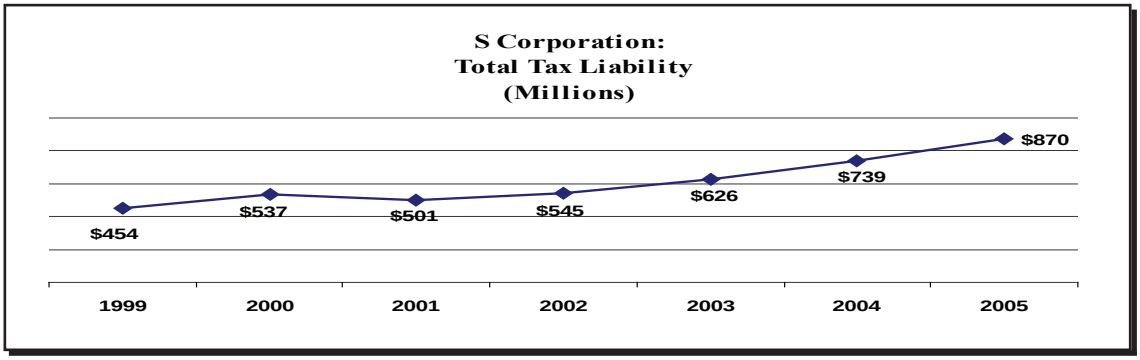
By State Net Income and Loss





By State Tax Liability

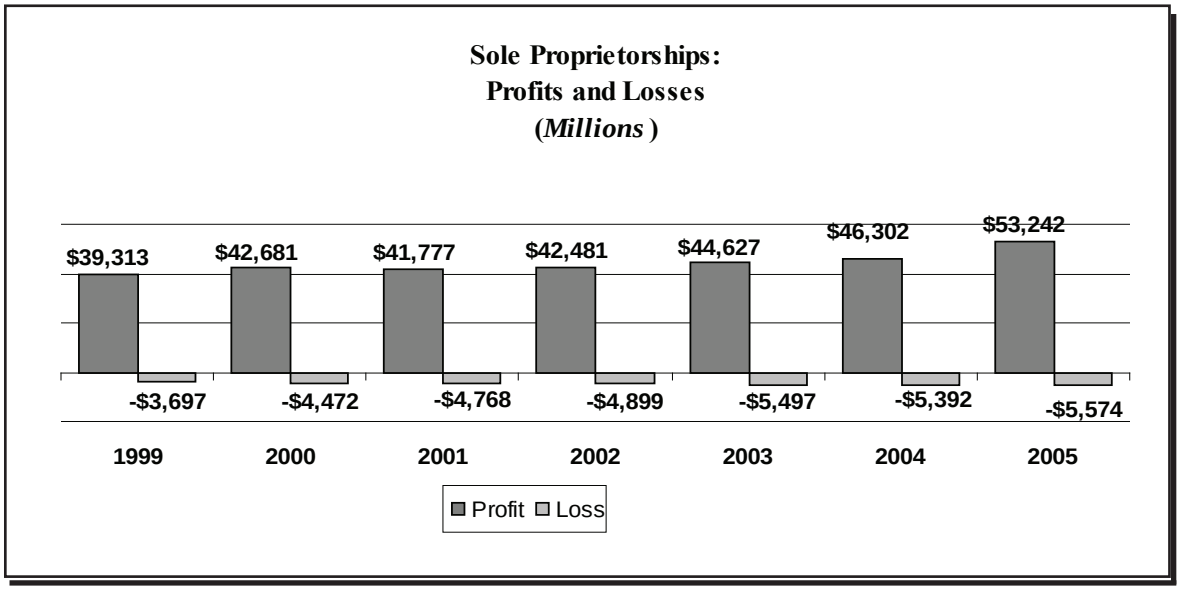


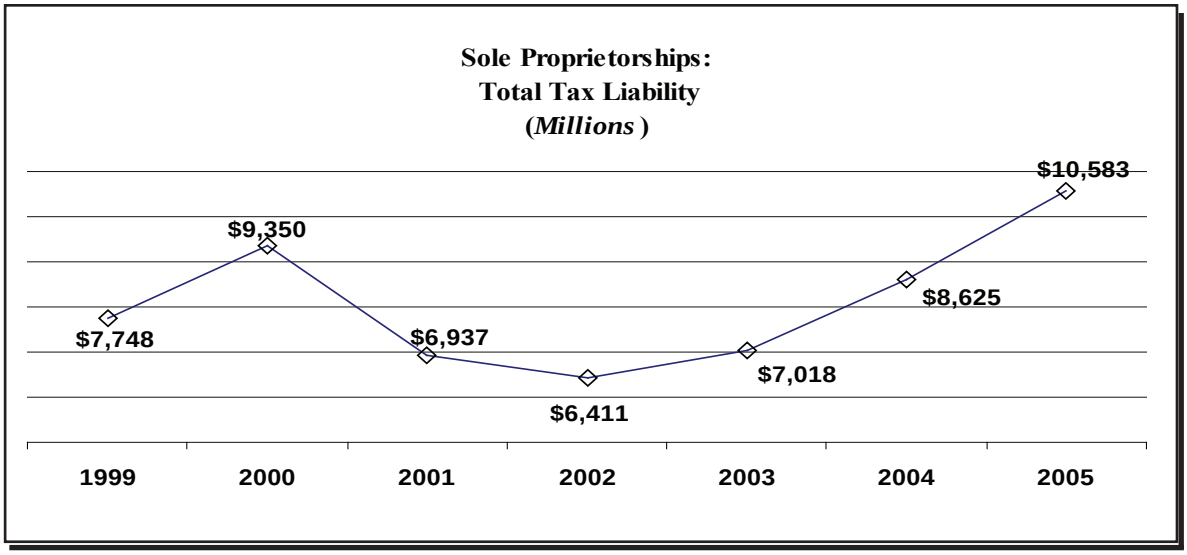


Sole Proprietorships

For the 2005 taxable year, 14.1 million California resident personal income tax returns were filed, of which 2.6 million (18.8%) reported business income. Of these 2.6 million sole proprietorships, 2.0 million (77.1%) realized a total net profit of $53.2 billion, while over 600,000 (22.9%) realized a total net loss of $5.6 billion.

The following graph illustrates that, during the past seven taxable years, sole proprietorship businesses remained relatively stable in the amount of total profits and losses and the corresponding tax liability, with some growth since 2003.





Appendix Table B-5 displays the 2005 sole proprietorships according to major industry type. For each major industry type, the percent of adjusted gross income attributable to sole proprietorship business endeavours were as follows:

Sole Proprietorships
Adjusted Gross Income Attributable to Business Income
2005 Taxable Year

Industry Type	Percent of all Sole Proprietorships	Millions: Adjusted Gross Income	Millions: Business Income	Percent of AGI from Business Income
Agriculture, Forestry, Fishing, and Mining	0.8%	$ 3,927.0	$ 155.0	3.9%
Construction	7.1%	9,783.0	4,113.9	42.1%
Manufacturing	1.2%	2,916.7	543.4	18.6%
Services	48.0%	111,420.4	24,717.8	22.2%
Trade	9.2%	16,708.6	2,662.8	15.9%
Finance, Insurance, and Real Estate	10.4%	33,580.2	9,852.3	29.3%
Transportation, Warehousing, and Utilities	3.6%	4,192.8	1,586.5	37.8%
Information and Communications	1.4%	4,468.8	281.0	6.3%
Nature of Business Unknown	18.2%	24,306.6	3,755.7	15.5%
Total	100.0%	**$ 211,304.1**	**$ 47,668.4**	22.6%

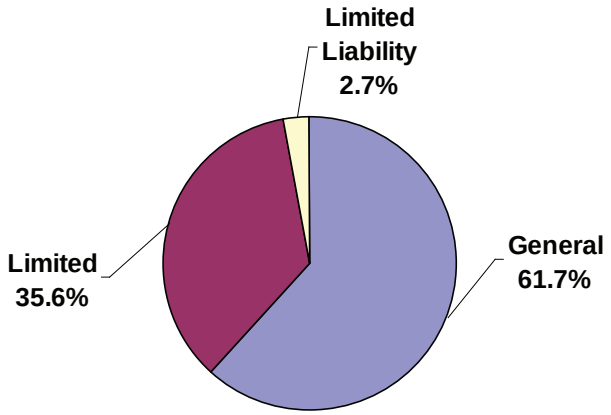
Partnerships

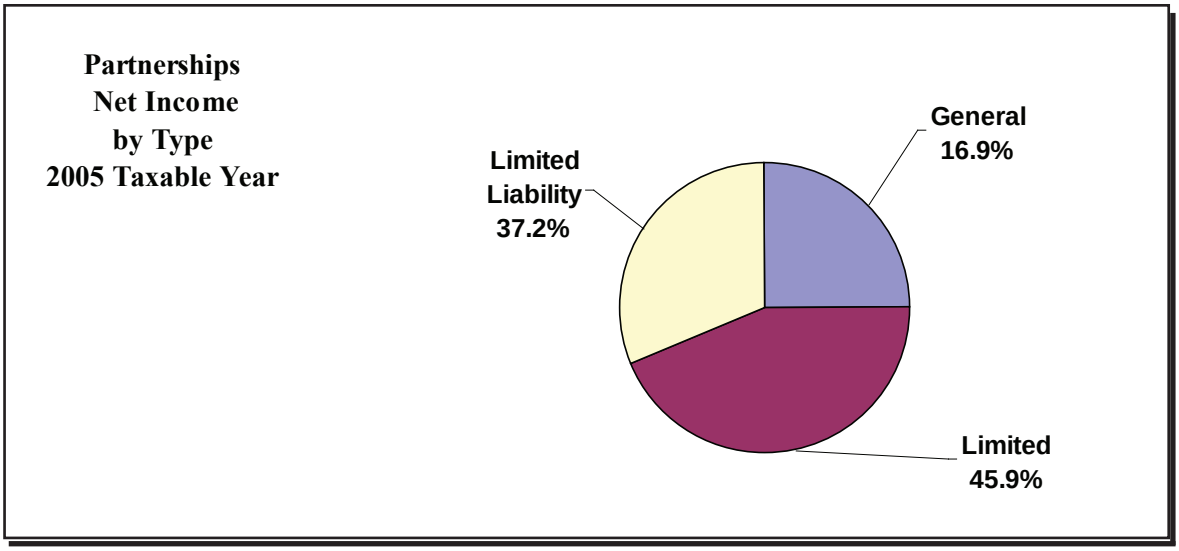
Partnerships are unincorporated businesses owned by two or more people engaged in business for profit. All partnerships that engage in a trade or business within California or otherwise generate income from California sources are required to report their partnership activities to California on tax form FTB 565.

For taxable year 2005, 180,629 partnerships filed form FTB 565 with the Franchise Tax Board, a 1.4% decrease from the prior year's total of 183,127, and a 32,465 (15.2%) decrease since 1997.

Of the 180,629 returns filed by partnerships, only 30.8% (55,669) reported profits. Pre-apportioned profits totaled $96.0 billion. At the same time, 124,960 partnerships (69.2%), reported pre-apportioned losses totaling $15.4 billion. The following pie charts illustrate the return volume and worldwide income of the three partnership types.

Partnerships Return Volumes by Type 2005 Taxable Year





Other California Business Entities

Limited Liability Companies

For the taxable year ending in 2005, 196,163 form FTB 568 returns were filed by Limited Liability Companies (LLCs), a 19.5% increase from 2004's volume of 164,096 returns. Of all LLC returns filed for 2005, 85,093 (43.4%) reported profits totaling $154.0 billion and California tax liabilities totaling $157.9 million, plus $286.4 million in fees. The remaining LLCs (111,070 or 56.6%) reported $47.3 billion in losses.

Exempt Organizations

In the taxable year ending in 2005, there were 162,754 active exempt organizations in California, of which 88,446 (55.3%) filed returns. In comparison to 157,849 active exempt organizations in 2004, of which 87,251 filed returns, taxable year 2005 realized a 3.1% and 1.4% increase, respectively.

Homeowner and Renter Property Tax Assistance

Program Description

The Homeowner and Renter Assistance Program is a program for low-income senior and disabled homeowners and renters. It provides a partial reimbursement of property taxes paid for their principal residence in the prior year. To be eligible for assistance in 2006, total household income for the prior calendar year could not exceed $40,811. Total household income is determined by adjusted gross income plus nontaxable income from social security, public assistance, pensions and annuities, unemployment compensation, interest, life insurance proceeds, gifts in excess of $300, and worker's compensation. To claim assistance, homeowners must file Form 9000, *Homeowner Assistance Claim*, and renters must file Form 9000R, *Renter Assistance Claim*, with the Franchise Tax Board from July 1 through October 15.

The maximum reimbursement for homeowners is determined by the amount of property tax paid on the first $34,000 of assessed value of their home. The maximum reimbursement for renters is based on the legal presumption that $250 of their annual rent expense is applied to property tax. For both homeowners and renters, the actual amount of tax assistance ranges inversely to the claimant's total household income. Assistance amounts range from 4% to 96% of the maximum allowable reimbursement. For claim year 2006, qualified homeowners could have received payments ranging from $20 to $473, and qualified renters could have received from $15 to $348 per year.

History

The California Homeowner and Renter Property Tax Assistance Program was initiated in 1968 to provide partial property tax relief to low-income homeowners over 64 years of age. The California Legislature later made periodic program changes that would extend assistance to low-income senior homeowners 62 years and older (1972), senior renters (1977), and totally disabled homeowners and renters irrespective of age (1979). In 2000, the Legislature responded to a long-ignored inflationary factor by providing qualifying homeowners and renters with a one-time 150% increase in property tax assistance, and increasing the limitations on total household income from $13,200 to $33,132. The next year, they changed the household income eligibility requirements from a fixed amount to a flexible amount based on the California Consumer Price Index, and permanently increased the property tax assistance payments by 45% above the pre-150% increase adjustment.

Homeowner and Renter Property Tax Assistance: 2006

During 2006, 581,136 households claimed property tax assistance, a decrease of 0.2% from the 2005 level of 582,182 claimants. Qualified homeowner and renter claimants received $177.4 million in residential property tax assistance, representing a 0.3% decrease from the 2005 year level of $177.8 million. The average household income among 2006 homeowner and renter claimants was $13,123, and the average assistance amount was $305.

Homeowner Assistance

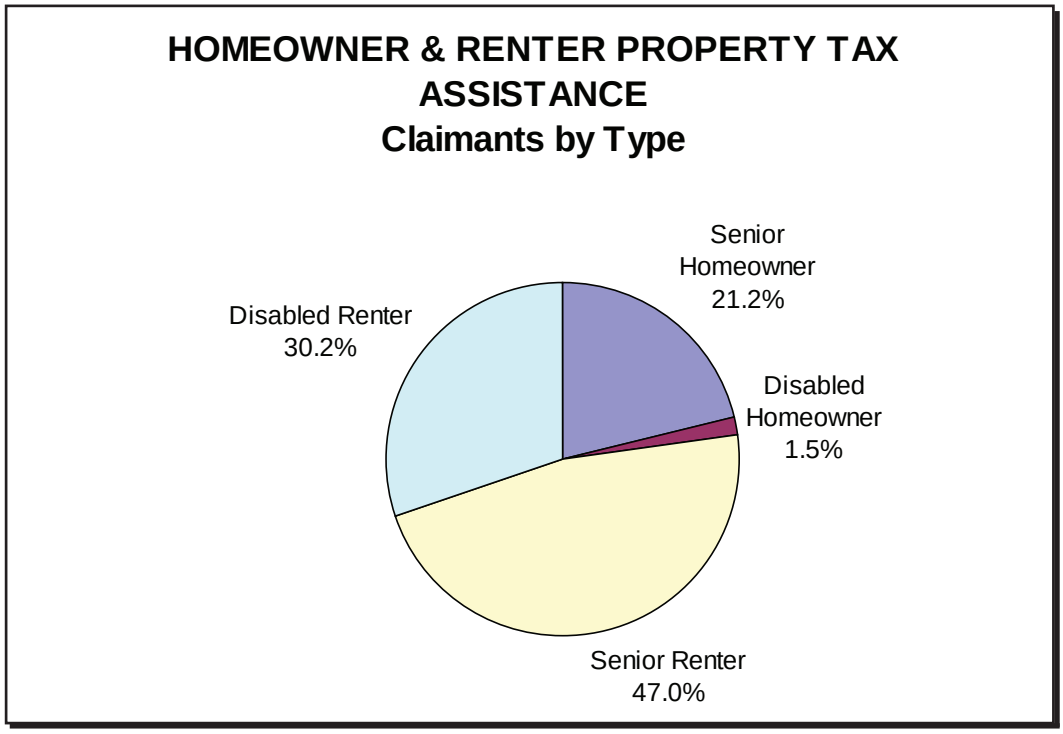
Homeowners filed 22.7% of the total claims and received $35.8 million, or 20.2% of the program's subsidy. The recipients' average household income was $19,127 and the average homeowner assistance subsidy was $271.

Homeowner claimants with less than $5,000 total household income accounted for 2.7% all homeowner claimants and received 4.2% of the total homeowner assistance budget (Appendix Table D-3). Those with incomes less than $25,000 accounted for 75.6% of the homeowner claimant population and received 93.7% of the homeowner assistance budget.

Renter Assistance

Renters made up the majority of the program participants by filing 77.3% of all claims. Renters received $141.6 million through the program, representing 79.8% of the total assistance budget. Qualified renters had an average household income of $11,357 and received an average assistance check of $315.

Renters with income of $5,000 and below accounted for 7.2% of renter claimants and 7.8% of total amount of renter assistance (Appendix Table D-4). Those with incomes less than $25,000 accounted for 97.1% of the population and 99.5% of the total amount of the renter assistance budget.



Franchise Tax Board
HOMEOWNER & RENTER PROPERTY TAX ASSISTANCE
2006 CLAIM YEAR

Claimants	Number of Claims	Percent of Total	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Percent of Total	Average Assistance	Total Property Taxes (Thousands)
Homeowner								
Senior Citizens	123,275	21.2	$ 2,394,591	$ 19,425	$ 32,711	18.4	$ 265	$ 111,819
Disabled	8,812	1.5	131,806	14,958	3,054	1.7	347	9,859
Subtotal	**132,087**	**22.7**	**$ 2,526,397**	**$ 19,127**	**$ 35,765**	**20.2**	**$ 271**	**$ 121,678**
Renter*								
Senior Citizens	273,423	47.0	$ 3,319,911	$ 12,142	$ 83,684	47.2	$ 306	$ 68,356
Disabled	175,626	30.2	1,779,934	10,135	57,911	32.7	330	43,906
Subtotal	**449,049**	**77.3**	**$ 5,099,845**	**$ 11,357**	**$ 141,595**	**79.8**	**$ 315**	**$ 112,262**
Total	**581,136**	**100.0**	**$ 7,626,242**	**$ 13,123**	**$ 177,360**	**100.0**	**$ 305**	**$ 233,940**

* The statutory property tax equivalent for renters was $250.

Legislation

Personal Income Tax Law and Corporate Tax Law

The following significant legislation was enacted in 2006. This section describes each bill as it affects various portions of the California Revenue and Taxation Code administered by the Franchise Tax Board (FTB). References to R&TC are to the Revenue and Taxation Code and references to IRC are to the Internal Revenue Code.

- **FTB Compile Listing of 250 Largest Tax Delinquencies & Make Public Record**
  AB 1418 (Ch. 716)

  This act, effective January 1, 2007, requires the State Board of Equalization and the Franchise Tax Board to make publicly available a list of each agency's top 250 tax delinquencies in the state.

- **Disaster Loss Deduction/Excess Loss Carryover/Specified Counties/December 2005, January 2006, March 2006, or April 2006 Rainstorms, Related Flooding & Slides, & Any Other Related Casualties**
  AB 1798 (Ch. 896)

  This act, effective September 30, 2006, allows taxpayers special tax treatment, called disaster loss treatment, for losses sustained as a result of the severe rainstorms and related events that occurred in Del Norte, Humboldt, Lake, Mendocino, Napa, Sonoma, and Trinity Counties starting in December 2005.

- **Suspend Teacher Credit For 2006 Tax Year**
  AB 1809 (Ch. 49)

  This act, effective June 30, 2006, suspends the Teacher Retention Tax Credit for the 2006 taxable year.

- **Minimum Franchise Tax/Annual Tax Relief/Eliminate Tax Clearance**
  AB 2341 (Ch. 773)

  This act, effective September 29, 2006, eliminates the tax clearance certificate requirement for business entities and provides that the minimum franchise tax or the annual tax will not be assessed for a taxable year if the following conditions are met:

  - The entity files a final annual tax or minimum franchise tax return for the preceding taxable year.
  - The entity did not conduct any business in California after that year.
  - The entity files documents for dissolution, surrender, or cancellation within 12 months of the date the final return was filed.

- **Refund Splitting**
  AB 2439 (Ch. 90)

  This act, effective January 1, 2007, requires the Franchise Tax Board to allow taxpayers the option of splitting a tax refund made by direct deposit into more than one account.

- **California Sea Otter Fund**
  AB 2485 (Ch. 296)

  This act, effective January 1, 2007, establishes the California Sea Otter Fund for taxpayers to designate a contribution on the personal income tax return.

- **Disaster Loss Deduction/Excess Loss Carryover/Specified Counties/December 2005, January 2006, March 2006, or April 2006 Rainstorms, Related Flooding & Slides, & Any Other Related Casualties/July 2006 San Bernardino County Wildfires**
  AB 2735 (Ch. 897)

  This act, effective September 30, 2006, allows taxpayers special tax treatment, called disaster loss treatment, for losses sustained as a result of the wildfires, severe rainstorms, and related events that occurred in December 2005, January 2006, March 2006, or April 2006 in the following counties: Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, El Dorado, Fresno, Kings, Lake, Lassen, Madera, Marin, Mariposa, Merced, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Bernardino, San Joaquin, San Luis Obispo, San Mateo, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tulare, Tuolumne, Yolo, and Yuba.

- **Limited Liability Partnerships & Foreign Limited Liability Partnerships/ Architecture/Extend Repeal Date to January 1, 2012**
  AB 2914 (Ch. 426)

  This act, effective January 1, 2007, extends the repeal date under which Limited Liability Partnerships are authorized to practice architecture from January 1, 2007 to January 1, 2012.

- **Withholding on California Real Estate Limited to Gain on Sale**
  AB 2962 (Ch. 428)

  This act, effective January 1, 2007, helps to reduce the amount of overwithholding resulting from provisions requiring withholding on real property sales.

- **Voluntary Contribution Funds/Fix Threshold for CA Fund for Sr. Citizens at $250,000/Change in Year When the $250,000 Annual Minimum Contribution Amount Must Be Met**
  SB 1249 (Ch. 645)

  This act, effective January 1, 2007, does the following:

  - ❑ Fixes the minimum contribution requirement for the California Fund for Senior Citizens at $250,000.
  - ❑ Makes changes to the application of the minimum contribution amounts for twelve funds.

■ **Allow Registered Domestic Partners to File Joint or Separate Returns**
SB 1827 (Ch. 802)

This act, effective January 1, 2007, requires registered domestic partners to file personal income tax returns as either married filing jointly or married filing separately.

Legal Rulings and Franchise Tax Board Notices

Legal Rulings

Legal Rulings are issued to publish the Franchise Tax Board's official conclusion on how the law is applied to a specific set of facts. Because they are generally interpretive of existing law, they have retroactive effect unless otherwise stated in the ruling. During 2006, the Franchise Tax Board published three Legal Rulings as follows:

- **Legal Ruling 2006-1**
  Apportionment Factor Treatment of Exempt Income

  The ruling addresses how activities related to income that is partially or completely excluded from the measure of the income or franchise tax should be reflected for apportionment factor purposes.

- **Legal Ruling 2006-2**
  Application of the "On Behalf Of" Exclusionary Rule of Regulation 25136(b) in the Assignment of Receipts from Sales Other Than Sales of Tangible Personal Property

  The ruling explains how amounts paid by a taxpayer member to another taxpayer member of a combined reporting group for performing activities related to a sale of other than tangible personal property are to be considered in assigning receipts derived from that sale.

- **Legal Ruling 2006-3**
  Apportionment of Gains Resulting from an Election Made Pursuant to Internal Revenue Code Section 338

  The ruling describes how gains resulting from an election made under either Internal Revenue Code sections 338(h)(10) or 338(g) are apportioned for California purposes.

FTB Notices

FTB Notices are general procedures to be followed with respect to administrative procedures. During 2006, the Franchise Tax Board published six FTB Notices discussing the following:

- **FTB Notice 2006-1**
  California Tax Shelter Resolution Initiative – California's Program for Participants in Internal Revenue Service (IRS) Settlement Initiative

  The notice provides guidance to California taxpayers participating, or intending to participate, in the Internal Revenue Service (IRS) Settlement Initiative per Announcement 2005-80 (IRS Initiative), and how they may obtain analogous tax treatment from the State of California.

FTB Notice 2006-2
Settlement of Administrative Civil Tax Matters in Dispute

The notice describes the authority and purpose of settlement and the department's settlement program. It also provides contact information and specifies how taxpayers may request and participate in the settlement program.

FTB Notice 2006-3
Effect of *Microsoft Corp. v. FTB (2006)* ____Cal.4th_____on FTB Notice 2004-5

Following the California Supreme Court's decision in *Microsoft Corp. v. FTB* (2006) ____ Cal.4th ____, this notice describes what filing positions a taxpayer may take to avoid the warning about the accuracy-related penalty under RTC section 19164 set forth in FTB Notice 2004-5. The earlier notice (2004-5) warned taxpayers that they may be subject to an accuracy-related penalty under RTC section 19164 when taking a position on an original return under RTC section 25137 without prior approval of the FTB. This new notice advises that a taxpayer who excludes the amount realized on the redemption of marketable securities as part of its treasury function from the sales factor, and includes only the interest income and net gains from such securities, will not be subject to the accuracy-related penalty under RTC section 19164 under the authority of the *Microsoft* decision and the *Appeal of Pacific Telephone & Telegraph*.

FTB Notice 2006-4
Withdrawal of Legal Ruling 376

The notice discusses Legal Ruling 376, "Measure of the Tax – Deductible Dividends – Dividends Eliminated from Income," issued on August 5, 1974. The ruling dealt with the treatment of dividends under RTC section 24402, including determining whether such dividends are included in the measure of tax. Legal Ruling 376 is no longer viable because the California Court of Appeal determined that California Revenue & Taxation Code section 24402 is unconstitutional and the ruling is therefore withdrawn.

FTB Notice 2006-5
Pilot Project for One-Year Timeline in Processing Docketed Administrative Protests

The notice announces a pilot project allowing certain taxpayers to request a one-year timeline for resolving their docketed protest. The one year period will be the goal for both the taxpayer and the hearing officer, and will commence from the date the protest is filed and will conclude with the issuance of a Notice of Action on the protest under R&TC section 19045.

FTB Notice 2006-6
Processing of Docketed Protests

The notice supersedes FTB Notice 99-1 (March 3, 1999) and sets forth the revised FTB internal procedures applicable to the docketed protest process. These revised internal procedures are intended to reduce the length of time necessary to process docketed protests.

A taxpayer who receives a Notice of Proposed Assessment (NPA) may request an administrative review by the department by filing a "protest" as provided for in R&TC section 19041. Protests are assigned to a hearing officer either in the Audit Division or the Legal Department. Protests assigned to the Legal Department are designated as "docketed protests."

Tax Appeals

Taxpayers who disagree with the Franchise Tax Board's action on their protest or claim for refund may appeal the decision to the State Board of Equalization (SBE). The Franchise Tax Board's Legal Department staff is responsible for representing FTB's position.

In 2006, 1,119 new appeals involving over $253 million were filed with SBE compared to 991 new appeals involving over $148 million in 2005. Also, during 2006, 859 appeals were completed.

Published decisions are those decisions that establish precedent for future case interpretation. SBE issued four published decisions during 2006. The published decisions were *Appeal of James C. and Florence Meek*, 2006-SBE-001, March 28, 2006; *Appeal of Apple Computer, Inc*, 2006-SBE-002, November 20, 2006; *Appeal of Deluxe Corporation*, 2006-SBE-003, December 12, 2006; and *Appeal of Patricia Tyler-Griffis*, 2006-SBE-004, December 12, 2006.

Litigation – Filings, Closings, and Significant Decisions

There were 14 new court cases filed in the year 2006 and 22 cases were closed. The Franchise Tax Board's position was sustained in 13 of the 22 cases, reversed in five cases, and five cases were settled. Overall, the state was able to sustain 62 percent of the tax at issue with respect to the cases that were closed. Of the $30,867,872 of tax at issue, $19,023,767 was sustained. As of December 31, 2006, there were 30 other tax cases pending in the various courts, having $177,527,450 of tax at issue.

Superior Court

Generally, after the Franchise Tax Board denies a claim for refund or the taxpayer deems it denied, the validity of a tax assessment can be filed for judicial review with the Superior Court. There were 17 cases resolved at the trial court level in 2006. Nine of those cases were fully sustained by the Franchise Tax Board, three were lost, and five were settled.

California Courts of Appeal

Either the taxpayer or the Franchise Tax Board may appeal an adverse Superior Court decision to the Court of Appeals. In 2006, there were seven new Superior Court decisions appealed and eight decisions issued by the Court of Appeals on tax cases where the Franchise Tax Board was a party. The Franchise Tax Board's position was sustained in all eight cases decided.

An appellate decision may be issued as a published decision or an unpublished decision at the court's discretion. Published decisions of the appellate court are precedent. If the California Supreme Court grants review with respect to an appellate decision, then that decision is vacated and ceases to be a citable precedent unless the California Supreme Court acts to republish it. Of the eight appellate decisions issued, one was published. The published decision was in *Toys R Us v. Franchise Tax Board* (2006) 138 Cal. App. 4th 339, which involved the inclusion of gross receipts from a corporation's treasury function in the corporation's sales factor. However, the California Supreme Court granted review of that case and the decision was vacated.

The unpublished decisions were in *Fred Hameetman v. Franchise Tax Board, Tony Jibilian v. Franchise Tax Board, Allen Jerome and Toby Shafran v. Franchise Tax Board, Mark Staples v. Franchise Tax Board, Education Employees Credit Union v. Franchise Tax Board, The McGraw-Hill Companies, Inc. v. Franchise Tax Board, and Yoshinoya West, Inc. v. Franchise Tax Board.*

California Supreme Court

A party that loses at the appellate level can petition the California Supreme Court for a review of the appellate decision. Review is discretionary with the court. As noted above, if the California Supreme Court grants review, the decision of the Court of Appeal is vacated (ceases to be precedent).

Petitions for review were filed and denied by the California Supreme Court in *Tony Jibilian v. Franchise Tax Board, Jim Beam Brands v. Franchise Tax Board,* and *The McGraw Hill Companies, Inc. v. Franchise Tax Board*. A petition for review was filed and granted in *Toys R Us v. Franchise Tax Board*.

There were five cases pending before the California Supreme Court in 2006. Three decisions were issued and the other two cases, *The Limited Stores, Inc. v. Franchise Tax Board* and *Toys R Us v. Franchise Tax Board,* were remanded for reconsideration in light of the Court's decisions in *Microsoft and General Motors*. In addition, *General Motors* was remanded for consideration of issues not addressed by the California Supreme Court in its decision.

The published decisions issued by the California Supreme Court in *Microsoft v. Franchise Tax Board* (2006) 39 Cal 4th 750 and *General Motors Corporation v. Franchise Tax Board* (2006) 39 Cal 4th 773 addressed the question to what extent gross receipts from a corporation's treasury function should be included in the corporation's sales factor. In *Microsoft*, the Court held that such receipts were includible in the sales factor because they were gross receipts within the meaning of the statute. However, the Court also held that including such receipts in the sales factor resulted in an unfair reflection of the activities of the company within this state such that only the interest income and net gains should be included in the sales factor pursuant to Revenue and Taxation Code section 25137. As a result, the department's position was affirmed in full in *Microsoft*.

In *General Motors*, the Court held that in the case of loans, the return of principal does not constitute a receipt and that repos in that case constituted loans. As a result of this decision, the bulk of the department's position was sustained, with the treatment of the taxpayer's remaining treasury receipts to be determined on remand.

The *General Motors* case also involved the question of whether a research and development tax credit could be claimed by all members of a unitary business or only by the entity that incurred the expense. The Court sustained the position of the Franchise Tax Board that the credit could only be claimed by the entity that incurred the expense.

In the other published decision, *Bayard M. Ordlock v. Franchise Tax Board* (2006) 38 Cal. 4th 897, the California Supreme Court ruled in favor of the department. The holding of that case was that the California statute of limitations for issuing assessments is extended by the issuance of assessments by the federal government.

No other cases were pending before the California Supreme Court in 2006.

United States Supreme Court

A Petition for Writ of Certiorari can be filed with the United States Supreme Court in cases involving issues under the United States Constitution or interpretation or application of federal statutes. Review by the United States Supreme Court is discretionary. There were no petitions filed with the United States Supreme Court involving the department in 2006.

Settlement

The Franchise Tax Board is authorized to negotiate the settlement of administrative civil tax matter disputes to accelerate their resolution, reduce otherwise lengthy and costly administrative and court litigation procedures, and provide taxpayers with an alternative dispute resolution process similar to the process available at the federal level. The Settlement Program settled 147 civil tax matter disputes during calendar year 2006. The 147 settled cases involved $697,371,539 in disputed liabilities. Of the $697,371,539 in dispute, $404,867,171 was sustained.

Of the cases settled, there were 20 cases settled under the Franchise Tax Board's "small case" authority. Small cases involve reductions in tax and penalties of $8,100 or less for cases settled during the 2006 calendar year. (The amount is adjusted each calendar year based on the change in the California Consumer Price Index.) These cases are approved by the Franchise Tax Board's Chief Counsel and the Executive Officer and reported to the three-member Franchise Tax Board. The three-member Franchise Tax Board approved 127 large cases.

Appendix A:

Tax Rates, Exemptions, and Standard Deductions

2005 Taxable Year
(Filing Year 2006)

TABLE A-1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 – 2006

MARRIED FILING JOINTLY and SURVIVING SPOUSE

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-58[b] Taxable Income*	1959-66[c] Taxable Income*
1.0	Up to $5,000	Up to $10,000	Up to $5,000	Up to $10,000	Up to $5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000	20,000 to 25,000
6.0	25,000 to 30,000	$30,000 and over	$25,000 and over	$50,000 and over	25,000 to 30,000
7.0	30,000 to 40,000				$30,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	$250,000 and over				

Tax Rate	1967-72[d] Taxable Income*	1973-85[e,g] Taxable Income*	1986[g] Taxable Income*	1987-90[g,h] Taxable Income*	1991-92[g,i] Taxable Income*
0.0			Up to $3,420		
1.0	Up to $4,000	Up to $4,000	3,420 to 10,420	Up to $7,300	Up to $8,788
2.0	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620	7,300 to 17,300	8,788 to 20,828
3.0	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840		
4.0	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160	17,300 to 27,300	20,828 to 32,870
5.0	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420		
6.0	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660	27,300 to 37,900	32,870 to 45,632
7.0	19,000 to 22,000	19,000 to 22,000	36,660 to 41,860		
8.0	22,000 to 25,000	22,000 to 25,000	41,860 to 47,120	37,900 to 47,900	45,632 to 57,670
9.0	25,000 to 28,000	25,000 to 28,000	47,120 to 52,360		
9.3				$47,900 and over	57,670 to 200,000
10.0	$28,000 and over	28,000 to 31,000	52,360 to 57,580		200,000 to 400,000
11.0		$31,000 and over	$57,580 and over		$400,000 and over

Tax Rate	1993[g,i] Taxable Income*	1994[g,i] Taxable Income*	1995[g,i] Taxable Income*	1996[g,j] Taxable Income*	1997[g,j] Taxable Income*
1.0	Up to $9,332	Up to $9,444	Up to $9,662	Up to $9,816	Up to $10,032
2.0	9,332 to 22,118	9,444 to 22,384	9,662 to 22,898	9,816 to 23,264	10,032 to 23,776
4.0	22,118 to 34,906	22,384 to 35,324	22,898 to 36,136	23,264 to 36,714	23,776 to 37,522
6.0	34,906 to 48,456	35,324 to 49,038	36,136 to 50,166	36,714 to 50,968	37,522 to 52,090
8.0	48,456 to 61,240	49,038 to 61,974	50,166 to 63,400	50,968 to 64,414	52,090 to 65,832
9.3	61,240 to 212,380	61,974 to 214,928	63,400 to 219,872	$64,414 and over	$65,832 and over
10.0	212,380 to 424,760	214,928 to 429,858	219,872 to 439,744		
11.0	$424,760 and over	$429,858 and over	$439,744 and over		

Tax Rate	1998[g,j] Taxable Income*	1999[g,j] Taxable Income*	2000[g,j] Taxable Income*	2001[g,j] Taxable Income*	2002[g,j] Taxable Income*
1.0	Up to $10,262	Up to $10,528	Up to $10,918	Up to $11,496	Up `to $11,668
2.0	10,262 to 24,322	10,528 to 24,954	10,918 to 25,878	11,496 to 27,250	11,668 to 27,658
4.0	24,322 to 38,386	24,954 to 39,384	25,878 to 40,842	27,250 to 43,006	27,658 to 43,652
6.0	38,386 to 53,288	39,384 to 54,674	40,842 to 56,696	43,006 to 59,700	43,652 to 60,596
8.0	53,288 to 67,346	54,674 to 69,096	56,696 to 71,652	59,700 to 75,450	60,596 to 76,582
9.3	$67,346 and over	$69,096 and over	$71,652 and over	$75,450 and over	$76,582 and over

Tax Rate	2003[g,j] Taxable Income*	2004[g,j] Taxable Income*	2005[g,j] Taxable Income*	2006[g,j] Taxable Income*
1.0	Up to $11,924	Up to $12,294	Up to $12,638	Up to $13,244
2.0	11,924 to 28,266	12,294 to 29,142	12,638 to 29,958	13,244 to 31,963
4.0	28,266 to 44,612	29,142 to 45,994	29,958 to 47,282	31,963 to 49,552
6.0	44,612 to 61,930	45,994 to 63,850	47,282 to 65,638	49,552 to 68,788
8.0	61,930 to 78,266	63,850 to 80,692	65,638 to 82,952	68,788 to 86,934
9.3	$78,266 and over	$80,692 and over	82,952 to 999,999	86,934 to 999,999
10.3			$1,000,000 and over	$1,000,000 and over

Footnotes follow this section.

TABLE A-1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 – 2006

SINGLE and MARRIED FILING SEPARATELY

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*	1959-66[c] Taxable Income*
1.0	Up to $5,000	Up to $10,000	Up to $5,000	Up to $5,000	Up to $2,500
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	5,000 to 10,000	2,500 to 5,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	10,000 to 15,000	5,000 to 7,500
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	15,000 to 20,000	7,500 to 10,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	20,000 to 25,000	10,000 to 12,500
6.0	25,000 to 30,000	$30,000 and over	$25,000 and over	$25,000 and over	12,500 to 15,000
7.0	30,000 to 40,000				$15,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	$250,000 and over				

Tax Rate	1967-72[d] Taxable Income*	1973-85[e,g] Taxable Income*	1986[g] Taxable Income*	1987-90[g,h] Taxable Income*	1991-92[g,i] Taxable Income*
0.0			Up to $1,710		
1.0	Up to $2,000	Up to $2,000	1,710 to 5,210	Up to $3,650	Up to $4,394
2.0	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810	3,650 to 8,650	4,394 to 10,414
3.0	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420		
4.0	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080	8,650 to 13,650	10,414 to 16,435
5.0	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710		
6.0	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330	13,650 to 18,950	16,435 to 22,816
7.0	9,500 to 11,000	9,500 to 11,000	18,330 to 20,930		
8.0	11,000 to 12,500	11,000 to 12,500	20,930 to 23,560	18,950 to 23,950	22,816 to 28,835
9.0	12,500 to 14,000	12,500 to 14,000	23,560 to 26,180		
9.3				$23,950 and over	28,835 to 100,000
10.0	$14,000 and over	14,000 to 15,500	26,180 to 28,790		100,000 to 200,000
11.0		$15,500 and over	$28,790 and over		$200,000 and over

Tax Rate	1993[g,i] Taxable Income*	1994[g,i] Taxable Income*	1995[g,i] Taxable Income*	1996[g,j] Taxable Income*	1997[g,j] Taxable Income*
1.0	Up to $4,666	Up to $4,722	Up to $4,831	Up to $4,908	Up to $5,016
2.0	4,666 to 11,059	4,722 to 11,192	4,831 to 11,449	4,908 to 11,632	5,016 to 11,888
4.0	11,059 to 17,453	11,192 to 17,662	11,449 to 18,068	11,632 to 18,357	11,888 to 18,761
6.0	17,453 to 24,228	17,662 to 24,519	18,068 to 25,083	18,357 to 25,484	18,761 to 26,045
8.0	24,228 to 30,620	24,519 to 30,987	25,083 to 31,700	25,484 to 32,207	26,045 to 32,916
9.3	30,620 to 106,190	30,987 to 107,464	31,700 to 109,936	$32,207 and over	$32,916 and over
10.0	106,190 to 212,380	107,464 to 214,929	109,936 to 219,872		
11.0	$212,380 and over	$214,929 and over	$219,872 and over		

Tax Rate	1998[g,j] Taxable Income*	1999[g,j] Taxable Income*	2000[g,j] Taxable Income*	2001[g,j] Taxable Income*	2002[g,j] Taxable Income*
1.0	Up to $5,131	Up to $5,264	Up to $5,459	Up to $5,748	Up to $5,834
2.0	5,131 to 12,161	5,264 to 12,477	5,459 to 12,939	5,748 to 13,625	5,834 to 13,829
4.0	12,161 to 19,193	12,477 to 19,692	12,939 to 20,421	13,625 to 21,503	13,829 to 21,826
6.0	19,193 to 26,644	19,692 to 27,337	20,421 to 28,348	21,503 to 29,850	21,826 to 30,298
8.0	26,644 to 33,673	27,337 to 34,548	28,348 to 35,826	29,850 to 37,725	30,298 to 38,291
9.3	$33,673 and over	$34,548 and over	$35,826 and over	$37,725 and over	$38,291 and over

Tax Rate	2003[g,j] Taxable Income*	2004[g,j] Taxable Income*	2005[g,j] Taxable Income*	2006[g,j] Taxable Income*
1.0	Up to $5,962	Up to $6,147	Up to $6,319	Up to $6,622
2.0	5,962 to 14,133	6,147 to 14,571	6,319 to 14,979	6,622 to 15,698
4.0	14,133 to 22,306	14,571 to 22,997	14,979 to 23,641	15,698 to 24,776
6.0	22,306 to 30,965	22,997 to 31,925	23,641 to 32,819	24,776 to 34,394
8.0	30,965 to 39,133	31,925 to 40,346	32,819 to 41,476	34,394 to 43,467
9.3	$39,133 and over	$40,346 and over	41,476 to 999,999	43,467 to 999,999
10.3			$1,000,000 and over	$1,000,000 and over

Footnotes follow this section.

TABLE A-1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 – 2006
HEAD OF HOUSEHOLD

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-58 Taxable Income*	1959-66[c] Taxable Income*	1967-72[d] Taxable Income*
1.0	Up to $5,000	Up to $10,000	Up to $5,000	Up to $2,500	Up to $3,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	2,500 to 5,000	3,000 to 4,500
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	5,000 to 7,500	4,500 to 6,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	7,500 to 10,000	6,000 to 7,500
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	10,000 to 12,500	7,500 to 9,000
6.0	25,000 to 30,000	$30,000 and over	$25,000 and over	12,500 to 15,000	9,000 to 10,500
7.0	30,000 to 40,000			$15,000 and over	10,500 to 12,000
8.0	40,000 to 50,000				12,000 to 13,500
9.0	50,000 to 60,000				13,500 to 15,000
10.0	60,000 to 70,000				$15,000 and over
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	$250,000 and over				

Tax Rate	1973[e] Taxable Income*	1974-85[f,g,i] Taxable Income*	1986[f,g] Taxable Income*	1987-90[f,g,h] Taxable Income*	1991-92[f,g,i] Taxable Income*
0.0			Up to $3,420		
1.0	Up to $3,000	Up to $4,000	3,420 to 10,410	Up to $7,300	Up to $8,789
2.0	3,000 to 4,500	4,000 to 6,000	10,410 to 13,890	7,300 to 17,300	8,789 to 20,829
3.0	4,500 to 6,000	6,000 to 7,500	13,890 to 16,530		
4.0	6,000 to 7,500	7,500 to 9,000	16,530 to 19,150	17,300 to 22,300	20,829 to 26,848
5.0	7,500 to 9,000	9,000 to 10,500	19,150 to 21,780		
6.0	9,000 to 10,500	10,500 to 12,000	21,780 to 24,410	22,300 to 27,600	26,848 to 33,229
7.0	10,500 to 12,000	12,000 to 13,500	24,410 to 27,020		
8.0	12,000 to 13,500	13,500 to 15,000	27,020 to 29,630	27,600 to 32,600	33,229 to 39,249
9.0	13,500 to 15,000	15,000 to 16,500	29,630 to 32,260		
9.3				$32,600 and over	39,249 to 136,115
10.0	15,000 to 16,500	16,500 to 18,000	32,260 to 34,880		136,115 to 272,230
11.0	$16,500 and over	$18,000 and over	$34,880 and over		$272,230 and over

Tax Rate	1993[f,g,i] Taxable Income*	1994[f,g,i] Taxable Income*	1995[f,g,i] Taxable Income*	1996[f,g,j] Taxable Income*	1997[f,g,j] Taxable Income*
1.0	Up to $9,333	Up to $9,445	Up to $9,662	Up to $9,817	Up to $10,033
2.0	9,333 to 22,118	9,445 to 22,383	9,662 to 22,898	9,817 to 23,264	10,033 to 23,776
4.0	22,118 to 28,510	22,383 to 28,852	22,898 to 29,516	23,264 to 29,988	23,776 to 30,648
6.0	28,510 to 35,286	28,852 to 35,709	29,516 to 36,530	29,988 to 37,114	30,648 to 37,931
8.0	35,286 to 41,679	35,709 to 42,179	36,530 to 43,149	37,114 to 43,839	37,931 to 44,803
9.3	41,679 to 144,540	42,179 to 146,274	43,149 to 149,638	$43,839 and over	$44,803 and over
10.0	144,540 to 289,081	146,274 to 292,550	149,638 to 299,279		
11.0	$289,081 and over	$292,550 and over	$299,279 and over		

Tax Rate	1998[f,g,j] Taxable Income*	1999[f,g,j] Taxable Income*	2000[f,g,j] Taxable Income*	2001[f,g,j] Taxable Income*	2002[f,g,j] Taxable Income*
1.0	Up to $10,264	Up to $10,531	Up to $10,921	Up to $11,500	Up to $11,673
2.0	10,264 to 24,323	10,531 to 24,955	10,921 to 25,878	11,500 to 27,250	11,673 to 27,659
4.0	24,323 to 31,353	24,955 to 32,168	25,878 to 33,358	27,250 to 35,126	27,659 to 35,653
6.0	31,353 to 38,803	32,168 to 39,812	33,358 to 41,285	35,126 to 43,473	35,653 to 44,125
8.0	38,803 to 45,833	39,812 to 47,025	41,285 to 48,765	43,473 to 51,350	44,125 to 52,120
9.3	$45,833 and over	$47,025 and over	$48,765 and over	$51,350 and over	$52,120 and over

Tax Rate	2003[f,g,j] Taxable Income*	2004[f,g,j] Taxable Income*	2005[f,g,j] Taxable Income*	2006[f,g,j] Taxable Income*
1.0	Up to $11,930	Up to $12,300	Up to $12,644	Up to $13,251
2.0	11,930 to 28,267	12,300 to 29,143	12,644 to 29,959	13,251 to 21,397
4.0	28,267 to 36,437	29,143 to 37,567	29,959 to 38,619	31,397 to 40,473
6.0	36,437 to 45,096	37,567 to 46,494	38,619 to 47,796	40,473 to 50,090
8.0	45,096 to 53,267	46,494 to 54,918	47,796 to 56,456	50,090 to 59,166
9.3	$53,267 and over	$54,918 and over	56,456 to 999,999	59,166 to 999,999
10.3			$1,000,000 and over	$1,000,000 and over

Footnotes follow this section.

APPENDIX A
TABLES 1A, 1B, 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
FOOTNOTES

* Adjusted gross income less deductions.

a(1) For filing status types Married Filing Jointly (MFJ), Single & Married Filing Separately (S&MFS), and Head of Household (HOH)), the graduated tax rates were condensed from 15 to 6 brackets. The tax reduction effects were: no change for taxable incomes to $5,000; 1% tax decrease for taxable incomes from $5,000 to $40,000; 2% decrease for taxable incomes from $40,000 to $50,000; 3% decrease for taxable incomes from $50,000 to $60,000; 4% tax decrease for taxable incomes from $60,000 to $70,000; 5% tax decrease for taxable incomes from $70,000 to $80,000; 6% decrease for incomes from $80,000 to $100,000; 7% tax decrease for taxable incomes from $100,000 to $150,000; 8% tax decrease for taxable incomes from $150,000 to $250,000; and 9% tax decrease for taxable incomes over $250,000.

a(2) In 1943, the 1% tax reduction for incomes between $5,000 and $30,000 was reversed.

b Prior to 1952, the tax rate brackets and tax rates were identical for Single & Married Filing Separately (S&MFS) filers, Married Filing Jointly (MFJ) filers, and Head of Household (HOH) filers. The equivalent rates and brackets portrayed an assumption that multi-party family household costs were identical to single party households and thus should be taxed at equivalent rates. In 1952, the tax rate brackets were adjusted to accommodate the income needs of MFJ households by bracketing the taxable income ranges at two times the S&MFS and HOH income ranges.

c The tax rate schedules of the three filing status types were increased by adding a seventh tax rate bracket. For MFJ filers, tax rates increased by 1% for taxable incomes from $5,000 to $15,000 and incomes over $50,000; by 2% for taxable incomes from $15,000 to $25,000 and from $40,000 to $50,000; and by 3% for incomes between $25,000 and $40,000. For S&MFS and HOH filers, the 1% tax increase applied to incomes of $2,500 - $7,500 and $25,000 and over; 2% for incomes from $7,500 to $12,500 and from $20,000 to $25,000; and 3% increase for incomes between $12,500 and $20,000.

d(1) Prior to 1967, taxable income was determined by calculating adjusted gross income (AGI) less deductions less personal exemptions less dependent exemptions. The MFJ, S&MFS, and HOH filing status tables each had seven tax rate brackets. For 1967, taxable income was redefined as AGI less deductions. Net tax liability was redefined as gross tax less personal exemptions less dependent exemptions. Three additional tax brackets were added to the seven-bracket tax tables for the three filing statuses. For MFJ returns, the median tax liability effect was a $454 (45%) tax increase.

d(2) A special 10% reduction in tax liabilities with a maximum of $100 for S&MFS and $200 for MFJ, was effective for the 1969 taxable year.

d(3) A forgiveness tax credit of 20% was provided with respect to 1971 taxes, along with the enactment of the withholding and declaration of estimated tax program, effective 1972.

e The maximum tax rate was increased from 10% to 11%. A special income tax credit ranging from 20% to 100% of the tax liability was effective for the 1973 taxable year.

f The tax brackets were eased for heads of household effective with the 1974 taxable year.

g Beginning in taxable income year 1978, tax rates are adjusted to compensate for inflationary factors determined by the June to June change in the California Consumer Price Index (less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569)). Tax rates were indexed at 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987 by AB 53. For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, 3.7% for 2000, 5.3% for 2001, 1.5% for 2002, 2.2% for 2003, 3.1% for 2004, and 2.8% for taxable year 2005.

h The maximum tax rate was lowered from 11% to 9.3% for the 1987 taxable year. The number of tax brackets was reduced from 11 to 6. The preference tax was replaced with a 7% alternative minimum tax.

i For taxable years 1991 through 1995, 10% and 11% tax rates were added, increasing the maximum rate from 9.3% for all filing status types.

j Beginning in taxable year 1996, the regular top marginal tax rate was reduced from 11% to 9.3% and alternative minimum tax rate was reduced from 8.5% to 7%.

TABLE A-2
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND STANDARD DEDUCTIONS

Taxable Years 1935 – 2006

Type	Taxable Year							
	1935-38	1939-42	1943-44[a]	1945-48[b]	1949-52[c]	1953-58[d]	1959-63[e]	1964-66[f]
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$2,500	$2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000
b. Married Filing Separately	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)	-	-	-	-	500	500	600	600
f. Senior (Additional) -	-	-	-	-	-	-	-	
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II Dependent Exemption	400	400	400	400	400	400	600	600
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	-	-	-	-	-	-	-	$1,000
1 Adjusted Gross Income of $5,000 or more	-	-	-	$300	$300	-	10.0%	-
2 Adjusted Gross Income of $10,000 or more	-	-	-	-	-	$600	$1,000	-
3 Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	-	-	-
4 Adjusted Gross Income less than $10,000	-	-	-	-	-	6.0%	10.0%	-
b. Head of Household (Unmarried)	-	-	-	-	-	-	-	$1,000
1 Adjusted Gross Income of $5,000 or more	-	-	-	$300	$300	$300	$500	-
2 Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-
c. Single and Married Filing Separately	-	-	-	-	-	-	-	$500
1 Adjusted Gross Income of $5,000 or more	-	-	-	$300	$300	$300	$500	-
2 Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-

Type	Taxable Year							
	1967[f,g]	1968-77[h]	1978[i,j,1]	1979-86[j,1]	1987-94[j,k]	1995[k]	1996[k]	1997[k]
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$50	$50	$200	$50	$102	$132	$134	$136
b. Married Filing Separately	25	25	100	25	51	66	67	68
c. Single	25	25	100	25	51	66	67	68
d. Head of Household (Unmarried)	50	50	200	50	102	66	67	68
e. Blind (Additional)	8	8	8	8	51	66	67	68
f. Senior (Additional) -	-	-	-	-	51	66	67	68
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	8	8	8	8	51	66	67	68
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	$1,000	$2,000	$2,000	$2,000	$3,760	$4,974	$5,054	$5,166
b. Head of Household (Unmarried)	$1,000	$2,000	$2,000	$2,000	$3,760	$4,974	$5,054	$5,166
c. Single and Married Filing Separately	$500	$1,000	$1,000	$1,000	$1,880	$2,487	$2,527	$2,583

Type	Taxable Year							
	1998[k]	1999[k]	2000[k]	2001[k]	2002[k]	2003[k]	2004[k]	2005[k]
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$140	$144	$150	$158	$160	$164	$170	174
b. Married Filing Separately	70	72	75	79	80	82	85	87
c. Single	70	72	75	79	80	82	85	87
d. Head of Household (Unmarried)	70	72	75	79	80	82	85	87
e. Blind (Additional)	70	72	75	79	80	82	85	87
f. Senior (Additional)	70	72	75	79	80	82	85	87
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	253	227	235	247	251	257	265	272
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	$5,284	$5,422	$5,622	$5,920	$6,008	$6,140	$6,330	$6,508
b. Head of Household (Unmarried)	$5,284	$5,422	$5,622	$5,920	$6,008	$6,140	$6,330	$6,508
c. Single and Married Filing Separately	$2,642	$2,711	$2,811	$2,960	$3,004	$3,070	$3,165	$3,254

Footnotes follow this section.

TABLE A-2 *(continued)*
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND STANDARD DEDUCTIONS

Taxable Years 1935 – 2006

Type	Taxable Year							
	2006[k]							
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$182							
b. Married Filing Separately	91							
c. Single	91							
d. Head of Household (Unmarried)	91							
e. Blind (Additional)	91							
f. Senior (Additional)	91							
g. Estates	10							
h. Trusts	1							
II Dependent Exemption	285							
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	$6,820							
b. Head of Household (Unmarried)	$6,820							
c. Single and Married Filing Separately	$3,410							

Footnotes follow this section.

APPENDIX A
TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS, AND STANDARD DEDUCTIONS
FOOTNOTES

a Temporary wartime provisions, enacted in 1943, increased personal exemptions of individuals filing as Married Filing Jointly (MFJ), Surviving Spouse[1] (SS), Single, and Head of Household (HOH) by $1,000, and by $500 for individuals filing as Married Filing Separately (MFS) and Estate filers.

b Additional temporary wartime provisions, enacted in 1945, increased personal exemptions by another $1,000 for MFJ, SS, Single, and HOH, and another $500 for MFS. A standard deduction in lieu of itemized non-business deductions was introduced at that time. The standard deduction was 6% of adjusted gross income less dependent exemptions when the taxpayer used the tax from the "optional tax table", or $300 when the taxpayer was ineligible to use the optional tax table and chose not to itemize deductions.

c The temporary personal exemption increase enacted in 1945 lapsed to 1943 levels for MFJ, SS, Single, and HOH filers. The temporary Estate exemption increase enacted in 1943 lapsed to 1942 levels.

d The filing of MFJ and SS returns was made more attractive in this period. For MFJ and SS filers with an income of $10,000 or more, the standard deduction was raised from $300 to $600.

e Personal exemptions were reduced by $500 for MFJ, SS, Single, and HOH filers, and was reduced by $250 for MFS filers. The standard deduction was increased from 6% to 10% of adjusted gross income less dependent and blind exemptions when the taxpayer used the tax from the "optional tax table" rather than the Tax Rate Schedule. For persons ineligible to use the "optional tax table", the standard deduction was increased from $600 to $1,000 for MFJ and SS filers and from $300 to $500 for all others.

f(1) Beginning in 1964, a flat standard deduction (regardless of the amount of adjusted gross income), replaced the variable deduction. Between 1964 and 1967 the flat standard deduction was $1,000 for MFJ, SS, and HOH, and $500 for all others.

f(2) Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, their dependent exemption, and their standard deduction.

g Beginning in 1967, deductions were replaced by tax credits for personal and dependent exemptions.

h The flat standard deduction was increased from $1,000 to $2,000 for MFJ, SS, and HOH and from $500 to $1,000 for Single and MFS. The $50 exemption for HOH includes the first qualifying dependent; the exemption for each dependent thereafter was $8.

i For 1978 only, personal exemption credits increased from $50 to $200 for MFJ, SS, and HOH, and from $25 to $100 for Single and MFS filers.

j Beginning in taxable income year 1978, tax rates are adjusted to compensate for inflationary factors determined by the June to June change in the California Consumer Price Index (less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years). Tax rates were indexed at 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987. For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, 3.7% for 2000, 5.3% for 2001, 1.5% for 2002, 2.2% for 2003, 3.1% for 2004, 2.8% for 2005, and 4.8% for taxable year 2006.

k Legislation passed in 1987 increased personal exemption credits and reestablished reset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high income was added.

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[1] Also referred to as *'Qualifying Widow(er) With Dependent Child'*

TABLE A-3
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE

Taxable Years 1929 – 2006

Type	Taxable Year (Calendar Year Basis)								
	1929-32	1933-34	1935-42[a]	1943-49[b]	1950-58	1959-66[c]	1967-70[d]	1971[d]	1972[e]
I. General Corporations									
a. Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Minimum Franchise Tax*	$25	$25	$25	$25	$25	$100	$100	$100	$200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
II. S Corporations	-	-	-	-	-	-	-	-	-
a. Tax Rate	-	-	-	-	-	-	-	-	-
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	-	-	-	-	-	-
c. Composite Rate	-	-	-	-	-	-	-	-	-
d. Minimum Franchise Tax	-	-	-	-	-	-	-	-	-
e Excess Net Passive Income Tax	-	-	-	-	-	-	-	-	-
f. Built-in Gains Tax	-	-	-	-	-	-	-	-	-
III. Banks									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	11.0%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	-	-
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
IV. Other Financial Corporations									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax*	$25	$25	$25	$25	$25	$100	$100	$100	$200
e. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
f. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
V. Corporations Subject to Income Tax									
a. Tax Rate*	-	-	-	-	4.0%	5.5%	7.0%	7.0%	7.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%

Type	Taxable Year (Calendar Year Basis)								
	1973[f]	1974	1975	1976	1977	1978	1979	1980-81[f,h]	1982-83
I. General Corporations									
a. Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Minimum Franchise Tax*	$200	$200	$200	$200	$200	$200	$200	$200	$200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
II. S Corporations									
a. Tax Rate	-	-	-	-	-	-	-	-	-
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	-	-	-	-	-	-
c. Composite Rate	-	-	-	-	-	-	-	-	-
d. Minimum Franchise Tax	-	-	-	-	-	-	-	-	-
e Excess Net Passive Income Tax	-	-	-	-	-	-	-	-	-
f. Built-in Gains Tax	-	-	-	-	-	-	-	-	-
III. Banks									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate[1]	2.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	$200	$200
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
IV. Other Financial Corporations									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax*	$200	$200	$200	$200	$200	$200	$200	$200	$200
e. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
V. Corporations Subject to Income Tax									
a. Tax Rate*	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Footnotes follow this section.

TABLE A-3 *(continued)*
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE

Taxable Years 1929 – 2006

Type	Taxable Year (Calendar Year Basis)								
	1984	1985	1986	1987[g]	1988[g]	1989[g]	1990-91[g]	1992	1993
I. General Corporations									
a. Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax*	$200	$200	$200	$300	$300	$600	$800	$800	$800
c. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
d. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
II. S Corporations									
a. Tax Rate	-	-	-	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	-	-	-	3.844%	3.868%	3.941%	3.941%	4.207%	4.307%
d. Minimum Franchise Tax				$300	$300	$600	$800	$800	$800
e Excess Net Passive Income Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
f. Built-in Gains Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
III. Banks									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax Rate*	$200	$200	$200	$300	$300	$600	$800	$800	$800
e. Alternative Minimum Tax **	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
IV. Other Financial Corporations									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax*	$200	$200	$200	$300	$300	$600	$800	$800	$800
e. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax -	-	-	-	-	-	-	-	-	
V. Corporations Subject to Income Tax									
a. Tax Rate*	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	-	-	-	-	-

Type	Taxable Year (Calendar Year Basis)								
	1994[h]	1995-96[h]	1997-99[i]	2000[i]	2001[i]	2002[i]	2003[i]	2004[i]	2005[i]
I. General Corporations									
a. Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Minimum Franchise Tax*	$800	$800	$800	$800	$800	$800	$800	$800	$800
c. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
d. Preference Tax	-	-	-	-	-	-	-	-	-
II. S Corporations									
a. Tax Rate	2.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
b. Financial S Corp. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	4.670%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
d. Minimum Franchise Tax	$800	$800	$800	$800	$800	$800	$800	$800	$800
e Excess Net Passive Income Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
f. Built-in Gains Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
III. Banks									
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax Rate*	$800	$800	$800	$800	$800	$800	$800	$800	$800
e. Alternative Minimum Tax **	7.0%	7.0%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
f. Preference Tax	-	-	-	-	-	-	-	-	-
IV. Other Financial Corporations									
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax*	$800	$800	$800	$800	$800	$800	$800	$800	$800
e. Alternative Minimum Tax**	7.0%	7.0%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
f. Preference Tax	-	-	-	-	-	-	-	-	-
V. Corporations Subject to Income Tax									
a. Tax Rate*	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
c. Preference Tax	-	-	-	-	-	-	-	-	-

Footnotes follow this section.

TABLE A-3 *(continued)*
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE

Taxable Years 1929 – 2006

Type	Taxable Year (Calendar Year Basis)								
	2006[i]								
I. General Corporations									
a. Tax Rate	8.84%								
b. Minimum Franchise Tax*	$800								
c. Alternative Minimum Tax**	-								
d. Preference Tax	6.65%								
II. S Corporations									
a. Tax Rate	1.5%								
b. Financial S Corp. Add-on, In-lieu Rate	2%								
c. Composite Rate	3.5%								
d. Minimum Franchise Tax	$800								
e Excess Net Passive Income Tax	8.84%								
f. Built-in Gains Tax	8.84%								
III. Banks									
a. General Franchise Tax Rate	8.84%								
b. Add-on, In-lieu Rate	2%								
c. Composite Rate	10.84%								
d. Minimum Franchise Tax Rate*	$800								
e. Alternative Minimum Tax **	8.65%								
f. Preference Tax	-								
IV. Other Financial Corporations									
a. General Franchise Tax Rate	8.84%								
b. Add-on, In-lieu Rate	2%								
c. Composite Rate	10.84%								
d. Minimum Franchise Tax*	$800								
e. Alternative Minimum Tax**	8.65%								
f. Preference Tax -	-								
V. Corporations Subject to Income Tax									
a. Tax Rate*	8.84%								
b. Alternative Minimum Tax**	6.65%								
c. Preference Tax	-								

Footnotes follow this section.

APPENDIX A
TABLE 3
Corporation Tax
SYNOPSIS OF TAX RATES
FOOTNOTES

a In 1936, the bank and corporation franchise tax was extended to public utilities, which were previously taxed on gross receipts.

b Temporary provisions were enacted during World War II to reduce the franchise tax rate by 15%. This temporary reduction applied to taxable years ending in 1943 through taxable years ending in 1948.

c The tax rate increase was effective for income earned on or after January 1, 1959. The minimum franchise tax increased to $100, and was subsequently reduced to $25 for credit unions with $20,000 or less gross income, and for gold mining companies inactive since 1950.

d The tax rate increase was effective for income earned on or after January 1, 1967.

e The tax rate increase was effective for taxable years ending after December 31, 1971. The minimum tax increased from $100 to $200 (Stats. 1971, [First Extraordinary Session] Ch.1).

f The general tax rate for corporations was increased from 7.6% on July 1, 1973, to reach the full 9% on a monthly prorated basis with taxable years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the general tax rate was 8.3% and the bank and financial tax rate was 12.3% (Stats. 1972, Ch. 1406). The general tax rate was increased from 9% to 9.6% on January 1, 1980, to reach the full 9.6% on a monthly prorated basis with taxable years ending December 31, 1980 and thereafter (Stats. 1979, Ch. 1150).

g The tax rate was decreased from 9.6% to 9.3% operative for taxable years beginning on or after January 1, 1987. The minimum franchise tax was increased from $200 to $300 for taxable years beginning after December 31, 1986, to $600 for taxable years beginning after December 31, 1988, and $800 for taxable years beginning after December 31, 1989 (Stats. 1987, Ch. 1139). For taxable years beginning on or after January 1, 1990, credit unions were no longer required to pay minimum franchise tax (Stats. 1989, Ch. 1222).

h The in-lieu rate was statutorily set at 2% for taxable years ending in 1980 and 1981 (Stats. 1979, Ch. 1150), and for taxable years 1994, 1995, and 1996 (Stats. 1993, Ch. 31).

i For taxable years beginning on January 1, 1997, the regular top marginal tax rate was reduced from 9.3% to 8.84% (Stats. 1996, Ch. 170).

* The minimum franchise tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum franchise tax until 1980.

** The preference tax was replaced with an alternative minimum tax effective for taxable years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).

Appendix B:

Personal Income Tax

2005 Taxable Year
(Filing Year 2006)

TABLE B-1
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY TAXABLE YEARS [5, 6]
1945 Though 2005

Year	Number of Returns	Adjusted Gross [3] Income	Taxable [4] Income	Total Tax Liability
2005	14,087,896	$ 932,142,017,454	$ 767,877,143,990	$ 43,130,653,677
2004	13,832,810	841,229,496,448	695,075,343,629	36,093,340,053
2003	13,624,349	762,491,998,043	619,166,479,054	30,374,222,263
2002	13,575,583	731,160,385,060	601,712,996,545	28,568,058,688
2001	13,602,180	754,140,237,948	621,512,411,958	31,284,117,906
2000	13,440,952	829,547,000,813	706,585,807,568	40,369,830,771
1999	13,126,133	721,662,168,289	609,167,211,004	33,106,157,944
1998	12,796,604	627,433,733,461	522,562,769,753	26,203,573,219
1997	12,473,473	570,690,809,850	473,083,813,746	23,877,801,254
1996	12,172,201	512,431,675,779	421,252,482,068	20,322,784,586
1995	12,084,643	467,992,413,421	381,782,143,895	18,155,801,145
1994 [2]	11,926,987	439,333,822,548	356,109,978,823	16,217,010,478
1994	11,926,987	446,279,486,168	362,084,708,804	16,634,661,710
1993	11,929,840	441,688,924,003	353,006,086,588	15,933,690,353
1992	12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989 [1]	12,580,509	418,396,134,507	336,663,742,693	15,092,856,811
1989	13,574,087	475,432,559,285	384,573,674,627	16,053,885,259
1988	13,184,346	425,656,202,922	356,204,568,884	15,048,753,047
1987	12,649,850	382,328,605,129	316,237,048,512	12,872,148,386
1986	12,241,172	340,363,750,192	266,290,027,097	12,586,418,855
1985	11,857,200	306,005,694,459	240,023,247,931	10,636,087,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	b	85,108,713
1951	1,984,716	11,577,191,801	b	81,051,828
1950	1,584,514	9,238,315,755	b	73,222,657
1949	1,421,847	7,891,220,000	b	56,553,330
1948	836,932	5,910,851,000	b	47,452,061
1947	784,709	5,323,211,000	b	45,424,549
1946	735,457	5,188,840,000	b	49,376,994
1945	663,710	4,726,955,000	b	43,380,443

Footnotes follow this section.

TABLE B-2
Personal Income Tax: Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME:
A FOUR-YEAR COMPARISON
Taxable Years 2002 Through 2005

Adjusted Gross Income Class	NUMBER OF RETURNS							
	2002 Taxable Year		2003 Taxable Year		2004 Taxable Year		2005 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $5,000	1,120,188	8.3	1,092,578	8.0	1,046,035	7.6	1,057,674	7.5
5,000 to 9,999	1,153,241	8.5	1,163,134	8.5	1,127,452	8.2	1,099,188	7.8
10,000 to 14,999	1,197,367	8.8	1,175,473	8.6	1,182,376	8.5	1,147,479	8.1
15,000 to 19,999	1,132,723	8.3	1,138,717	8.4	1,155,257	8.4	1,163,356	8.3
20,000 to 24,999	1,053,782	7.8	1,053,396	7.7	1,000,292	7.2	1,015,039	7.2
25,000 to 29,999	908,979	6.7	883,616	6.5	946,276	6.8	909,952	6.5
30,000 to 39,999	1,472,824	10.8	1,514,637	11.1	1,478,641	10.7	1,544,745	11.0
40,000 to 49,999	1,187,776	8.7	1,154,203	8.5	1,192,237	8.6	1,220,580	8.7
50,000 to 99,999	2,858,635	21.1	2,877,717	21.1	2,960,452	21.4	3,014,900	21.4
100,000 and over	1,490,068	11.0	1,570,885	11.5	1,743,792	12.6	1,914,982	13.6
Total	**13,575,583**	**100.0**	**13,624,349**	**100.0**	**13,832,810**	**100.0**	**14,087,896**	**100.0**

Adjusted Gross Income Class	ADJUSTED GROSS INCOME (In Thousands)							
	2002 Taxable Year		2003 Taxable Year		2004 Taxable Year		2005 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $5,000	$-1,707,268	-0.2	$-1,871,362	-0.2	$-6,940,191	-0.8	$-7,530,640	-0.8
5,000 to 9,999	8,706,162	1.2	8,813,297	1.2	8,483,976	1.0	8,292,254	0.9
10,000 to 14,999	14,984,351	2.0	14,726,651	1.9	14,792,004	1.8	14,341,318	1.5
15,000 to 19,999	19,768,740	2.7	19,920,314	2.6	20,159,745	2.4	20,305,722	2.2
20,000 to 24,999	23,668,184	3.2	23,625,131	3.1	22,486,306	2.7	22,838,488	2.5
25,000 to 29,999	24,918,141	3.4	24,248,450	3.2	25,967,731	3.1	24,928,464	2.7
30,000 to 39,999	51,116,814	7.0	52,659,672	6.9	51,453,552	6.1	53,690,701	5.8
40,000 to 49,999	52,897,311	7.2	51,610,853	6.8	53,408,378	6.3	54,580,801	5.9
50,000 to 99,999	200,822,580	27.5	201,373,004	26.4	207,458,873	24.7	213,853,100	22.9
100,000 and over	335,985,370	46.0	367,385,988	48.2	443,959,123	52.8	526,841,809	56.5
Total	**$ 731,160,385**	**100.0**	**$ 762,491,998**	**100.0**	**$ 841,229,496**	**100.0**	**$ 932,142,017**	**100.0**

Adjusted Gross Income Class	TOTAL TAX LIABILITY (In Thousands)							
	2002 Taxable Year		2003 Taxable Year		2004 Taxable Year		2005 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $5,000	$ 3,168	0.0	$ 4,143	0.0	$ 6,556	0.0	$ 7,321	0.0
5,000 to 9,999	10,889	0.0	10,875	0.0	8,732	0.0	8,748	0.0
10,000 to 14,999	25,083	0.1	23,910	0.1	23,624	0.1	21,138	0.0
15,000 to 19,999	66,678	0.2	66,120	0.2	56,241	0.2	54,558	0.1
20,000 to 24,999	144,996	0.5	133,129	0.4	117,178	0.3	105,701	0.2
25,000 to 29,999	210,416	0.7	188,941	0.6	194,776	0.5	176,933	0.4
30,000 to 39,999	649,726	2.3	612,337	2.0	571,029	1.6	578,243	1.3
40,000 to 49,999	904,498	3.2	858,009	2.8	861,190	2.4	857,355	2.0
50,000 to 99,999	5,621,987	19.7	5,444,012	17.9	5,502,410	15.2	5,517,572	12.8
100,000 and over	20,930,617	73.3	23,032,746	75.8	28,751,605	79.7	35,803,085	83.0
Total	**$ 28,568,059**	**100.0**	**$ 30,374,222**	**100.0**	**$ 36,093,340**	**100.0**	**$ 43,130,654**	**100.0**

TABLE B-3
Personal Income Tax: Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME WITH ACCUMULATED PERCENTAGES
2005 Taxable Year

Adjusted Gross Income Class	Returns			Adjusted Gross Income			Taxable Income			Total Tax Liability		
	Number	Percent	Cumulative Percent	Amount (Thousands)	Percent	Cumulative Percent	Amount (Thousands)	Percent	Cumulative Percent	Amount (Thousands)	Percent	Cumulative Percent
Negative	162,076	1.2	1.2	$-9,950,611	-1.1	-1.1	0	0.0	0.0	$5,023	0.0	0.0
Zero	3,878	0.0	1.2	0	0.0	-1.1	0	0.0	0.0	0	0.0	0.0
$ 1 to $999	127,519	0.9	2.1	53,693	0.0	-1.1	$3,047	0.0	0.0	33	0.0	0.0
1,000 to 1,999	158,300	1.1	3.2	242,049	0.0	-1.0	12,343	0.0	0.0	195	0.0	0.0
2,000 to 2,999	200,356	1.4	4.6	502,194	0.1	-1.0	18,276	0.0	0.0	263	0.0	0.0
3,000 to 3,999	206,893	1.5	6.1	726,729	0.1	-0.9	71,102	0.0	0.0	598	0.0	0.0
4,000 to 4,999	198,653	1.4	7.5	895,306	0.1	-0.8	194,434	0.0	0.0	1,210	0.0	0.0
5,000 to 5,999	204,695	1.5	9.0	1,122,585	0.1	-0.7	350,930	0.0	0.1	1,243	0.0	0.0
6,000 to 6,999	208,421	1.5	10.4	1,355,494	0.1	-0.5	533,206	0.1	0.2	1,488	0.0	0.0
7,000 to 7,999	230,175	1.6	12.1	1,727,698	0.2	-0.4	758,429	0.1	0.3	2,667	0.0	0.0
8,000 to 8,999	235,746	1.7	13.7	1,995,542	0.2	-0.1	931,437	0.1	0.4	2,133	0.0	0.0
9,000 to 9,999	220,151	1.6	15.3	2,090,936	0.2	0.1	1,078,484	0.1	0.5	1,217	0.0	0.0
10,000 to 10,999	229,720	1.6	16.9	2,412,267	0.3	0.3	1,304,657	0.2	0.7	1,882	0.0	0.0
11,000 to 11,999	235,918	1.7	18.6	2,712,533	0.3	0.6	1,514,566	0.2	0.9	3,386	0.0	0.0
12,000 to 12,999	208,881	1.5	20.1	2,613,084	0.3	0.9	1,527,622	0.2	1.1	3,438	0.0	0.1
13,000 to 13,999	240,838	1.7	21.8	3,244,195	0.3	1.3	2,029,357	0.3	1.3	4,727	0.0	0.1
14,000 to 14,999	232,122	1.6	23.5	3,359,239	0.4	1.6	2,087,884	0.3	1.6	7,703	0.0	0.1
15,000 to 15,999	244,581	1.7	25.2	3,790,498	0.4	2.0	2,357,863	0.3	1.9	8,073	0.0	0.1
16,000 to 16,999	235,946	1.7	26.9	3,890,115	0.4	2.4	2,488,975	0.3	2.2	7,826	0.0	0.1
17,000 to 17,999	218,860	1.6	28.4	3,820,588	0.4	2.9	2,525,165	0.3	2.6	8,646	0.0	0.1
18,000 to 18,999	236,511	1.7	30.1	4,373,943	0.5	3.3	2,970,333	0.4	3.0	13,634	0.0	0.2
19,000 to 19,999	227,458	1.6	31.7	4,430,577	0.5	3.8	3,023,354	0.4	3.4	16,379	0.0	0.2
20,000 to 20,999	199,230	1.4	33.1	4,088,112	0.4	4.2	2,792,542	0.4	3.7	16,081	0.0	0.3
21,000 to 21,999	206,421	1.5	34.6	4,436,797	0.5	4.7	3,062,166	0.4	4.1	20,079	0.0	0.3
22,000 to 22,999	210,025	1.5	36.1	4,719,104	0.5	5.2	3,339,038	0.4	4.6	23,474	0.1	0.4
23,000 to 23,999	191,432	1.4	37.4	4,497,682	0.5	5.7	3,133,744	0.4	5.0	20,390	0.0	0.4
24,000 to 24,999	207,931	1.5	38.9	5,096,793	0.5	6.2	3,587,431	0.5	5.4	25,677	0.1	0.5
25,000 to 25,999	200,584	1.4	40.3	5,113,814	0.5	6.8	3,677,318	0.5	5.9	30,789	0.1	0.5
26,000 to 26,999	179,453	1.3	41.6	4,755,124	0.5	7.3	3,485,030	0.5	6.4	34,729	0.1	0.6
27,000 to 27,999	202,857	1.4	43.1	5,573,758	0.6	7.9	3,991,542	0.5	6.9	41,296	0.1	0.7
28,000 to 28,999	161,270	1.1	44.2	4,597,593	0.5	8.4	3,356,963	0.4	7.3	34,483	0.1	0.8
29,000 to 29,999	165,788	1.2	45.4	4,888,176	0.5	8.9	3,497,471	0.5	7.8	35,636	0.1	0.9
30,000 to 30,999	169,493	1.2	46.6	5,169,027	0.6	9.5	3,849,746	0.5	8.3	46,693	0.1	1.0
31,000 to 31,999	178,311	1.3	47.8	5,616,659	0.6	10.1	4,260,294	0.6	8.8	57,377	0.1	1.1
32,000 to 32,999	171,221	1.2	49.1	5,562,645	0.6	10.7	4,200,883	0.5	9.4	56,824	0.1	1.2
33,000 to 33,999	169,648	1.2	50.3	5,686,741	0.6	11.3	4,169,863	0.5	9.9	62,854	0.1	1.4
34,000 to 34,999	144,713	1.0	51.3	4,996,751	0.5	11.8	3,824,511	0.5	10.4	55,428	0.1	1.5
35,000 to 35,999	140,304	1.0	52.3	4,982,408	0.5	12.4	3,610,889	0.5	10.9	47,469	0.1	1.6
36,000 to 36,999	148,952	1.1	53.3	5,434,965	0.6	12.9	3,831,351	0.5	11.4	51,658	0.1	1.7
37,000 to 37,999	140,849	1.0	54.3	5,283,611	0.6	13.5	3,923,281	0.5	11.9	64,395	0.1	1.9
38,000 to 38,999	148,372	1.1	55.4	5,708,523	0.6	14.1	4,136,956	0.5	12.4	62,797	0.1	2.0
39,000 to 39,999	132,882	0.9	56.3	5,249,369	0.6	14.7	3,916,083	0.5	12.9	72,747	0.2	2.2
40,000 to 49,999	1,220,580	8.7	65.0	54,580,801	5.9	20.5	40,833,922	5.3	18.3	857,355	2.0	4.2
50,000 to 59,999	860,345	6.1	71.1	47,179,236	5.1	25.6	35,420,381	4.6	22.9	905,540	2.1	6.3
60,000 to 69,999	697,352	5.0	76.1	45,152,653	4.8	30.4	34,505,865	4.5	27.4	1,050,314	2.4	8.7
70,000 to 79,999	587,400	4.2	80.2	43,907,022	4.7	35.2	34,055,129	4.4	31.8	1,153,303	2.7	11.4
80,000 to 89,999	485,065	3.4	83.7	41,132,239	4.4	39.6	31,912,652	4.2	36.0	1,215,573	2.8	14.2
90,000 to 99,999	384,738	2.7	86.4	36,481,951	3.9	43.5	28,529,752	3.7	39.7	1,192,841	2.8	17.0
100,000 to 149,999	1,010,654	7.2	93.6	121,937,569	13.1	56.6	97,071,207	12.6	52.3	4,915,703	11.4	28.4
150,000 to 199,999	383,761	2.7	96.3	65,839,346	7.1	63.6	54,407,513	7.1	59.4	3,457,366	8.0	36.4
200,000 to 299,999	256,171	1.8	98.1	61,477,430	6.6	70.2	52,218,944	6.8	66.2	3,762,427	8.7	45.1
300,000 to 399,999	96,352	0.7	98.8	33,129,716	3.6	73.8	29,239,626	3.8	70.0	2,319,041	5.4	50.5
400,000 to 499,999	46,954	0.3	99.1	20,869,710	2.2	76.0	18,919,042	2.5	72.5	1,554,334	3.6	54.1
500,000 to 999,999	75,394	0.5	99.7	51,220,728	5.5	81.5	47,717,164	6.2	78.7	4,050,674	9.4	63.5
1,000,000 and over	45,696	0.3	100.0	172,367,311	18.5	100.0	163,617,381	21.3	100.0	15,743,540	36.5	100.0
Total	**14,087,896**	**100.0**		**$932,142,017**	**100.0**		**$767,877,144**	**100.0**		**$43,130,654**	**100.0**	

TABLE B-4A.1
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California[7] Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	162,076	3,580	$-11,184,310	$1,234,355	$-9,950,611	$2,591,253	0	$5,023
Zero	3,878	0	10,078	-10,078	0	13,465	0	0
$1 to $999	127,519	2,940	497,065	-340,014	53,693	513,759	$3,047	33
1,000 to 1,999	158,300	23,394	255,685	-13,636	242,049	538,255	12,343	195
2,000 to 2,999	200,356	16,025	539,415	-37,220	502,194	849,298	18,276	263
3,000 to 3,999	206,893	57,213	827,507	-104,027	726,729	903,511	71,102	598
4,000 to 4,999	198,653	58,714	942,480	-47,173	895,306	902,132	194,434	1,210
5,000 to 5,999	204,695	50,412	1,153,867	-31,267	1,122,585	913,282	350,930	1,243
6,000 to 6,999	208,421	43,627	1,406,277	-50,757	1,355,494	909,144	533,206	1,488
7,000 to 7,999	230,175	48,068	1,822,058	-94,361	1,727,698	1,087,919	758,429	2,667
8,000 to 8,999	235,746	40,274	2,057,569	-65,714	1,995,542	1,172,529	931,437	2,133
9,000 to 9,999	220,151	22,214	2,153,922	-63,073	2,090,936	1,134,589	1,078,484	1,217
10,000 to 10,999	229,720	33,408	2,488,214	-75,946	2,412,267	1,218,748	1,304,657	1,882
11,000 to 11,999	235,918	69,444	2,768,781	-56,247	2,712,533	1,301,152	1,514,566	3,386
12,000 to 12,999	208,881	58,023	2,755,981	-143,698	2,613,084	1,172,746	1,527,622	3,438
13,000 to 13,999	240,838	71,399	3,315,114	-77,026	3,244,195	1,290,042	2,029,357	4,727
14,000 to 14,999	232,122	96,963	3,468,474	-109,274	3,359,239	1,451,261	2,087,884	7,703
15,000 to 15,999	244,581	111,881	3,858,888	-68,389	3,790,498	1,605,795	2,357,863	8,073
16,000 to 16,999	235,946	92,993	3,987,647	-97,531	3,890,115	1,496,005	2,488,975	7,826
17,000 to 17,999	218,860	87,615	3,894,485	-73,897	3,820,588	1,365,447	2,525,165	8,646
18,000 to 18,999	236,511	105,929	4,483,956	-110,013	4,373,943	1,480,134	2,970,333	13,634
19,000 to 19,999	227,458	103,528	4,507,110	-89,227	4,430,577	1,518,449	3,023,354	16,379
20,000 to 20,999	199,230	81,014	4,207,098	-127,238	4,088,112	1,374,495	2,792,542	16,081
21,000 to 21,999	206,421	91,817	4,528,294	-91,495	4,436,797	1,470,911	3,062,166	20,079
22,000 to 22,999	210,025	100,304	4,743,166	-24,062	4,719,104	1,445,679	3,339,038	23,474
23,000 to 23,999	191,432	77,389	4,585,544	-99,155	4,497,682	1,423,875	3,133,744	20,390
24,000 to 24,999	207,931	85,864	5,228,717	-143,470	5,096,793	1,603,152	3,587,431	25,677
25,000 to 25,999	200,584	92,140	5,283,217	-169,403	5,113,814	1,521,105	3,677,318	30,789
26,000 to 26,999	179,453	94,745	4,885,057	-129,939	4,755,124	1,304,998	3,485,030	34,729
27,000 to 27,999	202,857	109,552	5,758,837	-200,393	5,573,758	1,646,022	3,991,542	41,296
28,000 to 28,999	161,270	79,654	4,744,812	-159,002	4,597,593	1,277,622	3,356,963	34,483
29,000 to 29,999	165,788	79,083	5,058,118	-169,943	4,888,176	1,487,758	3,497,471	35,636
30,000 to 30,999	169,493	89,574	5,331,958	-162,930	5,169,027	1,368,493	3,849,746	46,693
31,000 to 31,999	178,311	111,288	5,818,842	-215,451	5,616,659	1,385,744	4,260,294	57,377
32,000 to 32,999	171,221	103,059	5,712,148	-152,920	5,562,645	1,384,710	4,200,883	56,824
33,000 to 33,999	169,648	102,002	5,916,907	-230,166	5,686,741	1,554,316	4,169,863	62,854
34,000 to 34,999	144,713	88,905	5,179,143	-182,392	4,996,751	1,195,138	3,824,511	55,428
35,000 to 35,999	140,304	81,170	5,228,689	-246,518	4,982,408	1,384,039	3,610,889	47,469
36,000 to 36,999	148,952	80,219	5,699,886	-264,920	5,434,965	1,635,802	3,831,351	51,658
37,000 to 37,999	140,849	98,455	5,435,134	-151,523	5,283,611	1,391,154	3,923,281	64,395
38,000 to 38,999	148,372	91,177	5,896,374	-188,299	5,708,523	1,582,164	4,136,956	62,797
39,000 to 39,999	132,882	86,908	5,476,426	-227,057	5,249,369	1,356,131	3,916,083	72,747
40,000 to 49,999	1,220,580	927,693	56,862,381	-2,287,698	54,580,801	14,009,491	40,833,922	857,355
50,000 to 59,999	860,345	717,633	49,070,735	-1,897,562	47,179,236	11,918,223	35,420,381	905,540
60,000 to 69,999	697,352	635,793	46,819,711	-1,671,559	45,152,653	10,676,783	34,505,865	1,050,314
70,000 to 79,999	587,400	559,898	45,294,489	-1,388,248	43,907,022	9,871,408	34,055,129	1,153,303
80,000 to 89,999	485,065	471,201	42,223,645	-1,089,757	41,132,239	9,268,822	31,912,652	1,215,573
90,000 to 99,999	384,738	378,943	37,335,543	-853,619	36,481,951	7,961,018	28,529,752	1,192,841
100,000 to 149,999	1,010,654	1,002,996	123,917,534	-2,010,754	121,937,569	24,984,523	97,071,207	4,915,703
150,000 to 199,999	383,761	382,140	66,721,759	-882,413	65,839,346	11,447,578	54,407,513	3,457,366
200,000 to 299,999	256,171	255,235	61,997,067	-519,828	61,477,430	9,296,884	52,218,944	3,762,427
300,000 to 399,999	96,352	96,014	33,320,483	-190,767	33,129,716	3,915,675	29,239,626	2,319,041
400,000 to 499,999	46,954	46,808	20,916,751	-47,041	20,869,710	1,959,912	18,919,042	1,554,334
500,000 to 999,999	75,394	75,088	51,203,762	16,912	51,220,728	3,527,405	47,717,164	4,050,674
1,000,000 to 1,999,999	27,271	27,223	37,134,688	19,198	37,153,876	1,768,931	35,393,540	3,170,096
2,000,000 to 2,999,999	7,428	7,423	18,014,603	-75,641	17,938,960	819,735	17,146,726	1,610,823
3,000,000 to 3,999,999	3,296	3,291	11,298,874	65,410	11,364,286	516,001	10,853,110	1,039,574
4,000,000 to 4,999,999	1,806	1,805	8,020,176	28,840	8,049,017	386,798	7,666,977	739,216
5,000,000 and over	5,895	5,894	97,886,863	-25,690	97,861,171	5,328,815	92,557,029	9,183,830
Total	**14,087,896**	**8,617,041**	**$948,767,692**	**$-16,670,708**	**$932,142,017**	**$181,880,225**	**$767,877,144**	**$43,130,654**

TABLE B-4A.2
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	47,520	$1,235,972	99,090	$943,031	71,515	$308,717	15,485	$159,338
Zero	854	2,818	0	0	0	0		
$1 to $999	69,389	264,496	36,401	16,561	16,885	10,744	9,225	43,963
1,000 to 1,999	102,245	231,555	38,972	28,951	32,815	19,310	10,898	30,782
2,000 to 2,999	143,902	428,244	43,456	31,145	30,324	28,971	11,504	22,326
3,000 to 3,999	160,237	595,074	56,037	63,428	29,878	36,078	9,998	36,793
4,000 to 4,999	153,139	701,631	56,296	43,968	26,449	26,334	16,747	51,670
5,000 to 5,999	168,238	955,251	47,740	35,829	22,999	28,818	12,733	50,960
6,000 to 6,999	163,801	1,037,354	46,506	50,420	19,182	18,557	17,936	74,401
7,000 to 7,999	179,086	1,348,927	48,099	79,547	22,849	25,808	19,754	95,302
8,000 to 8,999	174,629	1,374,949	61,253	61,601	28,595	38,406	27,557	124,500
9,000 to 9,999	166,220	1,501,170	55,955	81,487	23,629	37,446	32,437	194,668
10,000 to 10,999	176,159	1,795,968	58,583	76,876	20,034	62,823	22,082	141,272
11,000 to 11,999	186,268	2,045,112	55,591	72,645	19,270	32,942	23,534	166,382
12,000 to 12,999	159,847	1,904,254	56,394	80,862	17,820	36,475	26,838	219,196
13,000 to 13,999	196,434	2,559,680	60,737	87,311	19,220	54,757	28,615	256,092
14,000 to 14,999	182,387	2,581,338	64,927	73,375	20,907	47,434	33,958	318,750
15,000 to 15,999	188,131	2,788,597	73,516	121,661	34,616	58,727	40,857	349,688
16,000 to 16,999	193,079	3,071,598	64,836	102,072	20,220	38,246	36,371	381,793
17,000 to 17,999	166,719	2,790,934	60,377	141,563	27,428	63,886	30,363	302,686
18,000 to 18,999	195,649	3,411,757	68,284	73,270	30,984	100,827	31,217	341,389
19,000 to 19,999	183,111	3,448,476	65,149	103,388	34,836	63,786	33,966	400,523
20,000 to 20,999	161,486	3,238,956	58,087	136,792	21,786	54,779	26,595	344,863
21,000 to 21,999	173,939	3,622,307	55,599	68,571	20,608	59,170	25,518	285,466
22,000 to 22,999	174,120	3,756,255	59,760	99,612	18,982	50,794	29,617	440,312
23,000 to 23,999	154,431	3,593,058	64,047	108,895	22,430	38,881	27,840	432,440
24,000 to 24,999	171,602	4,241,370	68,811	97,441	24,611	67,038	24,831	361,426
25,000 to 25,999	168,282	4,143,147	63,670	89,091	23,488	47,408	32,955	505,487
26,000 to 26,999	153,718	3,858,180	65,827	95,597	27,734	78,904	22,721	376,541
27,000 to 27,999	164,377	4,299,439	77,260	148,540	31,209	51,986	32,167	494,640
28,000 to 28,999	138,899	3,778,124	56,168	96,080	23,564	56,785	21,368	334,343
29,000 to 29,999	143,350	4,106,615	59,170	80,633	21,359	84,103	19,561	301,993
30,000 to 30,999	144,933	4,234,162	63,656	69,078	28,030	49,627	27,296	489,279
31,000 to 31,999	150,876	4,464,673	69,694	116,621	25,150	145,063	23,380	346,498
32,000 to 32,999	147,219	4,696,109	57,791	127,489	21,285	85,585	23,545	386,907
33,000 to 33,999	151,429	4,820,537	65,031	85,714	27,437	64,732	25,615	466,890
34,000 to 34,999	126,493	4,138,564	56,104	49,793	21,721	58,250	22,517	378,313
35,000 to 35,999	119,837	4,141,445	59,905	70,799	24,827	60,431	19,554	385,916
36,000 to 36,999	131,197	4,446,182	65,104	89,347	25,160	101,955	25,130	460,571
37,000 to 37,999	119,764	4,248,234	61,420	117,669	19,243	63,573	19,672	363,916
38,000 to 38,999	133,359	4,917,434	62,548	105,648	22,896	56,823	23,122	432,357
39,000 to 39,999	116,274	4,364,052	72,454	88,785	24,027	54,228	20,581	363,353
40,000 to 49,999	1,071,207	45,335,727	610,359	867,818	246,605	737,722	208,669	4,177,381
50,000 to 59,999	762,759	39,017,509	520,841	783,589	204,271	547,423	151,338	3,494,588
60,000 to 69,999	624,166	37,335,627	461,689	665,717	193,688	569,838	128,002	3,201,756
70,000 to 79,999	530,796	36,490,316	424,857	635,419	180,721	480,654	103,265	2,705,989
80,000 to 89,999	437,225	33,668,085	376,094	709,093	163,223	545,200	86,844	2,388,317
90,000 to 99,999	355,106	30,713,509	307,915	553,117	149,575	398,978	71,587	2,031,870
100,000 to 149,999	919,579	97,267,733	870,928	1,864,124	476,795	1,840,810	195,171	6,189,208
150,000 to 199,999	341,535	49,048,768	340,367	1,216,349	224,940	1,259,743	70,930	2,709,174
200,000 to 299,999	220,684	40,474,226	239,559	1,361,700	177,025	1,392,409	47,996	1,854,545
300,000 to 399,999	79,170	19,053,672	91,836	826,087	72,440	863,693	17,132	594,911
400,000 to 499,999	37,491	10,894,708	45,155	524,818	36,827	592,646	8,326	309,665
500,000 to 999,999	58,605	23,105,423	73,444	1,565,602	62,948	1,581,100	13,417	491,182
1,000,000 to 1,999,999	20,838	13,764,577	26,859	1,258,167	24,090	1,335,095	4,700	187,972
2,000,000 to 2,999,999	5,688	5,690,332	7,354	649,861	6,716	704,976	1,228	70,845
3,000,000 to 3,999,999	2,585	3,495,780	3,267	426,768	3,043	472,212	545	35,158
4,000,000 to 4,999,999	1,409	2,282,619	1,793	331,199	1,694	404,107	299	15,289
5,000,000 and over	4,703	19,019,330	5,866	3,808,269	5,595	4,517,070	945	89,798
Total	**11,776,175**	**$625,841,940**	**6,888,488**	**$22,358,885**	**3,276,198**	**$20,712,881**	**2,096,054**	**$42,261,634**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Business Income[8]				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	25,114	$350,361	47,575	$1,294,736	16,482	$1,751,852	68,398	$175,788
Zero	736	2,772	0	0	0	0	0	0
$1 to $999	24,969	42,136	1,853	10,292	7,301	6,012	8,965	18,811
1,000 to 1,999	21,238	57,476	1,562	3,973	19,865	16,080	13,186	22,205
2,000 to 2,999	29,971	101,224	1,244	11,833	18,935	32,415	8,774	20,868
3,000 to 3,999	33,760	158,097	5,522	22,089	15,765	34,097	11,935	29,848
4,000 to 4,999	34,587	136,400	2,367	12,971	9,639	19,628	9,792	20,787
5,000 to 5,999	28,063	142,066	4,547	47,735	10,959	15,471	8,307	22,042
6,000 to 6,999	36,143	212,923	3,853	17,215	7,718	16,313	6,310	10,888
7,000 to 7,999	40,935	301,021	4,081	66,454	10,129	45,241	9,450	21,931
8,000 to 8,999	56,653	417,263	3,094	21,168	12,431	53,694	12,520	28,682
9,000 to 9,999	36,400	304,950	2,119	9,199	8,661	30,444	11,258	29,028
10,000 to 10,999	44,480	405,566	4,681	18,269	9,961	27,520	7,355	16,088
11,000 to 11,999	40,823	465,648	5,194	17,961	7,319	11,423	9,925	25,317
12,000 to 12,999	39,925	411,501	5,569	35,572	10,643	91,043	5,778	13,829
13,000 to 13,999	34,125	312,350	4,601	34,258	8,566	29,072	7,426	18,781
14,000 to 14,999	34,714	306,260	5,393	42,582	12,845	49,852	5,551	13,802
15,000 to 15,999	42,981	492,557	7,096	54,689	13,197	17,112	14,473	28,907
16,000 to 16,999	30,810	340,913	7,335	37,122	5,962	13,134	7,485	17,596
17,000 to 17,999	28,616	453,010	6,551	22,528	19,143	45,760	6,784	15,364
18,000 to 18,999	25,556	361,926	3,364	22,122	12,303	44,403	11,896	22,759
19,000 to 19,999	28,627	397,731	5,722	76,367	12,477	53,318	8,006	18,739
20,000 to 20,999	21,274	302,546	4,157	31,965	11,333	28,198	8,533	19,682
21,000 to 21,999	27,006	366,968	5,997	32,588	10,439	33,969	10,679	23,560
22,000 to 22,999	30,341	417,272	4,051	25,676	8,938	59,417	7,068	17,454
23,000 to 23,999	21,361	363,358	5,374	49,159	13,425	55,675	6,314	14,532
24,000 to 24,999	25,351	422,316	5,526	28,334	11,208	62,346	10,114	22,306
25,000 to 25,999	20,553	289,077	9,426	91,334	10,304	233,625	13,757	32,726
26,000 to 26,999	24,898	372,685	3,251	19,320	14,965	42,834	7,860	17,723
27,000 to 27,999	26,308	511,663	3,759	24,994	10,764	44,980	15,644	35,460
28,000 to 28,999	21,508	235,598	4,259	20,018	9,100	22,540	7,043	14,872
29,000 to 29,999	14,980	276,657	5,774	21,675	11,409	34,631	6,576	13,623
30,000 to 30,999	21,034	284,489	4,994	39,697	11,784	97,832	10,400	21,555
31,000 to 31,999	24,518	359,585	6,287	48,781	11,447	84,702	12,513	34,515
32,000 to 32,999	11,569	225,596	8,663	60,379	9,361	50,864	13,900	31,668
33,000 to 33,999	15,782	189,469	6,266	49,289	14,561	83,582	14,119	34,588
34,000 to 34,999	16,613	293,259	5,285	18,572	8,796	36,330	6,563	15,523
35,000 to 35,999	15,967	319,097	5,334	38,417	11,243	67,364	10,609	27,482
36,000 to 36,999	14,474	221,445	4,884	20,537	13,276	56,549	8,039	17,652
37,000 to 37,999	20,377	477,454	6,596	65,041	8,254	35,979	9,286	24,734
38,000 to 38,999	10,823	184,243	4,323	31,399	10,590	39,349	9,081	22,587
39,000 to 39,999	15,031	231,692	5,154	34,684	15,063	148,345	10,307	22,708
40,000 to 49,999	139,906	2,545,469	56,685	380,245	122,343	660,597	86,610	207,887
50,000 to 59,999	113,080	2,491,057	44,994	277,783	100,031	698,615	76,570	178,549
60,000 to 69,999	92,265	2,257,549	40,201	249,710	95,054	698,899	68,750	156,448
70,000 to 79,999	82,728	2,260,007	34,278	207,809	85,385	822,649	66,881	141,276
80,000 to 89,999	70,150	2,123,195	27,851	151,488	88,504	1,141,601	63,527	151,722
90,000 to 99,999	55,994	1,441,368	25,191	127,175	79,591	798,203	57,041	138,167
100,000 to 149,999	173,502	7,270,190	70,185	411,683	256,187	4,554,669	182,513	423,732
150,000 to 199,999	81,715	5,159,900	27,524	204,836	123,233	3,908,165	95,097	232,588
200,000 to 299,999	55,982	4,759,091	18,390	193,601	109,160	6,599,092	70,759	176,189
300,000 to 399,999	21,976	2,519,182	6,889	118,305	47,852	5,152,570	27,196	68,779
400,000 to 499,999	10,051	1,501,763	3,266	61,979	25,597	3,805,377	13,659	35,218
500,000 to 999,999	16,226	3,157,516	4,862	110,320	44,329	11,380,075	22,021	58,712
1,000,000 to 1,999,999	5,096	1,365,229	1,828	67,178	18,136	9,933,465	6,991	19,151
2,000,000 to 2,999,999	1,355	543,465	564	51,183	5,209	5,445,178	1,741	4,856
3,000,000 to 3,999,999	646	300,348	217	24,191	2,421	3,732,523	729	2,059
4,000,000 to 4,999,999	342	205,112	134	22,896	1,373	2,868,087	366	1,024
5,000,000 and over	1,009	823,073	491	282,455	4,819	49,564,579	928	2,602
Total	**2,041,017**	**$53,242,135**	**606,233**	**$5,573,830**	**1,685,785**	**$115,487,341**	**1,293,358**	**$3,055,970**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S Corporations[9]			
	Profit		Loss		Profit		Loss	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	8,695	$181,352	37,199	$917,462	13,351	$1,224,814	28,542	$4,919,445
Zero	0	0	0	0	0	0	0	0
$1 to $999	561	1,934	1,564	14,390	372	4,877	763	21,980
1,000 to 1,999	2,651	3,914	3,132	49,536	2,675	11,262	2,572	24,391
2,000 to 2,999	1,247	5,900	2,381	9,634	2,843	47,419	1,107	32,304
3,000 to 3,999	4,536	10,499	4,892	38,636	2,403	53,468	2,826	62,629
4,000 to 4,999	1,723	8,846	1,905	12,847	476	18,084	949	21,163
5,000 to 5,999	1,575	7,203	5,354	25,674	1,880	22,103	1,663	9,745
6,000 to 6,999	1,943	5,215	1,052	11,795	1,123	6,967	1,122	14,372
7,000 to 7,999	3,076	15,489	3,336	26,448	1,324	12,591	1,311	18,782
8,000 to 8,999	3,118	19,295	5,356	31,854	3,304	15,673	1,942	44,774
9,000 to 9,999	3,631	20,986	2,105	21,290	3,407	15,847	1,462	13,868
10,000 to 10,999	6,718	24,715	2,550	31,309	1,384	15,870	2,862	25,024
11,000 to 11,999	7,154	33,718	2,526	30,283	1,384	10,006	992	11,176
12,000 to 12,999	4,638	21,879	3,525	76,785	2,661	17,563	843	6,512
13,000 to 13,999	7,855	36,331	2,311	24,910	3,394	8,627	2,005	17,893
14,000 to 14,999	9,048	59,573	2,913	29,292	1,491	14,539	1,287	6,692
15,000 to 15,999	8,265	82,222	3,139	16,315	3,032	61,273	1,538	68,005
16,000 to 16,999	6,918	49,223	2,595	20,549	2,646	22,382	1,323	33,289
17,000 to 17,999	4,324	36,380	2,242	26,870	1,592	8,415	1,806	5,534
18,000 to 18,999	9,990	68,812	2,823	26,700	6,121	53,586	5,360	15,151
19,000 to 19,999	5,800	22,385	6,564	43,805	3,106	28,714	2,842	22,379
20,000 to 20,999	3,653	19,407	4,964	51,889	2,295	37,339	2,445	42,510
21,000 to 21,999	5,071	53,496	4,897	49,516	1,661	17,027	2,108	18,451
22,000 to 22,999	3,271	21,509	6,550	83,811	2,910	14,872	2,087	28,342
23,000 to 23,999	4,479	34,316	4,477	76,488	1,785	22,306	1,333	28,867
24,000 to 24,999	4,594	20,835	8,583	105,270	3,454	58,464	2,186	24,715
25,000 to 25,999	5,217	33,051	6,022	143,847	1,359	13,528	1,376	13,150
26,000 to 26,999	4,088	21,475	3,095	66,522	1,119	19,664	1,113	20,831
27,000 to 27,999	8,661	64,421	9,569	89,834	4,571	90,110	3,678	14,404
28,000 to 28,999	5,272	75,390	3,512	34,919	2,063	28,624	1,475	9,933
29,000 to 29,999	4,739	46,537	4,088	44,829	3,058	58,472	1,801	23,658
30,000 to 30,999	5,180	86,055	4,891	92,735	4,909	64,814	2,583	35,834
31,000 to 31,999	2,642	22,807	2,905	36,337	5,149	113,086	3,520	42,425
32,000 to 32,999	5,979	57,258	4,838	48,723	1,702	20,200	3,597	30,876
33,000 to 33,999	3,395	38,340	6,991	54,276	2,445	19,195	3,248	21,164
34,000 to 34,999	3,134	36,122	3,559	28,977	2,302	33,596	1,537	18,554
35,000 to 35,999	4,878	25,489	4,468	40,548	3,852	64,657	2,294	15,210
36,000 to 36,999	5,285	39,809	2,623	18,905	1,361	14,211	1,153	8,630
37,000 to 37,999	5,415	39,526	8,932	95,970	4,043	77,149	3,045	37,476
38,000 to 38,999	6,757	37,710	5,295	70,669	1,349	20,003	1,588	18,906
39,000 to 39,999	4,523	27,761	6,306	73,801	3,596	34,405	2,614	11,433
40,000 to 49,999	45,928	431,985	56,576	571,169	34,998	860,906	32,148	543,998
50,000 to 59,999	40,878	367,552	53,912	566,420	31,326	565,958	23,184	255,721
60,000 to 69,999	32,411	381,572	45,351	491,431	27,891	589,165	20,907	217,667
70,000 to 79,999	29,980	459,910	40,623	396,460	25,444	642,563	22,241	217,461
80,000 to 89,999	32,231	468,152	35,568	414,579	30,159	855,936	22,512	279,480
90,000 to 99,999	20,779	278,257	34,352	334,472	25,846	797,012	20,491	347,496
100,000 to 149,999	80,338	1,450,955	87,056	823,977	81,962	3,240,217	70,383	1,034,195
150,000 to 199,999	40,640	1,270,192	22,833	472,532	53,008	2,908,445	46,172	1,110,703
200,000 to 299,999	34,612	1,261,644	20,313	491,325	60,534	5,395,821	50,284	1,359,894
300,000 to 399,999	16,427	798,496	9,537	254,515	32,697	4,384,907	26,761	918,002
400,000 to 499,999	9,339	507,148	4,836	166,802	18,775	3,229,985	15,581	582,339
500,000 to 999,999	18,096	1,417,796	8,376	310,796	38,638	10,287,015	33,345	1,966,752
1,000,000 to 1,999,999	7,571	933,023	3,137	160,296	17,136	9,541,065	15,491	1,573,093
2,000,000 to 2,999,999	2,314	402,304	855	50,926	5,191	4,904,994	4,771	784,560
3,000,000 to 3,999,999	1,038	216,689	409	32,484	2,372	3,024,942	2,221	442,718
4,000,000 to 4,999,999	567	115,293	183	17,167	1,341	2,123,679	1,278	393,087
5,000,000 and over	2,113	660,055	769	97,306	4,664	22,018,620	4,473	3,984,950
Total	**614,961**	**$12,938,206**	**630,715**	**$8,446,904**	**606,934**	**$77,867,029**	**522,141**	**$21,872,600**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Estates and Trusts				Farm Income			
	Profit		Loss		Profit		Loss	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	775	$24,298	787	$89,301	769	$31,425	4,158	$420,084
Zero	0	0	0	0	0	0	0	0
$1 to $999	0	0	155	547	116	31	a	12
1,000 to 1,999	a	76	a	8	59	76	305	4,457
2,000 to 2,999	58	13	427	4,857	58	107	484	13,491
3,000 to 3,999	59	259	0	0	a	4	66	6,437
4,000 to 4,999	174	888	58	468	58	22	240	5,160
5,000 to 5,999	231	321	0	0	271	951	264	1,499
6,000 to 6,999	346	787	0	0	110	158	188	6,242
7,000 to 7,999	895	17,046	0	0	0	0	189	1,561
8,000 to 8,999	659	1,344	0	0	61	822	201	3,446
9,000 to 9,999	1,574	7,225	0	0	a	81	168	6,036
10,000 to 10,999	302	1,956	0	0	117	1,257	157	4,685
11,000 to 11,999	a	2	0	0	116	333	117	1,391
12,000 to 12,999	322	1,772	155	242	60	136	174	722
13,000 to 13,999	173	1,100	58	4	166	56	58	58
14,000 to 14,999	231	1,050	58	402	329	2,891	117	743
15,000 to 15,999	709	2,404	0	0	a	218	559	28,177
16,000 to 16,999	59	613	0	0	0	0	290	2,538
17,000 to 17,999	116	1,043	155	1,532	59	624	181	1,525
18,000 to 18,999	284	525	58	0	116	1,108	220	5,084
19,000 to 19,999	276	1,466	58	1,186	238	2,205	167	2,648
20,000 to 20,999	772	4,757	159	3,302	612	11,476	123	2,738
21,000 to 21,999	108	154	0	0	108	161	108	2,388
22,000 to 22,999	328	4,144	113	660	1,238	28,700	387	4,387
23,000 to 23,999	261	3,149	0	0	159	2,100	328	4,304
24,000 to 24,999	617	3,207	0	0	164	2,112	56	392
25,000 to 25,999	216	1,382	108	2	107	859	212	4,291
26,000 to 26,999	1,277	9,845	51	248	56	941	558	3,876
27,000 to 27,999	261	1,629	56	49	51	275	109	1,177
28,000 to 28,999	273	1,411	56	92	108	678	211	685
29,000 to 29,999	111	292	0	0	52	15	657	7,366
30,000 to 30,999	1,436	17,275	0	0	56	1,906	1,548	68,397
31,000 to 31,999	1,824	7,031	0	0	164	553	711	9,000
32,000 to 32,999	131	2,775	0	0	215	3,405	369	4,406
33,000 to 33,999	476	5,664	51	818	0	0	377	2,105
34,000 to 34,999	216	1,886	53	93	0	0	215	1,574
35,000 to 35,999	660	4,881	104	2,151	56	43	656	16,645
36,000 to 36,999	107	100	56	0	0	0	105	847
37,000 to 37,999	786	4,519	a	3	0	0	216	3,648
38,000 to 38,999	217	1,359	0	0	450	2,255	58	264
39,000 to 39,999	275	2,426	0	0	56	56	107	4,394
40,000 to 49,999	6,903	39,528	1,790	2,361	2,212	22,353	3,895	63,719
50,000 to 59,999	7,205	130,164	2,239	18,019	1,059	15,204	2,452	55,002
60,000 to 69,999	4,010	66,203	389	3,996	656	7,851	2,947	32,849
70,000 to 79,999	3,620	51,196	922	1,567	858	10,820	2,978	36,888
80,000 to 89,999	4,069	68,111	1,726	3,735	460	6,430	2,451	24,025
90,000 to 99,999	2,406	46,618	838	2,923	1,540	7,735	1,502	19,045
100,000 to 149,999	12,588	385,214	1,332	7,230	3,285	67,191	5,180	98,250
150,000 to 199,999	7,449	213,290	1,372	3,049	1,786	21,033	3,709	110,577
200,000 to 299,999	6,433	280,509	1,079	5,335	945	47,406	2,146	75,689
300,000 to 399,999	2,914	171,604	393	6,515	614	45,110	1,208	39,151
400,000 to 499,999	1,631	135,556	339	4,259	207	14,754	672	34,098
500,000 to 999,999	3,191	318,335	631	13,657	699	93,760	1,231	79,730
1,000,000 to 1,999,999	1,572	304,047	364	15,191	263	59,042	561	47,565
2,000,000 to 2,999,999	509	172,471	147	10,707	81	26,364	203	26,030
3,000,000 to 3,999,999	238	92,687	79	5,416	47	7,614	113	21,180
4,000,000 to 4,999,999	126	60,441	48	3,294	15	2,438	49	6,496
5,000,000 and over	528	749,751	191	61,031	54	27,002	199	99,539
Total	**82,989**	**$3,427,800**	**16,657**	**$274,251**	**21,141**	**$580,147**	**46,912**	**$1,528,714**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	All Other Federal Income Sources[10]				Total Income	
	Profit		Loss			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	38,221	$689,878	60,032	$10,068,091	162,009	$-10,983,318
Zero	1,863	19,620	0	0	2,599	25,211
$1 to $999	20,133	244,608	2,438	65,936	121,660	503,397
1,000 to 1,999	14,131	52,284	2,669	58,012	158,300	289,194
2,000 to 2,999	18,338	70,802	4,291	67,660	199,929	607,918
3,000 to 3,999	24,807	102,928	4,146	33,735	206,893	897,354
4,000 to 4,999	26,769	99,676	2,097	46,739	198,653	987,020
5,000 to 5,999	32,475	106,880	2,162	42,995	204,695	1,216,167
6,000 to 6,999	36,073	127,445	1,176	33,784	208,421	1,456,251
7,000 to 7,999	38,003	154,807	1,340	42,211	230,175	1,918,392
8,000 to 8,999	45,827	189,560	2,698	55,027	235,746	2,112,157
9,000 to 9,999	43,632	156,216	1,008	22,015	220,151	2,249,086
10,000 to 10,999	43,580	168,156	1,972	36,794	229,720	2,589,810
11,000 to 11,999	44,313	141,917	1,281	21,811	235,918	2,872,189
12,000 to 12,999	44,772	193,901	1,854	24,426	208,881	2,821,106
13,000 to 13,999	48,464	180,251	1,375	25,128	240,838	3,404,600
14,000 to 14,999	50,089	196,526	2,030	33,008	232,122	3,525,072
15,000 to 15,999	64,814	232,383	2,241	48,024	244,581	3,962,729
16,000 to 16,999	54,012	201,990	1,410	36,230	235,946	4,074,644
17,000 to 17,999	56,850	215,209	784	20,296	218,860	3,965,720
18,000 to 18,999	58,567	190,755	1,345	16,139	236,511	4,540,408
19,000 to 19,999	69,829	265,439	2,505	24,766	227,458	4,597,549
20,000 to 20,999	71,946	279,697	2,850	37,995	199,230	4,268,574
21,000 to 21,999	65,334	244,953	1,630	26,097	206,421	4,599,646
22,000 to 22,999	71,937	225,961	2,315	135,498	210,025	4,823,030
23,000 to 23,999	65,863	218,547	1,897	25,799	191,432	4,671,247
24,000 to 24,999	70,534	330,136	3,167	43,350	207,931	5,442,331
25,000 to 25,999	80,221	318,557	1,088	26,615	200,584	5,363,268
26,000 to 26,999	60,585	237,337	836	14,072	179,453	4,971,415
27,000 to 27,999	85,925	397,864	3,206	72,179	202,857	5,867,464
28,000 to 28,999	69,783	293,331	1,839	22,428	161,270	4,819,962
29,000 to 29,999	72,178	299,534	2,656	42,018	165,788	5,136,320
30,000 to 30,999	75,527	293,637	1,468	31,657	169,493	5,398,286
31,000 to 31,999	77,298	435,114	1,128	13,621	178,311	5,911,064
32,000 to 32,999	62,487	355,362	1,013	37,975	171,221	5,797,522
33,000 to 33,999	83,034	388,805	3,114	28,285	169,648	5,972,404
34,000 to 34,999	68,358	329,526	1,160	17,130	144,713	5,255,223
35,000 to 35,999	67,747	341,503	2,614	33,135	140,304	5,308,041
36,000 to 36,999	80,582	413,239	1,115	8,035	148,952	5,768,805
37,000 to 37,999	72,290	367,614	1,607	25,036	140,849	5,543,730
38,000 to 38,999	80,178	345,006	774	24,075	148,321	5,974,294
39,000 to 39,999	67,278	417,032	899	22,618	132,882	5,562,500
40,000 to 49,999	738,891	4,025,777	15,325	187,010	1,220,580	57,748,903
50,000 to 59,999	619,311	3,293,019	10,697	193,932	860,345	49,860,218
60,000 to 69,999	546,644	3,006,008	7,661	122,372	697,352	47,505,360
70,000 to 79,999	484,210	2,446,377	7,072	100,854	587,400	45,901,734
80,000 to 89,999	409,095	1,987,440	8,057	74,956	485,065	42,862,086
90,000 to 99,999	330,302	1,892,190	5,061	121,072	384,738	37,868,480
100,000 to 149,999	872,965	5,392,588	21,613	489,222	1,010,654	126,238,206
150,000 to 199,999	334,973	2,824,086	12,953	389,850	383,761	68,015,078
200,000 to 299,999	210,263	2,680,552	13,809	444,810	256,171	63,363,122
300,000 to 399,999	76,373	1,334,187	7,207	222,844	96,352	34,116,293
400,000 to 499,999	39,229	931,470	4,182	162,148	46,954	21,401,439
500,000 to 999,999	70,497	1,811,391	8,629	483,990	75,394	52,184,526
1,000,000 to 1,999,999	30,516	1,200,614	4,051	422,942	27,271	37,576,883
2,000,000 to 2,999,999	9,057	597,724	1,267	110,690	7,428	18,169,565
3,000,000 to 3,999,999	4,216	338,091	625	236,630	3,296	11,378,121
4,000,000 to 4,999,999	2,376	220,663	349	124,161	1,806	8,063,992
5,000,000 and over	8,081	2,074,257	1,251	645,569	5,895	98,178,171
Total	**7,111,646**	**$46,590,420**	**267,039**	**$16,043,496**	**14,080,213**	**$964,519,957**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Individual Retirement Plan [11,12]		Student Loan Interest		Tuition & Fees		Moving Expenses	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	2,596	$11,754	5,222	$4,731	4,610	$12,937	1,128	$3,397
Zero	0	0	0	0	0	0	0	0
$1 to $999	58	137	531	293	1,529	2,063	0	0
1,000 to 1,999	951	5,260	883	384	3,029	3,990	58	47
2,000 to 2,999	168	497	2,665	903	2,163	4,093	58	69
3,000 to 3,999	3,547	2,653	4,287	1,297	7,851	19,298	270	196
4,000 to 4,999	397	877	4,834	2,221	2,921	6,739	167	561
5,000 to 5,999	1,066	2,590	1,265	654	5,968	18,327	212	895
6,000 to 6,999	347	890	5,870	4,375	4,941	11,922	454	758
7,000 to 7,999	2,079	5,093	4,291	1,842	4,985	10,325	283	811
8,000 to 8,999	358	670	2,140	984	6,526	13,411	304	475
9,000 to 9,999	2,194	6,726	7,126	3,136	7,435	18,764	328	423
10,000 to 10,999	1,336	3,748	10,450	7,262	6,520	19,488	288	439
11,000 to 11,999	2,255	8,105	6,008	5,658	6,447	14,138	657	2,324
12,000 to 12,999	2,263	5,133	3,278	1,975	6,539	7,905	282	789
13,000 to 13,999	1,606	4,013	5,676	4,281	5,784	6,215	2,032	1,613
14,000 to 14,999	2,831	8,479	5,559	3,286	4,065	6,100	823	3,086
15,000 to 15,999	2,163	6,123	8,018	4,399	6,307	10,522	773	1,065
16,000 to 16,999	4,317	14,036	10,946	4,903	5,146	9,727	626	1,834
17,000 to 17,999	2,403	3,542	5,412	2,715	3,401	9,967	217	430
18,000 to 18,999	1,524	4,826	7,574	3,332	5,083	4,600	513	1,521
19,000 to 19,999	3,150	7,686	8,703	5,473	3,904	6,524	2,124	2,557
20,000 to 20,999	2,854	6,169	5,074	2,925	2,128	5,140	226	394
21,000 to 21,999	4,883	17,235	10,588	4,565	1,836	2,544	2,123	2,994
22,000 to 22,999	4,689	16,796	8,613	7,269	4,407	7,283	277	723
23,000 to 23,999	3,325	9,583	7,075	3,568	4,020	6,474	507	1,261
24,000 to 24,999	6,282	19,381	7,154	4,892	2,114	2,820	1,095	2,671
25,000 to 25,999	5,371	16,642	11,123	7,726	7,856	10,200	386	1,560
26,000 to 26,999	5,166	14,379	11,926	4,545	6,797	9,222	1,831	3,175
27,000 to 27,999	2,931	8,130	12,884	9,892	4,654	9,134	502	480
28,000 to 28,999	5,275	18,220	6,638	3,170	1,613	2,240	553	1,180
29,000 to 29,999	5,520	24,736	8,125	3,762	3,344	5,018	539	821
30,000 to 30,999	2,594	7,125	10,329	4,786	6,338	5,467	900	1,653
31,000 to 31,999	4,845	15,074	6,439	4,453	2,838	3,144	1,672	881
32,000 to 32,999	6,604	27,985	13,842	9,162	3,355	3,664	338	709
33,000 to 33,999	4,938	14,082	15,046	9,758	1,224	2,350	558	1,986
34,000 to 34,999	4,099	13,119	13,630	6,727	3,077	6,039	716	1,297
35,000 to 35,999	3,871	14,379	7,996	4,304	4,232	4,923	389	1,531
36,000 to 36,999	3,887	18,860	7,266	4,823	4,395	14,081	553	984
37,000 to 37,999	3,733	12,992	13,445	9,707	6,977	10,352	221	377
38,000 to 38,999	3,381	12,651	11,830	6,921	6,685	15,544	1,521	1,678
39,000 to 39,999	5,279	20,548	8,537	6,337	5,283	11,011	327	528
40,000 to 49,999	41,256	153,538	91,344	56,951	48,283	69,192	7,504	16,471
50,000 to 59,999	30,081	115,222	79,788	45,206	50,675	102,686	6,985	11,744
60,000 to 69,999	28,655	105,924	52,741	32,137	33,636	59,634	8,872	18,528
70,000 to 79,999	26,824	106,519	38,047	26,383	26,960	37,269	4,218	10,840
80,000 to 89,999	20,368	90,585	41,131	29,829	18,142	27,347	3,262	8,217
90,000 to 99,999	22,811	91,664	31,774	28,894	33,247	63,479	2,517	8,322
100,000 to 149,999	59,188	251,286	76,302	43,928	150,214	294,403	8,365	26,096
150,000 to 199,999	14,526	76,443	451	100	11,385	15,101	3,124	12,069
200,000 to 299,999	9,183	61,365	20	4	68	148	1,801	10,825
300,000 to 399,999	3,732	25,055	0	0	a	2	615	5,447
400,000 to 499,999	2,003	13,864	0	0	17	3	322	2,720
500,000 to 999,999	3,440	23,794	0	0	18	9	402	3,199
1,000,000 to 1,999,999	1,076	7,494	a	0	a	0	83	730
2,000,000 to 2,999,999	293	1,954	a	92	0	0	13	228
3,000,000 to 3,999,999	122	879	0	0	0	0	a	0
4,000,000 to 4,999,999	53	385	0	0	0	0	a	12
5,000,000 and over	126	868	0	0	0	0	7	678
Total	**390,873**	**$1,537,764**	**719,898**	**$446,917**	**560,975**	**$1,022,981**	**74,925**	**$186,299**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Half Self-Employment Tax [12]		Self-Employed Health Insurance [12]		Self-Employed Retirement Plan [12]		Penalty on Early Withdrawal Of Savings	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	25,689	$25,542	14,107	$58,218	264	$6,584	3,628	$879
Zero	582	171	581	247	0	0	0	0
$1 to $999	15,015	7,732	3,919	7,761	96	2,987	61	1
1,000 to 1,999	21,505	5,883	3,329	11,000	0	0	2,058	34
2,000 to 2,999	30,895	9,426	3,785	26,376	0	0	346	33
3,000 to 3,999	34,843	11,733	8,471	25,226	58	267	575	33
4,000 to 4,999	34,155	10,656	3,370	9,396	116	353	2,236	368
5,000 to 5,999	30,580	12,151	3,797	9,606	59	130	576	48
6,000 to 6,999	40,470	16,787	3,963	10,918	58	32	1,860	1,968
7,000 to 7,999	44,677	23,558	5,326	19,047	264	514	921	920
8,000 to 8,999	62,641	34,924	2,459	8,114	231	547	1,975	395
9,000 to 9,999	39,173	23,678	2,961	12,316	59	196	518	83
10,000 to 10,999	45,935	35,476	7,111	26,589	213	1,304	1,003	262
11,000 to 11,999	41,579	33,457	6,136	27,279	1,647	5,596	2,434	722
12,000 to 12,999	42,237	31,046	4,364	15,975	231	445	2,089	522
13,000 to 13,999	32,830	22,267	5,713	16,421	288	850	685	86
14,000 to 14,999	33,218	23,224	4,746	10,711	174	835	967	311
15,000 to 15,999	41,521	36,009	7,764	25,436	2,885	9,237	2,155	89
16,000 to 16,999	32,393	30,083	5,258	18,158	224	1,022	2,238	284
17,000 to 17,999	28,678	31,680	3,529	12,340	2,015	8,177	684	121
18,000 to 18,999	28,609	28,260	6,526	21,125	231	903	998	601
19,000 to 19,999	30,167	30,570	4,592	17,345	218	634	509	526
20,000 to 20,999	22,672	25,706	5,200	15,729	56	1,350	2,168	214
21,000 to 21,999	26,732	26,657	3,867	14,546	613	1,616	761	103
22,000 to 22,999	30,309	32,156	4,306	13,520	56	409	1,830	57
23,000 to 23,999	21,741	26,473	4,898	17,023	395	1,841	829	162
24,000 to 24,999	26,589	32,809	9,230	35,138	1,881	5,150	384	429
25,000 to 25,999	20,391	20,970	5,059	20,645	277	1,386	811	520
26,000 to 26,999	26,513	28,412	6,492	18,998	277	1,443	660	156
27,000 to 27,999	26,789	36,746	4,999	16,537	716	3,685	2,330	1,673
28,000 to 28,999	22,276	18,290	5,151	15,366	445	1,875	657	313
29,000 to 29,999	16,535	23,831	6,922	23,002	497	1,930	711	110
30,000 to 30,999	21,210	21,974	5,257	17,026	562	3,477	1,038	266
31,000 to 31,999	26,574	29,873	5,135	13,841	277	2,870	604	40
32,000 to 32,999	11,908	17,108	3,697	15,561	384	2,507	697	250
33,000 to 33,999	15,490	15,223	2,147	8,063	385	1,915	431	78
34,000 to 34,999	15,272	21,821	3,867	20,781	328	1,907	937	28
35,000 to 35,999	16,966	25,114	2,655	12,277	1,830	15,242	630	120
36,000 to 36,999	12,470	16,185	4,177	11,428	389	1,413	1,210	66
37,000 to 37,999	21,488	34,711	10,530	35,653	396	1,717	430	1,188
38,000 to 38,999	11,540	14,369	2,138	7,597	332	1,784	550	32
39,000 to 39,999	16,126	17,921	3,820	15,522	496	6,088	1,836	162
40,000 to 49,999	148,691	212,128	41,780	193,371	9,656	122,225	8,800	1,202
50,000 to 59,999	118,200	199,172	37,819	161,302	8,575	80,690	6,520	1,164
60,000 to 69,999	102,160	182,144	29,307	129,118	9,169	88,201	6,769	1,194
70,000 to 79,999	81,945	168,083	27,702	114,812	10,431	83,713	5,955	1,332
80,000 to 89,999	70,306	160,227	24,548	120,508	9,720	124,747	4,030	525
90,000 to 99,999	59,684	113,200	17,107	96,987	5,710	69,062	4,833	4,586
100,000 to 149,999	189,341	469,303	58,176	328,899	42,871	668,632	12,432	2,428
150,000 to 199,999	86,013	272,135	32,679	209,968	26,487	543,917	3,448	954
200,000 to 299,999	69,563	260,275	29,797	197,399	26,468	661,639	2,654	1,368
300,000 to 399,999	29,981	137,068	14,729	114,061	13,499	406,697	1,486	660
400,000 to 499,999	15,409	79,488	7,250	55,905	6,836	247,452	591	254
500,000 to 999,999	26,793	160,459	14,165	122,756	11,313	475,122	861	867
1,000,000 to 1,999,999	9,877	79,765	5,439	52,988	3,689	183,099	341	338
2,000,000 to 2,999,999	2,713	28,216	1,507	15,349	909	51,949	84	160
3,000,000 to 3,999,999	1,316	13,789	633	6,242	352	19,643	31	58
4,000,000 to 4,999,999	688	9,668	367	3,934	157	9,425	20	68
5,000,000 and over	2,258	50,048	1,114	13,704	514	27,225	58	124
Total	**2,161,921**	**$3,565,830**	**555,473**	**$2,675,157**	**206,279**	**$3,963,651**	**106,933**	**$31,536**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Alimony Paid		Domestic Production		Total Adjustments [13]		California Adjustments			
							Subtractions		Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,309	$54,162	101	$588	42,508	$199,345	79,190	$8,518,535	60,581	$9,752,891
Zero	0	0	582	16	736	439	1,436	10,078	0	0
$1 to $999	a	185	484	147	17,928	21,507	20,172	409,332	6,562	69,318
1,000 to 1,999	0	0	1,936	162	26,379	27,616	13,043	78,936	5,321	65,300
2,000 to 2,999	115	897	4,599	109	33,917	42,687	18,219	95,623	5,310	58,403
3,000 to 3,999	270	2,148	7,453	183	45,397	63,201	22,035	154,798	11,631	50,771
4,000 to 4,999	a	51	1,726	68	43,260	32,329	24,099	104,377	8,404	57,204
5,000 to 5,999	115	1,369	3,315	153	38,684	47,162	23,532	88,038	7,614	56,771
6,000 to 6,999	0	0	4,656	223	49,465	48,558	22,726	96,823	7,034	46,066
7,000 to 7,999	282	5,305	3,142	133	53,394	70,444	30,931	144,635	8,735	50,274
8,000 to 8,999	0	0	4,943	126	70,650	60,251	29,789	130,923	10,125	65,209
9,000 to 9,999	116	768	1,572	96	49,991	66,728	31,924	102,463	9,196	39,390
10,000 to 10,999	116	652	3,373	703	58,732	96,826	29,027	142,822	13,777	66,876
11,000 to 11,999	0	0	2,794	196	55,194	97,852	29,980	98,995	8,654	42,747
12,000 to 12,999	0	0	1,688	130	51,238	64,071	33,052	173,744	7,052	30,046
13,000 to 13,999	167	702	5,997	337	48,170	58,039	28,590	107,785	9,286	30,759
14,000 to 14,999	290	375	289	24	44,630	56,517	35,040	146,802	8,610	37,528
15,000 to 15,999	708	2,486	1,629	17	55,234	95,787	35,211	139,528	12,864	71,138
16,000 to 16,999	116	442	2,970	542	46,988	81,767	33,416	148,829	9,836	51,297
17,000 to 17,999	116	894	1,629	169	38,766	70,380	36,608	106,769	7,714	32,873
18,000 to 18,999	173	774	1,514	0	40,343	66,146	38,676	131,546	9,889	21,533
19,000 to 19,999	109	1,039	4,846	557	46,950	73,373	42,030	123,740	10,982	34,514
20,000 to 20,999	282	3,257	1,666	40	33,223	61,359	47,555	176,443	8,290	49,205
21,000 to 21,999	113	722	1,390	168	43,021	72,046	44,896	130,000	8,896	38,505
22,000 to 22,999	107	832	51	1	43,346	79,645	50,919	166,023	9,622	141,961
23,000 to 23,999	379	2,023	1,559	56	36,317	69,061	46,357	132,223	7,417	33,068
24,000 to 24,999	1,125	7,480	1,502	231	43,136	112,538	51,084	187,659	5,713	44,189
25,000 to 25,999	276	3,117	619	8	41,985	82,946	59,385	226,662	12,434	57,259
26,000 to 26,999	56	1,570	4,568	591	46,100	87,746	45,584	158,311	12,749	28,372
27,000 to 27,999	272	2,189	2,893	343	47,479	89,138	59,565	246,289	10,517	45,896
28,000 to 28,999	544	2,669	1,558	41	31,665	63,586	48,990	189,652	8,201	30,650
29,000 to 29,999	739	5,758	56	0	31,759	89,464	50,100	212,042	8,532	42,099
30,000 to 30,999	562	4,951	2,688	74	39,132	67,277	50,583	202,254	9,849	39,323
31,000 to 31,999	215	1,916	56	53	41,847	72,732	52,372	269,222	8,892	54,570
32,000 to 32,999	359	1,914	103	15	35,894	80,622	40,114	205,707	14,466	52,786
33,000 to 33,999	328	2,651	598	85	35,371	56,784	54,363	264,682	8,275	34,517
34,000 to 34,999	169	177	107	88	35,241	76,040	43,947	219,661	8,228	37,269
35,000 to 35,999	169	2,403	278	29	31,294	81,055	49,101	286,278	6,689	39,759
36,000 to 36,999	164	1,056	338	122	28,387	69,286	49,750	288,856	8,673	23,936
37,000 to 37,999	276	668	164	20	41,547	108,788	51,052	228,408	13,193	76,885
38,000 to 38,999	503	2,643	273	32	33,823	64,441	54,056	237,654	13,246	49,354
39,000 to 39,999	438	5,043	107	48	31,880	84,986	45,754	280,985	9,414	53,928
40,000 to 49,999	4,550	47,283	7,397	817	322,397	892,137	518,596	2,768,674	133,125	480,976
50,000 to 59,999	6,800	67,907	4,658	1,031	269,201	803,138	416,567	2,261,903	107,279	364,341
60,000 to 69,999	5,856	53,761	4,874	973	223,078	681,875	387,760	1,940,560	85,289	269,001
70,000 to 79,999	4,675	45,653	1,678	1,338	179,095	611,496	346,686	1,633,972	69,165	245,725
80,000 to 89,999	6,491	72,404	3,249	1,638	155,071	645,408	297,178	1,283,025	65,528	193,281
90,000 to 99,999	3,550	48,633	2,303	735	138,903	532,247	225,128	1,080,709	66,437	227,090
100,000 to 149,999	12,488	179,414	4,666	7,502	442,915	2,309,507	595,599	3,212,657	247,724	1,201,903
150,000 to 199,999	5,976	134,678	3,226	7,262	137,407	1,290,950	241,270	1,497,272	75,090	614,859
200,000 to 299,999	5,113	143,918	3,589	10,272	94,441	1,366,427	153,524	1,409,552	66,412	889,724
300,000 to 399,999	2,277	85,544	1,932	8,666	40,602	791,099	56,572	703,784	30,753	513,018
400,000 to 499,999	1,350	70,230	1,531	8,602	20,506	484,671	28,653	440,148	17,692	393,107
500,000 to 999,999	2,510	151,665	3,464	34,959	36,326	980,723	50,591	1,081,188	33,734	1,098,099
1,000,000 to 1,999,999	877	75,188	1,960	36,065	13,730	442,301	20,299	822,307	15,024	841,684
2,000,000 to 2,999,999	252	27,787	732	23,613	3,890	155,040	5,805	390,602	4,571	314,966
3,000,000 to 3,999,999	136	19,230	397	16,913	1,841	79,238	2,584	274,345	2,235	339,756
4,000,000 to 4,999,999	50	6,070	210	10,638	1,000	43,318	1,454	180,919	1,240	209,760
5,000,000 and over	200	39,257	918	158,715	3,310	291,158	4,843	2,143,114	4,470	2,117,424
Total	75,252	$1,393,913	128,596	$336,466	3,794,714	$15,411,294	5,007,362	$38,688,864	1,458,241	$22,019,151

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	153,094	$880,435	61,105	$287,987	57,687	$304,389	31,895	$13,385
Zero	0	0	0	0	0	0	0	0
$1 to $999	9,402	47,122	9,971	10,843	10,032	31,547	6,462	1,305
1,000 to 1,999	8,830	46,956	12,745	5,091	8,635	22,793	5,627	1,277
2,000 to 2,999	8,755	58,088	8,456	5,207	7,974	23,635	4,057	1,317
3,000 to 3,999	11,149	66,132	11,612	16,155	8,055	21,541	6,114	1,023
4,000 to 4,999	7,778	43,410	10,529	6,829	8,953	23,574	4,960	1,067
5,000 to 5,999	10,597	71,999	12,683	8,341	8,694	20,514	6,450	3,483
6,000 to 6,999	4,909	53,241	11,466	7,755	6,690	17,601	5,231	990
7,000 to 7,999	8,527	65,707	13,835	8,890	8,705	20,025	6,775	1,534
8,000 to 8,999	11,224	62,929	18,478	12,533	12,839	39,447	10,398	1,696
9,000 to 9,999	12,884	105,255	21,345	17,411	16,814	35,536	11,208	2,947
10,000 to 10,999	10,488	76,965	21,221	27,991	16,776	38,161	12,924	3,633
11,000 to 11,999	15,455	83,948	25,878	21,980	19,815	43,435	14,248	6,951
12,000 to 12,999	14,786	96,179	25,722	23,672	20,746	57,072	15,757	4,052
13,000 to 13,999	14,094	91,247	20,780	15,150	16,891	35,682	13,869	3,781
14,000 to 14,999	14,663	125,763	28,062	23,382	24,140	83,966	15,502	3,122
15,000 to 15,999	22,332	158,401	36,673	37,011	34,092	97,620	20,456	4,757
16,000 to 16,999	9,276	71,388	31,212	19,654	25,452	75,868	20,768	6,595
17,000 to 17,999	12,585	81,689	26,262	18,108	22,017	56,682	15,011	6,272
18,000 to 18,999	17,242	80,915	37,536	30,426	31,595	76,438	24,469	6,059
19,000 to 19,999	19,610	195,548	35,396	38,826	28,487	61,137	20,714	5,714
20,000 to 20,999	17,230	115,209	34,887	27,357	26,407	64,398	22,420	6,218
21,000 to 21,999	17,077	114,219	41,612	32,920	31,506	79,571	28,162	10,478
22,000 to 22,999	15,938	137,726	36,821	33,456	26,622	61,308	25,158	6,081
23,000 to 23,999	18,553	152,381	38,822	46,831	30,990	75,600	22,970	7,126
24,000 to 24,999	15,840	104,511	44,389	47,362	33,716	91,304	33,448	15,478
25,000 to 25,999	19,476	160,515	48,720	45,594	38,120	93,885	33,730	9,249
26,000 to 26,999	19,906	94,914	40,887	42,829	34,861	82,717	27,314	8,616
27,000 to 27,999	23,228	105,571	56,653	69,364	41,846	116,678	34,582	10,209
28,000 to 28,999	16,094	128,139	39,619	42,188	28,692	79,625	24,635	10,795
29,000 to 29,999	15,323	157,357	47,805	52,130	36,961	100,544	35,458	14,098
30,000 to 30,999	12,685	87,057	43,724	57,194	33,873	94,130	31,400	12,260
31,000 to 31,999	14,508	89,274	43,047	54,101	33,941	81,613	31,751	12,793
32,000 to 32,999	13,348	81,535	45,066	49,268	33,240	84,116	30,772	9,723
33,000 to 33,999	17,408	159,453	60,981	69,706	45,248	130,919	42,181	10,507
34,000 to 34,999	14,193	89,100	48,578	67,183	36,473	84,971	34,839	10,113
35,000 to 35,999	13,045	76,686	52,688	86,590	43,240	109,240	39,816	11,405
36,000 to 36,999	18,710	115,984	64,631	83,839	51,185	151,290	46,894	15,611
37,000 to 37,999	15,604	103,506	55,817	78,309	43,672	112,933	38,905	13,080
38,000 to 38,999	21,630	121,806	64,436	84,661	53,107	153,121	47,934	16,103
39,000 to 39,999	12,488	82,431	54,714	85,413	41,606	118,686	37,781	13,581
40,000 to 49,999	140,290	850,986	611,286	1,231,595	492,696	1,319,585	443,336	152,181
50,000 to 59,999	101,380	739,840	525,402	1,268,042	438,895	1,276,438	405,402	143,185
60,000 to 69,999	82,917	544,994	490,335	1,427,371	409,270	1,239,449	373,551	147,822
70,000 to 79,999	57,268	369,093	451,905	1,598,340	384,319	1,210,441	358,178	131,914
80,000 to 89,999	50,149	336,385	406,022	1,683,252	347,938	1,222,129	316,263	118,228
90,000 to 99,999	32,724	176,676	340,309	1,632,069	301,084	1,084,099	267,911	102,917
100,000 to 149,999	71,417	657,460	940,149	6,248,801	857,807	3,665,793	758,531	307,827
150,000 to 199,999	20,622	289,772	370,808	4,135,313	340,248	1,880,115	285,666	116,894
200,000 to 299,999	8,934	198,884	251,353	4,320,838	233,416	1,599,105	189,360	87,046
300,000 to 399,999	2,093	74,322	94,460	2,443,435	88,512	720,115	68,861	33,550
400,000 to 499,999	864	46,645	45,899	1,587,370	42,948	403,257	31,798	15,433
500,000 to 999,999	1,211	80,268	73,487	4,159,466	69,737	819,163	50,069	30,216
1,000,000 to 1,999,999	193	23,885	26,646	3,157,413	25,303	416,048	17,278	12,524
2,000,000 to 2,999,999	37	4,700	7,303	1,538,439	6,953	152,398	4,692	4,114
3,000,000 to 3,999,999	16	2,492	3,255	974,063	3,109	83,385	2,058	2,122
4,000,000 to 4,999,999	a	5,312	1,781	703,122	1,704	52,468	1,131	1,204
5,000,000 and over	a	8,258	5,866	7,576,659	5,573	277,233	3,646	6,287
Total	**1,300,095**	**$9,250,663**	**6,091,130**	**$47,485,125**	**5,189,907**	**$20,574,535**	**4,520,776**	**$1,717,946**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	6,969	$5,268	72,197	$611,028	56,371	$1,136,172	17,306	$172,497
Zero	0	0	0	0	0	0	0	0
$1 to $999	2,848	298	11,250	43,993	8,274	111,883	1,012	755
1,000 to 1,999	1,126	451	12,886	29,613	6,580	63,697	298	455
2,000 to 2,999	985	295	10,532	30,453	7,643	117,962	543	680
3,000 to 3,999	1,058	184	13,532	38,903	4,788	58,702	911	6,802
4,000 to 4,999	727	120	10,903	31,590	6,633	79,865	1,545	754
5,000 to 5,999	882	190	13,380	32,528	9,611	81,326	1,123	444
6,000 to 6,999	749	146	11,586	26,492	5,365	52,530	596	957
7,000 to 7,999	1,400	203	14,495	30,652	9,263	93,765	1,057	954
8,000 to 8,999	2,945	322	18,960	53,998	10,200	112,129	1,704	1,365
9,000 to 9,999	2,411	417	23,150	56,311	14,349	126,745	3,756	2,640
10,000 to 10,999	1,742	256	21,358	70,041	13,236	116,642	3,336	2,362
11,000 to 11,999	8,196	788	28,178	73,153	17,323	181,303	3,777	1,421
12,000 to 12,999	7,030	748	26,012	85,544	15,249	147,662	2,128	1,050
13,000 to 13,999	5,859	1,125	22,717	55,738	14,015	128,668	2,480	6,853
14,000 to 14,999	8,825	1,296	30,486	111,767	24,101	257,891	2,244	6,360
15,000 to 15,999	12,147	2,906	39,934	142,295	24,308	303,404	8,690	17,053
16,000 to 16,999	10,411	1,781	33,458	103,898	28,165	288,638	4,958	14,595
17,000 to 17,999	5,519	933	30,033	81,994	17,806	201,801	2,694	2,795
18,000 to 18,999	10,254	959	39,186	113,881	27,507	287,333	3,909	4,044
19,000 to 19,999	5,850	1,008	37,184	106,685	23,350	265,351	2,653	1,929
20,000 to 20,999	7,565	1,459	37,124	99,432	25,283	305,435	3,941	3,874
21,000 to 21,999	14,240	2,347	41,781	125,316	27,877	334,887	4,304	4,823
22,000 to 22,999	4,514	1,976	37,099	102,821	25,415	292,521	6,761	4,981
23,000 to 23,999	9,604	1,767	40,629	131,324	27,653	315,901	5,641	4,055
24,000 to 24,999	11,828	2,001	46,615	156,144	35,653	399,763	8,098	16,876
25,000 to 25,999	10,914	2,162	50,832	150,891	33,414	337,293	6,813	5,488
26,000 to 26,999	14,015	3,716	42,603	137,878	33,875	324,619	4,295	3,880
27,000 to 27,999	19,520	3,198	58,382	199,450	41,286	477,840	6,028	6,321
28,000 to 28,999	8,471	1,663	39,898	134,271	29,364	332,238	3,932	5,440
29,000 to 29,999	12,567	2,780	47,972	169,551	37,124	433,335	5,456	10,065
30,000 to 30,999	12,484	1,470	44,079	165,054	32,449	406,179	5,073	12,212
31,000 to 31,999	9,674	2,564	44,549	151,071	33,649	398,363	7,062	8,503
32,000 to 32,999	11,007	2,609	45,177	145,716	30,462	381,168	4,141	5,792
33,000 to 33,999	15,416	2,822	61,039	213,953	42,878	508,418	4,638	14,371
34,000 to 34,999	11,426	2,542	48,690	164,809	31,928	360,295	5,561	8,290
35,000 to 35,999	13,473	3,298	52,926	210,533	41,038	484,603	10,061	23,669
36,000 to 36,999	18,273	3,929	64,683	254,669	49,746	656,814	10,404	19,387
37,000 to 37,999	14,688	2,482	55,896	206,804	42,432	539,126	5,047	6,555
38,000 to 38,999	23,104	3,531	65,939	257,415	52,296	669,663	6,304	8,626
39,000 to 39,999	9,756	1,334	55,215	219,014	40,553	527,927	6,670	8,924
40,000 to 49,999	163,938	36,023	613,415	2,739,384	468,101	6,015,862	82,721	103,151
50,000 to 59,999	128,743	26,125	528,947	2,713,791	427,776	5,563,309	77,368	123,694
60,000 to 69,999	138,644	34,321	491,539	2,848,962	402,346	5,279,080	77,671	114,422
70,000 to 79,999	113,148	25,154	453,307	2,965,848	376,892	5,234,019	74,744	105,273
80,000 to 89,999	101,532	30,502	408,146	3,054,111	336,433	4,994,941	72,821	96,394
90,000 to 99,999	82,889	21,824	341,028	2,840,908	290,144	4,398,281	66,853	91,494
100,000 to 149,999	202,958	59,950	941,303	10,282,372	815,173	13,929,016	182,117	324,224
150,000 to 199,999	57,478	25,647	371,093	6,157,968	314,312	6,341,834	79,110	176,929
200,000 to 299,999	32,383	23,018	251,624	6,030,006	213,490	5,024,966	64,113	233,788
300,000 to 399,999	11,239	9,713	94,511	3,206,813	79,476	2,099,897	27,370	163,921
400,000 to 499,999	5,567	6,795	45,937	2,012,854	37,676	1,071,952	14,366	100,116
500,000 to 999,999	8,457	11,844	73,545	5,020,689	59,390	1,848,828	26,620	334,472
1,000,000 to 1,999,999	3,070	8,385	26,656	3,594,371	20,460	713,363	12,184	329,155
2,000,000 to 2,999,999	849	29,528	7,310	1,724,479	5,356	197,602	3,824	171,382
3,000,000 to 3,999,999	345	1,999	3,256	1,061,570	2,330	91,541	1,796	106,052
4,000,000 to 4,999,999	197	1,069	1,782	757,863	1,227	47,914	1,031	92,782
5,000,000 and over	603	11,366	5,867	7,871,544	3,752	149,216	3,851	1,084,727
Total	**1,402,512**	**$432,604**	**6,161,811**	**$70,210,210**	**4,912,846**	**$75,701,476**	**1,055,510**	**$4,180,876**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Interest		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	58,497	$1,308,669	43,617	$199,054	14,917	$31,719	20,611	$345,025
Zero	0	0	0	0	0	0	0	0
$1 to $999	8,274	112,638	7,013	6,730	2,736	1,636	689	2,273
1,000 to 1,999	6,639	64,152	6,994	5,756	3,274	1,299	2,823	3,493
2,000 to 2,999	7,643	118,642	8,284	6,603	4,067	1,327	1,052	2,244
3,000 to 3,999	5,002	65,503	7,694	8,881	5,387	5,910	2,116	3,055
4,000 to 4,999	6,802	80,619	6,234	10,234	3,106	2,650	817	3,841
5,000 to 5,999	9,668	81,770	7,524	4,892	3,861	1,926	782	4,380
6,000 to 6,999	5,675	53,487	5,734	4,543	3,873	1,865	924	2,323
7,000 to 7,999	9,477	94,719	8,160	7,676	5,003	1,926	2,207	3,198
8,000 to 8,999	10,258	113,495	10,317	11,376	6,290	3,674	1,083	2,500
9,000 to 9,999	15,920	129,386	11,822	12,549	6,430	3,920	933	3,703
10,000 to 10,999	13,295	119,005	13,629	13,631	8,832	5,178	450	2,589
11,000 to 11,999	18,838	182,724	16,079	33,214	8,913	4,359	1,823	6,195
12,000 to 12,999	15,307	148,712	14,041	21,398	10,065	4,460	525	6,551
13,000 to 13,999	14,018	135,521	16,340	15,727	9,065	5,756	280	1,053
14,000 to 14,999	24,273	264,251	22,408	34,534	10,937	5,699	1,635	2,465
15,000 to 15,999	25,879	320,458	27,695	39,560	14,105	12,289	1,289	11,098
16,000 to 16,999	28,222	303,234	20,841	21,336	10,861	4,755	385	696
17,000 to 17,999	17,922	204,596	18,206	22,256	13,376	9,383	344	1,409
18,000 to 18,999	27,623	291,377	25,041	26,655	14,915	6,000	2,284	10,755
19,000 to 19,999	23,460	267,280	24,946	35,049	13,990	6,771	390	17,887
20,000 to 20,999	25,493	309,309	24,673	30,930	14,214	7,766	834	946
21,000 to 21,999	27,984	339,710	33,867	37,475	21,288	11,663	605	2,748
22,000 to 22,999	25,630	297,502	27,688	35,819	15,124	7,020	997	13,157
23,000 to 23,999	27,824	319,956	27,192	32,869	15,905	8,412	237	1,156
24,000 to 24,999	35,762	416,639	32,108	48,193	21,299	18,328	492	2,681
25,000 to 25,999	34,855	342,781	35,194	43,425	24,629	12,785	770	4,606
26,000 to 26,999	34,597	328,499	31,316	53,370	19,480	10,109	267	819
27,000 to 27,999	41,603	484,161	39,954	63,550	21,779	12,810	4	143
28,000 to 28,999	29,467	337,678	30,425	453,230	18,432	11,605	1,608	547
29,000 to 29,999	37,392	443,400	35,963	65,732	23,317	15,306	691	13,012
30,000 to 30,999	32,507	418,391	31,573	60,000	21,846	12,973	327	549
31,000 to 31,999	33,888	406,866	35,517	48,812	22,958	12,755	247	581
32,000 to 32,999	31,402	386,960	37,628	60,683	24,180	16,228	298	1,969
33,000 to 33,999	42,935	522,789	44,897	59,974	29,955	14,804	378	1,026
34,000 to 34,999	31,980	368,585	35,370	51,562	27,682	16,084	604	1,215
35,000 to 35,999	41,357	508,272	40,715	63,923	31,491	24,699	894	13,456
36,000 to 36,999	49,746	676,201	47,480	60,232	35,752	37,807	328	1,016
37,000 to 37,999	42,700	545,682	42,753	59,425	32,763	18,184	1,475	694
38,000 to 38,999	52,400	678,289	47,162	65,668	39,145	23,032	1,714	1,960
39,000 to 39,999	40,554	536,851	41,910	65,902	31,401	22,900	1,816	4,098
40,000 to 49,999	474,783	6,119,013	487,597	861,300	348,877	240,639	6,591	123,008
50,000 to 59,999	431,074	5,687,003	427,102	835,833	314,555	235,976	5,472	51,746
60,000 to 69,999	405,702	5,393,502	418,447	839,139	317,108	226,236	2,212	37,238
70,000 to 79,999	379,230	5,339,292	381,246	786,216	293,109	219,603	2,705	24,565
80,000 to 89,999	338,511	5,091,335	343,002	779,189	266,762	219,088	3,057	13,379
90,000 to 99,999	291,976	4,489,774	296,610	748,314	236,065	205,723	879	5,138
100,000 to 149,999	822,244	14,253,241	844,527	2,419,760	667,791	635,886	6,370	294,382
150,000 to 199,999	318,121	6,518,763	338,767	1,256,192	260,290	290,500	1,676	48,725
200,000 to 299,999	218,383	5,258,753	230,237	1,105,749	171,553	314,675	2,514	249,704
300,000 to 399,999	81,938	2,263,817	87,135	575,131	61,816	165,051	993	120,542
400,000 to 499,999	39,341	1,172,067	42,601	424,149	28,153	101,206	585	67,044
500,000 to 999,999	63,269	2,183,299	69,169	1,016,904	44,773	359,306	1,158	221,181
1,000,000 to 1,999,999	22,667	1,042,519	25,340	725,216	15,064	276,715	663	332,317
2,000,000 to 2,999,999	6,166	368,984	7,003	357,223	3,971	250,528	243	306,135
3,000,000 to 3,999,999	2,765	197,592	3,129	232,018	1,756	172,440	138	165,986
4,000,000 to 4,999,999	1,507	140,695	1,720	188,375	925	206,381	98	552,370
5,000,000 and over	5,037	1,233,943	5,659	2,408,354	3,232	3,284,422	325	2,063,189
Total	**4,975,482**	**$79,882,352**	**5,055,295**	**$17,561,486**	**3,702,443**	**$7,842,147**	**93,707**	**$5,179,763**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Contributions [14]		Casualty and Theft Losses		All Other Deductions [15]		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	6,462	$48,518	166	$4,852	152,207	$287,251	73,909	$2,577,005
Zero	0	0	0	0	0	0	0	0
$1 to $999	6,766	5,445	a	292	5,702	9,395	11,990	213,570
1,000 to 1,999	7,036	4,846	0	0	6,849	4,941	12,888	146,998
2,000 to 2,999	8,466	6,050	0	0	6,783	9,476	10,707	221,059
3,000 to 3,999	8,239	10,870	0	0	11,675	7,509	13,532	186,944
4,000 to 4,999	6,758	10,457	427	2,074	6,491	11,500	10,961	177,747
5,000 to 5,999	7,430	5,569	0	0	4,426	4,371	14,951	194,033
6,000 to 6,999	6,013	5,726	0	0	4,119	9,066	11,637	146,201
7,000 to 7,999	8,375	11,861	0	0	7,790	28,193	14,552	229,487
8,000 to 8,999	12,404	13,507	58	1	9,619	26,773	19,018	268,245
9,000 to 9,999	13,789	15,590	116	1,205	5,413	6,457	23,151	313,123
10,000 to 10,999	14,313	17,356	1,565	21,208	7,064	11,902	21,493	314,466
11,000 to 11,999	18,372	36,641	58	757	12,963	10,919	28,468	386,812
12,000 to 12,999	15,946	24,908	58	70	6,001	15,942	26,013	370,117
13,000 to 13,999	16,943	21,474	116	128	10,656	48,273	24,345	351,131
14,000 to 14,999	23,597	41,392	58	59	7,797	26,189	33,141	568,140
15,000 to 15,999	28,393	49,417	115	4,072	12,995	45,860	40,107	719,607
16,000 to 16,999	21,469	26,166	115	629	6,417	17,133	33,516	521,918
17,000 to 17,999	19,861	31,666	0	0	11,755	59,361	30,034	458,059
18,000 to 18,999	26,106	43,291	58	462	9,095	43,725	39,187	573,084
19,000 to 19,999	25,851	40,657	2,770	14,922	11,412	36,473	38,814	660,593
20,000 to 20,999	26,509	38,204	107	558	10,883	46,511	37,180	607,998
21,000 to 21,999	35,319	49,176	56	124	14,681	74,235	41,837	701,765
22,000 to 22,999	29,027	43,195	56	148	11,485	46,230	37,760	617,067
23,000 to 23,999	28,079	40,469	56	563	11,629	55,464	41,135	699,341
24,000 to 24,999	36,221	64,886	56	364	13,556	75,581	46,671	816,506
25,000 to 25,999	38,114	60,047	56	415	19,444	98,058	50,832	811,290
26,000 to 26,999	33,073	63,580	619	13,681	13,329	57,436	42,712	695,298
27,000 to 27,999	41,474	74,699	51	196	20,584	152,260	58,832	1,015,718
28,000 to 28,999	31,299	53,967	102	1,951	13,663	60,724	40,118	716,197
29,000 to 29,999	38,835	72,053	220	8,963	18,616	99,527	49,417	949,712
30,000 to 30,999	33,988	72,267	56	441	15,095	75,619	44,079	817,352
31,000 to 31,999	37,578	61,861	56	42	14,975	75,488	44,549	784,372
32,000 to 32,999	39,228	77,474	112	1,358	18,696	106,518	46,625	797,918
33,000 to 33,999	46,678	75,566	0	0	21,138	120,538	61,091	1,091,830
34,000 to 34,999	39,708	67,642	107	1,248	19,296	94,134	48,741	785,479
35,000 to 35,999	44,317	94,921	559	9,558	20,899	117,743	53,164	1,016,896
36,000 to 36,999	51,480	85,454	56	73	25,879	151,331	64,683	1,283,548
37,000 to 37,999	45,182	77,321	107	869	21,565	112,826	55,952	1,046,340
38,000 to 38,999	53,319	88,996	51	50	18,223	85,234	66,177	1,230,297
39,000 to 39,999	46,624	89,577	112	218	23,678	129,605	55,215	1,057,200
40,000 to 49,999	522,479	1,116,272	500	47,156	246,701	1,298,237	613,524	12,167,231
50,000 to 59,999	458,161	1,057,889	1,183	18,698	206,268	1,211,999	529,604	11,420,944
60,000 to 69,999	442,942	1,060,589	2,220	60,881	195,216	1,066,219	492,173	10,971,742
70,000 to 79,999	409,912	1,015,540	1,134	18,024	167,543	893,058	453,307	10,598,099
80,000 to 89,999	367,844	1,005,469	1,810	33,200	144,845	889,197	408,146	10,406,055
90,000 to 99,999	316,278	946,790	346	2,647	125,421	850,473	341,081	9,273,771
100,000 to 149,999	887,675	3,096,054	1,939	56,064	315,799	2,301,005	941,307	30,589,941
150,000 to 199,999	351,732	1,555,242	809	28,963	103,711	936,262	370,852	15,157,509
200,000 to 299,999	237,469	1,463,000	476	33,568	56,612	768,489	251,696	13,010,333
300,000 to 399,999	89,358	760,417	246	34,037	19,267	410,012	94,510	6,176,582
400,000 to 499,999	43,324	523,513	127	16,608	8,903	218,140	45,922	3,569,988
500,000 to 999,999	70,255	1,271,435	93	20,249	15,363	612,356	73,564	7,999,755
1,000,000 to 1,999,999	25,619	1,009,420	42	15,708	5,500	412,269	26,659	5,126,080
2,000,000 to 2,999,999	7,060	536,371	7	5,337	1,677	223,638	7,311	2,371,263
3,000,000 to 3,999,999	3,142	367,299	0	0	845	145,174	3,256	1,458,454
4,000,000 to 4,999,999	1,728	326,511	a	1,395	456	78,117	1,782	1,078,820
5,000,000 and over	5,711	5,647,755	0	0	1,726	744,301	5,867	12,754,119
Total	**5,319,330**	**$24,582,329**	**19,211**	**$484,082**	**2,280,396**	**$15,614,719**	**6,179,745**	**$191,271,145**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	California Adjust. to Fed Itemized Deductions		California Itemized Deductions		California Standard Deduction		Personal Exemption Credit	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	76,640	$279,750	70,275	$2,294,888	91,802	$296,365	182,723	$15,897
Zero	0	0	0	0	3,878	13,465	4,033	351
$1 to $999	19,812	8,163	11,486	195,950	116,033	317,809	91,698	7,978
1,000 to 1,999	17,910	7,623	12,325	148,177	145,976	390,078	88,201	7,674
2,000 to 2,999	15,540	6,201	9,018	215,817	191,339	633,481	125,874	10,951
3,000 to 3,999	20,782	14,772	8,798	164,053	198,095	739,458	148,349	12,906
4,000 to 4,999	20,120	12,113	10,761	174,602	187,893	727,531	156,555	13,620
5,000 to 5,999	18,193	7,211	14,392	184,905	190,302	728,377	166,248	14,464
6,000 to 6,999	18,783	7,614	10,184	147,912	198,238	761,233	179,780	15,641
7,000 to 7,999	24,972	11,374	14,181	222,766	215,994	865,153	206,576	17,972
8,000 to 8,999	25,621	16,017	18,610	257,917	217,136	914,612	226,063	19,667
9,000 to 9,999	28,663	12,667	20,472	296,416	199,680	838,173	228,410	19,872
10,000 to 10,999	39,223	28,550	20,935	285,967	208,786	932,781	238,065	20,712
11,000 to 11,999	31,797	21,728	26,248	359,383	209,670	941,770	247,648	21,545
12,000 to 12,999	31,489	23,501	25,148	345,737	183,733	827,008	228,580	19,886
13,000 to 13,999	32,846	19,547	24,133	322,549	216,705	967,493	260,943	22,702
14,000 to 14,999	37,170	24,320	31,948	544,832	200,174	906,429	254,103	22,107
15,000 to 15,999	47,474	38,117	37,302	664,643	207,280	941,152	280,734	24,424
16,000 to 16,999	43,644	24,065	34,907	519,299	201,038	976,706	279,485	24,315
17,000 to 17,999	41,587	22,555	30,098	441,953	188,763	923,494	263,731	22,945
18,000 to 18,999	51,414	36,556	37,558	536,306	198,952	943,829	292,044	25,408
19,000 to 19,999	47,735	32,021	39,480	628,436	187,980	890,013	277,664	24,157
20,000 to 20,999	46,095	31,728	35,510	571,521	163,720	802,974	245,600	21,367
21,000 to 21,999	54,055	37,933	42,890	690,155	163,531	780,756	247,046	21,493
22,000 to 22,999	49,246	41,116	39,418	603,762	170,606	841,917	262,935	22,875
23,000 to 23,999	47,736	51,683	39,581	650,541	151,851	773,334	240,962	20,964
24,000 to 24,999	59,161	52,902	44,968	768,208	162,962	834,944	273,841	23,824
25,000 to 25,999	63,712	57,241	51,211	771,010	149,374	750,095	256,581	22,323
26,000 to 26,999	54,854	50,957	46,123	682,323	133,329	622,676	222,888	19,391
27,000 to 27,999	68,900	71,950	57,112	943,599	145,747	702,424	256,027	22,274
28,000 to 28,999	49,043	47,069	40,066	675,337	121,204	602,285	208,516	18,141
29,000 to 29,999	61,334	58,123	49,735	898,590	116,033	589,169	216,877	18,868
30,000 to 30,999	52,536	64,453	42,544	741,045	126,948	627,448	220,630	19,195
31,000 to 31,999	59,293	61,200	46,267	738,110	132,044	647,635	233,306	20,298
32,000 to 32,999	55,719	55,127	46,170	749,673	125,050	635,038	226,294	19,688
33,000 to 33,999	69,437	76,483	59,579	1,019,562	110,069	534,754	225,969	19,659
34,000 to 34,999	60,111	66,851	47,627	712,833	97,085	482,305	198,047	17,230
35,000 to 35,999	60,080	91,547	53,435	931,879	86,868	452,161	193,335	16,820
36,000 to 36,999	71,730	84,613	62,917	1,186,897	86,034	448,905	201,303	17,513
37,000 to 37,999	63,423	82,550	54,208	964,808	86,641	426,347	179,590	15,624
38,000 to 38,999	76,827	88,476	64,133	1,143,845	84,240	438,319	200,660	17,457
39,000 to 39,999	64,132	94,112	54,885	973,013	77,996	383,118	180,979	15,745
40,000 to 49,999	711,816	1,324,215	601,884	10,879,366	618,696	3,130,125	1,690,808	147,100
50,000 to 59,999	596,044	1,325,912	511,865	10,118,136	348,481	1,800,086	1,275,548	110,973
60,000 to 69,999	542,795	1,444,518	468,799	9,474,145	228,551	1,202,637	1,086,453	94,521
70,000 to 79,999	481,896	1,550,477	421,560	8,967,210	165,841	904,198	963,294	83,806
80,000 to 89,999	429,091	1,609,137	377,354	8,690,668	107,709	578,155	812,390	70,678
90,000 to 99,999	357,546	1,556,746	319,863	7,613,244	64,874	347,773	658,182	57,262
100,000 to 149,999	990,984	5,989,762	876,622	24,243,948	134,032	740,575	1,811,273	157,581
150,000 to 199,999	392,825	3,930,958	340,165	11,209,502	43,596	238,076	698,838	60,799
200,000 to 299,999	262,984	4,150,530	230,320	9,163,165	25,852	133,720	468,486	40,758
300,000 to 399,999	101,069	2,378,797	83,777	3,849,788	12,575	65,887	174,775	15,205
400,000 to 499,999	50,022	1,375,600	38,529	1,914,070	8,428	45,842	84,406	7,343
500,000 to 999,999	81,161	3,947,348	57,233	3,420,427	18,161	106,978	136,635	11,887
1,000,000 to 1,999,999	30,637	3,056,575	21,401	1,734,274	5,868	34,657	49,069	4,269
2,000,000 to 2,999,999	8,693	1,503,335	6,223	812,615	1,205	7,120	13,364	1,163
3,000,000 to 3,999,999	3,965	965,051	2,879	513,510	417	2,491	5,989	521
4,000,000 to 4,999,999	2,175	673,332	1,607	385,652	200	1,146	3,231	281
5,000,000 and over	7,569	7,327,461	5,441	5,326,288	454	2,527	10,495	913
Total	**6,930,111**	**$46,030,334**	**5,852,160**	**$143,685,225**	**8,235,719**	**$38,195,001**	**18,862,129**	**$1,641,005**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Dependent Exemption Credit		Senior/Blind Exemption Credit		Total Exemption Credits Allowed	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	55,950	$15,218	44,971	$3,912	132,636	$25,240
Zero	155	42	1,434	125	3,450	464
$1 to $999	22,517	6,125	19,920	1,733	77,599	11,961
1,000 to 1,999	21,436	5,831	14,634	1,273	80,215	11,521
2,000 to 2,999	36,601	9,956	18,903	1,645	110,285	17,588
3,000 to 3,999	49,138	13,365	18,373	1,598	126,648	21,077
4,000 to 4,999	65,482	17,811	29,138	2,535	138,161	26,047
5,000 to 5,999	70,928	19,293	17,176	1,494	151,292	25,481
6,000 to 6,999	58,863	16,011	21,635	1,882	164,968	25,617
7,000 to 7,999	94,975	25,833	29,334	2,552	182,694	32,732
8,000 to 8,999	106,047	28,845	29,753	2,589	196,131	34,455
9,000 to 9,999	103,945	28,273	41,321	3,595	202,476	38,257
10,000 to 10,999	146,599	39,875	37,387	3,253	206,170	45,397
11,000 to 11,999	159,591	43,409	35,159	3,059	210,556	49,401
12,000 to 12,999	142,050	38,638	36,934	3,213	197,463	43,196
13,000 to 13,999	166,567	45,306	37,166	3,233	225,293	51,243
14,000 to 14,999	161,779	44,004	41,112	3,577	215,390	49,776
15,000 to 15,999	153,018	41,621	46,712	4,064	231,719	49,991
16,000 to 16,999	199,997	54,399	45,724	3,978	230,971	57,276
17,000 to 17,999	177,320	48,231	52,093	4,532	215,559	53,236
18,000 to 18,999	172,907	47,031	44,146	3,841	230,707	52,604
19,000 to 19,999	177,524	48,286	36,945	3,214	223,407	53,841
20,000 to 20,999	149,108	40,557	35,732	2,986	192,579	44,826
21,000 to 21,999	162,848	44,294	32,484	2,826	201,338	48,551
22,000 to 22,999	159,854	43,481	39,677	3,452	206,882	48,585
23,000 to 23,999	177,917	48,393	39,276	3,417	190,867	51,199
24,000 to 24,999	186,317	50,678	32,949	2,867	207,423	52,793
25,000 to 25,999	160,304	43,602	43,445	3,780	200,054	48,988
26,000 to 26,999	150,273	40,874	28,556	2,485	176,086	43,546
27,000 to 27,999	151,072	41,092	39,621	3,447	200,989	47,471
28,000 to 28,999	144,131	39,204	27,186	2,365	160,490	41,507
29,000 to 29,999	150,108	40,829	27,935	2,430	165,659	42,891
30,000 to 30,999	140,787	38,294	33,557	2,919	169,426	41,833
31,000 to 31,999	135,385	36,825	32,832	2,856	178,196	41,854
32,000 to 32,999	145,089	39,464	26,527	2,308	169,773	44,214
33,000 to 33,999	132,582	36,062	30,224	2,630	168,131	40,657
34,000 to 34,999	124,359	33,826	29,584	2,574	144,601	37,898
35,000 to 35,999	124,530	33,872	25,972	2,259	139,955	35,568
36,000 to 36,999	133,982	36,443	31,416	2,733	148,949	39,046
37,000 to 37,999	110,989	30,189	20,208	1,758	139,222	31,641
38,000 to 38,999	138,256	37,606	26,322	2,290	146,575	39,187
39,000 to 39,999	111,029	30,200	20,544	1,787	132,865	31,719
40,000 to 49,999	978,986	266,284	208,189	18,113	1,220,459	295,582
50,000 to 59,999	762,490	207,398	141,819	12,338	858,970	217,701
60,000 to 69,999	625,675	170,183	112,597	9,796	697,229	177,253
70,000 to 79,999	557,297	151,585	93,462	8,131	587,259	152,755
80,000 to 89,999	447,816	121,806	66,999	5,829	484,785	122,076
90,000 to 99,999	375,982	102,267	50,445	4,389	384,067	100,180
100,000 to 149,999	1,020,712	277,634	137,667	11,977	1,009,586	284,369
150,000 to 199,999	370,350	100,735	66,057	5,747	361,494	161,719
200,000 to 299,999	260,817	70,943	48,700	4,237	219,024	108,281
300,000 to 399,999	94,823	25,792	21,031	1,830	53,397	13,740
400,000 to 499,999	44,336	12,059	11,853	1,031	1,155	147
500,000 to 999,999	71,325	19,400	20,520	1,785	504	153
1,000,000 to 1,999,999	26,040	7,083	7,954	692	53	13
2,000,000 to 2,999,999	7,051	1,918	2,161	188	13	4
3,000,000 to 3,999,999	3,211	873	960	84	11	2
4,000,000 to 4,999,999	1,699	462	575	50	a	0
5,000,000 and over	6,020	1,638	1,599	139	a	4
Total	**10,886,939**	**$2,961,247**	**2,316,605**	**$201,423**	**13,071,867**	**$3,264,355**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Other State Tax Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax		Mental Health Tax		Other Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	$0	0	$0	216	$3,721	0	$0	3,368	$1,302
Zero	0	0	0	0	0	0	0	0	0	0
$1 to $999	0	0	0	0	0	0	0	0	436	4
1,000 to 1,999	0	0	0	0	0	0	0	0	1,742	50
2,000 to 2,999	115	3	0	0	0	0	0	0	1,865	83
3,000 to 3,999	1,198	25	0	0	0	0	0	0	1,826	21
4,000 to 4,999	0	0	0	0	2	4	0	0	3,555	107
5,000 to 5,999	115	1	0	0	0	0	0	0	1,721	45
6,000 to 6,999	0	0	0	0	0	0	0	0	3,282	159
7,000 to 7,999	58	2	0	0	0	0	0	0	4,004	703
8,000 to 8,999	58	2	0	0	0	0	0	0	2,047	103
9,000 to 9,999	59	4	0	0	0	0	0	0	4,834	144
10,000 to 10,999	0	0	0	0	0	0	0	0	2,867	70
11,000 to 11,999	58	9	0	0	0	0	0	0	1,177	27
12,000 to 12,999	0	0	0	0	0	0	0	0	2,222	169
13,000 to 13,999	115	1	0	0	0	0	0	0	3,665	124
14,000 to 14,999	0	0	0	0	0	0	0	0	3,550	259
15,000 to 15,999	0	0	0	0	0	0	0	0	6,263	492
16,000 to 16,999	565	53	0	0	0	0	0	0	5,565	532
17,000 to 17,999	116	1	0	0	0	0	0	0	2,785	301
18,000 to 18,999	1,396	106	58	1	0	0	0	0	3,521	303
19,000 to 19,999	115	4	0	0	0	0	0	0	4,022	368
20,000 to 20,999	506	55	51	2	0	0	0	0	2,359	175
21,000 to 21,999	57	2	0	0	a	2	0	0	5,067	314
22,000 to 22,999	108	5	0	0	0	0	0	0	4,449	401
23,000 to 23,999	56	2	0	0	0	0	0	0	2,661	82
24,000 to 24,999	169	11	0	0	0	0	0	0	2,996	188
25,000 to 25,999	56	2	0	0	0	0	0	0	4,468	479
26,000 to 26,999	113	4	0	0	0	0	0	0	2,373	136
27,000 to 27,999	945	254	56	2	0	0	0	0	4,515	856
28,000 to 28,999	159	36	0	0	0	0	0	0	2,226	115
29,000 to 29,999	507	20	0	0	0	0	0	0	2,936	196
30,000 to 30,999	108	39	0	0	a	9	0	0	6,054	863
31,000 to 31,999	1,390	683	0	0	a	4	0	0	2,747	268
32,000 to 32,999	229	98	0	0	0	0	0	0	4,459	3,178
33,000 to 33,999	1,074	160	0	0	0	0	0	0	4,767	1,093
34,000 to 34,999	162	23	0	0	0	0	0	0	2,647	192
35,000 to 35,999	169	27	0	0	a	30	0	0	2,383	180
36,000 to 36,999	443	224	0	0	0	0	0	0	3,616	331
37,000 to 37,999	163	13	0	0	a	28	0	0	9,563	1,045
38,000 to 38,999	558	35	0	0	0	0	0	0	1,391	116
39,000 to 39,999	56	19	0	0	0	0	0	0	3,613	460
40,000 to 49,999	5,254	1,487	109	3	1,333	89	0	0	47,787	7,256
50,000 to 59,999	2,582	923	53	1	109	53	0	0	37,156	5,753
60,000 to 69,999	4,090	1,792	53	2	118	82	0	0	28,694	5,362
70,000 to 79,999	2,617	1,834	106	4	575	485	0	0	27,582	4,140
80,000 to 89,999	4,687	1,990	0	0	754	366	0	0	21,229	4,488
90,000 to 99,999	2,191	1,453	0	0	933	2,244	0	0	20,397	4,557
100,000 to 149,999	12,692	11,907	569	346	3,563	3,735	0	0	48,171	15,636
150,000 to 199,999	7,929	15,342	0	0	1,387	2,954	0	0	12,306	4,636
200,000 to 299,999	8,406	24,207	27	13	1,352	4,218	0	0	8,720	4,710
300,000 to 399,999	5,076	24,796	0	0	440	3,246	0	0	2,856	2,182
400,000 to 499,999	3,342	22,985	0	0	293	1,057	0	0	981	505
500,000 to 999,999	7,903	72,409	0	0	554	5,077	0	0	1,673	1,131
1,000,000 to 1,999,999	4,477	74,337	a	54	179	4,876	24,351	85,716	463	354
2,000,000 to 2,999,999	1,615	36,713	0	0	66	2,680	7,339	97,677	154	384
3,000,000 to 3,999,999	791	22,659	a	0	25	1,333	3,267	75,791	68	72
4,000,000 to 4,999,999	464	16,078	0	0	11	412	1,800	58,650	30	129
5,000,000 and over	1,889	196,235	a	2	29	2,308	5,883	866,439	128	3,285
Total	**87,001**	**$529,069**	**1,088**	**$430**	**11,947**	**$39,015**	**42,643**	**$1,184,273**	**398,002**	**$80,608**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Taxes Withheld		Estimated Taxes Paid		Excess State Disability Insurance (SDI)		California Child and Dependent Credit	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	32,262	$42,608	8,859	$56,855	518	$159	84	$54
Zero	0	0	427	21	0	0	0	0
$1 to $999	32,548	4,677	1,726	1,674	a	1	529	75
1,000 to 1,999	60,967	2,168	789	296	0	0	403	61
2,000 to 2,999	97,804	6,557	1,188	1,501	0	0	396	84
3,000 to 3,999	110,911	4,503	1,817	1,313	0	0	1,053	301
4,000 to 4,999	117,800	5,869	1,621	1,730	0	0	1,593	539
5,000 to 5,999	126,786	8,040	4,024	624	0	0	1,208	373
6,000 to 6,999	133,668	7,545	991	1,088	0	0	1,402	520
7,000 to 7,999	147,933	11,706	1,708	1,280	0	0	2,538	919
8,000 to 8,999	145,992	11,095	2,634	672	0	0	3,516	1,289
9,000 to 9,999	135,861	12,484	2,538	839	52	5	3,031	1,237
10,000 to 10,999	139,300	15,413	2,054	1,898	58	15	2,903	1,374
11,000 to 11,999	153,991	17,698	1,694	2,681	a	1	3,974	1,983
12,000 to 12,999	139,660	18,182	5,984	1,719	a	1	4,553	2,257
13,000 to 13,999	166,080	26,673	2,659	537	0	0	6,205	2,868
14,000 to 14,999	155,350	26,293	1,518	1,491	0	0	5,842	3,717
15,000 to 15,999	163,542	31,029	8,342	6,117	0	0	7,529	3,783
16,000 to 16,999	172,954	31,180	4,025	2,260	0	0	5,746	2,555
17,000 to 17,999	153,380	28,605	7,674	3,915	0	0	9,156	4,926
18,000 to 18,999	172,632	39,968	4,568	3,344	0	0	5,607	2,564
19,000 to 19,999	171,712	44,277	6,313	1,798	0	0	6,913	2,854
20,000 to 20,999	152,873	41,473	3,022	1,287	0	0	11,505	4,375
21,000 to 21,999	160,754	47,790	5,417	2,696	0	0	7,130	2,792
22,000 to 22,999	169,772	53,134	6,210	7,780	0	0	9,170	3,821
23,000 to 23,999	149,524	55,979	6,148	2,790	0	0	10,264	3,853
24,000 to 24,999	168,586	64,598	9,651	4,849	51	32	9,736	4,847
25,000 to 25,999	164,503	63,059	10,243	3,228	0	0	9,644	4,166
26,000 to 26,999	157,285	68,247	6,549	3,340	56	1	9,322	4,301
27,000 to 27,999	160,633	80,380	12,437	5,840	0	0	7,898	2,978
28,000 to 28,999	135,543	66,183	7,654	5,529	0	0	12,052	5,180
29,000 to 29,999	142,832	73,914	7,912	5,623	51	4	11,107	5,013
30,000 to 30,999	145,236	89,480	7,531	4,556	450	76	10,282	3,881
31,000 to 31,999	150,480	97,570	9,905	7,550	0	0	7,165	2,971
32,000 to 32,999	150,630	97,074	6,836	6,578	103	5	10,272	3,438
33,000 to 33,999	154,676	101,652	6,347	4,847	0	0	6,670	2,297
34,000 to 34,999	129,139	92,780	8,943	6,344	0	0	8,046	2,577
35,000 to 35,999	120,475	91,024	8,200	5,299	0	0	8,728	3,307
36,000 to 36,999	131,502	98,398	4,343	3,897	0	0	10,205	3,739
37,000 to 37,999	120,538	107,852	11,779	12,338	0	0	9,552	2,986
38,000 to 38,999	136,694	118,475	7,141	6,378	0	0	9,756	3,652
39,000 to 39,999	122,737	119,932	6,272	5,663	0	0	5,972	1,900
40,000 to 49,999	1,115,820	1,336,236	88,278	101,411	52	0	78,208	19,997
50,000 to 59,999	788,828	1,305,397	71,863	110,988	690	58	59,806	15,035
60,000 to 69,999	644,616	1,355,441	68,364	105,238	1,224	54	50,645	12,164
70,000 to 79,999	546,073	1,407,730	65,241	116,151	5,169	362	52,235	9,987
80,000 to 89,999	446,669	1,359,891	65,049	149,129	23,246	1,602	41,911	8,539
90,000 to 99,999	361,740	1,301,539	46,105	116,536	22,883	3,580	33,566	6,711
100,000 to 149,999	936,981	4,609,664	173,312	664,335	66,551	14,638	917	101
150,000 to 199,999	343,495	2,774,795	96,508	623,378	39,739	11,677	0	0
200,000 to 299,999	221,969	2,613,688	92,005	900,750	26,119	9,997	10	4
300,000 to 399,999	78,926	1,360,185	45,133	697,980	8,182	3,965	0	0
400,000 to 499,999	37,727	816,521	25,782	533,316	3,849	1,882	0	0
500,000 to 999,999	57,933	1,859,987	47,018	1,706,231	6,546	3,460	0	0
1,000,000 to 1,999,999	20,437	1,218,280	20,519	1,661,959	2,599	1,494	0	0
2,000,000 to 2,999,999	5,547	533,261	6,081	961,921	724	445	0	0
3,000,000 to 3,999,999	2,500	330,045	2,794	648,043	348	218	0	0
4,000,000 to 4,999,999	1,379	224,267	1,570	490,261	182	123	0	0
5,000,000 and over	4,578	1,848,745	5,372	7,340,980	667	467	0	0
Total	**11,270,763**	**$28,281,237**	**1,146,687**	**$17,128,671**	**210,112**	**$54,321**	**575,955**	**$178,944**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Overpayment		Credit to Next Year's Tax		Total Voluntary Contributions		Refund	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	40,170	$136,607	5,445	$23,087	13	$2	35,677	$113,517
Zero	428	22	0	0	0	0	428	22
$1 to $999	34,744	6,983	346	35	1,560	11	33,000	6,932
1,000 to 1,999	61,928	2,568	460	22	1,456	9	60,069	2,537
2,000 to 2,999	99,092	8,156	304	73	232	3	98,559	8,082
3,000 to 3,999	103,971	6,154	939	315	345	2	103,025	5,836
4,000 to 4,999	102,263	9,827	2,614	1,359	518	7	99,846	8,463
5,000 to 5,999	110,439	9,959	713	216	1,629	13	108,254	9,730
6,000 to 6,999	117,043	8,483	3,373	699	346	3	113,670	7,781
7,000 to 7,999	129,267	13,192	2,377	188	1,802	17	125,631	12,982
8,000 to 8,999	127,073	12,148	297	219	853	3	126,661	11,926
9,000 to 9,999	125,459	14,534	341	330	443	4	125,055	14,202
10,000 to 10,999	132,665	17,751	927	218	2,204	27	131,912	17,501
11,000 to 11,999	143,666	22,357	824	355	403	8	141,271	21,981
12,000 to 12,999	134,292	23,623	2,264	642	1,852	68	130,630	22,969
13,000 to 13,999	159,146	26,408	288	102	345	6	158,915	26,300
14,000 to 14,999	148,043	27,690	915	560	512	5	147,413	27,124
15,000 to 15,999	159,290	36,223	5,394	4,194	1,036	15	153,661	32,013
16,000 to 16,999	169,289	29,592	744	212	518	8	168,373	29,371
17,000 to 17,999	154,902	30,041	4,654	1,046	2,076	21	149,074	28,975
18,000 to 18,999	163,563	36,776	3,326	712	947	23	162,541	36,041
19,000 to 19,999	161,825	37,038	2,715	376	448	8	159,583	36,651
20,000 to 20,999	141,902	34,760	1,365	317	783	13	140,539	34,430
21,000 to 21,999	144,389	39,119	1,166	935	281	5	143,182	38,179
22,000 to 22,999	154,721	46,189	2,650	1,613	996	8	153,568	44,562
23,000 to 23,999	150,579	45,685	2,785	522	1,733	31	147,380	45,108
24,000 to 24,999	160,269	53,200	3,629	1,017	451	8	157,633	52,172
25,000 to 25,999	152,393	45,803	2,019	917	666	9	150,843	44,877
26,000 to 26,999	142,339	46,399	1,987	684	506	14	140,926	45,699
27,000 to 27,999	148,600	57,107	3,288	1,641	2,439	180	145,402	55,431
28,000 to 28,999	122,669	48,349	3,490	1,388	2,112	30	119,636	46,931
29,000 to 29,999	134,737	53,119	4,126	2,510	778	29	131,287	50,581
30,000 to 30,999	132,681	66,818	2,970	887	2,228	75	130,628	65,900
31,000 to 31,999	133,647	59,768	4,464	2,173	731	16	132,197	57,573
32,000 to 32,999	135,235	59,310	5,101	2,443	3,005	19	130,668	56,847
33,000 to 33,999	130,447	53,862	2,677	836	337	27	128,189	53,003
34,000 to 34,999	111,505	76,507	2,573	1,446	899	13	109,736	75,046
35,000 to 35,999	112,791	56,141	2,144	515	2,064	31	110,955	55,595
36,000 to 36,999	126,542	60,767	1,594	785	787	98	125,304	59,974
37,000 to 37,999	114,406	67,939	5,278	4,932	615	25	111,317	62,978
38,000 to 38,999	121,165	71,954	2,089	686	1,779	21	119,943	71,245
39,000 to 39,999	109,497	80,818	2,369	2,181	726	20	108,073	78,614
40,000 to 49,999	952,163	748,911	31,352	25,262	7,079	177	928,539	723,436
50,000 to 59,999	666,735	656,282	31,437	29,545	6,678	350	648,556	626,230
60,000 to 69,999	514,754	559,316	21,636	24,458	6,961	275	499,858	534,545
70,000 to 79,999	420,877	529,799	22,669	21,574	4,642	124	404,477	508,060
80,000 to 89,999	329,110	468,058	20,739	28,281	4,329	427	314,538	439,304
90,000 to 99,999	253,743	394,226	13,264	19,970	4,783	390	244,867	373,814
100,000 to 149,999	610,265	1,125,300	61,908	104,583	12,780	799	570,933	1,019,815
150,000 to 199,999	211,416	519,751	36,877	83,848	4,352	437	186,303	435,608
200,000 to 299,999	134,869	480,308	34,777	123,168	1,837	188	113,079	356,858
300,000 to 399,999	47,214	236,633	17,089	84,764	645	53	36,228	151,810
400,000 to 499,999	21,282	142,289	9,417	59,057	203	47	15,279	83,137
500,000 to 999,999	36,422	376,921	19,090	206,232	252	130	24,615	170,653
1,000,000 to 1,999,999	13,623	303,215	9,142	201,448	104	51	7,810	101,684
2,000,000 to 2,999,999	3,845	159,296	2,904	115,643	11	4	1,983	43,635
3,000,000 to 3,999,999	1,791	103,955	1,379	77,309	5	1	922	26,618
4,000,000 to 4,999,999	1,048	81,740	821	59,338	a	1	519	22,341
5,000,000 and over	3,651	976,572	3,057	810,858	a	1	1,634	163,255
Total	**9,481,880**	**$9,502,320**	**434,582**	**$2,138,727**	**98,121**	**$4,389**	**9,170,794**	**$7,356,489**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS

Taxable Year 2005

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Tax Due		Remittance	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	2,170	$1,229	692	$811
Zero	0	0	0	0
$1 to $999	2,940	42	3,902	61
1,000 to 1,999	22,243	188	9,200	84
2,000 to 2,999	14,819	293	8,561	97
3,000 to 3,999	25,571	388	13,102	1,536
4,000 to 4,999	33,772	706	17,394	278
5,000 to 5,999	33,470	695	13,687	250
6,000 to 6,999	23,099	543	14,677	338
7,000 to 7,999	28,004	1,143	8,572	301
8,000 to 8,999	25,063	969	11,242	441
9,000 to 9,999	14,097	360	11,062	304
10,000 to 10,999	12,668	364	5,125	62
11,000 to 11,999	21,569	451	13,102	323
12,000 to 12,999	15,833	1,185	3,680	42
13,000 to 13,999	15,013	650	4,308	136
14,000 to 14,999	21,779	2,477	10,228	495
15,000 to 15,999	31,138	1,505	9,202	383
16,000 to 16,999	18,372	1,238	8,561	487
17,000 to 17,999	16,420	1,093	7,338	522
18,000 to 18,999	29,623	2,918	16,876	1,623
19,000 to 19,999	27,261	2,408	14,200	1,300
20,000 to 20,999	25,014	2,346	6,613	810
21,000 to 21,999	26,109	3,508	6,235	516
22,000 to 22,999	31,771	3,812	15,163	1,492
23,000 to 23,999	14,102	2,339	7,302	783
24,000 to 24,999	24,487	3,942	10,332	1,256
25,000 to 25,999	27,353	5,326	14,029	2,436
26,000 to 26,999	23,387	4,208	11,148	2,311
27,000 to 27,999	33,041	7,620	13,137	1,875
28,000 to 28,999	23,732	4,273	9,339	1,775
29,000 to 29,999	15,940	3,882	2,905	451
30,000 to 30,999	22,855	6,109	11,152	3,030
31,000 to 31,999	34,414	7,661	10,567	2,973
32,000 to 32,999	26,693	8,764	14,277	6,477
33,000 to 33,999	32,552	7,364	7,565	2,760
34,000 to 34,999	25,134	4,231	15,253	2,094
35,000 to 35,999	17,541	3,942	7,242	1,775
36,000 to 36,999	16,605	5,148	7,245	1,990
37,000 to 37,999	21,935	8,060	7,902	3,617
38,000 to 38,999	21,758	4,205	13,053	3,124
39,000 to 39,999	19,431	7,311	10,187	4,425
40,000 to 49,999	240,615	99,668	107,375	38,699
50,000 to 59,999	181,232	92,703	71,448	34,520
60,000 to 69,999	177,350	119,328	63,785	46,465
70,000 to 79,999	163,310	115,709	63,590	37,740
80,000 to 89,999	153,445	136,975	61,537	55,989
90,000 to 99,999	129,443	131,854	52,253	51,343
100,000 to 149,999	396,264	598,025	154,054	220,880
150,000 to 199,999	171,254	427,206	65,916	156,855
200,000 to 299,999	119,831	523,517	46,281	197,139
300,000 to 399,999	48,566	362,638	18,831	134,378
400,000 to 499,999	25,307	257,202	10,207	98,415
500,000 to 999,999	38,642	662,623	16,802	280,996
1,000,000 to 1,999,999	13,491	476,832	6,348	214,536
2,000,000 to 2,999,999	3,551	230,559	1,812	109,735
3,000,000 to 3,999,999	1,489	143,602	793	74,519
4,000,000 to 4,999,999	748	95,132	412	45,344
5,000,000 and over	2,237	910,376	1,354	479,232
Total	**2,785,553**	**$5,508,846**	**1,148,155**	**$2,332,629**

Footnotes follow this section.

TABLE B-4B
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2005

SINGLE

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	100,325	1,770	$-3,619,205	$581,632	$-3,038,416	$925,120	0	$770
Zero	3,297	0	10,078	-10,078	0	9,681	0	0
$1 to $999	107,753	2,940	282,821	-141,793	46,287	306,876	$3,047	33
1,000 to 1,999	142,073	23,341	220,831	-2,938	217,893	399,165	12,343	195
2,000 to 2,999	171,379	15,589	441,216	-13,210	428,004	599,168	18,142	222
3,000 to 3,999	162,552	56,936	626,005	-53,293	572,712	571,906	70,926	580
4,000 to 4,999	155,699	57,341	716,556	-18,190	698,366	572,753	193,852	1,150
5,000 to 5,999	162,238	50,293	897,427	-8,450	888,962	615,631	345,482	1,241
6,000 to 6,999	165,898	43,202	1,103,354	-23,516	1,079,812	618,618	515,319	1,483
7,000 to 7,999	171,560	47,466	1,350,795	-63,705	1,287,090	644,954	698,411	2,069
8,000 to 8,999	163,445	39,596	1,414,512	-33,203	1,384,996	637,706	801,963	2,089
9,000 to 9,999	151,986	21,656	1,469,094	-24,179	1,445,003	593,508	892,521	1,200
10,000 to 10,999	144,491	31,230	1,531,951	-14,845	1,517,107	586,922	983,245	1,837
11,000 to 11,999	141,307	67,389	1,643,024	-20,541	1,622,482	571,222	1,085,755	3,344
12,000 to 12,999	121,206	52,804	1,575,113	-62,551	1,513,363	527,010	1,030,648	3,144
13,000 to 13,999	151,767	68,618	2,074,265	-38,001	2,042,370	644,325	1,437,352	4,562
14,000 to 14,999	141,435	94,092	2,074,837	-27,516	2,047,359	655,215	1,430,685	7,543
15,000 to 15,999	143,762	107,618	2,250,785	-22,595	2,228,190	691,745	1,591,985	7,527
16,000 to 16,999	117,878	90,542	1,976,575	-33,764	1,942,812	522,285	1,442,668	7,614
17,000 to 17,999	107,609	82,554	1,922,737	-43,147	1,879,590	536,860	1,385,939	7,983
18,000 to 18,999	125,329	103,070	2,379,563	-59,199	2,320,364	564,796	1,773,516	13,320
19,000 to 19,999	121,666	100,626	2,406,099	-51,100	2,367,693	614,737	1,809,906	16,059
20,000 to 20,999	97,520	77,982	2,048,113	-49,143	1,998,970	506,166	1,519,934	15,606
21,000 to 21,999	109,262	88,823	2,392,437	-45,854	2,346,582	629,036	1,775,501	19,864
22,000 to 22,999	95,418	86,592	2,105,851	37,729	2,143,580	486,751	1,682,014	21,776
23,000 to 23,999	80,803	70,784	1,944,992	-58,996	1,897,290	467,251	1,455,971	19,757
24,000 to 24,999	87,155	76,120	2,183,841	-57,378	2,137,337	523,948	1,649,023	24,412
25,000 to 25,999	93,271	83,318	2,455,859	-80,523	2,375,336	577,302	1,848,261	29,549
26,000 to 26,999	90,112	84,078	2,450,159	-63,728	2,386,437	471,514	1,931,874	33,447
27,000 to 27,999	102,843	92,853	2,933,359	-111,947	2,823,014	643,814	2,202,453	38,730
28,000 to 28,999	74,583	70,154	2,222,563	-95,773	2,126,789	441,391	1,704,991	33,520
29,000 to 29,999	74,210	67,785	2,265,256	-77,040	2,188,216	569,192	1,686,991	34,075
30,000 to 30,999	79,224	73,612	2,495,007	-80,532	2,414,475	501,385	1,930,028	44,685
31,000 to 31,999	83,732	81,207	2,715,616	-78,441	2,637,176	462,787	2,178,867	54,350
32,000 to 32,999	71,126	67,800	2,374,554	-67,303	2,310,668	442,554	1,879,177	51,790
33,000 to 33,999	82,051	78,063	2,872,914	-121,986	2,750,928	581,824	2,185,543	58,886
34,000 to 34,999	64,600	63,091	2,297,872	-67,362	2,230,511	389,484	1,850,271	51,099
35,000 to 35,999	58,382	55,127	2,197,127	-125,186	2,072,179	479,925	1,597,158	44,261
36,000 to 36,999	59,631	54,523	2,288,392	-110,952	2,177,439	564,929	1,627,305	47,192
37,000 to 37,999	66,955	65,183	2,557,616	-46,880	2,510,736	552,744	1,977,661	59,412
38,000 to 38,999	60,945	58,169	2,418,720	-74,551	2,344,524	512,430	1,837,335	56,221
39,000 to 39,999	59,168	57,917	2,436,997	-97,800	2,339,197	408,030	1,936,127	64,164
40,000 to 49,999	533,513	519,371	24,517,901	-711,259	23,812,547	5,022,589	18,931,604	709,172
50,000 to 59,999	313,086	308,254	17,664,318	-489,586	17,180,732	3,329,652	13,905,430	647,149
60,000 to 69,999	228,405	226,258	15,106,839	-341,161	14,765,673	2,756,246	12,022,106	638,397
70,000 to 79,999	157,787	156,661	12,028,425	-272,842	11,755,229	2,115,295	9,645,331	563,990
80,000 to 89,999	119,923	118,590	10,375,101	-244,255	10,129,162	1,899,372	8,259,640	516,736
90,000 to 99,999	84,801	84,796	8,200,361	-176,193	8,024,168	1,297,150	6,727,149	446,097
100,000 to 149,999	161,899	161,076	19,584,297	-359,662	19,224,635	3,141,286	16,093,552	1,150,863
150,000 to 199,999	55,894	55,610	9,704,223	-84,045	9,620,178	1,361,099	8,266,674	649,716
200,000 to 299,999	35,248	35,095	8,523,774	-63,538	8,460,208	943,061	7,533,829	621,586
300,000 to 399,999	14,500	14,444	5,042,446	-34,269	5,008,176	455,377	4,558,447	388,227
400,000 to 499,999	7,699	7,673	3,422,595	8,591	3,431,186	273,944	3,158,875	271,337
500,000 to 999,999	11,067	11,002	7,590,268	-40,284	7,549,984	462,630	7,091,489	618,502
1,000,000 to 1,999,999	4,121	4,107	5,610,952	2,101	5,613,047	299,486	5,314,844	483,446
2,000,000 to 2,999,999	1,103	1,102	2,658,448	-11,901	2,646,547	142,943	2,503,611	236,038
3,000,000 to 3,999,999	442	440	1,434,461	88,770	1,523,231	88,217	1,435,688	138,576
4,000,000 to 4,999,999	284	284	1,259,814	4,633	1,264,448	60,564	1,203,883	114,785
5,000,000 and over	878	878	17,813,637	31,756	17,845,393	967,239	16,878,154	1,682,454
Total	**6,296,295**	**4,317,499**	**$242,943,538**	**$-4,350,971**	**$238,557,967**	**$47,238,808**	**$197,510,499**	**$10,763,832**

Footnotes follow this section.

TABLE B-4C
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2005

MARRIED FILING JOINTLY

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	49,606	1,503	$-6,702,209	$789,444	$-5,912,576	$1,424,895	$0	$3,972
Zero	581	0	0	0	0	3,784	0	0
$1 to $999	13,888	0	122,855	-109,166	5,072	167,127	0	0
1,000 to 1,999	7,956	0	9,196	2,876	12,071	80,275	0	0
2,000 to 2,999	15,572	436	59,765	-19,675	40,090	157,983	0	41
3,000 to 3,999	21,650	218	109,789	-34,239	75,550	190,346	0	17
4,000 to 4,999	18,437	117	97,154	-12,383	84,772	154,684	0	7
5,000 to 5,999	14,928	a	89,203	-6,565	82,637	121,669	0	2
6,000 to 6,999	15,102	367	101,990	-3,627	98,363	116,558	1,715	5
7,000 to 7,999	23,808	436	190,071	-11,597	178,474	205,274	20,441	594
8,000 to 8,999	29,912	184	259,081	-5,484	253,597	256,993	46,715	13
9,000 to 9,999	25,925	116	259,846	-15,419	244,427	251,513	59,806	1
10,000 to 10,999	31,773	1,775	366,009	-32,798	333,211	262,844	112,466	34
11,000 to 11,999	37,086	166	437,046	-9,442	427,604	342,174	142,844	4
12,000 to 12,999	31,098	a	447,029	-55,457	391,572	272,729	152,987	0
13,000 to 13,999	34,072	173	471,193	-11,922	459,271	275,777	212,936	7
14,000 to 14,999	38,703	183	617,566	-57,176	560,390	433,211	259,431	11
15,000 to 15,999	48,681	2,590	784,705	-30,702	754,003	514,995	342,465	358
16,000 to 16,999	48,397	952	815,768	-17,831	797,937	460,268	403,471	117
17,000 to 17,999	48,111	333	852,202	-12,824	839,378	397,449	466,743	13
18,000 to 18,999	61,165	603	1,169,786	-41,363	1,128,423	547,111	632,249	10
19,000 to 19,999	54,129	2,109	1,090,520	-35,120	1,055,401	537,565	569,188	268
20,000 to 20,999	52,851	645	1,132,424	-56,864	1,083,811	516,307	612,554	50
21,000 to 21,999	45,587	997	1,010,678	-31,411	979,267	427,114	571,758	27
22,000 to 22,999	57,476	7,166	1,333,497	-42,896	1,290,600	560,078	768,375	441
23,000 to 23,999	50,040	2,440	1,209,360	-32,879	1,176,480	521,103	684,758	78
24,000 to 24,999	66,363	4,651	1,696,036	-71,425	1,625,284	673,717	1,004,543	260
25,000 to 25,999	56,335	4,521	1,496,143	-60,568	1,435,575	556,384	902,686	374
26,000 to 26,999	46,726	3,094	1,293,619	-54,457	1,239,162	498,856	753,707	162
27,000 to 27,999	54,963	10,599	1,564,740	-65,056	1,513,394	628,496	922,558	885
28,000 to 28,999	48,473	8,155	1,423,728	-52,926	1,382,585	516,951	879,359	771
29,000 to 29,999	51,145	8,170	1,591,117	-83,162	1,507,955	591,070	942,909	815
30,000 to 30,999	51,087	12,956	1,633,416	-74,457	1,558,958	568,487	1,022,276	1,085
31,000 to 31,999	55,052	17,696	1,830,296	-111,006	1,732,557	603,887	1,149,775	1,683
32,000 to 32,999	56,519	26,363	1,908,243	-72,929	1,835,314	555,019	1,290,740	3,002
33,000 to 33,999	57,771	16,809	2,028,297	-91,761	1,936,536	697,639	1,254,346	2,005
34,000 to 34,999	53,226	17,170	1,938,905	-100,217	1,838,688	570,365	1,279,003	2,272
35,000 to 35,999	53,314	20,626	2,005,152	-111,903	1,893,249	626,736	1,272,502	2,242
36,000 to 36,999	52,239	15,368	2,047,782	-141,588	1,906,194	641,227	1,277,274	2,378
37,000 to 37,999	40,299	11,960	1,598,145	-87,110	1,511,034	539,587	980,739	1,954
38,000 to 38,999	55,530	16,405	2,237,250	-101,321	2,136,022	752,199	1,387,693	3,931
39,000 to 39,999	48,045	16,470	2,008,065	-110,392	1,897,672	679,057	1,236,360	3,212
40,000 to 49,999	469,459	260,494	22,525,269	-1,448,433	21,077,018	6,546,280	14,630,170	89,404
50,000 to 59,999	416,177	298,279	24,194,130	-1,345,181	22,849,037	6,789,857	16,152,162	167,864
60,000 to 69,999	388,498	336,835	26,462,450	-1,258,266	25,204,182	6,607,223	18,613,763	316,362
70,000 to 79,999	375,732	350,951	29,186,162	-1,056,044	28,130,175	6,799,940	21,343,846	485,103
80,000 to 89,999	327,377	315,672	28,585,480	-785,725	27,799,790	6,579,075	21,239,988	602,027
90,000 to 99,999	274,409	269,020	26,697,211	-655,327	26,041,911	6,039,419	20,009,445	666,473
100,000 to 149,999	800,857	794,944	98,517,950	-1,580,156	96,968,584	20,567,752	76,508,104	3,513,057
150,000 to 199,999	315,497	314,473	54,880,017	-772,247	54,107,770	9,670,934	44,444,915	2,695,633
200,000 to 299,999	212,317	211,591	51,404,292	-463,530	50,940,791	8,032,781	42,929,106	3,006,374
300,000 to 399,999	78,404	78,139	27,089,503	-144,036	26,945,468	3,334,105	23,630,724	1,845,501
400,000 to 499,999	37,468	37,354	16,697,802	-55,767	16,642,035	1,615,165	15,034,248	1,221,541
500,000 to 999,999	61,294	61,069	41,510,077	39,918	41,550,049	2,894,498	38,674,673	3,262,983
1,000,000 to 1,999,999	21,848	21,817	29,746,686	8,336	29,755,018	1,361,632	28,400,304	2,534,893
2,000,000 to 2,999,999	5,958	5,955	14,468,461	-63,857	14,404,603	630,233	13,800,718	1,295,903
3,000,000 to 3,999,999	2,694	2,691	9,308,128	-21,157	9,286,974	401,001	8,889,020	849,574
4,000,000 to 4,999,999	1,428	1,427	6,406,531	-39,886	6,366,645	296,142	6,075,262	587,997
5,000,000 and over	4,617	4,616	72,423,542	-81,729	72,341,813	3,661,544	68,704,942	6,805,134
Total	**5,517,655**	**3,599,918**	**$614,739,148**	**$-11,007,887**	**$603,801,870**	**$110,727,084**	**$502,698,757**	**$29,978,925**

Footnotes follow this section.

TABLE B-4D
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2005

MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	3,986	a	$-454,220	$-138,744	$-592,964	$92,172	$0	$125
Zero	0	0	0	0	0	0	0	0
$1 to $999	583	0	8,279	-8,133	146	3,532	0	0
1,000 to 1,999	60	0	637	-566	71	211	0	0
2,000 to 2,999	347	0	71	869	941	1,710	134	0
3,000 to 3,999	4,137	a	14,199	-3,917	13,531	15,213	175	0
4,000 to 4,999	487	0	4,184	-1,963	2,221	2,459	582	0
5,000 to 5,999	2,755	0	15,247	-669	14,578	9,382	5,448	0
6,000 to 6,999	4,359	0	37,691	-9,770	27,920	14,990	13,578	0
7,000 to 7,999	2,114	0	16,708	-690	16,019	9,803	7,466	0
8,000 to 8,999	868	0	-1,097	8,346	7,249	2,825	4,424	0
9,000 to 9,999	2,113	0	21,607	-2,137	19,470	6,875	12,596	0
10,000 to 10,999	521	58	4,896	527	5,423	2,843	3,123	5
11,000 to 11,999	2,978	1,223	34,291	724	35,015	14,821	21,586	20
12,000 to 12,999	5,923	4,122	79,915	-4,519	75,396	19,278	56,117	161
13,000 to 13,999	1,480	1,256	21,447	-1,194	20,253	6,407	14,261	73
14,000 to 14,999	1,184	782	21,229	-3,771	17,458	5,438	12,021	47
15,000 to 15,999	310	175	1,256	3,546	4,802	1,374	3,547	16
16,000 to 16,999	3,185	737	62,224	-9,855	52,370	36,232	17,585	70
17,000 to 17,999	3,525	2,794	65,875	-3,931	61,944	17,525	44,627	378
18,000 to 18,999	2,280	1,629	40,590	2,060	42,650	12,811	29,838	267
19,000 to 19,999	346	58	6,518	325	6,842	1,691	5,168	9
20,000 to 20,999	1,622	1,451	32,912	841	33,753	7,035	27,134	359
21,000 to 21,999	1,402	731	33,414	-3,258	30,156	17,136	13,179	83
22,000 to 22,999	5,824	5,548	131,238	-923	130,315	25,849	105,347	1,195
23,000 to 23,999	3,005	2,835	69,782	887	70,669	9,794	60,875	500
24,000 to 24,999	5,180	3,620	128,758	-1,579	127,179	26,400	100,779	919
25,000 to 25,999	1,719	1,611	57,731	-13,770	43,961	8,324	35,637	661
26,000 to 26,999	4,942	4,721	134,060	-3,159	130,901	38,322	92,596	949
27,000 to 27,999	2,272	2,216	70,967	-8,545	62,422	8,635	53,787	1,008
28,000 to 28,999	338	225	9,636	-12	9,624	4,189	5,472	97
29,000 to 29,999	1,635	1,522	46,525	1,778	48,303	14,535	33,768	600
30,000 to 30,999	1,502	1,333	45,698	-404	45,294	7,714	37,580	841
31,000 to 31,999	1,963	1,963	73,676	-11,562	62,114	7,085	55,029	812
32,000 to 32,999	2,745	2,632	89,215	-49	89,166	11,376	77,790	1,728
33,000 to 33,999	2,246	2,133	80,619	-5,644	74,975	15,897	59,217	1,076
34,000 to 34,999	3,122	2,953	109,370	-1,516	107,854	22,855	84,999	1,624
35,000 to 35,999	555	499	23,062	-3,485	19,576	2,765	16,811	458
36,000 to 36,999	1,956	1,900	74,337	-3,660	70,678	10,184	60,548	1,437
37,000 to 37,999	281	169	10,641	-137	10,504	4,546	5,958	72
38,000 to 38,999	839	787	33,681	-1,384	32,297	5,028	27,269	862
39,000 to 39,999	4,142	4,085	160,439	1,835	162,274	31,284	131,130	4,121
40,000 to 49,999	16,799	16,631	779,021	-21,103	757,918	160,079	597,839	22,075
50,000 to 59,999	13,511	12,781	743,889	-14,889	729,000	149,113	581,924	24,948
60,000 to 69,999	7,251	7,198	470,924	-10,900	460,024	109,681	350,343	16,570
70,000 to 79,999	7,142	7,142	535,303	-6,735	528,568	140,142	388,448	21,101
80,000 to 89,999	4,777	4,777	416,571	-9,102	407,469	109,710	297,758	17,048
90,000 to 99,999	4,071	4,070	375,066	12,237	387,303	110,343	278,694	17,068
100,000 to 149,999	7,010	7,009	869,860	-14,538	855,322	165,223	690,167	48,472
150,000 to 199,999	992	990	168,250	-3,406	164,844	18,530	146,345	11,567
200,000 to 299,999	1,879	1,874	451,544	3,550	455,284	67,703	387,747	32,003
300,000 to 399,999	734	732	263,771	-8,906	254,865	16,842	238,068	19,730
400,000 to 499,999	438	435	191,654	350	192,004	13,853	178,369	15,688
500,000 to 999,999	843	835	588,080	19,827	607,908	20,097	588,326	51,517
1,000,000 to 1,999,999	558	557	771,063	7,776	778,839	49,087	729,784	66,411
2,000,000 to 2,999,999	174	174	419,885	1,028	420,912	23,898	398,153	37,678
3,000,000 to 3,999,999	82	82	285,831	-3,215	282,616	18,619	265,100	25,869
4,000,000 to 4,999,999	$ 55	55	182,712	64,856	247,568	16,195	231,373	21,620
5,000,000 and over	250	250	4,815,388	13,387	4,828,773	463,906	4,364,867	437,038
Total	**157,397**	**121,383**	**$13,746,120**	**$-196,990**	**$13,552,566**	**$2,209,564**	**$12,050,488**	**$906,978**

Footnotes follow this section.

TABLE B-4E
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2005

HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	8,143	285	$-399,947	$1,718	$-398,232	$148,483	$0	$156
Zero	0	0	0	0	0	0	0	0
$1 to $999	5,292	0	82,276	-80,088	2,188	36,204	0	0
1,000 to 1,999	8,211	53	25,022	-13,008	12,014	58,604	0	0
2,000 to 2,999	13,000	0	38,231	-5,204	33,027	89,345	0	0
3,000 to 3,999	18,554	58	77,514	-12,578	64,935	126,046	0	0
4,000 to 4,999	24,030	1,256	124,586	-14,638	109,948	172,236	0	53
5,000 to 5,999	24,773	51	151,686	-15,284	136,402	166,593	0	0
6,000 to 6,999	22,947	58	162,507	-13,844	148,662	157,451	2,594	0
7,000 to 7,999	32,635	166	264,054	-18,368	245,686	227,514	32,056	4
8,000 to 8,999	41,521	494	385,074	-35,373	349,701	275,005	78,335	30
9,000 to 9,999	40,127	442	403,375	-21,339	382,035	282,694	113,562	16
10,000 to 10,999	52,820	345	584,134	-28,831	555,303	365,391	205,349	7
11,000 to 11,999	54,547	666	654,420	-26,989	627,432	372,935	264,382	19
12,000 to 12,999	50,596	1,096	653,217	-21,171	632,046	353,354	287,536	133
13,000 to 13,999	51,948	1,352	727,128	-25,935	701,193	353,309	353,926	85
14,000 to 14,999	50,742	1,906	753,971	-20,781	733,190	356,425	385,748	102
15,000 to 15,999	50,314	1,498	798,974	-19,451	779,523	368,716	419,727	172
16,000 to 16,999	66,371	762	1,131,183	-36,082	1,095,101	476,471	624,103	25
17,000 to 17,999	59,557	1,934	1,052,669	-13,995	1,038,675	413,239	627,229	272
18,000 to 18,999	47,564	569	890,822	-11,511	879,311	354,293	532,659	32
19,000 to 19,999	51,202	735	1,001,739	-3,332	998,408	363,042	638,273	43
20,000 to 20,999	47,068	936	990,172	-22,071	968,101	343,888	630,542	65
21,000 to 21,999	50,057	1,266	1,089,531	-11,198	1,078,333	395,286	700,872	104
22,000 to 22,999	51,251	998	1,171,299	-17,932	1,153,368	372,635	782,427	62
23,000 to 23,999	57,533	1,330	1,360,005	-7,988	1,352,017	424,657	931,983	55
24,000 to 24,999	49,182	1,473	1,218,586	-12,867	1,205,719	378,754	832,145	87
25,000 to 25,999	49,090	2,634	1,269,223	-14,542	1,254,681	377,469	888,099	203
26,000 to 26,999	37,565	2,852	1,004,090	-8,313	995,777	295,109	705,205	171
27,000 to 27,999	42,671	3,884	1,186,470	-14,519	1,171,951	363,820	811,026	674
28,000 to 28,999	37,876	1,120	1,088,885	-10,291	1,078,594	315,091	767,141	95
29,000 to 29,999	38,742	1,606	1,153,706	-11,687	1,142,018	311,911	833,172	146
30,000 to 30,999	37,572	1,673	1,154,453	-7,445	1,147,008	289,260	858,218	82
31,000 to 31,999	37,508	10,422	1,197,509	-14,442	1,183,067	311,110	875,752	532
32,000 to 32,999	40,831	6,264	1,340,136	-12,639	1,327,497	375,761	953,176	304
33,000 to 33,999	27,529	4,997	932,887	-10,302	922,585	258,623	669,373	887
34,000 to 34,999	23,545	5,691	824,812	-12,743	812,068	209,627	605,415	434
35,000 to 35,999	27,940	4,918	999,321	-5,958	993,363	273,659	721,330	507
36,000 to 36,999	35,013	8,428	1,285,293	-8,720	1,276,573	416,826	864,778	651
37,000 to 37,999	33,258	21,143	1,266,599	-17,360	1,249,239	293,443	957,659	2,957
38,000 to 38,999	31,058	15,816	1,206,723	-11,043	1,195,680	312,508	884,659	1,783
39,000 to 39,999	21,476	8,436	868,745	-20,529	848,217	237,426	610,790	1,249
40,000 to 49,999	199,926	130,648	8,998,503	-105,696	8,892,838	2,271,263	6,643,111	36,570
50,000 to 59,999	117,198	98,106	6,449,887	-49,350	6,400,511	1,639,900	4,770,609	65,517
60,000 to 69,999	72,487	64,792	4,733,131	-60,960	4,676,679	1,197,599	3,479,591	78,404
70,000 to 79,999	46,474	44,879	3,524,105	-51,824	3,473,357	810,348	2,663,494	82,872
80,000 to 89,999	32,828	32,002	2,832,886	-50,325	2,782,562	677,423	2,105,250	79,519
90,000 to 99,999	21,217	20,817	2,039,666	-33,129	2,006,537	509,201	1,497,338	62,669
100,000 to 149,999	40,661	39,741	4,920,158	-55,573	4,864,585	1,107,142	3,757,442	202,288
150,000 to 199,999	11,297	11,067	1,953,414	-21,605	1,931,809	383,890	1,547,961	100,450
200,000 to 299,999	6,593	6,542	1,586,186	3,768	1,589,953	247,927	1,342,481	100,614
300,000 to 399,999	2,660	2,646	906,118	-3,293	902,824	107,198	796,159	64,326
400,000 to 499,999	1,296	1,293	580,834	126	580,960	53,878	527,095	44,080
500,000 to 999,999	2,154	2,147	1,493,538	-2,587	1,490,951	148,549	1,342,470	115,937
1,000,000 to 1,999,999	728	726	984,919	405	985,324	57,872	927,813	83,487
2,000,000 to 2,999,999	189	188	457,149	-848	456,301	22,592	433,715	40,183
3,000,000 to 3,999,999	75	75	260,077	1,104	261,181	7,714	253,467	24,585
4,000,000 to 4,999,999	39	39	171,119	-763	170,356	13,897	156,459	14,814
5,000,000 and over	147	147	2,797,296	12,157	2,809,453	233,318	2,576,135	256,074
Total	**2,107,628**	**575,468**	**$76,860,065**	**$-1,107,065**	**$75,758,587**	**$21,563,924**	**$55,269,832**	**$1,464,586**

Footnotes follow this section.

TABLE B-4F
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2005

SURVIVING SPOUSE

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	16	0	$-8,728	$306	$-8,423	$583	$0	$0
Zero	0	0	0	0	0	0	0	0
$1 to $999	a	0	833	-833	0	21	0	0
1,000 to 1,999	0	0	0	0	0	0	0	0
2,000 to 2,999	58	0	132	0	132	1,091	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	a	0	305	-299	6	7	0	0
6,000 to 6,999	115	0	736	0	736	1,526	0	0
7,000 to 7,999	58	0	429	0	429	374	55	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	0	0	0	0	0	0	0	0
10,000 to 10,999	115	0	1,223	0	1,223	749	474	0
11,000 to 11,999	0	0	0	0	0	0	0	0
12,000 to 12,999	58	0	708	0	708	374	334	0
13,000 to 13,999	1,571	0	21,081	26	21,107	10,225	10,882	0
14,000 to 14,999	58	0	872	-30	842	972	0	0
15,000 to 15,999	1,514	0	23,167	813	23,980	28,964	138	0
16,000 to 16,999	115	0	1,896	0	1,896	749	1,148	0
17,000 to 17,999	58	0	1,002	0	1,002	374	628	0
18,000 to 18,999	173	58	3,195	0	3,195	1,123	2,071	4
19,000 to 19,999	115	0	2,233	0	2,233	1,414	819	0
20,000 to 20,999	169	0	3,477	0	3,477	1,098	2,379	0
21,000 to 21,999	113	0	2,234	225	2,459	2,340	857	0
22,000 to 22,999	56	0	1,281	-40	1,241	366	875	0
23,000 to 23,999	51	0	1,406	-179	1,226	1,069	157	0
24,000 to 24,999	51	0	1,496	-221	1,275	334	941	0
25,000 to 25,999	169	56	4,261	0	4,261	1,627	2,634	1
26,000 to 26,999	108	0	3,129	-283	2,846	1,198	1,648	0
27,000 to 27,999	108	0	3,302	-325	2,976	1,258	1,718	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	56	0	1,514	169	1,683	1,052	631	0
30,000 to 30,999	108	0	3,383	-92	3,291	1,647	1,644	0
31,000 to 31,999	56	0	1,745	0	1,745	875	870	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	51	0	2,190	-473	1,718	334	1,384	0
34,000 to 34,999	220	0	8,183	-554	7,630	2,807	4,823	0
35,000 to 35,999	113	0	4,027	14	4,042	954	3,088	0
36,000 to 36,999	113	0	4,081	0	4,081	2,635	1,446	0
37,000 to 37,999	56	0	2,134	-36	2,098	834	1,263	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	51	0	2,180	-171	2,009	334	1,675	0
40,000 to 49,999	883	549	41,686	-1,207	40,479	9,280	31,199	134
50,000 to 59,999	373	213	18,511	1,445	19,955	9,700	10,256	62
60,000 to 69,999	711	710	46,367	-273	46,094	6,033	40,061	582
70,000 to 79,999	265	265	20,495	-802	19,692	5,683	14,009	238
80,000 to 89,999	160	160	13,607	-350	13,257	3,241	10,016	242
90,000 to 99,999	240	240	23,239	-1,207	22,031	4,905	17,126	535
100,000 to 149,999	227	226	25,268	-825	24,443	3,121	21,942	1,023
150,000 to 199,999	81	0	15,854	-1,110	14,744	13,126	1,618	0
200,000 to 299,999	134	133	31,272	-78	31,193	5,413	25,780	1,851
300,000 to 399,999	54	53	18,645	-263	18,382	2,153	16,229	1,257
400,000 to 499,999	53	53	23,866	-341	23,525	3,071	20,454	1,688
500,000 to 999,999	36	35	21,799	37	21,837	1,632	20,205	1,736
1,000,000 to 1,999,999	16	16	21,068	580	21,649	853	20,795	1,859
2,000,000 to 2,999,999	4	4	10,659	-62	10,597	68	10,529	1,022
3,000,000 to 3,999,999	a	a	10,377	-92	10,285	449	9,836	969
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	37,001	-1,262	35,739	2,809	32,930	3,129
Total	**8,920**	**2,777**	**$478,822**	**$-7,795**	**$471,027**	**$140,845**	**$347,568**	**$16,332**

Footnotes follow this section.

TABLE B-4G
Personal Income Tax
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
PART-YEAR RESIDENT and NONRESIDENT RETURNS
Taxable Year 2005

Element	Number of Returns	Amount *(Thousands)*
Synopsis of California Tax Liability Computations		
Number of Returns - All	738,171	-
Number of Returns - Taxable	492,280	-
Federal AGI	738,171	$235,700,201
California Adjustments	412,812	-7,387,653
California AGI	738,171	32,750,079
California Deductions	738,171	17,789,569
Taxable Income	738,171	215,341,257
Total Tax Liability	738,171	2,179,969
Elements of California Tax Liability Computations		
Salaries and Wages	627,217	79,528,015
Interest	446,987	17,002,646
Dividends	280,261	10,721,890
Business Income - Profit[8]	99,994	5,372,701
Business Income - Loss[8]	36,423	969,468
Net Sale of Capital Assets - Profit	179,796	87,257,819
Net Sale of Capital Assets - Loss	97,344	228,653
Taxable Pensions and Annuities	117,149	2,654,929
Rents and Royalties - Profit	73,461	2,088,900
Rents and Royalties - Loss	53,435	1,095,775
Partnerships and S Corporations - Profit[9]	119,677	60,884,549
Partnerships and S Corporations - Loss[9]	105,270	23,118,858
Estate and Trusts - Profit	17,215	1,548,782
Estate and Trusts - Loss	3,147	244,186
Farm Income - Profit	587	53,950
Farm Income - Loss	4,036	228,321
All Other Income Sources - Profit[10]	452,809	6,837,745
All Other Income Sources - Loss[10]	62,166	8,747,397
Total Income	737,448	239,297,359
Individual Retirement Plan[11, 12]	19,223	76,589
Student Loan	58,824	36,376
Tuition & Fees	26,614	73,198
Moving Expenses	114,385	458,500
Half Self-Employment Tax[12]	133,660	556,049
Self-Employed Health Insurance[12]	56,402	395,455
Self-Employed Retirement Plan[12]	36,817	1,456,671
Penalty on Early Withdrawal on Savings	6,690	2,510
Alimony Paid	12,179	272,806
Total Adjustments[13]	310,695	3,674,464

Element	Number of Returns	Amount *(Thousands)*
Elements of California Tax Liability Computations (continued)		
California Adjustments - Subtractions	23,707,891	15,330,308
California Adjustments - Additions	182,416	16,320,238
Medical Expenses	70,227	742,805
State and Local Income Taxes	382,494	11,942,963
Real Estate Taxes	307,843	2,189,501
Personal Property Taxes	167,679	114,434
Other Taxes	59,392	208,607
Total Taxes	389,762	14,455,505
Mortgage Interest	274,316	4,252,763
Points, Investment and Personal Interest	85,081	3,579,539
Total Interest	292,417	7,832,302
Cash/Check Contributions	317,896	4,979,201
Non-Cash Contributions	209,548	3,047,521
Contribution Carryover	7,490	1,913,263
Total Contributions[14]	332,183	8,216,237
Casualty and Theft Losses	4,199	64,034
All Other Deductions[15]	145,742	2,687,290
Total Federal Itemized Deductions	393,515	28,758,944
Calif. Adjs. to Fed. Itemized Deductions	562,817	11,490,607
California Itemized Deductions	342,431	16,042,619
California Standard Deductions	394,240	1,746,950
Personal Exemption Credit[15]	1,087,537	94,616
Dependent Exemption Credit	428,659	116,595
Senior/Blind Exemption Credits	108,570	9,446
Total Exemption Credits Allowed	639,947	133,625
Other Special Credits	1,518	8,110
Renters Credit	35,493	1,578
Excess State Disability Insurance (SDI)	1,995	537
California Child and Dependent Credit	5,751	1,315
Total Special Credits	34,757	135,802
G-1 Tax/5870A Tax	—	0
Alternative Minimum Tax	2,838	4,376
Mental Health Services Tax	2,932	60,362
Other Taxes	17,564	5,760
Taxes Withheld	473,574	974,413
Estimated Taxes Paid	77,351	1,276,346
Credit to Next Year's Tax	36,055	174,079
Overpayment	454,712	719,736
Total Voluntary Contributions	3,014	57
Refund	424,886	545,607
Tax Due	177,964	391,105
Remittance Amount	115,030	264,701

Footnotes follow this section.

TABLE B-5 [8]
Personal Income Tax: Statistics for Resident Tax Returns
SOLE PROPRIETORSHIPS BY MAJOR INDUSTRY
2005 Taxable Year

Major Industry Group*	Net Profit		Net Loss		Adjusted Gross Income		Tax Assessed	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Agriculture, Forestry, Fishing, and Mining	12,687	$346,595	8,871	$191,644	21,558	$3,926,960	15,557	$281,599
Construction	160,456	4,461,739	27,561	347,866	188,017	9,782,961	84,507	344,756
Manufacturing	21,575	693,146	11,315	149,770	32,890	2,916,710	18,482	168,469
Durable Goods	13,591	443,808	7,474	84,377	21,065	1,669,118	12,696	91,372
Nondurable Goods	7,984	249,338	3,841	65,393	11,825	1,247,592	5,786	77,097
Services[16]	1,002,723	26,953,975	269,271	2,236,174	1,271,993	111,420,355	748,262	5,828,103
Professional, Scientific, & Technical Services	314,514	11,514,594	91,203	813,580	405,717	53,899,670	312,796	3,198,421
Administrative Services	134,011	2,278,202	16,062	85,450	150,073	7,129,962	64,296	234,246
Accommodation & Food Services	27,313	811,687	12,503	235,435	39,816	2,715,132	17,339	141,227
Arts, Entertainment, & Recreation	72,957	1,794,465	52,170	424,419	125,127	13,113,709	86,602	786,191
Health Services	163,286	6,217,841	32,460	278,350	195,746	16,551,950	101,433	835,813
Other Services	290,642	4,337,186	64,873	398,940	355,514	18,009,932	165,796	632,205
Trade	148,136	3,450,781	96,321	787,987	244,457	16,708,616	135,756	679,273
Retail	118,579	2,530,705	84,295	665,883	202,874	13,740,224	115,214	548,803
Wholesale	29,557	920,076	12,026	122,104	41,583	2,968,392	20,542	130,470
Finance, Insurance, and Real Estate	208,867	10,587,365	66,825	735,096	275,691	33,580,171	179,679	1,929,475
Finance, Investment, & Insurance	52,849	3,021,596	19,563	299,479	72,412	9,436,553	43,941	566,968
Real Estate	156,018	7,565,769	47,262	435,617	203,279	24,143,618	135,738	1,362,507
Transportation, Warehousing, and Utilities	86,649	1,701,287	7,362	114,753	94,012	4,192,758	31,289	145,629
Information and Communications	22,906	464,777	14,434	183,791	37,340	4,468,785	26,714	263,064
Nature of Business Unknown	377,013	4,582,470	104,271	826,749	480,549	24,306,572	221,230	942,166
Total	**2,041,012**	**$53,242,135**	**606,231**	**$5,573,830**	**2,646,507**	**$211,303,888**	**1,461,476**	**$10,582,534**

* Major industry group has been modified based on the North American Industry Classification System (NAICS).
Other Footnotes follow this section.

TABLE B-6
SYNOPSIS OF ADJUSTED GROSS INCOME BY COUNTY
2005 Taxable Year

COUNTY	Population July 1, 2003	All Returns – Taxable and Nontaxable: Number of Returns	AGI (Thousands)	Median Income	Median Rank	Joint Returns: Number of Returns	Median Income	Median Rank	Tax Assessed (Thousands)
Alameda	1,502,703	618,948	$43,165,428	$40,613	8	240,024	$79,257	5	$1,917,287
Alpine	1,216	294	17,278	42,173	7	150	69,999	11	619
Amador	38,023	14,994	773,240	36,796	15	7,704	58,272	26	24,961
Butte	214,722	78,164	3,512,366	28,025	44	33,949	50,949	40	114,804
Calaveras	45,272	17,999	960,813	36,424	17	9,590	58,147	27	32,889
Colusa	21,275	8,295	343,142	26,188	56	4,010	39,157	57	11,280
Contra Costa	1,025,627	413,513	34,358,965	44,312	4	178,493	83,605	4	1,670,658
Del Norte	29,115	8,000	332,335	28,806	43	3,769	50,155	44	9,231
El Dorado	175,525	66,703	4,824,395	43,935	5	35,249	75,775	6	195,376
Fresno	891,134	294,857	14,155,877	27,242	50	119,674	51,438	37	515,532
Glenn	28,314	10,022	384,716	27,157	51	4,932	43,162	54	10,252
Humboldt	131,022	48,166	2,076,396	27,348	49	19,508	51,112	39	67,078
Imperial	164,293	52,599	1,943,181	22,962	58	24,637	36,052	58	48,756
Inyo	18,378	8,029	380,441	31,544	32	3,497	58,060	28	12,596
Kern	768,928	242,041	11,719,819	29,091	41	107,177	52,817	36	392,642
Kings	146,112	39,003	1,602,780	27,416	48	17,673	45,794	49	43,433
Lake	63,302	21,372	915,705	28,826	42	9,807	47,533	46	26,984
Lassen	35,740	9,557	540,020	37,519	12	5,054	60,471	24	21,006
Los Angeles	10,229,226	3,791,423	233,651,314	29,551	39	1,297,020	54,583	32	10,705,589
Madera	143,250	43,812	1,975,826	27,738	45	21,337	46,406	48	63,400
Marin	252,988	115,164	15,213,558	48,854	1	45,917	107,856	1	999,479
Mariposa	18,045	6,632	294,669	29,521	40	3,169	50,287	43	9,168
Mendocino	89,825	34,167	1,438,213	27,471	47	14,458	47,252	47	45,984
Merced	243,457	77,578	3,301,389	26,988	52	35,010	45,311	50	97,740
Modoc	9,894	2,916	107,549	26,434	55	1,510	41,064	56	3,041
Mono	13,649	4,972	329,124	31,031	34	1,878	61,073	21	16,717
Monterey	422,925	145,092	8,605,548	31,069	33	58,828	54,670	31	356,615
Napa	133,574	49,289	3,596,465	37,528	11	21,648	66,405	14	171,620
Nevada	99,236	40,399	2,321,926	35,827	19	19,384	60,869	22	88,583
Orange	3,062,275	1,227,893	92,702,873	36,787	16	505,281	71,624	8	4,499,325
Placer	313,133	147,382	10,393,304	42,632	6	71,922	75,611	7	438,356
Plumas	21,161	8,065	391,004	33,871	24	4,061	54,283	34	12,492
Riverside	1,924,881	722,149	37,516,178	31,889	29	315,941	56,737	29	1,204,946
Sacramento	1,378,068	541,466	29,403,074	35,402	20	211,221	63,878	19	1,052,411
San Benito	57,490	20,489	1,125,098	36,380	18	9,614	66,031	16	35,678
San Bernardino	1,974,206	677,470	31,346,506	31,026	35	280,713	55,753	30	915,686
San Diego	3,058,026	1,211,829	77,917,616	34,500	21	484,084	64,614	18	3,369,468
San Francisco	796,150	379,932	35,645,868	39,187	10	103,306	65,751	17	2,169,540
San Joaquin	662,008	230,282	12,222,926	33,428	26	102,036	58,378	25	418,653
San Luis Obispo	261,572	105,351	6,149,046	34,217	23	46,228	63,710	20	249,729
San Mateo	723,762	309,399	37,792,380	45,992	2	125,920	89,672	2	2,414,195
Santa Barbara	418,639	159,068	11,534,434	33,186	27	64,735	60,606	23	573,879
Santa Clara	1,765,604	735,221	72,833,574	45,239	3	311,461	89,618	3	4,186,300
Santa Cruz	261,295	108,466	7,023,272	33,776	25	41,823	67,808	13	319,418
Shasta	178,898	67,773	3,371,643	31,020	36	33,142	51,404	38	112,769
Sierra	3,489	1,211	57,566	32,842	28	615	50,901	41	2,012
Siskiyou	45,789	17,133	678,578	26,609	53	8,304	43,406	53	20,590
Solano	420,246	166,286	9,225,309	39,530	9	71,548	70,728	10	289,844
Sonoma	478,547	201,494	12,718,714	37,345	13	82,199	68,557	12	539,951
Stanislaus	510,164	179,102	8,848,348	31,864	30	80,731	54,465	33	287,462
Sutter	90,206	33,286	1,580,521	30,258	37	16,176	50,565	42	51,666
Tehama	60,548	18,280	720,264	27,517	46	8,948	44,128	51	19,095
Trinity	14,066	4,428	179,941	26,480	54	2,136	41,457	55	5,738
Tulare	415,820	130,704	5,306,622	24,774	57	56,317	44,106	52	160,608
Tuolumne	57,176	21,923	1,033,638	31,745	31	10,395	53,091	35	32,834
Ventura	814,262	323,760	22,649,320	36,901	14	141,418	71,364	9	1,009,464
Yolo	188,788	71,658	4,081,903	34,331	22	30,005	66,263	15	154,500
Yuba	68,892	23,161	1,029,948	29,843	38	10,916	48,121	45	29,035
Resident Out-of-State[19]	-	177,928	14,413,068	31,282	-	75,704	58,017	-	807,066
Nonresident[20]	-	522,584	138,452,361	58,612	-	281,732	98,575	-	1,773,706
Unallocated	-	4,614	387,048	27,853	-	1,492	60,736	-	16,470
Total: 58 Counties	**36,981,931**	**14,108,661**	**$928,321,946**	**-**	**-**	**5,576,252**	**-**	**-**	**$42,248,964**
Total		**14,813,787**	**$1,081,574,423**	**$34,128**		**5,935,180**	**$63,587**		**$44,846,206**

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

ALAMEDA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and Deficit	7,384	1,846	147	2,521	$-211,637	$64
$1 to $2,999	21,674	1,606	2,503	3,371	32,325	40
3,000 to 5,999	23,812	2,026	7,152	5,686	107,342	163
6,000 to 8,999	24,677	2,651	4,893	8,424	185,059	260
9,000 to 11,999	24,612	3,322	5,630	10,758	258,416	330
12,000 to 14,999	24,252	3,802	9,380	12,112	327,340	634
15,000 to 17,999	23,969	4,322	12,310	13,122	395,620	1,138
18,000 to 20,999	24,076	4,734	12,558	14,551	468,936	1,991
21,000 to 23,999	23,042	4,949	12,310	15,030	518,103	3,073
24,000 to 26,999	21,982	5,038	12,203	14,643	560,402	4,213
27,000 to 29,999	21,205	5,335	12,059	14,784	604,272	5,401
30,000 to 34,999	33,709	8,974	21,182	23,837	1,094,029	12,791
35,000 to 39,999	31,749	8,765	22,500	21,420	1,189,590	17,438
40,000 to 49,999	54,247	17,135	43,460	37,384	2,430,502	45,364
50,000 to 59,999	42,217	16,215	36,928	30,077	2,312,800	53,368
60,000 to 69,999	33,823	15,413	31,165	25,179	2,192,041	58,547
70,000 to 79,999	27,682	14,991	26,365	21,920	2,071,653	60,564
80,000 to 89,999	23,105	14,283	22,503	19,790	1,960,654	61,675
90,000 to 99,999	19,389	13,103	19,077	17,381	1,839,252	62,478
100,000 to 149,999	58,567	45,474	58,189	59,000	7,098,757	290,678
150,000 to 199,999	25,099	21,545	25,027	27,771	4,306,200	221,961
200,000 to 299,999	16,406	14,095	16,365	18,486	3,905,412	236,501
300,000 to 399,999	5,162	4,395	5,142	5,614	1,765,739	122,842
400,000 to 499,999	2,324	1,988	2,314	2,595	1,034,752	76,871
500,000 to 999,999	3,233	2,696	3,218	3,407	2,170,652	170,229
1,000,000 and over	1,551	1,321	1,546	1,671	4,547,216	408,674
Total	**618,948**	**240,024**	**426,126**	**430,534**	**$43,165,428**	**$1,917,287**

ALPINE [18]						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and Deficit to $17,999	75	12	26	19	$581	$0
18,000 to 29,999	36	8	19	24	843	5
30,000 to 59,999	77	43	60	55	3,380	47
60,000 to 99,999	69	58	69	47	5,407	143
100,000 and over	37	29	37	29	7,067	423
Total	**294**	**150**	**211**	**174**	**$17,278**	**$619**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

AMADOR						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	253	95	a	60	$-10,498	$2
$1 to $2,999	484	84	29	57	672	0
3,000 to 5,999	524	61	171	72	2,378	3
6,000 to 8,999	563	80	123	105	4,219	6
9,000 to 11,999	640	108	138	144	6,762	7
12,000 to 14,999	644	130	243	150	8,708	18
15,000 to 17,999	711	194	348	222	11,743	29
18,000 to 20,999	619	205	292	184	12,051	43
21,000 to 23,999	640	228	330	257	14,394	73
24,000 to 26,999	607	233	311	235	15,464	97
27,000 to 29,999	593	228	340	259	16,895	133
30,000 to 34,999	926	406	612	416	30,015	291
35,000 to 39,999	815	376	609	394	30,579	352
40,000 to 49,999	1,385	801	1,154	716	62,031	888
50,000 to 59,999	1,114	753	1,033	644	61,151	1,096
60,000 to 69,999	967	707	927	657	62,720	1,354
70,000 to 79,999	777	637	761	615	58,075	1,409
80,000 to 89,999	599	522	596	487	50,704	1,430
90,000 to 99,999	465	397	459	444	44,044	1,389
100,000 to 149,999	1,068	949	1,063	857	126,994	5,291
150,000 to 199,999	282	245	279	189	47,833	2,517
200,000 to 299,999	186	159	185	107	44,693	2,844
300,000 to 399,999	61	46	61	32	20,675	1,513
400,000 to 499,999	a	a	25	16	11,233	837
500,000 to 999,999	40	32	40	a	27,264	2,160
1,000,000 and over	a	a	a	a	12,441	1,179
Total	**14,994**	**7,704**	**10,140**	**7,338**	**$773,240**	**$24,961**

BUTTE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,186	445	23	359	$-30,224	$4
$1 to $2,999	2,883	334	228	650	4,362	3
3,000 to 5,999	3,900	417	934	944	17,746	16
6,000 to 8,999	4,301	543	680	1,310	32,238	30
9,000 to 11,999	4,694	679	935	1,634	49,211	46
12,000 to 14,999	4,670	863	1,690	2,015	63,012	101
15,000 to 17,999	4,524	1,066	2,273	2,241	74,641	186
18,000 to 20,999	4,257	1,214	2,068	2,335	82,917	305
21,000 to 23,999	3,994	1,199	2,067	2,338	89,796	478
24,000 to 26,999	3,564	1,200	1,852	2,244	90,727	583
27,000 to 29,999	3,122	1,189	1,666	1,995	88,864	677
30,000 to 34,999	4,711	2,049	2,987	3,033	152,750	1,461
35,000 to 39,999	4,058	1,928	2,900	2,640	151,777	1,765
40,000 to 49,999	6,325	3,530	5,149	4,457	283,441	4,063
50,000 to 59,999	4,962	3,353	4,481	4,148	272,082	4,723
60,000 to 69,999	3,830	2,827	3,668	3,220	248,074	5,414
70,000 to 79,999	3,038	2,366	2,980	2,747	227,187	5,806
80,000 to 89,999	2,199	1,811	2,176	2,011	186,434	5,445
90,000 to 99,999	1,647	1,423	1,641	1,585	156,008	5,143
100,000 to 149,999	3,855	3,407	3,841	3,587	459,422	19,599
150,000 to 199,999	1,050	919	1,045	982	179,788	9,861
200,000 to 299,999	707	595	703	610	169,927	10,885
300,000 to 399,999	290	251	288	281	99,584	7,259
400,000 to 499,999	138	116	136	127	61,217	4,620
500,000 to 999,999	183	159	182	146	123,106	10,015
1,000,000 and over	76	66	76	75	178,276	16,317
Total	**78,164**	**33,949**	**46,669**	**47,714**	**$3,512,366**	**$114,804**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

CALAVERAS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	347	151	a	116	$-15,084	$3
$1 to $2,999	606	91	55	101	946	2
3,000 to 5,999	724	108	215	124	3,253	4
6,000 to 8,999	726	93	124	125	5,455	6
9,000 to 11,999	810	133	174	221	8,473	10
12,000 to 14,999	796	182	275	256	10,727	16
15,000 to 17,999	839	242	378	269	13,844	33
18,000 to 20,999	806	286	372	311	15,725	57
21,000 to 23,999	725	260	354	315	16,285	79
24,000 to 26,999	690	283	342	310	17,564	99
27,000 to 29,999	680	277	370	321	19,361	142
30,000 to 34,999	988	474	610	461	32,126	287
35,000 to 39,999	897	490	621	541	33,600	339
40,000 to 49,999	1,584	977	1,252	980	71,075	915
50,000 to 59,999	1,327	918	1,166	941	72,790	1,147
60,000 to 69,999	1,148	882	1,077	880	74,257	1,443
70,000 to 79,999	987	802	959	826	73,760	1,712
80,000 to 89,999	694	600	684	573	58,905	1,600
90,000 to 99,999	533	471	528	453	50,515	1,608
100,000 to 149,999	1,281	1,155	1,274	1,086	153,188	6,261
150,000 to 199,999	362	328	362	292	61,710	3,344
200,000 to 299,999	229	206	229	149	55,746	3,579
300,000 to 399,999	98	82	98	44	33,544	2,453
400,000 to 499,999	42	35	41	a	18,759	1,434
500,000 to 999,999	55	45	55	31	36,255	3,002
1,000,000 and over	25	19	a	a	38,032	3,314
Total	**17,999**	**9,590**	**11,649**	**9,754**	**$960,813**	**$32,889**

COLUSA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	157	67	a	83	$-8,322	$3
$1 to $2,999	311	33	17	89	462	0
3,000 to 5,999	401	52	122	155	1,826	2
6,000 to 8,999	455	84	79	274	3,401	5
9,000 to 11,999	503	107	103	386	5,285	5
12,000 to 14,999	513	145	129	521	6,921	8
15,000 to 17,999	474	193	150	555	7,862	13
18,000 to 20,999	528	192	173	620	10,283	29
21,000 to 23,999	462	191	155	570	10,371	37
24,000 to 26,999	475	224	164	655	12,105	54
27,000 to 29,999	362	162	150	466	10,286	65
30,000 to 34,999	582	312	243	776	18,827	114
35,000 to 39,999	496	291	258	676	18,514	156
40,000 to 49,999	653	422	440	812	29,103	322
50,000 to 59,999	446	331	380	531	24,368	351
60,000 to 69,999	338	267	323	396	21,838	436
70,000 to 79,999	267	227	260	291	20,000	480
80,000 to 89,999	208	164	206	224	17,606	520
90,000 to 99,999	121	99	121	113	11,469	394
100,000 to 149,999	318	267	317	283	38,141	1,710
150,000 to 199,999	91	74	91	67	15,644	940
200,000 to 299,999	59	47	59	51	14,065	985
300,000 to 399,999	27	17	27	14	9,161	688
400,000 to 499,999	15	a	15	a	6,650	544
500,000 to 999,999	23	20	23	19	15,613	1,349
1,000,000 and over	10	a	a	a	21,660	2,070
Total	**8,295**	**4,010**	**4,019**	**8,643**	**$343,142**	**$11,280**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

CONTRA COSTA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	5,297	1,470	98	1,940	$-212,252	$114
$1 to $2,999	15,209	900	2,318	2,019	22,981	43
3,000 to 5,999	16,005	1,008	6,049	3,238	71,786	145
6,000 to 8,999	15,148	1,394	3,928	4,534	113,555	201
9,000 to 11,999	15,220	1,872	3,865	6,347	159,712	230
12,000 to 14,999	14,612	2,146	5,788	6,848	197,212	426
15,000 to 17,999	14,618	2,666	7,280	7,937	241,255	691
18,000 to 20,999	14,419	3,009	7,296	8,700	280,922	1,164
21,000 to 23,999	13,991	3,171	7,300	9,084	314,538	1,824
24,000 to 26,999	13,493	3,380	7,041	9,182	343,884	2,370
27,000 to 29,999	12,815	3,426	7,043	8,686	365,145	3,095
30,000 to 34,999	20,942	5,997	12,664	14,572	680,115	7,330
35,000 to 39,999	20,037	6,186	13,565	13,938	751,187	9,947
40,000 to 49,999	34,668	12,384	26,380	24,542	1,552,647	25,661
50,000 to 59,999	28,076	12,269	23,658	21,272	1,540,501	30,954
60,000 to 69,999	23,456	12,190	21,037	18,956	1,521,024	35,158
70,000 to 79,999	19,537	11,704	18,374	16,601	1,462,821	37,940
80,000 to 89,999	16,838	11,299	16,306	15,264	1,429,040	40,484
90,000 to 99,999	14,331	10,406	14,025	13,956	1,358,911	42,037
100,000 to 149,999	42,694	34,721	42,338	44,758	5,171,249	201,076
150,000 to 199,999	17,785	15,500	17,725	19,785	3,051,938	153,679
200,000 to 299,999	12,426	10,936	12,332	14,289	2,982,970	176,473
300,000 to 399,999	4,546	3,986	4,515	5,381	1,559,900	106,058
400,000 to 499,999	2,268	2,004	2,258	2,776	1,007,015	73,407
500,000 to 999,999	3,354	2,967	3,336	4,101	2,252,890	173,999
1,000,000 and over	1,728	1,502	1,724	2,157	6,138,017	546,152
Total	**413,513**	**178,493**	**288,243**	**300,863**	**$34,358,965**	**$1,670,658**

DEL NORTE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	121	48	a	43	$-4,683	$2
$1 to $2,999	339	52	14	82	496	0
3,000 to 5,999	382	53	118	138	1,728	2
6,000 to 8,999	420	60	69	162	3,148	3
9,000 to 11,999	440	88	91	189	4,655	5
12,000 to 14,999	476	107	161	211	6,406	10
15,000 to 17,999	450	120	188	255	7,423	15
18,000 to 20,999	423	124	178	271	8,235	27
21,000 to 23,999	381	120	181	224	8,542	40
24,000 to 26,999	358	146	181	249	9,099	53
27,000 to 29,999	338	128	183	246	9,609	67
30,000 to 34,999	454	216	283	310	14,757	134
35,000 to 39,999	417	226	289	307	15,601	173
40,000 to 49,999	623	391	492	535	27,764	367
50,000 to 59,999	537	353	487	460	29,574	540
60,000 to 69,999	474	350	452	418	30,659	666
70,000 to 79,999	326	268	319	331	24,447	611
80,000 to 89,999	292	252	290	302	24,763	738
90,000 to 99,999	192	171	190	174	18,179	613
100,000 to 149,999	376	344	374	396	43,851	1,809
150,000 to 199,999	89	74	89	92	15,138	859
200,000 to 299,999	54	47	53	50	12,930	867
300,000 to 399,999	18	15	17	a	6,231	456
400,000 to 499,999	a	a	a	a	3,937	307
500,000 to 999,999	a	a	a	0	5,403	454
1,000,000 and over	a	a	a	0	4,439	413
Total	**8,000**	**3,769**	**4,722**	**5,468**	**$332,335**	**$9,231**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

EL DORADO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,072	433	26	451	$-30,063	$13
$1 to $2,999	2,415	244	276	276	3,689	7
3,000 to 5,999	2,680	232	1,076	343	12,027	20
6,000 to 8,999	2,749	301	802	556	20,622	39
9,000 to 11,999	2,680	390	748	638	28,135	48
12,000 to 14,999	2,555	487	1,013	781	34,439	73
15,000 to 17,999	2,481	539	1,339	815	40,896	125
18,000 to 20,999	2,281	603	1,211	862	44,549	194
21,000 to 23,999	2,200	663	1,158	904	49,465	284
24,000 to 26,999	2,151	716	1,160	909	54,817	372
27,000 to 29,999	2,062	769	1,115	1,036	58,780	452
30,000 to 34,999	3,145	1,292	1,995	1,556	102,254	994
35,000 to 39,999	2,908	1,310	2,059	1,547	108,999	1,258
40,000 to 49,999	5,011	2,673	3,927	3,037	224,410	3,072
50,000 to 59,999	4,367	2,723	3,756	3,054	239,847	4,039
60,000 to 69,999	3,913	2,723	3,595	3,193	253,787	5,023
70,000 to 79,999	3,435	2,643	3,323	3,022	257,291	5,849
80,000 to 89,999	3,090	2,607	3,004	3,068	262,247	6,591
90,000 to 99,999	2,506	2,161	2,474	2,514	237,876	6,966
100,000 to 149,999	7,289	6,560	7,248	8,019	878,995	33,416
150,000 to 199,999	2,643	2,421	2,632	3,112	451,835	22,705
200,000 to 299,999	1,734	1,565	1,730	1,994	414,052	24,846
300,000 to 399,999	576	518	574	689	197,546	13,641
400,000 to 499,999	258	230	255	301	114,338	8,541
500,000 to 999,999	327	281	327	326	220,240	17,361
1,000,000 and over	175	165	175	232	543,321	39,446
Total	**66,703**	**35,249**	**46,998**	**43,235**	**$4,824,395**	**$195,376**

FRESNO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	2,961	1,113	59	1,140	$-180,794	$49
$1 to $2,999	9,584	1,031	686	3,089	15,178	9
3,000 to 5,999	14,111	1,317	3,462	6,371	64,689	66
6,000 to 8,999	17,361	1,968	2,763	10,713	130,845	134
9,000 to 11,999	18,823	2,713	3,445	14,699	197,676	166
12,000 to 14,999	18,644	3,245	5,658	16,112	251,403	359
15,000 to 17,999	18,100	3,864	6,745	16,728	298,547	603
18,000 to 20,999	16,961	4,322	6,146	16,848	330,660	962
21,000 to 23,999	15,584	4,540	5,868	16,685	350,215	1,374
24,000 to 26,999	14,228	4,611	5,616	15,682	362,254	1,795
27,000 to 29,999	12,816	4,506	5,422	13,996	364,816	2,229
30,000 to 34,999	17,697	6,985	8,978	19,151	573,355	4,545
35,000 to 39,999	14,691	6,350	8,982	15,291	549,753	5,574
40,000 to 49,999	23,034	11,764	17,012	24,055	1,031,037	13,597
50,000 to 59,999	17,178	10,482	14,952	18,199	940,790	15,928
60,000 to 69,999	13,331	9,236	12,575	13,891	863,638	18,237
70,000 to 79,999	10,266	7,808	10,008	11,109	767,729	18,819
80,000 to 89,999	7,859	6,401	7,773	8,482	666,639	18,856
90,000 to 99,999	6,178	5,252	6,122	6,776	585,741	18,715
100,000 to 149,999	14,939	13,120	14,879	16,410	1,784,161	73,424
150,000 to 199,999	4,548	3,966	4,533	4,761	777,197	41,973
200,000 to 299,999	2,972	2,563	2,963	3,068	711,463	44,936
300,000 to 399,999	1,104	928	1,099	1,152	378,563	27,312
400,000 to 499,999	565	488	561	522	251,869	18,995
500,000 to 999,999	852	715	849	800	581,161	46,763
1,000,000 and over	470	386	469	339	1,507,294	140,113
Total	**294,857**	**119,674**	**157,625**	**276,069**	**$14,155,877**	**$515,532**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

GLENN						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	201	98	a	77	$-10,024	$0
$1 to $2,999	287	37	14	84	427	0
3,000 to 5,999	478	75	111	141	2,195	1
6,000 to 8,999	514	71	112	219	3,860	5
9,000 to 11,999	617	124	122	390	6,468	6
12,000 to 14,999	618	149	197	393	8,370	13
15,000 to 17,999	574	196	224	434	9,506	20
18,000 to 20,999	606	197	251	535	11,827	39
21,000 to 23,999	567	209	207	625	12,750	49
24,000 to 26,999	523	237	202	532	13,299	62
27,000 to 29,999	496	212	234	509	14,126	96
30,000 to 34,999	676	361	350	754	21,916	170
35,000 to 39,999	540	314	322	609	20,162	180
40,000 to 49,999	891	588	665	1,012	39,793	459
50,000 to 59,999	665	526	603	746	36,370	541
60,000 to 69,999	467	397	454	492	30,264	616
70,000 to 79,999	337	282	334	335	25,100	640
80,000 to 89,999	236	208	232	249	19,926	585
90,000 to 99,999	154	138	150	174	14,606	492
100,000 to 149,999	352	322	350	337	41,490	1,875
150,000 to 199,999	89	80	89	84	15,438	925
200,000 to 299,999	78	68	77	65	19,109	1,269
300,000 to 399,999	29	24	29	30	10,061	777
400,000 to 499,999	a	a	a	a	2,271	169
500,000 to 999,999	20	14	20	a	12,934	1,108
1,000,000 and over	a	a	a	0	2,471	157
Total	**10,022**	**4,932**	**5,357**	**8,841**	**$384,716**	**$10,252**

HUMBOLDT						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	745	239	17	242	$-18,436	$4
$1 to $2,999	1,897	198	159	363	2,802	2
3,000 to 5,999	2,355	219	537	509	10,691	10
6,000 to 8,999	2,724	250	412	662	20,503	19
9,000 to 11,999	2,875	355	518	851	30,160	28
12,000 to 14,999	2,881	421	1,085	995	38,798	56
15,000 to 17,999	2,877	572	1,581	1,150	47,440	125
18,000 to 20,999	2,749	641	1,510	1,263	53,546	222
21,000 to 23,999	2,443	663	1,362	1,224	54,870	317
24,000 to 26,999	2,296	691	1,334	1,254	58,490	430
27,000 to 29,999	2,005	697	1,217	1,161	57,040	486
30,000 to 34,999	2,903	1,135	1,903	1,700	94,121	1,002
35,000 to 39,999	2,493	1,154	1,836	1,567	93,330	1,162
40,000 to 49,999	4,126	2,280	3,439	2,880	184,652	2,789
50,000 to 59,999	3,168	2,149	2,927	2,446	173,706	3,184
60,000 to 69,999	2,304	1,717	2,230	1,840	149,241	3,346
70,000 to 79,999	1,788	1,461	1,762	1,566	133,478	3,472
80,000 to 89,999	1,272	1,079	1,265	1,078	107,673	3,273
90,000 to 99,999	923	793	918	771	87,388	3,047
100,000 to 149,999	2,005	1,701	1,991	1,589	238,390	10,534
150,000 to 199,999	546	451	543	434	93,673	5,390
200,000 to 299,999	403	341	400	293	97,790	6,446
300,000 to 399,999	163	132	163	135	56,178	4,192
400,000 to 499,999	79	61	79	49	34,832	2,637
500,000 to 999,999	109	79	108	58	72,921	5,775
1,000,000 and over	37	29	37	14	103,122	9,128
Total	**48,166**	**19,508**	**29,333**	**26,094**	**$2,076,396**	**$67,078**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

IMPERIAL						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	306	128	a	242	$-12,294	$0
$1 to $2,999	1,997	305	82	877	3,271	1
3,000 to 5,999	3,308	567	558	1,922	15,015	9
6,000 to 8,999	4,068	879	391	3,126	30,631	17
9,000 to 11,999	4,050	1,120	606	3,926	42,556	24
12,000 to 14,999	3,813	1,140	1,046	3,937	51,400	65
15,000 to 17,999	3,711	1,318	1,017	4,164	61,033	103
18,000 to 20,999	3,166	1,274	787	3,995	61,661	132
21,000 to 23,999	2,874	1,287	795	3,928	64,643	172
24,000 to 26,999	2,450	1,217	695	3,375	62,441	229
27,000 to 29,999	2,122	1,095	655	3,030	60,394	249
30,000 to 34,999	2,994	1,662	1,106	4,361	97,068	509
35,000 to 39,999	2,487	1,451	1,176	3,727	93,055	622
40,000 to 49,999	3,671	2,279	2,299	5,624	164,153	1,554
50,000 to 59,999	2,742	1,832	2,279	4,076	150,268	2,104
60,000 to 69,999	2,127	1,443	1,998	3,117	137,782	2,710
70,000 to 79,999	1,683	1,289	1,634	2,608	125,798	2,878
80,000 to 89,999	1,248	1,005	1,239	1,838	105,724	2,937
90,000 to 99,999	937	817	933	1,488	88,797	2,783
100,000 to 149,999	1,951	1,751	1,940	2,856	230,890	9,411
150,000 to 199,999	420	367	419	541	71,501	3,920
200,000 to 299,999	208	187	206	201	50,519	3,211
300,000 to 399,999	102	87	100	116	35,015	2,381
400,000 to 499,999	59	49	59	45	26,020	2,065
500,000 to 999,999	66	56	65	61	45,134	3,613
1,000,000 and over	39	32	a	25	80,707	7,057
Total	**52,599**	**24,637**	**22,126**	**63,206**	**$1,943,181**	**$48,756**

INYO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	113	36	a	28	$-2,675	$0
$1 to $2,999	376	36	20	64	507	0
3,000 to 5,999	410	34	152	103	1,841	3
6,000 to 8,999	416	58	78	93	3,124	5
9,000 to 11,999	381	74	77	149	4,011	4
12,000 to 14,999	370	58	125	161	5,007	6
15,000 to 17,999	427	77	214	209	7,072	18
18,000 to 20,999	368	83	189	177	7,186	27
21,000 to 23,999	380	111	200	194	8,544	47
24,000 to 26,999	314	87	169	198	8,011	55
27,000 to 29,999	322	111	181	169	9,130	75
30,000 to 34,999	479	197	294	281	15,578	144
35,000 to 39,999	406	176	298	232	15,199	199
40,000 to 49,999	648	334	568	363	28,972	487
50,000 to 59,999	575	343	540	402	31,461	607
60,000 to 69,999	410	300	402	296	26,588	625
70,000 to 79,999	380	298	374	258	28,399	788
80,000 to 89,999	275	233	275	238	23,346	680
90,000 to 99,999	221	189	220	209	20,914	738
100,000 to 149,999	537	475	537	493	63,568	2,817
150,000 to 199,999	111	99	110	96	18,638	1,053
200,000 to 299,999	57	47	57	41	13,585	871
300,000 to 399,999	22	17	22	a	7,676	598
400,000 to 499,999	a	a	a	a	3,095	253
500,000 to 999,999	20	17	20	18	13,743	1,036
1,000,000 and over	a	a	a	0	17,918	1,459
Total	**8,029**	**3,497**	**5,137**	**4,483**	**$380,441**	**$12,596**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

KERN						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,964	770	34	889	$-105,469	$6
$1 to $2,999	7,175	909	423	2,246	11,514	7
3,000 to 5,999	10,812	1,044	2,722	4,711	49,416	52
6,000 to 8,999	13,314	1,674	2,176	8,073	100,311	97
9,000 to 11,999	14,770	2,185	2,547	11,546	155,314	125
12,000 to 14,999	14,949	2,823	4,364	12,783	201,747	268
15,000 to 17,999	14,587	3,429	5,222	13,423	240,396	453
18,000 to 20,999	13,309	3,558	4,632	13,269	259,164	714
21,000 to 23,999	12,228	3,957	4,463	12,908	274,779	1,040
24,000 to 26,999	10,906	3,909	4,075	11,778	277,610	1,238
27,000 to 29,999	9,837	3,936	3,882	11,212	279,978	1,464
30,000 to 34,999	13,926	6,161	6,554	15,875	451,551	3,108
35,000 to 39,999	11,737	5,857	6,570	13,415	439,399	3,695
40,000 to 49,999	19,348	10,635	13,430	22,331	866,282	9,978
50,000 to 59,999	15,668	9,731	13,231	17,933	858,872	13,414
60,000 to 69,999	12,297	8,480	11,364	14,117	797,054	15,719
70,000 to 79,999	9,637	7,304	9,322	10,920	721,143	16,962
80,000 to 89,999	7,798	6,321	7,684	9,047	661,237	18,158
90,000 to 99,999	5,947	5,105	5,899	6,859	563,344	17,349
100,000 to 149,999	13,966	12,503	13,916	16,063	1,669,756	67,144
150,000 to 199,999	3,831	3,415	3,825	4,141	652,376	34,916
200,000 to 299,999	2,069	1,805	2,060	2,067	492,224	31,301
300,000 to 399,999	692	604	692	698	235,571	16,910
400,000 to 499,999	375	327	373	353	166,652	12,873
500,000 to 999,999	543	451	540	509	370,257	30,223
1,000,000 and over	356	284	355	282	1,029,339	95,429
Total	**242,041**	**107,177**	**130,355**	**237,448**	**$11,719,819**	**$392,642**

KINGS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	358	188	a	236	$-36,660	$3
$1 to $2,999	1,232	195	64	474	1,887	1
3,000 to 5,999	1,856	211	466	925	8,411	8
6,000 to 8,999	2,187	280	368	1,336	16,437	19
9,000 to 11,999	2,358	365	440	1,611	24,808	20
12,000 to 14,999	2,377	475	733	2,112	32,141	50
15,000 to 17,999	2,316	589	805	2,206	38,281	75
18,000 to 20,999	2,296	698	748	2,429	44,695	122
21,000 to 23,999	2,172	751	707	2,555	48,818	166
24,000 to 26,999	2,101	862	746	2,443	53,502	227
27,000 to 29,999	1,749	753	627	2,162	49,811	244
30,000 to 34,999	2,560	1,274	1,110	3,323	82,905	509
35,000 to 39,999	2,010	1,073	1,071	2,560	75,227	578
40,000 to 49,999	3,208	1,937	2,244	3,797	143,246	1,547
50,000 to 59,999	2,352	1,556	2,010	2,766	128,582	1,990
60,000 to 69,999	1,810	1,318	1,707	2,308	117,262	2,252
70,000 to 79,999	1,490	1,177	1,416	1,832	110,929	2,490
80,000 to 89,999	1,126	940	1,115	1,412	95,364	2,619
90,000 to 99,999	844	710	836	1,005	79,977	2,571
100,000 to 149,999	1,737	1,579	1,730	2,183	205,110	8,264
150,000 to 199,999	421	371	418	452	71,406	3,881
200,000 to 299,999	229	194	222	203	54,723	3,429
300,000 to 399,999	73	61	73	73	25,123	1,779
400,000 to 499,999	42	36	42	49	18,153	1,321
500,000 to 999,999	60	44	59	31	38,888	3,174
1,000,000 and over	39	36	a	37	73,752	6,093
Total	**39,003**	**17,673**	**19,802**	**40,520**	**$1,602,780**	**$43,433**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

LAKE

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
	All	Joint	Taxable			
Zero and deficit	447	196	a	114	$-15,949	$0
$1 to $2,999	739	122	30	179	1,064	0
3,000 to 5,999	913	144	174	253	4,144	2
6,000 to 8,999	1,079	192	125	382	8,143	6
9,000 to 11,999	1,103	199	166	473	11,611	8
12,000 to 14,999	1,223	253	357	588	16,494	18
15,000 to 17,999	1,211	340	516	680	19,973	41
18,000 to 20,999	1,201	370	537	649	23,387	81
21,000 to 23,999	1,152	395	516	721	25,862	116
24,000 to 26,999	1,026	368	480	720	26,132	144
27,000 to 29,999	954	382	479	692	27,157	181
30,000 to 34,999	1,278	538	783	808	41,438	382
35,000 to 39,999	1,143	569	788	790	42,799	450
40,000 to 49,999	1,900	1,109	1,509	1,368	85,151	1,099
50,000 to 59,999	1,433	965	1,267	1,230	78,414	1,285
60,000 to 69,999	972	724	936	800	63,005	1,330
70,000 to 79,999	847	664	826	790	63,386	1,545
80,000 to 89,999	639	511	632	508	54,200	1,596
90,000 to 99,999	497	409	496	388	47,114	1,579
100,000 to 149,999	1,080	927	1,076	867	127,507	5,414
150,000 to 199,999	235	182	233	147	40,142	2,252
200,000 to 299,999	171	142	171	117	41,168	2,709
300,000 to 399,999	52	45	52	39	17,547	1,217
400,000 to 499,999	23	a	23	a	10,373	729
500,000 to 999,999	44	34	44	25	30,503	2,453
1,000,000 and over	10	a	a	a	24,941	2,344
Total	**21,372**	**9,807**	**12,233**	**13,351**	**$915,705**	**$26,984**

LASSEN

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
	All	Joint	Taxable			
Zero and deficit	141	70	a	49	$-3,566	$3
$1 to $2,999	318	45	23	102	483	0
3,000 to 5,999	381	53	116	135	1,750	3
6,000 to 8,999	447	54	87	173	3,371	3
9,000 to 11,999	417	76	104	208	4,371	5
12,000 to 14,999	403	85	140	198	5,450	9
15,000 to 17,999	406	114	198	177	6,717	17
18,000 to 20,999	366	107	181	189	7,148	26
21,000 to 23,999	384	138	189	203	8,618	44
24,000 to 26,999	366	133	185	188	9,323	59
27,000 to 29,999	337	154	172	233	9,605	64
30,000 to 34,999	553	242	355	349	17,954	172
35,000 to 39,999	488	242	362	287	18,250	207
40,000 to 49,999	867	515	696	691	38,915	520
50,000 to 59,999	682	475	639	589	37,473	663
60,000 to 69,999	659	509	642	607	42,832	916
70,000 to 79,999	566	454	557	616	42,302	1,047
80,000 to 89,999	494	421	490	524	41,846	1,226
90,000 to 99,999	343	308	341	451	32,530	1,019
100,000 to 149,999	738	680	737	742	86,768	3,654
150,000 to 199,999	109	100	109	88	18,444	1,016
200,000 to 299,999	52	45	52	35	12,358	792
300,000 to 399,999	17	16	17	a	5,820	415
400,000 to 499,999	11	a	11	a	4,884	402
500,000 to 999,999	a	a	a	a	3,898	311
1,000,000 and over	a	a	a	a	82,475	8,414
Total	**9,557**	**5,054**	**6,420**	**6,860**	**$540,020**	**$21,006**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

LOS ANGELES						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	44,480	11,231	790	13,980	$-3,042,213	$1,521
$1 to $2,999	134,287	11,397	10,496	23,990	207,687	202
3,000 to 5,999	173,869	15,847	41,446	49,523	788,593	865
6,000 to 8,999	204,926	23,181	29,379	95,116	1,545,131	1,446
9,000 to 11,999	211,213	29,898	35,806	139,600	2,222,046	1,811
12,000 to 14,999	217,858	36,749	65,793	167,714	2,943,392	3,881
15,000 to 17,999	214,044	42,811	85,645	172,020	3,528,885	7,381
18,000 to 20,999	204,245	45,516	81,474	174,053	3,977,750	12,531
21,000 to 23,999	186,755	45,837	79,354	166,498	4,197,965	18,736
24,000 to 26,999	171,014	45,927	75,108	157,355	4,355,117	24,194
27,000 to 29,999	155,649	44,709	72,897	144,883	4,432,887	30,114
30,000 to 34,999	229,568	69,939	123,813	211,208	7,444,150	67,633
35,000 to 39,999	196,932	64,828	122,719	177,426	7,370,524	84,652
40,000 to 49,999	309,020	115,200	228,759	277,943	13,820,679	209,449
50,000 to 59,999	227,325	99,133	193,394	206,228	12,448,817	245,825
60,000 to 69,999	174,115	85,680	159,918	157,649	11,278,924	272,984
70,000 to 79,999	132,552	73,822	126,220	122,044	9,911,636	271,947
80,000 to 89,999	102,380	63,483	99,457	97,250	8,680,761	262,640
90,000 to 99,999	80,570	53,917	79,061	77,971	7,639,035	253,029
100,000 to 149,999	215,762	159,601	213,701	214,959	26,006,355	1,057,977
150,000 to 199,999	80,219	62,540	79,755	78,295	13,746,307	712,692
200,000 to 299,999	57,462	44,573	57,129	54,400	13,815,929	838,382
300,000 to 399,999	22,208	16,977	22,071	20,511	7,632,722	524,285
400,000 to 499,999	11,697	8,898	11,637	10,841	5,207,249	380,773
500,000 to 999,999	19,590	14,956	19,448	18,312	13,399,648	1,035,480
1,000,000 and over	13,683	10,370	13,625	13,212	50,091,338	4,385,161
Total	**3,791,423**	**1,297,020**	**2,128,895**	**3,042,981**	**$233,651,314**	**$10,705,589**

MADERA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	545	284	a	297	$-33,696	$2
$1 to $2,999	1,398	207	73	489	2,283	1
3,000 to 5,999	2,117	289	502	1,018	9,702	9
6,000 to 8,999	2,454	392	405	1,604	18,421	18
9,000 to 11,999	2,703	508	481	2,192	28,443	22
12,000 to 14,999	2,669	589	806	2,283	36,027	50
15,000 to 17,999	2,690	758	886	2,566	44,387	79
18,000 to 20,999	2,569	852	865	2,679	50,103	137
21,000 to 23,999	2,231	869	774	2,366	50,160	177
24,000 to 26,999	2,045	889	734	2,301	52,128	226
27,000 to 29,999	1,897	885	693	2,291	53,979	261
30,000 to 34,999	2,723	1,443	1,295	3,135	88,356	548
35,000 to 39,999	2,167	1,244	1,236	2,310	81,109	656
40,000 to 49,999	3,574	2,278	2,465	4,073	159,976	1,728
50,000 to 59,999	2,683	1,915	2,274	2,980	146,969	2,068
60,000 to 69,999	2,128	1,673	1,985	2,445	137,850	2,530
70,000 to 79,999	1,634	1,353	1,571	1,841	122,171	2,801
80,000 to 89,999	1,286	1,094	1,263	1,395	108,966	2,988
90,000 to 99,999	1,003	883	993	1,064	95,148	3,025
100,000 to 149,999	2,059	1,861	2,050	2,011	245,710	10,218
150,000 to 199,999	567	502	566	533	96,731	5,385
200,000 to 299,999	330	281	325	317	78,952	5,000
300,000 to 399,999	123	102	122	68	42,359	3,098
400,000 to 499,999	63	55	63	62	28,480	2,177
500,000 to 999,999	100	86	100	74	70,625	5,748
1,000,000 and over	54	45	a	33	160,486	14,447
Total	**43,812**	**21,337**	**22,588**	**42,427**	**$1,975,826**	**$63,400**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

MARIN

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
	All	Joint	Taxable			
Zero and deficit	3,039	689	57	883	$-310,621	$90
$1 to $2,999	5,291	215	1,152	329	7,836	18
3,000 to 5,999	4,751	224	1,650	409	21,181	64
6,000 to 8,999	3,902	264	979	570	29,167	74
9,000 to 11,999	3,692	380	855	819	38,737	71
12,000 to 14,999	3,509	417	1,353	938	47,281	110
15,000 to 17,999	3,560	512	1,985	1,108	58,707	212
18,000 to 20,999	3,377	584	1,951	1,141	65,759	313
21,000 to 23,999	3,274	615	1,972	1,151	73,669	497
24,000 to 26,999	3,176	667	1,955	1,292	81,009	683
27,000 to 29,999	3,141	754	1,969	1,249	89,515	891
30,000 to 34,999	4,955	1,235	3,407	2,054	160,789	2,035
35,000 to 39,999	4,617	1,177	3,542	1,783	172,987	2,848
40,000 to 49,999	8,241	2,468	6,829	3,451	369,517	7,433
50,000 to 59,999	6,723	2,334	5,956	2,571	369,123	9,469
60,000 to 69,999	5,708	2,386	5,268	2,480	370,094	10,621
70,000 to 79,999	4,924	2,423	4,644	2,470	368,347	11,407
80,000 to 89,999	4,008	2,189	3,885	2,199	340,111	11,345
90,000 to 99,999	3,590	2,133	3,510	2,181	340,484	12,076
100,000 to 149,999	11,802	8,226	11,658	8,802	1,442,527	60,216
150,000 to 199,999	6,251	4,900	6,212	5,335	1,076,849	54,907
200,000 to 299,999	5,643	4,583	5,616	5,337	1,366,183	81,065
300,000 to 399,999	2,545	2,087	2,532	2,559	872,824	59,085
400,000 to 499,999	1,374	1,112	1,369	1,420	611,868	44,121
500,000 to 999,999	2,422	1,989	2,409	2,609	1,656,172	127,158
1,000,000 and over	1,649	1,354	1,647	1,890	5,493,441	502,670
Total	**115,164**	**45,917**	**84,362**	**57,030**	**$15,213,558**	**$999,479**

MARIPOSA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
	All	Joint	Taxable			
Zero and deficit	103	51	0	22	$-2,603	$0
$1 to $2,999	244	37	12	42	381	0
3,000 to 5,999	290	39	71	57	1,287	1
6,000 to 8,999	319	45	53	77	2,393	3
9,000 to 11,999	365	81	60	101	3,845	3
12,000 to 14,999	347	78	136	103	4,686	8
15,000 to 17,999	371	100	200	129	6,121	16
18,000 to 20,999	373	98	215	116	7,274	35
21,000 to 23,999	325	100	191	121	7,299	49
24,000 to 26,999	316	113	194	98	8,036	63
27,000 to 29,999	306	122	171	170	8,711	70
30,000 to 34,999	390	179	255	199	12,665	139
35,000 to 39,999	350	175	258	210	13,097	164
40,000 to 49,999	595	357	503	371	26,673	401
50,000 to 59,999	460	330	426	272	25,155	462
60,000 to 69,999	330	275	320	268	21,380	439
70,000 to 79,999	285	240	280	235	21,289	538
80,000 to 89,999	213	183	212	211	18,092	530
90,000 to 99,999	138	124	138	122	12,992	414
100,000 to 149,999	308	270	305	261	36,455	1,558
150,000 to 199,999	96	83	96	70	16,553	940
200,000 to 299,999	60	50	59	22	14,265	953
300,000 to 399,999	15	13	15	a	4,982	369
400,000 to 499,999	a	11	a	a	5,325	409
500,000 to 999,999	16	a	16	a	11,272	961
1,000,000 and over	a	a	a	a	7,043	643
Total	**6,632**	**3,169**	**4,203**	**3,293**	**$294,669**	**$9,168**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

MENDOCINO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	682	262	12	214	$-41,601	$3
$1 to $2,999	1,471	165	110	369	2,269	1
3,000 to 5,999	1,734	202	409	479	7,849	10
6,000 to 8,999	1,944	267	287	762	14,571	14
9,000 to 11,999	1,956	321	355	926	20,559	17
12,000 to 14,999	1,871	410	580	1,101	25,283	30
15,000 to 17,999	1,943	481	875	1,166	32,092	71
18,000 to 20,999	1,842	486	836	1,278	35,874	123
21,000 to 23,999	1,798	545	863	1,342	40,440	208
24,000 to 26,999	1,594	565	782	1,143	40,611	248
27,000 to 29,999	1,520	586	785	1,165	43,284	320
30,000 to 34,999	2,224	911	1,325	1,750	72,067	689
35,000 to 39,999	1,860	882	1,251	1,422	69,609	771
40,000 to 49,999	2,880	1,580	2,266	2,304	128,911	1,830
50,000 to 59,999	2,067	1,411	1,863	1,660	113,218	2,016
60,000 to 69,999	1,608	1,182	1,544	1,323	104,288	2,258
70,000 to 79,999	1,138	894	1,106	918	85,031	2,179
80,000 to 89,999	873	722	862	751	74,066	2,225
90,000 to 99,999	656	546	649	577	62,198	2,048
100,000 to 149,999	1,440	1,200	1,434	1,063	172,145	7,437
150,000 to 199,999	445	368	445	311	76,008	4,250
200,000 to 299,999	339	272	337	198	81,700	5,321
300,000 to 399,999	115	81	114	43	39,888	2,901
400,000 to 499,999	46	35	45	28	20,559	1,511
500,000 to 999,999	86	59	86	45	59,312	4,806
1,000,000 and over	35	25	35	13	57,986	4,695
Total	**34,167**	**14,458**	**19,256**	**22,351**	**$1,438,213**	**$45,984**

MERCED						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	762	380	16	422	$-43,308	$4
$1 to $2,999	2,669	290	115	1,081	4,424	2
3,000 to 5,999	3,968	471	909	2,000	18,127	17
6,000 to 8,999	4,475	606	708	2,804	33,590	32
9,000 to 11,999	4,801	853	796	3,926	50,349	39
12,000 to 14,999	4,675	1,013	1,310	4,195	63,068	82
15,000 to 17,999	4,662	1,183	1,640	4,727	76,861	144
18,000 to 20,999	4,669	1,456	1,544	5,085	91,003	239
21,000 to 23,999	4,352	1,568	1,436	5,249	97,796	337
24,000 to 26,999	3,770	1,522	1,289	4,712	96,208	406
27,000 to 29,999	3,412	1,422	1,312	4,343	97,173	520
30,000 to 34,999	5,087	2,429	2,178	6,566	164,818	1,025
35,000 to 39,999	4,150	2,174	2,162	5,233	155,386	1,250
40,000 to 49,999	6,659	4,025	4,165	8,997	297,750	2,978
50,000 to 59,999	4,977	3,463	3,891	6,811	272,397	3,613
60,000 to 69,999	3,702	2,827	3,276	4,874	239,667	4,192
70,000 to 79,999	2,662	2,194	2,508	3,582	198,767	4,254
80,000 to 89,999	1,982	1,708	1,944	2,555	167,924	4,296
90,000 to 99,999	1,431	1,246	1,417	1,769	135,763	4,164
100,000 to 149,999	2,907	2,618	2,898	3,542	345,448	13,835
150,000 to 199,999	762	676	756	874	129,885	7,118
200,000 to 299,999	516	443	512	527	123,615	7,926
300,000 to 399,999	191	166	190	185	65,534	4,823
400,000 to 499,999	98	81	97	91	43,713	3,380
500,000 to 999,999	153	124	152	109	106,223	8,659
1,000,000 and over	86	72	85	64	269,205	24,409
Total	**77,578**	**35,010**	**37,306**	**84,323**	**$3,301,389**	**$97,740**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

MODOC

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
	All	Joint	Taxable			
Zero and deficit	83	46	0	17	$-3,498	$0
$1 to $2,999	136	24	a	34	206	0
3,000 to 5,999	162	25	38	33	716	1
6,000 to 8,999	164	39	28	45	1,213	1
9,000 to 11,999	149	39	25	45	1,560	1
12,000 to 14,999	191	59	54	79	2,578	3
15,000 to 17,999	180	66	71	90	2,955	6
18,000 to 20,999	156	67	58	95	3,030	9
21,000 to 23,999	148	66	80	74	3,342	17
24,000 to 26,999	115	50	60	56	2,941	17
27,000 to 29,999	97	59	51	44	2,774	15
30,000 to 34,999	183	107	124	109	5,924	47
35,000 to 39,999	154	90	116	112	5,815	62
40,000 to 49,999	258	169	225	160	11,576	186
50,000 to 59,999	214	155	206	167	11,682	218
60,000 to 69,999	127	100	125	87	8,155	199
70,000 to 79,999	107	86	106	84	7,988	238
80,000 to 89,999	95	82	94	73	8,087	267
90,000 to 99,999	58	52	57	34	5,483	201
100,000 to 149,999	94	87	94	87	11,050	520
150,000 to 199,999	24	22	24	11	4,068	232
200,000 to 299,999	10	10	10	10	2,484	167
300,000 to 399,999	a	a	a	a	1,280	98
400,000 to 499,999	a	a	a	0	840	71
500,000 to 999,999	a	a	a	a	1,240	104
1,000,000 and over	a	a	a	a	4,064	359
Total	**2,916**	**1,510**	**1,664**	**1,556**	**$107,549**	**$3,041**

MONO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
	All	Joint	Taxable			
Zero and deficit	99	31	a	39	$-2,550	$1
$1 to $2,999	165	a	11	21	264	0
3,000 to 5,999	191	17	61	37	891	1
6,000 to 8,999	242	25	41	73	1,836	2
9,000 to 11,999	227	20	55	48	2,380	3
12,000 to 14,999	258	30	120	81	3,478	7
15,000 to 17,999	265	22	164	104	4,349	13
18,000 to 20,999	265	45	162	145	5,156	25
21,000 to 23,999	246	47	150	129	5,534	38
24,000 to 26,999	261	64	154	148	6,669	53
27,000 to 29,999	203	59	120	118	5,778	52
30,000 to 34,999	322	93	201	222	10,480	124
35,000 to 39,999	248	85	177	171	9,322	127
40,000 to 49,999	420	192	336	280	18,769	321
50,000 to 59,999	336	179	298	246	18,369	372
60,000 to 69,999	240	149	229	152	15,528	383
70,000 to 79,999	185	140	174	138	13,788	354
80,000 to 89,999	161	127	158	119	13,648	391
90,000 to 99,999	102	87	101	79	9,689	299
100,000 to 149,999	259	223	258	208	31,169	1,230
150,000 to 199,999	118	97	117	85	20,203	1,019
200,000 to 299,999	70	57	70	45	16,671	1,026
300,000 to 399,999	33	29	33	26	11,289	798
400,000 to 499,999	20	17	20	11	8,807	645
500,000 to 999,999	26	22	26	19	16,816	1,393
1,000,000 and over	10	a	a	10	80,790	8,041
Total	**4,972**	**1,878**	**3,250**	**2,754**	**$329,124**	**$16,717**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

MONTEREY						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,906	675	34	761	$-118,165	$14
$1 to $2,999	4,205	386	408	1,021	6,575	7
3,000 to 5,999	6,006	532	1,682	2,194	27,279	34
6,000 to 8,999	7,023	771	1,227	4,239	53,064	55
9,000 to 11,999	8,007	1,189	1,236	7,153	84,089	65
12,000 to 14,999	8,359	1,474	2,170	8,414	112,741	130
15,000 to 17,999	8,101	1,750	2,853	8,594	133,672	255
18,000 to 20,999	7,548	1,959	2,688	8,188	147,022	410
21,000 to 23,999	6,873	1,947	2,666	7,473	154,478	642
24,000 to 26,999	6,475	2,128	2,624	7,230	164,944	846
27,000 to 29,999	5,979	2,030	2,619	6,464	170,263	1,121
30,000 to 34,999	8,960	3,311	4,423	9,759	290,622	2,493
35,000 to 39,999	7,743	3,143	4,458	8,089	289,899	3,095
40,000 to 49,999	12,881	5,898	8,811	13,390	576,561	8,065
50,000 to 59,999	8,958	4,755	7,186	8,957	490,792	8,849
60,000 to 69,999	7,017	4,371	6,161	6,934	454,880	9,790
70,000 to 79,999	5,371	3,678	5,010	5,160	401,609	9,942
80,000 to 89,999	4,147	3,002	3,970	3,994	351,457	9,801
90,000 to 99,999	3,338	2,565	3,264	3,233	316,267	9,685
100,000 to 149,999	8,618	7,056	8,538	8,206	1,037,905	40,414
150,000 to 199,999	3,144	2,621	3,124	2,819	538,760	27,485
200,000 to 299,999	2,077	1,687	2,066	1,655	499,641	29,853
300,000 to 399,999	780	634	776	590	268,472	18,459
400,000 to 499,999	440	358	438	313	196,860	14,604
500,000 to 999,999	735	590	734	474	498,842	39,011
1,000,000 and over	401	318	400	233	1,457,016	121,489
Total	**145,092**	**58,828**	**79,566**	**135,537**	**$8,605,548**	**$356,615**

NAPA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	807	297	17	306	$-85,386	$16
$1 to $2,999	1,458	110	183	223	2,159	3
3,000 to 5,999	1,768	124	654	291	8,049	15
6,000 to 8,999	1,852	184	428	486	13,903	23
9,000 to 11,999	1,931	237	511	627	20,260	30
12,000 to 14,999	2,005	319	753	823	27,077	58
15,000 to 17,999	1,979	373	1,001	1,037	32,672	89
18,000 to 20,999	2,137	476	1,083	1,301	41,756	166
21,000 to 23,999	2,129	600	1,022	1,579	47,833	252
24,000 to 26,999	2,130	634	1,090	1,617	54,303	369
27,000 to 29,999	1,990	651	1,034	1,525	56,660	446
30,000 to 34,999	3,055	1,036	1,860	2,301	99,129	1,059
35,000 to 39,999	2,755	1,101	1,820	2,129	103,272	1,307
40,000 to 49,999	4,465	1,951	3,400	3,437	199,697	3,217
50,000 to 59,999	3,207	1,699	2,694	2,732	175,694	3,411
60,000 to 69,999	2,659	1,611	2,461	2,234	172,161	4,037
70,000 to 79,999	2,097	1,423	2,005	1,779	157,068	4,097
80,000 to 89,999	1,721	1,277	1,677	1,479	146,064	4,150
90,000 to 99,999	1,384	1,072	1,354	1,145	131,241	4,257
100,000 to 149,999	3,851	3,198	3,814	3,338	465,689	18,623
150,000 to 199,999	1,521	1,293	1,514	1,349	261,492	13,327
200,000 to 299,999	1,058	862	1,048	874	255,600	15,405
300,000 to 399,999	442	387	436	389	152,324	10,232
400,000 to 499,999	267	228	264	206	118,588	8,533
500,000 to 999,999	374	309	373	251	255,335	19,966
1,000,000 and over	247	196	244	156	683,827	58,533
Total	**49,289**	**21,648**	**32,740**	**33,614**	**$3,596,465**	**$171,620**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

NEVADA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	890	338	26	291	$-26,178	$7
$1 to $2,999	1,526	189	180	168	2,247	4
3,000 to 5,999	1,620	174	497	224	7,361	10
6,000 to 8,999	1,800	251	361	351	13,419	16
9,000 to 11,999	1,791	280	379	412	18,776	20
12,000 to 14,999	1,759	326	646	509	23,750	41
15,000 to 17,999	1,794	402	922	564	29,670	78
18,000 to 20,999	1,787	447	897	679	34,789	137
21,000 to 23,999	1,597	492	848	630	35,987	198
24,000 to 26,999	1,588	533	863	671	40,484	280
27,000 to 29,999	1,484	554	841	631	42,251	342
30,000 to 34,999	2,238	909	1,458	1,013	72,568	720
35,000 to 39,999	1,938	924	1,361	971	72,641	820
40,000 to 49,999	3,597	1,922	2,879	2,021	161,024	2,251
50,000 to 59,999	2,843	1,810	2,538	1,766	155,829	2,690
60,000 to 69,999	2,292	1,622	2,164	1,523	148,450	3,105
70,000 to 79,999	1,872	1,452	1,820	1,389	139,886	3,388
80,000 to 89,999	1,516	1,258	1,490	1,164	128,631	3,498
90,000 to 99,999	1,173	978	1,160	923	111,217	3,533
100,000 to 149,999	2,926	2,523	2,913	2,421	351,084	14,193
150,000 to 199,999	1,008	855	1,003	855	172,427	9,021
200,000 to 299,999	676	580	675	540	161,869	10,214
300,000 to 399,999	287	227	286	216	99,376	7,046
400,000 to 499,999	143	121	143	127	63,398	4,726
500,000 to 999,999	181	155	180	141	119,984	9,573
1,000,000 and over	73	62	73	48	140,986	12,670
Total	**40,399**	**19,384**	**26,603**	**20,248**	**$2,321,926**	**$88,583**

ORANGE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	15,595	4,720	318	5,651	$-1,011,105	$1,426
$1 to $2,999	43,511	3,401	4,297	5,536	65,991	74
3,000 to 5,999	49,711	4,233	16,904	9,533	224,123	339
6,000 to 8,999	52,905	5,774	12,130	17,136	397,636	590
9,000 to 11,999	53,094	7,401	13,052	25,196	558,053	779
12,000 to 14,999	55,512	9,573	20,220	34,605	750,159	1,391
15,000 to 17,999	56,763	11,463	25,640	40,501	936,142	2,396
18,000 to 20,999	54,618	12,787	24,620	42,156	1,064,060	3,905
21,000 to 23,999	50,850	12,849	24,263	40,544	1,142,871	5,931
24,000 to 26,999	47,655	13,414	22,924	39,238	1,213,681	7,666
27,000 to 29,999	44,462	13,447	22,756	36,777	1,266,344	9,802
30,000 to 34,999	67,124	21,413	38,918	54,372	2,177,139	22,133
35,000 to 39,999	59,952	20,760	39,498	47,099	2,245,318	28,513
40,000 to 49,999	98,825	38,587	74,977	77,531	4,424,495	72,119
50,000 to 59,999	76,797	35,246	65,490	61,993	4,207,872	84,878
60,000 to 69,999	61,935	32,632	56,470	51,478	4,013,711	95,289
70,000 to 79,999	51,166	30,402	48,408	44,294	3,829,048	101,280
80,000 to 89,999	42,255	28,202	40,954	39,467	3,585,136	102,725
90,000 to 99,999	35,250	25,535	34,555	34,422	3,344,620	104,597
100,000 to 149,999	105,320	84,616	104,382	110,827	12,761,295	496,528
150,000 to 199,999	43,700	37,320	43,522	48,067	7,493,945	374,558
200,000 to 299,999	30,185	25,742	30,052	33,461	7,235,446	427,187
300,000 to 399,999	10,796	9,127	10,753	11,818	3,710,818	252,838
400,000 to 499,999	5,575	4,629	5,542	5,770	2,479,428	181,061
500,000 to 999,999	8,902	7,479	8,835	9,588	6,040,761	470,150
1,000,000 and over	5,435	4,529	5,425	5,388	18,545,888	1,651,174
Total	**1,227,893**	**505,281**	**794,905**	**932,448**	**$92,702,873**	**$4,499,325**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

PLACER						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	2,094	825	54	848	$-84,967	$48
$1 to $2,999	5,053	459	610	576	7,741	10
3,000 to 5,999	5,740	503	2,325	804	25,828	46
6,000 to 8,999	5,667	629	1,585	1,073	42,537	72
9,000 to 11,999	5,532	689	1,543	1,410	58,000	95
12,000 to 14,999	5,634	851	2,350	1,658	76,202	166
15,000 to 17,999	5,791	1,157	3,076	2,117	95,623	278
18,000 to 20,999	5,608	1,298	3,042	2,291	109,281	470
21,000 to 23,999	5,246	1,405	2,942	2,259	117,966	710
24,000 to 26,999	5,066	1,388	2,868	2,270	129,192	958
27,000 to 29,999	4,807	1,512	2,776	2,300	136,999	1,176
30,000 to 34,999	7,446	2,663	4,714	3,738	241,631	2,576
35,000 to 39,999	6,838	2,754	4,820	3,812	256,186	3,151
40,000 to 49,999	12,035	5,631	9,542	7,193	540,137	8,147
50,000 to 59,999	9,982	5,705	8,559	7,362	547,727	9,556
60,000 to 69,999	8,432	5,486	7,698	6,856	547,063	11,188
70,000 to 79,999	7,340	5,356	7,025	6,572	549,641	12,586
80,000 to 89,999	6,221	4,916	6,058	6,033	527,672	13,584
90,000 to 99,999	5,379	4,490	5,287	5,598	510,163	14,589
100,000 to 149,999	15,436	13,561	15,328	17,365	1,863,006	70,822
150,000 to 199,999	5,382	4,810	5,365	6,152	919,874	46,789
200,000 to 299,999	3,579	3,205	3,568	4,053	852,315	51,222
300,000 to 399,999	1,213	1,047	1,211	1,405	417,749	29,293
400,000 to 499,999	648	541	646	744	288,363	21,529
500,000 to 999,999	829	707	826	899	554,479	43,564
1,000,000 and over	384	334	384	400	1,062,895	95,732
Total	**147,382**	**71,922**	**104,202**	**95,788**	**$10,393,304**	**$438,356**

PLUMAS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	138	57	a	33	$-2,448	$4
$1 to $2,999	316	34	16	57	510	0
3,000 to 5,999	393	36	109	77	1,782	2
6,000 to 8,999	376	54	74	104	2,803	3
9,000 to 11,999	415	79	82	142	4,371	4
12,000 to 14,999	368	97	122	127	4,966	6
15,000 to 17,999	344	88	165	150	5,677	14
18,000 to 20,999	364	116	188	138	7,077	28
21,000 to 23,999	340	140	171	149	7,652	37
24,000 to 26,999	328	115	172	164	8,362	55
27,000 to 29,999	308	126	172	158	8,785	72
30,000 to 34,999	451	210	302	212	14,667	140
35,000 to 39,999	483	255	364	252	18,095	210
40,000 to 49,999	772	450	637	464	34,582	510
50,000 to 59,999	584	405	542	404	31,948	562
60,000 to 69,999	448	351	435	295	29,003	662
70,000 to 79,999	397	340	391	340	29,602	740
80,000 to 89,999	283	259	283	228	23,944	681
90,000 to 99,999	230	202	230	187	21,755	731
100,000 to 149,999	453	413	450	339	53,922	2,322
150,000 to 199,999	132	114	132	74	22,364	1,216
200,000 to 299,999	66	60	66	45	15,446	954
300,000 to 399,999	32	26	32	20	11,122	794
400,000 to 499,999	a	a	12	10	5,383	430
500,000 to 999,999	24	18	24	a	16,269	1,164
1,000,000 and over	a	a	a	a	13,364	1,149
Total	**8,065**	**4,061**	**5,181**	**4,174**	**$391,004**	**$12,492**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

RIVERSIDE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	7,809	3,063	184	3,301	$-341,514	$113
$1 to $2,999	22,801	2,728	985	5,394	34,500	23
3,000 to 5,999	30,078	2,981	8,330	9,480	136,498	139
6,000 to 8,999	35,431	4,361	6,487	16,405	267,106	294
9,000 to 11,999	37,718	5,688	7,479	23,857	396,977	376
12,000 to 14,999	38,402	6,974	12,364	27,952	518,437	791
15,000 to 17,999	38,635	8,441	15,431	29,982	637,614	1,405
18,000 to 20,999	37,129	9,358	14,598	31,236	723,135	2,250
21,000 to 23,999	34,875	9,811	14,154	31,347	783,937	3,284
24,000 to 26,999	31,939	10,178	13,075	30,729	813,352	4,067
27,000 to 29,999	29,187	10,305	12,294	29,734	831,223	4,805
30,000 to 34,999	43,183	16,905	21,008	44,957	1,400,486	10,111
35,000 to 39,999	37,066	16,404	20,619	39,247	1,387,571	12,025
40,000 to 49,999	60,721	31,131	39,581	67,697	2,718,356	29,517
50,000 to 59,999	48,556	29,150	37,346	56,539	2,661,792	36,745
60,000 to 69,999	38,593	25,909	33,254	46,478	2,501,036	42,207
70,000 to 79,999	31,145	22,922	28,873	37,952	2,330,570	46,706
80,000 to 89,999	24,369	19,352	23,385	29,994	2,066,660	47,806
90,000 to 99,999	19,373	16,058	18,918	23,800	1,836,484	49,228
100,000 to 149,999	47,141	40,910	46,695	57,614	5,637,516	201,947
150,000 to 199,999	13,272	11,364	13,198	14,489	2,259,170	112,098
200,000 to 299,999	7,748	6,352	7,693	7,497	1,857,366	111,972
300,000 to 399,999	2,692	2,163	2,672	2,353	926,906	64,018
400,000 to 499,999	1,290	1,030	1,278	1,061	575,220	41,817
500,000 to 999,999	1,933	1,532	1,912	1,424	1,312,299	100,530
1,000,000 and over	1,063	871	1,054	705	3,243,480	280,670
Total	**722,149**	**315,941**	**402,867**	**671,224**	**$37,516,178**	**$1,204,946**

SACRAMENTO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	4,715	1,494	112	1,816	$-135,286	$27
$1 to $2,999	16,389	1,428	1,267	3,201	24,904	55
3,000 to 5,999	20,329	1,640	6,063	5,366	92,060	119
6,000 to 8,999	23,023	2,341	4,497	8,596	173,134	203
9,000 to 11,999	24,196	3,236	5,328	12,330	254,529	277
12,000 to 14,999	24,646	3,767	9,269	13,792	332,588	591
15,000 to 17,999	25,052	4,456	12,650	15,182	413,436	1,085
18,000 to 20,999	24,619	4,851	12,478	16,325	479,720	1,908
21,000 to 23,999	23,506	5,160	12,325	16,440	528,548	2,990
24,000 to 26,999	22,970	5,522	11,982	17,263	585,420	3,987
27,000 to 29,999	22,454	5,700	12,320	17,149	639,676	5,377
30,000 to 34,999	36,093	9,781	22,132	27,302	1,171,807	12,667
35,000 to 39,999	31,726	10,175	21,821	23,877	1,187,157	15,545
40,000 to 49,999	51,273	20,112	39,741	39,965	2,295,722	36,603
50,000 to 59,999	39,719	18,958	34,399	32,168	2,178,453	43,040
60,000 to 69,999	31,479	18,021	29,214	26,878	2,039,798	47,361
70,000 to 79,999	24,565	16,572	23,685	22,425	1,836,779	47,105
80,000 to 89,999	19,357	14,465	19,007	18,338	1,641,967	46,932
90,000 to 99,999	15,278	12,242	15,115	15,384	1,448,200	45,789
100,000 to 149,999	38,139	32,725	37,969	39,200	4,564,293	184,597
150,000 to 199,999	10,694	9,226	10,658	10,816	1,823,868	96,904
200,000 to 299,999	6,189	5,150	6,170	6,144	1,480,735	93,411
300,000 to 399,999	2,077	1,758	2,068	2,059	712,783	51,143
400,000 to 499,999	979	797	976	851	435,736	33,595
500,000 to 999,999	1,360	1,133	1,355	1,216	917,826	73,213
1,000,000 and over	639	511	638	570	2,279,221	207,888
Total	**541,466**	**211,221**	**353,239**	**394,653**	**$29,403,074**	**$1,052,411**

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

SAN BENITO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	264	102	a	117	$-16,547	$6
$1 to $2,999	596	50	54	106	946	1
3,000 to 5,999	895	75	268	327	4,065	6
6,000 to 8,999	966	110	232	410	7,237	9
9,000 to 11,999	897	151	211	511	9,440	10
12,000 to 14,999	942	176	331	667	12,708	23
15,000 to 17,999	923	221	381	771	15,225	38
18,000 to 20,999	919	253	373	800	17,895	63
21,000 to 23,999	815	237	335	817	18,306	81
24,000 to 26,999	827	240	336	845	21,076	115
27,000 to 29,999	750	239	350	726	21,331	157
30,000 to 34,999	1,174	433	560	1,265	38,112	309
35,000 to 39,999	975	403	520	1,150	36,540	341
40,000 to 49,999	1,740	837	1,144	2,079	78,032	948
50,000 to 59,999	1,377	824	1,030	1,632	75,445	1,083
60,000 to 69,999	1,103	756	933	1,339	71,423	1,277
70,000 to 79,999	939	681	849	1,124	70,380	1,398
80,000 to 89,999	797	650	745	1,017	67,502	1,481
90,000 to 99,999	652	549	626	884	61,777	1,558
100,000 to 149,999	1,892	1,696	1,875	2,411	227,966	7,915
150,000 to 199,999	562	507	561	687	95,603	4,666
200,000 to 299,999	286	254	286	318	68,650	4,153
300,000 to 399,999	85	77	85	91	28,854	2,050
400,000 to 499,999	43	37	43	28	18,983	1,390
500,000 to 999,999	53	44	53	49	36,499	3,060
1,000,000 and over	17	12	a	13	37,652	3,545
Total	**20,489**	**9,614**	**12,203**	**20,184**	**$1,125,098**	**$35,678**

SAN BERNARDINO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	5,265	2,004	103	2,601	$-792,564	$40
$1 to $2,999	22,053	2,457	900	5,981	34,664	18
3,000 to 5,999	29,779	2,737	8,321	10,877	135,116	138
6,000 to 8,999	35,426	4,003	6,455	18,311	266,837	285
9,000 to 11,999	37,184	5,272	7,565	26,703	391,134	379
12,000 to 14,999	37,543	6,388	12,447	29,615	506,572	794
15,000 to 17,999	37,500	7,698	15,091	31,717	618,215	1,401
18,000 to 20,999	35,267	8,356	13,821	31,566	686,891	2,205
21,000 to 23,999	32,209	8,659	12,990	31,528	724,141	3,042
24,000 to 26,999	29,823	9,114	12,023	30,843	759,900	3,804
27,000 to 29,999	27,739	9,018	11,874	29,852	790,163	4,679
30,000 to 34,999	41,376	15,276	19,983	45,494	1,342,145	9,740
35,000 to 39,999	36,187	14,910	20,140	39,884	1,355,032	12,059
40,000 to 49,999	59,816	29,060	39,562	69,251	2,679,279	30,133
50,000 to 59,999	46,188	26,773	36,291	56,113	2,530,926	35,927
60,000 to 69,999	36,820	24,127	32,533	45,494	2,386,334	42,566
70,000 to 79,999	28,447	20,650	26,711	35,168	2,126,703	45,117
80,000 to 89,999	21,846	17,283	21,106	27,014	1,851,612	45,052
90,000 to 99,999	16,780	14,029	16,486	20,893	1,591,277	44,530
100,000 to 149,999	39,936	35,251	39,672	50,334	4,768,129	175,646
150,000 to 199,999	10,601	9,418	10,575	12,601	1,801,249	90,699
200,000 to 299,999	5,497	4,740	5,469	6,076	1,313,190	80,022
300,000 to 399,999	1,715	1,419	1,710	1,731	586,169	41,211
400,000 to 499,999	816	685	814	811	362,515	27,291
500,000 to 999,999	1,097	932	1,092	1,028	728,750	58,121
1,000,000 and over	560	454	557	439	1,802,127	160,788
Total	**677,470**	**280,713**	**374,291**	**661,925**	**$31,346,506**	**$915,686**

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

SAN DIEGO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	15,262	4,752	351	5,556	$-791,927	$839
$1 to $2,999	41,178	3,916	3,389	7,361	61,421	69
3,000 to 5,999	48,982	4,361	15,076	10,990	221,837	316
6,000 to 8,999	52,793	5,767	10,557	17,540	396,930	505
9,000 to 11,999	55,024	7,293	12,332	24,926	577,949	667
12,000 to 14,999	56,885	9,309	21,720	30,297	768,800	1,372
15,000 to 17,999	58,413	11,255	29,039	34,265	964,261	2,584
18,000 to 20,999	57,578	12,632	28,882	36,286	1,121,913	4,480
21,000 to 23,999	54,067	13,039	28,397	35,922	1,215,410	6,904
24,000 to 26,999	51,016	13,865	26,845	35,253	1,299,797	9,016
27,000 to 29,999	48,336	13,943	26,703	34,218	1,376,993	11,589
30,000 to 34,999	73,204	23,084	45,110	51,575	2,374,488	25,996
35,000 to 39,999	64,092	22,259	44,191	44,944	2,399,772	32,089
40,000 to 49,999	103,851	42,159	80,583	76,037	4,647,526	76,918
50,000 to 59,999	78,415	38,284	67,508	60,085	4,297,091	86,387
60,000 to 69,999	61,861	34,938	56,473	49,659	4,009,556	93,463
70,000 to 79,999	50,313	32,003	47,769	41,811	3,762,763	97,611
80,000 to 89,999	40,876	28,859	39,682	36,313	3,466,883	98,871
90,000 to 99,999	32,577	24,607	31,979	30,263	3,089,026	95,683
100,000 to 149,999	89,737	73,086	88,884	87,868	10,823,558	422,153
150,000 to 199,999	33,459	28,217	33,278	34,005	5,728,163	290,295
200,000 to 299,999	22,119	18,531	22,013	22,350	5,302,188	317,198
300,000 to 399,999	7,923	6,538	7,880	7,822	2,723,349	185,863
400,000 to 499,999	3,985	3,308	3,969	3,883	1,772,881	128,674
500,000 to 999,999	6,174	5,050	6,135	6,041	4,196,961	326,583
1,000,000 and over	3,709	3,029	3,696	3,489	12,110,028	1,053,344
Total	**1,211,829**	**484,084**	**782,441**	**828,759**	**$77,917,616**	**$3,369,468**

SAN FRANCISCO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	5,547	1,019	91	1,022	$-368,416	$81
$1 to $2,999	12,724	1,078	1,279	1,462	18,488	21
3,000 to 5,999	14,143	1,354	3,014	2,217	63,921	92
6,000 to 8,999	15,301	1,888	2,085	3,431	115,069	128
9,000 to 11,999	15,541	2,366	2,785	4,515	163,003	155
12,000 to 14,999	15,175	2,534	5,996	4,810	204,624	351
15,000 to 17,999	15,406	2,828	9,231	5,315	254,059	762
18,000 to 20,999	14,832	2,857	9,381	5,436	288,864	1,425
21,000 to 23,999	14,692	2,881	9,607	5,567	330,427	2,445
24,000 to 26,999	14,086	2,938	9,510	5,423	359,008	3,384
27,000 to 29,999	13,787	3,023	9,815	5,334	392,810	4,554
30,000 to 34,999	21,603	4,564	16,418	8,431	701,424	10,938
35,000 to 39,999	20,402	4,257	16,997	7,139	764,666	15,240
40,000 to 49,999	34,707	7,931	31,277	12,310	1,554,511	39,833
50,000 to 59,999	26,411	6,638	25,062	9,494	1,447,325	46,852
60,000 to 69,999	20,836	6,080	20,172	7,716	1,349,808	50,554
70,000 to 79,999	16,700	5,506	16,330	6,574	1,249,007	51,155
80,000 to 89,999	12,957	4,565	12,775	5,118	1,099,013	48,801
90,000 to 99,999	10,790	4,297	10,667	4,527	1,022,939	47,419
100,000 to 149,999	29,782	14,006	29,566	13,786	3,606,156	185,779
150,000 to 199,999	12,767	7,161	12,709	6,106	2,194,213	129,076
200,000 to 299,999	9,904	6,109	9,862	5,214	2,383,584	154,344
300,000 to 399,999	3,911	2,366	3,899	2,137	1,341,761	95,133
400,000 to 499,999	2,035	1,282	2,030	1,191	907,476	67,331
500,000 to 999,999	3,371	2,192	3,351	2,170	2,281,840	175,948
1,000,000 and over	2,522	1,586	2,515	1,778	11,920,286	1,037,738
Total	**379,932**	**103,306**	**276,424**	**138,223**	**$35,645,868**	**$2,169,540**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

SAN JOAQUIN						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	2,214	874	44	1,034	$-84,804	$53
$1 to $2,999	7,031	699	434	1,638	11,178	8
3,000 to 5,999	9,450	886	2,823	2,872	42,889	51
6,000 to 8,999	10,626	1,308	2,022	4,796	79,923	90
9,000 to 11,999	11,476	1,846	2,416	6,668	120,654	126
12,000 to 14,999	11,759	2,209	3,958	8,173	158,722	255
15,000 to 17,999	11,439	2,555	4,784	8,740	188,545	433
18,000 to 20,999	11,310	2,920	4,668	9,766	220,363	734
21,000 to 23,999	10,664	3,075	4,400	9,991	239,596	1,039
24,000 to 26,999	9,789	3,031	4,141	9,617	249,464	1,332
27,000 to 29,999	9,444	3,201	4,139	9,707	268,995	1,734
30,000 to 34,999	14,237	5,405	7,112	14,828	462,023	3,677
35,000 to 39,999	12,683	5,176	7,372	13,344	474,892	4,703
40,000 to 49,999	20,609	10,004	14,121	22,534	922,738	11,322
50,000 to 59,999	15,864	9,343	12,449	18,892	869,261	12,950
60,000 to 69,999	12,830	8,754	11,244	15,507	831,413	15,052
70,000 to 79,999	10,321	7,723	9,586	12,814	771,692	16,337
80,000 to 89,999	8,278	6,675	7,994	10,557	701,830	17,350
90,000 to 99,999	6,450	5,423	6,338	7,988	611,834	17,463
100,000 to 149,999	15,280	13,487	15,174	19,144	1,823,351	68,901
150,000 to 199,999	4,212	3,723	4,202	4,916	713,201	36,959
200,000 to 299,999	2,287	1,982	2,282	2,441	547,819	34,297
300,000 to 399,999	784	671	782	814	269,021	19,443
400,000 to 499,999	387	335	382	343	171,247	12,932
500,000 to 999,999	537	460	534	447	366,652	29,835
1,000,000 and over	321	271	321	258	1,190,428	111,577
Total	**230,282**	**102,036**	**133,722**	**217,829**	**$12,222,926**	**$418,653**

SAN LUIS OBISPO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	2,016	741	42	649	$-135,513	$24
$1 to $2,999	3,665	293	435	372	5,661	6
3,000 to 5,999	4,597	312	1,600	648	20,760	32
6,000 to 8,999	5,012	501	1,178	979	37,612	58
9,000 to 11,999	4,935	600	1,287	1,284	51,704	80
12,000 to 14,999	5,101	777	1,984	1,759	68,900	132
15,000 to 17,999	4,924	958	2,615	1,946	81,107	221
18,000 to 20,999	4,796	1,114	2,585	2,126	93,474	394
21,000 to 23,999	4,430	1,164	2,463	2,110	99,543	605
24,000 to 26,999	4,181	1,216	2,323	2,118	106,509	769
27,000 to 29,999	3,930	1,273	2,240	2,100	111,916	936
30,000 to 34,999	5,992	2,256	3,715	3,450	194,478	2,020
35,000 to 39,999	5,123	2,179	3,573	3,004	191,903	2,421
40,000 to 49,999	8,666	4,234	6,774	5,555	388,198	5,866
50,000 to 59,999	6,982	4,077	6,133	4,719	382,793	7,038
60,000 to 69,999	5,715	3,824	5,340	4,075	370,683	7,999
70,000 to 79,999	4,697	3,429	4,526	3,787	351,484	8,579
80,000 to 89,999	3,778	3,032	3,712	3,193	320,445	8,776
90,000 to 99,999	3,104	2,526	3,066	2,749	294,357	9,121
100,000 to 149,999	7,783	6,751	7,727	6,968	932,648	36,981
150,000 to 199,999	2,450	2,092	2,438	2,093	418,395	21,953
200,000 to 299,999	1,701	1,429	1,698	1,440	409,898	25,217
300,000 to 399,999	656	548	653	527	225,755	15,832
400,000 to 499,999	318	248	317	260	141,957	10,653
500,000 to 999,999	533	439	533	396	359,183	28,835
1,000,000 and over	266	215	263	189	625,195	55,181
Total	**105,351**	**46,228**	**69,220**	**58,496**	**$6,149,046**	**$249,729**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

SAN MATEO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	4,643	1,140	71	1,357	$-278,096	$187
$1 to $2,999	11,255	636	1,990	899	16,738	32
3,000 to 5,999	11,059	772	4,004	1,354	49,383	137
6,000 to 8,999	10,702	929	2,722	2,349	80,134	175
9,000 to 11,999	10,646	1,253	2,767	2,915	111,845	191
12,000 to 14,999	10,809	1,547	4,554	3,855	145,892	352
15,000 to 17,999	10,378	1,835	5,644	4,297	171,411	543
18,000 to 20,999	10,263	2,020	5,668	4,693	199,879	930
21,000 to 23,999	9,879	2,163	5,549	5,025	222,144	1,409
24,000 to 26,999	9,842	2,364	5,718	5,083	250,816	2,018
27,000 to 29,999	9,490	2,355	5,761	4,980	270,396	2,652
30,000 to 34,999	15,537	4,102	10,345	8,384	504,208	6,367
35,000 to 39,999	14,630	4,155	10,768	7,847	548,038	8,452
40,000 to 49,999	25,976	8,200	21,528	14,443	1,163,439	23,223
50,000 to 59,999	20,270	7,951	17,986	11,928	1,111,250	27,019
60,000 to 69,999	16,770	7,692	15,473	10,685	1,087,035	30,639
70,000 to 79,999	13,920	7,250	13,208	9,499	1,042,328	32,456
80,000 to 89,999	11,706	6,819	11,334	8,595	993,439	33,154
90,000 to 99,999	10,192	6,542	9,982	8,181	966,543	34,131
100,000 to 149,999	31,356	22,991	31,069	27,807	3,804,886	159,807
150,000 to 199,999	14,711	11,933	14,657	14,251	2,532,705	131,575
200,000 to 299,999	11,631	9,733	11,589	11,673	2,796,555	168,285
300,000 to 399,999	4,548	3,841	4,536	4,768	1,566,692	108,008
400,000 to 499,999	2,305	1,940	2,304	2,423	1,026,918	76,076
500,000 to 999,999	3,967	3,314	3,959	4,276	2,718,163	213,278
1,000,000 and over	2,914	2,443	2,907	3,369	14,689,639	1,353,103
Total	**309,399**	**125,920**	**226,093**	**184,936**	**$37,792,380**	**$2,414,195**

SANTA BARBARA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	2,551	785	54	907	$-190,403	$47
$1 to $2,999	5,336	408	606	786	8,139	9
3,000 to 5,999	6,526	485	2,073	1,365	29,423	47
6,000 to 8,999	7,161	693	1,522	2,361	53,732	79
9,000 to 11,999	7,554	1,026	1,670	3,782	79,299	102
12,000 to 14,999	7,816	1,269	2,704	4,765	105,499	177
15,000 to 17,999	7,831	1,606	3,641	5,529	129,188	318
18,000 to 20,999	7,799	1,904	3,655	5,854	152,096	560
21,000 to 23,999	7,360	1,970	3,604	5,764	165,494	879
24,000 to 26,999	6,935	1,993	3,476	5,592	176,555	1,162
27,000 to 29,999	6,348	2,115	3,295	5,034	180,855	1,456
30,000 to 34,999	9,726	3,475	5,563	7,894	315,819	3,272
35,000 to 39,999	8,221	3,169	5,426	6,424	307,948	3,988
40,000 to 49,999	13,457	5,825	10,189	10,272	602,242	9,926
50,000 to 59,999	10,040	5,357	8,588	7,843	549,761	10,862
60,000 to 69,999	7,881	4,741	7,213	6,378	510,578	11,969
70,000 to 79,999	6,214	4,183	5,898	5,245	464,824	12,187
80,000 to 89,999	4,945	3,566	4,809	4,300	419,762	12,326
90,000 to 99,999	3,959	3,001	3,880	3,393	375,489	12,199
100,000 to 149,999	10,643	8,617	10,514	9,594	1,282,059	51,179
150,000 to 199,999	3,935	3,187	3,910	3,429	674,114	34,712
200,000 to 299,999	2,982	2,389	2,952	2,495	718,767	42,743
300,000 to 399,999	1,241	975	1,229	1,002	428,689	28,861
400,000 to 499,999	642	479	638	460	285,179	20,759
500,000 to 999,999	1,146	883	1,132	849	791,667	60,435
1,000,000 and over	819	634	819	594	2,917,656	253,625
Total	**159,068**	**64,735**	**99,060**	**111,911**	**$11,534,434**	**$573,879**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

SANTA CLARA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	9,460	2,600	184	3,094	$-464,437	$153
$1 to $2,999	26,944	2,065	3,693	3,546	40,265	65
3,000 to 5,999	27,873	2,409	9,379	5,530	125,387	240
6,000 to 8,999	27,534	3,085	6,158	8,432	206,754	349
9,000 to 11,999	26,922	3,819	6,679	11,655	282,750	428
12,000 to 14,999	26,161	4,354	10,294	13,518	353,143	723
15,000 to 17,999	26,243	4,965	13,111	15,609	432,950	1,253
18,000 to 20,999	26,287	5,698	12,830	17,913	512,786	2,099
21,000 to 23,999	25,228	5,876	12,801	18,517	567,147	3,261
24,000 to 26,999	23,807	6,027	12,306	18,005	606,697	4,288
27,000 to 29,999	22,898	6,201	12,528	17,447	652,254	5,648
30,000 to 34,999	35,592	10,391	21,270	27,798	1,154,500	12,677
35,000 to 39,999	32,940	10,142	22,355	24,722	1,234,235	17,094
40,000 to 49,999	56,720	19,629	43,952	43,589	2,540,851	45,421
50,000 to 59,999	44,659	18,350	38,436	34,223	2,448,684	55,033
60,000 to 69,999	37,818	17,433	34,564	29,022	2,452,854	66,217
70,000 to 79,999	32,232	16,948	30,523	25,226	2,413,475	73,272
80,000 to 89,999	27,910	16,361	27,100	22,832	2,369,178	78,739
90,000 to 99,999	24,568	15,882	24,103	21,236	2,330,268	83,109
100,000 to 149,999	79,780	59,453	79,170	78,579	9,716,600	412,908
150,000 to 199,999	38,677	32,596	38,539	42,414	6,657,404	348,462
200,000 to 299,999	29,478	25,562	29,385	34,221	7,058,894	430,116
300,000 to 399,999	9,814	8,405	9,777	11,355	3,363,160	233,233
400,000 to 499,999	4,613	3,909	4,591	5,190	2,050,632	152,071
500,000 to 999,999	7,058	5,960	7,039	7,823	4,768,958	377,037
1,000,000 and over	4,005	3,341	3,997	4,319	18,958,185	1,782,404
Total	**735,221**	**311,461**	**514,764**	**545,815**	**$72,833,574**	**$4,186,300**

SANTA CRUZ						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,918	530	47	596	$-63,574	$28
$1 to $2,999	3,870	257	442	662	5,854	6
3,000 to 5,999	4,842	358	1,519	1,247	21,891	39
6,000 to 8,999	5,116	505	947	2,180	38,525	50
9,000 to 11,999	5,608	800	1,032	3,601	58,968	66
12,000 to 14,999	5,473	845	1,817	3,694	73,729	110
15,000 to 17,999	5,150	985	2,480	3,548	84,932	212
18,000 to 20,999	4,991	1,130	2,280	4,008	97,235	356
21,000 to 23,999	4,608	1,128	2,301	3,790	103,616	569
24,000 to 26,999	4,332	1,190	2,129	3,569	110,433	742
27,000 to 29,999	3,851	1,086	2,038	3,096	109,744	905
30,000 to 34,999	5,742	1,725	3,531	4,287	186,170	2,089
35,000 to 39,999	5,221	1,748	3,548	3,769	195,628	2,672
40,000 to 49,999	8,644	3,290	6,650	6,237	386,985	6,621
50,000 to 59,999	6,630	3,080	5,714	4,862	362,965	7,493
60,000 to 69,999	5,316	2,887	4,847	4,073	344,500	8,449
70,000 to 79,999	4,346	2,661	4,141	3,347	325,185	8,722
80,000 to 89,999	3,523	2,345	3,421	2,740	299,051	8,958
90,000 to 99,999	2,992	2,139	2,952	2,454	283,832	9,321
100,000 to 149,999	8,665	6,794	8,594	7,673	1,047,419	42,402
150,000 to 199,999	3,281	2,764	3,271	3,130	564,177	29,502
200,000 to 299,999	2,324	1,932	2,316	2,262	558,299	34,506
300,000 to 399,999	778	628	773	688	266,944	18,686
400,000 to 499,999	394	320	391	366	174,040	12,849
500,000 to 999,999	582	480	582	493	394,813	31,690
1,000,000 and over	269	216	269	218	991,908	92,373
Total	**108,466**	**41,823**	**68,032**	**76,590**	**$7,023,272**	**$319,418**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

SHASTA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	925	413	23	299	$-25,584	$4
$1 to $2,999	2,312	330	213	408	3,419	6
3,000 to 5,999	2,920	369	805	625	13,287	23
6,000 to 8,999	3,296	460	611	1,006	24,798	31
9,000 to 11,999	3,476	583	759	1,175	36,506	38
12,000 to 14,999	3,646	733	1,351	1,413	49,187	78
15,000 to 17,999	3,614	863	1,849	1,477	59,581	152
18,000 to 20,999	3,611	1,049	1,752	1,695	70,311	263
21,000 to 23,999	3,314	1,066	1,684	1,714	74,439	387
24,000 to 26,999	2,961	1,090	1,502	1,580	75,436	457
27,000 to 29,999	2,846	1,240	1,510	1,674	81,023	559
30,000 to 34,999	4,286	2,052	2,643	2,640	138,801	1,193
35,000 to 39,999	3,647	1,983	2,526	2,436	136,606	1,410
40,000 to 49,999	6,135	3,862	4,916	4,477	274,689	3,523
50,000 to 59,999	4,762	3,403	4,289	3,825	260,699	4,260
60,000 to 69,999	3,679	2,897	3,507	3,217	238,572	4,830
70,000 to 79,999	2,813	2,337	2,766	2,587	210,428	5,122
80,000 to 89,999	2,210	1,897	2,186	1,995	187,291	5,372
90,000 to 99,999	1,506	1,346	1,494	1,498	142,581	4,544
100,000 to 149,999	3,570	3,168	3,548	3,405	425,390	17,958
150,000 to 199,999	963	863	951	903	164,445	8,915
200,000 to 299,999	683	601	674	652	164,013	10,297
300,000 to 399,999	249	220	248	237	84,919	6,050
400,000 to 499,999	108	97	107	80	47,933	3,617
500,000 to 999,999	158	146	157	137	105,645	8,164
1,000,000 and over	83	74	83	68	327,233	25,514
Total	**67,773**	**33,142**	**42,154**	**41,223**	**$3,371,643**	**$112,769**

SIERRA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	30	15	0	12	$-1,029	$0
$1 to $2,999	46	10	a	a	69	0
3,000 to 5,999	46	a	11	16	207	0
6,000 to 8,999	46	a	12	a	345	0
9,000 to 11,999	59	12	10	22	626	0
12,000 to 14,999	68	12	24	20	926	0
15,000 to 17,999	53	18	19	18	877	2
18,000 to 20,999	59	20	30	23	1,150	7
21,000 to 23,999	51	17	28	22	1,152	7
24,000 to 26,999	44	15	24	16	1,123	8
27,000 to 29,999	59	27	30	34	1,675	10
30,000 to 34,999	72	34	48	36	2,336	25
35,000 to 39,999	80	35	66	34	2,999	39
40,000 to 49,999	127	78	102	101	5,717	81
50,000 to 59,999	81	61	78	59	4,457	87
60,000 to 69,999	76	64	75	67	4,910	96
70,000 to 79,999	57	50	56	46	4,279	105
80,000 to 89,999	44	40	44	31	3,721	107
90,000 to 99,999	27	25	27	23	2,532	78
100,000 to 149,999	61	54	61	42	6,997	284
150,000 to 199,999	15	11	15	a	2,511	160
200,000 to 299,999	a	a	a	a	1,345	84
300,000 to 399,999	a	a	a	0	730	51
400,000 to 499,999	a	a	a	a	411	27
500,000 to 999,999	0	0	0	0	0	0
1,000,000 and over	a	a	a	0	7,500	754
Total	**1,211**	**615**	**773**	**639**	**$57,566**	**$2,012**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

SISKIYOU						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	474	211	a	124	$-18,343	$10
$1 to $2,999	721	122	49	134	1,065	1
3,000 to 5,999	1,002	144	244	304	4,580	5
6,000 to 8,999	953	163	142	320	7,116	6
9,000 to 11,999	1,009	227	188	401	10,627	9
12,000 to 14,999	1,009	243	316	439	13,585	17
15,000 to 17,999	974	299	427	440	16,064	32
18,000 to 20,999	910	328	399	457	17,740	61
21,000 to 23,999	845	341	393	510	19,000	85
24,000 to 26,999	774	340	365	463	19,743	107
27,000 to 29,999	708	319	395	451	20,169	148
30,000 to 34,999	1,086	578	693	614	35,242	301
35,000 to 39,999	933	513	678	609	34,934	372
40,000 to 49,999	1,459	951	1,197	994	65,302	849
50,000 to 59,999	1,122	835	1,041	879	61,437	1,062
60,000 to 69,999	773	629	753	605	50,134	1,083
70,000 to 79,999	627	533	620	505	46,735	1,199
80,000 to 89,999	429	375	425	365	36,321	1,106
90,000 to 99,999	295	260	291	201	27,958	1,000
100,000 to 149,999	635	563	631	518	75,012	3,287
150,000 to 199,999	157	135	157	109	27,212	1,553
200,000 to 299,999	129	105	126	76	30,966	2,002
300,000 to 399,999	41	33	41	20	13,994	1,040
400,000 to 499,999	25	20	25	a	10,950	833
500,000 to 999,999	25	23	25	26	17,186	1,349
1,000,000 and over	18	14	a	a	33,850	3,071
Total	**17,133**	**8,304**	**9,645**	**9,584**	**$678,578**	**$20,590**

SOLANO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,363	465	34	573	$-57,098	$32
$1 to $2,999	5,441	410	403	1,002	8,286	10
3,000 to 5,999	6,482	436	2,270	1,641	29,240	36
6,000 to 8,999	6,597	601	1,675	2,176	49,512	73
9,000 to 11,999	6,775	781	1,791	3,025	71,156	91
12,000 to 14,999	6,743	956	2,672	3,358	90,987	181
15,000 to 17,999	6,866	1,232	3,487	3,739	113,286	326
18,000 to 20,999	6,706	1,342	3,414	4,081	130,743	539
21,000 to 23,999	6,322	1,492	3,204	4,178	142,100	786
24,000 to 26,999	6,163	1,639	3,132	4,254	157,086	1,036
27,000 to 29,999	6,038	1,646	3,219	4,344	172,210	1,382
30,000 to 34,999	9,707	3,094	5,565	7,583	315,134	3,026
35,000 to 39,999	8,746	2,992	5,701	7,024	327,670	3,771
40,000 to 49,999	15,296	6,172	11,298	12,862	685,455	9,693
50,000 to 59,999	12,095	6,040	9,944	11,177	663,375	11,431
60,000 to 69,999	10,248	6,045	9,117	10,141	664,264	13,384
70,000 to 79,999	8,657	5,915	8,084	9,093	647,810	14,656
80,000 to 89,999	7,266	5,523	6,996	8,094	616,689	15,687
90,000 to 99,999	5,973	4,804	5,861	6,808	566,639	16,131
100,000 to 149,999	15,331	13,377	15,224	17,844	1,838,166	68,659
150,000 to 199,999	4,313	3,887	4,298	5,108	733,501	36,604
200,000 to 299,999	1,988	1,718	1,977	2,077	469,214	28,216
300,000 to 399,999	534	452	532	527	181,613	12,550
400,000 to 499,999	260	217	258	235	115,125	8,692
500,000 to 999,999	255	212	253	185	164,683	13,139
1,000,000 and over	121	100	120	141	328,465	29,710
Total	**166,286**	**71,548**	**110,529**	**131,270**	**$9,225,309**	**$289,844**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

SONOMA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	3,411	1,047	69	1,111	$-191,684	$108
$1 to $2,999	6,772	504	812	799	10,185	16
3,000 to 5,999	7,615	513	2,641	1,183	34,518	55
6,000 to 8,999	7,944	680	1,853	1,677	59,653	103
9,000 to 11,999	8,312	883	2,020	2,476	87,525	119
12,000 to 14,999	8,308	1,146	3,246	3,269	112,113	212
15,000 to 17,999	8,536	1,484	4,465	4,153	140,902	405
18,000 to 20,999	8,498	1,718	4,523	4,807	165,630	692
21,000 to 23,999	8,212	1,912	4,393	5,172	184,615	1,080
24,000 to 26,999	8,034	2,060	4,384	5,111	204,853	1,495
27,000 to 29,999	7,709	2,096	4,378	5,255	219,594	1,923
30,000 to 34,999	12,098	3,560	7,607	8,028	392,651	4,502
35,000 to 39,999	10,966	3,552	7,682	7,293	410,643	5,711
40,000 to 49,999	18,614	7,306	14,580	12,846	833,886	14,107
50,000 to 59,999	13,916	6,879	11,962	10,390	761,974	15,072
60,000 to 69,999	11,333	6,730	10,396	9,058	734,236	16,592
70,000 to 79,999	9,237	6,190	8,834	7,931	691,585	17,576
80,000 to 89,999	7,596	5,597	7,432	6,753	644,418	18,222
90,000 to 99,999	6,139	4,776	6,064	5,554	582,184	18,426
100,000 to 149,999	16,105	13,468	15,991	15,434	1,933,512	77,193
150,000 to 199,999	5,421	4,619	5,396	5,297	927,455	48,374
200,000 to 299,999	3,457	2,886	3,439	3,212	828,113	50,749
300,000 to 399,999	1,239	989	1,236	1,118	425,205	30,391
400,000 to 499,999	613	498	610	500	273,287	20,157
500,000 to 999,999	941	742	938	759	633,365	50,151
1,000,000 and over	468	364	466	304	1,618,293	146,518
Total	**201,494**	**82,199**	**135,417**	**129,490**	**$12,718,714**	**$539,951**

STANISLAUS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,794	752	31	836	$-83,180	$9
$1 to $2,999	5,608	569	351	1,212	8,939	6
3,000 to 5,999	7,954	806	2,496	2,342	36,317	44
6,000 to 8,999	9,079	1,151	1,853	4,034	68,298	89
9,000 to 11,999	9,416	1,503	2,150	5,371	99,008	113
12,000 to 14,999	9,577	1,862	3,442	6,186	129,185	222
15,000 to 17,999	9,384	2,120	4,190	6,813	154,832	381
18,000 to 20,999	9,000	2,381	3,815	7,228	175,374	602
21,000 to 23,999	8,442	2,477	3,599	7,593	189,654	867
24,000 to 26,999	7,757	2,588	3,387	7,413	197,542	1,101
27,000 to 29,999	7,264	2,635	3,221	7,283	206,838	1,323
30,000 to 34,999	11,152	4,612	5,628	11,807	361,954	2,854
35,000 to 39,999	9,875	4,538	5,654	10,546	369,772	3,546
40,000 to 49,999	16,301	8,762	11,122	18,395	729,870	8,591
50,000 to 59,999	12,492	8,082	10,048	15,021	684,663	9,938
60,000 to 69,999	9,985	7,080	8,976	11,760	646,989	12,145
70,000 to 79,999	7,777	6,117	7,394	9,484	580,802	12,765
80,000 to 89,999	5,883	4,895	5,777	7,142	498,279	12,856
90,000 to 99,999	4,531	3,922	4,495	5,527	429,358	12,872
100,000 to 149,999	9,826	8,661	9,785	11,720	1,168,821	46,412
150,000 to 199,999	2,706	2,358	2,704	2,974	460,212	24,737
200,000 to 299,999	1,629	1,407	1,624	1,704	391,938	24,979
300,000 to 399,999	650	579	647	617	222,443	15,988
400,000 to 499,999	333	286	332	328	148,237	11,473
500,000 to 999,999	460	395	458	421	309,279	25,170
1,000,000 and over	227	193	227	170	662,922	58,378
Total	**179,102**	**80,731**	**103,406**	**163,927**	**$8,848,348**	**$287,462**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

SUTTER						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	498	242	a	243	$-25,683	$3
$1 to $2,999	1,164	150	86	280	1,900	1
3,000 to 5,999	1,603	220	460	573	7,295	8
6,000 to 8,999	1,826	312	394	785	13,691	18
9,000 to 11,999	1,851	403	370	1,136	19,427	18
12,000 to 14,999	1,770	437	590	1,256	23,911	40
15,000 to 17,999	1,816	567	743	1,385	29,933	69
18,000 to 20,999	1,713	560	701	1,346	33,384	108
21,000 to 23,999	1,569	591	622	1,450	35,268	143
24,000 to 26,999	1,397	567	586	1,280	35,593	191
27,000 to 29,999	1,319	573	591	1,260	37,590	239
30,000 to 34,999	2,060	941	1,087	1,962	66,742	541
35,000 to 39,999	1,659	831	998	1,640	61,993	576
40,000 to 49,999	2,823	1,610	2,031	2,885	126,414	1,511
50,000 to 59,999	2,168	1,484	1,820	2,294	118,852	1,776
60,000 to 69,999	1,768	1,285	1,657	1,894	114,557	2,247
70,000 to 79,999	1,380	1,124	1,338	1,582	103,174	2,322
80,000 to 89,999	1,101	945	1,082	1,289	93,443	2,472
90,000 to 99,999	813	717	804	944	76,948	2,371
100,000 to 149,999	1,913	1,728	1,902	2,156	227,801	9,302
150,000 to 199,999	473	402	469	499	80,922	4,478
200,000 to 299,999	314	253	312	270	75,673	4,863
300,000 to 399,999	107	89	104	81	36,843	2,558
400,000 to 499,999	52	46	52	32	23,368	1,804
500,000 to 999,999	87	69	86	64	60,189	4,627
1,000,000 and over	42	30	a	24	101,294	9,383
Total	**33,286**	**16,176**	**18,933**	**28,610**	**$1,580,521**	**$51,666**

TEHAMA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	278	149	a	100	$-10,125	$0
$1 to $2,999	662	112	31	170	984	1
3,000 to 5,999	874	146	182	245	4,030	3
6,000 to 8,999	964	144	174	351	7,210	8
9,000 to 11,999	1,008	212	174	484	10,620	9
12,000 to 14,999	1,096	271	349	601	14,847	21
15,000 to 17,999	1,104	325	458	697	18,223	39
18,000 to 20,999	1,056	340	467	783	20,591	71
21,000 to 23,999	1,004	384	423	757	22,545	95
24,000 to 26,999	937	406	415	776	23,857	127
27,000 to 29,999	860	395	394	669	24,472	148
30,000 to 34,999	1,239	623	686	1,162	40,093	319
35,000 to 39,999	1,017	531	670	911	37,996	384
40,000 to 49,999	1,618	1,056	1,186	1,625	72,344	820
50,000 to 59,999	1,169	903	1,043	1,141	63,920	970
60,000 to 69,999	918	769	879	892	59,386	1,160
70,000 to 79,999	733	626	723	710	54,959	1,396
80,000 to 89,999	440	398	434	430	37,190	1,057
90,000 to 99,999	316	286	316	316	29,984	987
100,000 to 149,999	617	555	615	572	73,177	3,175
150,000 to 199,999	166	148	165	130	28,374	1,634
200,000 to 299,999	121	103	121	103	29,208	1,932
300,000 to 399,999	31	26	31	31	10,876	815
400,000 to 499,999	a	a	18	14	8,448	615
500,000 to 999,999	24	19	24	20	15,759	1,244
1,000,000 and over	a	a	a	0	21,294	2,068
Total	**18,280**	**8,948**	**9,989**	**13,690**	**$720,264**	**$19,095**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

TRINITY						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	101	46	a	21	$-1,881	$1
$1 to $2,999	248	45	11	50	377	0
3,000 to 5,999	245	48	52	56	1,101	0
6,000 to 8,999	261	51	22	91	1,959	1
9,000 to 11,999	251	55	42	113	2,621	2
12,000 to 14,999	262	76	76	107	3,521	5
15,000 to 17,999	220	72	96	84	3,625	6
18,000 to 20,999	243	79	121	106	4,748	19
21,000 to 23,999	211	80	101	128	4,735	23
24,000 to 26,999	212	95	107	110	5,418	34
27,000 to 29,999	195	93	118	97	5,558	42
30,000 to 34,999	314	157	207	158	10,189	94
35,000 to 39,999	229	135	170	149	8,579	96
40,000 to 49,999	381	247	327	242	17,172	247
50,000 to 59,999	272	197	256	173	14,861	276
60,000 to 69,999	211	174	206	170	13,683	291
70,000 to 79,999	138	115	138	113	10,263	259
80,000 to 89,999	116	104	116	100	9,853	311
90,000 to 99,999	67	60	67	62	6,331	227
100,000 to 149,999	155	128	153	104	18,235	847
150,000 to 199,999	46	42	45	36	7,863	434
200,000 to 299,999	22	17	21	15	5,139	337
300,000 to 399,999	13	10	13	10	4,528	359
400,000 to 499,999	a	a	a	a	3,738	289
500,000 to 999,999	a	a	a	0	2,564	222
1,000,000 and over	a	a	a	a	15,162	1,315
Total	**4,428**	**2,136**	**2,485**	**2,298**	**$179,941**	**$5,738**

TULARE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,486	732	26	775	$-143,397	$30
$1 to $2,999	4,156	518	216	1,609	6,667	3
3,000 to 5,999	6,794	715	1,597	3,653	31,108	28
6,000 to 8,999	8,527	1,130	1,168	6,288	64,303	56
9,000 to 11,999	9,275	1,506	1,370	8,412	97,477	66
12,000 to 14,999	9,041	1,790	2,241	9,211	121,931	139
15,000 to 17,999	8,657	2,314	2,635	9,342	142,584	239
18,000 to 20,999	8,119	2,452	2,407	9,232	158,128	380
21,000 to 23,999	7,450	2,529	2,339	9,095	167,424	525
24,000 to 26,999	6,785	2,595	2,175	8,786	172,673	664
27,000 to 29,999	5,938	2,483	2,054	7,725	168,964	799
30,000 to 34,999	7,930	3,778	3,487	10,246	256,932	1,618
35,000 to 39,999	6,174	3,249	3,368	7,651	231,172	1,872
40,000 to 49,999	9,718	5,765	6,778	11,811	434,678	4,836
50,000 to 59,999	7,011	4,864	6,057	8,505	384,332	5,632
60,000 to 69,999	5,437	4,062	5,123	6,372	352,134	6,802
70,000 to 79,999	4,043	3,251	3,940	4,701	302,392	7,169
80,000 to 89,999	3,105	2,663	3,078	3,628	263,125	7,154
90,000 to 99,999	2,291	2,017	2,271	2,810	216,998	6,745
100,000 to 149,999	5,315	4,848	5,290	6,201	634,352	25,757
150,000 to 199,999	1,524	1,363	1,512	1,538	258,971	14,051
200,000 to 299,999	953	838	948	898	229,233	14,485
300,000 to 399,999	381	334	378	344	130,959	9,430
400,000 to 499,999	163	137	162	163	72,048	5,452
500,000 to 999,999	297	269	295	230	201,448	15,879
1,000,000 and over	134	115	132	127	349,987	30,798
Total	**130,704**	**56,317**	**61,047**	**139,353**	**$5,306,622**	**$160,608**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

TUOLUMNE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	356	145	a	93	$-8,683	$4
$1 to $2,999	807	106	47	184	1,277	0
3,000 to 5,999	1,003	112	289	228	4,542	7
6,000 to 8,999	1,048	139	190	255	7,884	12
9,000 to 11,999	1,130	210	198	396	11,838	17
12,000 to 14,999	1,071	221	373	363	14,481	22
15,000 to 17,999	1,092	292	531	374	18,042	43
18,000 to 20,999	1,114	332	550	401	21,663	78
21,000 to 23,999	1,011	344	520	371	22,700	119
24,000 to 26,999	976	334	522	400	24,872	167
27,000 to 29,999	884	360	507	384	25,229	198
30,000 to 34,999	1,308	577	845	620	42,501	404
35,000 to 39,999	1,220	612	886	656	45,680	515
40,000 to 49,999	1,909	1,096	1,587	1,096	85,232	1,181
50,000 to 59,999	1,502	1,027	1,385	899	82,574	1,514
60,000 to 69,999	1,157	840	1,116	785	75,076	1,688
70,000 to 79,999	977	768	961	766	73,072	1,850
80,000 to 89,999	753	623	743	619	63,814	1,860
90,000 to 99,999	596	517	588	537	56,433	1,800
100,000 to 149,999	1,231	1,084	1,230	1,087	146,764	6,186
150,000 to 199,999	381	330	380	335	64,734	3,524
200,000 to 299,999	224	184	222	159	53,689	3,465
300,000 to 399,999	77	62	75	45	26,216	1,874
400,000 to 499,999	25	20	25	a	11,321	920
500,000 to 999,999	56	48	56	48	35,788	2,887
1,000,000 and over	15	12	a	a	26,903	2,497
Total	**21,923**	**10,395**	**13,850**	**11,116**	**$1,033,638**	**$32,834**

VENTURA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	3,898	1,241	74	1,428	$-188,545	$56
$1 to $2,999	11,065	816	1,187	1,490	17,400	20
3,000 to 5,999	13,218	957	5,094	2,755	59,647	102
6,000 to 8,999	14,177	1,467	3,646	5,008	106,677	171
9,000 to 11,999	14,353	1,874	3,635	7,245	150,682	213
12,000 to 14,999	14,530	2,422	5,456	9,050	196,220	389
15,000 to 17,999	14,997	3,010	6,638	11,010	247,523	638
18,000 to 20,999	14,367	3,309	6,349	11,212	280,012	1,017
21,000 to 23,999	13,455	3,470	6,247	10,805	302,324	1,538
24,000 to 26,999	12,605	3,653	5,806	10,800	321,043	1,943
27,000 to 29,999	11,712	3,686	5,851	9,849	333,555	2,505
30,000 to 34,999	17,424	5,970	9,695	14,468	564,959	5,372
35,000 to 39,999	15,386	5,977	9,741	12,713	576,229	6,756
40,000 to 49,999	25,947	11,387	19,124	21,647	1,162,755	17,094
50,000 to 59,999	20,347	10,368	16,949	17,651	1,115,569	20,458
60,000 to 69,999	16,828	9,818	15,203	15,223	1,091,874	23,709
70,000 to 79,999	14,059	9,412	13,288	13,635	1,052,307	25,469
80,000 to 89,999	11,707	8,586	11,339	11,946	993,380	26,726
90,000 to 99,999	9,867	7,784	9,699	10,490	935,541	27,805
100,000 to 149,999	28,754	24,398	28,525	32,264	3,476,771	132,136
150,000 to 199,999	11,009	9,724	10,974	12,618	1,881,375	94,370
200,000 to 299,999	7,115	6,170	7,092	7,971	1,703,462	101,732
300,000 to 399,999	2,556	2,189	2,547	2,785	877,850	60,573
400,000 to 499,999	1,298	1,100	1,296	1,388	577,968	42,948
500,000 to 999,999	2,037	1,728	2,026	2,239	1,386,211	109,074
1,000,000 and over	1,049	902	1,045	1,116	3,426,533	306,648
Total	**323,760**	**141,418**	**208,526**	**258,806**	**$22,649,320**	**$1,009,464**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

YOLO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	772	222	10	249	$-40,438	2
$1 to $2,999	2,770	214	335	428	4,201	$5
3,000 to 5,999	3,227	227	1,063	637	14,421	20
6,000 to 8,999	3,272	311	746	982	24,546	32
9,000 to 11,999	3,246	395	840	1,279	34,187	45
12,000 to 14,999	3,245	539	1,350	1,650	43,769	83
15,000 to 17,999	3,362	673	1,848	1,782	55,441	165
18,000 to 20,999	3,220	705	1,717	2,021	62,778	267
21,000 to 23,999	3,162	745	1,767	2,060	71,021	430
24,000 to 26,999	2,926	781	1,546	2,164	74,559	530
27,000 to 29,999	2,791	800	1,542	2,205	79,531	672
30,000 to 34,999	4,395	1,363	2,715	3,396	142,526	1,571
35,000 to 39,999	3,740	1,413	2,476	3,033	139,973	1,738
40,000 to 49,999	5,960	2,700	4,562	5,041	267,093	4,149
50,000 to 59,999	4,614	2,428	3,961	4,054	253,163	4,924
60,000 to 69,999	3,713	2,373	3,470	3,451	240,999	5,324
70,000 to 79,999	3,048	2,142	2,933	2,957	227,949	5,735
80,000 to 89,999	2,607	2,014	2,566	2,648	221,088	6,295
90,000 to 99,999	2,043	1,683	2,026	2,111	193,799	6,139
100,000 to 149,999	5,440	4,737	5,412	5,626	655,382	26,903
150,000 to 199,999	1,899	1,667	1,891	2,055	322,979	17,202
200,000 to 299,999	1,199	1,032	1,192	1,329	285,751	17,770
300,000 to 399,999	402	344	399	433	137,718	9,713
400,000 to 499,999	181	161	181	201	81,375	6,283
500,000 to 999,999	278	239	276	291	186,287	14,732
1,000,000 and over	146	97	146	96	301,803	23,770
Total	**71,658**	**30,005**	**46,970**	**52,179**	**$4,081,903**	**$154,500**

YUBA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	240	105	a	65	$-8,776	$0
$1 to $2,999	812	122	23	330	1,249	1
3,000 to 5,999	1,080	155	185	510	4,919	4
6,000 to 8,999	1,220	210	165	724	9,205	8
9,000 to 11,999	1,261	249	212	882	13,231	11
12,000 to 14,999	1,235	285	378	954	16,671	22
15,000 to 17,999	1,275	361	530	985	21,132	44
18,000 to 20,999	1,289	427	465	1,211	25,090	71
21,000 to 23,999	1,178	433	468	1,144	26,505	106
24,000 to 26,999	1,113	442	464	1,057	28,374	141
27,000 to 29,999	924	396	412	925	26,304	160
30,000 to 34,999	1,479	680	767	1,464	47,953	372
35,000 to 39,999	1,305	624	800	1,284	48,961	464
40,000 to 49,999	2,095	1,193	1,504	2,141	93,811	1,113
50,000 to 59,999	1,669	1,140	1,386	1,782	91,338	1,341
60,000 to 69,999	1,288	982	1,187	1,483	83,481	1,505
70,000 to 79,999	975	802	938	1,073	73,018	1,606
80,000 to 89,999	673	580	666	750	57,188	1,458
90,000 to 99,999	501	450	492	559	47,433	1,390
100,000 to 149,999	938	824	937	924	110,550	4,434
150,000 to 199,999	254	203	250	198	43,560	2,341
200,000 to 299,999	161	123	160	93	38,312	2,292
300,000 to 399,999	72	43	72	35	25,152	1,704
400,000 to 499,999	43	32	43	28	18,952	1,306
500,000 to 999,999	60	44	60	a	38,475	2,787
1,000,000 and over	21	11	a	a	47,858	4,352
Total	**23,161**	**10,916**	**12,587**	**20,624**	**$1,029,948**	**$29,035**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

RESIDENT-OUT-OF-STATE-ADDRESS[19]						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	3,007	1,023	66	1,091	$-194,918	$61
$1 to $2,999	8,757	1,307	487	1,905	10,402	13
3,000 to 5,999	8,458	1,008	1,715	1,947	38,466	38
6,000 to 8,999	8,977	1,207	1,135	2,975	67,438	77
9,000 to 11,999	9,506	1,541	2,031	3,827	99,857	84
12,000 to 14,999	9,103	1,789	3,872	4,585	122,906	235
15,000 to 17,999	9,264	2,187	5,011	4,668	152,807	478
18,000 to 20,999	8,565	2,304	4,469	4,603	166,711	730
21,000 to 23,999	7,800	2,404	4,137	4,932	175,226	1,005
24,000 to 26,999	6,761	2,301	3,599	4,601	172,243	1,189
27,000 to 29,999	6,227	2,311	3,388	4,595	177,292	1,409
30,000 to 34,999	9,292	3,716	5,406	7,061	301,251	3,009
35,000 to 39,999	7,921	3,538	5,131	6,203	296,418	3,477
40,000 to 49,999	13,158	6,606	9,588	11,156	589,745	8,688
50,000 to 59,999	10,265	5,749	8,572	8,853	562,671	10,567
60,000 to 69,999	8,321	5,195	7,547	7,443	539,449	12,281
70,000 to 79,999	6,660	4,477	6,343	5,818	498,601	13,025
80,000 to 89,999	5,452	3,887	5,273	4,761	462,801	13,865
90,000 to 99,999	4,365	3,245	4,278	3,899	413,823	13,685
100,000 to 149,999	12,468	9,622	12,345	11,052	1,508,478	63,663
150,000 to 199,999	5,261	4,113	5,239	4,544	902,502	48,673
200,000 to 299,999	3,988	3,086	3,972	3,464	959,621	60,713
300,000 to 399,999	1,489	1,116	1,486	1,279	509,840	36,002
400,000 to 499,999	677	486	674	533	301,780	22,234
500,000 to 999,999	1,255	867	1,248	992	859,019	66,657
1,000,000 and over	931	619	929	851	4,718,638	425,206
Total	**177,928**	**75,704**	**107,941**	**117,638**	**$14,413,068**	**$807,066**

NONRESIDENT						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	9,541	4,848	123	5,517	$-3,549,012	$698
$1 to $2,999	16,441	3,853	861	4,588	15,462	1,081
3,000 to 5,999	13,679	1,981	3,238	2,919	62,237	137
6,000 to 8,999	15,254	2,274	3,009	3,838	114,596	241
9,000 to 11,999	16,069	2,898	4,400	5,115	168,850	244
12,000 to 14,999	16,338	3,336	8,095	5,836	220,724	464
15,000 to 17,999	16,921	4,010	8,754	6,386	279,281	719
18,000 to 20,999	15,961	4,388	7,967	6,659	311,127	1,054
21,000 to 23,999	15,062	4,816	7,838	6,897	338,840	1,339
24,000 to 26,999	13,861	4,891	7,399	6,968	353,275	1,600
27,000 to 29,999	13,263	5,099	7,219	6,893	377,988	1,956
30,000 to 34,999	20,409	8,552	11,807	11,320	662,190	3,966
35,000 to 39,999	18,789	8,619	11,821	10,696	703,519	4,727
40,000 to 49,999	34,175	16,718	23,602	19,971	1,533,001	12,230
50,000 to 59,999	29,639	15,866	22,621	18,204	1,626,078	15,306
60,000 to 69,999	24,833	14,470	19,796	15,922	1,610,111	17,443
70,000 to 79,999	21,050	13,343	17,145	14,024	1,575,605	18,453
80,000 to 89,999	17,569	11,882	14,515	12,339	1,490,984	18,751
90,000 to 99,999	14,916	10,520	12,365	10,858	1,414,690	18,926
100,000 to 149,999	48,202	35,770	40,460	36,641	5,881,657	92,153
150,000 to 199,999	25,288	19,565	20,937	20,938	4,369,333	75,845
200,000 to 299,999	26,315	20,427	21,922	22,902	6,420,559	113,353
300,000 to 399,999	14,723	11,462	12,272	13,560	5,094,956	85,689
400,000 to 499,999	9,964	8,043	8,474	9,907	4,457,143	68,032
500,000 to 999,999	24,361	19,820	21,063	25,656	17,149,616	219,599
1,000,000 and over	29,961	24,281	25,353	30,976	85,769,552	999,696
Total	**522,584**	**281,732**	**343,056**	**335,530**	**$138,452,361**	**$1,773,706**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2005 Taxable Year

UNALLOCATED[20]						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	61	15	0	6	$-1,265	$0
$1 to $2,999	265	21	13	52	293	0
3,000 to 5,999	280	23	61	71	1,257	15
6,000 to 8,999	260	28	44	107	1,938	3
9,000 to 11,999	287	41	74	162	3,053	4
12,000 to 14,999	256	43	112	157	3,450	7
15,000 to 17,999	251	46	126	172	4,136	11
18,000 to 20,999	208	39	113	158	4,045	18
21,000 to 23,999	200	44	114	114	4,488	28
24,000 to 26,999	193	52	109	153	4,916	36
27,000 to 29,999	171	41	99	116	4,872	47
30,000 to 34,999	253	62	168	167	8,216	102
35,000 to 39,999	226	64	169	140	8,483	131
40,000 to 49,999	336	116	295	186	15,009	302
50,000 to 59,999	238	104	216	144	13,024	300
60,000 to 69,999	193	95	185	118	12,529	347
70,000 to 79,999	141	82	132	101	10,525	297
80,000 to 89,999	119	67	118	64	10,078	333
90,000 to 99,999	77	56	77	77	7,320	229
100,000 to 149,999	244	183	234	208	29,563	1,176
150,000 to 199,999	116	90	115	96	20,339	1,008
200,000 to 299,999	91	60	91	76	21,911	1,289
300,000 to 399,999	36	29	35	38	12,360	687
400,000 to 499,999	30	26	30	37	13,344	718
500,000 to 999,999	38	31	35	39	27,364	1,266
1,000,000 and over	44	34	44	46	145,800	8,115
Total	**4,614**	**1,492**	**2,809**	**2,805**	**$387,048**	**$16,470**

STATE TOTALS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	184,179	58,054	3,561	66,948	$-13,929,795	$6,027
$1 to $2,999	511,159	48,376	45,213	94,113	768,596	1,922
3,000 to 5,999	620,414	56,573	176,271	164,431	2,809,455	3,807
6,000 to 8,999	691,999	78,938	126,597	281,121	5,206,829	6,354
9,000 to 11,999	715,865	102,610	146,764	401,044	7,524,751	7,956
12,000 to 14,999	726,836	124,810	250,184	474,156	9,814,496	15,904
15,000 to 17,999	725,056	148,685	321,825	509,888	11,959,505	28,725
18,000 to 20,999	698,428	162,673	309,235	528,572	13,606,514	48,043
21,000 to 23,999	651,012	168,220	301,703	521,096	14,634,129	72,115
24,000 to 26,999	606,118	172,874	286,961	503,173	15,440,674	93,650
27,000 to 29,999	564,199	172,937	282,282	476,212	16,070,092	118,335
30,000 to 34,999	851,229	281,908	482,091	716,609	27,611,653	264,445
35,000 to 39,999	748,752	270,540	483,864	619,342	28,035,823	333,940
40,000 to 49,999	1,228,666	508,512	918,832	1,033,655	55,004,617	836,684
50,000 to 59,999	943,161	461,743	798,246	817,232	51,684,618	985,291
60,000 to 69,999	750,867	418,510	683,076	664,874	48,661,711	1,110,177
70,000 to 79,999	601,007	376,010	568,597	547,347	44,959,800	1,158,452
80,000 to 89,999	482,543	331,224	466,655	454,990	40,929,407	1,169,452
90,000 to 99,999	390,579	285,554	381,544	378,087	37,036,344	1,164,504
100,000 to 149,999	1,074,945	850,337	1,058,893	1,079,751	129,689,410	5,068,104
150,000 to 199,999	409,704	338,056	403,665	414,186	70,224,716	3,481,025
200,000 to 299,999	290,656	238,627	285,015	290,448	69,817,880	3,961,503
300,000 to 399,999	110,643	89,499	107,727	108,680	38,031,323	2,363,589
400,000 to 499,999	58,252	47,070	56,534	56,862	25,943,998	1,650,886
500,000 to 999,999	100,532	81,204	96,794	99,430	68,895,215	4,256,353
1,000,000 and over	76,986	61,636	72,230	76,199	261,142,642	16,638,965
Total	**14,813,787**	**5,935,180**	**9,114,359**	**11,378,446**	**$1,081,574,404**	**$44,846,206**

Footnotes follow this section.

TABLE B-8
Personal Income Tax
SPECIAL TAX CREDITS ALLOWED
2005 Taxable Year

Credit	Number	Amount	Percent of Total
Credits Available in Taxable Year 2003			
Child Adoption	1,777	$2,012,741	0.2
Child and Dependent Care	593,610	180,271,117	15.0
Community Development Fin. Inst. Deposits	7	5,422	0.0
Dependent Parent	495	123,214	0.0
Disabled Access	527	43,531	0.0
Employer Child Care Contribution	4,375	1,843,459	0.2
Employer Child Care Program	358	131,736	0.0
Enhanced Oil Recovery	136	611,485	0.1
Enterprise Zone Hiring and Sales	7,233	135,800,745	11.3
Enterprise Zone Wages	491	112,839	0.0
Environmental Tax	8	5,543	0.0
Farmworker Housing-Construction	a	2,831	0.0
Joint Custody Head of Household	3,666	923,042	0.1
Joint Strike Fighter Wage	14	70,831	0.0
Local Agency Military Base Recovery Area	46	394,239	0.0
Long-Term Caregiver	114	46,787	0.0
Low-Income Housing	615	893,194	0.1
Manufacturing Enhancement Area	25	444,583	0.0
Natural Heritage Preservation	39	1,494,898	0.1
Nonrefundable Renter's	1,353,025	96,728,684	8.1
Other State Tax	116,532	656,713,625	54.7
Prior Year Alternative Minimum Tax	7,494	38,851,776	3.2
Prison Inmate Labor	10	58,684	0.0
Qualified Senior Head of Household	1,241	422,239	0.0
Research	3,273	55,071,183	4.6
Rice Straw	61	263,052	0.0
Solar Systems	4,543	6,390,156	0.5
Targeted Tax Area	170	4,227,933	0.4
Teachers Retention	340	238,780	0.0
Unidentified	26	101,888	0.0
Total Credits Available in Taxable Year 2005	**2,100,253**	**1,184,300,237**	**98.7**
Expired Credits with Carryover Provisions			
Agricultural Transportation	62	$176,332	0.0
Commercial Solar Electric Carryover	a	2,130	0.0
Commercial Solar Energy Carryover	39	79,551	0.0
Donation of Agricultural Products Carryover	a	1,489	0.0
Energy Conservation Carryover	1,093	766,596	0.1
Los Angeles Revitalization Zone	305	5,043,682	0.4
Low-Emission Vehicle	369	281,061	0.0
Manufacturer's Investment	573	4,810,275	0.4
New Infant	84	45,052	0.0
Orphan Drug	8	10,495	0.0
Political Contribution	1,826	671,366	0.1
Recycling Equipment	187	145,472	0.0
Residential Rental and Farm Sales Carryover	666	1,226,831	0.1
Ridesharing:			
Large Employers	115	66,982	0.0
Small Employers	62	32,546	0.0
Transit Pass Carryover	267	110,011	0.0
Vanpool Carryover	634	250,564	0.0
Incentive Carryover	2,957	1,327,561	0.1
Salmon and Steelhead Trout Habitat	8	5,373	0.0
Solar Energy Carryover	243	346,337	0.0
Solar Pump Carryover	16	87,349	0.0
Water Conservation Carryover	88	31,374	0.0
Total Expired Credits with Carryover Provisions	**9,610**	**15,518,429**	**1.3**
Total	**2,109,863**	**$1,199,818,666**	**100.0**

Footnotes follow this section.

TABLE B-9.1
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
By INCOME LEVEL and AVERAGE TAX RATE
2005 Taxable Year

Income Levels	Number of Returns		Total Tax Liability (Thousands)	Average Tax Rate[4]						
	Non-Taxable	Taxable		Less Than 1.0%	1.0% to 1.9%	2.0% to 2.9%	3.0% to 4.9%	5.0% to 6.9%	7.0% to 8.9%	9.0% and Above[5]
I: Adjusted Gross Income (AGI)										
Under $50,000	5,208,342	3,949,663	$1,809,997	7,198,703	948,210	551,149	453,212	1,985	1,854	2,893
50,000 to 100,000	251,433	2,763,467	5,517,572	720,780	667,241	591,097	661,245	372,922	1,087	527
100,000 to 200,000	9,279	1,385,135	8,373,069	37,785	69,375	170,781	641,854	400,185	74,099	335
200,000 and over	1,789	518,783	27,430,016	4,178	2,580	4,396	40,080	215,318	225,007	29,012
Total	**5,470,844**	**8,617,048**	**$43,130,654**	**$7,961,446**	**$1,687,406**	**$1,317,424**	**$1,796,391**	**$990,409**	**$302,047**	**$32,768**
II: AGI Plus Tax Preference Income [1]										
Under $50,000	5,208,350	3,949,920	$1,810,180	7,198,718	948,448	551,149	453,222	1,986	1,854	2,893
50,000 to 100,000	251,432	2,763,083	5,517,045	720,540	667,158	591,087	661,245	372,869	1,087	528
100,000 to 200,000	9,286	1,385,215	8,373,280	37,792	69,539	170,710	642,080	399,961	74,132	286
200,000 and over	1,776	518,829	27,430,149	4,163	2,599	4,401	40,140	215,482	224,864	28,957
Total	**5,470,844**	**8,617,048**	**$43,130,654**	**$7,961,213**	**$1,687,744**	**$1,317,347**	**$1,796,687**	**$990,298**	**$301,936**	**$32,665**
III: AGI Less Investment Interest [2]										
Under $50,000	5,209,522	3,951,046	$1,812,901	7,200,441	948,083	551,546	453,768	1,985	1,854	2,892
50,000 to 100,000	250,389	2,765,079	5,524,267	719,223	667,859	591,141	661,524	374,108	1,088	525
100,000 to 200,000	9,323	1,384,190	8,382,163	37,021	68,881	170,225	640,698	401,650	74,656	382
200,000 and over	1,609	516,732	27,411,323	3,731	2,226	4,064	38,562	213,397	225,890	30,471
Total	**5,470,844**	**8,617,048**	**$43,130,654**	**$7,960,416**	**$1,687,049**	**$1,316,976**	**$1,794,552**	**$991,140**	**$303,488**	**$34,270**
IV: Expanded Income [3]										
Under $50,000	5,209,531	3,951,304	$1,813,136	7,200,457	948,321	551,546	453,779	1,986	1,854	2,893
50,000 to 100,000	250,388	2,764,694	5,523,688	718,983	667,776	591,131	661,524	374,055	1,088	525
100,000 to 200,000	9,327	1,384,250	8,382,256	37,025	69,045	170,144	640,915	401,434	74,680	333
200,000 and over	1,597	516,800	27,411,574	3,717	2,245	4,068	38,626	213,631	225,734	30,376
Total	**5,470,844**	**8,617,048**	**$43,130,654**	**$7,960,183**	**$1,687,387**	**$1,316,888**	**$1,794,843**	**$991,106**	**$303,356**	**$34,128**

1 Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains; accelerated depreciation in excess of straight line; excess depletion, and several other statutory amounts.
2 Interest paid on borrowed money used for capital investments, other than mortgages.
3 Expanded income is adjusted gross income plus tax preference income less investment expenses.
4 Average tax rate is the net tax divided by the income, as defined in the income concept.
5 These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Section 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.

TABLE B-9.2
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
By INCOME LEVEL and AVERAGE TAX LIABILITY
2005 Taxable Year

Income Levels	Number of Returns			Total Tax Liability (Thousand)	Average Tax Liability			
	Total	Non-Taxable	Taxable		$1 Under $1,000	$1,000 Under $2,000	$2,000 Under $6,000	$6,000 and Over
I: Adjusted Gross Income (AGI)								
Under $50,000	9,158,005	5,208,342	3,949,663	$1,809,997	3,355,224	549,878	44,461	99
50,000 to 100,000	3,014,900	251,433	2,763,467	5,517,572	795,374	750,059	1,189,425	28,609
100,000 to 200,000	1,394,414	9,279	1,385,135	8,373,069	22,927	48,288	680,577	633,343
200,000 and over	520,572	1,789	518,783	27,430,016	1,059	617	4,074	513,033
Total	**14,087,891**	**5,470,844**	**8,617,048**	**$43,130,654**	**$4,174,583**	**$1,348,843**	**$1,918,537**	**$1,175,084**
II: AGI Plus Tax Preference Income [1]								
Under $50,000	9,158,270	5,208,350	3,949,920	$1,810,180	3,355,463	549,878	44,472	107
50,000 to 100,000	3,014,514	251,432	2,763,083	5,517,045	795,135	749,976	1,189,362	28,610
100,000 to 200,000	1,394,501	9,286	1,385,215	8,373,280	22,927	48,371	680,629	633,288
200,000 and over	520,606	1,776	518,829	27,430,149	1,059	617	4,074	513,080
Total	**14,087,891**	**5,470,844**	**8,617,048**	**$43,130,654**	**$4,174,583**	**$1,348,843**	**$1,918,537**	**$1,175,084**
III: AGI Less Investment Interest [2]								
Under $50,000	9,160,569	5,209,522	3,951,046	$1,812,901	3,355,974	550,132	44,836	104
50,000 to 100,000	3,015,468	250,389	2,765,079	5,524,267	795,555	750,164	1,190,419	28,941
100,000 to 200,000	1,393,513	9,323	1,384,190	8,382,163	22,145	48,003	679,579	634,463
200,000 and over	518,342	1,609	516,732	27,411,323	909	544	3,703	511,576
Total	**14,087,891**	**5,470,844**	**8,617,048**	**$43,130,654**	**$4,174,583**	**$1,348,843**	**$1,918,537**	**$1,175,084**
IV: Expanded Income [3]								
Under $50,000	9,160,835	5,209,531	3,951,304	$1,813,136	3,356,213	550,132	44,846	113
50,000 to 100,000	3,015,082	250,388	2,764,694	5,523,688	795,316	750,081	1,190,356	28,941
100,000 to 200,000	1,393,577	9,327	1,384,250	8,382,256	22,145	48,086	679,622	634,397
200,000 and over	518,397	1,597	516,800	27,411,574	909	544	3,713	511,633
Total	**14,087,891**	**5,470,844**	**8,617,048**	**$43,130,654**	**$4,174,583**	**$1,348,843**	**$1,918,537**	**$1,175,084**

1 Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains; accelerated depreciation in excess of straight line ; excess depletion, and several other statutory amounts.
2 Interest paid on borrowed money used for capital Investments, other than mortgages.
3 Expanded income is adjusted gross income plus tax preference income less investment expenses.

APPENDIX B

PERSONAL INCOME TAX TABLES
FOOTNOTES

1. Includes resident data only. May not be comparable to 1989 and prior years, which include resident, part-year resident, and nonresident return data. For comparison purposes, data results are displayed with both the pre-modified and modified methods.
2. The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates. For comparison purposes, data results are displayed with both the pre-modified and modified methods.
3. Starting in 1982, non-residents and part-year residents computed their tax on their total income and apportioned tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to 1982 and prior years.
4. Taxable income for 1967 and subsequent taxable years is not comparable to earlier years. In 1967, exemption credits were substituted for exemption exclusions, and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusions.
5. Net sale of capital assets changed significantly in 1987 from prior California law (1972-1986). Due to the enactment of the Tax Reform Act of 1986, the entire amount of capital assets post-1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Beginning in 1987, capital losses from carryovers and carrybacks are fully deductible against capital gains. Up to $3,000 ($1,500 Single and Married Filing Separately) of excess capital loss is deductible against ordinary income. California has conformed to federal holding period rules with regard to long- and short-term gains and losses. California has also enacted a separate credit for gains from the sale of residential rental or farm property.
6. Personal exemption credit increased for 1978 and subsequent years and, therefore, is not comparable to that of earlier years.
7. California adjustments include adjustments to federal income. These include items such as unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, IRA distributions and net operating loss carryovers.
8. When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.
9. When an individual return reported income from two or more partnerships or S Corporations, all of the partnership and S corporation incomes, profits and losses were combined and the resulting net profit or loss was recorded.
10. All other federal income sources include net income for the disposition of non-capital assets, alimony received, miscellaneous income sources, social security and unemployment income, income from state and local income tax refunds, and taxable IRA income. It also includes net losses from miscellaneous income and from non-capital assets.
11. Includes contributions to both Individual Retirement Accounts and to Spousal Individual Retirement Accounts.
12. Amounts listed are self-assessed before audit. Because of major differences between federal and state law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.
13. Total adjustments include amounts for IRA exclusion, moving expense, alimony paid, half self-employment tax, self-employed health insurance plan exclusion, self-employed retirement plan exclusion, and the penalty on early withdrawal of savings.
14. ‘Total Contributions’ is less than the total of cash, non-cash and carryover contributions because of the tax code requirement limiting contribution deductions that exceed a certain percentage of adjusted gross income.

APPENDIX B

PERSONAL INCOME TAX TABLES
FOOTNOTES
(continued)

15. All other deductions include un-reimbursed employee expenses, union dues, employment education expenses, handicap repairs, gambling losses and other miscellaneous deductions that exceed two percent of adjusted gross income.
16. Services consist of Professional Services, Personal Services, and Other Services. Professional Services include medical, dental and other health services; legal services; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments; barber and beauty shops; photographic studios; and funeral services and crematories. Other Services include lodging and recreational services; and automotive and other repair services.
17. Derived from all income sources, not just business income.
18. Data for Alpine County were aggregated because most categories of income have fewer than ten (10) returns.
19. Resident returns filed with an out-of-state address.
20. Unable to determine county of residence from tax return.
    a. Data are not shown for table entries with small numbers of taxpayers but are included in the appropriate totals.
    b. Data are not available.

Appendix C:
Corporation Tax

2005 Income Year
(Filing Year 2006)

TABLE C-1
Corporation Tax
COMPARISON BY TAXABLE YEARS:
1950 Through 2005

Taxable Income Year	Number of Corporation Returns				Dollars in Thousands			
					Income Reported for State Taxation		Tax Assessed	
	All Reporting	Reporting Net Income	Reporting Net Loss	Reporting No Income or Loss	All Reporting	Reporting Net Income	All Reporting	Reporting Net Income
2005	651,059	368,978	232,578	49,503	$115,372,458	$162,710,971	$8,671,190	$8,457,437
2004	616,805	344,456	224,542	47,807	$82,328,028	$130,907,962	$7,122,773	$6,916,713
2003	589,310	321,594	220,929	46,787	50,819,214	105,077,019	6,226,829	6,021,449
2002	550,853	304,561	206,578	39,714	29,685,925	95,596,901	5,601,171	5,400,429
2001	520,056	294,873	190,570	34,613	17,559,698	93,583,560	5,122,490	4,940,261
2000	497,844	291,396	174,614	31,834	33,859,625	107,881,155	5,912,634	5,740,187
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
1996	430,796	251,737	155,933	23,126	47,264,188	75,989,249	4,881,666	4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,884	230,354	157,580	26,950	32,896,807	58,078,963	4,292,227	4,132,595
1994 a	414,201	229,352	157,739	27,110	33,105,424	57,424,151	4,284,781	4,123,726
1993	418,108	217,858	170,818	29,432	20,117,987	48,332,148	3,928,594	3,745,763
1992	418,135	213,264	174,740	30,131	16,113,691	44,969,835	3,866,080	3,670,634
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,861,375	3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
1989	447,714	229,559	166,445	51,711	32,910,946	52,883,979	4,384,191	4,271,180
1988	448,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184
1987	464,186	245,505	164,936	53,745	29,718,893	45,619,163	4,057,893	4,000,107
1986	414,602	216,677	149,684	48,241	25,457,211	40,042,508	3,656,450	3,604,958
1985	388,244	207,388	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	52,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,850	6,637,755	390,355	385,212
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117

Footnotes follow this section.

TABLE C-2
CORPORATION TAX
SYNOPSIS OF TAX LIABILITY COMPUTATIONS
Taxable Years 2004 - 2005

ALL CORPORATIONS

Item	2004		2005		Percent Change	
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	487,297	$44,227,307,772	530,576	$37,306,906,220	8.9	-15.6
Less: Cost of Goods Sold	281,646	37,810,156,044	302,673	32,724,440,399	7.5	-13.5
Gross Profit	487,812	6,417,151,728	531,365	4,592,465,819	8.9	-28.4
Total Income	537,858	8,751,052,659	578,095	7,747,419,699	7.5	-11.5
Total Deductions	572,850	7,796,219,816	613,187	6,333,083,403	7.0	-18.8
Net Income Before State Adjustments	563,688	915,367,641	604,333	1,332,633,915	7.2	45.6
Net Income After State Adjustments	581,075	1,158,889,710	612,130	937,634,220	5.3	-19.1
Loss	228,418	270,850,367	236,619	204,110,507	3.6	-24.6
Profit	352,657	1,429,740,077	373,792	1,141,744,727	6.0	-20.1
Apportioning Corporations						
Total Nonbusiness Income	5,547	18,515,220	3,962	19,813,526	-28.6	7.0
Total Business Income	69,617	1,112,170,408	61,611	874,556,291	-11.5	-21.4
Nonbusiness Income Allocated to California	2,636	790,362	1,847	1,722,382	-29.9	117.9
Business Income Apportioned to California	57,387	56,822,024	50,451	79,588,593	-12.1	40.1
State Net Income: Apportioning Corporations	57,721	59,109,201	51,252	83,104,583	-11.2	40.6
State Net Income: Nonapportioning Corporations	559,084	23,218,827	599,807	32,167,875	7.3	38.5
Total State Net Income After Apportionment	616,805	82,328,028	651,059	115,272,458	5.6	40.0
Taxable Loss	272,349	48,579,934	282,081	47,438,513	3.6	-2.3
Taxable Profit	344,456	130,907,962	368,978	162,710,971	7.1	24.3
NOL/Disaster loss	82,854	10,783,941	108,370	14,836,567	30.8	37.6
State Net Income after NOL/Disaster Loss	616,805	71,544,087	651,059	100,535,891	5.6	40.5
Tax Before Credits and Alternative Minimum Tax	616,805	8,182,101	651,059	10,039,238	5.6	22.7
Tax Credits	6,742	1,113,026	7,317	1,434,492	8.5	28.9
Alternative Minimum Tax	2,494	53,698	3,232	66,445	29.6	23.7
Total State Tax	**616,805**	**$7,122,773**	**651,059**	**$8,671,190**	**5.6**	**21.7**

TABLE C-2A
C CORPORATIONS: SYNOPSIS OF TAX LIABILITY COMPUTATIONS

Item	2004		2005		Percent Change	
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	254,705	$42,865,432,522	265,907	$35,901,630,858	4.4	-16.2
Less: Cost of Goods Sold	153,115	36,815,182,447	153,132	31,724,211,661	0.0	-13.8
Gross Profit	254,792	6,050,250,075	266,631	4,177,419,196	4.6	-31.0
Total Income	292,678	8,334,055,359	296,443	7,250,275,036	1.3	-13.0
Total Deductions	308,619	7,447,563,814	313,208	5,933,164,939	1.5	-20.3
Net Income Before State Adjustments	297,179	869,232,427	302,253	1,271,369,985	1.7	46.3
Net Income After State Adjustments	310,235	1,085,949,205	307,190	847,009,251	-1.0	-22.0
Loss	135,534	260,245,503	134,142	190,389,571	-1.0	-26.8
Profit	174,701	1,346,194,708	173,048	1,037,398,822	-0.9	-22.9
Apportioning Corporations						
Total Nonbusiness Income	4,135	14,996,369	2,058	16,190,313	-50.2	8.0
Total Business Income	49,514	1,069,389,413	38,869	820,071,002	-21.5	-23.3
Nonbusiness Income Allocated to California	2,128	301,918	671	327,502	-68.5	8.5
Business Income Apportioned to California	40,939	47,328,233	32,981	68,503,762	-19.4	44.7
State Net Income: Apportioning Corporations	41,190	49,133,322	33,086	70,606,245	-19.7	43.7
State Net Income: Nonapportioning Corporations	292,895	-3,170,845	300,950	25,190	2.8	100.8
Total State Net Income After Apportionment	334,085	45,962,477	334,036	70,631,435	-0.0	53.7
Taxable Loss	165,606	41,668,307	163,712	40,238,095	-1.1	-3.4
Taxable Profit	168,479	87,630,784	170,324	110,869,530	1.1	26.5
NOL/Disaster loss	41,286	8,521,903	75,715	12,722,237	83.4	49.3
State Net Income after NOL/Disaster Loss	334,085	37,440,574	334,036	57,909,198	-0.0	54.7
Tax Before Credits and Alternative Minimum Tax	334,085	7,422,586	334,036	9,142,438	-0.0	23.2
Tax Credits	4,951	1,083,353	4,448	1,396,262	-10.2	28.9
Alternative Minimum Tax	1,881	43,712	2,702	55,153	43.6	26.2
Total State Tax	**334,085**	**$6,382,945**	**334,036**	**$7,801,330**	**-0.0**	**22.2**

TABLE C-2B
S CORPORATIONS: SYNOPSIS OF TAX LIABILITY COMPUTATIONS

Item	2004		2005		Percent Change	
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	232,592	$1,361,875,250	264,669	$1,405,275,362	13.8	3.2
Less: Cost of Goods Sold	128,531	994,973,597	149,540	990,228,738	16.3	-0.5
Gross Profit	233,020	366,901,654	264,734	415,046,623	13.6	13.1
Total Income	245,180	418,307,454	281,652	497,144,662	14.9	18.8
Total Deductions	264,231	348,655,998	299,979	399,918,465	13.5	14.7
Net Income Before State Adjustments	266,509	46,135,214	302,080	61,263,931	13.3	32.8
Net Income After State Adjustments	270,841	72,940,505	304,939	90,624,970	12.6	24.2
Loss	92,885	10,604,864	104,196	13,720,935	12.2	29.4
Profit	177,956	83,545,369	200,743	104,345,905	12.8	24.9
Apportioning Corporations						
Total Nonbusiness Income	1,412	3,518,851	1,904	3,623,213	34.8	3.0
Total Business Income	20,103	42,780,995	22,742	54,485,289	13.1	27.4
Nonbusiness Income Allocated to California	508	488,444	1,177	1,394,880	131.7	185.6
Business Income Apportioned to California	16,448	9,493,792	17,470	11,084,831	6.2	16.8
State Net Income: Apportioning Corporations	16,531	9,975,880	18,167	12,498,338	9.9	25.3
State Net Income: Nonapportioning Corporations	266,189	26,389,671	298,856	32,242,685	12.3	22.2
Total State Net Income After Apportionment	282,720	36,365,551	317,023	44,741,023	12.1	23.0
Taxable Loss	106,743	6,911,628	118,369	7,080,418	10.9	2.4
Taxable Profit	175,977	43,277,179	198,654	51,821,441	12.9	19.7
NOL/Disaster loss	41,567	2,262,037	32,655	2,114,330	-21.4	-6.5
State Net Income after NOL/Disaster Loss	282,720	34,103,514	317,023	42,626,693	12.1	25.0
Tax Before Credits and Alternative Minimum Tax	282,720	759,514	317,023	896,800	12.1	18.1
Tax Credits	1,791	29,672	2,869	38,230	60.2	28.8
Alternative Minimum Tax	613	9,986	298,034	869,832	48,518.9	8,610.5
Total State Tax	**282,720**	**$739,828**	**317,023**	**$869,861**	**12.1**	**17.6**

TABLE C-3
Corporation Tax
SOURCES OF INCOME
Taxable Years 2004 - 2005

ALL CORPORATIONS

Item	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Gross Receipts	487,297	$44,227,307,772	530,576	$37,306,906,220	-15.6
Less Cost of Goods Sold	281,646	37,810,156,044	302,673	32,724,440,399	-13.5
Gross Profit	487,812	$6,417,151,728	531,365	$4,592,465,819	-28.4
Dividends	35,901	285,495,639	37,057	675,183,057	136.5
Interest on Obligations	90,755	42,099,382	93,162	49,817,500	18.3
Other Interest	131,620	762,231,712	133,764	1,082,293,159	42.0
Gross Rents	23,489	157,819,242	16,432	148,232,470	-6.1
Gross Royalties	4,592	127,525,205	6,356	144,047,979	13.0
Capital Gain (Loss)	20,170	66,435,730	18,168	160,346,970	141.4
Ordinary Gain (Loss)	67,327	(6,379,615)	60,544	23,769,572	-472.6
Net Gain (Loss)	41,131	15,506,476	40,294	25,458,835	64.2
Other Income	191,219	875,723,722	194,457	853,882,897	-2.5
Net Income from Rental Real Estate	17,269	1,446,208	18,520	871,647	-39.7
Net Income from Other Rental Activity	2,828	105,501	2,528	150,931	43.1
Other Portfolio Income	552	591,739	1,657	739,138	24.9
Miscellaneous	2,587	5,299,990	3,467	(9,840,275)	-285.7
Total Income	**537,858**	**$8,751,052,659**	**578,095**	**$7,747,419,699**	**-11.5**

TABLE C-3A
C CORPORATIONS: SOURCES OF INCOME

Item	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Gross Receipts	254,705	$42,865,432,522	265,907	$35,901,630,858	-16.2
Less Cost of Goods Sold	153,115	36,815,182,447	153,132	31,724,211,661	-13.8
Gross Profit	254,792	$6,050,250,075	266,631	$4,177,419,196	-31.0
Dividends	22,855	283,919,659	22,271	671,760,228	136.6
Interest on Obligations	7,329	39,481,907	6,213	45,258,012	14.6
Other Interest	131,620	762,231,712	133,764	1,082,293,159	42.0
Gross Rents	23,489	157,819,242	16,432	148,232,470	-6.1
Gross Royalties	3,614	127,265,945	5,025	143,660,936	12.9
Capital Gain (Loss)	20,170	66,435,730	18,168	160,346,970	141.4
Ordinary Gain (Loss)	50,174	(10,559,394)	44,763	21,893,249	-307.3
Other Income	114,222	851,943,627	100,058	809,193,831	-5.0
Miscellaneous	1,606	5,266,856	2,692	(9,783,015)	-285.7
Total Income	**292,678**	**$8,334,055,359**	**296,443**	**$7,250,275,036**	**-13.0**

TABLE C-3B
S CORPORATIONS: SOURCES OF INCOME

Item	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Gross Receipts	232,592	$1,361,875,250	264,669	$1,405,275,362	3.2
Less Cost of Goods Sold	128,531	994,973,597	149,540	990,228,738	-0.5
Gross Profit	233,020	$366,901,654	264,734	$415,046,623	13.1
Dividends	13,046	1,575,980	14,786	3,422,829	117.2
Interest on Obligations	83,426	2,617,475	86,949	4,559,488	74.2
Gross Royalties	978	259,260	1,331	387,042	49.3
Ordinary Gain (Loss)	17,153	4,179,780	15,781	1,876,322	-55.1
Net Gain (Loss)	41,131	15,506,476	40,294	25,458,835	64.2
Other Income	81,425	25,090,247	94,399	44,689,067	78.1
Net Income from Rental Real Estate	17,269	1,446,208	18,520	871,647	-39.7
Net Income from Other Rental Activity	2,828	105,501	2,528	150,931	43.1
Other Portfolio Income	552	591,739	1,657	739,138	24.9
Miscellaneous	981	33,134	775	-57,260	-272.8
Total Income	**245,180**	**$418,307,454**	**281,652**	**$497,144,662**	**18.8**

TABLE C-4
Corporation Tax
DEDUCTIONS BY TYPE
Taxable Years 2004 - 2005

ALL CORPORATIONS

Deduction Type	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Compensation of Officers	309,103	$153,458,855	326,225	$147,575,262	-3.8
Salaries and Wages	301,550	1,652,265,440	327,610	1,528,576,247	-7.5
Repairs	316,339	76,765,321	335,038	93,306,740	21.5
Bad Debts	79,689	120,598,789	77,172	106,596,598	-11.6
Rents	367,020	235,424,410	395,684	222,674,768	-5.4
Taxes	532,115	410,430,045	573,444	239,335,534	-41.7
Interest	295,731	866,386,706	301,727	965,933,626	11.5
Contributions	133,564	14,403,714	138,801	14,065,124	-2.4
Depreciation/Amortization	402,572	932,285,429	413,927	344,345,420	-63.1
Depletion	2,474	16,347,581	1,138	7,343,562	-55.1
Advertising	292,098	173,148,697	313,883	191,634,245	10.7
Pension/Profit Sharing Plans	113,195	316,273,547	117,969	102,619,532	-67.6
Employee Benefit Plans	161,849	239,795,007	167,240	172,279,974	-28.2
Other Deductions	572,164	2,559,877,546	612,444	2,172,176,960	-15.1
Recovery Property	72,770	883,301	77,226	925,980	4.8
Portfolio Income	4,038	96,627	2,333	424,475	339.3
Interest on Investment Debts	1,891	337,929	3,182	1,167,420	245.5
Miscellaneous Deductions	1,740	27,440,872	2,667	22,101,936	-19.5
Total Deductions	**572,850**	**$7,796,219,816**	**613,187**	**$6,333,083,403**	**-18.8**

TABLE C-4A
C CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Compensation of Officers	169,376	$115,001,856	164,613	$114,822,160	-0.2
Salaries and Wages	166,339	1,547,961,064	169,431	1,400,186,810	-9.5
Repairs	175,496	72,890,051	173,598	88,592,816	21.5
Bad Debts	51,772	118,597,976	47,342	104,492,244	-11.9
Rents	199,891	218,230,466	204,429	200,050,817	-8.3
Taxes	285,651	395,297,522	291,235	222,173,219	-43.8
Interest	165,260	857,998,692	159,934	952,434,054	11.0
Contributions	45,526	13,273,395	51,819	12,251,031	-7.7
Depreciation/Amortization	226,238	917,706,598	214,928	333,702,010	-63.6
Depletion	1,956	16,303,311	546	7,224,787	-55.7
Advertising	153,490	165,330,013	154,032	175,605,737	6.2
Pension/Profit Sharing Plans	60,220	309,699,533	64,191	98,017,403	-68.4
Employee Benefit Plans	103,607	233,084,976	98,505	165,265,654	-29.1
Other Deductions	301,629	2,438,751,114	304,609	2,036,250,276	-16.5
Miscellaneous Deductions	1,023	27,437,247	1,565	22,095,921	-19.5
Total Deductions	**308,619**	**$7,447,563,814**	**313,208**	**$5,933,164,939**	**-20.3**

TABLE C-4B
S CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Compensation of Officers	139,728	$38,456,999	161,613	$32,753,103	-14.8
Salaries and Wages	135,212	104,304,376	158,179	128,389,436	23.1
Repairs	140,842	3,875,270	161,440	4,713,925	21.6
Bad Debts	27,917	2,000,813	29,829	2,104,355	5.2
Rents	167,130	17,193,944	191,255	22,623,951	31.6
Taxes	246,464	15,132,523	282,209	17,162,315	13.4
Interest	130,471	8,388,014	141,792	13,499,572	60.9
Contributions	88,039	1,130,318	86,982	1,814,093	60.5
Depreciation/Amortization	176,334	14,578,831	198,999	10,643,410	-27.0
Depletion	518	44,270	593	118,775	168.3
Advertising	138,608	7,818,683	159,851	16,028,508	105.0
Pension/Profit Sharing Plans	52,975	6,574,013	53,778	4,602,128	-30.0
Employee Benefit Plans	58,242	6,710,030	68,735	7,014,320	4.5
Other Deductions	270,536	121,126,432	307,834	135,926,684	12.2
Recovery Property	72,770	883,301	77,226	925,980	4.8
Portfolio Income	4,038	96,627	2,333	424,475	339.3
Interest on Investment Debts	1,891	337,929	3,182	1,167,420	245.5
Miscellaneous Deductions	717	3,625	1,102	6,015	65.9
Total Deductions	**264,231**	**$348,655,998**	**299,979**	**$399,918,465**	**14.7**

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Taxable Years 2004 - 2005

ALL CORPORATIONS

Apportionment Factor	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Total Property Values					
Within and Outside of California	62,130	$22,317,869,204	53,756	$12,193,496,421	-45.4
Within California	41,825	$1,103,007,113	35,403	$1,168,524,980	5.9
Statewide Average Property Factor		4.9%		9.6%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	60,418	$2,525,999,960	52,398	$2,247,813,772	-11.0
Within California	41,062	$268,327,834	37,296	$308,413,287	14.9
Statewide Average Payroll Factor		10.6%		13.7%	
Total Sales					
Within and Outside of California	66,018	$28,661,096,960	58,521	$29,514,588,628	3.0
Within California	52,757	$1,487,062,123	46,023	$1,643,668,682	10.5
Statewide Average Sales Factor		5.2%		5.6%	
Overall Average Apportionment Factor	66,654	6.6%	59,201	8.7%	

* Excludes banks and other financial corporation returns.

TABLE C-5A
C CORPORATIONS: APPORTIONMENT FORMULA RESULTS *

Apportionment Factor	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Total Property Values					
Within and Outside of California	45,285	$22,015,982,385	34,579	$11,726,402,826	-46.7
Within California	30,037	$1,038,333,036	24,781	$1,085,944,042	4.6
Statewide Average Property Factor		4.7%		9.3%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	44,709	$2,379,304,377	33,337	$2,061,990,419	-13.3
Within California	30,394	$240,379,314	24,756	$275,435,085	14.6
Statewide Average Payroll Factor		10.1%		13.4%	
Total Sales					
Within and Outside of California	47,251	$27,655,076,897	37,185	$28,458,508,730	2.9
Within California	38,119	$1,327,744,864	29,979	$1,476,237,217	11.2
Statewide Average Sales Factor		4.8%		5.2%	
Overall Average Apportionment Factor	47,845	6.3%	37,785	8.3%	

* Excludes banks and other financial corporation returns.

TABLE C-5B
S CORPORATIONS: APPORTIONMENT FORMULA RESULTS *

Apportionment Factor	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Total Property Values					
Within and Outside of California	16,844	$301,886,819	19,177	$467,093,596	54.7
Within California	11,248	$64,674,077	10,622	$82,580,938	27.7
Statewide Average Property Factor		21.4%		17.7%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	15,709	$146,695,583	19,062	$185,823,353	26.7
Within California	10,668	$27,948,521	12,540	$32,978,201	18.0
Statewide Average Payroll Factor		19.1%		17.7%	
Total Sales					
Within and Outside of California	18,766	$1,006,020,062	21,336	$1,056,079,898	5.0
Within California	14,638	$159,317,259	16,044	$167,431,464	5.1
Statewide Average Sales Factor		15.8%		15.9%	
Overall Average Apportionment Factor	18,809	18.7%	21,416	16.6%	

* Excludes banks and other financial corporation returns.

TABLE C-6
Corporation Tax
APPORTIONMENT OF STATE NET INCOME
Taxable Years 2004 - 2005

ALL CORPORATIONS

Item	2004		2005		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Net Income (After State Adjustments)	69,623	$1,137,450,065	61,901	$908,802,907	-20.1
Nonbusiness Income/Loss					
Dividends	1,037	$4,783,633	1,301	$6,870,272	43.6
Interest	4,311	2,229,709	1,808	4,234,804	89.9
Property Rental Income/Loss	1,342	126,089	614	172,630	36.9
Royalties	43	142,604	100	235,845	65.4
Gain/Loss from Sale of Assets	1,651	8,033,243	786	4,980,261	-38.0
Partnership Income/Loss	388	-40,600	475	241,513	694.9
Miscellaneous	493	3,240,542	908	3,078,201	-5.0
Total Nonbusiness Income/Loss	5,547	$18,515,220	3,962	$19,813,526	7.0
Total Separately Apportionable Business Income	4,028	$7,415,719	4,281	$15,354,796	107.1
Balance of Net Income	69,617	$1,111,519,126	61,611	$873,634,585	-21.4
Plus Interest Offset	2,495	651,282	704	921,706	41.5
Total Business Income	69,617	$1,112,170,408	61,611	$874,556,291	-21.4
Apportioned Business Income/Loss Attributable to California	57,387	$56,822,024	50,451	$79,588,593	40.1
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	441	$12,408	426	$144,666	1065.9
Interest	1,055	88,716	536	77,976	-12.1
Property Rental Income/Loss	230	-10,316	277	-7,273	29.5
Royalties	16	2,761	15	3,183	15.3
Gain/Loss from Sale of Assets	1,306	444,361	353	1,326,924	198.6
Partnership Income/Loss	86	182,642	464	66,598	-63.5
Miscellaneous Income/Loss	295	69,790	515	110,308	58.1
Total Nonbusiness Income/Loss Wholly Allocable to California	2,636	$790,362	1,847	1,722,382	117.9
Subtotal	46,944	$57,612,386	51,178	$81,310,975	41.1
Minus Interest Offset	616	50,640	227	20,529	-59.5
Balance of Net Income	46,944	$57,561,746	51,178	$81,290,446	41.2
Total Separately Apportioned Business Income	357	$197,005	238	$187,354	-4.9
Plus Capital Gain/Loss Netting	5,408	1,358,275	4,657	1,616,549	19.0
Subtotal	57,721	$59,117,027	51,252	$83,094,349	40.6
Contribution Adjustment	3,185	-7,826	1,985	10,234	230.8
Total State Net Income (After Apportionment)	57,721	$59,109,201	51,252	$83,104,583	40.6
Taxable Loss	19,391	$27,573,431	16,759	$26,835,902	-2.7
Taxable Profit	38,330	$86,682,632	34,493	$109,940,485	26.8

Includes apportioning corporations reporting net income, net loss, or no income.
Totals may not add due to rounding.

TABLE C-6A
C CORPORATIONS: APPORTIONMENT OF STATE NET INCOME

Item	2004 Number of Returns	2004 Amount *(Thousands)*	2005 Number of Returns	2005 Amount *(Thousands)*	Percent Change
Net Income (After State Adjustments)	49,517	$1,090,876,568	38,870	$850,416,934	-22.0
Nonbusiness Income/Loss					
Dividends	460	$4,610,000	553	$5,895,483	27.9
Interest	3,252	1,760,225	1,108	3,647,798	107.2
Property Rental Income/Loss	1,118	60,914	359	155,279	154.9
Royalties	30	141,213	24	116,126	-17.8
Gain/Loss from Sale of Assets	1,365	5,311,734	548	3,415,800	-35.7
Partnership Income/Loss	239	-54,690	122	154,813	383.1
Miscellaneous	409	3,166,973	460	2,805,014	-11.4
Total Nonbusiness Income/Loss	4,135	$14,996,369	2,058	$16,190,313	8.0
Total Separately Apportionable Business Income	3,845	7,075,972	4,151	15,060,019	112.8
Balance of Net Business Income	49,514	$1,068,804,227	38,869	$819,166,602	-23.4
Plus Interest Offset	1,939	585,186	431	904,400	54.5
Total Business Income	49,514	$1,069,389,413	38,869	$820,071,002	-23.3
Apportioned Business Income/Loss Attributable to California	40,939	$47,328,233	32,981	$68,503,762	44.7
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	304	$3,555	197	$127,135	3476.2
Interest	680	53,734	305	39,642	-26.2
Property Rental Income/Loss	129	-21,180	73	-12,219	42.3
Royalties	11	2,308	7	2,496	8.1
Gain/Loss from Sale of Assets	1,206	55,214	168	102,553	85.7
Partnership Income/Loss	25	165,694	111	20,698	-87.5
Miscellaneous Income/Loss	262	42,593	198	47,197	10.8
Total Nonbusiness Income/Loss Wholly Allocable to California	2,128	$301,918	671	$327,502	8.5
Subtotal	41,031	$47,630,151	33,078	$68,831,264	44.5
Minus Interest Offset	535	46,865	169	15,480	-67.0
Balance of Net Income	41,031	$47,583,286	41,031	$68,815,784	44.6
Total Separately Apportioned Business Income	245	$198,118	97	$174,625	-11.9
Plus Capital Gain/Loss Netting	5,407	1,358,294	4,656	1,608,052	18.4
Subtotal	41,190	$49,139,698	33,086	$70,598,461	43.7
Contribution Adjustment	2,437	-6,376	1,330	7,783	222.1
Total State Net Income (After Apportionment)	41,190	$49,133,322	33,086	$70,606,245	43.7
Taxable Loss	15,778	$26,690,772	12,361	$25,954,702	-2.8
Taxable Profit	25,412	$75,824,094	20,725	$96,560,947	27.3

TABLE C-6B
S CORPORATIONS: APPORTIONMENT OF STATE NET INCOME

Item	2004 Number of Returns	2004 Amount *(Thousands)*	2005 Number of Returns	2005 Amount *(Thousands)*	Percent Change
Net Income (After State Adjustments)	20,106	$46,573,497	23,031	$58,385,973	25.4
Nonbusiness Income/Loss					
Dividends	577	$173,633	748	$974,789	461.4
Interest	1,060	469,484	701	587,006	25.0
Property Rental Income/Loss	223	65,175	255	17,351	-73.4
Royalties	13	1,392	76	119,719	8500.5
Gain/Loss from Sale of Assets	285	2,721,508	237	1,564,461	-42.5
Partnership Income/Loss	148	14,090	353	86,700	515.3
Miscellaneous	84	73,569	447	273,187	271.3
Total Nonbusiness Income/Loss	1,412	$3,518,851	1,904	$3,623,213	3.0
Total Separately Apportionable Business Income	184	339,747	129	294,777	-13.2
Balance of Net Business Income	20,103	$42,714,899	22,742	$54,467,983	27.5
Plus Interest Offset	556	66,096	273	17,306	-73.8
Total Business Income	20,103	$42,780,995	22,742	$54,485,289	27.4
Apportioned Business Income/Loss Attributable to California	16,448	$9,493,792	17,470	$11,084,831	16.8
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	137	$8,853	229	$17,532	98.0
Interest	375	34,982	231	38,333	9.6
Property Rental Income/Loss	100	10,863	205	4,946	-54.5
Royalties	5	454	8	687	51.3
Gain/Loss from Sale of Assets	100	389,147	185	1,224,371	214.6
Partnership Income/Loss	61	16,948	352	45,901	170.8
Miscellaneous Income/Loss	33	27,197	317	63,110	132.0
Total Nonbusiness Income/Loss Wholly Allocable to California	508	$488,444	1,177	$1,394,880	185.6
Subtotal	16,526	$9,982,236	18,099	$12,479,711	25.0
Minus Interest Offset	82	3,775	58	5,050	33.8
Balance of Net Income	16,526	$9,978,461	18,099	$12,474,661	25.0
Total Separately Apportioned Business Income	111	$-1,113	142	$12,729	1243.7
Plus Capital Gain/Loss Netting	1	-19	1	8,497	44821.1
Subtotal	16,531	$9,977,329	18,167	$12,495,888	25.2
Contribution Adjustment	749	-1,449	656	2,450	269.1
Total State Net Income (After Apportionment)	16,531	$9,975,880	18,167	$12,498,338	25.3
Taxable Loss	3,613	$882,658	4,399	$881,200	-0.2
Taxable Profit	12,918	$10,858,538	13,768	$13,379,538	23.2

* Includes apportioning corporations reporting net income, net loss, or no income.
** Totals may not add due to rounding.

TABLE C-7
Corporation Tax
TAX CREDITS ALLOWED
2005 Taxable Year

Credit	Number	Amount	Percent of Total
Credits Available in Taxable Year 2005			
Community Development Financial Institution Deposits	4	$1,409,150	0.1
Disabled Access for Eligible Small Businesses	135	20,329	0.0
Donated Agricultural Products Transportation	a	1,500	0.0
Employer Child Care Contribution	81	586,876	0.0
Employer Child Care Program	22	275,605	0.0
Enhanced Oil Recovery	21	1,760,412	0.1
Enterprise Zone Hiring and Sales or Use Tax	3,210	197,274,603	13.8
Farmworker Housing-Construction	-	0	-
Farmworker Housing-Loan	-	0	-
Joint Strike Fighter Wage	a	4,116,679	0.3
Joint Strike Fighter Property	-	0	-
Local Agency Military Base Recovery Area	24	8,092,902	0.6
Low-Income Housing	45	41,767,407	2.9
Manufacturing Enhancement Area	a	11,788	0.0
Natural Heritage Preservation	a	4,979,631	0.3
Prior Year Alternative Minimum Tax	825	36,167,894	2.5
Prison Inmate Labor	a	812	0.0
Research	1,847	953,431,623	66.6
Rice Straw	8	33,183	0.0
Solar Energy System	51	687,245	0.0
Targeted Tax Area Hiring & Sales or Use Tax	58	3,698,923	0.3
Unidentified	a	70,722	0.0
Total Credits Available in Taxable Year 2005	**6,342**	**$1,254,387,283**	**87.6**
Expired Credits with Carryover Provisions			
Agricultural Products	4	$86,249	0.0
Commercial Solar Electric System	a	1,511	0.0
Commercial Solar Energy	5	75,042	0.0
Contribution of Computer Software	-	0	-
Employer Ridesharing - Large Employer	-	0	-
Employer Ridesharing - Small Employer	-	0	-
Employer Ridesharing - Transit	-	0	-
Energy Conservation	a	645,971	0.0
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	389	11,545,413	0.8
Low-Emission Vehicle	-	0	-
Manufacturer's Investment	1,255	164,540,972	11.5
Orphan Drug	a	99,169	0.0
Recycling Equipment	9	784,296	0.1
Ridesharing	-	0	-
Salmon and Steelhead Trout Habitat	-	0	-
Solar Energy	10	120,892	0.0
Solar Pump	8	176,014	0.0
Technology Property Contributions	-	0	-
Total Expired Credits with Carryover Provisions	**1,685**	**$178,075,529**	**12.4**
Total	**8,027**	**$1,432,462,812**	**100.0**

Footnotes follow this section.

TABLES C-7A & C-7B
Corporation Tax
TAX CREDITS ALLOWED
BY CORPORATION TYPE

2005 Taxable Year

Item	Table C-7A: C CORPORATION			Table C-7B: S CORPORATION		
	Number	Amount	Percent of Total	Number	Amount	Percent of Total
Credits Available in Taxable Year 2005						
Community Development Financial Institution Deposits	4	$1,409,150	0.1	-	0	-
Disabled Access for Eligible Small Businesses	45	11,632	0.0	90	$8,697	0.0
Donated Agricultural Products Transportation	a	1,500	0.0	-	0	-
Employer Child Care Contribution	47	559,092	0.0	34	27,784	0.1
Employer Child Care Program	16	264,253	0.0	6	11,352	0.0
Enhanced Oil Recovery	14	1,683,180	0.1	7	77,232	0.2
Enterprise Zone Hiring and Sales or Use Tax	1,431	177,190,783	12.7	1,779	20,083,820	50.1
Farmworker Housing-Construction	-	0	-	-	0	-
Farmworker Housing-Loan	-	0	-	-	0	-
Joint Strike Fighter Wage	a	4,098,677	0.3	a	18,002	0.0
Joint Strike Fighter Property	-	0	-	-	0	-
Local Agency Military Base Recovery Area	17	8,073,672	0.6	7	19,230	0.0
Low-Income Housing	42	41,763,941	3.0	3	3,466	0.0
Manufacturing Enhancement Area	a	10,487	0.0	a	1,300	0.0
Natural Heritage Preservation	a	4,979,631	0.4	-	0	-
Prior Year Alternative Minimum Tax	820	36,022,324	2.6	5	145,570	0.4
Prison Inmate Labor	a	812	0.0	-	0	-
Research	1,137	939,817,070	67.5	710	13,614,553	34.0
Rice Straw	5	21,196	0.0	3	11,987	0.0
Solar Energy System	30	590,696	0.0	21	96,549	0.2
Targeted Tax Area Hiring & Sales or Use Tax	36	3,383,600	0.2	22	315,323	0.8
Unidentified	a	70,620	0.0	a	102	0.0
Total Credits Available in Taxable Year 2005	**3,652**	**$1,219,952,316**	**87.6**	**2,690**	**$34,434,967**	**85.9**
Expired Credits with Carryover Provisions						
Agricultural Products	a	$22,087	0.0	a	64,162	0.2
Commercial Solar Electric System	-	0	-	a	1,511	0.0
Commercial Solar Energy	4	68,907	0.0	a	$6,135	0.0
Contribution of Computer Software	-	0	-	-	0	-
Employer Ridesharing - Large Employer	-	0	-	-	0	-
Employer Ridesharing - Small Employer	-	0	-	-	0	-
Employer Ridesharing - Transit	-	0	-	-	0	-
Energy Conservation	a	645,971	0.0	-	0	-
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	176	9,617,786	0.7	213	1,927,626	4.8
Low-Emission Vehicle	-	0	-	-	0	-
Manufacturer's Investment	750	161,078,295	11.6	505	3,462,677	8.6
Orphan Drug	a	99,169	0.0	-	0	-
Recycling Equipment	5	762,585	0.1	4	21,711	0.1
Ridesharing	-	0	-	-	0	-
Salmon and Steelhead Trout Habitat	-	0	-	-	0	-
Solar Energy	6	95,783	0.0	4	25,109	0.1
Solar Pump	a	21,210	0.0	5	154,804	0.4
Technology Property Contributions	-	0	-	-	0	-
Total Expired Credits with Carryover Provisions	**949**	**$172,411,793**	**12.4**	**736**	**$5,663,736**	**14.1**
Total	**4,601**	**$1,392,364,109**	**100.0**	**3,426**	**$40,098,703**	**100.0**

Footnotes follow this section.

TABLE C-8
Corporation Tax
TAX LIABILITY BY STATE NET INCOME CLASS [1]
2005 Taxable Year

ALL CORPORATIONS

State Net Income Taxable in California	Returns			*Dollars in Thousands*					
				Net Income Less Net Loss			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent [2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	232,578	35.7	35.7	$-47,338,513	-	-	$181,268	2.1	2.1
—No Income or Loss	49,503	7.6	43.3	0	-	-	32,485	0.4	2.5
$1 to $4,999	77,071	11.8	55.2	$151,132	0.1	0.1	$57,403	0.7	3.1
5,000 to 9,999	33,351	5.1	60.3	244,986	0.2	0.2	25,633	0.3	3.4
10,000 to 14,999	26,864	4.1	64.4	334,352	0.2	0.4	22,091	0.3	3.7
15,000 to 19,999	19,609	3.0	67.4	344,771	0.2	0.7	19,672	0.2	3.9
20,000 to 24,999	18,415	2.8	70.3	412,395	0.3	0.9	20,159	0.2	4.1
25,000 to 29,999	15,626	2.4	72.7	428,886	0.3	1.2	20,687	0.2	4.4
30,000 to 39,999	24,509	3.8	76.4	853,793	0.5	1.7	30,988	0.4	4.7
40,000 to 49,999	14,808	2.3	78.7	656,146	0.4	2.1	23,834	0.3	5.0
50,000 to 59,999	16,312	2.5	81.2	895,120	0.6	2.7	29,254	0.3	5.3
60,000 to 69,999	13,775	2.1	83.3	891,267	0.5	3.2	25,880	0.3	5.6
70,000 to 79,999	10,767	1.7	85.0	804,988	0.5	3.7	21,687	0.3	5.9
80,000 to 89,999	8,639	1.3	86.3	729,894	0.4	4.1	23,033	0.3	6.2
90,000 to 99,999	5,803	0.9	87.2	550,063	0.3	4.5	17,543	0.2	6.4
100,000 to 149,999	22,763	3.5	90.7	2,779,872	1.7	6.2	80,914	0.9	7.3
150,000 to 199,999	11,896	1.8	92.5	2,060,215	1.3	7.5	58,285	0.7	8.0
200,000 to 249,999	8,340	1.3	93.8	1,867,315	1.1	8.6	52,852	0.6	8.6
250,000 to 299,999	5,798	0.9	94.7	1,588,901	1.0	9.6	43,738	0.5	9.1
300,000 to 399,999	7,364	1.1	95.8	2,556,778	1.6	11.2	68,183	0.8	9.9
400,000 to 499,999	4,489	0.7	96.5	2,006,608	1.2	12.4	60,209	0.7	10.6
500,000 to 749,999	6,507	1.0	97.5	4,023,423	2.5	14.9	127,410	1.5	12.0
750,000 to 999,999	3,626	0.6	98.1	3,119,525	1.9	16.8	94,968	1.1	13.1
1,000,000 to 1,499,999	3,536	0.5	98.6	4,319,374	2.7	19.4	130,772	1.5	14.6
1,500,000 to 1,999,999	2,116	0.3	98.9	3,644,600	2.2	21.7	110,016	1.3	15.9
2,000,000 to 2,999,999	2,091	0.3	99.2	5,111,678	3.1	24.8	181,430	2.1	18.0
3,000,000 to 3,999,999	1,140	0.2	99.4	3,948,029	2.4	27.2	136,133	1.6	19.6
4,000,000 to 4,999,999	660	0.1	99.5	2,933,981	1.8	29.0	101,840	1.2	20.7
5,000,000 to 9,999,999	1,449	0.2	99.7	10,172,621	6.3	35.3	403,983	4.7	25.4
10,000,000 and over	1,654	0.3	100.0	105,280,258	64.7	100.0	6,468,840	74.6	100.0
Corporations with State Net Income	**368,978**	**56.7**	**-**	**$162,710,971**	**100.0**	**100.0**	**$8,457,437**	**97.5**	**-**
Total	**651,059**	**100.0**	**100.0**	**$115,372,458**	**-**	**-**	**$8,671,190**	**100.0**	**100.0**

Footnotes follow this section.

TABLE C-8A
C CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS [1]

State Net Income Taxable in California	Returns			*Dollars in Thousands*					
				Net Income Less Net Loss			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent[2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	130,886	39.2	39.2	$-40,258,095	-	-	$110,395	1.4	1.4
No Income or Loss	32,826	9.8	49.0	0	-	-	22,384	0.3	1.7
$1 to $4,999	52,891	15.8	64.8	98,049	0.1	0.1	40,327	0.5	2.2
5,000 to 9,999	19,728	5.9	70.8	145,254	0.1	0.2	15,834	0.2	2.4
10,000 to 14,999	12,003	3.6	74.3	149,592	0.1	0.4	12,373	0.2	2.6
15,000 to 19,999	10,031	3.0	77.3	177,058	0.2	0.5	12,182	0.2	2.7
20,000 to 24,999	8,327	2.5	79.8	186,746	0.2	0.7	12,604	0.2	2.9
25,000 to 29,999	7,324	2.2	82.0	201,424	0.2	0.9	14,485	0.2	3.1
30,000 to 39,999	8,170	2.4	84.5	279,484	0.3	1.1	18,847	0.2	3.3
40,000 to 49,999	6,036	1.8	86.3	266,134	0.2	1.4	16,380	0.2	3.5
50,000 to 59,999	5,614	1.7	88.0	305,778	0.3	1.6	20,250	0.3	3.8
60,000 to 69,999	4,264	1.3	89.2	274,866	0.2	1.9	16,791	0.2	4.0
70,000 to 79,999	3,100	0.9	90.2	231,591	0.2	2.1	13,399	0.2	4.2
80,000 to 89,999	2,683	0.8	91.0	225,969	0.2	2.3	15,574	0.2	4.4
90,000 to 99,999	2,345	0.7	91.7	222,390	0.2	2.5	12,822	0.2	4.5
100,000 to 149,999	7,857	2.4	94.0	951,367	0.9	3.4	54,652	0.7	5.2
150,000 to 199,999	3,623	1.1	95.1	628,356	0.6	3.9	37,284	0.5	5.7
200,000 to 249,999	2,457	0.7	95.8	551,416	0.5	4.4	34,681	0.4	6.2
250,000 to 299,999	1,801	0.5	96.4	495,124	0.4	4.9	27,639	0.4	6.5
300,000 to 399,999	1,967	0.6	97.0	682,937	0.6	5.5	42,560	0.5	7.1
400,000 to 499,999	1,457	0.4	97.4	650,819	0.6	6.1	41,097	0.5	7.6
500,000 to 749,999	2,103	0.6	98.0	1,298,644	1.2	7.2	89,818	1.2	8.7
750,000 to 999,999	1,183	0.4	98.4	1,027,326	0.9	8.2	66,645	0.9	9.6
1,000,000 to 1,499,999	1,181	0.4	98.7	1,452,295	1.3	9.5	92,144	1.2	10.8
1,500,000 to 1,999,999	736	0.2	99.0	1,261,190	1.1	10.6	76,649	1.0	11.8
2,000,000 to 2,999,999	864	0.3	99.2	2,099,318	1.9	12.5	140,191	1.8	13.6
3,000,000 to 3,999,999	506	0.2	99.4	1,762,752	1.6	14.1	106,552	1.4	14.9
4,000,000 to 4,999,999	272	0.1	99.5	1,215,933	1.1	15.2	77,819	1.0	15.9
5,000,000 to 9,999,999	700	0.2	99.7	4,988,311	4.5	19.7	332,149	4.3	20.2
10,000,000 and over	1,101	0.3	100.0	89,059,407	80.3	100.0	6,226,803	79.8	100.0
Total with State Net Income	**170,324**	**51.0**	**-**	**$110,889,530**	**100.0**	**100.0**	**$7,668,551**	**98.3**	**-**
Total	**334,036**	**100.0**	**100.0**	**$70,631,435**	**-**	**-**	**$7,801,330**	**100.0**	**100.0**

TABLE C-8B
S CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS [1]

State Net Income Taxable in California	Returns			*Dollars in Thousands*					
				Net Income Less Net Loss			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent [2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	101,692	32.1	32.1	$-7,080,418	-	-	$70,872	8.1	8.1
No Income or Loss	16,677	5.3	37.3	0	-	-	10,102	1.2	9.3
$1 to $4,999	24,178	7.6	45.0	53,083	0.1	0.1	17,076	2.0	11.3
5,000 to 9,999	13,622	4.3	49.3	99,731	0.2	0.3	9,799	1.1	12.4
10,000 to 14,999	14,861	4.7	53.9	184,760	0.4	0.7	9,718	1.1	13.5
15,000 to 19,999	9,579	3.0	57.0	167,713	0.3	1.0	7,491	0.9	14.4
20,000 to 24,999	10,088	3.2	60.2	225,649	0.4	1.4	7,555	0.9	15.2
25,000 to 29,999	8,302	2.6	62.8	227,463	0.4	1.8	6,202	0.7	16.0
30,000 to 39,999	16,339	5.2	67.9	574,308	1.1	3.0	12,141	1.4	17.4
40,000 to 49,999	8,772	2.8	70.7	390,012	0.8	3.7	7,454	0.9	18.2
50,000 to 59,999	10,698	3.4	74.1	589,342	1.1	4.8	9,004	1.0	19.2
60,000 to 69,999	9,511	3.0	77.1	616,402	1.2	6.0	9,089	1.0	20.3
70,000 to 79,999	7,668	2.4	79.5	573,398	1.1	7.1	8,288	1.0	21.2
80,000 to 89,999	5,956	1.9	81.4	503,925	1.0	8.1	7,459	0.9	22.1
90,000 to 99,999	3,458	1.1	82.5	327,672	0.6	8.7	4,721	0.5	22.6
100,000 to 149,999	14,906	4.7	87.2	1,828,504	3.5	12.3	26,262	3.0	25.7
150,000 to 199,999	8,272	2.6	89.8	1,431,859	2.8	15.0	21,000	2.4	28.1
200,000 to 249,999	5,884	1.9	91.6	1,315,899	2.5	17.6	18,171	2.1	30.2
250,000 to 299,999	3,996	1.3	92.9	1,093,776	2.1	19.7	16,099	1.9	32.0
300,000 to 399,999	5,397	1.7	94.6	1,873,841	3.6	23.3	25,624	2.9	35.0
400,000 to 499,999	3,032	1.0	95.5	1,355,789	2.6	25.9	19,112	2.2	37.2
500,000 to 749,999	4,405	1.4	96.9	2,724,780	5.3	31.2	37,592	4.3	41.5
750,000 to 999,999	2,443	0.8	97.7	2,092,199	4.0	35.2	28,323	3.3	44.7
1,000,000 to 1,499,999	2,355	0.7	98.4	2,867,080	5.5	40.7	38,628	4.4	49.2
1,500,000 to 1,999,999	1,380	0.4	98.9	2,383,411	4.6	45.3	33,367	3.8	53.0
2,000,000 to 2,999,999	1,228	0.4	99.3	3,012,360	5.8	51.2	41,240	4.7	57.8
3,000,000 to 3,999,999	634	0.2	99.5	2,185,277	4.2	55.4	29,582	3.4	61.2
4,000,000 to 4,999,999	388	0.1	99.6	1,718,048	3.3	58.7	24,020	2.8	63.9
5,000,000 to 9,999,999	749	0.2	99.8	5,184,309	10.0	68.7	71,834	8.3	72.2
10,000,000 and over	553	0.2	100.0	16,220,851	31.3	100.0	242,036	27.8	100.0
Total with State Net Income	**198,654**	**62.7**	**-**	**$51,821,441**	**100.0**	**100.0**	**$788,886**	**90.7**	**-**
Total	**317,023**	**100.0**	**100.0**	**$44,741,023**	**-**	**-**	**$869,861**	**100.0**	**100.0**

TABLE C-9
Corporation Tax
TAX LIABILITY BY ACCOUNTING PERIOD
2005 Taxable Year

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total
Jan 31, 2005	4,215	1.1	$5,631,426	3.5	$425,933	5.0	7,339	1.1	$4,789,193	4.2	$428,370	4.9
Feb 28, 2005	3,174	0.9	1,038,136	0.6	62,998	0.7	6,183	0.9	644,653	0.6	65,435	0.8
Mar 31, 2005	12,069	3.3	5,554,573	3.4	360,785	4.3	22,007	3.4	249,689	0.2	368,137	4.2
Apr 30, 2005	4,084	1.1	1,342,213	0.8	66,534	0.8	7,724	1.2	788,943	0.7	69,368	0.8
May 31, 2005	3,744	1.0	2,077,330	1.3	92,476	1.1	7,352	1.1	1,660,706	1.4	94,976	1.1
Jun 30, 2005	18,128	4.9	5,913,518	3.6	345,981	4.1	31,341	4.8	3,651,469	3.2	358,197	4.1
Jul 31, 2005	5,066	1.4	3,783,292	2.3	143,125	1.7	11,083	1.7	3,155,145	2.7	147,510	1.7
Aug 31, 2005	3,596	1.0	1,849,378	1.1	121,469	1.4	7,604	1.2	1,449,008	1.3	124,847	1.4
Sep 30, 2005	16,936	4.6	6,119,848	3.8	338,793	4.0	29,666	4.6	4,476,224	3.9	348,835	4.0
Oct 31, 2005	5,227	1.4	2,503,733	1.5	118,482	1.4	11,670	1.8	1,429,107	1.2	123,223	1.4
Nov 30, 2005	4,973	1.3	2,754,880	1.7	168,867	2.0	6,785	1.0	2,091,014	1.8	170,614	2.0
Dec 31, 2005	287,766	78.0	124,142,644	76.3	6,211,994	73.5	502,305	77.2	90,987,307	78.9	6,371,678	73.5
Total	**368,978**	**100.0**	**$162,710,971**	**100.0**	**$8,457,437**	**100.0**	**651,059**	**100.0**	**$115,372,458**	**100.0**	**$8,671,190**	**100.0**

TABLE C-9A
C CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD
2005 Taxable Year

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total
Jan 31, 2005	4,055	2.4	$5,528,713	5.0	$424,421	5.5	7,013	2.1	$4,697,491	6.7	$426,724	5.5
Feb 28, 2005	3,163	1.9	965,611	0.9	61,995	0.8	6,139	1.8	598,718	0.8	64,405	0.8
Mar 31, 2005	11,719	6.9	5,284,176	4.8	357,721	4.7	21,251	6.4	-19,953	0.0	364,749	4.7
Apr 30, 2005	4,050	2.4	1,228,748	1.1	64,833	0.8	7,369	2.2	684,806	1.0	67,410	0.9
May 31, 2005	3,691	2.2	1,942,939	1.8	90,509	1.2	7,298	2.2	1,526,335	2.2	93,008	1.2
Jun 30, 2005	17,531	10.3	5,228,810	4.7	335,736	4.4	30,689	9.2	3,016,493	4.3	347,905	4.5
Jul 31, 2005	4,676	2.7	3,649,640	3.3	140,923	1.8	10,693	3.2	3,021,494	4.3	145,308	1.9
Aug 31, 2005	3,545	2.1	1,722,665	1.6	120,070	1.6	7,478	2.2	1,348,969	1.9	123,170	1.6
Sep 30, 2005	15,495	9.1	5,091,111	4.6	323,630	4.2	27,138	8.1	3,530,001	5.0	332,769	4.3
Oct 31, 2005	4,714	2.8	1,995,616	1.8	111,413	1.5	10,934	3.3	969,317	1.4	116,077	1.5
Nov 30, 2005	4,374	2.6	1,888,829	1.7	156,639	2.0	5,528	1.7	1,259,876	1.8	157,855	2.0
Dec 31, 2005	93,311	54.8	76,362,672	68.9	5,480,661	71.5	192,506	57.6	49,997,888	70.8	5,561,950	71.3
Total	**170,324**	**100.0**	**$110,889,530**	**100.0**	**$7,668,551**	**100.0**	**334,036**	**100.0**	**$70,631,435**	**100.0**	**$7,801,330**	**100.0**

TABLE C-9B
S CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD
2005 Taxable Year

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total
Jan 31, 2005	160	0.1	$102,713	0.2	$1,513	0.2	327	0.1	$91,701	0.2	1,646	0.2
Feb 28, 2005	11	0.0	72,525	0.1	1,003	0.1	44	0.0	45,935	0.1	1,030	0.1
Mar 31, 2005	350	0.2	270,397	0.5	3,064	0.4	756	0.2	269,642	0.6	3,388	0.4
Apr 30, 2005	34	0.0	113,465	0.2	1,701	0.2	355	0.1	104,137	0.2	1,958	0.2
May 31, 2005	53	0.0	134,392	0.3	1,967	0.2	54	0.0	134,372	0.3	1,968	0.2
Jun 30, 2005	597	0.3	684,708	1.3	10,245	1.3	652	0.2	634,976	1.4	10,292	1.2
Jul 31, 2005	390	0.2	133,651	0.3	2,202	0.3	390	0.1	133,651	0.3	2,202	0.3
Aug 31, 2005	51	0.0	126,713	0.2	1,399	0.2	125	0.0	100,039	0.2	1,677	0.2
Sep 30, 2005	1,441	0.7	1,028,737	2.0	15,163	1.9	2,528	0.8	946,223	2.1	16,066	1.8
Oct 31, 2005	514	0.3	508,116	1.0	7,068	0.9	735	0.2	459,790	1.0	7,147	0.8
Nov 30, 2005	599	0.3	866,051	1.7	12,228	1.6	1,257	0.4	831,138	1.9	12,759	1.5
Dec 31, 2005	194,454	97.9	47,779,973	92.2	731,333	92.7	309,800	97.7	40,989,419	91.6	809,728	93.1
Total	**198,654**	**100.0**	**$51,821,441**	**100.0**	**$788,886**	**100.0**	**317,023**	**100.0**	**$44,741,023**	**100.0**	**$869,861**	**100.0**

TABLE C-10
Corporation Tax
TAX LIABILITY BY INDUSTRY

Income Years 2004 - 2005

ALL CORPORATIONS

Industry	*Income and Tax in Thousands*					
	2004			2005		
	Number	Net Income Less Net Loss	Total Tax	Number	Net Income Less Net Loss	Total Tax
Agriculture, Forestry, and Fishing	7,743	$995,759	$50,212	9,566	$917,433	$57,683
Mining	1,945	$518,558	$31,619	664	$583,592	$42,382
Construction	54,636	$7,649,309	$449,607	57,780	$11,065,578	$586,845
Manufacturing	40,733	$18,314,196	$1,461,526	45,309	$30,251,376	$1,998,123
Durable Goods[3]	25,647	5,705,336	518,449	29,720	12,811,744	732,175
Nondurable Goods[4]	15,086	12,608,860	943,077	15,589	17,439,632	1,265,948
Services	251,407	$5,002,442	$760,841	267,441	$8,897,121	$867,433
Professional, Scientific, and Technical[5]	107,816	-634,348	327,098	103,744	741,936	357,590
Administrative Services	16,128	1,197,684	84,661	15,214	1,722,805	101,727
Accommodation and Food Services	20,136	688,242	78,993	24,381	1,671,683	113,175
Arts, Entertainment, and Recreation	21,912	848,762	45,760	22,237	997,674	52,812
Health Services	41,838	2,006,886	147,210	50,719	2,321,254	142,585
Other Services[6]	43,577	895,216	77,119	51,146	1,441,769	99,544
Trade	117,725	$18,880,470	$1,344,784	112,217	$22,033,286	$1,543,354
Wholesale Trade	59,934	9,684,284	672,719	62,019	10,602,980	766,336
Retail Trade	57,791	9,196,186	672,065	50,198	11,430,306	777,018
Finance, Insurance and Real Estate	102,644	$27,327,565	$2,339,741	118,477	$32,572,243	$2,565,259
Finance, Investment and Insurance[7]	22,475	18,116,790	1,725,415	27,657	19,042,918	1,745,945
Holding Companies	7,179	1,863,497	205,874	5,104	3,052,887	275,075
Real Estate	72,990	7,347,278	408,452	85,716	10,476,438	544,239
Transportation, Warehousing and Utilities[8]	13,058	$1,938,964	$217,207	15,917	$5,211,672	$460,046
Information and Communications	26,914	$1,700,765	$467,236	23,688	$3,840,157	$550,065
Total	**616,805**	**$82,328,028**	**$7,122,773**	**651,059**	**$115,372,458**	**$8,671,190**

Footnotes follow this section.

TABLE C-10A
C CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	Income and Tax in Thousands					
	2004			2005		
	Number	Net Income Less Net Loss	Total Tax	Number	Net Income Less Net Loss	Total Tax
Agriculture, Forestry, and Fishing	4,037	$307,368	$38,104	5,072	$385,920	$45,351
Mining	1,387	$286,884	$27,743	396	$256,251	$37,631
Construction	24,859	$3,535,433	$366,956	26,788	$4,857,849	$477,403
Manufacturing	23,504	$13,371,538	$1,383,520	26,082	$23,972,185	$1,899,729
Durable Goods[3]	14,693	2,592,856	470,695	18,304	8,724,270	673,199
Nondurable Goods[4]	8,811	10,778,682	912,825	7,778	15,247,915	1,226,530
Services	128,246	$-3,671,878	$556,534	131,296	$-2,013,356	$626,480
Professional, Scientific, and Technical[5]	58,923	-4,169,614	246,432	49,779	-3,683,227	261,843
Administrative Services	7,029	362,948	65,202	6,601	612,220	79,683
Accommodation and Food Services	7,078	360,102	63,626	11,484	794,740	90,946
Arts, Entertainment, and Recreation	9,395	-221,536	19,882	9,853	-178,854	25,582
Health Services	21,359	15,088	109,211	27,216	211,415	101,359
Other Services6	24,462	-18,866	52,181	26,363	230,350	67,067
Trade	74,240	$11,508,670	$1,208,972	61,692	$13,594,802	$1,385,284
Wholesale Trade	40,951	5,352,759	596,432	38,158	5,887,268	683,994
Retail Trade	33,289	6,155,911	612,540	23,534	7,707,534	701,290
Finance, Insurance and Real Estate	53,035	$18,528,679	$2,155,791	59,709	$22,360,499	$2,362,353
Finance, Investment and Insurance[7]	11,817	15,086,340	1,654,236	14,881	15,997,780	1,680,688
Holding Companies	6,271	1,478,713	198,287	3,469	2,549,647	267,412
Real Estate	34,947	1,963,626	303,268	41,359	3,813,072	414,253
Transportation, Warehousing and Utilities[8]	7,152	$1,588,344	$206,590	8,750	$4,766,693	$448,114
Information and Communications	17,625	$507,439	$438,735	14,251	$2,450,592	$518,985
Total	**334,085**	**$45,962,477**	**6,382,945**	**334,036**	**70,631,435**	**7,801,330**

TABLE C-10B
S CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	Income and Tax in Thousands					
	2004			2005		
	Number	Net Income Less Net Loss	Total Tax	Number	Net Income Less Net Loss	Total Tax
Agriculture, Forestry, and Fishing	3,706	$688,391	$12,106	4,494	$531,513	$12,331
Mining	557	$231,675	$3,876	268	$327,341	$4,751
Construction	29,777	$4,113,877	$82,651	30,992	$6,207,729	$109,441
Manufacturing	17,229	$4,942,658	$78,006	19,227	$6,279,191	$98,394
Durable Goods[3]	10,955	3,112,480	47,754	11,416	4,087,474	58,976
Nondurable Goods[4]	6,274	1,830,178	30,252	7,811	2,191,717	39,418
Services	123,162	$8,674,319	$204,308	136,146	$10,910,478	$240,955
Professional, Scientific, and Technical[5]	48,895	3,535,265	80,666	53,967	4,425,163	95,748
Administrative Services	9,099	834,736	19,459	8,613	1,110,586	22,044
Accommodation and Food Services	13,057	328,140	15,367	12,897	876,943	22,229
Arts, Entertainment, and Recreation	12,517	1,070,298	25,879	12,383	1,176,528	27,230
Health Services	20,479	1,991,798	37,999	23,503	2,109,839	41,227
Other Services[6]	19,115	914,082	24,938	24,783	1,211,419	32,477
Trade	43,485	$7,371,800	$135,812	50,525	$8,438,483	$158,070
Wholesale Trade	18,983	4,331,525	76,287	23,861	4,715,712	82,342
Retail Trade	24,502	3,040,275	59,525	26,664	3,722,771	75,728
Finance, Insurance and Real Estate	49,609	$8,798,885	$183,951	58,768	$10,211,744	$202,906
Finance, Investment and Insurance[7]	10,658	3,030,451	71,179	12,776	3,045,139	65,257
Holding Companies	908	384,783	7,587	1,636	503,240	7,663
Real Estate	38,043	5,383,651	105,185	44,356	6,663,365	129,986
Transportation, Warehousing and Utilities[8]	5,906	$350,620	$10,617	7,166	$444,979	$11,932
Information and Communications	9,289	$1,193,326	$28,501	9,437	$1,389,565	$31,081
Total	**282,720**	**$36,365,551**	**$739,828**	**317,023**	**$44,741,023**	**$869,861**

Footnotes follow this section.

APPENDIX C

CORPORATION TAX TABLES
FOOTNOTES

a. The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method produced minor changes in estimates.

b. Data not shown for table entries with three or fewer returns.

1. Corporations that sustained losses and those that 'broke even' (mostly inactive corporations and cooperatives) are included in this table.

2. Includes positive income only.

3. Includes stone, clay, and glass products; primary metals; ordinance and accessories manufacturers; electrical machinery and equipment; transportation equipment; other equipment; other fabricated metal and wood products except furniture; furniture and fixtures; and other manufacturers not elsewhere classified.

4. Includes paper and allied products; chemicals and allied products; petroleum, coal, and rubber products; beverages, food, and kindred products; textile mill products; apparel and products made from fabric; printing, publishing, and allied industries; precision equipment; tobacco manufacturers; and leather and leather products manufacturers.

5. Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

6. Includes motion picture production; amusement services; personal services; hotels; employment agencies; automotive repair services and garages; miscellaneous repair services and hand trades; medical and other health services; educational institutions and agencies; other professional and social service agencies and institutions; and corporations whose nature of business was not determinable.

7. National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 8.84% (or 1.5% if a financial S corporation) plus (b) the bank and financial in-lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For taxable years ending in December 1997 and after, the in-lieu rate was 2.0%, for a combined 10.84% (or 3.5% if a financial S corporation) tax rate. The bank and financial corporation rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees, sales taxes, utility users taxes, state energy resources, and emergency telephone surcharges.

8. Includes transportation, communications, electrical and gas utilities, and other public utilities.

Appendix D:

Homeowner and Renter Property Tax Assistance

2006 Claim Year
(Calendar Year 2006)

TABLE D-1
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
COMPARISON BY CLAIM YEAR
1970 Through 2006

Claim Year	Number of Claimants	Total Household Income	Average Household Income	Homeowner Property Tax Exemption	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		Percent of Property Tax Paid
							Total	Average	
2006	132,087	$2,526,396,703	$19,127	$1,750	$121,677,727	921	$35,765,417	$271	29.4
2005	134,631	$2,474,989,142	$18,384	$1,750	$120,069,399	$892	$36,814,707	$273	30.7
2004	139,735	2,536,736,515	18,154	1,750	117,401,645	840	37,212,799	266	31.7
2003	141,276	2,578,758,360	18,253	1,750	110,087,306	779	35,839,442	254	32.6
2002	143,903	2,653,244,239	18,438	1,750	106,785,828	742	34,883,827	242	32.7
2001	139,927	2,537,910,741	18,137	1,750	97,120,046	694	31,834,135	228	32.8
2000	156,128	2,783,615,270	17,829	1,750	104,852,838	672	58,406,060	374	55.7
1999	117,471	2,210,411,386	18,817	1,750	76,504,288	651	15,473,224	132	20.2
1998	12,448	109,578,880	8,803	1,750	6,183,193	497	1,008,634	81	16.3
1997	16,084	140,064,867	8,708	1,750	7,835,578	487	1,327,942	83	16.9
1996	17,959	154,184,363	8,585	1,750	8,474,167	472	1,577,612	88	18.6
1995	20,445	173,466,168	8,485	1,750	9,376,020	459	1,813,963	89	19.3
1994	22,620	190,728,703	8,432	1,750	9,925,515	439	2,023,634	89	20.4
1993	24,625	207,545,712	8,428	1,750	10,015,335	407	2,101,090	85	21.0
1992	26,591	224,645,125	8,448	1,750	10,034,014	377	2,178,664	82	21.7
1991	31,184	259,593,433	8,325	1,750	11,114,323	356	2,624,562	84	23.6
1990	34,996	284,285,169	8,123	1,750	11,732,003	335	3,108,074	89	26.5
1989	40,361	316,113,982	7,832	1,750	12,896,015	320	3,867,641	96	30.0
1988	44,414	330,107,637	7,433	1,750	13,573,541	306	3,713,934	84	27.4
1987	51,137	368,998,593	7,216	1,750	15,074,556	295	4,567,757	89	30.3
1986	57,254	412,204,849	7,200	1,750	16,282,037	284	5,132,377	90	31.5
1985	68,985	497,375,007	7,210	1,750	19,091,276	277	6,206,936	90	32.5
1984	83,001	590,397,400	7,113	1,750	22,644,664	273	7,668,144	92	33.9
1983	96,653	690,361,703	7,143	1,750	26,056,205	270	8,845,939	92	33.9
1982	117,523	827,089,956	7,038	1,750	30,955,204	263	10,948,419	93	35.4
1981	148,736	1,024,251,676	6,886	1,750	38,444,235	258	14,255,616	96	37.1
1980	184,565	1,231,600,981	6,673	1,750	47,581,217	258	18,619,207	101	39.1
1979	232,506	1,528,719,752	6,575	1,750	61,017,427	262	24,248,104	104	39.7
1978	279,090	1,821,405,372	6,526	1,750	180,510,974	647	70,188,033	251	38.9
1977	325,667	2,057,667,977	6,318	1,750	188,575,236	579	77,823,290	239	41.3
1976	293,198	1,627,743,538	5,552	1,750	144,804,539	494	52,146,563	178	36.0
1975	300,737	1,595,872,105	5,307	1,750	131,862,741	438	50,521,381	168	38.3
1974	309,254	1,610,657,680	5,208	1,750	109,059,535	353	49,905,503	161	45.8
1973	301,463	1,549,691,380	5,141	750	129,296,560	429	60,595,578	201	46.9
1972	291,928	1,453,667,550	4,980	750	120,907,986	414	58,847,115	202	48.7
1971	56,165	121,914,484	2,171	750	18,058,122	322	8,289,540	148	45.9
1970	62,400	130,926,208	2,098	750	17,590,024	282	8,547,588	137	48.6

TABLE D-2
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
COMPARISON BY CLAIM YEAR
1977 Through 2006

Claim Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
2006	449,049	$5,099,844,752	$11,357	$141,595,014	$315
2005	447,551	$4,973,277,469	$11,112	$141,027,291	$315
2004	446,475	4,870,326,902	10,908	140,045,645	314
2003	441,062	4,785,421,602	10,850	137,641,306	312
2002	460,792	4,901,677,545	10,638	143,485,441	311
2001	465,866	4,830,090,213	10,368	143,401,070	308
2000	477,416	4,808,659,371	10,072	251,038,764	526
1999	266,651	2,776,358,839	10,412	54,515,560	204
1998	119,116	937,874,829	7,874	10,417,251	87
1997	132,809	1,034,205,029	7,787	11,933,242	90
1996	136,108	1,052,938,733	7,736	12,564,812	92
1995	133,145	1,023,124,721	7,684	12,786,077	96
1994	131,931	1,012,970,739	7,678	12,717,888	96
1993	134,616	1,049,399,862	7,796	12,216,090	91
1992	138,383	1,086,691,212	7,853	12,100,795	87
1991	151,332	1,174,929,597	7,764	13,752,711	91
1990	163,395	1,233,461,712	7,549	16,353,042	100
1989	176,772	1,288,432,917	7,289	19,519,196	110
1988	178,417	1,235,280,627	6,924	17,340,891	97
1987	193,972	1,303,394,681	6,719	20,594,827	106
1986	206,841	1,349,301,634	6,523	23,966,340	116
1985	224,883	1,425,335,413	6,338	28,274,851	126
1984	241,974	1,488,514,976	6,152	32,397,065	134
1983	255,187	1,544,444,929	6,052	35,351,121	139
1982	281,382	1,644,192,035	5,843	41,397,072	147
1981	290,799	1,626,981,425	5,595	45,328,102	156
1980	288,722	1,504,574,372	5,211	48,188,422	167
1979	261,449	1,306,548,302	4,997	44,795,652	171
1978	78,672	284,735,734	3,619	5,239,948	67
1977	90,405	315,103,519	3,485	6,762,803	75

TABLE D-3
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY HOUSEHOLD INCOME SIZE
2006 Claim Year

Household Income Class	Number of Claimants	Cumulative Amount	Cumulative Percent	Household Income	Property Tax Paid	Assistance Amount	Cumulative Percent	Average Assistance
Under $1,000	793	938	0.7	$-1,079,215	$742,926	$323,957	1.1	$413
1,001 to 2,000	1,439	2,333	1.7	1,991,895	1,155,960	589,785	2.7	423
2,001 to 3,000	575	2,927	2.2	1,440,959	722,307	263,164	3.4	443
3,001 to 4,000	351	3,270	2.4	1,197,719	398,933	151,452	3.8	442
4,001 to 5,000	401	3,711	2.8	2,002,827	469,650	190,805	4.3	433
5,001 to 6,000	645	4,461	3.3	4,157,478	694,549	317,167	5.2	423
6,001 to 7,000	1,021	5,733	4.3	8,308,442	1,182,518	538,853	6.6	424
7,001 to 8,000	1,683	7,648	5.7	14,413,802	1,720,841	826,861	8.9	432
8,001 to 9,000	2,566	10,693	7.9	26,032,939	2,651,490	1,300,556	12.4	427
9,001 to 10,000	8,090	21,676	16.1	105,894,018	8,152,798	4,563,972	24.8	416
10,001 to 11,000	7,047	27,213	20.2	58,146,002	4,200,904	2,274,161	31.0	411
11,001 to 12,000	5,137	32,916	24.4	65,658,282	4,343,032	2,302,972	37.2	404
12,001 to 13,000	5,462	38,748	28.8	72,943,336	4,539,126	2,298,080	43.5	394
13,001 to 14,000	5,584	44,682	33.2	80,126,664	4,740,529	2,273,182	49.6	383
14,001 to 15,000	5,660	50,726	37.7	87,621,869	5,036,655	2,253,747	55.8	373
15,001 to 16,000	5,632	56,794	42.2	94,085,111	5,074,132	2,180,886	61.7	359
16,001 to 17,000	5,824	63,284	47.0	107,185,897	5,878,862	2,229,559	67.8	344
17,001 to 18,000	7,124	70,447	52.3	125,023,836	6,382,449	2,293,399	74.0	320
18,001 to 19,000	5,496	76,330	56.7	108,857,954	5,113,343	1,708,299	78.6	290
19,001 to 20,000	5,481	82,051	60.9	111,563,181	4,987,599	1,514,227	82.7	265
20,001 to 21,000	5,198	87,404	64.9	109,744,614	4,994,567	1,275,198	86.2	238
21,001 to 22,000	5,047	92,474	68.7	109,001,656	4,739,689	1,060,850	89.1	209
22,001 to 23,000	4,858	97,317	72.3	108,952,658	4,512,987	881,052	91.5	182
23,001 to 24,000	4,481	101,856	75.7	106,659,912	4,196,098	717,682	93.4	158
24,001 to 25,000	4,198	105,877	78.6	98,488,229	3,794,103	559,616	94.9	139
25,001 to 26,000	3,955	109,653	81.4	96,266,384	3,597,340	441,652	96.1	117
26,001 to 27,000	3,545	113,180	84.1	93,450,227	3,427,764	348,192	97.1	99
27,001 to 28,000	3,306	116,345	86.4	87,035,544	3,059,038	266,460	97.8	84
28,001 to 29,000	2,923	119,174	88.5	80,583,460	2,831,228	198,116	98.3	70
29,001 to 30,000	2,804	121,750	90.4	75,980,258	2,683,038	141,937	98.7	55
30,001 to 31,000	2,488	123,955	92.1	67,240,052	2,303,992	108,893	99.0	49
31,001 to 32,000	2,234	126,010	93.6	64,696,730	2,140,530	90,765	99.3	44
32,001 to 33,000	1,910	127,820	94.9	58,815,760	1,963,167	71,416	99.5	39
33,001 to 34,000	1,826	129,372	96.1	51,995,317	1,736,620	52,272	99.6	34
34,001 to 35,000	1,516	130,731	97.1	46,861,378	1,531,924	44,086	99.7	32
35,001 to 36,000	1,426	131,910	98.0	41,846,760	1,296,429	35,205	99.8	30
36,001 to 37,000	1,178	132,906	98.7	36,321,486	1,070,606	26,003	99.9	26
37,001 to 38,000	1,107	130,011	98.4	41,484,100	1,287,073	28,881	100.0	23
38,001 to 39,000	939	130,950	99.1	36,138,784	1,103,960	21,916	100.0	20
38,001 to 40,000	731	131,681	99.7	28,872,580	857,434	14,868	100.0	20
40,001 to 40,811	406	132,087	100.0	16,402,850	476,073	8,104	100.0	20
Total	**132,087**	**134,631**	**100.0**	**$2,474,989,142**	**$120,069,399**	**$36,814,708**	**100.0**	**$273**

TABLE D-4
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY HOUSEHOLD INCOME SIZE
2006 Claim Year

Household Income Class	Number of Claimants	Cumulative Amount	Cumulative Percent	Household Income	Property Tax Paid	Assistance Amount	Cumulative Percent	Average Assistance
Under $1,000	15,194	15,194	3.4%	$12,259,151	$3,798,500	$5,208,070	3.7%	$343
1,001 to 2,000	8,084	23,278	5.2%	10,901,848	2,021,000	2,763,961	5.6%	342
2,001 to 3,000	3,237	26,515	5.9%	8,154,615	809,250	1,101,257	6.4%	340
3,001 to 4,000	2,630	29,145	6.5%	9,296,863	657,500	891,482	7.0%	339
4,001 to 5,000	3,124	32,269	7.2%	14,208,829	781,000	1,061,875	7.8%	340
5,001 to 6,000	4,111	36,380	8.1%	22,966,899	1,027,750	1,398,181	8.8%	340
6,001 to 7,000	6,036	42,416	9.4%	39,578,942	1,509,000	2,066,643	10.2%	342
7,001 to 8,000	13,488	55,904	12.4%	101,546,410	3,372,000	4,642,222	13.5%	344
8,001 to 9,000	29,956	85,860	19.1%	258,617,114	7,489,000	10,340,329	20.8%	345
9,001 to 10,000	142,843	228,703	50.9%	1,389,822,540	35,710,750	49,394,369	55.7%	346
10,001 to 11,000	76,199	304,902	67.9%	783,150,670	19,049,750	26,003,990	74.1%	341
11,001 to 12,000	23,098	328,000	73.0%	266,581,355	5,774,500	7,550,182	79.4%	327
12,001 to 13,000	18,064	346,064	77.1%	224,182,387	4,516,000	5,785,365	83.5%	320
13,001 to 14,000	11,028	357,092	79.5%	148,763,363	2,757,000	3,383,287	85.9%	307
14,001 to 15,000	9,738	366,830	81.7%	141,054,768	2,434,500	2,894,231	87.9%	297
15,001 to 16,000	8,040	374,870	83.5%	124,668,114	2,010,000	2,295,671	89.5%	286
16,001 to 17,000	8,844	383,714	85.5%	146,165,590	2,211,000	2,433,166	91.3%	275
17,001 to 18,000	24,254	407,968	90.9%	422,106,959	6,063,500	6,350,926	95.7%	262
18,001 to 19,000	6,056	414,024	92.2%	112,122,193	1,514,000	1,443,261	96.8%	238
19,001 to 20,000	5,512	419,536	93.4%	107,453,184	1,378,000	1,189,327	97.6%	216
20,001 to 21,000	4,375	423,911	94.4%	89,632,538	1,093,750	862,830	98.2%	197
21,001 to 22,000	3,517	427,428	95.2%	75,576,654	879,250	612,749	98.6%	174
22,001 to 23,000	3,170	430,598	95.9%	71,282,965	792,500	486,124	99.0%	153
23,001 to 24,000	2,830	433,428	96.5%	66,523,178	707,500	376,310	99.3%	133
24,001 to 25,000	2,479	435,907	97.1%	60,711,171	619,750	289,993	99.5%	117
25,001 to 26,000	1,972	437,879	97.5%	50,264,007	493,000	200,432	99.6%	102
26,001 to 27,000	1,835	439,714	97.9%	48,634,302	458,750	155,340	99.7%	85
27,001 to 28,000	1,609	441,323	98.3%	44,235,887	402,250	117,318	99.8%	73
28,001 to 29,000	1,353	442,676	98.6%	38,556,121	338,250	82,975	99.8%	61
29,001 to 30,000	1,182	443,858	98.8%	34,861,710	295,500	60,377	99.9%	51
30,001 to 31,000	902	444,760	99.0%	27,494,239	225,500	36,440	99.9%	40
31,001 to 32,000	785	445,545	99.2%	24,721,843	196,250	29,174	99.9%	37
32,001 to 33,000	670	446,215	99.4%	21,766,076	167,500	21,567	100.0%	32
33,001 to 34,000	612	446,827	99.5%	20,498,747	153,000	18,280	100.0%	30
34,001 to 35,000	523	447,350	99.6%	18,047,200	130,750	12,998	100.0%	25
35,001 to 36,000	419	447,769	99.7%	14,869,866	104,750	10,160	100.0%	24
36,001 to 37,000	405	448,174	99.8%	14,776,023	101,250	9,030	100.0%	22
37,001 to 38,000	311	448,485	99.9%	11,659,571	77,750	6,057	100.0%	19
38,001 to 39,000	258	448,743	99.9%	9,932,547	64,500	4,483	100.0%	17
39,001 to 40,000	190	448,933	100.0%	7,510,570	47,500	2,864	100.0%	15
40,001 to 40,811	116	449,049	100.0%	4,687,743	29,000	1,719	100.0%	15
Total	**449,049**	**449,049**	**100.0**	**$5,099,844,752**	**$112,262,250**	**$141,595,015**	**100.0**	**$315**

*The renter statutory property tax equivalent is $250.

TABLE D-5
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY COUNTY
2006 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	4,278	$81,421,777	$19,033	$1,171,399	$274	$3,861,873	$903
Alpine	**	37,600	**	328	**	2,008	**
Amador	278	5,883,450	21,163	67,257	242	290,813	1,046
Butte	2,003	37,210,166	18,577	552,946	276	1,501,520	750
Calaveras	321	5,929,835	18,473	90,716	283	326,021	1,016
Colusa	117	2,107,106	18,009	30,456	260	61,490	526
Contra Costa	3,322	69,760,483	21,000	807,499	243	3,410,697	1,027
Del Norte	281	4,444,929	15,818	87,924	313	179,856	640
El Dorado	671	13,763,016	20,511	172,366	257	832,791	1,241
Fresno	4,773	81,496,340	17,074	1,421,898	298	3,280,588	687
Glenn	150	2,702,524	18,017	42,827	286	104,419	696
Humboldt	1,220	23,238,535	19,048	331,718	272	898,151	736
Imperial	822	11,978,445	14,572	271,488	330	506,503	616
Inyo	132	2,775,673	21,028	30,856	234	108,702	824
Kern	5,491	96,773,738	17,624	1,500,868	273	3,437,388	626
Kings	768	14,088,906	18,345	206,616	269	494,687	644
Lake	808	13,807,306	17,088	235,994	292	547,543	678
Lassen	134	2,331,291	17,398	36,646	273	91,601	684
Los Angeles	30,730	571,598,029	18,601	8,640,917	281	28,307,151	921
Madera	542	10,041,273	18,526	144,890	267	443,613	818
Marin	555	12,021,292	21,660	134,782	243	716,700	1,291
Mariposa	183	3,602,732	19,687	49,560	271	176,662	965
Mendocino	579	10,951,270	18,914	160,980	278	559,223	966
Merced	1,194	20,953,886	17,549	342,569	287	863,803	723
Modoc	113	1,832,735	16,219	31,038	275	51,074	452
Mono	**	586,241	**	5,961	**	32,745	**
Monterey	818	15,716,467	19,213	222,517	272	748,067	915
Napa	327	6,834,240	20,900	81,283	249	309,109	945
Nevada	457	9,128,692	19,975	117,227	257	551,862	1,208
Orange	8,768	180,782,855	20,618	2,266,315	258	8,672,181	989
Placer	1,166	24,882,503	21,340	272,901	234	1,602,207	1,374
Plumas	107	2,170,448	20,285	26,494	248	87,604	819
Riverside	9,309	184,997,850	19,873	2,397,411	258	8,823,658	948
Sacramento	4,883	93,567,202	19,162	1,315,714	269	4,392,159	899
San Benito	103	1,955,860	18,989	28,257	274	120,883	1,174
San Bernardino	7,876	146,873,314	18,648	2,136,014	271	6,562,744	833
San Diego	8,467	168,108,101	19,855	2,234,825	264	8,528,181	1,007
San Francisco	2,118	39,198,687	18,507	619,855	293	2,813,620	1,328
San Joaquin	2,737	50,322,099	18,386	768,185	281	2,264,261	827
San Luis Obispo	954	18,836,895	19,745	251,503	264	1,155,502	1,211
San Mateo	2,150	44,672,226	20,778	550,820	256	2,530,919	1,177
Santa Barbara	1,304	27,080,467	20,767	326,842	251	1,327,085	1,018
Santa Clara	3,848	78,246,022	20,334	987,954	257	3,998,392	1,039
Santa Cruz	795	16,107,600	20,261	205,070	258	839,319	1,056
Shasta	1,915	36,409,434	19,013	511,519	267	1,547,555	808
Sierra	16	345,292	21,581	3,188	199	12,216	764
Siskiyou	755	13,872,605	18,374	201,404	267	480,995	637
Solano	1,019	20,612,763	20,228	261,408	257	1,089,943	1,070
Sonoma	1,782	37,064,106	20,799	437,439	245	2,245,219	1,260
Stanislaus	2,006	35,867,772	17,880	586,272	292	1,820,570	908
Sutter	344	6,097,045	17,724	100,722	293	261,611	760
Tehama	562	9,973,922	17,747	156,738	279	362,366	645
Trinity	149	2,693,597	18,078	44,266	297	117,487	789
Tulare	2,209	37,469,249	16,962	643,139	291	1,444,136	654
Tuolumne	420	8,610,660	20,502	101,277	241	393,573	937
Ventura	2,198	45,300,415	20,610	562,986	256	2,485,717	1,131
Yolo	555	10,583,411	19,069	146,990	265	478,614	862
Yuba	370	6,031,545	16,301	112,474	304	259,644	702
Unallocated*	2,107	44,644,781	21,189	515,909	245	2,262,706	1,074
Total	**132,087**	**$2,526,396,703**	**$19,127**	**$35,765,417**	**$271**	**$121,677,727**	**$921**

* Unable to determine county of residence from tax return.
** Number suppressed to preserve claimant confidentiality.

TABLE D-6
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY COUNTY
2006 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	18,463	$200,536,681	$10,450	$5,878,518	$318	$4,615,750	$250
Alpine	**	35,491	**	808	**	**	250
Amador	301	4,163,942	13,834	86,619	288	75,250	250
Butte	3,702	44,336,220	11,976	1,137,376	307	925,500	250
Calaveras	351	4,430,053	12,621	104,878	299	87,750	250
Colusa	157	1,889,585	12,036	48,711	310	39,250	250
Contra Costa	8,030	91,296,962	11,369	2,493,504	311	2,007,500	250
Del Norte	917	10,047,672	10,957	297,306	324	229,250	250
El Dorado	1,089	14,519,418	13,333	313,682	288	272,250	250
Fresno	14,831	159,745,045	10,771	4,793,820	323	3,707,750	250
Glenn	339	4,034,746	11,902	105,677	312	84,750	250
Humboldt	2,325	27,767,149	11,943	719,460	309	581,250	250
Imperial	2,995	32,646,757	10,900	975,806	326	748,750	250
Inyo	285	4,059,310	14,243	79,239	278	71,250	250
Kern	12,537	134,764,762	10,749	4,038,354	322	3,134,250	250
Kings	1,542	17,390,595	11,278	485,286	315	385,500	250
Lake	1,360	15,537,456	11,425	426,310	313	340,000	250
Lassen	243	2,738,058	11,268	76,764	316	60,750	250
Los Angeles	154,987	1,695,026,474	10,937	49,793,441	321	38,746,750	250
Madera	1,075	12,407,960	11,542	335,664	312	268,750	250
Marin	1,196	14,875,060	12,437	363,918	304	299,000	250
Mariposa	178	2,299,832	12,920	52,997	298	44,500	250
Mendocino	1,215	15,343,699	12,629	366,561	302	303,750	250
Merced	3,426	37,511,276	10,949	1,093,404	319	856,500	250
Modoc	100	1,067,732	10,677	32,515	325	25,000	250
Mono	**	211,674	**	6,583	**	**	250
Monterey	1,892	24,056,979	12,715	559,307	296	473,000	250
Napa	699	9,651,332	13,807	199,458	285	174,750	250
Nevada	655	8,694,705	13,274	190,741	291	163,750	250
Orange	28,527	327,802,232	11,491	8,989,124	315	7,131,750	250
Placer	2,174	29,432,336	13,538	623,842	287	543,500	250
Plumas	244	2,652,068	10,869	78,835	323	61,000	250
Riverside	15,667	196,852,708	12,565	4,691,679	299	3,916,750	250
Sacramento	22,476	254,197,811	11,310	7,074,480	315	5,619,000	250
San Benito	167	2,046,753	12,256	50,724	304	41,750	250
San Bernardino	18,873	216,700,112	11,482	5,897,498	312	4,718,250	250
San Diego	32,327	379,662,676	11,744	10,034,918	310	8,081,750	250
San Francisco	18,334	213,934,236	11,669	5,737,128	313	4,583,500	250
San Joaquin	11,907	126,970,340	10,664	3,838,705	322	2,976,750	250
San Luis Obispo	1,948	25,147,986	12,910	575,517	295	487,000	250
San Mateo	3,428	43,325,715	12,639	1,012,762	295	857,000	250
Santa Barbara	3,132	39,058,397	12,471	945,334	302	783,000	250
Santa Clara	14,016	160,663,462	11,463	4,436,123	317	3,504,000	250
Santa Cruz	2,131	26,858,888	12,604	639,443	300	532,750	250
Shasta	3,062	36,536,420	11,932	943,637	308	765,500	250
Sierra	41	454,949	11,096	13,235	323	10,250	250
Siskiyou	986	11,327,356	11,488	309,402	314	246,500	250
Solano	3,343	37,391,730	11,185	1,039,824	311	835,750	250
Sonoma	3,811	53,369,544	14,004	1,073,872	282	952,750	250
Stanislaus	7,628	84,226,609	11,042	2,428,165	318	1,907,000	250
Sutter	977	11,713,965	11,990	299,640	307	244,250	250
Tehama	902	10,713,135	11,877	279,874	310	225,500	250
Trinity	179	2,065,146	11,537	56,270	314	44,750	250
Tulare	4,858	54,375,651	11,193	1,543,499	318	1,214,500	250
Tuolumne	770	9,518,482	12,362	233,563	303	192,500	250
Ventura	5,308	71,248,854	13,423	1,544,178	291	1,327,000	250
Yolo	2,081	24,470,723	11,759	648,849	312	520,250	250
Yuba	1,439	15,449,450	10,736	467,138	325	359,750	250
Unallocated*	3,400	40,590,393	11,938	1,031,049	303	850,000	250
Total	**449,049**	**$5,099,844,752**	**$11,357**	**$141,595,014**	**$315**	**$112,262,250**	**$250**

* Unable to determine county of residence from tax return.
** Number suppressed to preserve claimant confidentiality.

TABLE D-7
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY BIRTH YEAR
2006 Claim Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
1950 and after	5,134	$75,624,109	$5,965,637	$1,804,696	$352
1945 through 1949	2,906	43,998,521	3,124,423	999,080	344
1940 through 1944	11,496	214,293,606	12,933,788	3,215,683	280
1935 through 1939	22,092	430,170,067	22,881,713	5,862,318	265
1930 through 1934	27,652	547,617,399	25,729,169	7,181,125	260
1929	5,924	117,066,392	5,197,147	1,533,186	259
1928	5,773	113,118,833	5,069,913	1,513,353	262
1927	5,825	113,798,880	4,942,660	1,533,061	263
1926	5,816	114,225,764	4,899,909	1,515,912	261
1925	5,437	106,424,814	4,522,891	1,426,011	262
1924	5,353	105,534,692	4,442,631	1,400,532	262
1923	4,911	95,573,408	3,836,136	1,286,338	262
1922	4,497	87,128,428	3,542,142	1,198,560	267
1921	3,992	78,283,218	3,218,949	1,044,392	262
1920	3,471	65,911,110	2,637,715	940,597	271
1919	2,620	50,009,408	1,979,282	707,309	270
1918	2,153	41,078,287	1,661,037	583,435	271
1917	1,714	32,016,056	1,288,142	479,061	279
1916	1,352	24,802,329	1,003,479	382,844	283
1915	1,021	18,587,066	741,127	289,324	283
1914	882	15,973,952	620,651	249,010	282
1913	630	11,463,179	441,988	180,014	286
1912	497	8,344,342	341,407	148,498	299
1911	301	4,951,754	207,702	93,499	311
1910	219	3,658,561	160,543	67,627	309
1909	132	2,145,929	73,683	39,839	302
1908	102	1,614,200	80,362	31,427	308
1907	65	1,056,003	39,627	20,982	323
1906	35	534,223	27,168	11,114	318
1905	24	403,920	11,702	7,098	296
1904	10	173,916	5,963	3,107	311
1903	8	125,538	9,175	2,175	272
1902	7	86,703	5,910	3,003	429
1901	2	14,337	1,111	897	449
1900 and prior	25	449,847	26,803	7,322	293
Not available	9	137,912	6,042	2,988	332
Total	**132,087**	**$2,526,396,703**	**$121,677,727**	**$35,765,417**	**$271**

TABLE D-8
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY BIRTH YEAR
2006 Claim Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1950 and after	132,032	$1,323,801,767	$33,008,000	$43,610,830	$330
1945 through 1949	35,424	370,618,180	8,856,000	11,614,616	328
1940 through 1944	48,943	549,450,423	12,235,750	15,377,895	314
1935 through 1939	61,847	730,431,856	15,461,750	19,112,104	309
1930 through 1934	60,816	740,459,170	15,204,000	18,621,041	306
1929	11,110	136,927,166	2,777,500	3,392,804	305
1928	10,826	134,523,207	2,706,500	3,293,365	304
1927	10,311	129,330,492	2,577,750	3,117,716	302
1926	9,857	124,920,574	2,464,250	2,971,069	301
1925	9,451	118,674,865	2,362,750	2,858,360	302
1924	8,595	109,028,210	2,148,750	2,594,770	302
1923	7,798	99,664,607	1,949,500	2,339,075	300
1922	6,856	87,523,233	1,714,000	2,058,806	300
1921	6,079	79,309,716	1,519,750	1,804,675	297
1920	5,685	72,671,183	1,421,250	1,706,059	300
1919	4,335	56,211,316	1,083,750	1,291,908	298
1918	3,547	45,972,038	886,750	1,056,235	298
1917	2,914	37,638,980	728,500	868,445	298
1916	2,350	30,151,654	587,500	704,092	300
1915	1,980	25,609,855	495,000	592,138	299
1914	1,611	20,251,987	402,750	490,518	304
1913	1,262	15,930,675	315,500	382,008	303
1912	1,412	16,583,104	353,000	442,920	314
1911	704	8,599,891	176,000	217,426	309
1910	504	5,978,487	126,000	157,841	313
1909	329	3,836,716	82,250	102,979	313
1908	230	2,699,349	57,500	71,878	313
1907	178	2,092,572	44,500	56,308	316
1906	126	1,403,717	31,500	40,246	319
1905	100	1,083,749	25,000	32,555	326
1904	77	853,443	19,250	24,676	320
1903	54	612,791	13,500	17,275	320
1902	41	444,173	10,250	13,318	325
1901	30	290,538	7,500	9,973	332
1900 and prior	317	3,413,767	79,250	103,858	328
Not available	1,318	12,851,301	329,500	445,232	338
Total	**449,049**	**$5,099,844,752**	**$112,262,250**	**$141,595,014**	**$315**

*The renter statutory property tax equivalent is $250.

TABLE D-9
Homeowner and Renter Property Tax Assistance
HOUSEHOLD INCOME SIZE
BY CLAIMANT TYPE
2006 Taxable Year

Household Income Class	*Homeowners*			*Renters*			
	Claimants Age 62 and Over	Blind and Disabled	Total	Claimants Age 62 and Over	Blind and Disabled	Total	Grand Total
Under $1,000	682	111	793	6,969	8,225	15,194	15,987
1,001 to 2,000	1,338	101	1,439	5,078	3,006	8,084	9,523
2,001 to 3,000	519	56	575	2,127	1,110	3,237	3,812
3,001 to 4,000	313	38	351	1,851	779	2,630	2,981
4,001 to 5,000	357	44	401	2,093	1,031	3,124	3,525
5,001 to 6,000	591	54	645	2,817	1,294	4,111	4,756
6,001 to 7,000	947	74	1,021	3,858	2,178	6,036	7,057
7,001 to 8,000	1,516	167	1,683	8,935	4,553	13,488	15,171
8,001 to 9,000	2,239	327	2,566	18,092	11,864	29,956	32,522
9,001 to 10,000	6,360	1,730	8,090	78,862	63,981	142,843	150,933
10,001 to 11,000	5,983	1,064	7,047	37,758	38,441	76,199	83,246
11,001 to 12,000	4,750	387	5,137	11,334	11,764	23,098	28,235
12,001 to 13,000	5,094	368	5,462	10,276	7,788	18,064	23,526
13,001 to 14,000	5,278	306	5,584	7,973	3,055	11,028	16,612
14,001 to 15,000	5,320	340	5,660	7,236	2,502	9,738	15,398
15,001 to 16,000	5,327	305	5,632	6,192	1,848	8,040	13,672
16,001 to 17,000	5,493	331	5,824	6,891	1,953	8,844	14,668
17,001 to 18,000	6,579	545	7,124	20,618	3,636	24,254	31,378
18,001 to 19,000	5,203	293	5,496	4,750	1,306	6,056	11,552
19,001 to 20,000	5,199	282	5,481	4,297	1,215	5,512	10,993
20,001 to 21,000	4,963	235	5,198	3,544	831	4,375	9,573
21,001 to 22,000	4,831	216	5,047	2,967	550	3,517	8,564
22,001 to 23,000	4,681	177	4,858	2,687	483	3,170	8,028
23,001 to 24,000	4,331	150	4,481	2,463	367	2,830	7,311
24,001 to 25,000	4,063	135	4,198	2,166	314	2,480	6,678
25,001 to 26,000	3,805	150	3,955	1,735	236	1,971	5,926
26,001 to 27,000	3,431	114	3,545	1,610	225	1,835	5,380
27,001 to 28,000	3,206	100	3,306	1,398	211	1,609	4,915
28,001 to 29,000	2,824	99	2,923	1,186	167	1,353	4,276
29,001 to 30,000	2,728	76	2,804	1,053	129	1,182	3,986
30,001 to 31,000	2,424	64	2,488	800	102	902	3,390
31,001 to 32,000	2,163	71	2,234	708	77	785	3,019
32,001 to 33,000	1,851	59	1,910	596	74	670	2,580
33,001 to 34,000	1,782	44	1,826	554	58	612	2,438
34,001 to 35,000	1,474	42	1,516	454	69	523	2,039
35,001 to 36,000	1,385	41	1,426	375	44	419	1,845
36,001 to 37,000	1,145	33	1,178	358	47	405	1,583
37,001 to 38,000	1,079	28	1,107	277	34	311	1,418
38,001 to 39,000	912	27	939	220	38	258	1,197
39,001 to 40,000	712	19	731	164	26	190	921
40,001 to 40,811	397	9	406	101	15	116	522
Totals	**123,275**	**8,812**	**132,087**	**273,423**	**175,626**	**449,049**	**581,136**

NOTES