

TABLE C-6
Corporation Tax
APPORTIONMENT OF STATE NET INCOME
Tax Years 2013 - 2014

ALL CORPORATIONS

Item	2013		2014		Percent Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	83,133	\$1,148,764,072	85,789	\$1,659,475,915	44.5
Nonbusiness Income/Loss					
Dividends	447	\$7,040,352	1,490	\$7,204,566	2.3
Interest	1,129	1,988,817	2,992	1,104,278	-44.5
Property Rental Income/Loss	609	13,627	976	216,865	1491.4
Royalties	40	953,601	116	953,396	0.0
Gain/Loss from Sale of Assets	300	1,245,609	1,081	3,207,499	157.5
Partnership Income/Loss	284	2,754,307	599	3,108,119	12.8
Miscellaneous	587	2,267,849	1,574	8,719,998	284.5
Total Nonbusiness Income/Loss	1,985	\$16,264,161	4,261	\$24,514,721	50.7
Total Separately Apportionable Business Income	2,237	\$20,863,873	5,269	\$15,782,509	-24.4
Balance of Net Income	83,018	\$1,111,636,039	83,911	\$1,619,178,685	45.7
Plus Interest Offset	223	136,561	453	106,340	-22.1
Total Business Income	83,022	\$1,111,772,600	83,911	\$1,619,285,025	45.6
Apportioned Business Income/Loss					
Attributable to California	68,027	\$70,771,803	65,236	\$82,028,775	15.9
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	198	\$77,293	353	\$120,307	55.7
Interest	499	-278,652	1,172	42,191	115.1
Property Rental Income/Loss	474	59,818	234	104,637	74.9
Royalties	13	-2,680	429	10,047	474.9
Gain/Loss from Sale of Assets	365	166,900	110	632,372	278.9
Partnership Income/Loss	17	45,815	483	256,701	460.3
Miscellaneous Income/Loss	521	92,371	1,554	-43,882	-147.5
Total Nonbusiness Income/Loss Wholly Allocable to California	1,161	\$160,864	2,263	\$1,122,374	597.7
Subtotal	68,207	\$70,932,667	66,786	\$83,151,149	17.2
Minus Interest Offset	146	59,267	367	76,026	28.3
Balance of Net Income	68,061	\$70,873,400	66,419	\$83,075,123	17.2
Total Separately Apportioned Business Income	2,018	-485,020	2,174	155,377	132.0
Plus Capital Gain/Loss Netting	3,413	3,215,957	5,370	4,386,946	36.4
Subtotal	69,849	\$73,604,337	68,480	\$87,617,446	19.0
Contribution Adjustment	1,891	10,021	2,141	-1,627	-116.2
Total State Net Income (After Apportionment)	69,849	\$73,614,358	68,480	\$87,615,819	19.0
Taxable Loss	24,916	\$28,651,595	20,677	\$31,909,199	11.4
Taxable Profit	44,933	\$102,265,953	47,803	\$119,525,018	16.9

Includes apportioning corporations which report net income, net loss, or no income.
Detail may not add to total due to rounding.