

TABLE B-8
Personal Income Tax Statistics
SPECIAL TAX CREDITS ALLOWED
Tax Year 2014

Credit	Number	Amount	Percent of Total
Credits Available in Tax Year 2014			
Child Adoption	966	\$1,264,008	0.1
Child and Dependent Care	177,719	32,434,490	2.2
College Access Credit	509	1,881,254	0.1
Community Development Fin. Inst. Deposits	106	330,477	0.0
California Competes Credit	56	252,495	0.0
Dependent Parent	212	65,387	0.0
Disabled Access	408	30,522	0.0
Donated Agricultural Products Transportation	23	100,475	0.0
Donated Fresh Fruits or Vegetables	68	406,234	0.0
Enhanced Oil Recovery	a	a	N/A
Enterprise Zone Hiring and Sales	35,085	349,940,827	24.3
Environmental Tax	8	5,723	0.0
Joint Custody Head of Household	4,157	1,266,450	0.1
Local Agency Military Base Recovery Area	24	356,271	0.0
Low Income Housing	269	554,505	0.0
Manufacturing Enhancement Area	6	3,264	0.0
Motion Picture and TV Production	18	37,365	0.0
Natural Heritage Preservation	a	a	N/A
New Employment Credit	720	2,439,680	0.2
New Jobs Credit	3,178	8,824,278	0.6
Nonrefundable Renter's	1,531,324	108,181,813	7.5
Other State Tax	165,709	804,414,913	55.8
Prior Year Alternative Minimum Tax	6,663	25,156,553	1.7
Prison Inmate Labor	24	1,691,034	0.1
Qualified Senior Head of Household	1,465	617,736	0.0
Research	6,206	94,629,050	6.6
Targeted Tax Area	107	1,377,320	0.1
Unidentified	0	0	-
Total Credits Available in Tax Year 2014	1,935,033	\$1,436,265,328	99.6
Expired Credits with Carryover Provisions			
Agricultural Products Carryover	11	\$12,605	0.0
Commercial Solar Electric Carryover	10	22,902	0.0
Commercial Solar Energy Carryover	16	39,976	0.0
Employer Child Care Contribution	258	115,384	0.0
Employer Child Care Program	30	38,147	0.0
Energy Conservation Carryover	277	166,277	0.0
Farmworker Housing-Construction	a	a	N/A
Joint Strike Fighter Property	a	a	N/A
Joint Strike Fighter Wage	a	a	N/A
Los Angeles Revitalization Zone	47	303,612	0.0
Low Emission Vehicle	437	378,370	0.0
Manufacturer's Investment	9	22,134	0.0
Orphan Drug	4	211	0.0
Political Contribution	1,306	152,963	0.0
Recycling Equipment	168	102,575	0.0
Residential Rental and Farm Sales Carryover	168	183,320	0.0
Rice Straw	7	22,387	0.0
Ridesharing:			-
Large Employers	117	56,229	0.0
Small Employers	62	23,742	0.0
Transit Pass Carryover	206	102,435	0.0
Vanpool Carryover	627	286,867	0.0
Incentive Carryover	387	116,237	0.0
Salmon and Steelhead Trout Habitat	5	705	0.0
Solar Energy Carryover	219	3,904,781	0.3
Solar Pump Carryover	12	15,946	0.0
Solar or Wind Energy Systems	116	168,890	0.0
Water Conservation Carryover	167	296,230	0.0
Young Infant	77	53,569	0.0
Total Expired Credits with Carryover Provisions	4,748	6,592,595	0.3
Total	1,939,781	\$1,442,857,923	100.0

Footnotes follow this section.