

TABLE B-4G
Personal Income Tax Statistics
PART-YEAR RESIDENT and NONRESIDENT RETURNS
2006 Taxable Year

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	752,481	-
Number of Returns - Taxable	498,210	-
Federal AGI	752,481	\$ 328,371,735
California Adjustments	411,554	-11,839,107
California AGI	752,481	31,192,199
California Deductions	752,481	26,438,489
Taxable Income	752,481	294,071,181
Total Tax Liability	752,481	2,288,095
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	639,048	89,157,009
Interest	449,505	22,178,176
Dividends	275,020	15,338,384
Business Income - Profit ⁸	104,519	5,316,134
Business Income - Loss ⁸	42,042	964,016
Net Sale of Capital Assets - Profit	195,664	151,721,546
Net Sale of Capital Assets - Loss	74,773	178,202
Taxable Pensions and Annuities	126,444	2,978,723
Rents and Royalties - Profit	70,760	2,663,139
Rents and Royalties - Loss	58,273	1,366,995
Partnerships and S Corporations - Profit ⁹	118,274	79,605,392
Partnerships and S Corporations - Loss ⁹	104,002	37,731,259
Estate and Trusts - Profit	32,716	3,920,659
Estate and Trusts - Loss	16,230	2,154,301
Farm Income - Profit	1,171	98,038
Farm Income - Loss	6,415	645,387
All Other Income Sources - Profit ¹⁰	460,803	7,741,070
All Other Income Sources - Loss ¹⁰	56,045	5,979,982
Total Income	747,921	331,632,137
Individual Retirement Plan ^{11, 12}	17,650	63,151
Student Loan	74,941	53,986
Tuition & Fees	24,316	75,734
Moving Expenses	111,719	449,186
Half Self-Employment Tax ¹²	131,957	565,995
Self-Employed Health Insurance ¹²	46,139	337,312
Self-Employed Retirement Plan ¹²	33,481	1,275,598
Penalty on Early Withdrawal on Savings	9,324	3,548
Alimony Paid	9,355	366,795
Total Adjustments ¹³	324,799	3,817,555

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
California Adjustments - Subtractions	341,755	29,606,068
California Adjustments - Additions	167,996	17,766,962
Medical Expenses	58,079	573,281
State and Local Income Taxes	375,666	13,838,349
Real Estate Taxes	295,842	2,171,926
Personal Property Taxes	162,668	84,087
Other Taxes	58,437	135,786
Total Taxes	382,022	16,230,148
Mortgage Interest	286,732	5,214,829
Points, Investment and Personal Interest	78,008	3,886,993
Total Interest	301,350	9,101,822
Cash/Check Contributions	275,968	3,826,494
Non-Cash Contributions	191,243	12,081,346
Contribution Carryover	9,790	2,418,322
Total Contributions ¹⁴	302,864	18,326,161
Casualty and Theft Losses	949	17,124
All Other Deductions ¹⁵	140,734	2,698,896
Total Federal Itemized Deductions	384,324	41,369,692
Calif. Adjs. to Fed. Itemized Deductions	572,817	15,132,763
California Itemized Deductions	344,954	24,557,515
California Standard Deductions	407,276	1,880,974
Personal Exemption Credit ¹⁵	1,090,161	99,205
Dependent Exemption Credit	450,654	128,436
Senior/Blind Exemption Credits	112,920	10,276
Total Exemption Credits Allowed	648,508	199,889
Other Special Credits	2,484	7,676
Renters Credit	33,112	1,561
Excess State Disability Insurance (SDI)	3,680	610
California Child and Dependent Credit	6,728	1,685
Total Special Credits	26,430	140,893
G-1 Tax/5870A Tax	2	926
Alternative Minimum Tax	3,004	1,903
Mental Health Tax	3,054	65,617
Other Taxes	12,416	3,558
Taxes Withheld	508,427	1,071,844
Estimated Taxes Paid	77,285	1,346,858
Credit to Next Year's Tax	35,634	210,951
Overpayment	471,678	721,214
Total Voluntary Contributions	8,117	336
Refund	441,337	510,379
Tax Due	178,588	325,726
Remittance Amount	104,906	194,551

Footnotes follow this section.