

TABLE C-8
Corporation Tax
TAX LIABILITY BY STATE NET INCOME CLASS ¹
Tax Year 2014
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	272,740	32.9	32.9	-\$60,430,105			\$213,476	2.5	2.5
No Income or Loss	62,141	7.5	40.4	0			36,332	0.4	2.9
\$1 to \$4,999	84,816	10.2	50.7	184,814	0.1	0.1	65,123	0.8	3.7
5,000 to 9,999	46,452	5.6	56.3	337,974	0.2	0.3	36,649	0.4	4.1
10,000 to 14,999	30,675	3.7	60.0	383,326	0.2	0.5	25,512	0.3	4.4
15,000 to 19,999	27,736	3.3	63.3	485,056	0.3	0.8	25,096	0.3	4.7
20,000 to 24,999	22,543	2.7	66.1	504,901	0.3	1.0	22,087	0.3	4.9
25,000 to 29,999	20,125	2.4	68.5	554,815	0.3	1.3	21,830	0.3	5.2
30,000 to 39,999	36,832	4.4	72.9	1,271,787	0.7	2.0	39,386	0.5	5.6
40,000 to 49,999	28,360	3.4	76.4	1,267,962	0.7	2.7	34,464	0.4	6.1
50,000 to 59,999	19,872	2.4	78.8	1,082,954	0.6	3.3	23,378	0.3	6.3
60,000 to 69,999	16,995	2.1	80.8	1,103,171	0.6	3.9	25,488	0.3	6.6
70,000 to 79,999	14,941	1.8	82.6	1,120,832	0.6	4.5	25,961	0.3	6.9
80,000 to 89,999	13,060	1.6	84.2	1,108,254	0.6	5.1	26,880	0.3	7.2
90,000 to 99,999	10,107	1.2	85.4	956,183	0.5	5.6	19,222	0.2	7.5
100,000 to 149,999	34,881	4.2	89.6	4,296,806	2.3	8.0	86,070	1.0	8.5
150,000 to 199,999	19,375	2.3	92.0	3,332,117	1.8	9.8	76,874	0.9	9.4
200,000 to 249,999	12,568	1.5	93.5	2,827,031	1.5	11.4	62,566	0.7	10.1
250,000 to 299,999	8,248	1.0	94.5	2,264,409	1.2	12.6	46,332	0.5	10.6
300,000 to 399,999	9,986	1.2	95.7	3,465,688	1.9	14.5	71,878	0.8	11.5
400,000 to 499,999	6,636	0.8	96.5	2,960,692	1.6	16.1	74,656	0.9	12.3
500,000 to 749,999	9,198	1.1	97.6	5,615,551	3.1	19.2	136,285	1.6	13.9
750,000 to 999,999	4,555	0.6	98.2	3,933,398	2.1	21.3	88,107	1.0	14.9
1,000,000 to 1,499,999	4,853	0.6	98.7	5,934,147	3.2	24.5	169,563	2.0	16.9
1,500,000 to 1,999,999	2,209	0.3	99.0	3,799,972	2.1	26.6	92,698	1.1	18.0
2,000,000 to 2,999,999	2,703	0.3	99.3	6,552,006	3.6	30.2	194,440	2.3	20.3
3,000,000 to 3,999,999	1,307	0.2	99.5	4,535,246	2.5	32.6	149,196	1.7	22.0
4,000,000 to 4,999,999	801	0.1	99.6	3,562,720	1.9	34.6	116,485	1.4	23.3
5,000,000 to 9,999,999	1,631	0.2	99.8	11,278,733	6.1	40.7	422,401	4.9	28.3
\$10,000,000 and over	1,707	0.2	100.0	\$108,685,735	59.3	100.0	\$6,164,653	71.7	100.0
Corporations with State Net Income	493,172	59.6		\$183,406,279	100.0	100.0	\$8,343,280	97.1	
Total	828,080	100.0	100.0	\$122,976,174			\$8,593,087	100.0	100.0