

FRANCHISE TAX BOARD
Personal Income Tax Law
Resident and Non Resident
Accrual Estimates

Exhibit A-1
Page 1 of 2

Payments	2013-2014 (Millions)	2014-2015 (Millions)	2015-2016 (Millions)
Estimate Payments	\$1,026.8	\$1,070.4	\$1,140.7
Return Remittances Payments	1,183.9	1,360.6	1,378.9
Net Final Payments Adjustment¹	1,624.4	1,575.3	1,613.0
Other	2,108.7	2,091.6	2,196.2
Withholding (EDD)	1,259.7	1,352.4	1,484.0
Withholding (FTB)	128.2	154.9	187.2
Total	7,331.6	7,605.1	7,999.9
Refunds	-2,445.1	-2,405.8	-2,493.0
Budget Net	4,886.6	5,199.4	5,506.9
GAAP Adjustments²	-124.4	-127.5	-447.8
GAAP Net	\$4,762.2	\$5,071.9	\$5,059.1

1/ Due to the passage of Prop 30

2/ Included: Chapter 751 Statutes of 2008 change to Sept estimated payments,
Accelerated revenue estimate payments, Net final payments, & Net final payments due to Prop 30
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Reported in November 2014
Accrual Estimates

Payments	2013-2014 (Millions)	2014-2015 (Millions)	2015-2016 (Millions)
Estimate Payments	\$913.4	\$960.2	\$941.9
Return Remittances Payments	1,305.3	1,260.7	1,248.8
Net Final Payments Adjustment¹	1,622.7	1,555.0	1,644.2
Other	1,987.5	2,111.6	2,174.2
Withholding (EDD)	1,226.9	1,376.1	1,485.2
Withholding (FTB)	128.2	155.9	189.6
Total	7,183.8	7,419.5	7,683.9
Refunds	-2,538.2	-2,447.5	-2,486.4
Budget Net	4,645.7	4,972.0	5,197.5
GAAP Adjustments²	-225.0	-594.6	-1,403.1
GAAP Net	\$4,420.7	\$4,377.4	\$3,794.5

1/ Due to the passage of Prop 30

2/ Included: Chapter 751 Statutes of 2008 change to Sept estimated payments,
Accelerated revenue estimate payments, Net final payments, & Net final payments due to Prop 30
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**FRANCHISE TAX BOARD
Personal Income Tax Law**

GAAP Adjustments Breakdown

	2013-2014 (Millions)	2014-2015 (Millions)	2015-2016 (Millions)
Chapter 751 Statutes of 2008 change to Sept estimated payments	-\$638.4	-\$695.5	-\$741.1
Accelerated revenue estimate payments	1,327.6	1,239.3	1,110.8
Net final payments	-542.9	-408.8	-548.7
Net final payments due to Prop 30	-\$270.7	-\$262.6	-\$268.8

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Reported in November 2014

GAAP Adjustments Breakdown

	2013-2014 (Millions)	2014-2015 (Millions)	2015-2016 (Millions)
Chapter 751 Statutes of 2008 change to Sept estimated payments	-\$638.5	-\$688.7	-\$649.0
Accelerated revenue estimate payments	970.3	1,017.7	159.7
Net final payments	-286.4	-664.4	-639.7
Net final payments due to Prop 30	-\$270.5	-\$259.2	-\$274.0

11/18/2014

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FRANCHISE TAX BOARD
Personal Income Tax

Exhibit A-2
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STATUS OF REFUND CLAIMS REMAINING TO BE PROCESSED		
INVENTORY AS OF MAY 1, 2015		
RETURNS NOT ON TAXPAYER INFORMATION SYSTEM		
	Number	Amount (Thousands)
Refund returns in Receiving	249,181	\$249,148 ¹
Refund returns in Transcriptions/Imaging	141,914	\$141,896 ¹
Claim for Refund returns on Return Validation File	169,180	\$223,529 ²
Total	<u>560,275</u>	<u>\$614,573</u>

1/ Average refund of \$1,000 applied to inventory.

2/ Average refund of \$1,321

FRANCHISE TAX BOARD

Personal Income Tax

Comparison of Early Returns Processed in 2014 to Total Processed

2013 Tax Year Returns for Residents Processed Through May 02, 2014				
Adjusted Gross Income Class	Returns (Thousands)	Adjusted Gross Income (Millions)	Taxable Income (Millions)	Tax Liability (Millions)
Less Than \$0	131	-\$8,742.8	\$0.0	\$2.5
1 to 10,000	1,671	9,193.7	2,869.5	9.8
10,001 to 20,000	2,183	32,637.6	19,655.1	42.4
20,001 to 50,000	4,291	141,623.8	107,300.5	1,262.5
50,001 to 100,000	2,809	198,866.1	163,242.5	4,831.7
100,001 to 200,000	1,541	210,306.2	179,128.5	9,251.7
200,001 to 500,000	470	132,023.0	117,974.2	8,595.8
500,001 to 1,000,000	58	38,373.3	36,430.9	3,239.8
1,000,001 and over	20	44,664.4	43,393.9	4,945.1
TOTAL	13,173	\$798,945.3	\$669,995.1	\$32,181.2
2013 Tax Year Resident Returns Through December 2014				
Adjusted Gross Income Class	Returns (Thousands)	Adjusted Gross Income (Millions)	Taxable Income (Millions)	Tax Liability (Millions)
Less Than \$0	226	-\$37,175.4	\$0.0	\$16.3
1 to 10,000	2,038	10,897.7	3,372.8	13.6
10,001 to 20,000	2,464	36,799.7	22,077.2	51.3
20,001 to 50,000	4,818	159,280.5	119,955.2	1,337.3
50,001 to 100,000	3,258	231,157.6	188,752.2	5,627.7
100,001 to 200,000	1,875	256,904.0	217,852.0	11,286.5
200,001 to 500,000	652	186,524.6	165,586.1	12,075.8
500,001 to 1,000,000	103	69,338.0	65,004.4	5,719.9
1,000,001 and over	53	177,353.6	167,055.2	19,550.3
TOTAL	15,487	\$1,091,080.3	\$949,655.0	\$55,678.7
Percent of Total				
Adjusted Gross Income Class	Returns	Adjusted Gross Income	Taxable Income	Tax Liability
Less Than \$0	58.0%	23.5%	N/A	15.2%
1 to 10,000	82.0%	84.4%	85.1%	71.8%
10,001 to 20,000	88.6%	88.7%	89.0%	82.6%
20,001 to 50,000	89.1%	88.9%	89.5%	94.4%
50,001 to 100,000	86.2%	86.0%	86.5%	85.9%
100,001 to 200,000	82.2%	81.9%	82.2%	82.0%
200,001 to 500,000	72.0%	70.8%	71.2%	71.2%
500,001 to 1,000,000	56.1%	55.3%	56.0%	56.6%
1,000,001 and over	38.5%	25.2%	26.0%	25.3%
TOTAL	85.1%	73.2%	70.6%	57.8%

Source: Franchise Tax Board Return Merge File
Detail may not add to total due to rounding

FRANCHISE TAX BOARD

Personal Income Tax

Comparison of Early Returns in 2014 and 2015

2013 Tax Year Returns for Residents Processed Through May 03*, 2014				
Adjusted Gross Income Class	Returns (Thousands)	Adjusted Gross Income (Millions)	Taxable Income (Millions)	Tax Liability (Millions)
Less Than \$0	131	-\$8,742.8	\$0.0	\$2.5
1 to 10,000	1,671	9,193.7	2,869.5	9.8
10,001 to 20,000	2,183	32,637.6	19,655.1	42.4
20,001 to 50,000	4,291	141,623.8	107,300.5	1,262.5
50,001 to 100,000	2,809	198,866.1	163,242.5	4,831.7
100,001 to 200,000	1,541	210,306.2	179,128.5	9,251.7
200,001 to 500,000	470	132,023.0	117,974.2	8,595.8
500,001 to 1,000,000	58	38,373.3	36,430.9	3,239.8
1,000,001 and over	20	44,664.4	43,393.9	4,945.1
TOTAL	13,173	\$798,945.3	\$669,995.1	\$32,181.2
2014 Tax Year Returns for Residents Processed Through May 02*, 2015				
Adjusted Gross Income Class	Returns (Thousands)	Adjusted Gross Income (Millions)	Taxable Income (Millions)	Tax Liability (Millions)
Less Than \$0	113	-\$8,096.2	\$0.0	\$2.0
1 to 10,000	1,651	9,162.4	2,849.0	10.4
10,001 to 20,000	2,211	33,061.5	19,925.5	44.7
20,001 to 50,000	4,382	144,778.3	109,999.7	1,193.7
50,001 to 100,000	2,884	204,325.1	168,404.6	4,959.8
100,001 to 200,000	1,634	223,645.5	191,348.6	9,849.9
200,001 to 500,000	526	148,439.3	133,117.4	9,684.2
500,001 to 1,000,000	68	45,444.5	43,218.7	3,840.1
1,000,001 and over	25	59,358.9	57,632.2	6,664.5
TOTAL	13,494	\$860,119.3	\$726,495.8	\$36,249.4
Percentage Change				
Adjusted Gross Income Class	Returns	Adjusted Gross Income	Taxable Income	Tax Liability
Less Than \$0	-14.0%	7.4%	N/A	-17.3%
1 to 10,000	-1.2%	-0.3%	-0.7%	6.3%
10,001 to 20,000	1.3%	1.3%	1.4%	5.4%
20,001 to 50,000	2.1%	2.2%	2.5%	-5.4%
50,001 to 100,000	2.7%	2.7%	3.2%	2.7%
100,001 to 200,000	6.0%	6.3%	6.8%	6.5%
200,001 to 500,000	12.0%	12.4%	12.8%	12.7%
500,001 to 1,000,000	18.1%	18.4%	18.6%	18.5%
1,000,001 and over	24.9%	32.9%	32.8%	34.8%
TOTAL	2.4%	7.7%	8.4%	12.6%

* Matching number of process days in 2014 to 2015 for comparison

Source: Franchise Tax Board Return Merge File Through 05-02-2015

Detail may not add to total due to rounding

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2012-2013 Tax Years Preliminary Statistical Sample Data
Resident Returns

Data Item	2012		2013		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
NUMBER OF RETURNS	15,200		15,495		1.9	
FORM 1040 SOURCES OF INCOME						
Wages, Salaries, Tip	12,486	\$779,472	12,762	\$791,653	2.2	1.6
Taxable Interest	5,720	15,001	5,414	12,703	-5.3	-15.3
Dividend	2,935	32,749	2,897	26,349	-1.3	-19.5
State Tax Refund	3,268	6,526	3,098	6,104	-5.2	-6.5
Alimony	68	1,559	65	1,565	-4.4	0.4
Net Business Income	2,783	48,419	2,828	48,732	1.6	0.6
Business Income	2,189	54,052	2,223	54,631	1.6	1.1
Business Loss	595	5,633	605	5,898	1.7	4.7
Net Capital Gain or (Loss)	2,674	100,532	2,808	78,862	5.0	-21.6
Capital Gain	1,255	103,959	1,599	81,807	27.4	-21.3
Capital Loss	1,419	3,427	1,209	2,945	-14.8	-14.1
Net Other Gain or (Loss)	234	-4,490	245	-2,402	4.7	46.5
Other Gain	72	2,074	99	2,291	37.5	10.5
Other Loss	161	6,564	146	4,692	-9.3	-28.5
IRA Distributions (Taxable)	1,181	23,527	1,163	21,903	-1.5	-6.9
Pension Income (Taxable)	2,401	65,671	2,408	67,606	0.3	2.9
Net Supplemental Income	2,020	84,658	2,067	83,169	2.3	-1.8
Supplemental Income (Schedule E)	1,233	105,321	1,286	103,005	4.3	-2.2
Supplemental Loss (Schedule E)	787	20,663	781	19,836	-0.8	-4.0
Schedule E						
Rental/Royalties Income	753	16,129	821	15,879	9.0	-1.6
Rental/Royalties Loss	629	8,256	632	8,278	0.5	0.3
Partnership and S Corp. Income	712	103,637	789	101,610	10.8	-2.0
Partnership and S Corp. Loss	608	31,280	612	30,409	0.7	-2.8
Estate and Trust Income	100	4,402	94	4,459	-6.0	1.3
Estate and Trust Loss	22	412	26	484	18.2	17.5
Other Income	18	490	22	442	22.2	-9.8
Other Loss	9	51	6	49	-33.3	-3.9
Net Farm Income/Loss	61	-74	53	-319	-13.1	-331.1
Farm Income	23	1,286	17	995	-26.1	-22.6
Farm Loss	39	1,360	36	1,314	-7.7	-3.4
Unemployment Income	1,467	9,638	1,340	7,868	-8.7	-18.4
Taxable Social Security Income	1,599	21,768	1,679	23,708	5.0	8.9
Net Other Income	1,411	-21,801	1,473	-23,077	4.4	-5.9
Other Income	1,031	14,012	1,096	12,228	6.3	-12.7
Other Loss	242	35,858	234	35,280	-3.3	-1.6
TOTAL INCOME	15,174	\$1,163,155	15,472	\$1,144,425	2.0	-1.6

Source: 2012 and 2013 Preliminary Personal Income Tax Statistical Samples
**** Values Smaller than .5 Thousands or .5 Millions Respectively

04/22/2015

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FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2012-2013 Tax Years Preliminary Statistical Sample Data
Resident Returns

Data Item	2012		2013		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
FORM 1040 ADJUSTMENTS TO INCOME						
Educator Expense	308	\$80	312	\$82	1.3	2.5
Certain Business Expenses	10	41	12	56	20.0	36.6
Taxpayer IRA Adjustments	291	1,449	333	1,748	14.4	20.6
Student Loan Interest Deduction	876	839	940	950	7.3	13.2
Tuition and Fees Deduction	235	459	199	403	-15.3	-12.2
Health Savings Account	107	378	108	384	0.9	1.6
Moving Expenses	73	186	79	193	8.2	3.8
Half of Self Employment Tax	2,310	3,910	2,333	3,960	1.0	1.3
Health Insurance	546	3,671	561	3,709	2.7	1.0
Keogh/SEP	158	3,842	159	3,976	0.6	3.5
Interest Penalty	72	20	62	15	-13.9	-25.0
Alimony Paid	92	1,834	95	2,048	3.3	11.7
Domestic Production	113	1,272	143	1,222	26.5	-3.9
Other	84	346	108	49	28.6	-85.8
TOTAL ADJUSTMENTS	3,915	18,328	3,985	18,795	1.8	2.5
FORM 1040 ADJUSTED GROSS INCOME	15,175	1,144,827	15,473	1,125,630	2.0	-1.7
FORM 1040 ITEMIZED DEDUCTIONS						
Medical Expenses Allowed	1,170	10,370	1,024	9,947	-12.5	-4.1
State Tax Payment	5,621	61,142	5,583	69,740	-0.7	14.1
Real Estate Tax	4,665	23,828	4,592	24,142	-1.6	1.3
Personal Property Taxes	4,053	1,591	4,067	1,636	0.3	2.8
Other Taxes	1,001	441	965	464	-3.6	5.2
Mortgage Interest Reported on Form 1098	4,209	58,574	4,120	51,903	-2.1	-11.4
Mortgage Interest not on Form 1098	168	1,280	183	1,312	8.9	2.5
Points not reported on Form 1098	646	560	608	473	-5.9	-15.5
Qualified Mortgage Insurance Premiums	328	573	407	790	24.1	37.9
Investment Interest	239	2,515	226	2,279	-5.4	-9.4
Total Contributions	4,680	26,628	4,683	26,396	0.1	-0.9
Casualty Loss	9	194	9	184	0.0	-5.2
Unrelated Employee Expenses	2,166	11,822	2,212	12,702	2.1	7.4
Tax Preparation Fees	3,124	1,242	3,128	1,260	0.1	1.4
Other Expenses	1,245	6,399	1,220	6,939	-2.0	8.4
Total Expense	3,841	19,453	3,859	20,891	0.5	7.4
Expenses Allowed	1,814	13,341	1,846	14,703	1.8	10.2
Miscellaneous Deduction	172	3,299	170	3,574	-1.2	8.3
TOTAL ITEMIZED DEDUCTIONS	5,714	\$204,388	5,671	\$201,149	-0.8	-1.6

Source: 2012 and 2013 Preliminary Personal Income Tax Statistical Samples
**** Values Smaller than .5 Thousands or .5 Millions Respectively

04/22/2015

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FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2012-2013 Tax Years Preliminary Statistical Sample Data
Resident Returns

Data Item	2012		2013		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
ITEMIZED DEDUCTION ADJUSTMENT						
Federal Itemized Deduction	6,509	\$208,444	6,430	\$211,914	-1.2	1.7
State Tax Paid	6,314	60,736	6,261	69,240	-0.8	14.0
Other Adjustments	715	-203	1,269	365	77.5	279.8
Total Itemized Deductions	6,460	147,505	6,400	142,950	-0.9	-3.1
Itemized Deductions After Limitation ¹	6,459	138,708	6,399	135,152	-0.9	-2.6
TOTAL SCHEDULE CA DEDUCTIONS	6,519	\$142,135	6,442	\$138,197	-1.2	-2.8
SUBTRACTION ADJUSTMENT						
Wages	47	\$1,188	48	\$1,370	2.1	15.3
California Non-taxable Interest	206	825	174	685	-15.5	-17.0
Non-taxable Dividend Income	59	768	50	504	-15.3	-34.4
State Tax Refund	3,263	6,524	3,084	6,092	-5.5	-6.6
Business Income	213	390	217	381	1.9	-2.3
Capital Gains	107	1,578	119	728	11.2	-53.9
Other Gains	44	344	49	438	11.4	27.3
IRA Distributions	10	88	7	47	-30.0	-46.6
Pension and Annuities	17	251	15	214	-11.8	-14.7
Rents, Royalties, and Partnerships	308	3,586	312	3,107	1.3	-13.4
Farm Income	20	113	16	92	-20.0	-18.6
Unemployment Compensation	1,458	9,576	1,335	7,833	-8.4	-18.2
Social Security Income	1,610	22,074	1,670	23,694	3.7	7.3
Lottery Income	11	545	12	503	9.1	-7.7
Disaster Loss Carryover	1	105	0	66	-100.0	-37.1
NOL Carryover	168	41,630	151	38,836	-10.1	-6.7
Other NOL Adjustments	1	25	1	40	0.0	60.0
Other Income Adjustments	50	1,138	46	1,085	-8.0	-4.7
Educator Expense	317	-83	327	-84	3.2	-1.2
Certain Business Expenses	3	-11	5	-20	66.7	-81.8
Tuition and Fees Deduction	220	-435	190	-388	-13.6	10.8
Health Savings Account	105	-373	105	-373	0.0	0.0
Self Employment Tax	2,087	442	2	1	-99.9	-99.8
Domestic Production	113	-1,271	143	-1,222	26.5	3.9
Other	1	-4	2	-15	100.0	-275.0
Total Adjustments to Income Adjustment	2,653	-2,622	657	-2,098	-75.2	20.0
TOTAL SUBTRACTION	7,629	\$88,437	6,148	\$83,880	-19.4	-5.2
ADDITION ADJUSTMENT						
Wage	195	\$732	240	\$931	23.1	27.2
Other State Bond Interest	147	1,410	151	1,394	2.7	-1.1
Dividend Income	187	766	207	782	10.7	2.1
Alimony	****	****	****	****		
Business Income	136	657	140	845	2.9	28.6
Capital Gains	127	\$1,038	136	\$1,811	7.1	74.5

1/ includes itemized smaller than the standard before taxpayer choice

Source: 2012 and 2013 Preliminary Personal Income Tax Statistical Samples

**** Values Smaller than .5 Thousands or .5 Millions Respectively

04/22/2015

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FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2012-2013 Tax Years Preliminary Statistical Sample Data
Resident Returns

Data Item	2012		2013		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
Other Gains	19	\$216	19	\$181	0.0	-16.2
Taxable IRA	2	15	2	9	0.0	-40.0
Taxable Pensions & Annuities	2	22	3	23	50.0	4.5
Rents, Royalties, and Partnerships	490	6,719	498	7,493	1.6	11.5
Farm Income	8	259	9	271	12.5	4.6
Federal Net Operating Loss	187	34,627	173	33,688	-7.5	-2.7
Other Income Adjustments	35	962	48	1,715	37.1	78.3
Certain Business Expenses	****	****	****	****		
Alimony Paid	****	****	****	****		
Student Loan Interest Deduction	2	-2	4	-6	100.0	-200.0
Other	****	****	3	-28		
Total Adjustments to Income Adjustment	4	-13	7	-38	75.0	-192.3
TOTAL ADDITION	1,322	47,446	1,378	49,120	4.2	3.5
CA ADJUSTED GROSS INCOME	15,200	\$1,104,369	15,495	\$1,091,255	1.9	-1.2
CA DEDUCTIONS FROM FORM 540						
Itemized	5,566	\$136,410	5,600	\$133,136	0.6	-2.4
Standard	9,634	53,223	9,894	55,330	2.7	4.0
TOTAL 540 DEDUCTIONS (calculated)	15,200	189,633	15,494	188,466	1.9	-0.6
TAXABLE INCOME	13,973	964,535	14,304	949,358	2.4	-1.6
COMPUTED TAX	13,962	63,640	14,277	59,764	2.3	-6.1
EXEMPTION CREDIT	14,304	6,177	14,586	6,391	2.0	3.5
Personal Exemptions	14,578	2,118	14,850	2,191	1.9	3.4
Dependents	6,285	3,910	6,370	4,026	1.4	3.0
NONREFUNDABLE CHILD & DEP CREDIT	185	34	180	33	-2.7	-2.9
RENTER'S CREDIT	1,421	102	1,467	105	3.2	2.9
SPECIAL CREDITS	140	1,454	121	1,345	-13.6	-7.5
CA ALTERNATIVE MINIMUM TAX	20	72	22	75	10.0	4.2
MENTAL HEALTH SERVICES TAX	53	1,527	49	1,156	-7.5	-24.3
OTHER TAXES	455	133	442	130	-2.9	-2.3
CA TOTAL TAX LIABILITY	8,819	59,915	9,056	55,624	2.7	-7.2
PREPAYMENTS						
Withheld	11,807	41,571	12,100	41,786	2.5	0.5
Real Estate/Other Withholding	22	248	37	389	68.2	56.9
Estimates Paid	993	25,213	979	22,283	-1.4	-11.6
Excess SDI	206	61	190	58	-7.8	-4.9
OVERPAYMENT	10,249	12,813	10,372	13,975	1.2	9.1
BALANCE DUE	2,455	5,619	2,616	5,051	6.6	-10.1
CREDIT TRANSFERS	417	3,463	416	4,501	-0.2	30.0
USE TAX	127	20	108	15	-15.0	-25.0
VOLUNTARY CONTRIBUTIONS	99	5	95	5	-4.0	0.0
REFUNDS	9,945	9,329	10,072	9,449	1.3	1.3
PAYMENT DUE	2,470	\$5,624	2,638	\$5,143	6.8	-8.6

Source: 2012 and 2013 Preliminary Personal Income Tax Statistical Samples
**** Values Smaller than .5 Thousands or .5 Millions Respectively

04/22/2015

(aj)Ex-A4.xlsx

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
PAGE 5 OF 5

Comparison of 2012-2013 Tax Years Preliminary Statistical Sample Data
Resident Returns

Adjusted Gross Income Class	2012		2013		% Change	
	Amount ¹	Average	Amount ¹	Average	Amount	Average
Number of Returns						
Negative to Zero	237		219		-7.6%	
1 to 10,000	2,038		2,023		-0.7%	
10,000 to 20,000	2,464		2,504		1.6%	
20,000 to 50,000	4,694		4,804		2.3%	
50,000 to 100,000	3,188		3,265		2.4%	
100,000 to 200,000	1,787		1,872		4.8%	
200,000 to 500,000	630		655		4.0%	
500,000 to 1,000,000	105		101		-4.1%	
1,000,000 and over	57		53		-7.1%	
TOTAL	15,200		15,495		1.9%	
Adjusted Gross Income						
Negative to Zero	-\$40,225	-\$169,963	-\$37,696	-\$172,322	-6.3%	-1.4%
1 to 10,000	11,073	5,434	10,964	5,420	-1.0%	-0.3%
10,000 to 20,000	36,774	14,926	37,407	14,938	1.7%	0.1%
20,000 to 50,000	154,546	32,921	158,485	32,989	2.5%	0.2%
50,000 to 100,000	226,203	70,946	231,608	70,936	2.4%	0.0%
100,000 to 200,000	244,635	136,912	256,194	136,871	4.7%	0.0%
200,000 to 500,000	180,035	285,793	187,295	285,948	4.0%	0.1%
500,000 to 1,000,000	70,845	675,448	67,771	673,453	-4.3%	-0.3%
1,000,000 and over	220,482	3,879,094	179,226	3,394,880	-18.7%	-12.5%
TOTAL	1,104,369	72,657	1,091,255	70,425	-1.2%	-3.1%
Taxable Income						
Negative to Zero	0	0	0	0		
1 to 10,000	3,497	1,716	3,458	1,709	-1.1%	-0.4%
10,000 to 20,000	22,191	9,006	22,505	8,987	1.4%	-0.2%
20,000 to 50,000	115,915	24,692	119,557	24,886	3.1%	0.8%
50,000 to 100,000	183,229	57,468	189,240	57,960	3.3%	0.9%
100,000 to 200,000	205,658	115,098	216,883	115,869	5.5%	0.7%
200,000 to 500,000	158,794	252,074	166,307	253,905	4.7%	0.7%
500,000 to 1,000,000	66,384	632,918	63,662	632,614	-4.1%	0.0%
1,000,000 and over	208,868	3,674,761	167,747	3,177,436	-19.7%	-13.5%
TOTAL	964,535	63,457	949,358	61,267	-1.6%	-3.5%
Total Tax Liability						
Negative to Zero	16	67	16	74	3.1%	10.4%
1 to 10,000	13	6	14	7	5.4%	16.7%
10,000 to 20,000	54	22	52	21	-3.9%	-4.5%
20,000 to 50,000	1,289	275	1,316	274	2.0%	-0.4%
50,000 to 100,000	5,490	1,722	5,641	1,728	2.7%	0.3%
100,000 to 200,000	10,659	5,965	11,215	5,992	5.2%	0.5%
200,000 to 500,000	11,606	18,423	12,121	18,506	4.4%	0.5%
500,000 to 1,000,000	5,869	55,955	5,586	55,510	-4.8%	-0.8%
1,000,000 and over	24,919	438,421	19,663	372,449	-21.1%	-15.0%
TOTAL	\$59,915	\$3,942	\$55,624	\$3,590	-7.2%	-8.9%

1/ The Number of Returns are in Thousands. The Adjusted Gross Income, Taxable Income, and Total Tax Liability Amounts are in Millions.

Source: 2012 and 2013 Preliminary Personal Income Tax Statistical Samples.

04/22/2015

(aj)Ex-A4.xlsx

FRANCHISE TAX BOARD
Personal Income Tax Statistics 2012 - 2013 Tax Years¹
Resident and Non-Resident Returns
Special Tax Credits Allowed - Credit Amount > \$10 million

Credit	2012		2013		% Change	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount
Child and Dependent Care	192,524	\$36,265	192,044	\$35,789	-0.2	-1.3
Enterprise Zone Hiring and Sales	35,823	416,676	37,847	454,173	5.7	9.0
New Hire Jobs	9,911	27,418	10,316	29,725	4.1	8.4
Other State Tax	145,757	969,165	154,459	899,978	6.0	-7.1
Prior Year Alternative Minimum Tax	6,536	65,301	6,269	42,180	-4.1	-35.4
Renter's Credit (non-refundable)	1,480,803	105,830	1,558,736	111,116	5.3	5.0
Research	5,576	95,911	5,903	97,716	5.9	1.9
Subtotal	1,898,828	\$1,763,750	1,965,574	\$1,670,676	3.5	-5.3

1/ Largely the listed tax years; also includes amended and prior-year returns that were filed during the same period

FRANCHISE TAX BOARD
Personal Income Tax Statistics 2012 - 2013 Tax Years
Resident and Non-Resident Returns
Special Tax Credits Allowed - Credit Amount < \$10 million

Exhibit A-5
Page 2 of 2

Credit	2012		2013		% Change	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount
Current Credits						
Disabled Access	470	\$33	468	\$34	-0.4	3.7
Environmental Tax	54	296	7	7	-87.0	-97.7
First Time Buyer	12,827	27,116	10	23	-99.9	-99.9
Manufacturing Enhancement Area	8	21	5	7	-37.5	-66.8
Natural Heritage Preservation	8	4	****	5	N/A	21.9
Prison Inmate Labor	4	4	****	0	N/A	-93.1
Agricultural Transportation	34	113	39	256	14.7	127.0
Child Adoption	886	1,110	1,000	1,221	12.9	9.9
Community Development Deposit	113	140	129	327	14.2	132.6
Dependent Parent	229	69	221	69	-3.5	-0.4
Employer Child Care Contribution	650	259	390	165	-40.0	-36.3
Employer Child Care Program	179	80	63	72	-64.8	-10.3
Enhanced Oil Recovery	10	103	4	41	-60.0	-59.5
Enterprise Zone Wages	434	94	382	80	-12.0	-14.8
Fresh Fruit or Vegetables	71	202	59	270	-16.9	34.0
New Home 2010	9,070	20,068	917	2,064	-89.9	-89.7
Joint Custody Head of Household	4,686	1,318	4,763	1,371	1.6	4.0
Local Agency Military Base Recovery Area	67	470	46	383	-31.3	-18.5
Low-Income Housing	334	641	312	568	-6.6	-11.5
Motion Picture and TV Production	44	280	27	81	-38.6	-70.9
Qualified Senior Head of Household	2,576	1,066	2,576	1,116	0.0	4.7
Targeted Tax Area	172	3,169	166	2,843	-3.5	-10.3
Repealed Credits with Carryover Provisions						
Energy Conservation Carryover	802	605	396	370	-50.6	-38.8
Los Angeles Revitalization Zone	90	1,711	76	675	-15.6	-60.6
Low-Emission Vehicle	309	221	370	332	19.7	50.5
Manufacturer's Investment	31	103	19	92	-38.7	-10.0
Political Contribution	3,359	1,024	1,718	439	-48.9	-57.1
Recycling Equipment	603	266	302	211	-49.9	-20.7
Residential Rental and Farm Sales Carryover	215	129	257	225	19.5	74.4
Ridesharing:						
Incentive Carryover	1,230	529	496	171	-59.7	-67.7
Large Employers	212	155	140	87	-34.0	-44.0
Transit Pass Carryover	375	201	340	164	-9.3	-18.3
Vanpool Carryover	1,983	1,450	1,530	1,151	-22.8	-20.6
Solar Energy Carryover	299	350	212	341	-29.1	-2.5
Solar Systems Credit	119	120	105	130	-11.8	8.3
Water Conservation Carryover	534	159	120	95	-77.5	-40.6
Young Infant	86	60	78	56	-9.3	-6.3
Other ¹	238	271	159	147	-33.2	-45.7
Subtotal	43,416	64,010	17,911	15,689	-58.7	-75.5
Grand Total	1,920,347	\$1,780,576	1,983,485	\$1,686,365	3.3	-5.3

1/ Total Repealed Credits under \$40K

**** Amount too Small to Report

Source: PIT Population Datasets 2012 and 2013

04/30/2015

(lq) Ex-A5 042115.xlsx

FRANCHISE TAX BOARD
Personal Income Tax
Gross Capital Gains and Losses by Holding Period
2012 - 2013
Resident Returns

Exhibit A-6
Page 1 of 4

Holding Periods and Selected Asset Categories	Tax Year				2012 to 2013 Change			
	2012		2013		Gain		Loss	
	Gain (Millions)	Loss (Millions)	Gain (Millions)	Loss (Millions)	Amount (Millions)	%	Amount (Millions)	%
1 Year or Less								
Stocks¹	\$5,480	\$4,321						
Residential Real Estate	49	334						
NonResidential R/E	25	131						
Other²	6,219	7,026						
Subtotal	\$11,773	\$11,812	\$12,151	\$8,507	\$378	3.2%	-\$3,305	-28.0%
More Than 1 Year³								
Stocks¹	52,060	9,224						
Residential Real Estate	7,343	2,529						
NonResidential R/E	5,191	4,087						
Other²	60,669	10,182						
Subtotal	\$125,263	\$60,669	\$94,274	\$18,174	-\$30,989	-24.7%	-\$7,848	-30.2%
Total								
Stocks¹	57,540	13,545						
Residential Real Estate	7,392	2,863						
NonResidential R/E	5,216	4,218						
Other²	66,887	17,208						
TOTAL	\$137,036	\$37,834	\$106,425	\$26,681	-\$30,610	-22.3%	-\$11,153	-29.5%

1/ Includes capital gains distributions.

2/ Includes assets sold within partnerships and S corporations, bonds, other nonstock securities, and all remaining asset categories, except capital loss

3/ Includes transactions with unknown holding periods.

Source: California Franchise Tax Board - Capital Assets Samples (various years)

Detail may not add to totals due to rounding

FRANCHISE TAX BOARD
Personal Income Tax
Gross Capital Gains and Losses by Sources
1994 Through 2013
Resident Returns

Exhibit A-6
Page 2 of 4

Tax Year	Individuals (Millions)	Businesses (Millions)	Flow-Through Entities (Millions)	Installment Sales (Millions)	Total (Millions)
Gross Gain					
1994	\$15,471	\$4,071	\$6,471	\$2,794	\$28,807
1995	26,451	2,691	7,010	1,859	38,011
1996	27,936	3,664	12,055	2,317	45,973
1997	36,134	4,895	16,411	4,289	61,728
1998	48,747	7,530	19,965	4,363	80,604
1999	79,318	7,348	25,119	6,252	118,037
2000	122,977	10,609	26,783	4,977	165,346
2001	48,037	14,164	19,104	4,673	85,978
2002	36,471	12,597	14,723	4,161	67,952
2003	37,749	10,232	17,916	5,126	71,023
2004	54,913	13,778	22,801	5,083	96,575
2005	73,022	21,441	38,992	6,776	140,231
2006	72,241	17,765	46,809	6,190	143,005
2007	78,608	11,236	56,564	7,149	153,556
2008	60,132	9,216	32,733	5,535	107,616
2009	31,638	5,775	15,934	3,016	56,362
2010	53,396	6,509	26,455	2,960	89,320
2011	44,834	6,350	31,209	3,405	85,798
2012	77,267	11,842	45,207	2,720	137,036
2013	57,234	11,712	34,604	2,894	106,444
Gross Loss					
1994	9,476	2,427	2,042	51	13,996
1995	13,111	4,064	3,501	38	20,714
1996	10,075	1,384	3,582	****	15,041
1997	11,392	2,063	1,488	0	14,943
1998	20,804	1,899	2,252	0	24,956
1999	20,326	1,151	3,141	2	24,619
2000	44,891	1,285	4,689	22	50,887
2001	49,443	1,204	5,641	0	56,288
2002	41,041	1,047	5,557	1	47,646
2003	18,869	1,659	2,975	0	23,503
2004	18,514	799	1,778	76	21,167
2005	27,094	1,577	2,005	0	30,676
2006	19,405	998	2,795	4	23,202
2007	18,355	1,358	3,126	0	22,839
2008	92,887	4,460	14,013	3	111,362
2009	39,161	4,383	9,707	0	53,251
2010	22,813	7,282	4,543	7	34,644
2011	27,705	6,924	5,231	64	39,924
2012	24,249	8,703	4,849	32	37,833
2013	\$15,519	\$4,274	\$6,888	\$0	\$26,681

**** Amount too small to report

Source: California Franchise Tax Board - Capital Assets Samples (various years)

Detail may not add to totals due to rounding

FRANCHISE TAX BOARD
Personal Income Tax
Capital Gains by Year
1994 Through 2013
Resident Returns

Year	Net Capital Gains (Millions)	Capital Loss Carryovers (Millions)	Capital Gains Taxes (Millions)
1994	\$18,497		
1995	21,187		
1996	33,380		
1997	47,456	\$17,499	\$3,766
1998	61,370	20,101	4,926
1999	94,096	23,690	7,682
2000	119,975	40,192	10,192
2001	49,108	60,630	3,965
2002	33,404	61,569	2,670
2003	45,763	75,578	3,650
2004	75,454	68,906	6,096
2005	112,743	66,713	9,220
2006	117,958	57,524	9,622
2007	131,779	64,074	10,877
2008	56,283	118,530	4,553
2009	28,647	141,027	2,252
2010	55,002	135,259	4,687
2011	52,101	121,262	4,150
2012	100,527	117,893	9,259
2013	\$78,864	\$104,964	\$7,559

Source: California Franchise Tax Board Preliminary PIT Samples - various years

FRANCHISE TAX BOARD
Personal Income Tax
Capital Gains
Capital Gains for 2013
Resident Returns

Exhibit A-6
Page 4 of 4

Adjusted Gross Income Class	Capital Gains (Millions)	Capital Gains % Distribution	Capital Gains Tax (Millions)	Adjusted Gross Income (Millions)	Capital Gains as a % of AGI
Negative to \$0	\$2,531	3.21%	\$0	-\$37,696	-6.71%
\$1 to \$10,000	38	0.05%	0	10,964	0.35%
\$10,001 to \$30,000	506	0.64%	-1	88,314	0.57%
\$30,001 to \$50,000	913	1.16%	16	107,578	0.85%
\$50,001 to \$75,000	1,075	1.36%	38	124,616	0.86%
\$75,001 to \$100,000	1,228	1.56%	62	106,992	1.15%
\$100,001 to \$200,000	5,385	6.83%	379	256,194	2.10%
\$200,001 to \$500,000	9,926	12.59%	821	187,295	5.30%
\$500,001 to \$1,000,000	6,881	8.72%	647	67,771	10.15%
\$1,000,001 to \$2,000,000	6,563	8.32%	689	45,006	14.58%
\$2,000,001 to \$5,000,000	8,266	10.48%	919	41,274	20.03%
\$5,000,001 to \$10,000,000	6,487	8.23%	730	23,999	27.03%
\$10,000,001 and over	29,064	36.85%	3,257	68,947	42.15%
TOTAL	\$78,864	100.00%	\$7,559	\$1,091,255	7.23%

Source: California Franchise Tax Board 2013 Preliminary PIT Sample.

Capital Gains for 2012
Resident Returns

Adjusted Gross Income Class	Capital Gains (Millions)	Capital Gains % Distribution	Capital Gains Tax (Millions)	Adjusted Gross Income (Millions)	Capital Gains as a % of AGI
Negative to \$0	\$2,712	2.70%	\$0	-\$40,225	-6.74%
\$1 to \$10,000	-64	-0.06%	-1	11,073	-0.58%
\$10,001 to \$30,000	125	0.12%	-4	86,989	0.14%
\$30,001 to \$50,000	245	0.24%	-2	104,332	0.23%
\$50,001 to \$75,000	544	0.54%	14	121,531	0.45%
\$75,001 to \$100,000	698	0.69%	32	104,672	0.67%
\$100,001 to \$200,000	3,403	3.38%	218	244,635	1.39%
\$200,001 to \$500,000	7,603	7.56%	626	180,035	4.22%
\$500,001 to \$1,000,000	7,384	7.34%	681	70,845	10.42%
\$1,000,001 to \$2,000,000	7,705	7.66%	806	46,356	16.62%
\$2,000,001 to \$5,000,000	11,067	11.01%	1,227	46,892	23.60%
\$5,000,001 to \$10,000,000	9,213	9.16%	1,021	28,524	32.30%
\$10,000,001 and over	49,893	49.63%	5,687	98,710	50.54%
TOTAL	\$100,527	100.00%	\$10,306	\$1,104,369	9.10%

Source: California Franchise Tax Board 2012 Preliminary PIT Sample.

FRANCHISE TAX BOARD
Personal Income Tax
Resident and Non-Resident Returns

Exhibit A-7
Page 1 of 1

Form 541
Fiduciary Tax Liability Revenue
1994 through 2013

Tax Year	Tax Year Final		Historical Nov Prelim	
	Number	Amount (Millions)	Number	Amount (Millions)
1994	68,708	\$127.3		
1995	79,526	167.7	75,866	\$141.2
1996	93,832	191.6	68,754	93.8
1997	97,110	283.1	92,569	247.9
1998	106,736	409.8	82,208	231.8
1999	109,565	469.5	101,124	399.6
2000	142,952	605.1	137,693	533.4
2001	86,414	284.6	82,204	252.2
2002	71,818	230.1	68,013	205.2
2003	76,689	329.9	72,103	279.6
2004	95,692	550.8	86,106	416.0
2005	110,837	768.4	95,945	485.8
2006	124,345	1,013.1	107,558	563.4
2007	134,650	1,446.5	117,412	575.6
2008	83,081	596.9	71,728	367.8
2009	73,195	454.0	61,451	224.5
2010	80,478	543.6	71,192	362.7
2011	75,091	566.6	67,193	373.0
2012	101,267	1,045.2	94,171	776.5
2013	83,603	\$816.1	81,973	\$764.7

TI Master File through April 12, 2015. Previous and Prior are accrued back to the appropriate year in this exhibit.

FRANCHISE TAX BOARD
Revenues from FTB Withholding Programs
Resident and Non-Resident Returns

Exhibit A-8
Page 1 of 1

		Withholding Deposits (Millions)	Revenue from all Withholding Programs (Millions)	Real Estate Withholding (Millions)	All Other Withholding (Millions)
2015	Apr*	\$332.7	\$259.2	\$99.7	\$159.5
	Mar	105.6	104.4	89.7	14.7
	Feb	99.8	99.5	83.4	16.1
	Jan	339.3	389.3	146.0	243.2
	Total	877.4	852.4	418.8	433.6
2014	Dec	134.2	83.7	59.2	24.5
	Nov	96.1	96.7	87.9	8.8
	Oct	129.7	135.2	100.0	35.2
	Sep	228.6	222.1	98.4	123.7
	Aug	97.6	102.4	93.2	9.1
	Jul	128.2	127.4	103.0	24.4
	Jun	217.9	219.5	91.8	127.7
	May	104.7	103.6	81.3	22.3
	Apr	255.9	255.4	84.9	170.5
	Mar	69.8	69.8	56.5	13.3
	Feb	87.2	104.3	72.8	31.5
	Jan	228.3	302.2	116.9	185.3
	Total	1,778.2	1,822.2	1,045.9	776.3
2013	Dec	121.7	121.7	69.7	52.0
	Nov	77.0	79.5	70.5	9.0
	Oct	92.8	90.3	70.3	20.0
	Sep	191.7	193.2	80.0	113.1
	Aug	88.7	89.2	79.9	9.2
	Jul	95.7	93.7	76.5	17.1
	Jun	189.1	192.3	63.1	129.2
	May	94.7	91.5	55.5	36.0
	Apr	167.5	167.5	49.8	117.7
	Mar	53.8	53.8	35.6	18.2
	Feb	41.0	42.6	29.4	13.2
	Jan	257.6	256.0	74.7	181.3
	Total	1,471.4	1,471.2	755.2	716.0
2012	Total	979.3	980.4	413.3	567.2
2011	Total	\$778.2	\$683.6	\$255.2	\$428.5

Sources: MIS 1003, WSCS Monthly Revenue Statistical Reports

FRANCHISE TAX BOARD
Personal Income Tax
Total Tax Liability
Tax Years 1996 Through 2013
Non-Resident Returns

Exhibit A-9
1 of 1

Tax Year	Number of Returns	Total Tax Liability (Thousands)
1996	576,598	\$826,047
1997	596,645	989,057
1998	589,326	1,115,774
1999	590,407	1,187,977
2000	636,000	1,509,854
2001	623,887	1,254,106
2002	608,143	1,845,020
2003	626,181	1,371,429
2004	680,451	1,685,546
2005	738,171	2,179,969
2006	752,481	2,288,095
2007	827,997	2,695,219
2008	803,822	2,272,404
2009	755,884	2,016,555
2010	802,797	2,233,910
2011	843,458	2,360,759
2012	895,476	3,177,814
2013	984,991	\$3,234,774

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1994 through 2013
Resident Returns

Exhibit A-10
1 of 4

Lower Bound on AGI for each Quintile									
Tax Year	Number of Returns (Thousands)	Top 1%	Top 5%	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile
1994	12,158	\$220,718	\$100,440	\$76,469	\$54,224	\$32,027	\$18,772	\$9,466	\$0
1995	12,085	236,427	105,557	78,359	54,221	31,190	18,179	9,382	0
1996	12,172	258,002	112,709	82,676	56,981	32,978	19,162	9,535	0
1997	12,473	288,120	121,650	87,705	60,253	34,631	20,163	10,109	0
1998	12,797	310,904	128,747	92,827	63,117	36,372	21,335	10,941	0
1999	13,126	358,593	140,762	98,369	66,624	37,916	22,260	11,276	0
2000	13,441	414,010	154,260	105,456	70,511	40,022	23,594	12,078	0
2001	13,602	354,046	147,450	105,490	71,607	40,884	24,489	12,232	0
2002	13,567	336,526	145,706	105,401	71,683	41,112	24,346	12,411	0
2003	13,624	358,916	151,297	107,903	73,051	41,447	24,727	12,879	0
2004	13,833	404,838	160,780	113,863	75,767	43,358	25,616	13,067	0
2005	14,088	451,373	171,397	119,139	79,695	44,288	26,133	13,522	0
2006	14,383	480,940	178,185	124,081	82,684	45,942	27,254	14,064	0
2007	14,832	494,826	186,592	129,594	84,824	46,556	27,327	13,779	0
2008	14,581	440,399	183,323	129,478	85,984	47,212	27,550	14,252	0
2009	14,364	400,635	176,423	126,077	83,562	45,377	26,103	13,081	0
2010	14,536	435,778	182,400	128,681	84,065	45,191	25,655	13,151	0
2011	14,786	461,789	190,594	132,875	86,111	46,312	26,284	13,398	0
2012	14,963	525,176	206,065	140,721	90,019	47,911	27,147	13,782	0
2013	15,277	\$501,478	\$205,848	\$141,573	\$91,230	\$48,427	\$27,410	\$14,000	\$0

Source: Franchise Tax Board. 1994 through 2013 Personal Income Tax Samples.

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1994 through 2013
Resident Returns

Exhibit A-10
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AGI Per Return (Real 2013 Dollars)											
	Tax Year	Top 1%	Next 4%	Next 5%	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Overall Per Return AGI
AGI Per Return (Real 2013 Dollars)	1994	\$858,723	\$217,152	\$139,354	\$242,411	\$172,724	\$67,507	\$40,034	\$22,391	\$8,078	\$62,148
	1995	967,136	225,867	141,167	257,643	179,474	65,008	37,988	21,362	7,835	62,333
	1996	1,177,631	240,329	147,283	287,537	196,118	67,206	39,331	21,857	7,972	66,497
	1997	1,346,498	256,857	154,090	314,437	211,309	69,221	40,731	22,679	8,330	70,453
	1998	1,513,815	268,437	159,489	338,507	224,524	71,174	41,830	23,518	8,603	73,929
	1999	1,920,891	292,588	166,796	392,523	254,053	72,464	42,569	23,795	8,666	80,310
	2000	2,395,339	313,371	173,725	451,745	285,311	73,812	43,551	24,357	8,985	87,178
	2001	1,486,893	273,177	162,756	339,338	226,608	71,630	42,311	23,771	8,475	74,559
	2002	1,267,450	261,448	159,443	311,046	211,540	70,856	41,817	23,650	8,484	71,270
	2003	1,382,000	267,731	160,139	325,362	218,876	70,179	41,410	23,622	8,604	72,540
	2004	1,694,013	283,333	164,626	365,048	239,053	70,991	41,701	23,566	8,681	76,799
	2005	2,008,915	300,244	169,291	405,634	260,820	71,545	41,536	23,544	8,690	81,227
	2006	2,015,536	300,589	167,655	405,617	260,008	70,856	41,212	23,386	8,682	80,829
	2007	2,038,878	301,991	170,851	410,101	262,903	70,224	40,192	22,527	8,190	80,808
	2008	1,514,947	272,187	161,611	341,190	226,099	67,704	38,804	21,849	8,101	72,512
	2009	1,256,578	260,444	158,563	309,109	209,339	66,402	37,738	20,799	7,409	68,339
	2010	1,522,487	272,413	161,581	342,013	226,086	66,016	36,881	20,314	7,469	71,357
	2011	1,492,662	278,951	163,428	342,547	226,382	65,694	36,779	20,212	7,562	71,328
2012	1,938,783	301,550	171,014	399,978	256,777	67,183	37,090	20,457	7,631	77,828	
2013	\$1,614,618	\$292,236	\$168,596	\$362,639	\$237,709	\$66,746	\$36,957	\$20,411	\$7,658	\$73,900	
% Change	1994-13	88.0%	34.6%	21.0%	49.6%	37.6%	-1.1%	-7.7%	-8.8%	-5.2%	18.9%
	2011-12	29.9%	8.1%	4.6%	16.8%	13.4%	2.3%	0.8%	1.2%	0.9%	9.1%
	2012-13	-16.7%	-3.1%	-1.4%	-9.3%	-7.4%	-0.6%	-0.4%	-0.2%	0.4%	-5.0%

Source: Franchise Tax Board. 1994 through 2013 Personal Income Tax Samples.

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1994 through 2013
Resident Returns

Exhibit A-10
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AGI Concentration											
	Tax Year	Top 1%	Next 4 %	Next 5 %	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Total
AGI Concentration	1994	13.82%	13.98%	11.21%	39.01%	55.59%	21.72%	12.88%	7.21%	2.60%	100.00%
	1995	15.52%	14.49%	11.32%	41.33%	57.59%	20.86%	12.19%	6.85%	2.51%	100.00%
	1996	17.71%	14.46%	11.07%	43.24%	58.99%	20.21%	11.83%	6.57%	2.40%	100.00%
	1997	19.11%	14.58%	10.94%	44.63%	59.98%	19.65%	11.56%	6.44%	2.36%	100.00%
	1998	20.48%	14.52%	10.79%	45.79%	60.74%	19.25%	11.32%	6.36%	2.33%	100.00%
	1999	23.92%	14.55%	10.38%	48.88%	63.27%	18.05%	10.60%	5.93%	2.16%	100.00%
	2000	27.48%	14.38%	9.96%	51.82%	65.45%	16.93%	9.96%	5.59%	2.06%	100.00%
	2001	19.94%	14.66%	10.91%	45.51%	60.79%	19.21%	11.35%	6.38%	2.27%	100.00%
	2002	17.78%	14.67%	11.19%	43.64%	59.36%	19.88%	11.74%	6.64%	2.38%	100.00%
	2003	19.05%	14.76%	11.04%	44.85%	60.35%	19.35%	11.42%	6.51%	2.37%	100.00%
	2004	22.06%	14.76%	10.72%	47.53%	62.25%	18.49%	10.86%	6.14%	2.26%	100.00%
	2005	24.73%	14.79%	10.42%	49.94%	64.22%	17.62%	10.23%	5.80%	2.14%	100.00%
	2006	24.94%	14.88%	10.37%	50.18%	64.34%	17.53%	10.20%	5.79%	2.15%	100.00%
	2007	25.20%	14.90%	10.60%	50.80%	65.10%	17.40%	10.00%	5.60%	2.00%	100.00%
	2008	20.90%	15.00%	11.10%	47.10%	62.40%	18.70%	10.70%	6.00%	2.20%	100.00%
	2009	18.40%	15.20%	11.60%	45.20%	61.30%	19.40%	11.00%	6.10%	2.20%	100.00%
	2010	21.30%	15.30%	11.30%	47.90%	63.40%	18.50%	10.30%	5.69%	2.09%	100.00%
2011	20.90%	15.60%	11.50%	48.00%	63.50%	18.40%	10.30%	5.67%	2.12%	100.00%	
2012	24.90%	15.50%	11.00%	51.40%	66.00%	17.30%	9.53%	5.26%	1.96%	100.00%	
2013	21.80%	15.80%	11.40%	49.10%	64.30%	18.10%	10.00%	5.52%	2.07%	100.00%	
% Change	1994-13	7.98%	1.82%	0.19%	10.09%	8.71%	-3.62%	-2.88%	-1.69%	-0.53%	0.00%
	2011-12	4.00%	-0.10%	-0.50%	3.40%	2.50%	-1.10%	-0.77%	-0.41%	-0.16%	0.00%
	2012-13	-3.10%	0.30%	0.40%	-2.30%	-1.70%	0.80%	0.47%	0.26%	0.11%	0.00%

Source: Franchise Tax Board. 1994 through 2013 Personal Income Tax Samples.

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1994 through 2013
Resident Returns

Exhibit A-10
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Tax Concentration											
	Tax Year	Top 1%	Next 4 %	Next 5 %	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Total
Tax Concentration	1994	32.59%	21.17%	12.39%	66.14%	80.71%	13.79%	4.54%	0.87%	0.09%	100.00%
	1995	35.63%	21.63%	12.31%	69.57%	83.08%	12.41%	3.75%	0.68%	0.08%	100.00%
	1996	36.35%	21.38%	12.24%	69.98%	83.10%	12.33%	3.76%	0.73%	0.08%	100.00%
	1997	37.69%	21.24%	11.91%	70.84%	83.59%	11.83%	3.74%	0.74%	0.10%	100.00%
	1998	40.58%	21.20%	11.69%	73.47%	85.16%	10.69%	3.40%	0.65%	0.09%	100.00%
	1999	44.53%	20.32%	10.79%	75.64%	86.85%	9.51%	2.99%	0.57%	0.08%	100.00%
	2000	48.74%	19.40%	10.00%	78.13%	88.21%	8.45%	2.68%	0.57%	0.09%	100.00%
	2001	39.48%	21.51%	11.80%	72.79%	85.27%	10.62%	3.35%	0.69%	0.07%	100.00%
	2002	36.66%	22.15%	12.54%	71.35%	84.63%	11.13%	3.43%	0.73%	0.08%	100.00%
	2003	38.73%	22.22%	12.17%	73.12%	85.67%	10.45%	3.14%	0.65%	0.08%	100.00%
	2004	42.70%	21.61%	11.41%	75.73%	87.10%	9.49%	2.78%	0.56%	0.07%	100.00%
	2005	47.53%	20.33%	10.42%	78.29%	88.64%	8.32%	2.49%	0.50%	0.05%	100.00%
	2006	47.92%	20.37%	10.23%	78.52%	88.52%	8.44%	2.49%	0.49%	0.06%	100.00%
	2007	48.10%	20.20%	10.40%	78.70%	89.00%	8.20%	2.30%	0.50%	0.10%	100.00%
	2008	42.80%	21.30%	11.70%	75.80%	87.60%	9.30%	2.60%	0.50%	0.04%	100.00%
	2009	36.90%	21.90%	12.80%	71.60%	85.20%	11.20%	3.00%	0.50%	0.10%	100.00%
	2010	40.90%	21.30%	12.10%	74.20%	86.90%	10.10%	2.54%	0.43%	0.05%	100.00%
	2011	41.10%	22.50%	12.40%	76.00%	88.40%	9.07%	2.18%	0.34%	0.04%	100.00%
2012	50.60%	19.40%	10.50%	80.40%	90.70%	7.34%	1.68%	0.29%	0.04%	100.00%	
2013	45.40%	20.90%	11.60%	77.90%	89.40%	8.27%	1.91%	0.33%	0.04%	100.00%	
% Change	1994-13	12.81%	-0.27%	-0.79%	11.76%	8.69%	-5.52%	-2.63%	-0.54%	-0.05%	0.00%
	2011-12	9.50%	-3.10%	-1.90%	4.40%	2.30%	-1.73%	-0.50%	-0.05%	0.00%	0.00%
	2012-13	-5.20%	1.50%	1.10%	-2.50%	-1.30%	0.93%	0.23%	0.04%	0.00%	0.00%

Source: Franchise Tax Board. 1994 through 2013 Personal Income Tax Samples.

FRANCHISE TAX BOARD

Personal Income Tax

Tax-Weighted Distribution of Income by Source

Tax Years 2010-2013

Resident Returns

Income Item	% Distribution							
	Unweighted				Tax-Weighted ²			
	2010	2011	2012	2013	2010	2011	2012	2013
Wages	73.4%	73.5%	69.3%	71.5%	63.4%	63.5%	57.4%	61.5%
Taxable Interest	1.8%	1.6%	1.3%	1.1%	1.9%	1.8%	1.5%	1.3%
Ordinary Dividend	2.4%	2.4%	2.9%	2.4%	3.2%	3.2%	4.0%	3.1%
Business Income	4.4%	4.6%	4.3%	4.4%	3.1%	3.3%	3.0%	3.1%
Capital Gain	5.8%	5.3%	8.9%	7.1%	10.7%	9.6%	15.9%	12.3%
IRA Distribution	2.1%	2.3%	2.1%	2.0%	1.6%	1.9%	1.7%	1.4%
Pension Income	6.1%	6.2%	5.8%	6.1%	4.0%	4.1%	3.6%	3.9%
Rental/Royalty Income	0.4%	0.5%	0.7%	0.7%	0.9%	1.1%	1.0%	1.0%
Partnership Income	5.6%	5.7%	6.4%	6.4%	10.1%	10.3%	10.7%	11.1%
Other Income	-1.9%	-2.1%	-1.8%	-1.8%	1.0%	1.1%	1.3%	1.3%
Adjusted Total Income¹	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1/ Income is Federal Total Income adjusted for income sources exempt from tax in California. Excluded income sources are:
 State tax refund
 Taxable social security income
 Unemployment insurance income

2/ Per tax return adjustment = (Total tax minus child and dependent care credit) divided by adjusted total income

FRANCHISE TAX BOARD
Personal Income Tax
Total Tax Liability
from Previous and Prior Tax Years¹
Resident and Non-Resident Returns

Exhibit A-12
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Process Year	Tax Year	Number of Original Returns	Total Tax Liability (Thousands)
1997	<= 1995	277,992	\$423,137
1998	<= 1996	289,567	454,129
1999	<= 1997	299,557	490,727
2000	<= 1998	253,580	514,663
2001	<= 1999	236,683	580,984
2002	<= 2000	289,255	964,720
2003	<= 2001	307,641	790,279
2004	<= 2002	303,679	715,673
2005	<= 2003	371,021	896,938
2006	<= 2004	301,791	848,942
2007	<= 2005	317,769	1,075,662
2008	<= 2006	347,745	1,201,779
2009	<= 2007	295,614	1,173,026
2010	<= 2008	322,546	1,187,491
2011	<= 2009	358,595	1,078,049
2012	<= 2010	357,824	1,154,694
2013	<= 2011	319,392	1,119,779
2014	<= 2012	328,379	\$1,433,466

1/ Original returns only; amended returns are not included.

Source: PIT Population Datasets

FRANCHISE TAX BOARD

Exhibit A-13

Personal Income Tax

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Comparison of Resident E-Filed Returns

2014 and 2015 Process Years

Processed between January 1 and April 22

Adjusted Gross Income Class	PY14 # of Returns	PY15 # of Returns	% Change	PY14 Net Totals	PY15 Net Totals	% Change
Negative Agi - \$0						
L7 WAGES	38,070	32,948	-13.5%	\$1,117,904,544	\$971,675,298	-13.1%
L8A TAXABLE INTEREST	55,675	47,050	-15.5%	134,905,049	115,546,557	-14.3%
L9A ORDINARY DIVIDENDS	37,439	30,314	-19.0%	139,990,340	140,361,226	0.3%
L12 BUSINESS INCOME	47,694	42,822	-10.2%	-178,280,186	-175,408,398	1.6%
L13 CAPITAL GAIN	54,553	45,467	-2.3%	349,121,066	318,948,827	-8.6%
L15B IRA DISTRIBUTIONS	14,463	12,260	-15.2%	161,636,973	147,783,650	-8.6%
L16B PENSIONS/ANNUITIES	60,736	51,628	-15.0%	256,265,055	241,324,983	-5.8%
L17 SCHEDULE E INCOME	50,179	43,072	-14.2%	-967,130,331	-850,477,489	12.1%
L19 UNEMPLOY COMP	31,851	15,570	-51.1%	323,181,290	72,854,370	-77.5%
L20B SOCIAL SECURITY	14,791	13,974	-5.5%	38,212,132	36,835,304	-3.6%
L21 OTHER INCOME	52,160	46,727	-10.4%	-5,887,781,800	-5,670,945,193	3.7%
L22 TOTAL INCOME	127,107	106,944	-15.9%	-5,501,999,973	-8,149,264,657	-48.1%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	27,929	23,087	-17.3%	369,124,205	299,713,921	-18.8%
L17 CA AGI	39,984	28,788	-28.0%	0	0	N/A
L18 DEDUCTION	137,959	116,852	-15.3%	1,527,582,728	1,314,579,774	-13.9%
L19 TAXABLE INCOME	-	-	N/A	0	0	N/A
L31 COMPUTED TAX	48	55	14.6%	1,268	615	-51.5%
L47 SPECIAL CREDITS	13,741	12,682	-7.7%	1,104,743	1,041,788	-5.7%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	2,032	1,557	-23.4%	2,303,099	1,953,842	-15.2%
L92 CREDIT CARRYFORWARD	1,818	1,606	-11.7%	5,385,108	4,065,985	-24.5%
L95 USE TAX	526	416	-20.9%	36,110	33,114	-8.3%
\$1 - \$50,000						
L7 WAGES	5,684,925	5,958,337	4.8%	127,780,085,469	134,276,436,030	5.1%
L8A TAXABLE INTEREST	1,629,383	1,586,101	-2.7%	981,935,872	851,787,792	-13.3%
L9A ORDINARY DIVIDENDS	973,217	969,921	-0.3%	1,682,580,798	1,702,552,345	1.2%
L12 BUSINESS INCOME	1,412,778	1,469,349	4.0%	10,158,040,697	10,533,899,380	3.7%
L13 CAPITAL GAIN	1,049,889	1,058,113	0.8%	573,905,792	955,568,587	66.5%
L15B IRA DISTRIBUTIONS	762,011	756,876	-0.7%	3,678,568,616	3,702,465,952	0.6%
L16B PENSIONS/ANNUITIES	1,917,942	1,930,892	0.7%	12,850,152,062	12,941,078,850	0.7%
L17 SCHEDULE E INCOME	738,509	738,425	0.0%	943,430,402	1,015,145,713	7.6%
L19 UNEMPLOY COMP	1,120,030	1,073,494	-4.2%	3,984,093,399	2,563,317,850	-35.7%
L20B SOCIAL SECURITY	737,005	752,555	2.1%	5,233,350,097	5,331,792,055	1.9%
L21 OTHER INCOME	703,763	716,372	1.8%	350,842,390	38,415,837	-89.1%
L22 TOTAL INCOME	5,938,959	6,118,740	3.0%	150,529,802,331	154,527,223,293	2.7%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	627,336	588,069	-6.3%	6,923,455,315	5,356,137,164	-22.6%
L17 CA AGI	7,335,831	7,529,237	2.6%	166,401,679,821	171,562,419,976	3.1%
L18 DEDUCTION	6,026,496	6,372,918	5.7%	48,745,616,015	46,862,371,825	-3.9%
L19 TAXABLE INCOME	6,729,827	6,925,240	2.9%	124,591,070,006	127,803,718,722	2.6%
L31 COMPUTED TAX	5,413,560	5,761,729	6.4%	1,787,566,727	1,910,969,790	6.9%
L47 SPECIAL CREDITS	1,155,690	1,307,300	13.1%	122,874,336	133,886,120	9.0%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	2,722,288	2,859,545	5.0%	1,107,357,766	1,142,044,013	3.1%
L92 CREDIT CARRYFORWARD	48,765	43,378	-11.0%	25,223,670	22,845,316	-9.4%
L95 USE TAX	21,771	21,929	0.7%	586,156	485,588	-17.2%
\$50,000 - \$100,0000						
L7 WAGES	2,158,828	2,235,996	3.6%	142,801,947,660	147,854,087,720	3.5%
L8A TAXABLE INTEREST	1,187,191	1,188,447	0.1%	883,527,653	795,821,466	-9.9%
L9A ORDINARY DIVIDENDS	553,507	562,714	1.7%	1,913,269,928	2,150,605,971	12.4%
L12 BUSINESS INCOME	430,848	446,456	3.6%	4,658,153,578	4,807,873,432	3.2%
L13 CAPITAL GAIN	552,795	558,953	1.1%	1,438,943,075	2,046,450,562	42.2%
L15B IRA DISTRIBUTIONS	303,136	313,483	3.4%	4,291,311,030	4,559,483,913	6.2%
L16B PENSIONS/ANNUITIES	943,006	962,394	2.1%	16,003,822,418	16,679,949,418	4.2%
L17 SCHEDULE E INCOME	423,458	421,626	-0.4%	1,713,887,992	1,834,730,533	7.1%
L19 UNEMPLOY COMP	293,364	284,459	-3.0%	1,222,832,461	853,414,127	-30.2%
L20B SOCIAL SECURITY	383,328	405,609	5.8%	6,694,688,690	7,253,265,743	8.3%
L21 OTHER INCOME	279,260	272,128	-2.6%	630,529,398	447,622,539	-29.0%
L22 TOTAL INCOME	2,336,490	2,416,360	3.4%	169,458,284,474	182,873,240,221	7.9%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	1,011,865	983,843	-2.8%	10,826,649,531	9,823,456,663	-9.3%
L17 CA AGI	2,558,854	2,646,181	3.4%	181,237,981,057	187,515,020,758	3.5%
L18 DEDUCTION	2,358,980	2,467,774	4.6%	33,663,909,719	32,232,416,077	-4.3%
L19 TAXABLE INCOME	2,551,975	2,638,932	3.4%	150,061,337,265	155,732,469,079	3.8%
L31 COMPUTED TAX	2,352,288	2,460,768	4.6%	5,067,534,439	5,296,531,587	4.5%
L47 SPECIAL CREDITS	338,535	355,280	4.9%	67,410,203	67,984,049	0.9%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	2,309,386	2,377,945	3.0%	4,397,413,279	4,546,933,500	3.4%
L92 CREDIT CARRYFORWARD	56,923	52,467	-7.8%	51,761,179	48,331,270	-6.6%
L95 USE TAX	19,660	17,682	-10.1%	\$1,009,043	\$771,579	-23.5%

FRANCHISE TAX BOARD

Exhibit A-13

Personal Income Tax

Page 2 of 3

Comparison of Resident E-Filed Returns

2014 and 2015 Process Years

Processed between January 1 and April 22

Adjusted Gross Income Class	PY14 # of Returns	PY15 # of Returns	% Change	PY14 Net Totals	PY15 Net Totals	% Change
\$100,000 - \$200,0000						
L7 WAGES	1,259,672	1,335,250	6.0%	\$154,317,159,705	\$163,573,648,805	6.0%
L8A TAXABLE INTEREST	951,081	993,412	4.5%	927,155,304	892,577,332	-3.7%
L9A ORDINARY DIVIDENDS	513,165	541,105	5.4%	2,398,115,069	2,929,240,077	22.1%
L12 BUSINESS INCOME	275,669	292,841	6.2%	5,143,452,515	5,292,927,584	2.9%
L13 CAPITAL GAIN	499,812	519,914	4.0%	3,092,494,346	4,332,418,025	40.1%
L15B IRA DISTRIBUTIONS	170,068	187,511	10.3%	4,189,662,252	4,778,687,091	14.1%
L16B PENSIONS/ANNUITIES	634,939	671,364	5.7%	14,269,551,079	15,782,624,900	10.6%
L17 SCHEDULE E INCOME	339,251	350,312	3.3%	4,397,148,769	4,662,031,925	6.0%
L19 UNEMPLOY COMP	117,842	117,799	0.0%	605,181,406	472,749,807	-21.9%
L20B SOCIAL SECURITY	182,820	204,511	11.9%	3,480,389,680	3,974,529,773	14.2%
L21 OTHER INCOME	177,319	176,635	-0.4%	781,500,158	784,813,234	0.4%
L22 TOTAL INCOME	1,375,274	1,468,661	6.8%	194,972,751,946	208,859,919,679	7.1%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	948,484	978,675	3.2%	12,637,052,696	12,514,603,810	-1.0%
L17 CA AGI	1,414,933	1,510,929	6.8%	193,155,093,873	206,880,804,961	7.1%
L18 DEDUCTION	1,400,737	1,497,708	6.9%	28,639,947,487	30,604,412,390	6.9%
L19 TAXABLE INCOME	1,413,886	1,509,782	6.8%	164,621,680,413	177,130,739,617	7.6%
L31 COMPUTED TAX	1,399,771	1,496,662	6.9%	9,148,635,296	9,822,486,271	7.4%
L47 SPECIAL CREDITS	23,739	23,626	-0.5%	34,673,295	33,037,924	-4.7%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	9	0	N/A
L64 TOTAL TAX	1,410,370	1,506,053	6.8%	8,499,743,591	9,118,865,975	7.3%
L92 CREDIT CARRYFORWARD	50,398	48,679	-3.4%	92,326,806	86,500,900	-6.3%
L95 USE TAX	17,889	16,374	-8.5%	1,122,426	1,099,506	-2.0%
\$200,000 - \$500,0000						
L7 WAGES	396,043	444,915	12.3%	93,070,073,374	104,147,330,749	11.9%
L8A TAXABLE INTEREST	360,916	399,876	10.8%	799,080,623	791,199,973	-1.0%
L9A ORDINARY DIVIDENDS	270,292	304,260	12.6%	2,394,001,150	3,156,795,275	31.9%
L12 BUSINESS INCOME	96,156	108,110	12.4%	4,407,545,103	4,758,928,741	8.0%
L13 CAPITAL GAIN	275,445	306,565	11.3%	5,242,303,279	7,510,055,868	43.3%
L15B IRA DISTRIBUTIONS	55,552	66,652	20.0%	2,181,143,497	2,711,206,607	24.3%
L16B PENSIONS/ANNUITIES	218,366	244,036	11.8%	5,000,757,039	5,930,859,238	18.6%
L17 SCHEDULE E INCOME	163,892	180,837	10.3%	8,636,762,183	9,337,400,168	8.1%
L19 UNEMPLOY COMP	25,838	27,669	7.1%	156,006,474	137,398,952	-11.9%
L20B SOCIAL SECURITY	52,501	62,719	19.5%	1,178,291,422	1,436,366,578	21.9%
L21 OTHER INCOME	65,441	72,250	10.4%	806,203,918	1,021,733,511	26.7%
L22 TOTAL INCOME	432,614	489,417	13.1%	124,672,050,477	141,911,369,610	13.8%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	337,868	372,440	10.2%	6,215,962,503	6,547,416,096	5.3%
L17 CA AGI	437,611	495,058	13.1%	123,241,330,766	139,973,507,537	13.6%
L18 DEDUCTION	437,594	495,031	13.1%	13,141,970,764	14,491,084,742	10.3%
L19 TAXABLE INCOME	437,449	494,859	13.1%	110,122,817,588	125,520,940,520	14.0%
L31 COMPUTED TAX	437,447	494,858	13.1%	8,282,538,463	9,418,614,920	13.7%
L47 SPECIAL CREDITS	19,090	19,886	4.2%	71,596,965	70,854,241	-1.0%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	436,835	494,280	13.2%	8,025,755,463	9,135,847,412	13.8%
L92 CREDIT CARRYFORWARD	33,813	34,089	0.8%	135,688,823	127,277,598	-6.2%
L95 USE TAX	8,013	7,430	-7.3%	882,222	989,680	12.2%
\$500,000 - \$1,000,0000						
L7 WAGES	47,699	57,013	19.5%	23,427,795,070	27,833,948,138	18.8%
L8A TAXABLE INTEREST	50,307	59,511	18.3%	308,365,864	324,037,517	5.1%
L9A ORDINARY DIVIDENDS	42,827	51,496	20.2%	952,328,842	1,338,489,879	40.5%
L12 BUSINESS INCOME	12,064	14,412	19.5%	1,284,789,639	1,436,737,826	11.8%
L13 CAPITAL GAIN	45,022	54,092	20.1%	3,118,899,705	4,663,751,586	49.5%
L15B IRA DISTRIBUTIONS	7,182	9,358	30.3%	348,683,534	483,429,243	38.6%
L16B PENSIONS/ANNUITIES	29,543	35,248	19.3%	442,129,419	563,811,338	27.5%
L17 SCHEDULE E INCOME	30,948	36,063	16.5%	5,614,996,255	6,203,028,531	10.5%
L19 UNEMPLOY COMP	1,835	2,140	16.6%	12,175,846	11,687,745	-4.0%
L20B SOCIAL SECURITY	7,612	9,499	24.8%	189,906,327	242,521,167	27.7%
L21 OTHER INCOME	10,811	12,926	19.6%	448,786,095	529,867,994	18.1%
L22 TOTAL INCOME	54,062	64,943	20.1%	36,347,041,950	43,968,180,159	21.0%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	41,538	48,767	17.4%	948,952,067	1,067,701,718	12.5%
L17 CA AGI	54,517	65,480	20.1%	36,228,398,426	43,644,118,744	20.5%
L18 DEDUCTION	54,517	65,476	20.1%	1,820,728,510	2,131,359,495	17.1%
L19 TAXABLE INCOME	54,493	65,456	20.1%	34,412,167,675	41,514,771,202	20.6%
L31 COMPUTED TAX	54,493	65,456	20.1%	3,111,832,706	3,742,597,337	20.3%
L47 SPECIAL CREDITS	5,677	6,192	9.1%	56,483,692	60,410,246	7.0%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	54,387	65,347	20.2%	3,059,320,011	3,687,904,825	20.5%
L92 CREDIT CARRYFORWARD	8,292	8,429	1.7%	86,224,053	76,495,543	-11.3%
L95 USE TAX	1,611	1,362	-15.5%	\$333,906	\$386,607	15.8%

04/24/2015

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FRANCHISE TAX BOARD

Personal Income Tax

Comparison of Resident E-Filed Returns

2014 and 2015 Process Years

Processed between January 1 and April 22

Adjusted Gross Income Class	PY14 # of Returns	PY15 # of Returns	% Change	PY14 Net Totals	PY15 Net Totals	% Change
\$1,000,000 & over						
L7 WAGES	16,727	21,235	27.0%	\$22,626,579,740	\$28,758,233,252	27.1%
L8A TAXABLE INTEREST	18,746	23,694	26.4%	400,726,315	429,006,637	7.1%
L9A ORDINARY DIVIDENDS	16,661	21,230	27.4%	1,438,235,369	2,168,762,982	50.8%
L12 BUSINESS INCOME	3,882	5,018	29.3%	823,135,938	1,022,049,767	24.2%
L13 CAPITAL GAIN	17,534	22,325	27.3%	6,942,061,325	14,945,637,752	115.3%
L15B IRA DISTRIBUTIONS	2,515	3,415	35.8%	136,558,612	201,590,525	47.6%
L16B PENSIONS/ANNUITIES	10,717	13,547	26.4%	139,271,958	204,827,374	47.1%
L17 SCHEDULE E INCOME	12,691	15,912	25.4%	8,888,960,249	10,286,279,877	15.7%
L19 UNEMPLOY COMP	435	525	20.7%	3,252,838	3,179,465	-2.3%
L20B SOCIAL SECURITY	3,029	3,901	28.8%	80,063,266	106,730,411	33.3%
L21 OTHER INCOME	4,927	6,419	30.3%	569,940,002	815,844,207	43.1%
L22 TOTAL INCOME	19,367	24,697	27.5%	42,341,262,851	59,433,694,348	40.4%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	13,258	16,690	25.9%	322,503,376	390,672,919	21.1%
L17 CA AGI	19,515	24,908	27.6%	42,962,973,042	60,142,390,449	40.0%
L18 DEDUCTION	19,514	24,908	27.6%	1,181,608,310	2,100,018,244	77.7%
L19 TAXABLE INCOME	19,502	24,895	27.7%	41,785,830,799	58,045,041,033	38.9%
L31 COMPUTED TAX	19,501	24,894	27.7%	4,673,920,188	6,533,395,101	39.8%
L47 SPECIAL CREDITS	3,355	3,827	14.1%	139,886,582	133,829,349	-4.3%
L62 MENTAL HEALTH SERVICES TAX	18,365	23,607	28.5%	224,313,716	333,167,650	48.5%
L64 TOTAL TAX	19,495	24,892	27.7%	4,760,891,625	6,737,495,982	41.5%
L92 CREDIT CARRYFORWARD	4,116	4,847	17.8%	142,335,577	163,061,634	14.6%
L95 USE TAX	784	672	-14.3%	385,909	497,702	29.0%
Total						
L7 WAGES	9,601,964	10,085,694	5.0%	565,141,545,562	607,415,359,992	7.5%
L8A TAXABLE INTEREST	4,253,299	4,298,091	1.1%	4,435,696,680	4,199,977,274	-5.3%
L9A ORDINARY DIVIDENDS	2,407,108	2,481,040	3.1%	10,918,521,496	13,586,807,755	24.4%
L12 BUSINESS INCOME	2,279,091	2,379,008	4.4%	26,296,837,284	27,677,008,332	5.2%
L13 CAPITAL GAIN	2,495,050	2,565,429	2.8%	20,757,728,588	34,772,831,207	67.5%
L15B IRA DISTRIBUTIONS	1,314,927	1,349,555	2.6%	14,987,564,514	16,584,646,981	10.7%
L16B PENSIONS/ANNUITIES	3,815,249	3,909,109	2.5%	48,961,949,030	52,344,476,101	6.9%
L17 SCHEDULE E INCOME	1,758,928	1,786,247	1.6%	29,228,055,519	32,488,139,258	11.2%
L19 UNEMPLOY COMP	1,591,195	1,521,656	-4.4%	6,306,723,714	4,114,602,316	-34.8%
L20B SOCIAL SECURITY	1,381,086	1,452,768	5.2%	16,894,901,614	18,382,041,031	8.8%
L21 OTHER INCOME	1,293,681	1,303,457	0.8%	-2,299,979,839	-2,032,647,871	11.6%
L22 TOTAL INCOME	10,283,873	10,689,762	3.9%	712,819,194,056	783,424,362,653	9.9%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	3,008,278	3,011,571	0.1%	38,243,699,693	35,999,702,291	-5.9%
L17 CA AGI	11,861,245	12,300,581	3.7%	743,227,456,985	809,718,262,425	8.9%
L18 DEDUCTION	10,435,797	11,040,667	5.8%	128,721,363,533	129,736,242,547	0.8%
L19 TAXABLE INCOME	11,207,132	11,659,164	4.0%	625,594,903,746	685,747,680,173	9.6%
L31 COMPUTED TAX	9,677,108	10,304,422	6.5%	32,072,029,087	36,724,595,621	14.5%
L47 SPECIAL CREDITS	1,559,827	1,728,793	10.8%	494,029,816	501,043,717	1.4%
L62 MENTAL HEALTH SERVICES TAX	18,365	23,607	28.5%	224,313,725	333,167,650	48.5%
L64 TOTAL TAX	6,954,793	7,329,619	5.4%	29,852,784,834	34,371,045,549	15.1%
L92 CREDIT CARRYFORWARD	204,125	193,495	-5.2%	538,945,216	528,578,246	-1.9%
L95 USE TAX	70,254	65,865	-6.2%	\$4,355,772	\$4,263,776	-2.1%

* Data are not shown for table entries with small numbers of taxpayers but are included in the appropriate totals.

1040 comparison for Lines 7 thru 22 and Schedule A Line 10.

540 comparison for Lines 17 thru 95.

**FRANCHISE TAX BOARD
Corporation Tax Law**

Exhibit B-1
Page 1 of 2

Accrual Estimates

Payments	2013-2014 (Millions)	2014-2015 (Millions)	2015-2016 (Millions)
Estimate Payments	\$556.9	\$595.7	\$646.5
Return Remittances Payments	412.2	421.9	442.9
Net Final Payments Adjustment¹	78.0	17.0	2.0
Other	573.3	491.3	517.9
Total	1,620.3	1,526.0	1,609.4
Refunds	-1,201.5	-1,532.5	-1,643.4
Budget Net	418.8	-6.5	-34.0
GAAP Adjustments²	-330.7	-244.5	-311.1
GAAP Net	\$88.1	-\$251.0	-\$345.1

1/ Due to the passage of Prop 39

2/ Included: Chapter 751 Statutes of 2008 change to Sept estimated payments,
Accelerated revenue estimate payments, Net final payments, & LCUP corporate penalty refunds
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Reported in November 2014

Accrual Estimates

Payments	2013-2014 (Millions)	2014-2015 (Millions)	2015-2016 (Millions)
Estimate Payments	\$551.0	\$612.7	\$656.1
Return Remittances Payments	396.6	398.8	420.0
Net Final Payments Adjustment¹	122.0	71.0	57.0
Other	473.7	484.7	511.3
Total	1,543.3	1,567.2	1,644.4
Refunds	-1,438.2	-1,608.2	-1,659.3
Budget Net	105.2	-41.0	-14.9
GAAP Adjustments²	-492.4	-396.9	-328.4
GAAP Net	-\$387.2	-\$438.0	-\$343.2

1/ Due to the passage of Prop 39

2/ Included: Chapter 751 Statutes of 2008 change to Sept estimated payments,
Accelerated revenue estimate payments, Net final payments, & LCUP corporate penalty refunds
11/18/2014 \Accrual 1114.xlsx

**FRANCHISE TAX BOARD
Corporation Tax Law**

Exhibit B-1
Page 2 of 2

GAAP Adjustments Breakdown

	2013-2014 (Millions)	2014-2015 (Millions)	2015-2016 (Millions)
Chapter 751 Statutes of 2008 change to Sept estimated payments	-\$274.7	-\$258.5	-\$280.6
LCUP corporate penalty refunds	-337.2	-218.3	-126.3
Accelerated revenue estimate payments	-549.5	-629.6	-822.9
Net final payments	\$830.7	\$861.9	\$918.7

4/21/2015

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Reported in November 2014

GAAP Adjustments Breakdown

	2013-2014 (Millions)	2014-2015 (Millions)	2015-2016 (Millions)
Chapter 751 Statutes of 2008 change to Sept estimated payments	-\$284.1	-\$280.4	-\$296.8
LCUP corporate penalty refunds	-337.2	-218.3	-126.3
Accelerated revenue estimate payments	-694.5	-733.2	-794.5
Net final payments	\$823.4	\$834.9	\$889.3

11/18/2014

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FRANCHISE TAX BOARD

Corporation Tax

All Reporting Corporations

Comparisons of Final 2012 to Preliminary 2013 Tax Years Statistical Sample Data

Data Item	2012		2013		% Change	
	Returns	Amount (Thousands)	Returns	Amount (Thousands)	Returns	Amount
Total State Net Income After Apportionment	784,086	\$96,771,839	795,684	\$101,527,709	1.5%	4.9%
Taxable Loss	327,912	60,757,991	324,631	58,557,409	-1.0%	-3.6%
Taxable Profit	456,174	157,529,831	471,053	160,085,117	3.3%	1.6%
NOL/Disaster loss	139,170	19,479,086	114,632	20,189,224	-17.6%	3.6%
State Net Income after NOL/Disaster Loss	784,086	77,292,754	795,684	81,338,485	1.5%	5.2%
Tax Before Credits and Alternative Minimum Tax	784,086	8,560,382	795,684	8,851,135	1.5%	3.4%
Tax Credits	11,852	1,710,458	17,708	1,673,438	49.4%	-2.2%
Alternative Minimum Tax	2,419	71,137	3,335	102,750	37.9%	44.4%
Total State Tax	784,086	\$6,920,965	795,683	\$7,280,573	1.5%	5.2%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Tax Years
1969 Through Preliminary 2013

Exhibit B-2
Page 2 of 9

Tax Year	Number of Returns				Income Reported for State Taxation		Tax Assessed	
	All Reporting Corporations	Corporations Reporting Net Income	Corporations Reporting Net Loss	Reporting No Income or Loss	All Reporting Corporations (Thousands)	Corporations Reporting Net Income (Thousands)	All Reporting Corporations (Thousands)	Corporations Reporting Net Income (Thousands)
2013	795,684	471,053	265,301	59,330	\$101,527,709	\$160,085,117	\$7,280,573	\$7,027,724
2012	784,086	456,174	263,825	64,087	96,771,839	157,529,831	6,920,965	6,675,733
2011	754,315	433,924	266,969	53,423	93,456,480	153,587,067	7,807,574	7,566,423
2010	738,224	408,801	278,227	51,196	96,965,135	159,505,829	8,604,232	8,348,338
2009	727,675	386,606	291,740	49,329	55,367,172	135,421,975	7,858,070	7,569,183
2008	722,358	391,893	280,583	49,883	67,921,015	162,864,574	9,105,964	8,845,199
2007	709,937	395,844	262,779	51,313	121,843,379	180,823,393	9,413,628	9,172,240
2006	684,363	386,189	245,664	52,509	140,324,506	187,020,044	9,992,185	9,760,825
2005	651,059	368,978	232,578	49,503	115,372,458	162,710,971	8,671,190	8,457,437
2004	616,805	344,456	224,542	47,807	82,328,028	130,907,962	7,122,773	6,916,713
2003	589,310	321,594	220,929	46,787	50,819,214	105,077,019	6,226,829	6,021,449
2002	550,853	304,561	206,578	39,714	29,685,925	95,596,901	5,601,171	5,400,429
2001	520,056	294,873	190,570	34,613	17,559,698	93,583,560	5,122,490	4,940,261
2000	497,844	291,396	174,614	31,834	33,859,625	107,881,155	5,912,634	5,740,187
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
1996	430,796	251,737	155,933	23,126	47,264,188	75,989,249	4,881,666	4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,201	229,352	157,739	27,110	33,105,424	57,424,151	4,284,781	4,123,726
1993	418,108	217,858	170,818	29,432	20,117,987	48,332,148	3,928,594	3,745,763
1992	418,135	213,264	174,740	30,131	16,113,691	44,969,835	3,866,080	3,670,634
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,861,375	3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
1989	447,714	229,559	166,445	51,711	32,910,946	52,883,979	4,384,191	4,271,180
1988	448,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184
1987	464,186	245,505	164,936	53,745	29,718,893	45,619,163	4,057,893	4,000,107
1986	414,602	216,677	149,684	48,241	25,457,211	40,042,508	3,656,450	3,604,958
1985	388,244	207,388	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	52,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	\$5,642,555	\$7,476,775	\$559,643	\$553,360

Source: Corporation Statistical Sample
04/21/2015

(sk) Ex-B2P2.XLS

FRANCHISE TAX BOARD
Corporation Tax
Comparison by State Net Income Class
Preliminary 2013 Tax Year

Net Income Taxable in California	Returns			Net Income			Tax Assessed			
	Number	% of Total	% Cumulative	Amount (Thousands)	% of Total	% Cumulative	Amount (Thousands)	% of Total	% Cumulative	% Cumulative Reverse
Net Loss	265,301	33.3%	33.3%	-\$58,557,409	--	--	\$214,071	2.9%	2.9%	100.0%
No Income or Loss	59,330	7.5%	40.8%	0	0.0%	0.0%	38,778	0.5%	3.5%	97.1%
\$1 Under 5,000	82,423	10.4%	51.2%	164,925	0.1%	0.1%	63,951	0.9%	4.4%	96.5%
5,000 Under 10,000	52,571	6.6%	57.8%	378,774	0.2%	0.3%	42,152	0.6%	4.9%	95.6%
10,000 Under 15,000	31,740	4.0%	61.8%	399,922	0.2%	0.6%	27,361	0.4%	5.3%	95.1%
15,000 Under 20,000	19,017	2.4%	64.1%	329,624	0.2%	0.8%	16,849	0.2%	5.5%	94.7%
20,000 Under 25,000	25,174	3.2%	67.3%	574,653	0.4%	1.2%	22,480	0.3%	5.8%	94.5%
25,000 Under 30,000	18,465	2.3%	69.6%	504,252	0.3%	1.5%	19,681	0.3%	6.1%	94.2%
30,000 Under 40,000	24,374	3.1%	72.7%	836,248	0.5%	2.0%	25,586	0.4%	6.5%	93.9%
40,000 Under 50,000	27,217	3.4%	76.1%	1,225,990	0.8%	2.8%	31,461	0.4%	6.9%	93.5%
50,000 Under 60,000	27,039	3.4%	79.5%	1,495,189	0.9%	3.7%	41,589	0.6%	7.5%	93.1%
60,000 Under 70,000	18,309	2.3%	81.8%	1,189,438	0.7%	4.4%	30,585	0.4%	7.9%	92.5%
70,000 Under 80,000	10,622	1.3%	83.1%	797,038	0.5%	4.9%	14,132	0.2%	8.1%	92.1%
80,000 Under 90,000	9,792	1.2%	84.4%	835,090	0.5%	5.5%	14,285	0.2%	8.3%	91.9%
90,000 Under 100,000	9,097	1.1%	85.5%	863,571	0.5%	6.0%	18,473	0.3%	8.5%	91.7%
100,000 Under 150,000	37,132	4.7%	90.2%	4,554,820	2.8%	8.8%	93,574	1.3%	9.8%	91.5%
150,000 Under 200,000	16,999	2.1%	92.3%	2,930,110	1.8%	10.7%	55,743	0.8%	10.6%	90.2%
200,000 Under 250,000	11,313	1.4%	93.7%	2,519,262	1.6%	12.2%	51,967	0.7%	11.3%	89.4%
250,000 Under 300,000	7,744	1.0%	94.7%	2,128,741	1.3%	13.6%	44,688	0.6%	11.9%	88.7%
300,000 Under 400,000	9,636	1.2%	95.9%	3,307,328	2.1%	15.6%	67,412	0.9%	12.8%	88.1%
400,000 Under 500,000	6,306	0.8%	96.7%	2,798,536	1.7%	17.4%	59,572	0.8%	13.7%	87.2%
500,000 Under 750,000	8,203	1.0%	97.8%	5,003,070	3.1%	20.5%	124,044	1.7%	15.4%	86.3%
750,000 Under 1,000,000	4,021	0.5%	98.3%	3,464,280	2.2%	22.7%	79,784	1.1%	16.5%	84.6%
1,000,000 Under 1,500,000	4,344	0.5%	98.8%	5,261,296	3.3%	26.0%	119,237	1.6%	18.1%	83.5%
1,500,000 Under 2,000,000	2,248	0.3%	99.1%	3,864,391	2.4%	28.4%	96,254	1.3%	19.4%	81.9%
2,000,000 Under 3,000,000	2,220	0.3%	99.4%	5,361,336	3.3%	31.7%	145,929	2.0%	21.4%	80.6%
3,000,000 Under 4,000,000	1,283	0.2%	99.5%	4,417,735	2.8%	34.5%	127,384	1.7%	23.2%	78.6%
4,000,000 Under 5,000,000	705	0.1%	99.6%	3,132,900	2.0%	36.4%	93,377	1.3%	24.5%	76.8%
5,000,000 Under 10,000,000	1,431	0.2%	99.8%	10,006,588	6.3%	42.7%	349,459	4.8%	29.3%	75.5%
\$10,000,000 And Over	1,629	0.2%	100.0%	91,740,010	57.3%	100.0%	5,150,717	70.7%	100.0%	70.7%
Total	795,684	100.0%	100.0%	\$101,527,709	100.0%	100.0%	\$7,280,573	100.0%	100.0%	100.0%

Source: Corporation Statistical Sample

04/21/2015

(sk) Ex-B2P3.XLS

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Industry
All Reporting Corporations
2012 and Preliminary 2013 Tax Years

Exhibit B-2
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Industry	2012		2013		% Change	
	Number	Net Income (Thousands)	Number	Net Income (Thousands)	Number	Income
Agriculture, Forestry, Fishing, and Mining	9,547	\$1,830,624	9,287	\$1,170,278	-2.7%	-36.1%
Construction	68,846	2,878,697	67,004	4,592,355	-2.7%	59.5%
Manufacturing	47,021	26,016,143	48,227	24,502,085	2.6%	-5.8%
Durable Goods Manufacturing	30,287	12,208,429	30,228	11,542,114	-0.2%	-5.5%
Nondurable Goods Manufacturing	16,734	13,807,713	17,999	12,959,971	7.6%	-6.1%
Services	349,522	15,121,196	359,401	11,655,214	2.8%	-22.9%
Professional, Scientific, and Technical Services	151,838	655,188	142,157	-222,280	-6.4%	-133.9%
Administrative Services	29,399	2,213,771	27,020	1,444,189	-8.1%	-34.8%
Accommodation and Food Services	25,311	1,679,281	29,196	2,081,827	15.3%	24.0%
Arts, Entertainment, and Recreation	27,957	1,328,414	33,847	1,470,173	21.1%	10.7%
Health Services	68,682	7,768,513	74,145	5,128,141	8.0%	-34.0%
Other Services	46,335	1,476,030	53,036	1,753,165	14.5%	18.8%
Trade	130,085	22,613,314	130,730	25,935,646	0.5%	14.7%
Wholesale Trade	63,298	10,887,297	70,099	10,801,094	10.7%	-0.8%
Retail Trade	66,787	11,726,018	60,631	15,134,552	-9.2%	29.1%
Finance, Insurance, and Real Estate	135,750	26,112,716	137,145	27,366,847	1.0%	4.8%
Finance, Investment and Insurance	31,619	18,117,026	32,177	18,274,764	1.8%	0.9%
Holding Companies	7,893	3,200,306	7,304	3,703,857	-7.5%	15.7%
Real Estate	96,238	4,795,383	97,664	5,388,226	1.5%	12.4%
Transportation, Warehousing, and Utilities	20,144	1,652,052	21,849	479,885	8.5%	-71.0%
Information and Communications	23,169	547,098	21,741	5,825,400	-6.2%	964.8%
Total	784,084	\$96,771,839	795,384	\$101,527,709	1.4%	4.9%

Source: Corporation Statistical Sample

04/21/2015

(sk) Ex-B2P4.XLS

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Industry
Positive Net Income Corporations
2012 and Preliminary 2013 Tax Years

Exhibit B-2
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Industry	2012		2013		% Change	
	Number	Net Income (Thousands)	Number	Net Income (Thousands)	Number	Net Income
Agriculture, Forestry, Fishing, and Mining	6,475	\$3,010,086	5,091	\$3,034,996	-21.4%	0.8%
Construction	41,592	5,078,431	43,120	6,578,559	3.7%	29.5%
Manufacturing	26,610	36,739,935	26,701	35,143,439	0.3%	-4.3%
Durable Goods Manufacturing	17,271	19,785,169	17,482	19,163,086	1.2%	-3.1%
Nondurable Goods Manufacturing	9,339	16,954,767	9,219	15,980,354	-1.3%	-5.7%
Services	211,531	33,041,474	222,215	30,987,098	5.1%	-6.2%
Professional, Scientific, and Technical Services	89,066	13,874,600	83,362	13,482,010	-6.4%	-2.8%
Administrative Services	17,504	2,904,199	17,733	2,533,420	1.3%	-12.8%
Accommodation and Food Services	14,232	2,593,966	18,108	2,899,618	27.2%	11.8%
Arts, Entertainment, and Recreation	16,502	2,379,201	23,228	2,640,289	40.8%	11.0%
Health Services	47,912	9,076,417	48,774	6,780,043	1.8%	-25.3%
Other Services	26,315	2,213,091	31,010	2,651,717	17.8%	19.8%
Trade	76,496	28,968,456	76,861	31,820,890	0.5%	9.8%
Wholesale Trade	36,445	14,336,367	42,979	13,811,988	17.9%	-3.7%
Retail Trade	40,051	14,632,089	33,882	18,008,903	-15.4%	23.1%
Finance, Insurance, and Real Estate	69,335	36,419,881	72,521	37,546,603	4.6%	3.1%
Finance, Investment and Insurance	17,377	22,008,161	17,519	22,586,439	0.8%	2.6%
Holding Companies	3,975	5,584,916	4,661	6,715,378	17.3%	20.2%
Real Estate	47,983	8,826,804	50,341	8,244,786	4.9%	-6.6%
Transportation, Warehousing, and Utilities	11,871	4,456,545	14,804	3,943,722	24.7%	-11.5%
Information and Communications	12,263	9,815,022	9,739	11,029,809	-20.6%	12.4%
Total	456,173	\$157,529,830	471,052	\$160,085,117	3.3%	1.6%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Industry
Net Loss or No Income Corporations
2012 and Preliminary 2013 Tax Years

Exhibit B-2
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Industry	2012		2013		% Change	
	Number	Net Loss or No Income (Thousands)	Number	Net Loss or No Income (Thousands)	Number	Net Loss or No Income
Agriculture, Forestry, Fishing, and Mining	3,073	\$1,179,462	4,197	\$1,864,718	36.6%	58.1%
Construction	27,254	2,199,734	23,884	1,986,204	-12.4%	-9.7%
Manufacturing	20,409	10,723,793	21,526	10,641,354	5.5%	-0.8%
Durable Goods Manufacturing	13,015	7,576,739	12,746	7,620,972	-2.1%	0.6%
Nondurable Goods Manufacturing	7,394	3,147,054	8,780	3,020,383	18.7%	-4.0%
Services	137,994	17,920,278	137,185	19,331,883	-0.6%	7.9%
Professional, Scientific, and Technical Services	62,772	13,219,412	58,795	13,704,290	-6.3%	3.7%
Administrative Services	11,896	690,428	9,286	1,089,232	-21.9%	57.8%
Accommodation and Food Services	11,080	914,686	11,088	817,791	0.1%	-10.6%
Arts, Entertainment, and Recreation	11,456	1,050,787	10,619	1,170,116	-7.3%	11.4%
Health Services	20,770	1,307,904	25,371	1,651,902	22.2%	26.3%
Other Services	20,020	737,061	22,026	898,552	10.0%	21.9%
Trade	53,589	6,355,142	54,169	5,885,245	1.1%	-7.4%
Wholesale Trade	26,853	3,449,071	27,120	3,010,894	1.0%	-12.7%
Retail Trade	26,736	2,906,071	27,049	2,874,351	1.2%	-1.1%
Finance, Insurance, and Real Estate	66,415	10,307,166	64,623	10,179,757	-2.7%	-1.2%
Finance, Investment and Insurance	14,242	3,891,134	14,657	4,311,675	2.9%	10.8%
Holding Companies	3,918	2,384,610	2,643	3,011,521	-32.5%	26.3%
Real Estate	48,255	4,031,421	47,323	2,856,561	-1.9%	-29.1%
Transportation, Warehousing, and Utilities	8,273	2,804,493	7,046	3,463,837	-14.8%	23.5%
Information and Communications	10,906	9,267,924	12,002	5,204,410	10.0%	-43.8%
Total	327,913	\$60,757,991	324,632	\$58,557,409	-1.0%	-3.6%

Source: Corporation Statistical Sample
04/21/2015

(sk) Ex-B2P6.XLS

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Accounting Period
Preliminary 2013 Tax Year
All Corporations

Exhibit B-2
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Accounting Period Ending	Corporations Reporting Positive Net Income						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income		Tax Assessed	
	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Number	% of Total	Amount (Thousands)	% Total	Amount (Thousands)	% Total
Jan 31, 2013	1,491	0.3%	\$2,696,559	1.7%	\$150,522	2.1%	2,966	0.4%	\$1,726,701	1.7%	\$152,202	2.1%
Feb 29, 2013	539	0.1%	4,669,945	2.9%	302,435	4.3%	1,596	0.2%	3,358,554	3.3%	303,442	4.2%
Mar 31, 2013	8,451	1.8%	4,540,326	2.8%	217,967	3.1%	15,115	1.9%	2,486,932	2.4%	222,510	3.1%
Apr 30, 2013	873	0.2%	926,395	0.6%	38,946	0.6%	1,197	0.2%	400,673	0.4%	39,353	0.5%
May 31, 2013	3,286	0.7%	2,375,205	1.5%	75,452	1.1%	4,740	0.6%	2,005,259	2.0%	76,667	1.1%
Jun 30, 2013	9,215	2.0%	5,186,873	3.2%	265,793	3.8%	19,828	2.5%	3,040,385	3.0%	275,210	3.8%
Jul 31, 2013	5,160	1.1%	1,857,253	1.2%	49,872	0.7%	7,675	1.0%	1,030,114	1.0%	51,966	0.7%
Aug 31, 2013	4,417	0.9%	1,499,538	0.9%	85,989	1.2%	6,503	0.8%	867,329	0.9%	87,780	1.2%
Sep 30, 2013	10,569	2.2%	10,338,980	6.5%	374,929	5.3%	16,278	2.0%	8,183,799	8.1%	380,283	5.2%
Oct 31, 2013	5,579	1.2%	2,114,137	1.3%	76,238	1.1%	7,871	1.0%	1,658,666	1.6%	78,311	1.1%
Nov 30, 2013	560	0.1%	1,000,710	0.6%	26,468	0.4%	4,340	0.5%	671,733	0.7%	29,589	0.4%
Dec 31, 2013	420,912	89.4%	122,879,197	76.8%	5,363,111	76.3%	707,576	88.9%	76,097,563	75.0%	5,583,258	76.7%
	471,053	100.0%	\$160,085,117	100.0%	\$7,027,724	100.0%	795,684	100.0%	\$101,527,709	100.0%	\$7,280,573	100.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Accounting Period
Preliminary 2013 Tax Year
C Corporations

Exhibit B-2
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Accounting Period Ending	C Corporations Reporting Positive Net Income						All Reporting C Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income		Tax Assessed	
	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Number	% of Total	Amount (Thousands)	% Total	Amount (Thousands)	% Total
Jan 31, 2013	1,477	1.0%	\$2,625,183	2.6%	\$149,894	2.4%	2,952	1.0%	\$1,655,325	3.3%	\$151,574	2.4%
Feb 29, 2013	524	0.4%	4,625,867	4.6%	301,956	4.9%	1,580	0.5%	3,344,474	6.6%	302,962	4.8%
Mar 31, 2013	8,424	5.7%	4,355,653	4.4%	216,113	3.5%	15,086	4.9%	2,302,498	4.5%	220,652	3.5%
Apr 30, 2013	860	0.6%	840,025	0.8%	37,852	0.6%	1,181	0.4%	314,947	0.6%	38,256	0.6%
May 31, 2013	3,273	2.2%	2,270,478	2.3%	74,452	1.2%	4,714	1.5%	1,918,798	3.8%	75,656	1.2%
Jun 30, 2013	8,701	5.9%	4,856,010	4.9%	262,234	4.3%	19,281	6.2%	2,724,768	5.4%	271,622	4.3%
Jul 31, 2013	4,930	3.3%	1,728,551	1.7%	48,113	0.8%	7,416	2.4%	916,813	1.8%	50,184	0.8%
Aug 31, 2013	4,381	3.0%	1,319,783	1.3%	83,643	1.4%	6,465	2.1%	687,956	1.4%	85,430	1.4%
Sep 30, 2013	9,201	6.2%	9,225,091	9.3%	362,582	5.9%	14,283	4.6%	7,198,190	14.2%	367,426	5.9%
Oct 31, 2013	5,116	3.5%	1,516,519	1.5%	69,752	1.1%	7,211	2.3%	1,110,523	2.2%	71,668	1.1%
Nov 30, 2013	510	0.3%	707,372	0.7%	22,897	0.4%	4,289	1.4%	381,955	0.8%	26,017	0.4%
Dec 31, 2013	100,342	67.9%	65,442,554	65.8%	4,488,975	73.4%	224,481	72.7%	28,099,388	55.5%	4,591,394	73.4%
	147,740	100.0%	\$99,513,086	100.0%	\$6,118,464	100.0%	308,938	100.0%	\$50,655,633	100.0%	\$6,252,841	100.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Accounting Period
Preliminary 2013 Tax Year
S Corporations

Exhibit B-2
Page 9 of 9

Accounting Period Ending	S Corporations Reporting Positive Net Income						All Reporting S Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income		Tax Assessed	
	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Number	% of Total	Amount (Thousands)	% Total	Amount (Thousands)	% Total
Jan 31, 2013	14	0.0%	\$71,376	0.1%	\$628	0.1%	14	0.0%	\$71,376	0.1%	\$628	0.1%
Feb 29, 2013	15	0.0%	44,079	0.1%	480	0.1%	16	0.0%	14,081	0.0%	480	0.0%
Mar 31, 2013	27	0.0%	184,673	0.3%	1,854	0.2%	28	0.0%	184,435	0.4%	1,858	0.2%
Apr 30, 2013	13	0.0%	86,370	0.1%	1,094	0.1%	16	0.0%	85,726	0.2%	1,098	0.1%
May 31, 2013	13	0.0%	104,727	0.2%	1,000	0.1%	27	0.0%	86,461	0.2%	1,011	0.1%
Jun 30, 2013	514	0.2%	330,863	0.5%	3,559	0.4%	547	0.1%	315,617	0.6%	3,588	0.3%
Jul 31, 2013	230	0.1%	128,702	0.2%	1,759	0.2%	259	0.1%	113,302	0.2%	1,782	0.2%
Aug 31, 2013	36	0.0%	179,755	0.3%	2,346	0.3%	38	0.0%	179,373	0.4%	2,350	0.2%
Sep 30, 2013	1,368	0.4%	1,113,890	1.8%	12,348	1.4%	1,996	0.4%	985,608	1.9%	12,857	1.3%
Oct 31, 2013	464	0.1%	597,617	1.0%	6,486	0.7%	660	0.1%	548,144	1.1%	6,643	0.6%
Nov 30, 2013	49	0.0%	293,338	0.5%	3,571	0.4%	50	0.0%	289,778	0.6%	3,572	0.3%
Dec 31, 2013	320,569	99.2%	57,436,642	94.8%	874,136	96.1%	483,096	99.3%	47,998,175	94.4%	991,864	96.5%
	323,313	100.0%	\$60,572,032	100.0%	\$909,260	100.0%	486,746	100.0%	\$50,872,076	100.0%	\$1,027,732	100.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax Law 2012-2013 Tax Years
Special Tax Credits Allowed
Credit Amount > \$10 Million

Exhibit B-3
Page 1 of 4

Credit	2012		2013		% Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
CA Motion Picture and TV Production	11	\$69,855	10	\$80,250	14.9%
Enterprise Zone & Program Area	7,097	437,333	7,367	578,357	32.2%
Low-Income Housing	19	31,956	23	20,171	-36.9%
New Jobs	3,322	8,029	3,794	24,496	205.1%
Prior Year Alternative Minimum Tax	628	30,286	752	11,166	-63.1%
Research	3,027	1,120,802	3,067	911,309	-18.7%
Subtotal	14,104	\$1,698,262	15,013	\$1,625,751	-4.3%

Source: Business Entities Tax System

FRANCHISE TAX BOARD
Corporation Tax Law 2012-2013 Tax Years
Special Tax Credits Allowed
Credit Amount < \$10 million

Exhibit B-3
Page 2 of 4

Credit	2012		2013		% Change Amount
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Child Care Contribution	22	\$334	12	\$26	-92.3%
Child Care Program	11	110	6	55	-50.1%
Commercial Solar Energy	a	3	a	3	-12.7%
Disabled Access	131	9	133	13	47.0%
Enhanced Oil Recovery	4	1,356	a	17	-98.7%
Local Agency Military Base Recovery Area	22	1,344	20	1,400	4.2%
Los Angeles Revitalization Zone Carryover	118	5,130	79	1,576	-69.3%
Manufacturer's Investment	188	4,688	113	671	-85.7%
Recycling Equipment	a	5	0	0	N/A
Rice Straw	a	15	a	1	-94.4%
Solar Energy	a	18	a	12	-33.8%
Solar Energy Systems	11	43	7	16	-61.7%
Solar Pump	6	2,053	6	876	-57.4%
Targeted Tax Area	60	8,805	64	8,818	0.2%
Other	22	589	33	856	45.3%
Subtotal	595	24,503	473	14,341	-41.5%
Grand Total	14,699	\$1,722,765	15,495	\$1,640,092	-4.8%

a/ Omitted for confidentiality reasons
Source: Business Entities Tax System

FRANCHISE TAX BOARD
Corporation Tax Law
2012 - 2013 Tax Years

Exhibit B-3
Page 3 of 4

Research and Development Credits Applied by Industrial Sector

Industrial Sector	2012		2013		% Change	
	Returns	Credit Applied (Thousands)	Returns	Credit Applied (Thousands)	Returns	Amount
Food and Kindred Products	67	\$4,986	63	\$5,983	-6.0%	20.0%
Chemicals and Allied Products	71	6,084	69	9,547	-2.8%	56.9%
Pharmaceuticals	28	55,797	30	47,995	7.1%	-14.0%
Electrical and Electronic Equipment	412	384,486	385	357,001	-6.6%	-7.1%
Other Manufacturing	686	100,088	699	103,972	1.9%	3.9%
Information	138	184,177	151	155,673	9.4%	-15.5%
Other	1,625	385,185	1,669	231,137	2.7%	-40.0%
Total	3,027	\$1,120,802	3,066	\$911,309	1.3%	-18.7%

Research Credit Amounts Available, Used, and Carried Forward: Preliminary 2013

Research Credit	(Millions)
Available	\$17,305
Carryover from previous years	13,265
Generated in current year	4,040
Used	911
Carryforward	\$16,394

1/ Limited to corporations that claimed the credit for the given tax year

Source: Business Entities Tax System, Corporation Sample

FRANCHISE TAX BOARD
Corporation Tax Law
2012 - 2013 Tax Years

Exhibit B-3
Page 4 of 4

Enterprise Zone Credits Applied by Industrial Sector

Industrial Sector	2012		2013		% Change		2013	% Distribution	
	Returns	Credit Applied (Thousands)	Returns	Credit Applied (Thousands)	Returns	Amount	Total Tax Liability (Thousands)	Total Tax Liability	2013 Credit Applied
Agriculture, Forestry, Fishing, and Mining	137	\$5,609	145	\$4,504	5.8%	-19.7%	\$5,373	0.2%	0.8%
Construction	456	5,006	487	5,180	6.8%	3.5%	11,673	0.4%	0.9%
Nondurable Goods Manufacturing	543	56,452	557	57,261	2.6%	1.4%	472,136	15.3%	9.9%
Durable Goods Manufacturing	660	32,659	657	32,198	-0.5%	-1.4%	225,473	7.3%	5.6%
Wholesale Trade	1,016	31,458	1,004	37,460	-1.2%	19.1%	146,892	4.8%	6.5%
Retail Trade	831	147,549	840	177,017	1.1%	20.0%	656,990	21.3%	30.6%
Accommodation and Food Services	471	8,267	512	10,057	8.7%	21.7%	32,115	1.0%	1.7%
Administrative Services	212	5,225	232	7,281	9.4%	39.3%	29,015	0.9%	1.3%
Arts, Entertainment, and Recreation Services	58	2,387	60	1,648	3.4%	-31.0%	3,694	0.1%	0.3%
Health Services	675	7,425	682	11,219	1.0%	51.1%	34,664	1.1%	1.9%
Professional, Scientific, and Technical Services	825	14,756	857	14,829	3.9%	0.5%	25,341	0.8%	2.6%
Other Services	268	6,259	284	5,985	6.0%	-4.4%	57,006	1.8%	1.0%
Finance, Investment, and Insurance	225	23,100	253	51,600	12.4%	123.4%	430,961	14.0%	8.9%
Real Estate	170	8,443	183	10,294	7.6%	21.9%	51,730	1.7%	1.8%
Information	111	12,059	122	29,984	9.9%	148.7%	191,910	6.2%	5.2%
Transportation, Warehousing, and Utilities	205	15,321	220	17,985	7.3%	17.4%	58,327	1.9%	3.1%
Non-Bank Holding Companies	188	46,116	187	75,091	-0.5%	62.8%	532,988	17.3%	13.0%
Other/Unknown	46	9,240	85	28,766	84.8%	211.3%	120,103	3.9%	5.0%
Total	7,097	\$437,333	7,367	\$578,357	3.8%	32.2%	\$3,086,391	100.0%	100.0%

Source: Business Entities Tax System

FRANCHISE TAX BOARD

Corporation Tax

**Large Corporation Payments versus All Corporation Payments
for Selected Months¹**

	Large Payments (Millions)	All Payments (Millions)	All Payments
2007			
January through April	2,120	4,268	50%
<i>January through March</i>	1,184	2,418	49%
May through June	1,366	2,160	63%
July through September	1,955	3,101	63%
October through December	1,376	2,507	55%
2008			
January through April	1,795	4,027	45%
<i>January through March</i>	980	2,247	44%
May through June	1,432	2,204	65%
July through September	1,503	2,994	50%
October through December	1,554	2,567	61%
2009			
January through April	1,862	4,150	45%
<i>January through March</i>	1,099	2,430	45%
May through June w/LCUP	4,020	4,969	81%
May through June w/o LCUP	1,427	2,376	60%
July through September	1,287	2,208	58%
October through December	1,406	2,347	60%
2010			
January through April	2,079	3,937	53%
<i>January through March</i>	1,407	2,469	57%
May through June	1,468	2,380	62%
July through September	1,059	1,786	59%
October through December	1,727	2,644	65%
2011			
January through April	1,861	3,882	48%
<i>January through March</i>	1,205	2,318	52%
May through June	1,716	2,739	63%
July through September	771	1,613	48%
October through December	1,167	2,195	53%
2012			
January through April	1,378	3,453	40%
<i>January through March</i>	818	2,021	40%
May through June	1,508	2,470	61%
July through September	605	1,330	45%
October through December	1,020	1,910	53%
2013			
January through April	1,571	3,637	43%
<i>January through March</i>	985	2,146	46%
May through June	1,572	2,564	61%
July through September	564	1,323	43%
October through December	1,059	2,029	52%
2014			
January through April	1,650	3,973	42%
<i>January through March</i>	911	2,166	42%
May through June	1,785	2,841	63%
July through September	832	1,736	48%
October through December	1,407	2,541	55%
2015			
<i>January through March*</i>	\$904	\$2,334	39%

Source: California Franchise Tax Board Business Entity Tax System.

1/ Large payments are defined as payments of more than \$1 million.

* March 2015 is preliminary

FRANCHISE TAX BOARD
Corporation Tax
Large Corporation Payments by Industry
for Selected Months¹

Exhibit B-4
Page 2 of 2

	Agriculture, Mining, and Construction (\$ Millions)	Manufacturing, Durables (\$ Millions)	Manufacturing, Non-Durables (\$ Millions)	Banks and Savings and Loans (\$ Millions)	Information (\$ Millions)	Other Financial (\$ Millions)	Trade (\$ Millions)	Services (\$ Millions)	Transportation, Communications, and Utilities (\$ Millions)	Total (\$ Millions)
January through April Payments										
2013	\$87	\$147	\$268	\$370	\$135	\$204	\$242	\$85	\$34	\$1,571
2014 ²	44	131	344	382	83	146	383	87	50	1,649
Difference	-\$42	-\$16	\$76	\$11	-\$52	-\$58	\$141	\$1	\$16	\$78
% Difference	-49%	-11%	28%	3%	-38%	-28%	58%	2%	46%	5%
May through June Payments										
2013	\$26	\$193	\$241	\$498	\$87	\$147	\$267	\$64	\$49	\$1,572
2014	36	141	347	594	122	181	228	88	48	1,785
Difference	\$11	-52	106	96	35	34	-39	24	-2	213
% Difference	43%	-27%	44%	19%	40%	23%	-15%	37%	-3%	14%
July through September Payments										
2013 ³	\$33	\$38	\$64	\$54	\$39	\$33	\$239	\$40	\$22	\$562
2014 ⁴	31	47	98	123	78	77	291	53	25	823
Difference	-2	9	34	69	39	44	52	12	4	261
% Difference	-7%	24%	53%	128%	99%	136%	22%	30%	17%	46%
October through December Payments										
2013	\$38	\$114	\$185	\$229	\$131	\$99	\$165	\$65	\$32	\$1,059
2014	17	120	356	260	62	227	214	98	53	1,407
Difference	-21	6	171	31	-69	128	49	33	21	348
% Difference	-56%	5%	92%	13%	-53%	129%	29%	52%	66%	33%
January through March Payments										
2014 ²	\$23	\$88	\$111	\$203	\$77	\$88	\$222	\$69	\$28	\$910
2015	11	85	128	209	94	112	175	72	18	904
Difference	-12	-3	17	6	17	24	-47	3	-10	-6
% Difference	-52%	-4%	15%	3%	23%	28%	-21%	5%	-37%	-1%
Total Payments from above										
2013 - 2014	207	581	868	1,355	469	570	1,135	323	164	5,674
2014 - 2015	\$140	\$524	\$1,271	\$1,568	\$440	\$743	\$1,291	\$398	\$193	\$6,567
Difference	-67	-57	403	213	-30	173	156	74	28	893
% Difference	-32%	-10%	46%	16%	-6%	30%	14%	23%	17%	16%

Source: California Franchise Tax Board Business Entity Tax System. Detail may not add to totals due to rounding.

1/ Large payments are defined as payments of more than \$1 million.

2/ Does not include \$1.12 million from unidentified industry

3/ Does not include \$2.4 million from unidentified industry

4/ Does not include \$9 million from unidentified industry

FRANCHISE TAX BOARD
Corporation Tax
Overpayment To and From Current Tax Year

Tax Year	Overpayments From Prior Year (Thousands)	Overpayments to Following Year (Thousands)
2006	\$3,011,366	\$3,149,442
2007	2,806,421	2,537,324
2008	2,582,482	2,524,811
2009	2,561,086	3,016,708
2010	3,131,367	3,179,330
2011	3,095,314	2,722,630
2012	3,185,086	3,076,644
2013	\$3,339,162	\$3,302,864

Source: 2006-2010 Corporation Statistical Sample; 2011-2013
BETS Extract

FRANCHISE TAX BOARD
Corporation Tax
Overpayment To and From 2013 Tax Year
By Industry
All Corporations

Exhibit B-5
Page 2 of 4

Industry	Number	Overpayments From Prior Year (Thousands)	Overpayments to Following Year (Thousands)
Agriculture, Forestry, Fishing	2,947	\$17,390	\$19,093
Mining	465	13,792	10,267
Construction	11,755	36,774	42,950
Manufacturing	13,338	680,241	625,093
Durable goods Manufacturing	8,842	320,524	372,561
Nondurable Goods Manufacturing	4,496	359,717	252,532
Services	66,877	343,054	312,882
Professional, Scientific, and Technical Services	27,700	162,827	147,440
Administrative Services	4,277	35,385	36,475
Accommodation and Food Services	5,428	26,792	35,035
Arts, Entertainment, and Recreation	5,912	16,517	14,453
Health Services	16,105	43,926	41,564
Other Services	7,455	57,607	37,915
Trade	28,758	538,368	529,194
Wholesale Trade	17,287	253,202	263,226
Retail Trade	11,471	285,166	265,968
Finance, Insurance, and Real Estate	34,368	1,294,272	1,357,742
Finance, Investment and Insurance	8,351	708,019	788,713
Holding Companies	2,774	504,387	478,397
Real Estate	23,243	81,866	90,632
Transportation, Warehousing, and Utilities	4,022	50,249	51,160
Information and Communications	5,404	264,476	243,425
Unknown	1,538	100,547	111,059
Total	169,472	\$3,339,162	\$3,302,864

Source: Bets Extract

FRANCHISE TAX BOARD
Corporation Tax
Overpayment To and From 2013 Tax Year
By Industry
C Corporations

Exhibit B-5
Page 3 of 4

Industry	Number	Overpayments From Prior Year (Thousands)	Overpayments to Following Year (Thousands)
Agriculture, Forestry, Fishing	1,365	\$12,633	\$13,097
Mining	226	11,066	8,292
Construction	3,766	19,552	26,108
Manufacturing	7,023	649,574	595,790
Durable goods Manufacturing	4,799	303,579	355,679
Nondurable Goods Manufacturing	2,224	345,995	240,111
Services	19,193	276,437	245,024
Professional, Scientific, and Technical Services	9,274	137,717	120,891
Administrative Services	1,628	29,374	31,173
Accommodation and Food Services	1,435	21,544	29,275
Arts, Entertainment, and Recreation	1,227	8,790	6,311
Health Services	2,885	27,285	25,459
Other Services	2,744	51,727	31,915
Trade	12,818	491,230	481,328
Wholesale Trade	8,829	223,842	234,311
Retail Trade	3,989	267,388	247,017
Finance, Insurance, and Real Estate	20,350	1,242,611	1,310,529
Finance, Investment and Insurance	4,284	689,890	770,822
Holding Companies	2,105	489,595	468,539
Real Estate	13,961	63,126	71,168
Transportation, Warehousing, and Utilities	1,930	45,853	46,946
Information and Communications	2,455	257,076	236,241
Unknown	1,028	99,366	110,210
Total	70,154	\$3,105,399	\$3,073,564

Source: Bets Extract

FRANCHISE TAX BOARD
Corporation Tax
Overpayment To and From 2013 Tax Year
By Industry
S Corporations

Exhibit B-5
Page 4 of 4

Industry	Number	Overpayments From Prior Year (Thousands)	Overpayments to Following Year (Thousands)
Agriculture, Forestry, Fishing	1,582	\$4,757	\$5,996
Mining	239	2,726	1,975
Construction	7,989	17,221	16,842
Manufacturing	6,315	30,667	29,303
Durable goods Manufacturing	4,043	16,945	16,882
Nondurable Goods Manufacturing	2,272	13,722	12,421
Services	47,684	66,616	67,858
Professional, Scientific, and Technical Services	18,426	25,110	26,549
Administrative Services	2,649	6,010	5,302
Accommodation and Food Services	3,993	5,248	5,760
Arts, Entertainment, and Recreation	4,685	7,727	8,142
Health Services	13,220	16,641	16,105
Other Services	4,711	5,880	6,000
Trade	15,940	47,138	47,865
Wholesale Trade	8,458	29,360	28,915
Retail Trade	7,482	17,778	18,950
Finance, Insurance, and Real Estate	14,018	51,660	47,213
Finance, Investment and Insurance	4,067	18,129	17,891
Holding Companies	669	14,792	9,857
Real Estate	9,282	18,739	19,465
Transportation, Warehousing, and Utilities	2,092	4,396	4,215
Information and Communications	2,949	7,400	7,184
Unknown	510	1,181	850
Total	99,318	\$233,763	\$229,299

Source: Bets Extract

FRANCHISE TAX BOARD
Limited Liability Companies (LLC's)
1994 to 2013
and Projections

Exhibit B-6
Page 1 of 2

Fiscal Year	New LLC Registrations ²	LLC Returns			
		Returns Received	LLC Tax Paid (Millions)	LLC Fee Paid (Millions)	Total Revenue (Millions)
1994/95	920	676	\$0.8	\$0.3	\$1.1
1995/96	7,817	6,957	5.4	2.7	8.1
1996/97	12,549	16,529	12.8	10.3	23.1
1997/98	18,645	29,651	23.5	21.3	44.8
1998/99	24,898	44,702	36.6	35.4	72.0
1999/00	26,221	63,618	52.2	89.3	141.5
2000/01	26,186	81,259	68.5	140.6	209.2
2001/02	30,964	98,834	79.1	165.9	244.9
2002/03	35,958	116,294	93.3	185.6	278.9
2003/04	46,241	139,454	112.4	211.7	324.1
2004/05	58,097	165,007	134.7	247.8	382.5
2005/06	70,025	196,269	158.4	287.0	445.5
2006/07	73,337	222,545	182.8	320.3	503.0
2007/08	81,536	247,522	198.5	325.0	523.6
2008/09	76,482	270,888	217.1	626.2	843.3
2009/10	71,380	285,058	228.0	331.0	559.1
2010/11	75,051	314,676	251.7	359.7	611.5
2011/12	80,275	339,568	271.7	397.2	668.9
2012/13 ¹	89,841	378,955	303.2	432.8	736.0
2013/14 ³	99,531	422,346	338.0	454.4	792.4
2014/15 ³	110,585	443,463	354.9	477.1	832.0
2015/16 ³			\$372.6	\$501.0	\$873.6

1/ 2012/13 taxes and fees are projected from 2012 final data and 2013 preliminary data (processed through April 19, 2015).

2/ Registrations are reported for the year of registration.

3/ Projections

Source: Registrations, Secretary of the State; Tax data are from FTB Business Entities Section.

FRANCHISE TAX BOARD
Limited Liability Companies (LLC's)
2013 Data

The Number of LLCs at each Fee Level					
Gross Receipts	Annual Fee	Number of Firms	% of Total	Amount Paid (Millions)	% of Total
Less than \$250,000	\$0	297,430	74.5%	\$0	0.0%
\$250,000 to \$499,999	900	35,533	8.9%	32	7.6%
\$500,000 to \$999,999	2,500	24,935	6.2%	62	14.9%
\$1 million to \$4,999,999	6,000	28,605	7.2%	172	41.0%
\$5 million to \$9,999,999	11,790	5,516	1.4%	65	15.5%
\$10 million to \$19,999,999	11,790	3,343	0.8%	39	9.4%
\$20 million to \$49,999,999	11,790	2,341	0.6%	28	6.6%
\$50 million or more	\$11,790	1,786	0.4%	21	5.0%
Total		399,489	100.0%	\$419	100.0%

Source: California Franchise Tax Board, 2012 Business Entities Master File (as of April 19, 20015).

FRANCHISE TAX BOARD

Exhibit B-7

Corporation Tax

Page 1 of 2

Net Operating Loss

Aggregate Data Relating to Bank and Corporation NOLs

Income Year	NOLs Not Yet Deducted as of Beginning of Year		Taxpayers With NOL Deductions		New NOL Carryforwards		Expirations of NOL Deductions ¹	NOLs Not Yet Deducted as of End of Year
	Number of Returns	Amount (Millions)	Number of Returns	Amount (Millions)	Losses	Amount of Carryforward (Millions)	Amount (Millions)	Amount (Millions)
1987	107,191	\$9,534	13,713	\$832	17,326	\$8,663	\$0	\$17,365
1988	182,661	17,365	61,736	1,939	19,475	9,737	0	25,163
1989	213,587	25,163	65,135	2,119	22,440	11,220	1,904	32,361
1990	243,940	32,361	70,544	2,451	26,127	13,064	5,118	37,856
1991	238,525	37,856	35,576	947	28,110	14,055	0	50,964
1992	293,093	50,964	0	0	31,405	15,702	0	66,666
1993	356,665	66,666	58,157	3,052	29,650	14,825	0	78,439
1994	377,489	78,439	106,486	5,142	26,119	13,060	6,143	80,214
1995	373,858	80,214	90,149	5,172	27,778	13,889	6,849	82,082
1996	369,554	82,082	86,426	5,192	30,409	15,205	7,460	84,635
1997	367,656	84,635	84,389	5,864	29,917	14,958	15,624	78,104
1998	359,833	78,104	82,544	5,800	37,512	18,756	23,380	67,681
1999	300,330	67,681	80,601	5,600	48,141	24,070	8,823	77,328
2000	303,627	77,328	79,466	6,258	76,883	41,402	9,548	102,925
2001	316,837	102,925	78,439	6,317	80,748	44,411	10,587	130,432
2002	338,607	130,432	26,645	1,574	69,433	41,660	1,033	169,484
2003	418,664	169,484	0	0	56,369	33,821	0	203,306
2004	504,440	203,306	106,578	11,399	52,626	46,798	9,033	229,672
2005	502,113	229,672	130,117	13,710	59,442	59,442	13,126	262,277
2006	505,156	262,277	119,265	14,840	47,287	47,287	17,444	277,279
2007	522,569	277,279	116,597	12,239	63,553	63,553	0	328,593
2008	583,297	328,593	113,193	5,778	98,776	98,776	0	421,590
2009	654,046	421,590	117,833	3,118	105,603	105,603	0	524,075
2010	719,167	524,075	134,404	3,093	65,625	65,625	0	586,608
2011	765,822	586,608	142,284	3,237	64,174	64,174	0	647,545
2012	804,919	647,545	150,698	19,740	64,838	64,838	0	692,643
2013	854,623	\$692,643	150,131	\$20,263	57,731	\$57,731	\$0	\$730,112

1/ Includes unused but potentially usable NOL carryforwards due to S-Corp conversions as well as those associated with corporations that are active or have dissolved, merged, been suspended, become inactive, or been subsumed within combined reports.

Source: California Franchise Tax Board, Business Entity Tax System as of Apr 19, 2015. Detail may not add to totals due to rounding.

FRANCHISE TAX BOARD

Corporation Tax

Net Operating Loss

Distribution of NOL Stocks at the End of 2013

Income Year, by Vintage

Year NOL was Generated	Total NOLs Generated (Billions)	Total NOLs Deducted (Billions)	Subtractions for Expirations (Billions)	NOLs Remaining	
				Amount (Billions)	% Share
1985	\$2.5	\$0.5	\$1.9	\$0.0	0.0
1986	7.1	2.0	5.1	0.0	0.0
1987	8.7	2.5	6.1	0.0	0.0
1988	9.7	2.9	6.8	0.0	0.0
1989	11.2	3.8	7.5	0.0	0.0
1990	13.1	4.6	8.4	0.0	0.0
1991	14.1	7.9	6.2	0.0	0.0
1992	15.7	1.7	14.0	0.0	0.0
1993	14.8	4.4	10.4	0.0	0.0
1994	13.1	4.2	8.8	0.0	0.0
1995	13.9	4.3	9.5	0.0	0.0
1996	15.2	4.6	10.6	0.0	0.0
1997	15.0	4.9	10.1	0.0	0.0
1998	18.8	5.6	13.1	0.0	0.0
1999	24.1	6.6	17.4	0.0	0.0
2000	41.4	11.5	0.0	29.9	4.1
2001	44.4	10.0	0.0	34.4	4.7
2002	41.7	10.6	0.0	31.1	4.3
2003	33.8	9.1	0.0	24.7	3.4
2004	46.8	10.0	0.0	36.8	5.0
2005	59.4	8.1	0.0	51.3	7.0
2006	47.3	6.9	0.0	40.4	5.5
2007	63.6	7.8	0.0	55.7	7.6
2008	98.8	8.3	0.0	90.5	12.4
2009	105.6	10.8	0.0	94.8	13.0
2010	65.6	5.5	0.0	60.2	8.2
2011	64.2	4.1	0.0	60.1	8.2
2012	64.8	2.3	0.0	62.5	8.6
2013	57.7	0.0	0.0	57.7	7.9
Totals	\$1,031.9	\$165.7	\$136.1	\$730.1	100.0

Source: California Franchise Tax Board, Business Entity Tax System as of Apr 19, 2015

FRANCHISE TAX BOARD
Bank and Corporation Tax
California S Corporations: Aggregate Income and Tax Liability
2006-2013

Exhibit B-8
Page 1 of 2

Income Category of S Corporations	2006 (Millions)	2007 (Millions)	% Change	2008 (Millions)	% Change	2009 (Millions)	% Change	2010 (Millions)	% Change	2011 (Millions)	% Change	2012 (Millions)	% Change	2013 ¹ (Millions)	% Change
Positive State Net Income Tax Liability > Minimum Tax															
-- Number	224,572	235,329	4.8	104,289	1.6	81,715	-21.6	111,963	37.0	112,286	0.3	121,592	8.3	132,830	9.2
-- SNI	\$57,593	\$58,245	1.1	\$47,326	-12.1	\$35,962	-24.0	\$44,526	23.8	\$44,516	0.0	\$52,764	18.5	\$47,829	-9.4
-- Tax Liability	\$872	\$882	1.1	\$694	-9.0	\$539	-22.3	\$653	21.1	\$652	-0.1	\$767	17.6	\$701	-8.5
Positive State Net Income Tax Liability = Minimum Tax															
-- Number	Included Above			134,816		162,731	20.7	174,200	7.0	175,092	0.5	182,394	4.2	188,126	3.1
-- SNI				\$3,876		\$6,281	62.0	\$7,054	12.3	\$7,132	1.1	\$8,957	25.6	\$9,257	3.4
-- Tax Liability				\$108		\$131	20.8	\$140	7.1	\$141	0.5	\$147	4.5	\$149	1.5
Negative State Net Income S Corporations: ²															
-- Number	143,290	155,937	8.8	168,188	7.9	175,963	4.6	162,733	-7.5	164,300	1.0	160,016	-2.6	166,012	3.7
-- SNI	-\$9,091	-\$12,056	32.6	-\$14,541	20.6	-\$14,096	-3.1	-\$9,684	-31.3	-\$9,727	0.4	-\$9,813	0.9	-\$9,226	-6.0
-- Tax Liability	\$98	\$108	10.2	\$120	11.0	\$127	6.3	\$117	-8.0	\$118	0.9	\$114	-3.2	\$118	3.2
All S Corporations:															
-- Number	367,862	391,266	6.4	407,293	4.1	420,409	3.2	448,896	6.8	451,678	0.6	464,002	2.7	486,968	4.9
-- SNI	\$48,502	\$46,189	-4.8	\$36,661	-20.6	\$28,147	-23.2	\$41,896	48.8	\$41,921	0.1	\$51,908	23.8	\$47,861	-7.8
-- Tax Liability	\$970	\$990	2.1	\$922	-6.8	\$798	-13.5	\$910	14.1	\$911	0.1	\$1,028	12.9	\$969	-5.8

1/ Data for 2013 are incomplete. They include returns processed through April 19, 2015.

2/ Data include corporations reporting zero SNI.

Source: California Franchise Tax Board, Business Entity Tax System.

**FRANCHISE TAX BOARD
Bank and Corporation Tax**

Exhibit B-8
Page 2 of 2

**California C Corporations: Aggregate Income and Tax Liability
2010-2013**

Income Category of C Corporations	2010 (Millions)	2011 (Millions)	% Change	2012 (Millions)	% Change	2013¹ (Millions)	% Change
Positive State Net Income Tax Liability > Minimum Tax							
-- Number	65,133	66,486	2.1	66,167	-0.5	68,798	4.0
-- SNI	\$104,477	\$99,261	-5.0	\$91,673	-7.6	\$96,544	5.3
-- Tax Liability	\$7,223	\$6,749	-6.6	\$5,684	-15.8	\$6,137	8.0
Positive State Net Income Tax Liability = Minimum Tax							
-- Number	82,363	85,313	3.6	85,542	0.3	84,542	-1.2
-- SNI	\$2,817	\$2,964	5.2	\$3,059	3.2	\$3,569	16.7
-- Tax Liability	\$66	\$68	3.6	\$68	0.3	\$67	-2.1
Negative State Net Income C Corporations: ²							
-- Number	189,928	187,704	-1.2	182,659	-2.7	187,567	2.7
-- SNI	-\$52,465	-\$52,849	0.7	-\$52,759	-0.2	-\$48,770	-7.6
-- Tax Liability	\$130	\$131	0.5	\$128	-2.3	\$140	9.3
All C Corporations:							
-- Number	337,424	339,503	1.8	334,368	-1.5	340,907	2.0
-- SNI	\$54,828	\$49,376	13.8	\$41,973	-15.0	\$51,342	22.3
-- Tax Liability	\$7,419	\$6,947	4.5	\$5,880	-15.4	\$6,344	7.9

1/ Data for 2013 are incomplete. They include returns processed through April 19, 2015.

2/ Data include corporations reporting zero SNI.

Source: California Franchise Tax Board, Business Entity Tax System.

**FRANCHISE TAX BOARD
Business Entities Tax**

Exhibit B-9
1 of 2

**Tax Paid Above the Minimum Tax by C and S Corporations and Minimum Tax Paid by Business Entities
2005 - 2013**

Tax Year	Non Minimum Tax				Minimum Tax									
	C Corporations ¹		S Corporations ¹		C Corporations ¹		S Corporations ¹		Limited Liability Companies		Limited Partnerships		Limited Liability Partnerships	
	Returns	Amount (Millions)	Returns	Amount (Millions)	Returns	Amount (Millions)								
2005	78,123	\$7,624	84,156	\$707	263,717	\$228	232,676	\$186	202,644	\$162	54,653	\$44	4,345	\$3
2006	79,905	8,845	91,803	780	265,255	230	254,573	204	221,277	177	54,558	44	4,530	4
2007	74,319	8,223	91,414	789	266,188	227	280,026	224	246,327	197	54,761	44	4,720	4
2008	67,798	7,974	92,167	707	267,663	226	296,301	237	266,730	213	56,492	45	5,334	4
2009	50,834	6,835	89,946	569	258,656	219	330,243	264	281,634	225	57,081	46	5,490	4
2010	93,030	7,518	93,030	636	252,693	218	339,118	271	302,932	242	59,150	47	5,092	4
2011	84,003	6,649	134,066	677	223,544	187	313,934	251	316,228	253	61,832	49	5,290	4
2012	80,870	5,480	141,920	813	227,011	190	323,303	259	357,914	286	62,602	50	5,370	4
2013	108,453	\$6,079	157,860	\$723	203,006	\$162	331,102	\$265	398,998	\$319	66,962	\$54	5,902	\$5

1/ Estimates from Corp Model and BETS Extract (data for 2013 are from returns processed through April 19, 2015)

Source: BETS and Corporation Model.

Note: The annual tax of \$800 does not apply to general partnerships.

FRANCHISE TAX BOARD
Business Entities Tax
Alternative Minimum Tax Paid by Corporations
2005-2013

Exhibit B-9
2 of 2

Alternative Minimum Tax						
Tax Year	C Corps		S Corps		All Corps	
	Returns	Amount (Millions)	Returns	Amount (Millions)	Returns	Amount (Millions)
2005	2,702	\$55	530	\$11	3,232	\$66
2006	2,803	74	469	16	3,272	89
2007	2,409	77	752	22	3,161	99
2008	1,219	34	211	13	1,430	47
2009	1,084	42	203	6	1,287	48
2010	534	18	316	14	850	32
2011	1,056	14	257	14	1,314	28
2012	1,567	57	150	8	1,717	65
2013	3,254	\$96	410	\$17	3,664	\$112

Source: 2013 numbers are from BETS Extract (returns processed through April 19, 2015).

FRANCHISE TAX BOARD

SNI by Corporation Type

1993 - 2013

**SNI By Year for Financial versus Non-Financial C Corporations
Corporations with SNI>0**

Years	Financial		Non-Financial		Total	
	Number	Amount	Number	Amount	Number	Amount
2013	8,319	\$24,139,006,604	139,421	\$75,374,079,146	147,740	\$99,513,085,750
2012	8,117	22,327,149,916	138,146	71,455,134,426	146,263	93,782,284,342
2011	8,378	22,606,564,262	137,581	78,218,535,173	145,959	100,825,099,435
2010	8,091	20,411,786,325	133,953	89,977,732,846	142,044	110,389,519,171
2009	6,674	14,845,932,292	133,710	77,195,060,174	140,384	92,040,992,466
2008	8,971	16,794,167,551	151,786	94,237,908,400	160,757	111,032,075,951
2007	8,553	21,385,306,306	160,144	100,626,670,609	168,697	122,011,976,915
2006	8,525	24,781,672,716	162,164	104,758,612,523	170,689	129,540,285,239
2005	8,780	21,714,051,403	161,545	89,277,140,178	170,325	110,991,191,581
2004	7,730	20,493,927,738	160,766	67,197,925,958	168,496	87,691,853,696
2003	6,700	19,416,308,487	151,104	51,573,366,429	157,804	70,989,674,916
2002	8,063	17,326,953,786	156,533	47,675,708,778	164,596	65,002,662,564
2001	8,035	13,323,006,060	161,356	51,107,317,110	169,391	64,430,323,170
2000	8,850	11,884,177,187	162,160	64,256,447,541	171,010	76,140,624,728
1999	9,490	10,118,478,109	176,953	54,635,072,833	186,443	64,753,550,942
1998	12,112	11,294,250,101	164,424	51,691,321,219	176,536	62,985,571,320
1997	12,472	11,990,126,628	162,294	51,948,761,555	174,766	63,938,888,183
1996	17,772	9,271,095,871	156,106	49,929,010,027	173,878	59,200,105,898
1995	17,466	9,417,836,120	156,865	47,305,479,572	174,331	56,723,315,692
1994	19,239	9,857,624,499	155,430	38,167,841,396	174,669	48,025,465,895
1993	12,762	\$7,934,443,873	156,257	\$33,242,899,644	169,019	\$41,177,343,517

**SNI By Year for Financial versus Non-Financial C Corporations
Corporations with SNI<=0**

Years	Financial		Non-Financial		Total	
	Number	Amount	Number	Amount	Number	Amount
2013	11,930	-\$6,384,932,946	149,268	-\$42,472,519,692	161,198	-\$48,857,452,638
2012	8,210	-6,867,784,084	153,407	-45,259,689,984	161,617	-52,127,474,068
2011	10,061	-9,450,611,529	150,270	-40,906,364,742	160,331	-50,356,976,271
2010	11,090	-11,928,340,743	153,430	-39,257,161,740	164,520	-51,185,502,483
2009	9,488	-16,121,538,203	158,923	-49,849,383,522	168,411	-65,970,921,725
2008	12,966	-34,357,294,630	159,632	-46,526,882,495	172,598	-80,884,177,125
2007	11,198	-8,775,688,885	157,288	-38,655,703,402	168,486	-47,431,392,287
2006	10,894	-3,812,646,521	155,171	-34,194,375,562	166,065	-38,007,022,083
2005	9,571	-3,066,742,576	154,141	-37,191,352,336	163,712	-40,258,094,912
2004	10,365	-3,891,828,992	155,241	-37,776,477,605	165,606	-41,668,306,597
2003	8,758	-4,771,174,926	154,271	-42,810,331,940	163,029	-47,581,506,866
2002	7,915	-4,685,237,030	152,019	-54,495,548,484	159,934	-59,180,785,514
2001	7,998	-4,739,214,755	140,591	-65,247,617,121	148,589	-69,986,831,876
2000	8,835	-4,963,465,587	131,579	-63,643,018,533	140,414	-68,606,484,120
1999	8,915	-2,974,051,047	129,050	-39,016,501,028	137,965	-41,990,552,075
1998	9,978	-3,053,439,300	119,987	-28,476,237,998	129,965	-31,529,677,298
1997	10,888	-3,733,910,961	115,470	-21,977,494,935	126,358	-25,711,405,896
1996	13,868	-5,365,146,349	117,372	-19,477,901,477	131,240	-24,843,047,826
1995	13,985	-5,066,316,902	116,656	-17,184,215,124	130,641	-22,250,532,026
1994	15,658	-5,899,385,277	126,433	-14,868,655,768	142,091	-20,768,041,045
1993	15,627	-\$7,355,734,133	137,165	-\$16,849,161,437	152,792	-\$24,204,895,570

Source: Corp Samples 1993-2013

FRANCHISE TAX BOARD
SNI by Corporation Type
1993 - 2013

SNI By Year for Financial versus Non-Financial S Corporations
Corporations with SNI>0

Years	Financial		Non-Financial		Total	
	Number	Amount	Number	Amount	Number	Amount
2013	13,861	\$5,162,810,395	309,452	\$55,409,221,304	323,313	\$60,572,031,699
2012	13,020	5,581,593,859	293,020	59,557,641,662	306,040	65,139,235,521
2011	11,652	4,171,678,969	276,313	48,590,288,586	287,965	52,761,967,555
2010	11,064	3,873,808,723	255,693	45,242,501,207	266,757	49,116,309,930
2009	10,859	3,239,034,786	235,362	40,141,947,723	246,221	43,380,982,509
2008	8,827	4,279,511,407	222,309	47,552,986,776	231,136	51,832,498,183
2007	10,282	5,250,122,170	216,865	53,561,294,151	227,147	58,811,416,321
2006	10,263	4,364,879,785	205,238	53,114,878,884	215,501	57,479,758,669
2005	9,773	3,884,485,428	188,881	47,936,955,574	198,654	51,821,441,002
2004	7,867	3,856,634,993	168,111	39,420,543,520	175,978	43,277,178,513
2003	9,602	3,438,464,471	154,188	30,648,880,014	163,790	34,087,344,485
2002	6,824	2,553,893,731	133,141	28,040,344,924	139,965	30,594,238,655
2001	5,799	2,819,049,547	119,684	26,334,187,413	125,483	29,153,236,960
2000	4,516	2,728,941,758	115,870	29,011,588,843	120,386	31,740,530,601
1999	4,292	2,185,962,802	93,708	24,765,202,480	98,000	26,951,165,282
1998	4,210	1,811,569,430	92,215	21,640,429,907	96,425	23,451,999,337
1997	7,277	1,922,657,279	80,150	17,844,020,347	87,427	19,766,677,626
1996	4,875	1,170,496,744	72,983	15,618,646,466	77,858	16,789,143,210
1995	6,938	956,876,856	57,481	11,227,645,057	64,419	12,184,521,913
1994	5,109	724,412,553	49,574	8,674,272,735	54,683	9,398,685,288
1993	6,351	\$580,286,256	42,487	\$6,574,518,521	48,838	\$7,154,804,777

SNI By Year for Financial versus Non-Financial S Corporations
Corporations with SNI<=0

Years	Financial		Non-Financial		Total	
	Number	Amount	Number	Amount	Number	Amount
2013	5,371	-\$938,263,074	158,063	-\$8,761,692,790	163,434	-\$9,699,955,864
2012	8,701	-711,431,866	150,482	-8,285,961,967	159,183	-8,997,393,833
2011	6,413	-860,912,011	153,648	-8,912,698,765	160,061	-9,773,610,776
2010	6,684	-1,060,232,579	158,220	-10,294,959,028	164,904	-11,355,191,607
2009	8,871	-1,267,551,886	163,787	-12,816,329,398	172,658	-14,083,881,284
2008	6,332	-971,678,489	151,536	-13,087,703,029	157,868	-14,059,381,518
2007	6,516	-1,095,511,913	139,091	-10,453,109,686	145,607	-11,548,621,599
2006	5,488	-740,254,772	126,620	-7,948,260,566	132,108	-8,688,515,338
2005	4,673	-302,132,501	113,696	-6,778,285,576	118,369	-7,080,418,077
2004	3,739	-423,699,676	103,004	-6,487,928,058	106,743	-6,911,627,734
2003	4,542	-479,709,873	100,144	-6,196,589,063	104,686	-6,676,298,936
2002	4,727	-444,813,350	81,632	-6,285,377,549	86,359	-6,730,190,899
2001	4,042	-451,999,831	72,552	-5,585,030,105	76,594	-6,037,029,936
2000	2,819	-523,478,353	63,215	-4,891,567,885	66,034	-5,415,046,238
1999	2,506	-294,345,538	56,124	-4,100,677,120	58,630	-4,395,022,658
1998	2,074	-288,539,220	55,569	-4,099,288,088	57,643	-4,387,827,308
1997	5,145	-359,304,719	50,061	-3,467,697,997	55,206	-3,827,002,716
1996	5,689	-383,434,073	42,130	-3,498,578,855	47,819	-3,882,012,928
1995	4,349	-292,939,259	44,034	-3,322,625,578	48,383	-3,615,564,837
1994	4,697	-461,961,147	38,061	-3,088,724,915	42,758	-3,550,686,062
1993	4,669	-\$444,483,271	42,790	-\$3,564,782,601	47,459	-\$4,009,265,872

Source: Corp Samples 1993-2013