

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Tax Years 2005 - 2006
ALL CORPORATIONS

Apportionment Factor	2005		2006		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	53,756	\$ 12,193,496,421	65,360	\$ 17,191,969,936	41.0
Within California	35,403	\$ 1,168,524,980	42,517	\$ 1,241,861,678	6.3
Statewide Average Property Factor		9.6%		7.2%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	52,398	\$ 2,247,813,772	63,009	\$ 2,786,569,757	24.0
Within California	37,296	\$ 308,413,287	44,563	\$ 326,669,800	5.9
Statewide Average Payroll Factor		13.7%		11.7%	
Total Sales					
Within and Outside of California	58,521	\$ 29,514,588,628	67,995	\$ 30,523,855,159	3.4
Within California	46,023	\$ 1,643,668,682	54,100	\$ 1,858,911,015	13.1
Statewide Average Sales Factor		5.6%		6.1%	
Overall Average Apportionment Factor	59,201	8.7%	69,962	7.8%	

* Excludes banks and other financial corporation returns.