

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Tax Years 2013 - 2014

ALL CORPORATIONS

Apportionment Factor	2013		2014		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	15,621	\$4,025,377,447	6,015	\$3,001,937,294	-25.4
Within California	9,956	\$280,853,458	3,052	\$170,167,572	-39.4
Statewide Average Property Factor		7.0%		5.7%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	13,500	\$598,908,825	6,084	\$212,173,542	-64.6
Within California	9,893	\$61,093,166	4,258	\$23,314,018	-61.8
Statewide Average Payroll Factor		10.2%		11.0%	
Total Sales					
Within and Outside of California	75,536	\$49,733,026,130	79,919	\$46,547,643,439	-6.4
Within California	65,037	\$2,396,520,723	65,037	\$2,548,649,082	6.3
Statewide Average Sales Factor		4.8%		5.5%	
Overall Average Apportionment Factor	67,285	6.8%	65,714	7.4%	

* Excludes banks and other financial corporation returns.