

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

Apportionment Factor	2013		2014		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
<b>Total Property Values</b>					
Within and Outside of California	13,313	3,906,107,192	2,878	2,972,933,343	-23.9
Within California	8,598	268,028,388	1,995	162,993,434	-39.2
Statewide Average Property Factor		6.9%		5.5%	
<b>Total Payroll (Wages and Salaries)</b>					
Within and Outside of California	11,893	578,750,346	2,566	197,270,681	-65.9
Within California	8,371	56,971,263	1,939	20,602,910	-63.8
Statewide Average Payroll Factor		9.8%		10.4%	
<b>Total Sales</b>					
Within and Outside of California	42,706	47,239,132,441	43,132	44,878,756,073	-5.0
Within California	36,630	2,155,418,152	36,969	2,290,248,747	6.3
Statewide Average Sales Factor		4.6%		5.1%	
<b>Overall Average Apportionment Factor</b>	38,723	6.6%	37,648	7.1%	

\* Excludes banks and other financial corporation returns.

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

Apportionment Factor	2013		2014		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
<b>Total Property Values</b>					
Within and Outside of California	2,308	119,270,256	3,137	29,003,951	-75.7
Within California	1,358	12,825,070	1,057	7,174,138	-44.1
Statewide Average Property Factor		10.8%		24.7%	
<b>Total Payroll (Wages and Salaries)</b>					
Within and Outside of California	1,607	20,158,479	3,518	14,902,862	-26.1
Within California	1,522	4,121,903	2,319	2,711,108	-34.2
Statewide Average Payroll Factor		20.4%		18.2%	
<b>Total Sales</b>					
Within and Outside of California	32,831	2,493,893,690	36,787	1,668,887,367	-33.1
Within California	28,407	241,102,570	27,378	258,400,335	7.2
Statewide Average Sales Factor		9.7%		15.5%	
<b>Overall Average Apportionment Factor</b>	28,562	12.0%	28,066	16.9%	

\* Excludes banks and other financial corporation returns.