California Franchise Tax Board
Steve Westly, Chair
John Chiang, Member
Tom Campbell, Member

Annual Report 2003

FRANCHISE TAX BOARD

Gerald H. Goldberg, Executive Officer

The *California Franchise Tax Board Annual Report of 2003* is a summary of the department's major program activities during the 2003 calendar year. It is also a detailed, statistical profile of California's individual and business taxpayers who filed returns in 2003 for the 2002 taxable year, and a profile of California homeowners and renters who filed claims in 2003 for partial reimbursement of property tax paid in 2002.

The *California Franchise Tax Board Annual Report of 2003* was published in December 2004 and is on the Franchise Tax Board website at: **http://www.ftb.ca.gov/aboutftb/annrpt/2003/2003ar.pdf**.

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Introduction

The Franchise Tax Board

History

On March 1, 1929, FTB's predecessor, The Franchise Tax Commission, was established by the Bank and Corporation Franchise Tax Act (Stat. 1929, Ch. 13). Six years later, the Legislature created the state's personal income tax with the passage of the Personal Income Tax Act of 1935 (Stat. 1935, Ch. 320). On January 1, 1950, the Commission, administered by Charles J. McColgan, was replaced by a three-member Board, who appointed the first Executive Officer, John J. Campbell. Mr. Campbell served until his retirement in 1963, and was succeeded by Martin Huff until his retirement in 1979. After a brief period of interim Executive Officers, the department's current Executive Officer, Gerald H. Goldberg, accepted his appointment in 1980.

Structure

The Franchise Tax Board (FTB) consists of the California State Controller (who chairs the FTB), the Chair of the State Board of Equalization, and the Director of the Department of Finance. During 2003, the three-member board was chaired by State Controller Steve Westly. The other board members were Carole Migden, Steve Peace and Donna Arduin. The Board's staff (the department) is directed by an Executive Officer appointed by the Board and confirmed by the Senate.

On December 31, 2003, FTB employed 5,042 permanent full and part time employees in the Sacramento central offices, sixteen field offices located throughout California, and offices in Chicago, Houston, Manhattan, and Long Island. During the Personal Income Tax filing period, 1,541 additional employees were temporarily hired to provide assistance to taxpayers and process their returns.

Responsibilities

The Franchise Tax Board is responsible for administering two of California's major tax programs: Personal Income Tax and the Corporation Tax. The FTB also has responsibility for administering the Homeowner and Renter Assistance (HRA) program, and other non-tax programs and delinquent debt collection functions, including child support debt collections and delinquent vehicle registration debt collections on behalf of the Department of Motor Vehicles. In 1999, the California Legislature gave FTB the additional responsibility for procuring, developing, and implementing the statewide child support automation development project.

Year in Review

Calendar year 2003 was a year of unprecedented state budget deficits that presented the Franchise Tax Board with a three-pronged challenge: reduce the department's 2003/04 budget by $27 million and 480 positions; continue to find new ways to generate additional General Fund revenues; and improve the effectiveness and efficiency of its core business responsibilities. The challenge was met by focusing on two major areas: the empowerment of taxpayers, qualified representatives, and professional tax preparers to access information, file returns, and manage their accounts, thus reducing their dependence on public service staff; and the enhancement of departmental efforts to ensure that all taxpayers pay their fair share of taxes.

Taxpayer Empowerment

FTB Website Expansion

Franchise Tax Board is working to move taxpayers toward technological solutions to get information and forms online, any time. In 2003, the number of visits to the FTB website grew by 73.6%, from 32.7 million in 2002 to 56.7 million in 2003.

Online Electronic Installment Agreement Expansion

FTB implemented the first full year of its Electronic Installment Agreement (EIA) program in 2003. EIAs allow taxpayers to apply online and to calculate the amount and duration of monthly payments. Once an application is submitted, FTB provides the taxpayer with a confirmation number, which allows them to track the status of their request. This application provides an easy way for taxpayers to comply with the law and take care of their outstanding liabilities. During 2003, more than 90,000 taxpayers with financial hardship paid their state taxes under the terms of an installment agreement.

E-Pay Expansion

Franchise Tax Board also increased the availability of the e-payments function by providing additional ways for taxpayers to pay their obligations while saving the state 10 cents for each e-payment it receives. During the 2003 filing season, FTB received 1.2 million electronic payments.

NetFile Implementation

FTB implemented a pilot program called NetFile that allows the public to input their tax information and send it in a secure environment directly to FTB over the Internet at no cost to the taxpayer. In April 2003, FTB released the first phase of NetFile to the public and, in late September, released its latest version, which expanded the number of eligible users.

View Payment and Balance Due Implementation

In 2003, FTB implemented the final project phase of the personal income tax View Payment and Balance Due internet application. This phase allows taxpayers or their authorized representatives to access a taxpayer's account, including total tax liability, payments, credits, and penalties. The application also allows users to view all payments applied to a liability, their total balance due, and their estimated tax payments. Application access is available to taxpayers or their authorized representative 24 hours a day from the FTB website.

Ensuring Fair Share Tax Payments

Penalty and Interest Waiver Program

AB 2025 (Stats. 2002, Ch. 488) added Section 19444 to the Revenue and Taxation Code that created the Penalty and Interest Waiver Program. This program allowed FTB to focus on taxpayers whose accounts were considered high risk -- typically because the taxpayers resided out-of-state or out of the country. This program provided a full waiver of interest, penalties, and fees in exchange for full and immediate payment of any unpaid tax. Only those taxpayers who received a notice of eligibility from FTB could participate. During 2003, FTB recovered more than $30 million, at a cost of only $1 for every $8 collected.

Abusive Tax Shelter Closures

In 2003, the California Legislature enacted new laws aimed at enhancing the Franchise Tax Board's ability to pursue and penalize abusive tax shelter investors, promoters, and organizers. Effective January 1, 2004, SB 614 (Stats. 2003, Ch. 656) and AB 1601 (Stats. 2003, Ch. 654) provided FTB with the tools to reduce the attractiveness of investing in abusive tax shelters beginning with tax year 2003, and also provided taxpayers with a four-month window of opportunity to voluntarily amend their prior year tax returns and to avoid penalties and potential prosecution. As a result, FTB conducted a major taxpayer education and outreach campaign during the latter half of 2003 in preparation of the law's implementation.

Docketed Protest Case Closures

Franchise Tax Board came closer to completing its 2001 goal of closing 112 old docketed business entity protest cases. By 2003 year-end, 93% of these cases were completed, accounting for $2.2 billion (94%) of the amounts in controversy, and $1.1 billion of sustained state tax revenues.

Resident Real Estate Withholding Program

Effective January 1, 2003, state tax withholding requirements from real estate sales by non-California residents was expanded by AB 2065 (Stats. 2002, Ch. 488) to include real estate sales by resident taxpayers. FTB quickly undertook significant outreach activities to notify taxpayers and escrow, real estate, and tax professionals of the new withholding requirements. As a result, $839 million of accelerated Resident Real Estate Withholding revenue became available to the state's General Fund in 2003.

The following table provides a comparative synopsis of Personal Income Tax, Corporation Tax, and Homeowner and Renter Property Assistance claim return information received and processed by Franchise Tax Board in process years 2002 and 2003.

Franchise Tax Board
TAX RETURNS AND HRA CLAIMS

	2002	2003	Change	Percent Change
PERSONAL INCOME TAX				
Number of Returns Filed	13,602,180	13,575,583	-26,597	-0.2
Taxable Income Reported*	$ 621,512	$ 601,713	$ -19,799	-3.2
Tax Liability Reported*	$ 31,284	$ 28,568	$ -2,716	-8.7
CORPORATION TAX				
Number of Returns Filed	520,056	550,853	30,797	5.9
CA State Net Income Reported*	$ 17,560	$ 29,686	$ 12,126	69.1
Tax Liability Reported*	$ 5,122	$ 5,601	$ 479	9.4
HOMEOWNER & RENTER PROPERTY TAX ASSISTANCE				
Number of Claims Filed	604,695	582,338	-22,357	-3.7
Tax Assistance Claimed*	$ 178	$ 173	$ -5	-2.8

** Dollars in Millions*

The State's General Fund

The state's General Fund is the primary source of revenues from which California's operating expenditures derive. The Franchise Tax Board serves California by administering programs that bring more than 50% of the state's General Fund revenue. In 2003, FTB accounted for $40.9 billion, or 56% of the General Fund revenues. Personal Income Tax revenues accounted for $34 billion or 46.6%, and tax revenues from business entities, including corporations, limited liability companies, general partnerships, limited partnerships, limited liability partnerships, estates and trusts, and exempt organizations accounted for $6.9 billion or 9.4% of the General Fund.

General Fund Sources

2003 Calendar Year

Franchise Tax Board 56%

Personal Income Tax 46.6%

Corporation Tax 9.4%

All Other Sources[1] 44%

State of California
GENERAL FUND REVENUES

	2002		2003		
	Amount *(Millions)*	**Percent of Total**	**Amount *(Millions)***	**Percent of Total**	**Percent Change**
Franchise Tax Board Sources:					
Personal Income Tax	$ 32,630.8	50.1	$ 33,991.2	46.6	4.2
Corporation Tax	5,735.7	8.8	6,869.6	9.4	19.8
Sub-total	**$ 38,366.5**	**58.9**	**$ 40,860.8**	**56.0**	6.5
Other Revenue Sources:					
Retail Sales and Use Tax	$ 21,938.6	33.7	$ 22,781.3	31.2	3.8
Insurance Company Tax	1,683.3	2.6	1,993.1	2.7	18.4
Estate, Inheritnce and Gift Tax	988.8	1.5	782.0	1.1	-20.9
Alcoholic Beverage Excise Tax	291.8	0.4	303.2	0.4	3.9
Cigarette Tax	119.2	0.2	114.8	0.2	-3.7
Other Revenues & Investment Interest	1,797.9	2.8	6,131.6	8.4	241.0
Sub-total	**$ 26,819.6**	**41.1**	**$ 32,106.0**	**44.0**	19.7
Total General Fund Revenues	**$ 65,186.1**	**100.0**	**$ 72,966.8**	**100.0**	11.9

[1] Retail Sales and Use Tax: 31.2%; Other Revenues Plus Interest on Investments: 8.4%; Insurance Company Tax: 2.7%; Estate, Inheritance and Gift Tax: 1.1%; Alcoholic Beverage Excise Tax: 0.4%; and Cigarette Tax: 0.2%.

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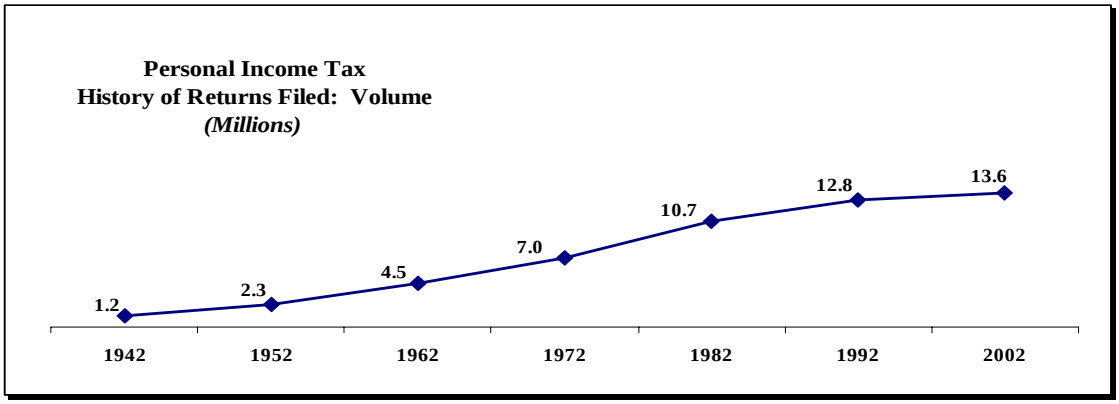
Personal Income Tax

Introduction

History

The Personal Income Tax Act of 1935 created California's personal income tax (PIT), resulting in the receipt of 373,000 PIT returns and $11.8 million in its first taxable year of 1935. By 1952, the number of PIT returns had increased to 2.3 million, with a tax liability of $85.1 million. The following charts illustrate the continual growth of return volumes and tax dollars to the state's General Fund.



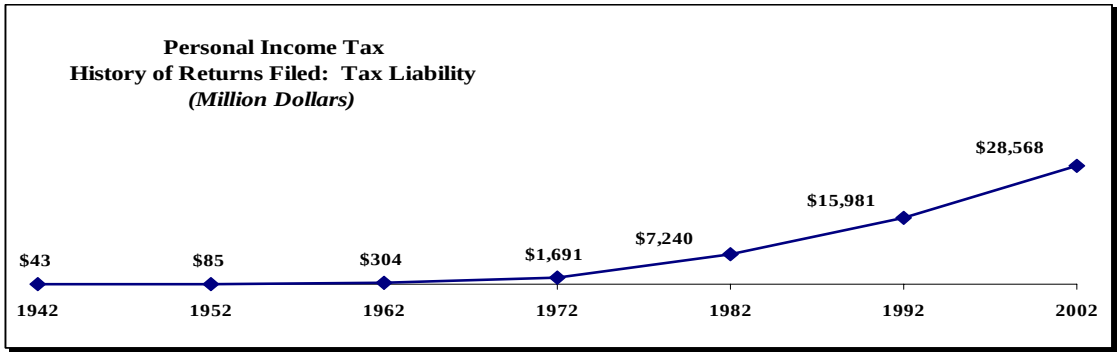


Exhibit Table B-1 *Comparison by Taxable Years* shows that, from taxable year 2000 to taxable year 2002, the total Adjusted Gross Income (AGI) declined from $829.5 billion in 2000, to $754.1 billion in 2001, to $731.2 billion in 2002, or an overall reduction of 11.9%. Consequently, the amount of personal income tax dollars deposited to the General Fund declined by 29.2%, from $40.4 billion in taxable year 2000, to $31.3 billion in 2001, to $28.6 billion in taxable year 2002.

The numbers of returns reporting incomes of $200,000 and above also declined between taxable year 2000 and 2002, as illustrated by the following table:

Personal Income Tax
TAX RETURNS WITH ADJUSTED GROSS INCOMES OF $200,000 AND ABOVE
A THREE-YEAR COMPARISON

Adjusted Gross Income	Taxable Years 2000	Taxable Years 2001	Percent Change	Taxable Year 2002	Percent Change
$ 200,000 to $ 299,999	199,675	193,313	-3.2	186,641	-3.5
300,000 to 399,999	74,772	66,202	-11.5	62,591	-5.5
400,000 to 499,999	36,750	32,162	-12.5	30,395	-5.5
500,000 to 999,999	59,770	50,393	-15.7	45,279	-10.1
1,000,000 to 1,999,999	24,337	17,858	-26.6	15,823	-11.4
2,000,000 to 2,999,999	7,417	4,796	-35.3	3,920	-18.3
3,000,000 to 3,999,999	3,519	2,112	-40.0	1,688	-20.1
4,000,000 to 4,999,999	2,051	1,186	-42.2	986	-16.9
5,000,000 and over	6,455	3,347	-48.1	2,522	-24.6
Total Returns	**414,746**	**371,369**	**-10.5**	**349,845**	**-5.8**

Interpreting the Statistical Data

Data Sources

The Personal Income Tax (PIT) data contained within this 2003 Annual Report are derived from two sources: the Tax Return Transactions File, and the PIT Sample. Within this section, statistical data are derived from the PIT Sample unless otherwise indicated.

Tax Return Transactions File

Franchise Tax Board maintains a PIT return transactions file from which tax return data from taxable year 2002 returns were extracted for this report. Statistical data pertaining to California's 58 counties were drawn from the PIT Transactions File as well as data presented in Appendix Tables B-6, B-7, and B-8, and in the Voluntary Contribution to Charitable Organizations table on page 30.

Personal Income Tax Sample

The Personal Income Tax Sample comprised 92,499 returns selected from 13.6 million returns filed in calendar year 2003. The stratified random sample selection was based on a combination of criteria, including the amount of both state and federal adjusted gross income (AGI) and the relative magnitude of item entries on form FTB-Schedule CA 2002. In this section and in Appendix Tables B-1 through B-5, B-9.1 and B-9.2, the data consist of 2002 California resident tax returns filed during the 2003 filing season. Appendix Table B-4G summarizes the part-year resident and nonresident return data.

Indexing Adjustments for Taxable Year 2002

Each year, California Consumer Price Index (CCPI) adjustments are made to certain tax provisions, including standard deductions, tax brackets, and exemption credits. These annual indexing adjustments are required by California law to compensate for inflationary factors, and are determined by the June-to-June percentage change in the CCPI. For taxable year 2002, the indexed change was 1.5% above the 2001 level.

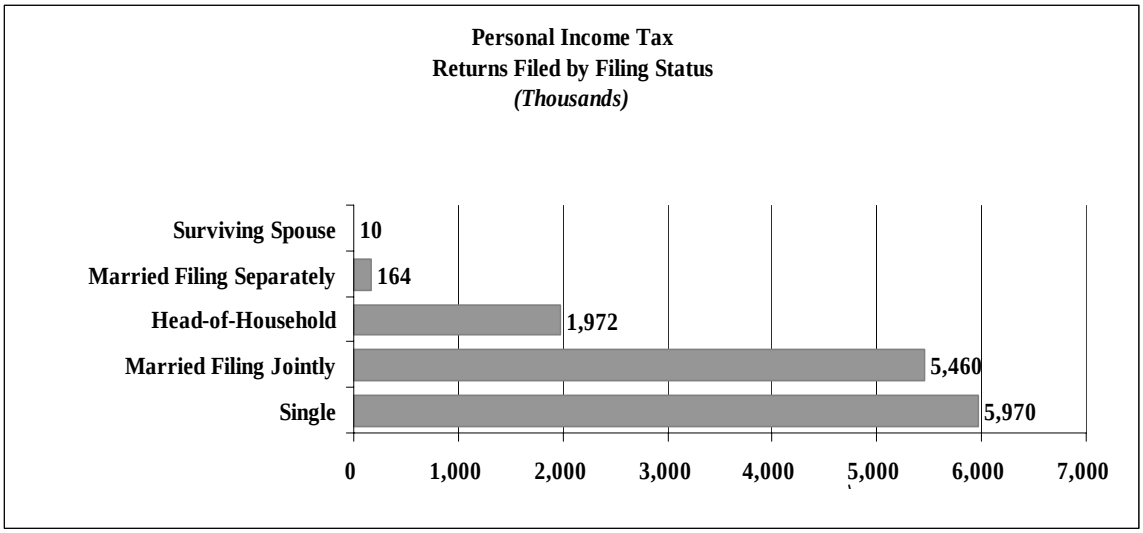
Profile of Personal Income Tax Returns Filed

Filing Method

In calendar year 2003, 13.6 million California full-year resident personal income tax returns for taxable year 2002 were filed with the Franchise Tax Board, a 0.2% return decrease from taxable year 2001. Of the 13.6 million returns received by FTB, 1.8 million returns were prepared on form FTB-540 2EZ, 3.0 million returns were prepared on form FTB-540A (short form), and 8.7 million were prepared on form FTB-540 (long form). During the 2003 filing year, 3.8 million tax returns were filed electronically, an increase of 15.0% from 2002. The amount of self-assessed taxes totaled $28.6 billion, a decrease of 8.7% from the previous year's self- assessed amount of $31.3 billion.

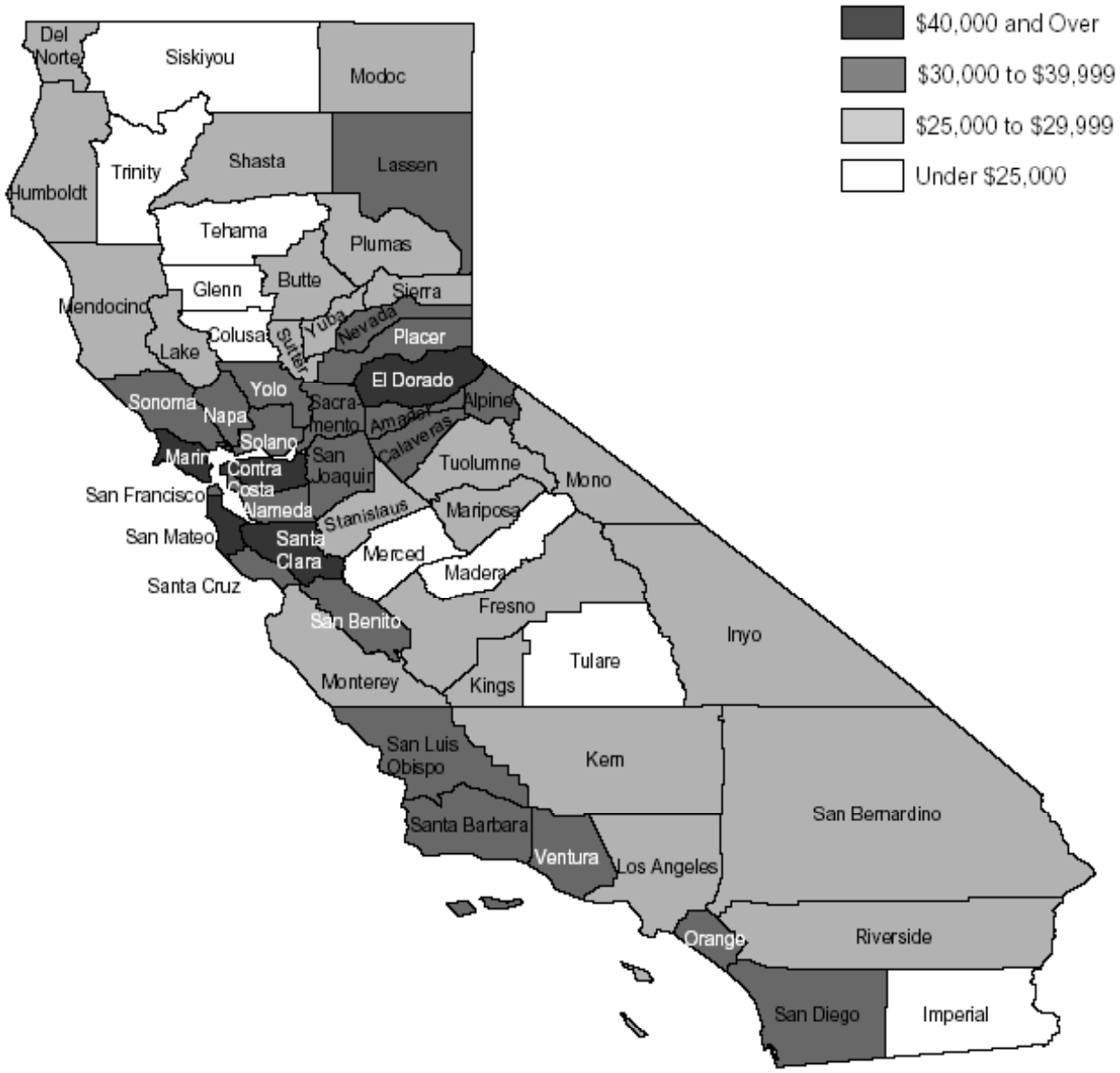
Filing Status

The 13.6 million personal income tax returns consisted of 6.0 million returns reporting Single filing status, 5.5 million returns with Married Filing Jointly status, 2.0 million Head-of-Household returns, 164,000 Married Filing Separately returns, and 10,000 Surviving Spouse returns. The following chart and Appendix Tables B-4B through B-4F provide detailed illustrations of tax return volumes by filing status.



Personal Income Tax
MEDIAN ADJUSTED GROSS INCOME BY COUNTY
Taxable Year 2002

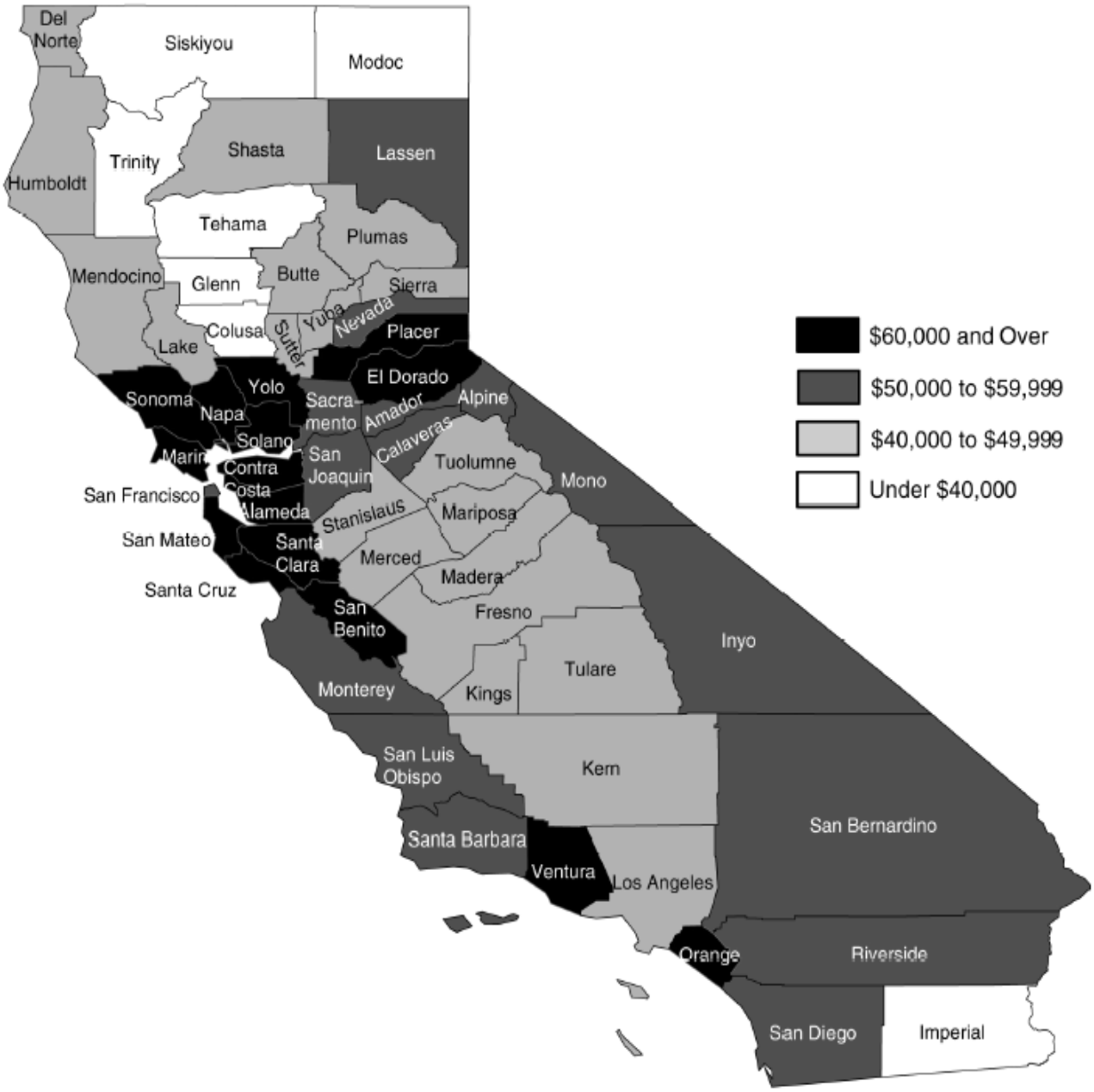
Filing Status Type: All



Statewide Median AGI
All Filing Statuses: **$31,734**

Personal Income Tax
MEDIAN ADJUSTED GROSS INCOME BY COUNTY
Taxable Year 2002

Filing Status Type: Married Filing Jointly



Statewide Median AGI
Married Filing Jointly: **$57,996**

Median Adjusted Gross Income by County

On July 1, 2002, the resident population of California's 58 counties totaled 35.3 million people, with the lowest population residing in Alpine County (1,240) and the largest population in Los Angeles County (9,889,300). California's full-time residents filed 13.6 million returns for the 2002 taxable year and reported $731.3 billion of adjusted gross income (AGI). Alpine County households filed 309 tax returns reporting a total AGI of $14.3 million, and Los Angeles County households filed 3,668,786 returns reporting $185.4 billion.

All Tax Filers

The statewide median AGI for all California full-time resident filers increased by 0.2%, from $31,666 in taxable year 2001 to $31,734 in taxable year 2002. Marin County reported the highest median AGI at $44,399; Imperial County reported the lowest at $21,164. From among California's 58 counties, 47 counties reported increases in median AGI from the taxable year 2001. The largest median AGI gain was reported in Alpine County, with a $2,167 (6.8%) increase from the prior year. From among the 11 counties that had reported median AGI decreases from the 2001 taxable year, Santa Clara County reported the greatest loss (-5.4%) from the 2001 taxable year.

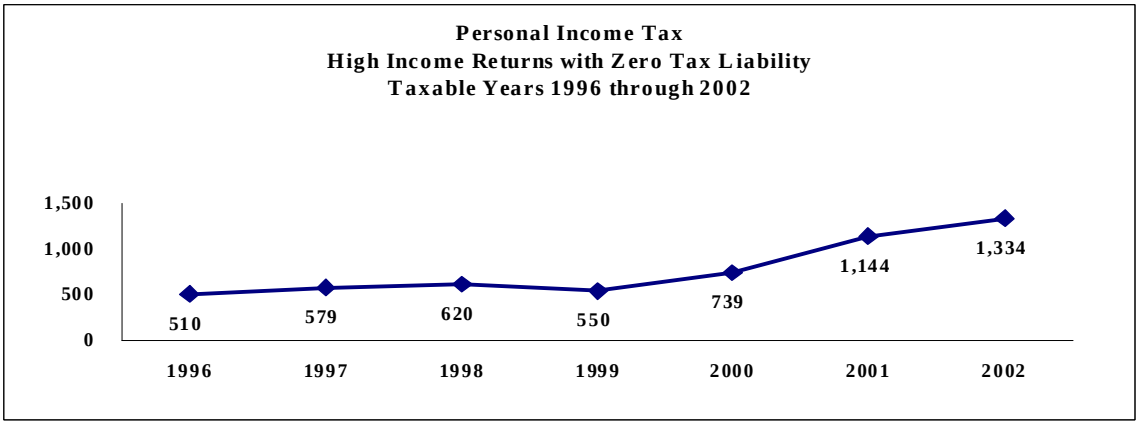
Married Filing Jointly Filers

Franchise Tax Board received 5.5 million California full-time resident, Married Filing Jointly (MFJ) returns for taxable year 2002. In comparison with the prior year's statistics, the number of MFJ returns increased by over 30,000 (0.6%). Simultaneously, the MFJ returns reported a median AGI decrease of 0.6%, from $58,341 in taxable year 2001 to $57,996 in taxable year 2002. Marin County reported the highest median AGI at $92,481; Imperial County reported the lowest AGI at $31,897. Only 36 of the 58 counties reported increases in median AGI. The largest median AGI gain of $4,318 (8.4%) was reported on returns from Alpine County. From among the 22 counties that had reported median AGI decreases from 2001, Santa Clara County reported the greatest loss (-6.4%).

High Income Returns

Franchise Tax Board received 347,189 full-year resident, 2002 taxable returns with reported AGIs of $200,000 or more. This volume represented 2.6% of the total returns filed, and 25.2% of the $731.2 billion total California AGI. Among the high income returns, 1,334 or 0.4% had no net tax liability, as indicated on Appendix Table B-9.2. The following graph illustrates the volume of high income returns with no net tax liability since 1996.

The major contributors to the zero tax liability were Enterprise Zone Credits, the Manufacturer's Investment Credit, and the Prior Year Alternative Minimum Tax Credit. The following table lists the number of non-taxed high income returns filed for taxable year 2002, by frequency of the tax credit claims that resulted in the non-tax status:



Personal Income Tax
HIGH INCOME RETURNS
MAJOR CONTRIBUTORS TO ZERO TAX LIABILITY
Taxable Year 2002

Contributing Credits and Deductions	Number of Returns	Percent of Total
Enterprise Zone Hiring, Sales and Use Tax Credit	389	29.2
Manufacturer's Investment Credit	162	12.2
Miscellaneous Deductions	128	9.6
Prior Year Alternative Minimum Tax Credit	120	9.0
Los Angeles Revitalization Zone Credit (carryover)	84	6.3
Other State Tax Credit	84	6.3
Research Credit	77	5.8
Total Charitable Contributions	59	4.4
Mortgage Interest Paid to Institututions	48	3.6
Medical Expenses	39	2.9
Casualty Losses	36	2.7
Job and Other Miscellaneous Expenses	22	1.7
Natural Heritage Preservation Credit	19	1.4
Investment Interest Credit	15	1.1
State Taxes Paid Deduction	12	0.9
Targeted Tax Area Credit	8	0.6
Low Income Housing Credit	4	0.3
Mortgage Interest Paid to Individuals	*	*
Solar Energy Credit (carryover)	*	*
Residential Rental and Farm Sales Credit (carryover)	*	*
Agricultural Transportation Credit (carryover)	*	*
Real Estate Tax	*	*
Unknown Credit or Deduction	17	1.3
Total	**1,334**	**100.0**

* Three or fewer returns, not shown in frequency data but included in totals.

Profile of Personal Income Tax Computation

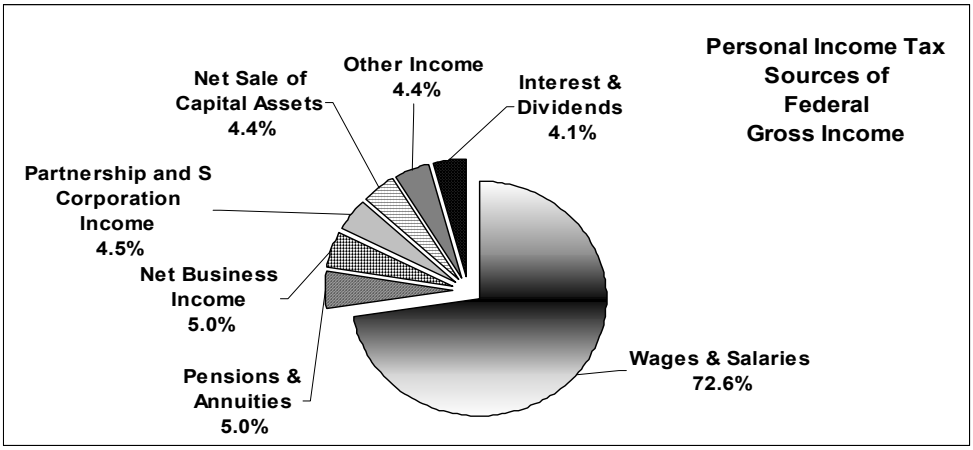
Adjusted Gross Income

California taxpayers are required to compute federal adjusted gross income (AGI) by completing their federal tax return before determining California AGI. To determine federal AGI, taxpayers must subtract federal adjustments from federal income. Once the taxpayer's federal AGI has been determined, California adjustments, both additions and subtractions, are made to federal AGI to determine the California AGI. The chart on the opposite page illustrates the process used to arrive at California AGI.

Federal Adjusted Gross Income

California full-year resident tax filers reported a total Federal Gross Income (before adjustment reductions) of $751.1 billion for taxable year 2002. In descending order by amount, the major sources of income included Wages and Salaries, Taxable Pensions and Annuities and Net Business Income, Net Partnership & S Corporation Income, Net Sale of Capital Assets, Taxable Interest, and Taxable Dividends.

Federal Adjusted Gross Income is adjusted by reducing the amount of Gross Income by certain non-taxable income sources. For taxable year 2002, adjustments to federal Gross Income amounted to $10.9 billion and included, in descending order by amount, Self-Employed Retirement Plans, One-half of Self-Employment Tax, Self-Employed Health Insurance, Alimony Paid, Individual Retirement Accounts, Student Loans, and Moving Expenses. California full-year resident tax filers reported a total Federal Adjusted Gross Income (after income adjustment reductions) of $740.4 billion for taxable year 2002.



California Adjusted Gross Income

To adjust for differences between the federal and state tax codes, California full-year resident tax filers subtracted $26.7 billion from, and added $17.7 billion to, the $740.4 billion federal AGI. Subtractions from the federal AGI reduce the California taxable income base from which California tax liability is determined. Common

income sources that are determined to be non-taxable for California tax purposes include State Income Tax Refunds, Unemployment Compensation, Social Security Benefits, California Nontaxable Interest Income, and others.

Additions to the federal AGI raise the California taxable income base by which California tax liability is determined. Common additions include California taxable income sources such as Net Operating Loss, Passive Activity Losses, Depreciation and Amortization related to Business and Rental Income, and others.

For 2002, total California Adjusted Gross Income reported by resident taxpayers was $731.2 billion.

Comparison to Previous Year's AGI

The decline in income during taxable year 2002 is most apparent when comparing federal sources of taxpayer income between taxable years 2001 and 2002. Taxable Interest and taxable Dividend income declined by 23.9% and 17.1%, respectively, as did Net Sale of Capital Assets by 32.1% between 2001 and 2002. On the positive side, the amount of Net Farm Loss decreased in taxable year 2002, with a 16.6% improvement. Pension and Annuity income increased by 6.9%, Partnership and S Corporation income by 3.5%, and Net Business Income by 1.5%. The net result to Federal AGI was a decrease of only 3.6% from taxable year 2001.

Personal Income Tax
CALIFORNIA ADJUSTED GROSS INCOME
TWO-YEAR COMPARISON
(Millions)

AGI Component	Taxable Year 2001	Percent of Total	Taxable Year 2002	Percent of Total	Percent Change
Federal Gross Income:					
Wages and Salaries	$ 552,731	71.1	$ 545,083	72.6	-1.4
Interest	24,418	3.1	18,573	2.5	-23.9
Dividends	14,669	1.9	12,167	1.6	-17.1
Pensions and Annuities	35,154	4.5	37,597	5.0	6.9
Net Business Income	37,010	4.8	37,582	5.0	1.5
Net Sale of Capital Assets	49,107	6.3	33,348	4.4	-32.1
Net Rent and Royalty Income	6,505	0.8	6,246	0.8	-4.0
Net Partnerships & S Corporation Income	32,419	4.2	33,566	4.5	3.5
Net Estate and Trust Income	2,103	0.3	2,356	0.3	12.0
Net Farm Income	-1,402	-0.2	-1,169	-0.2	-16.6
Net Other Income	24,383	3.1	25,805	3.4	5.8
Total Federal Gross Income	**$ 777,097**	100.0	**$ 751,154**	100.0	-3.3
Less: Federal Adjustments	-9,072		-10,946		20.7
Total Federal Adjusted Gross Income	**$ 768,119**		**$ 740,410**		-3.6
California Adjustments:					
Schedule CA Subtractions	$ -28,182		$ -26,709		-5.2
Schedule CA Additions	14,203		17,682		24.5
Total California Adjustments	**$ -13,979**		**$ -9,027**		-35.4
Total California Adjusted Gross Income	**$ 754,140**		**$ 731,160**		-3.0

Personal Income Tax Components
Taxable Year 2002

Income From All Sources

Minus **Exempt Income:** (Examples) Nontaxable Social Security and Railroad Retirement . Insurance Proceeds . Bequests and Gifts . Public Assistance . IRA and Keogh Interest . Interest on Certain State and Local Government Obligations . Scholarships and Fellowships

Equals **Gross Income**: Wages and Salaries . Taxable Interest . Dividends . Taxable State and Local Income Tax Refunds . Alimony Received . Business Income or Loss . Capital Gain or Loss . Taxable IRA Distributions . Taxable Pensions and Annuities . Rents and Royalties . Income from Partnerships and S Corporations . Distributions from Estates and Trusts . Net Farm Income . Unemployment Compensation . Taxable Social Security Benefits . Other Income. Lottery Winnings

Minus **Adjustments to Income**: Individual Retirement Plan Contributions . One-Half Self-Employment Tax . Self-Employed Health Insurance . Self-Employed Retirement Plan Deductions . Penalty on Early Withdrawal of Savings . Alimony Paid . Moving Expenses . Student Loans . Archer MSA Deductions . Foreign Earned Income Exclusions

Equals **Federal Adjusted Gross Income**

Minus **Federal Income Exempt for State Tax:** State Income Tax Refund . Unemployment Compensation . Taxable Social Security Benefits . Nontaxable Interest and Dividend Income . Railroad Retirement and Sick Pay . California Lottery Winnings . Fringe Benefits . IRA Distributions . Basis Recovery of IRAs, Pensions and Annuities . Differences in Passive Activities . Differences in Depreciation and Amortization . Differences in Capital Gains or Losses . Differences in Other Gains or Losses . Differences in Net Operating Losses . Reward from Crime Hotline . Income from Recycling Beverage Containers . Rebates from Water Agencies . Dividends from Controlled Foreign Corporations . Net Interest Income for Zone Businesses

Plus **State Income Exempt from Federal Tax:** Interest on State or Municipal Bonds for Other States . Fringe Benefits . Differences in Passive Activities . Differences in Depreciation and Amortization . Differences in Capital Gain or Loss . Differences in Other Gain or Loss . Differences in Net Operating Loss . Income Exempted by U.S. Treaty . Foreign Earned Income Exclusion

Equals **California Adjusted Gross Income**

Minus **Deductions:** California Standard Deduction or Federal Itemized Deductions adjusted for differences in California . Medical and Dental Expenses . California Income Tax Paid . Interest Paid . Contributions . Casualty and Theft Loss . Employee Business Expense . SDI . Foreign Taxes . Adoption Related Expenses . Contribution of Stock to Private Foundations . Miscellaneous Deductions

Equals **California Taxable Income**

Calculate **Tax Rate from Tax Rate Schedule**

Minus **Tax Credits:** (Credits are allowable only after applicable limitations based on the *Tentative Minimum Tax*): Personal . Dependent . Blind . Senior . Senior Head of Household . Dependent Parent . Prison Inmate Labor . Enterprise Zone Wages . Joint Custody Head of Household . Low-Income Housing . Enterprise Zone Hiring and Sales Tax . Research . Taxes Paid to Other States . Employer Child Care Program and Contribution . Prior Year Alternative Minimum Tax . Child Adoption . Manufacturer's Investment . Local Area Military Base Recovery Area . Manufacturing Enhancement Area . Targeted Tax Area . Renters . Disabled Access . Enhanced Oil Recovery . Farmworker Housing . Joint Strike Fighter Property and Wage . Community Development Qualified Deposit . Rice Straw . Teacher Retention . Natural Heritage Preservation . Solar Systems . Miscellaneous Carryovers from Expired Credits

Plus **Other Taxes:** Alternative Minimum Tax . Tax on Early Use of IRA, Keogh or Annuity Contract . Tax on Accumulation Distributions of Trusts . Credit Recapture

Equals **Total Tax Liability**

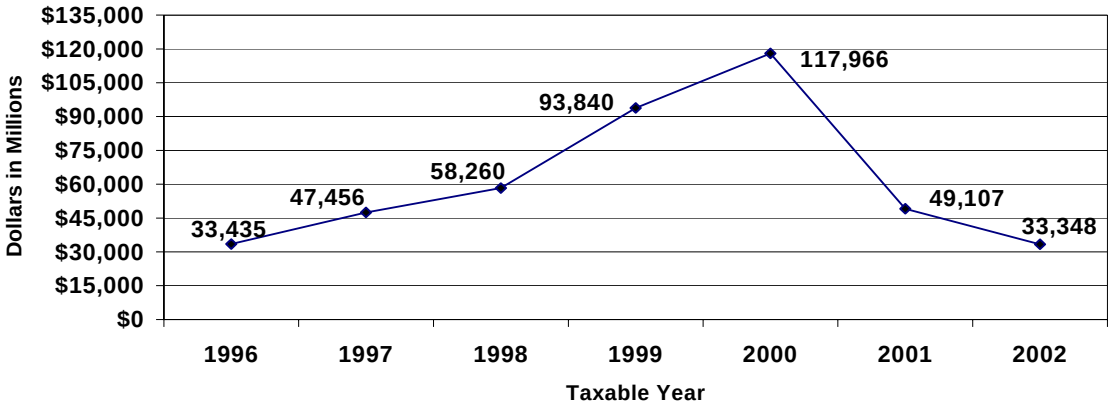
Minus **Prepayments and Payments:** Withholding . Estimated Tax . Extensions . Excess SDI

Plus **Voluntary Contributions**

Equals **Overpayment or Balance Due**

Capital Assets income continued to fall in the 2002 taxable year, declining by 32% back to the 1996 level. In 2000, Capital Assets income accounted for 13.9% of total income; by 2002, its proportion of total income had fallen to 4.4%.

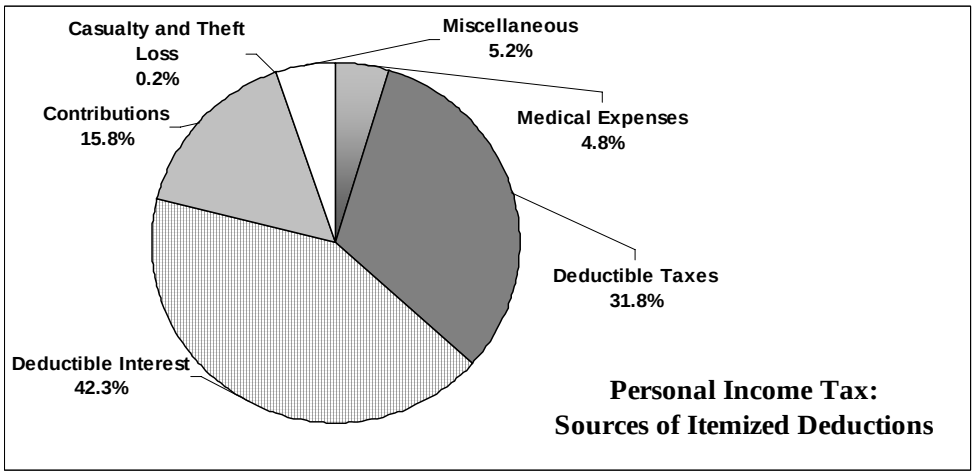
Personal Income Tax
CAPITAL ASSETS INCOME
Taxable Years 1996 through 2002
(Millions)



Deductions and Taxable Income

Deductions

Deductions from Adjusted Gross Income determine California Taxable Income. Deductions are common expenditures that are exempt from federal and state taxes, including Medical Expenses, Real Estate and certain Other taxes, Mortgage Interest, Charitable Contributions, Non-reimbursed Employee Expenses, and others. Taxpayers have the option of either itemizing their actual tax-exempt expenditures on form IRS-1040, Schedule A *Itemized Deductions* or using the statutorily-determined standard deduction amounts. For taxable year 2002, the standard deduction amounts were $3,004 for filers reporting Single or Married Filing Separately and $6,008 for filers reporting Married Filing Jointly, Head-of-Household, or Surviving Spouse filing status. It is to the taxpayer's benefit to itemize tax-exempt expenditures when the total itemized deduction amount exceeds the standard deduction amount. Of the 13.6 million taxable year 2002 PIT returns filed, 5.6 million (41.3%) returns reported a total of $116.1 billion of itemized deductions, and 8.0 million (58.7%) returns reported $34.2 billion in standard deductions.



Comparison to Previous Year's Deductions

The total amount of California deductions on taxable year 2002 returns was $150.3 billion, a $6.3 billion (4.4%) increase from the prior year. The amount of itemized deductions claimed on the 2002 returns totaled $116.1 billion after adjusting for federal/California differences, representing a $6.4 billion (5.8%) increase from 2001. Significant changes from the prior year included increases in the amount of Medical Expense deductions by 33.0% and increases of Casualty and Theft deductions by 66%. Deductible taxes declined by 12%, fueled by an 18% decline in State and Local Income Tax which was partially offset by a 9% increase in Real Estate Tax.

Personal Income Tax
CALIFORNIA ITEMIZED DEDUCTIONS
TWO-YEAR COMPARISON
(Millions)

AGI Component	Taxable Year 2001	Percent of Total	Taxable Year 2002	Percent of Total	Percent Change
Federal Itemized Deductions					
Allowable Medical and Dental Expense	$ 5,435	3.5	$ 7,230	4.8	33.0
Deductible Taxes	54,794	35.3	48,753	32.5	-11.0
Deductible Interest	64,172	41.4	63,939	42.6	-0.4
Contributions	23,571	15.2	18,373	12.2	-22.1
Casualty and Theft Loss	174	0.1	289	0.2	66.1
Miscellaneous Deductions	6,892	4.4	13,218	8.8	91.8
Adjustments to Federal Deductions	-	-	-1,811	-1.2	-
Total Federal Itemized Deductions	**$ 155,038**	100.0	**$ 149,991**	100.0	-3.3
Less: California Adjustments	-37,785		-31,327		-17.1
Total California Itemized Deductions	**$ 109,688**		**$ 116,088**		5.8
California Deductions:					
Itemized Deductions	$ 109,688		$ 116,088		5.8
Standard Deductions	34,226		34,167		-0.2
Total California Deductions	**$ 143,914**		**$ 150,255**		4.4

Tax Liability

Taxable income is the amount of income used to compute total tax liability, and total tax liability is the amount of tax the law entitles to the State from its taxpayers. The amount of tax is computed from California Net Tax minus Credits, plus Alternative Minimum Tax.

Taxable Income and Net Tax

Taxable Income is the amount of income used to compute California Net Tax before adjusting for Exemption Credits and Special Credits. Net Tax is obtained from either the California tax table, tax rate schedule, form FTB-3800, or FTB-3803. Net tax is determined according to Taxable Income and filing status. California Taxable Income after Deductions totaled $601.7 billion for taxable year 2002. In comparison with $621.5 billion in 2001, taxable income fell by $19.8 billion, or 3.2%.

Tax Credits

To determine tax liability, net tax is reduced by tax credits. Tax credits fall into two categories -- exemption credits and special credits. Special credits include two refundable credits-- Renters Credit, and Child and Dependent Care Credit.

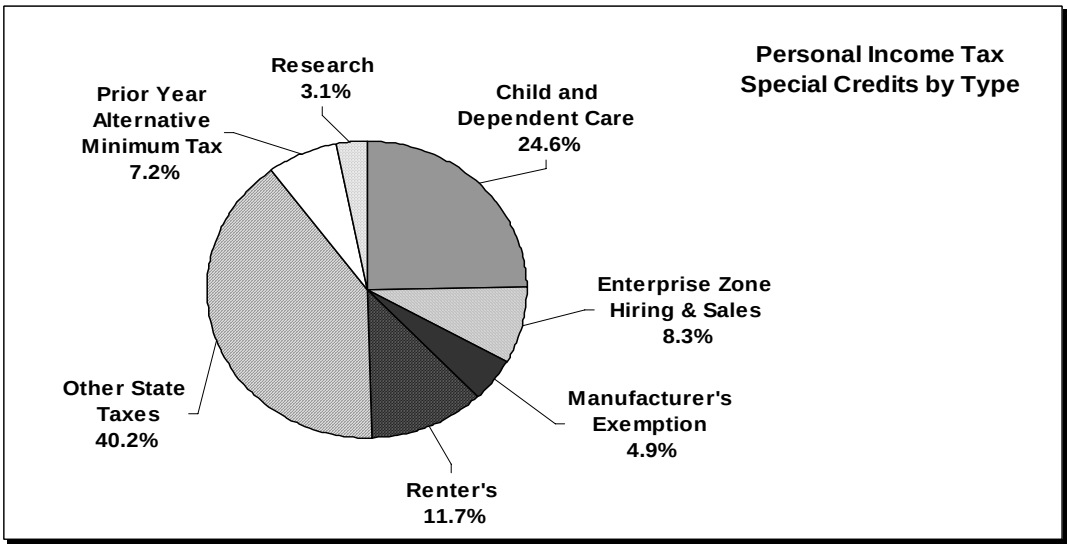
Exemption Credits

Each year, the size of exemption credits is indexed to compensate for inflationary factors. For taxable year 2002, the CCPI increased by 1.5% from the prior year, resulting in an $80 exemption credit for each qualifying personal, blind, and senior exemption, and $251 for each dependent exemption. For 2002, 18.3 million personal exemption credits, 18.8 thousand blind exemption credits and 2.2 million senior exemption credits were claimed, for a total of $1.6 billion. Additionally, 10.3 million dependents were reported, claiming $2.6 billion of dependent exemption credits.

Exemption Credits are subject to limitation when the Federal Adjusted Gross Income exceeds a certain amount. These amounts are also indexed annually. For taxable year 2002, Exemption Credits were limited when federal AGI of Single and Married Filing Separately filers exceeded $132,793, the AGI of Married Filing Jointly and Surviving Spouse filers exceeded $265,589, and when federal AGI of Head-of-Household filers exceeded $199,192.

Special Credits

Special tax credits are employed to promote economic or societal goals or to provide relief to certain taxpayers. Appendix Table B-8 provides a list of special credits available to taxable year 2002 filers, along with the number of claimants and the dollar amounts claimed. Note on Table B-8 that, of the 52 credits listed, 21 credits had expired prior to 2002 and were reporting the results of their carryover provisions. Of the $833.9 million claimed for special credits, the following pie chart proportionately illustrates the seven special credits with claims over $20 million each:



Alternative Minimum Tax

California tax law gives special treatment to some types of income and allows special deductions and credits for some types of expenses. The Alternative Minimum Tax (AMT) is designed to ensure that individuals who take substantial advantage of these provisions pay at least a minimum level of tax. The California AMT rate for taxable year 2002 was 7.0%.

Alternative Minimum Taxable Income (AMTI) is the base by which the minimum tax is computed. The base for computing AMTI is the regular taxable income plus the recapture of Tax Preference Items, plus the recapture of certain regular tax deductions, less AMT exemptions.

Exemption from Minimum Taxation

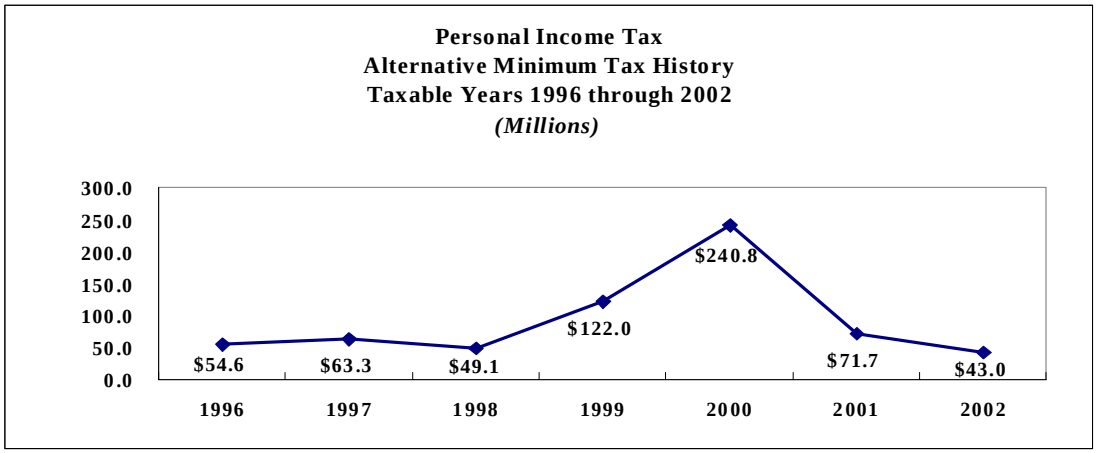
A specified amount of AMTI is exempt from alternative minimum taxation. These exemption amounts are indexed for inflation, and varies according to the taxpayer's filing status. The exemption amounts are also phased out for taxpayers with high AMTIs. For the 2002 taxable year, the Exemption amounts are provided on the Credits, plus Alternative Minimum Tax, plus Other Taxes and Credit Recaptures.

Personal Income Tax
CALIFORNIA ALTERNATIVE MINIMUM TAX
EXEMPTIONS

Filing Status	Exemption Amount	Phaseout Begins at:	Phaseout Ends at:
Married Filing Joint and Surviving Spouse	$ 65,114	$ 244,176	$ 504,632
Single and Head-of-Household	$ 48,836	$ 183,132	$ 383,476
Married Filing Separate and Estates & Trusts	$ 32,556	$ 122,087	$ 252,311

Source: 2003 Guidebook to California Taxes

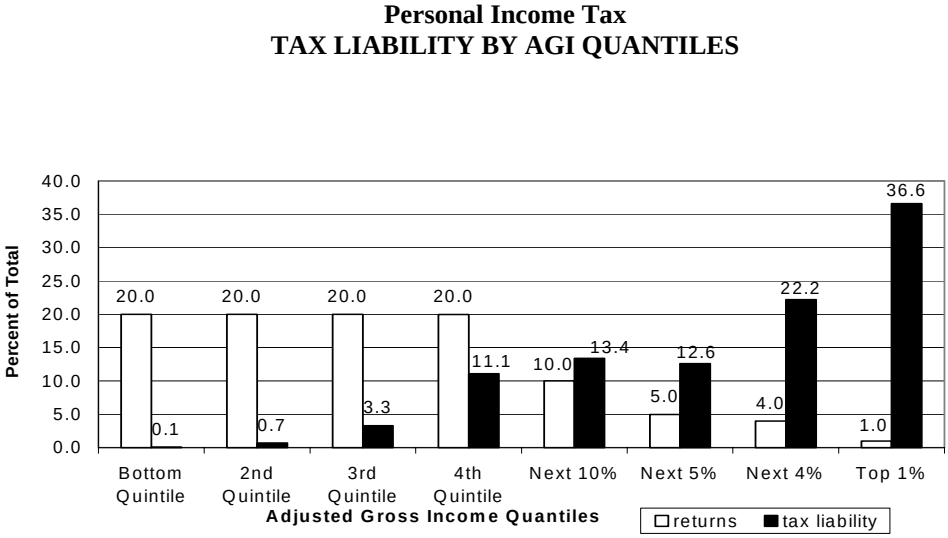
From among the 13.6 million returns filed for taxable year 2002, 9,825 returns reported alternative minimum tax assessments, totaling $43.0 million. In comparison with taxable year 2001, 2002 experienced a 3,876 (28.3%) decrease in the number of AMT returns filed, and a $28.6 million (40.0%) decrease in the dollar amount of AMT assessed. As the following graph illustrates, the rapid decline in volume and amount of AMT reported began in taxable year 2001 and continued into taxable year 2002. The strong growth in AMT between 1998 and 2000 was driven by growth in stock options, the value of which fell significantly in 2001 and continued in 2002.



Total Tax Liability

Total tax liability to California was $28.6 billion for taxable year 2002. In comparison with $31.3 billion in 2001, taxable income fell by $2.7 billion, or 8.7%.

Tax liability was unevenly spread among income groups in taxable year 2002. Based on the California AGI, the top one percent of returns accounted for 37% of all tax liability, compared to 39% for 2001, and 48% for 2000. The top five percent paid 59% of all tax.



Profile of Personal Income Tax Payments

Tax Liability Pre-Payments

Pre-paid Taxes are payments made to the State prior to the tax return filing period. Pre-paid taxes include tax withholdings, quarterly self-assessed estimates, Excess State Disability Insurance (SDI) withholdings, and voluntary application of prior year refunds. They are deposited to the State General Fund throughout the taxable year, and provide the cash-flow by which State government operates.

Tax Withholdings

The largest source of tax withholdings are from wages and salaries. In limited cases, other tax withholding sources include interest earned from savings accounts, dividends earned from investments, and capital gains from sales of certain residential real estate, stocks, bonds, and other capital assets. For the 2002 taxable year, 10.9 million (80.1%) PIT returns reported tax withholdings of $22.6 billion, or 79.3% of the total self-assessed tax liability.

Quarterly Estimated Payments

Tax filers whose sources of taxable income are not subject to mandatory withholding, (i.e., sole proprietors, contractors, and other recipients of taxable, non-wage income), and taxpayers who elected not to withhold from voluntary withholding sources, may be required to submit quarterly estimate tax payments. For taxable year 2002, estimated tax payments totaling $9.7 billion were reported on 1.2 million returns.

Excess State Disability Insurance Withholdings

For taxable year 2002, the Personal Income Tax Law, Section 132 stated in reference to State Disability Insurance Withholding, *"Employees who work for more than one employer during the taxable year are entitled to recover any amounts withheld from 2002 wages in excess of the tax on the maximum wage limit, plus interest."* The indexed maximum wage tax limit was $416.94. For taxable year 2002, 403,655 returns reported claims of $57.7 million of Excess State Disability Insurance payments.

Prior Year Overpayments

Taxpayers who are due a refund of overpaid taxes can elect to apply all, or a portion of, the refund to the next year's tax liability. Additionally, taxpayers required to pay a balance due for the current taxable year may elect to pay more than the balance due and have the excess applied to the next year's tax liability. During the 2002 filing season, 535,474 taxpayers elected to apply $1.4 billion of 2001 taxable year overpayments to their 2002 tax liability. Additionally, 496,170 taxpayers elected to apply $1.4 billion of their 2002 taxable year overpayments to their 2003 tax liability.

Comparison of Tax Liability Pre-Payments

The following table displays a comparison of tax liability pre-payments between taxable years 2001 and 2002, respectively:

Personal Income Tax
TAX LIABILITY PRE-PAYMENTS
TWO-YEAR COMPARISON

Tax Pre-Payment Source	Amount *(Thousands)* 2001	Amount *(Thousands)* 2002	Change	Percent Change
Tax Withholdings	$ 23,589,362	$ 22,644,478	$ -944,884	-4.0
Estimated Payments	11,411,537	9,704,102	-1,707,435	-15.0
Excess State Disability Insurance Withholding	61,155	57,671	-3,484	-5.7
Credit from Last Year's Tax Overpayment	1,407,148	1,382,548	-24,600	-1.7
Total	**$ 36,469,202**	**$ 33,788,799**	**$ -2,680,403**	**-7.3**

Voluntary Contributions

Taxpayers may make contributions of $1 or more, in whole dollar amounts, to one or more charitable organizations listed on form FTB-540 (long form) or FTB-540A (short form). The charitable contribution either reduces the amount of refundable tax overpayment or increases the tax amount due. The option to contribute to the charitable organization is exercised after electing whether to apply the overpayment or additional payment to the next year's estimated tax.

For taxable year 2002, taxpayers were provided with a selection of 11 charitable funds to which to contribute while preparing their California tax returns. As the table on the following page illustrates, most charitable fund choices continued to be available from the prior year and the number and amounts of contributions to those funds remained relatively constant. The new fund for taxable year 2002, the California Lung and Asthma Research Fund, was added to the selection list after a one-year discontinuance in taxable year 2001.

Refunds and Balances Due

For taxable year 2002, 8.8 million taxpayers, or 65.1% of all taxpayers, received $5.8 billion in tax refunds after adjusting for voluntary pre-payments to next year's tax liability and voluntary contributions to charitable organization funds. In comparison with taxable year 2001 statistics of 9.1 million taxpayers receiving $6.1 billion in tax refunds, the 2002 statistics represented a decrease of 3.3% and 4.9%, respectively.

During the 2003 filing season, 2.7 million taxpayers who had not pre-paid sufficient taxes during the 2002 taxable year -- from withholdings or quarterly estimate payments -- paid tax balances totaling $ 3.2 billion. Compared to taxable year 2001, the number of taxpayers owing tax balances increased by 82,618, or 3.2%, while the amount of tax due decreased by $370 million, or 10.5%.

Personal Income Tax
VOLUNTARY CONTIBUTION TO CHARITABLE ORGANIZATIONS
Two-Year Comparison

Charitable Contribution Fund	2001			2002		
	Number of Contributions	Amount	Average Amount	Number of Contributions	Amount	Average Amount
California Seniors	36,273	$ 282,283	$ 7.78	35,450	$ 295,779	$ 8.34
Special California Seniors	4,748	65,497	$ 13.79	4,346	57,978	$ 13.34
Alzheimer's Disease	50,966	578,731	$ 11.36	48,498	570,183	$ 11.76
Endangered Species	56,659	704,033	$ 12.43	52,486	672,881	$ 12.82
State Children's Trust	59,598	669,340	$ 11.23	56,947	673,723	$ 11.83
California Breast Cancer	61,519	737,153	$ 11.98	54,850	646,527	$ 11.79
California Firefighter's Memorial	32,196	284,858	$ 8.85	26,541	205,992	$ 7.76
California WWII Veteran's	33	370	$ 11.21	-	-	$ -
California Lung & Asthma Research	40	306	$ 7.65	28,827	217,754	$ 7.55
CA Mexican American Veteran's Memorial	35	182	$ 5.20	-	-	$ -
Emergency Food Assistance	39,561	381,368	$ 9.64	37,179	394,283	$ 10.60
California Peace Officer Memorial Foundation	24,565	187,817	$ 7.65	22,634	179,312	$ 7.92
Birth Defects Research	47	577	$ 12.28	-	-	$ -
Lupus Foundation of America - CA Chapter	21,976	141,153	$ 6.42	20,185	131,939	$ 6.54
Total	**388,216**	**$ 4,033,668**	**$ 10.39**	**387,943**	**$ 4,046,351**	**$ 10.43**
Number of Returns Reporting Voluntary Contributions	122,861			119,588		

Business Entities

Introduction

Business Entity Types

California tax law recognizes six major types of business. They are:

- Corporations, including S Corporations and C Corporations
- Sole Proprietorships
- Partnerships, including General Partnerships, Limited Partnerships, and Limited Liability Partnerships
- Limited Liability Companies
- Estates and Trusts
- Exempt Organizations, including both incorporated and non-incorporated organizations

The three major factors that differentiate the types of business entity -- organizational structure, tax reporting requirements, and liability responsibilities for business debts and liabilities -- are discussed below. Note that the effect of personal liability is the result of risking both business assets and non-business individual and community property assets.

Corporations

Corporations are 'legal persons' formed by associates to conduct business and, except for non-profit corporations discussed below, are organized for the purpose of generating profits for its investors. Corporations file Articles of Incorporation with a state, prepare by-laws, have their business affairs overseen by a board of directors, issue shares of stock, file tax returns, and pay a minimum annual tax of $800 for the right to conduct business within California. Individual owners (stockholders) are not personally liable for the debts and financial obligations of the corporations.

C Corporations

C Corporations, so named in reference to Sub-Chapter C of the Internal Revenue Code, may have one or many shareholders as their numbers are unrestricted by law. C Corporations file corporate tax forms IRS-1120 and FTB-100 and pay taxes on profits at the corporate franchise tax rate for C Corporations. After-tax profits distributed to shareholders are also reported on the individual shareholder's Personal Income Tax form IRS-1040 as Dividend Income, or on the corporate shareholder's corporate tax return.

S Corporations

S Corporations are corporations of 75 or fewer shareholders, and are so named in reference to Sub-Chapter S of the Internal Revenue Code. They begin their existence as C Corporations and elect S Corporation status by submitting form IRS-2553. S Corporations file corporate tax forms IRS-1120S and FTB-100S and pay taxes on profits at the corporate franchise tax rate for S Corporations. In addition, profits are passed through to the individual shareholders who report the income on their individual returns.

A detailed analysis of corporation data for taxable year 2002 is discussed within this section under the heading *Profile of Business Entity Activities: California Corporations*. Additionally, all tables within Appendix C are devoted to corporations.

Sole Proprietorships

A Sole Proprietorship is a non-incorporated business owned by an individual (the sole proprietor) and which exists for as long as the owner is willing or able to stay in business. Sole proprietors have total management control over their businesses, and are personally liable for the acts of the owner's agents and employees. Sole proprietors report their business income and expenses on their Personal Income Tax form IRS-1040, Schedule C *Profit or Loss from Business*, with adjustments made on form FTB-540, Schedule CA.

An analysis of Sole Proprietorship data for taxable year 2002 is discussed under the heading *Profile of Business Entity Activities: Sole Proprietorships*.

Partnerships

A partnership is a non-incorporated business, owned by two or more people engaged in business for profit. Partnerships are divided into three categories: General Partnership, Limited Partnership, and Limited Liability Partnership.

General Partnerships

General Partnerships (GPs) are generally managed by all partners, and profits and losses are generally shared equally unless defined otherwise in a written partnership agreement. Each general partner is personally liable for the entire partnership debts and taxes. In addition, other unincorporated business entities can be classified as partnerships for tax purposes under specific provisions of federal and California law.

Limited Partnerships

Limited Partnerships (LPs) comprise 'general' partners who manage the business and are personally liable for the partnerships, and 'limited' partners who only contribute capital, share in the profits, but take no part in running the business. They are not personally liable for partnership obligations beyond their capital contributions. LPs are required to be certified with the Secretary of State, are restricted by many corporation-like requirements, and are subject to an annual tax of $800 for California certification, whether or not they are conducting business in California.

Limited Liability Partnerships

Limited Liability Partnerships (LLPs) comprise general partners whose professions are limited to certain state licenses, including public accountancy, law, architecture, and related licensed services. Partners of LLPs are neither personally liable for the debts of any other partner, nor are the individual partners liable for the acts or omissions of any other partners, solely by reason of being a partner. Like Limited Partnerships, LLPs are required to be certified with the Secretary of State, are

restricted by many corporation-like requirements, and are subject to an $800 annual tax.

All partnerships that engage in a trade or business or generate income from California sources must report their business activities to California on form FTB-565 *Partnership Return of Income*. Partnerships are also required to provide to each partner, form FTB-565 Schedule K-1 *Partner's Share of Income, Deductions, Credits, Etc*. Schedule K-1s are used by individual partners to prepare their personal income tax returns. Corporate partners use Schedule K-1 to report other income on their corporate tax return, FTB-100 or FTB-100S, as appropriate.

An analysis of Partnership data for taxable year 2002 is discussed under the heading *Profile of Business Entity Activities: Partnerships.*

Limited Liability Companies

Limited Liability Companies (LLCs) are entities formed under state law by filing Articles of Organization as an LLC. As with Limited Liability Partnerships, members of an LLC are not personally liable for the debts of the LLC or any other partner. Additionally, members of LLCs are not restricted to certain professions. However, certain professions are not permitted to conduct the profession as an LLC.

For tax reporting purposes, LLCs may elect treatment as a corporation, reporting California business activities on form FTB-100, or may elect treatment as a partnership reporting business activities on form FTB-568, or may elect to be 'disregarded'. A disregarded entity owned by an individual is treated as a sole proprietorship, reporting business activities on form IRS-1040 Schedule C. A disregarded entity owned by a corporation is treated as a division of that corporation. LLCs that are not classified as corporations are subject to an $800 annual tax plus a fee based on Total Annual Income defined as Gross Income plus Cost-of-Goods Sold. The fee schedule for taxable year 2002 is as follows:

Limited Liability Company
ANNUAL INCOME FEE SCHEDULE
Taxable Year 2002

From	To	Fee
$ 0	$ 249,999	$ 0
250,000	499,999	900
500,000	999,999	2,500
1,000,000	4,999,999	6,000
5,000,000	and over	11,790

Throughout this section, reference to Limited Liability Company data refers to LLCs that reported business activities on form FTB-568. The LLC data are presented under the heading, *Other California Business Entities: Limited Liability Companies*.

Estates and Trusts

A trust is a separate legal and taxable entity consisting of property which is held and administered by a fiduciary trustee for the benefit of another. An estate, for purposes of tax law, is the collective real and personal property that a person possesses at the time of death and that is transferred to the heirs subject to payment of debts and claims. An estate is a temporary entity administered by a fiduciary executor and dissolved by the court upon completion of the probate process. California Personal Income Tax Law governs the tax treatment of estates and trusts. The same tax rates applicable to individuals are applicable to estates and trusts. California estates and trusts report taxable business activities on form FTB-541 *California Fiduciary Income Tax Return*.

An analysis of Estates and Trusts for taxable year 2002 is presented under the heading *Other Business Entities: Estates and Trusts*.

Tax-Exempt Organizations

Tax-exempt organizations are entities that operate for non-profit, charitable, or mutual benefit purposes and have been granted tax-exempt status by the Internal Revenue Service and the Franchise Tax Board. Tax-exempt organizations include both unincorporated and incorporated entities. Members and directors of unincorporated organizations are personally liable for organizational debts; members, trustees, and officers of tax-exempt corporations are personally liable only to a limited degree.

Generally, tax-exempt organizations receiving gross receipts of $25,000 or more are required to file FTB-199 *Exempt Organization Annual Information Return*. Organizations that conduct business activities not related to its exempt purpose are also required to file either FTB-109 *California Exempt Organization Business Income Tax Return*, FTB-100 *California Corporation Franchise or Income Tax Return*, or FTB-565 *Partnership Return of Income* depending on the type of entity and the dollar amount of gross receipts.

An analysis of Exempt Organizations for taxable year 2002 is presented under the heading *Other Business Entities: Exempt Organizations*.

Interpreting the Statistical Data

Data Sources

Business entity data contained within this section of the *2003 Annual Report* is derived from four sources: Personal Income Tax Return Transactions File, Personal Income Tax Sample, Business Entities Tax System, and the Corporation Sample.

Business Entities Tax System

The Business Entities Tax System (BETS) provided the taxable year 2002 statistical data from 184,651 partnership returns, entitled FTB-565 *Partnership Return of Income;* from 113,619 LLC returns entitled FTB-568 *Limited Liability Company Return of Income;* and from 84,065 tax-exempt organization returns. Additionally, this system provided corporation data regarding tax credits claimed, as illustrated in Appendix Tables C-7, C-7A and C-7B.

Corporation Sample

The data pertaining to C Corporations and S Corporations, as described in the text and on the Appendix C tables (except Tables C-7, C-7A and C-7B, discussed above) were derived from a stratified sample of 14,635 corporation returns selected from a combined total of 551,000 form FTB-100 *California Corporation Franchise or Income Tax Return,* and form FTB-100S *California S Corporation Franchise or Income Tax Return* returns.

Personal Income Tax Return Transactions File

The Personal Income Tax Return Transactions File contains the data pertaining to Estates and Trusts. Pertinent data were extracted from the 294,050 Estates and Trusts for taxable year 2002. These entities use FTB-541 *California Fiduciary Income Tax Return*.

Personal Income Tax Sample

The Personal Income Tax Sample comprised 92,499 returns selected from the 14.2 million returns filed in calendar year 2003, from which Sole Proprietorship data were extracted for display in Appendix Tables B-4A.2 *Elements of Tax Liability Computations: Business Income*, in Appendix Table B-5 *Elements of Tax Liability Computations: Part-Year Resident and Non-Resident Returns,* and for discussion within this section of the report.

Worldwide Versus California Net Income

Forms FTB-565 *Partnership Return of Income* and FTB-568 *Limited Liability Company Return of Income* provide FTB with information about the business entity's income from sources both within and outside of California. The Partnership and Limited Liability Company forms do not separately report California's portion of the worldwide income. Instead, the California portion is reported on the individual partner's or member's tax return. Consequently, references within this *FTB Annual Report 2003* to 'taxable income' and 'profits and losses' from partnerships and LLCs apply to worldwide income.

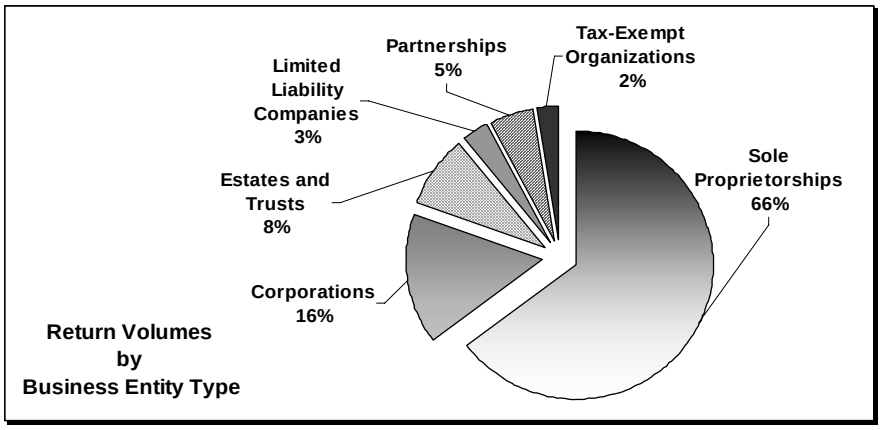
Forms FTB-100 *California Corporation Franchise or Income Tax Return,* and FTB-100S *California S Corporation Franchise or Income Tax Return* provide FTB with information about the corporation's income from both worldwide sources and California's portion of income. Within this Report, 'worldwide' income is referred to as 'pre-apportioned' income, and California's portion of income is referred to as 'post-apportioned' income, or 'State Net Income'. Corporate statistical data relating to profits and losses are presented in 'post-apportioned' form.

Sole Proprietorship data were derived from Personal Income Tax form FTB-*540 California Resident Income Tax Return.* As residents of California, all sole proprietorship income is California income to the taxpayer, and all profits and losses are attributable to California.

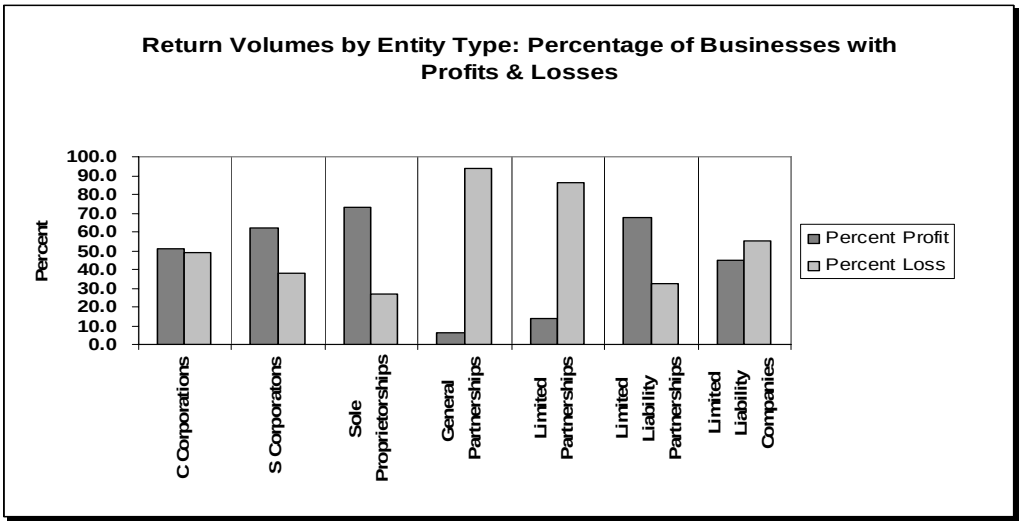
Profile of Business Entity Activities

Tax Return Volumes

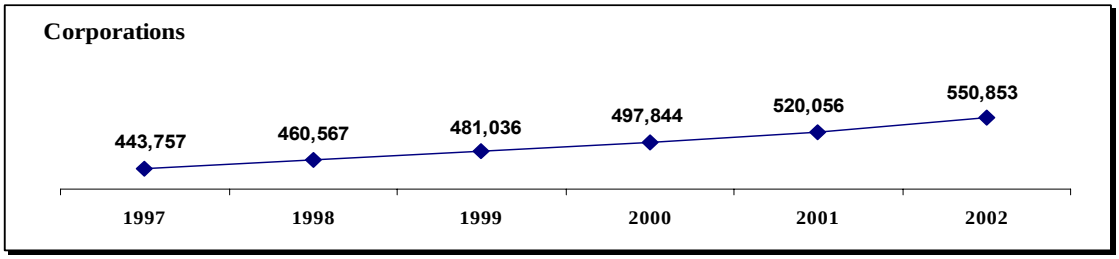
Franchise Tax Board received 3,489,913 California tax returns from business entities that closed its accounting year during 2002. As the following pie chart illustrates, sole proprietorships were the most common type of business entity, with 2,262,675 returns reporting business activities on form IRS-1040 Schedule C. Incorporated entities were the next most common type of business entity with 550,854 returns, of which 324,530 returns were from C Corporations reporting business activities on Form FTB-100, and 226,324 returns were from S Corporations reporting activities on Form FTB-100S.

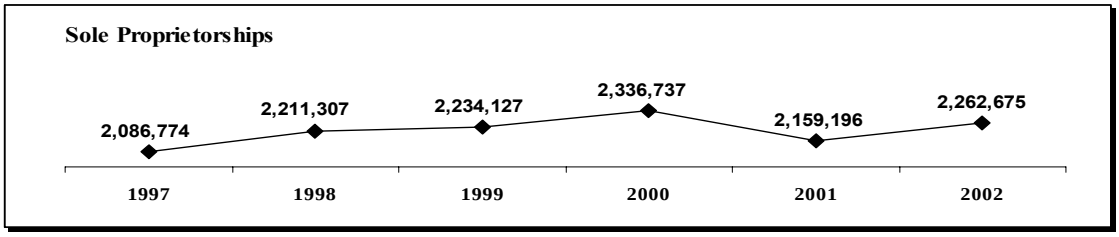


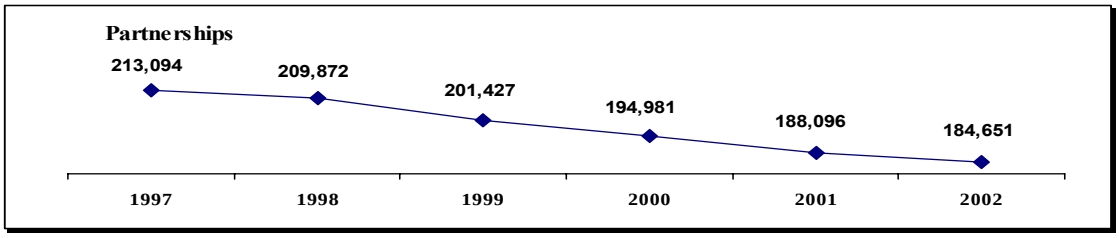
The following bar chart presents each business entity's returns by those reporting profits and those reporting losses. As the chart illustrates, many more sole proprietorships reported profits than losses, as did limited liability partnerships. In contrast, general partnerships and limited partnerships reported significantly more losses than profits.

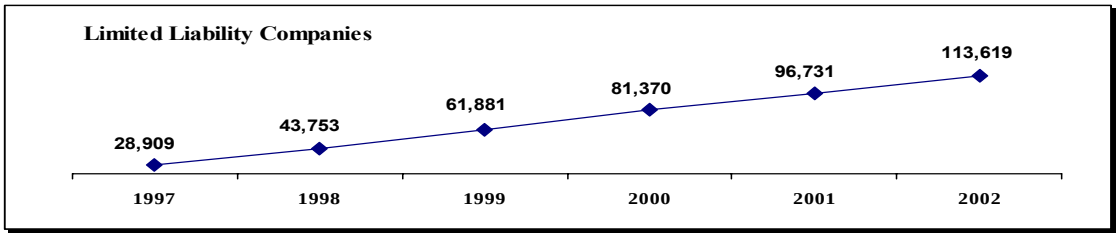


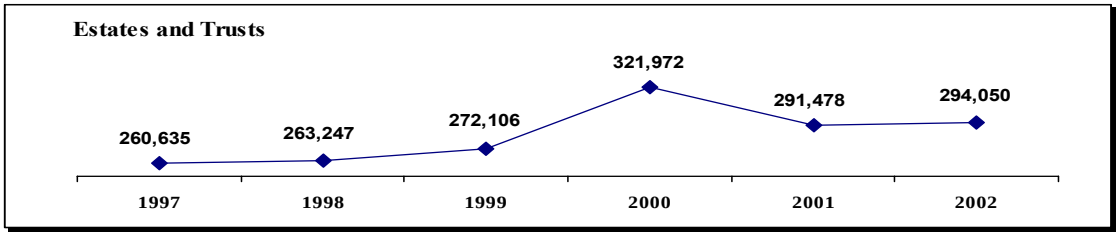
Return Volumes By Business Entity Type
1997 through 2002

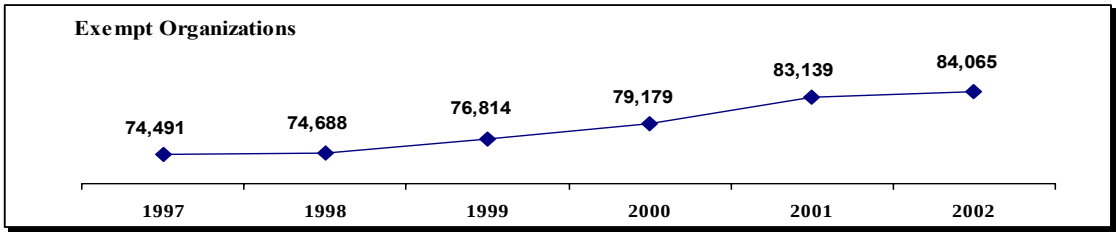






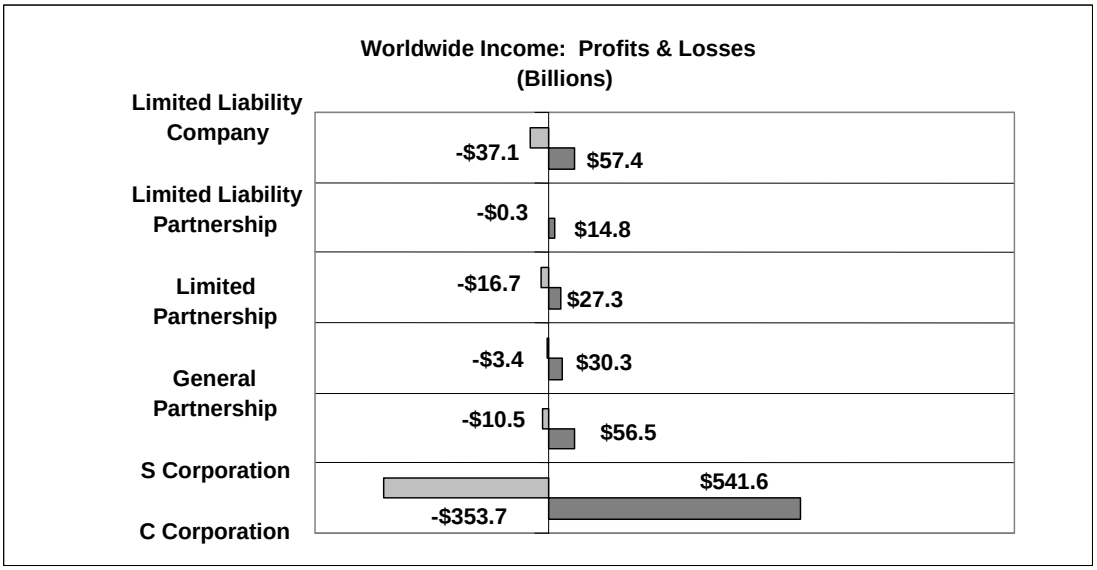




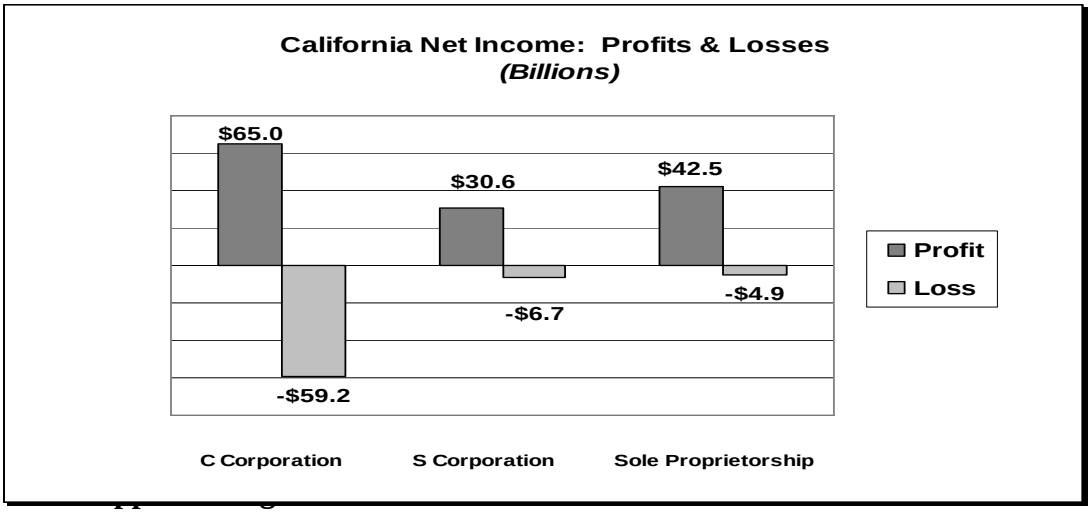


Business Profits and Losses

Corporations and Partnerships are required to report income from worldwide sources. The term 'worldwide' may refer to California income if all income is received from within California, or may refer to the United States if all income is received from within the national boundaries. The following chart shows profits and losses from worldwide income sources.



Corporations are also required to report income apportioned to California, as the following chart illustrates. Sole Proprietors, who report their business income to the Franchise Tax Board on their individual Personal Income Tax form FTB-540, are California residents and are thus required to treat all income as California income. The following chart shows business profits and losses from California income sources.



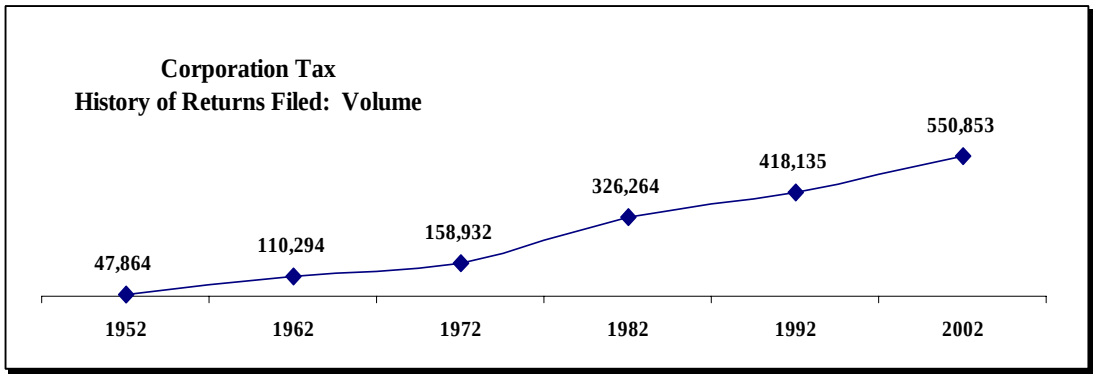
California Corporations

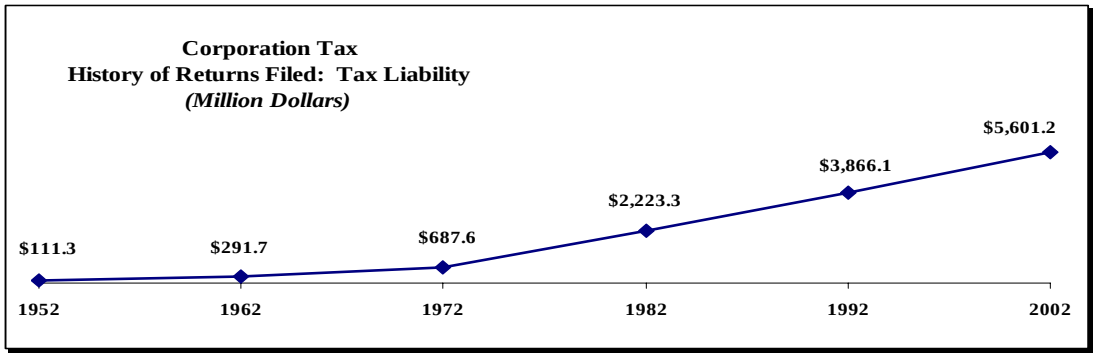
History

The Bank and Corporation Franchise Tax Act of 1929 established a California constitutional amendment, previously approved by the people of California, that permitted a tax to be imposed on banks and general corporations based on their net incomes. The *franchise tax* was imposed for the privilege of conducting business within the state, and applied to California incorporated, and out-of-state (or out-of-country) incorporated banks and corporations who *franchised* within the State.

In 1937, California enacted the Corporation Income Tax Act to tax those corporations which did not franchise under the original definition of the 1929 Act, but which indirectly derived profits from interstate commercial activities with California. An example of such non-franchise activity is manufacturing within California for sales elsewhere. This *income tax* was set at the same rate as the franchise tax.

In income year 1940, the California Bank and Corporation Franchise and Income Tax Acts resulted in the receipt of 26,968 corporation returns and $21.8 million of state tax. By 1952, the number of returns had increased to 47,864 with a tax liability of $111.3 million. The following charts illustrate the continual growth of return volumes and tax dollars to the state's General Fund.





Corporation Tax Components
Taxable Year 2002

Gross Profits: Receipts from All Sources *minus* Cost of Goods Sold (Cost of Goods Sold is: Inventory at Start of Year *plus* Purchases *plus* Cost of Labor *plus* Additional Section 263A Costs *plus* Other Costs *less* Inventory at End of Year

Less **Business Expenses:** Dividends . Interest on Obligations . Other Interest . Gross Rents . Gross Royalties . Capital Gains (Losses) . Ordinary Gains (Losses) . Net Gains (Losses) . Other Income . Net Income from Rental Real Estate . Net Income from Other Rental Activity . Other Portfolio Activity . Miscellaneous Income

Equals **Total Income**

Minus **Deductions:** (Examples) Compensation of officers . Salaries and Wages . Repairs and Maintenance . Bad Debts . Rents . Taxes and Licenses . Interest . Charitable Contributions . Depreciation and Amortization . Depletion . Advertising . Pension and Profit-Sharing Plans . Employee Benefit Programs . Other Deductions (Examples: Insurance premiums, legal and professional fees, Consumable supplies, utilities, certain travel, meal and entertainment costs, membership dues) . Recovery Property . Portfolio Income . Interest on Investment Debts . Miscellaneous Deductions

Equals **Federal Taxable Income**

Plus **California Adjustments:** Deductions for Foreign or Domestic Tax Based on Income or Profits . Deductions for tax under provisions of the Corporation Tax Law . Interest on Government Obligations . Net California Capital Gain . Depreciation and Amortization in Excess of Amount Allowed in California . Net Income from Corporations not Included in Federal Consolidated Return

Minus **California Adjustments:** Inter-company Dividend Deduction . Other Dividend Deduction . Additional Depreciation Allowed under CA Law . Capital Gain . Contributions . EZ, LAMBRA or TTA Business Expense . EZ Net Interest Deduction

Equals **Total Net Income or Loss**

(For Multi-State or Multi-National Corporations only. Non-Apportioning Corporations skip to *'Minus Disaster loss Carryover Deduction'*)

Apportion **California's Share From Unitary Income:**

Add **Value of All Property within and outside California** (Examples) Inventory . Buildings . Machinery and Equipment . Furniture and Fixtures . Land . Other Tangible assets . Rented Property used in the business

Add **Value of All Property within California only** (Examples) Inventory . Buildings . Machinery and Equipment . Furniture and Fixtures . Land . Other Tangible assets . Rented Property used in the business

Calculate **Percent of Unitary Property Apportioned to California** (Divide Total California Property by Total Unitary Property)

Add **Cost of Payroll Within and Outside California** (Examples) Wages . Salaries . Commissions . Other Compensation related to business income

Add **Cost of Payroll Within California only** (Examples) Wages . Salaries . Commissions . Other Compensation related to business income

Calculate **Percent of Unitary Payroll Apportioned to California** (Divide Total California Payroll by Total Unitary Payroll)

Add **Sales Income Attributable to California only** Sales delivered or shipped to California purchasers from outside California . Sales delivered or shipped to California purchasers from within California . Sales shipped from California to the U.S. Government . Sales shipped from California to purchasers in states where the taxpayer is not taxable . Other Gross Receipts (Examples include rents, royalties, interest, etc.)

Calculate **Double the Percent of Unitary Sales Apportioned to California** Divide Total California Sales by Total Unitary Sales. (Corporations required to 'double-weight' Sales: Multiply by '2')

Calculate Average **Percent of Unitary Business Income (Loss) Attributable to** California Add percentages Property, Payroll, and Sales . Corporation that single-weight Sales: Divide by '3'. Corporations that double-weight Sales: Divide by '4'

Plus **Non-Business Income (Loss) Attributable to California:** Dividends and interest income if commercial domicile is in California . Net Income (loss) from sale of assets within California . Gain (loss) from sale of non-business interest in a partnership or LLC . Miscellaneous non-business income (loss); and minus Disaster Loss Carryover Deductions

Equals **California Taxable Income**

Calculate **Tax:** California Taxable Income *times* Tax Rate *minus* Tax Credits *plus* Alternative Minimum Tax

Equals **Total Tax Liability**

Corporation Returns Filed

Franchise Tax Board received 550,853 Corporation Tax Returns for taxable year ending 2002, of which 324,530 (58.9%) were received from C Corporations, and 226,323 (41.1%) from S Corporations.

Non-Apportioning Corporations

Non-apportioning corporations are those C and S Corporations that either conduct all business activities within California or derive 100% of their taxable income from within the state. Non-apportioning corporations are also referred to as 'domestic' or 'intra-state' corporations.

Of the 550,853 corporate tax returns filed with California for taxable year 2002, an overwhelming 91.2% (502,368) were received from non-apportioning corporations, of which 58.0% (291,125) were from C Corporations and 42.0% (211,244) from S Corporations.

Apportioning Corporations

Apportioning Corporations are those C and S Corporations that conduct business both within and outside of California, whereby a portion of their reportable income is taxable to California. Apportioning corporations are also referred to as 'multi-state' or 'multi-national' corporations as appropriate.

Of the 550,853 corporate tax returns filed with California for 2002, only 8.8% (48,485) were received by apportioning corporations, of which 68.9% (33,405) were from C Corporations and 31.1% (15,080) were from S Corporations.

Computing Corporate Tax

Net Taxable Income After California Adjustments

Corporate taxpayers are required to compute federal net income by completing form IRS-1120 *U.S. Corporation Income Tax Return* before determining California net income. To determine federal net income, corporate taxpayers must subtract federal deductions from federal income. Once the federal income has been determined, California adjustments, both additions and subtractions, are made to determine the California net income.

Corporations that have no federal filing requirement or that maintain separate records that account for the federal/state tax law differences, may substitute the completion of form IRS-1120 with form FTB-100, Schedule F *Computation of Net Income*.

The chart on page 40 entitled *Corporation Tax Components*, illustrates the process used to arrive at California Taxable Income.

Apportioning Net Income to California

The term 'Unitary' refers to corporations whose business operations within and outside of California are highly interdependent. 'Unitary Method' refers to the calculation by which multi-state and multi-national corporations apportion California's share of their total business (versus non-business) income. Business income is income arising from transactions and activities in the regular course of the corporation's trade or business.

The unitary apportionment formula establishes a percent of the total business income by calculating the average California/Worldwide ratio for each of the three business activity factors: property values, payroll costs, and income from sales, as illustrated on the Corporation Tax Components chart. The California portion of business income plus the California portion of non-business income, is the Net California Taxable Income, from which the corporate tax liability is determined.

For taxable year 2002, the California State Net Income from corporations totaled $29.7 billion of which $18.6 billion (62.6%) was apportioned to California by multi-state and multi-national corporations, and $11.1 billion (37.4%) was attributable to non-apportioning corporations.

Apportioning corporations reported a total worldwide net income (after California tax law adjustments) of $233.9 billion, comprising $598.1 billion of profits and $364.2 billion of losses. Of the $233.9 billion total net income reported, 7.9% or $18.6 billion was attributable to California and divided between C and S Corporations by $12.6 billion (67.9%) and $6.0 billion (32.1%), respectively.

For a statistical comparison of federal and state net incomes between taxable years ending 2001 and 2002, refer to Appendix Tables C-2 (for all corporations), C-2A (for C Corporations only), and C-2B (for S Corporations only).

Minimum Taxes

Corporate entities subject to the corporation minimum franchise tax include all corporations (and LLCs classified as corporations) that are:

- Incorporated or organized in California;
- Qualified or registered to do business in California; or
- Doing business in California, whether or not incorporated, organized, qualified, or registered under California law.

The term 'doing business' means actively engaging in any transaction for the purpose of financial gain or profit.

Corporate entities not subject to the corporation minimum franchise tax are those subject to corporate income tax. The corporation income tax is imposed on all

corporations that derive income from sources within California but are not 'doing business' in California.

All corporations subject to the franchise tax (including banks, financial corporations, corporate general partners of partnerships, and corporate members of LLCs classified as partnerships) must file form FTB-100 and pay at least the minimum franchise tax whether the corporation is active, inactive, operates at a loss, or files a return for a short period of less than 12 months. The minimum annual tax is as follows:

- Domestic qualified inactive gold or quicksilver mining corporations …. $ 25.
- All other corporations subject to franchise (versus income) tax …… $800.

An exception applies for the first taxable year that the entity incorporates or otherwise becomes qualified to do business in California. Instead, for the first taxable year, the corporation computes its tax liability by multiplying its California taxable income by the appropriate tax rate, without a pre-determined minimum tax liability.

Franchise and Income Taxes

Corporate taxpayers calculate their *gross* (before adjusting for credits) tax by multiplying their California Taxable Income by the appropriate tax rate, as indicated by the taxable year 2002 rate schedule below. These rates apply to both corporations subject to either the corporation franchise tax or the corporation income tax.

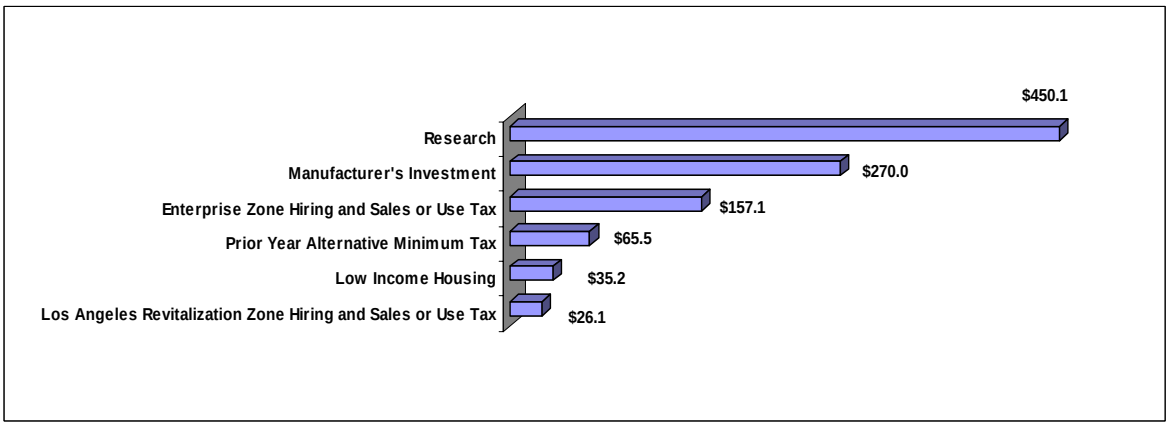
- C Corporations other than banks and financial corporations ……. 8.84%
- S Corporations other than banks and financial corporations ..…….. 1.50%
- C banks and financial corporations ……. 10.84%
- S banks and financial corporations ……. 3.50%

For corporations subject to the minimum franchise tax, the gross tax is the larger of the minimum franchise tax of $800 or the calculated tax from the California Taxable Income.

Tax Credits

Tax credits are employed to promote economic or societal goals, or to provide relief to certain taxpayers. Appendix Table C-7 provides a list of credits available to taxable year 2002 corporation filers, along with the number of claimants and the dollar amounts claimed. Note on Table C-7 that, of the 39 credits listed, 17 credits had expired prior to 2002 and were reporting the results of their carryover provisions. Also, note the similarity between Table C-7 and the list of credits available to Personal Income Tax filers illustrated in Appendix Table B-8. Of the $1.0 billion claimed by corporations, the following bar chart proportionately illustrates the six credits with claims over $20 million each:

Corporation Tax
SPECIAL CREDITS BY TYPE
Taxable Year 2002



Alternative Minimum Taxes

California Corporation Tax Law, like Personal Income Tax Law, gives special treatment to some types of income and allows special deductions and credits for some types of expenses. The Alternative Minimum Tax (AMT) is designed to ensure that C Corporations (but not S Corporations) that take substantial advantage of these provisions pay at least a minimum level of tax in addition to applicable minimum franchise taxes.

An Alternative Minimum Taxable Income (AMTI) that exceeds $40,000 is the base by which the tentative Alternative Minimum Tax is computed. The base for computing AMTI is the regular Taxable Income plus Adjustments plus Tax Preference Items. The California AMT rate for C Corporations was 6.65% for taxable year ending 2002. Banks and other financial corporations are also assessed an additional 2% of its regular taxable income. If the tentative alternative minimum tax amount is higher than the regular tax amount, the corporation must pay the Alternative Minimum Tax.

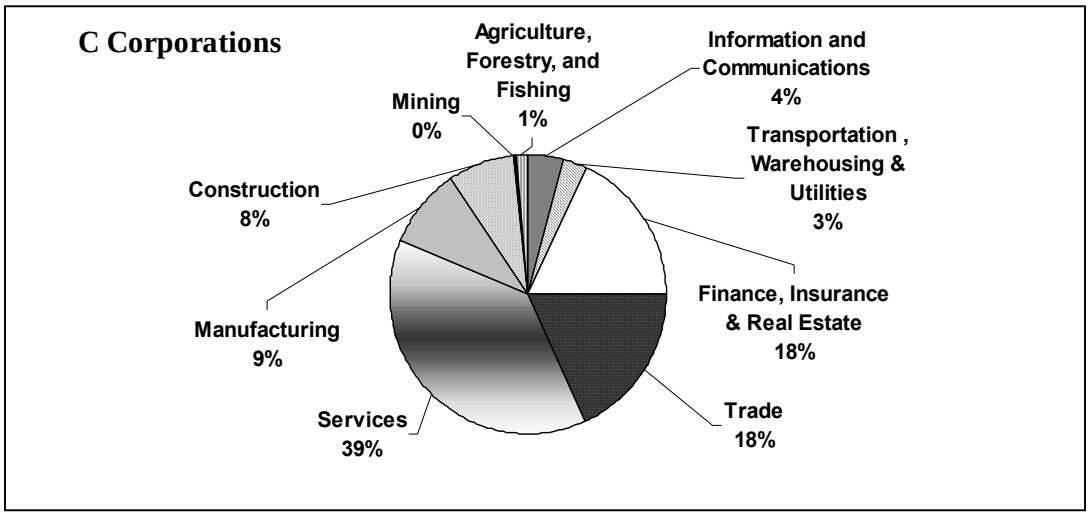
Total Tax Liability

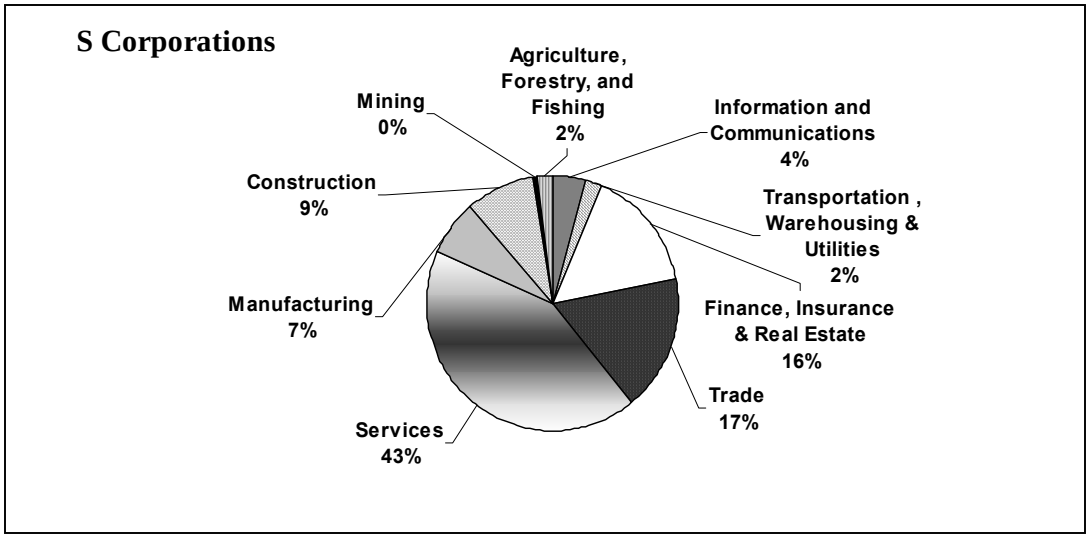
For taxable year ending 2002, the amount of total tax from all corporation taxpayers was $5.6 billion, including $5.1 billion from C Corporations, and $0.5 billion from S Corporations.

Statistical Analysis by Corporate Business Type

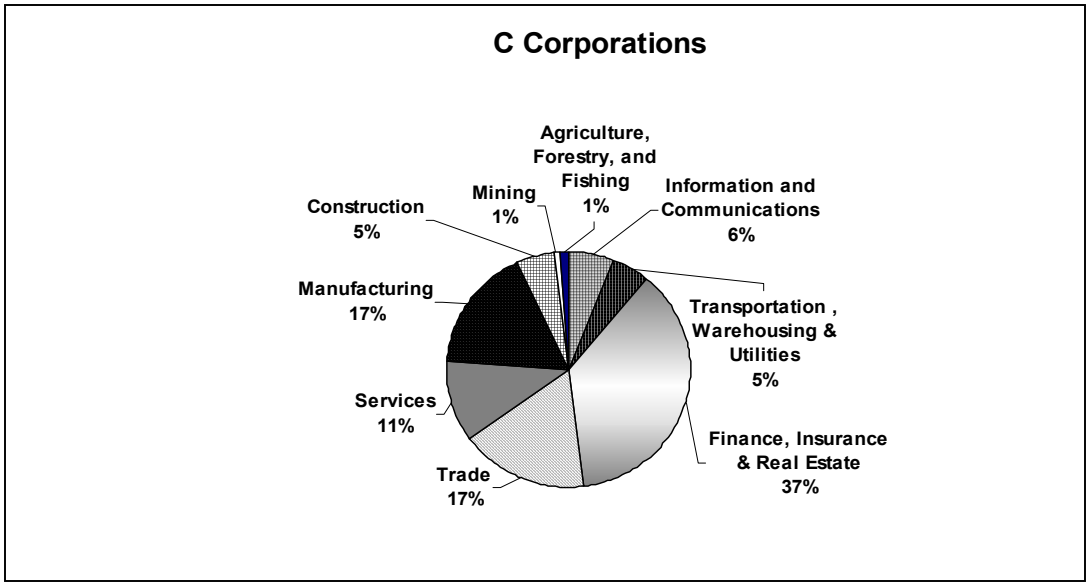
The Appendix C tables provide detailed statistical data about the corporations discussed within this section. The tables include comparisons between C Corporations and S Corporations between the 2001 taxable year and the 2002 taxable year, and comparisons among net income classes, among industry types, and among accounting periods. The following graphs and charts serve to highlight the most significant comparisons:

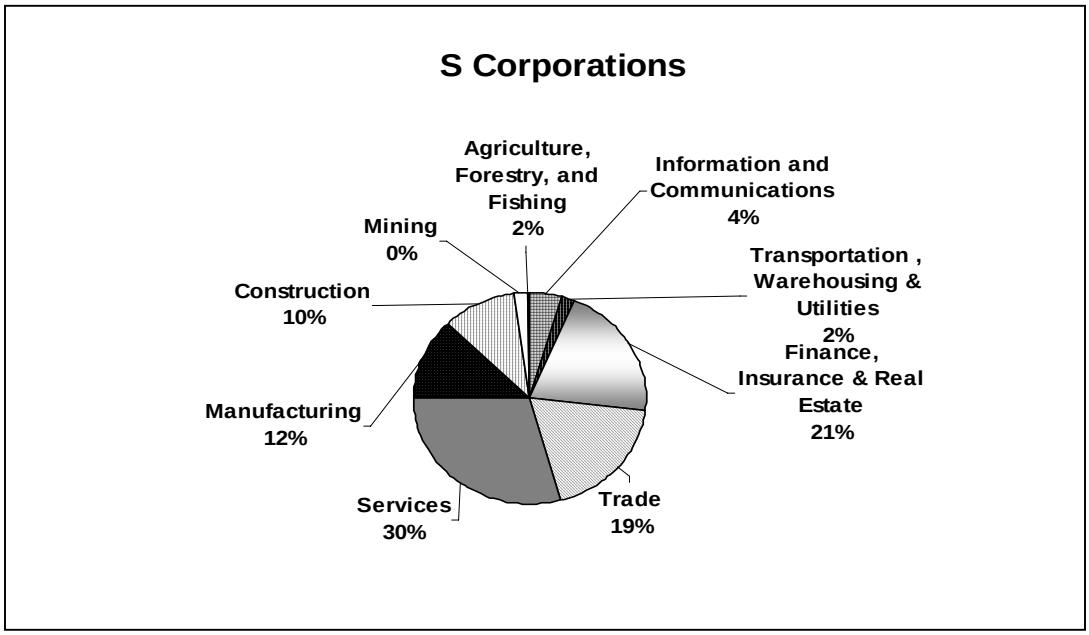
By Industry: Returns Filed



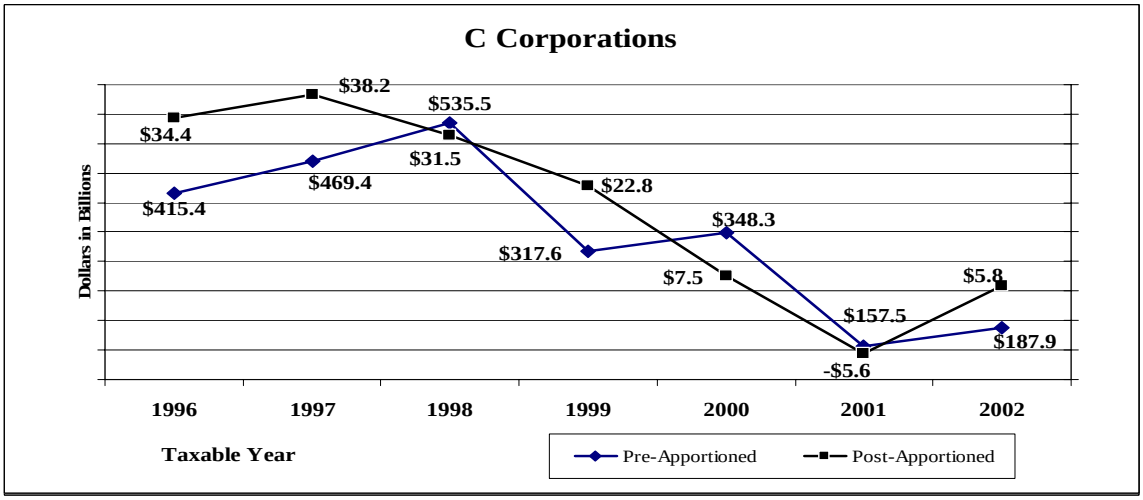


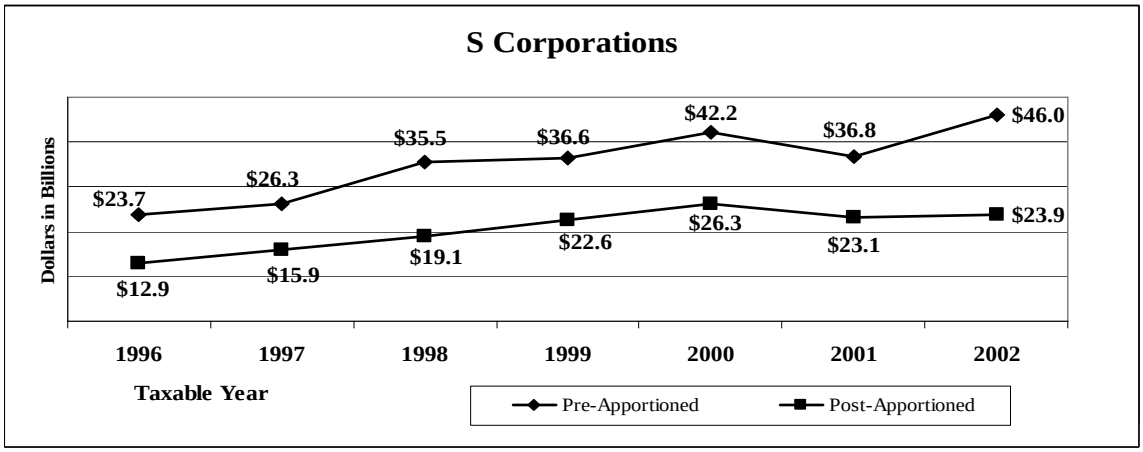
By Industry: Total Tax Liability



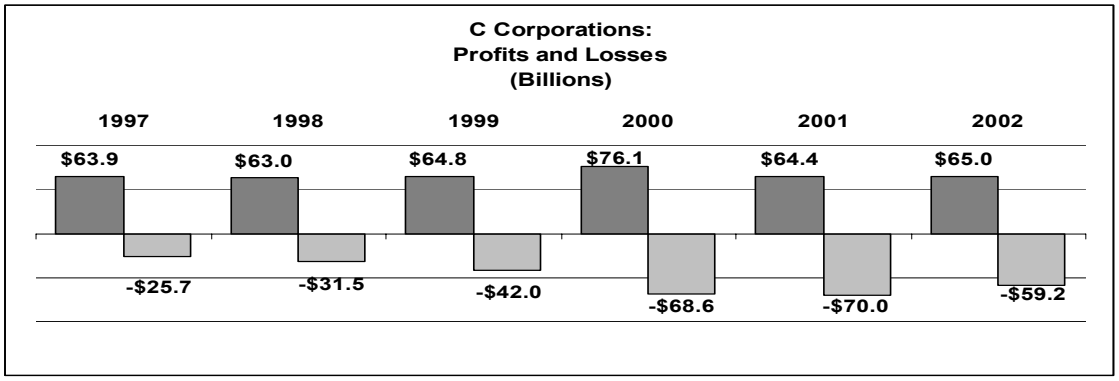


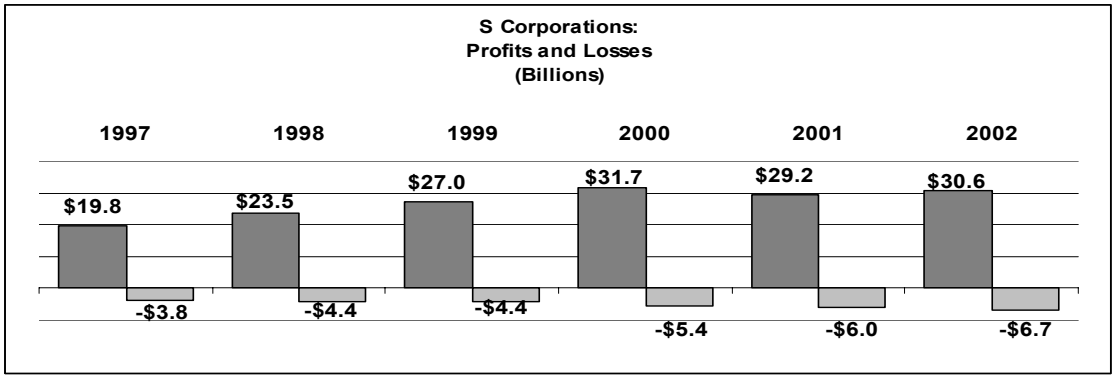
By Pre-Apportioned and Post-Apportioned Net Income



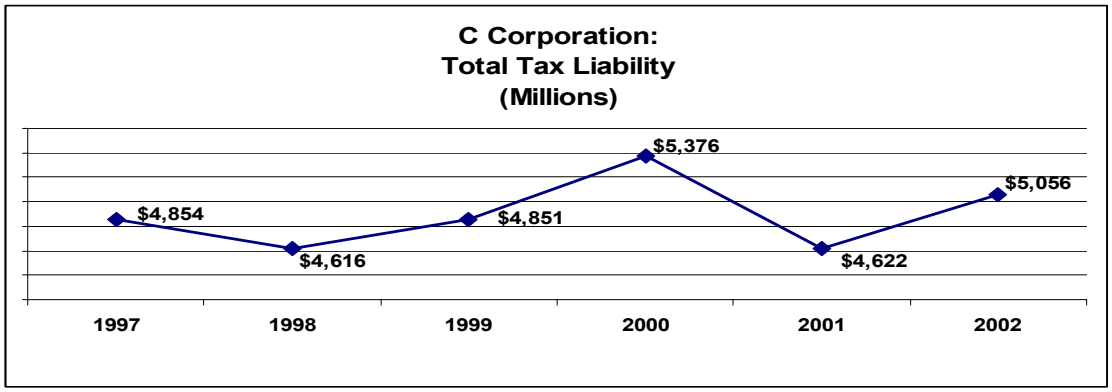


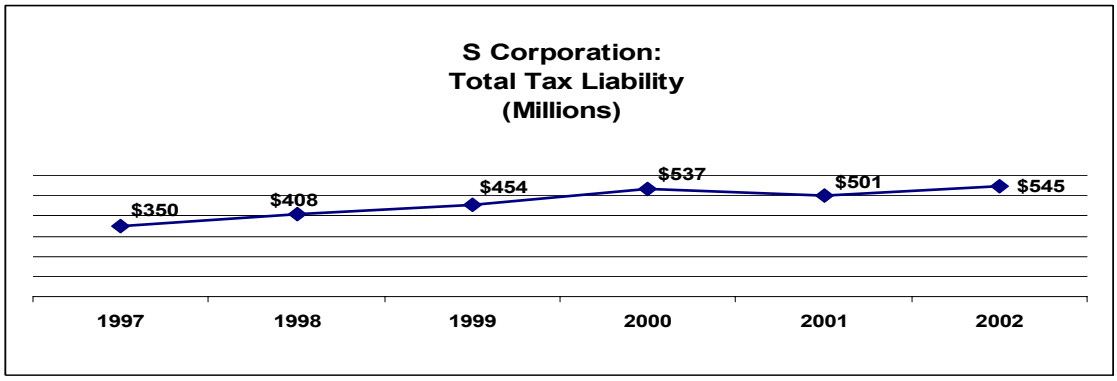
By State Net Income and Loss





By State Tax Liability

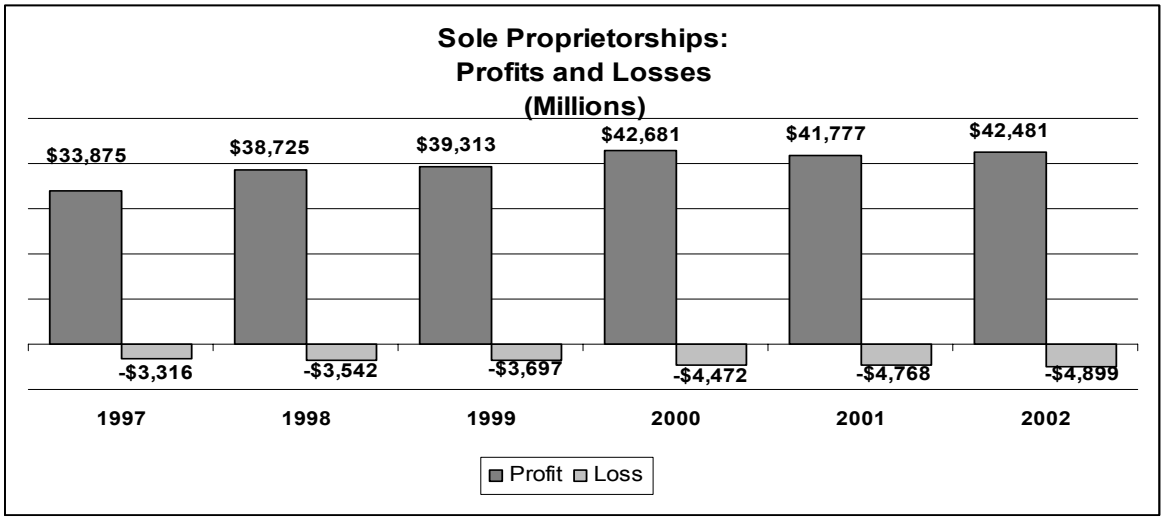


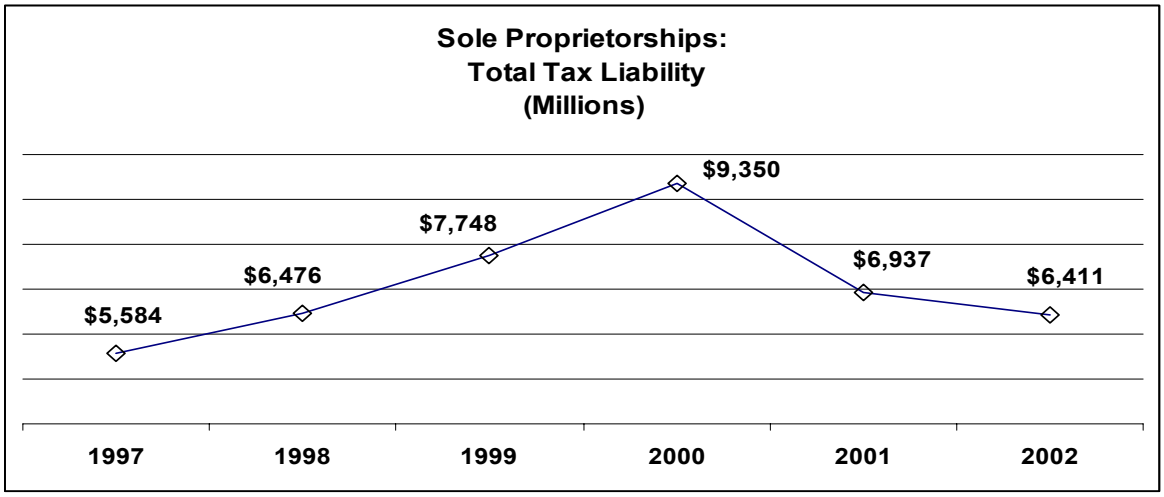


Sole Proprietorships

For the 2002 taxable year, 13.6 million California resident Personal Income Tax returns were filed, of which 2.2 million (16.7%) reported activity from sole proprietorship businesses. Of the 2.2 million sole proprietorships, 1.7 million (73.2%) realized a total net profit of $42.5 billion, or an average profit of $25,660, while 607,150 (26.8%) realized a total net loss of $4.9 billion, or an average loss of $8,069.

The following graph illustrates that, during the past six taxable years, sole proprietorship businesses remained relatively stable in terms of the amount of total profits and losses and the corresponding tax liability.





Appendix Table B-5 displays the 2002 Sole Proprietorships according to major industry type. For each major industry type, the percent of Adjusted Gross Income attributable to sole proprietorship business endeavours were as follows:

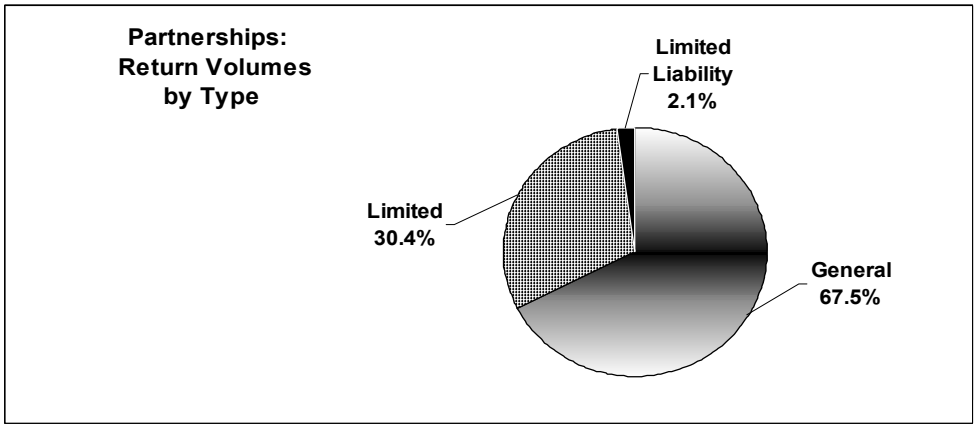
Business Entities Sole Proprietorships Adjusted Gross Income Attributable to Sole Proprietorships			
	Millions		
Industry Type	Adjusted Gross Income	Sole Proprietorship Income	Percent of AGI from Sole Proprietorship
Agriculture, Forestry, Fishing, and Mining	$ 2,463.9	$ 38.2	1.6%
Construction	7,437.6	3,195.7	43.0%
Manufacturing	2,715.8	769.0	28.3%
Services	83,331.1	19,956.8	23.9%
Trade	14,315.2	2,817.8	19.7%
Finance, Insurance, and Real Estate	20,652.5	7,049.0	34.1%
Transportation, and Public Utilities	2,267.3	731.8	32.3%
Information	3,189.0	286.6	9.0%
Nature of Business not Allocable	14,818.5	2,737.0	18.5%
Total	**$ 151,190.9**	**$ 37,581.9**	24.9%

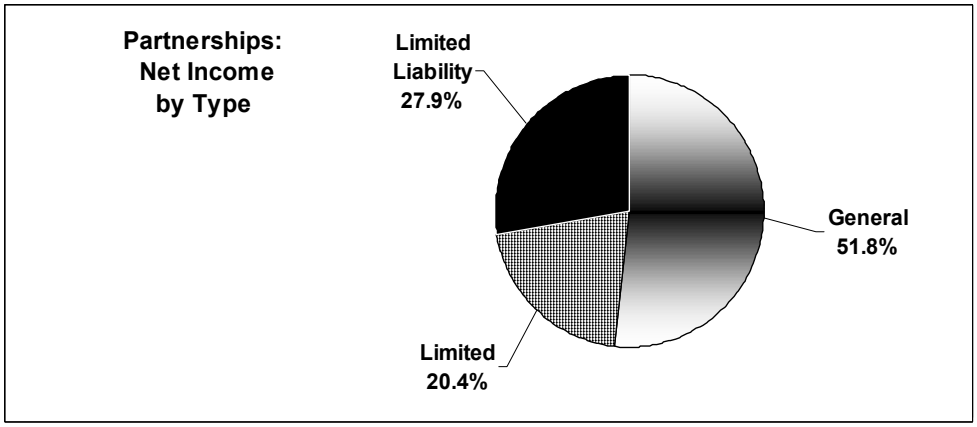
Partnerships

Partnerships are unincorporated businesses owned by two or more people engaged in business for profit. All partnerships that engage in a trade or business within California or otherwise generate income from California sources are required to report their partnership activities to California on tax form FTB-565.

For taxable year 2002, 184,651 partnerships filed form FTB-565 with the Franchise Tax Board, a 1.8% decrease from the prior year's total of 188,096, and a 28,443 (13.3%) decrease since 1997.

Of the 184,651 returns filed by partnerships for taxable year 2002, only 29.9% (55,254) reported profits. Pre-apportioned profits totaled $72.5 billion, or a per-partnership average of $1.3 million. Simultaneously, 70.1% (129,397) partnerships reported pre-apportioned losses totaling $20.4 billion, or an average loss of $157,570. A comparison of the following pie charts illustrates the worldwide profitability results of the three partnership types.





General Partnerships

General Partnerships (GPs) filed 124,649 (67.5%) of the total FTB-565 returns filed for the 2002 taxable year. They also reported 51.8% ($27.0 billion) of the total partnership net income. Among the GPs, only 36.0% (44,930) reported profits, and their total profits of $30.3 billion equated to an average profit of $674,855. In addition, 64.0% (79,719) of the GPs reported losses totaling $3.4 billion, or an average loss of $42,200.

Limited Partnerships

For the 2002 taxable year, 30.4% (56,122) of all partnerships were Limited Partnerships (LPs), reporting 20.4% ($10.6 billion) of a total net income from partnerships. Among the LPs, 13.7% (7,713) reported profits, of which profits totaled $27.3 billion, or a per-LP profit of $3.5 million. The remaining 86.3% (48,409) of LPs reported losses totaling $16.7 billion, or a per-LP loss of $344,800.

Limited Liability Partnerships

Limited Liability Partnerships (LLPs) filed 3,879 FTB-565 returns, representing only 2.1% of the total partnership returns, but reported 27.9% ($14.5 billion) of the total partnership net income of $52.1 billion; 2,611 LLPs (67.5% of all LLPs) reported profits totaling $14.8 billion or a per-LLP average of $5.7 million. In contrast, 1,268 LLPs (32.5%) reported pre-apportioned losses totaling $330.6 million, or an average loss of $260,800.

Other California Business Entities

Limited Liability Companies

For the taxable year ending in 2002, 113,619 forms FTB-568 returns were filed by Limited Liability Companies (LLCs), a 17.5% increase from 2001's volume of 96,731 returns. Of the total LLC returns filed for 2002, 50,846 (45%) reported profits totaling $57 billion and California tax liabilities totaling $91 million, plus $184 million in fees. Simultaneously, 62,773 LLCs (55%) reported $37 billion in losses.

Estates and Trusts

For taxable year 2002, Franchise Tax Board received 294,050 returns from estates and trusts, a 0.9% increase from the 291,478 returns received for taxable year 2001. Taxable income reported on forms FTB-541 generated $274 million tax in taxable year 2002, a 14.4% decrease from the prior year's tax receipts of $320 million.

Exempt Organizations

In the taxable year ending in 2002, there were 151,931 active exempt organizations in California, of which 84,065 (55.3%) filed returns. In comparison with 147,061 active exempt organizations in 2001, of which 83,139 filed returns, taxable year 2002 realized a 3.3% and 1.1% increase, respectively.

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Homeowner and Renter Property Tax Assistance

Program Description

The Homeowner and Renter Assistance Program provides, to low-income senior and disabled homeowners and renters, partial reimbursement of the previous fiscal year's property taxes that they paid directly or indirectly (through rent) for their principal residence. To be eligible for assistance in 2003, the claimant's total household income for the prior calendar year could not exceed $37,676. Total household income is determined by adjusted gross income plus non-taxable income from Social Security, public assistance, pensions and annuities, unemployment compensation, interest, life insurance proceeds, gifts in excess of $300, and worker's compensation.

For homeowners, the *maximum* reimbursement is determined by the amount of property tax paid on the first $34,000 of assessed value of their home. For renters, the maximum reimbursement is based on the legal presumption that $250 of their annual rent expense is applied to property tax. For both homeowners and renters, the *actual* amount of tax assistance ranges inversely to the claimant's total household income, from 4% to 96% of the maximum allowable reimbursement. For claim year 2003, qualified homeowners could have received payments ranging from $20 to $473, and qualified renters could have received from $15 to $348 per year.

The filing season for Homeowner and Renter Assistance claims is from July 1 through October 15. The Franchise Tax Board also accepts claims through June 30 of the year following the claim year for which assistance is requested. To claim assistance, homeowners must file Form 9000, *Homeowner Assistance Claim*, and renters must file Form 9000R, *Renter Assistance Claim*.

History

The California Homeowner and Renter Property Tax Assistance Program was initiated in 1968 to provide partial property tax relief to low-income homeowners over 64 years of age. The California Legislature later made periodic program changes, including extending assistance to low-income senior homeowners 62 years and older (1972), to senior renters (1977), and to totally disabled homeowners and renters irrespective of age (1979). In 2000, the Legislature responded to a long-ignored inflationary factor by providing qualifying homeowners and renters with a *one-time* 150% increase in property tax assistance, and increasing the limitations on *total* household income from $13,200 to $33,132. The next year, they changed the household income eligibility requirements from a fixed amount to a flexible percentage based on the California Consumer Price Index, and permanently increased the property tax assistance payments by 45% above the *pre*-150% increase adjustment.

Homeowner and Renter Property Tax Assistance: 2003

During 2003, 582,338 households claimed property tax assistance, a decrease of 3.7% from the 2002 level of 604,695 claimants. Qualified homeowner and renter claimants received $173.5 million in residential property tax assistance, representing a 2.7% decrease from the 2002 year level of $178.4 million. The average household income among 2003 homeowner and renter claimants was $12,646, and the average assistance amount was $298.

Homeowner Assistance

Homeowners filed 24.3% of the total claims and received $35.8 million, or 20.7% of the program's subsidy. The recipients' average household income was $18,253 and the average homeowner assistance subsidy was $254.

Homeowner claimants with less than $5,000 total household income accounted for 2.4% all homeowner claimants and received 3.9% of the total homeowner assistance budget (Appendix Table D-3). Those with incomes less than $25,000 accounted for 79% of the homeowner claimant population, and received 95.6% of the homeowner assistance budget.

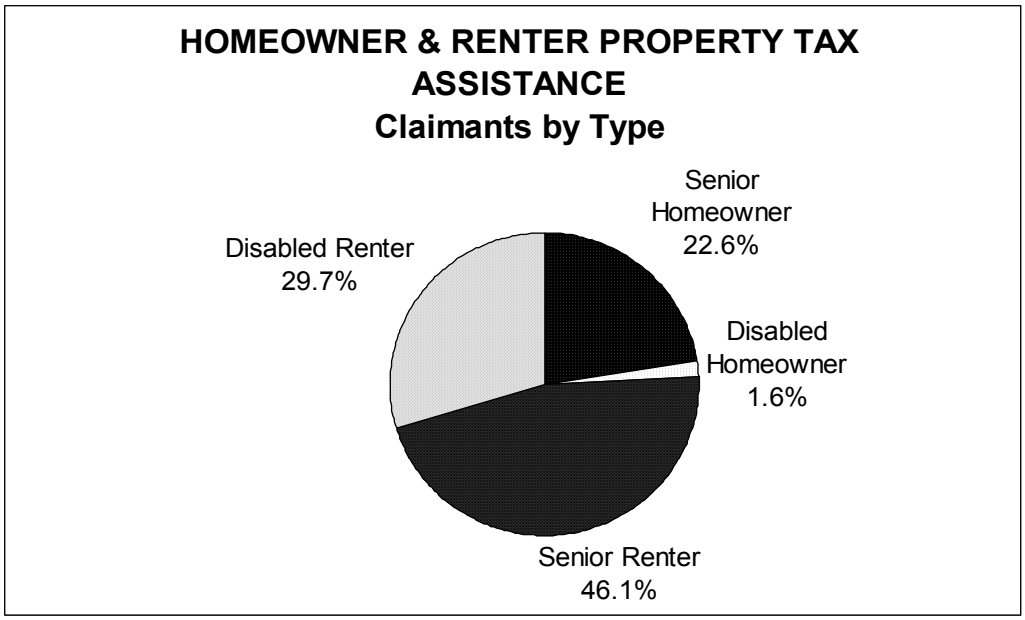
Recipients in Imperial County received the highest average homeowner assistance payments of $295, followed by San Francisco County at $283, and Fresno County at $276. Within California's largest county, Los Angeles, 32,291 homeowner claimants received over $8.6 million in homeowner assistance, or an average household subsidy of $268. For further information, see Appendix Table D-5.

Renter Assistance

Renters made up the majority of the program participants by filing 75.7% of all claims. Renters received $137.6 million through the program, representing 79.3% of the total assistance budget. Qualified renters had an average household income of $10,850 and received an average assistance check of $312**.**

Renters with income of $5,000 and below accounted for 5.7% of renter claimants and 6.2% of total amount of renter assistance (Appendix Table D-4). Those with incomes less than $25,000 accounted for 97.6% of the population and 99.7% of the total amount of the renter assistance budget.

Recipients in Imperial County received the highest average renter assistance payments of $323, followed by Del Norte, Fresno and Kern counties, at $321, and Yuba County at $320. Within California's largest county, Los Angeles, 157,285 renter assistance claimants received over $50.3 million, or an average household subsidy of $319. For further information, see Appendix Table D-6.



Franchise Tax Board
HOMEOWNER & RENTER PROPERTY TAX ASSISTANCE
2003 CLAIM YEAR STATISTICS

Claimants	Number of Claims	Percent of Total	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Percent of Total	Average Assistance	Total Property Taxes (Thousands)
Homeowner								
Senior Citizens	131,791	22.6	$ 2,444,081	$ 18,545	$ 32,668	18.8	$ 248	$ 101,804
Disabled	9,485	1.6	134,677	14,199	3,172	1.8	334	8,284
Subtotal	**141,276**	**24.3**	**$ 2,578,758**	**$ 18,253**	**$ 35,840**	**20.7**	**$ 254**	**$ 110,088**
Renter*								
Senior Citizens	268,171	46.1	$ 3,125,388	$ 11,654	$ 80,874	46.6	$ 302	$ 67,043
Disabled	172,891	29.7	1,660,034	9,602	56,767	32.7	328	43,222
Subtotal	**441,062**	**75.7**	**$ 4,785,422**	**$ 10,850**	**$ 137,641**	**79.3**	**$ 312**	**$ 110,265**
Total	**582,338**	**100.0**	**$ 7,364,180**	**$ 12,646**	**$ 173,481**	**100.0**	**$ 298**	**$ 220,353**

* The statutory property tax equivalent for renters was $250.

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Legislation

Personal Income Tax Law and Corporate Tax Law

The following significant legislation was enacted in 2003 and is applicable to taxable years beginning on or after January 1, 2003. This section describes each bill as it affects various portions of the California Revenue and Taxation Code administered by the Franchise Tax Board (FTB). References to the R&TC are to the Revenue and Taxation Code and references to IRC are to the United States Internal Revenue Code.

- ***Priority Used for the Addition of Voluntary Contribution Designations to the Tax Return***
  AB 132 (Chapter 170)

  This act, effective January 1, 2004:

  - Provides a statutory rule to prioritize the addition of voluntary contribution designations to the tax return; and
  - Authorizes FTB to add one or more voluntary contribution designations to the tax return if it is determined that space is available.

- ***California Fund for Senior Citizens / Extend Repeal Date to January 1, 2010***
  AB 137 (Chapter 376)

  This act, effective January 1, 2004, extends the California Fund for Senior Citizens contribution designation on the personal income tax return to January 1, 2010.

- ***Domestic Partners***
  AB 205 (Chapter 421)

  This act, effective January 1, 2004:

  - Gives registered domestic partners the same community property rights that are granted to and imposed upon spouses in a civil marriage;
  - Specifies that a domestic partner shall use the same filing status for state income tax purposes that was used or would have been used for federal income tax purposes;
  - Specifies that earned income may not be treated as community property for state income tax purposes for a domestic partner; and
  - States that the community property provision is operative January 1, 2005.

- ***Exemption / Up to 50% of Clergy Member Salary For Rental Value or Allowance for Home***
  AB 243 (Chapter 428)

  This act:

  - Increases the maximum amount that may be allocated as a housing allowance from gross salary of a state-employed member of the clergy from 25% to 50%;
  - Changes the term 'minister of the gospel' to 'member of the clergy';
  - Defines 'member of the clergy' to mean a priest, minister, religious practitioner, or similar functionary of a religious denomination or religious organization.

- ***Conform to 2001 Federal Victims of Terrorism Relief Act /Disability Trust Credit / Estimate Tax Payment Computation / Correct Omission of AMT / S Corporation Election / Federal "S" Election Shall Apply for the State***
  AB 967 (Chapter 268)

  This act, effective January 1, 2004, does the following in regard to:

  S Corporations

  - Provides that the termination of S corporation status resulting from having passive investment income exceeding 25% of gross receipts only applies at the state level if it applied at the federal level and the federal S status was terminated;
  - Removes the state language prohibiting a financial S corporation from using the reserve method for bad debts (thus, not permitting a separate reserve method election at the state level that would trigger a state only termination of S status); and
  - Makes numerous amendments removing obsolete language, mostly transitional or effective date language going back to when California first recognized S Corporations in 1987 and makes clerical adjustments, such as inserting "income tax" into the phrase "federal purposes".
  - The S Corporation provisions of this act is operative for taxable years beginning on or after January 1, 2004.

  Estimated Tax Payments

  - Requires that alternative minimum tax (AMT) be included in the computation of the required estimated tax payments in order to meet a safe harbor from the underpayment of estimated tax penalty.
  - The AMT inclusion provision of this act is operative for taxable years beginning on or after January 1, 2005.

Disability Trusts

- Conforms to the Victims of Terrorism Tax Relief Act provision by allowing the state equivalent personal exemption credit to disability trusts; and
- Increases the credit for disability trusts from $1 to an amount equal to the personal exemption credit for single individuals.
- The personal exemption credit of $80 for the 2002 taxable year, is annually adjusted for inflation.
- The disability trust provision is operative for taxable years beginning on or after January 1, 2004.

- ***Tax Shelters & Tax Avoidance / Increase in Penalties Imposed / FTB to Develop & Administer Voluntary Compliance Initiative***
  AB 1601 (Chapter 654) & SB 614 (Chapter 656)

  These acts:

  - Create a regime of penalties and reporting requirements for investors, promoters, tax advisors, and tax preparers involved in abusive tax shelters to identify existing abusive tax shelter transactions on tax returns filed in prior years and to curtail the use of abusive tax shelters in future years;
  - Provide for a voluntary compliance initiative permitting a taxpayer to file an amended return and pay the tax and interest associated with the abusive tax shelter;
  - Extend the statute of limitations for taxpayers involved in abusive tax shelters from four to eight years;
  - For taxpayers involved in an abusive tax shelter, expand the department's ability to issue a subpoena;
  - Expand the rules to obtain an injunction against abusive tax shelter promoters from marketing the shelter within this state; and
  - Impose interest on deficiencies mailed to taxpayers with taxable income greater than $200,000 and involved in an abusive tax shelter.

- ***Golden State Scholarshare Trust Tech / Erroneous Refund Interest / Authority to Use New-Hire Registry Information / Minimum Franchise Tax / 15-Day Disregard Rule / Mandatory E-File Technical Change***
  AB 1742 (Chapter 455)

  This act, effective January 1, 2004:

  - Renumbers the tax law code section for the Golden State Scholarshare Trust;

- Clarifies FTB's authority to use the information contained in the new-hire and contractor registries maintained by the Employment Development Department when collecting on Non-Tax Debt Programs administered by FTB;
- Clarifies that a corporation's period of inactivity of 15 days or less between the date of incorporation and the beginning of its next annual accounting period would be disregarded as a taxable year;
- Allows interest abatement on high-dollar erroneous refunds that are repaid in 30 days; and
- Clarifies the operative date regarding a provision of recently enacted law that requires individual income tax returns prepared by certain tax practitioners to be e-filed with FTB.

FTB sponsored the first three provisions listed above.

- ***Annual Technical Code Maintenance***
  AB 1743 (Chapter 185)

  This Code maintenance act, effective January 1, 2004, corrects cross-references, repeals obsolete provisions contained in state law, and amends provisions to reflect the current style for drafting legislation.

- ***Mandatory E-File For Tax Practitioners***
  AB 1756 (Chapter 228)

  This act, effective August 11, 2003, requires tax practitioners that prepare more than 100 individual income tax returns in a calendar year to electronically file (e-file) all individual returns with FTB beginning with the following calendar year.

  This act applies to individual income tax returns that are required to be filed for taxable years beginning on or after January 1, 2004.

- ***Personal Information / Security of Social Security Numbers***
  SB 25 (Chapter 907)

  This act, effective January 1, 2004, removes the exemption for state and local agencies as a person or entity restricted from using social security numbers (SSNs). Specifically, this act prohibits a person or entity from:

  - Publicly posting or displaying an individual's SSN;
  - Printing an individual's SSN on any card required to access products or services;
  - Requiring an individual to use his or her SSN to access an Internet website unless a password or unique personal identification number is also required to access the website; and

- Printing an individual's SSN on any materials that are mailed to the individual, unless state or federal law requires the SSN to be on the document to be mailed. Not withstanding this provision, applications and forms sent by mail may include SSNs.
- This act is operative for FTB beginning January 1, 2007, and applies to the department's use of SSNs on and after that date.

- ***Emergency Food Assistance Program Fund***
  SB 43 (Chapter 317)

  This act, effective January 1, 2004, extends the Emergency Food Assistance Program Fund contribution designation on the personal income tax return to January 1, 2009.

- ***California Missions Foundation Fund***
  SB 92 (Chapter 460)

  This act, effective January 1, 2004, establishes the California Missions Foundation Fund for contribution designation on personal income tax returns. The fund appears on the 2003 tax returns filed on or after January 1, 2004.

- ***Regulated Investment Companies (RIC) Used to Avoid Tax***
  SB 103 (Chapter 655)

  This act explicitly denies corporate shareholders of a RIC a dividend deduction for earnings in a RIC that are not from stock dividends for taxable years beginning on or after January 1, 2003. Legislative intent language prohibits any inference from being drawn from the operative date of the amendments made by this act with respect to any matter governed by the RIC provision of the R&TC for taxable years beginning before January 1, 2003. Thus, this act allows taxpayers previously taking this deduction to challenge the department's denial of this deduction for taxable years beginning before January 1, 2003.

- ***California Firefighter's Memorial Fund / Allocation of Funds***
  SB 180 (Chapter 189)

  This act, effective January 1, 2004, changes the permissible uses for funds allocated to the California Fire Foundation.

- ***Innocent Spouse Relief / FTB Report to Legislature***
  SB 285 (Chapter 370)

  This act, effective January 1, 2004, provides that if an individual receives relief from income tax liabilities under the federal innocent spouse provisions, that individual would also receive relief under the state innocent spouse provisions.

  This act applies to 1) any tax liability that becomes final on or after the effective date of the act; and 2) any tax liability that became final before the effective date of the act and remains unpaid as of that date. The innocent spouse provisions as amended in this act cease to be operative as of January 1, 2009. The previous innocent spouse provisions will be reinstated as of January 1, 2009.

- ***FTB Include Voter Registration Card With PIT Filing Forms Mailed Annually***
  SB 448 (Chapter 412)

  This act, effective and operative January 1, 2004, requires the Franchise Tax Board to include a voter registration card with the Personal Income Tax (PIT) forms that are mailed annually to taxpayers. This Act applies to all PIT tax booklets mailed on and after the operative date.

- ***State Agency Contracts / Expatriate Corporations / California Taxpayer and Shareholder Act of 2003***
  SB 640 (Chapter 657)

  This act, effective January 1, 2004, creates the California Taxpayer and Shareholder Protection Act of 2003. Provisions of this act:

  - Prohibit the state from entering into contracts with expatriate corporations or their subsidiaries, as defined;
  - Allow the executive officer of a state department or agency (or a designee) to waive the prohibition if the contract is necessary to meet a "compelling public interest", as defined;
  - Require each vendor (not receiving a waiver) submitting a bid or contract proposal to self-certify that it is an eligible vendor with:
    - The contacting agency for calendar year 2004, and
    - The Department of General Services for calendar year 2005 and thereafter;
  - Permit contracts with corporations that expatriated before January 1, 2004, if that corporation:
    - Provides shareholders with enumerated rights, and
    - Agrees to calculate state income tax liability using worldwide combined reporting; and

- Apply to corporations that expatriated before January 1, 2004, for contracts entered into on or after April 1, 2004.

- ***Whistleblowers Protection***
  SB 777 (Chapter 484)

  This act, effective January 1, 2004, expands whistleblower protection laws to:

  - Prohibit employers from taking retaliatory actions against employees who refuse to participate in illegal activities and impose a $10,000 penalty on corporations and limited liability companies that violate this prohibition; and
  - Require the Attorney General to maintain a "whistleblower hotline" to receive information about illegal activity.

- ***Use Tax / FTB Revise Forms / State Agencies Contracting with Contractors or Vendors***
  SB 1009 (Chapter 718)

  This act, effective January 1, 2004, allows persons to elect to report and remit qualified use tax on their income tax returns. The election could be made if the person purchases tangible personal property where the storage, use, or other consumption would subject the purchase to the qualified use tax that would otherwise be required to be reported and paid under current use tax law. The election under this act does not apply to those taxpayers that are required to have a seller's permit or be registered with the Board of Equalization.

  The act states that it is operative for purchases of tangible personal property made on or after January 1, 2003, in taxable years beginning on or after January 1, 2003, and ending on or before December 31, 2009.

- ***Water's-Edge Election Procedures / Definition of "Taxable Year" / Exempt Organizations / Applications for Exemption or Amending Articles of Incorporation / "Corporation" includes Limited Liability Companies***
  SB 1061 (Chapter 633)

  This act:

  - Adds a definition of the term "Taxable Year" for California franchise tax purposes that was inadvertently repealed for taxable years beginning on or after January 1, 2000;
  - Fundamentally reforms the water's-edge election procedures to resolve problems that arise with elections made under the current contract rules. Under this act, water's edge elections would be made by statutory election rather than by contract;

- Eliminates inconsistencies between the Corporations Code and the R&TC regarding the ability of a suspended corporation to apply for tax-exempt status; and
- Allows exemption from taxation for specified limited liability companies.

FTB sponsored the first three provisions listed above.

- ***Sales and Use Tax Claims for Refund / Clarifying Changes***
  SB 1064 (Chapter 606)

  This act, effective January 1, 2004, clarifies that a taxpayer may not request a sales tax refund, in lieu of the Manufacturer's Investment Credit (MIC), in excess of the amount of the MIC that could be applied to reduce the tax (or net tax) after first applying all other credits. It states that a MIC carryover credit may not be refunded until the year that MIC carryover can be applied to reduce the tax (or net tax).

  This act specifies that the changes are declaratory of existing law, but effective for claims for refund filed with the Board of Equalization on or after August 7, 2003.

- ***Effect of Federal Elections Made Prior to Becoming a California Taxpayer***
  SB 1065 (Chapter 486)

  This FTB-sponsored act, effective January 1, 2004, mandates that federal tax elections made by a person prior to becoming a California taxpayer apply for California purposes.

Legal Rulings and Franchise Tax Board Notices

Legal Rulings

Legal Rulings are issued to publish the Franchise Tax Board's official conclusion on how the law is applied to a specific set of facts. Because they are generally interpretive of existing law, they have retroactive effect unless otherwise stated in the ruling. During 2003, the Franchise Tax Board published three Legal Rulings on the following subjects:

- **Sourcing of Partnership, S Corporation and Trust Items for a Part-Year Resident**
  Legal Ruling 2003-1

  The purpose of this ruling is to provide guidance to a part-year resident taxpayer who is a partner, shareholder or beneficiary of partnerships (including limited liability companies classified under federal and California tax law as partnerships), S Corporations, and certain trusts. The ruling addresses the appropriate inclusion and sourcing of items to be reported from partnerships, S Corporations, and trusts during any part of the taxpayer's own or the partnership's, S corporation's, or trust's taxable year.

- **Application of Profit Split Method to Water's-Edge Taxpayers with Possessions Corporation Affiliates**
  Legal Ruling 2003-2

  The purpose of this ruling is to answer the question: *"May a water's edge taxpayer use the federal profit split method to allocate income and deductions of its possessions corporation affiliate?"* The federal "profit split method" for allocating income and deductions of a possessions corporation under the water's-edge method may not be used since California does not conform to Internal Revenue Code section 936. Taxpayers must instead allocate such income and deductions under Internal Revenue Code section 482 and the regulations thereunder (without regard to any election to use the profit split method for federal tax purposes).

- **Inclusion of Business Income Dividends in the Recipient's Sales Factor**
  Legal Ruling 2003-3

  The purpose of this ruling is to answer the question: *"When does income-producing activity exist with respect to a business income dividend so that the dividend is includible in the recipient's sales factor?"* The ruling clarifies the distinction between 'mere holding' and 'income-producing activity' regarding business income dividends.

FTB Notices

FTB Notices are general procedures to be followed with respect to administrative procedures. During 2003, the Franchise Tax Board published 10 FTB Notices discussing the following subjects:

- **Effective Dates - Overpayments on Prior Year Returns: Legal Ruling 94-4 Withdrawn**
  FTB Notice 2003-1

  The notice announced the withdrawal of Legal Ruling 94-4, regarding the effective date of a credit from an overpayment reported on a timely filed return for a prior taxable year. The notice also announced the substitution rule whereby the overpayment credit amount shall be deemed paid on the original due date of the subsequent year's return.

- **Settlement of Civil Tax Matter Disputes - Updated and Revised Procedures**
  FTB Notice 2003-2

  The notice announced updated settlement procedures, including instructions and addresses for corresponding with the Settlement Bureau, and distinguishes the Settlement program from the Offer-in-Compromise program.

- **Manufacturers' Investment Credit - Ready-Mixed Concrete and Cement Trucks: Legal Ruling 2001-4 Withdrawn**
  FTB Notice 2003-3

  The notice announced the withdrawal of Legal Ruling 2001-4, relating to qualification for the Manufacturers' Investment Credit of certain ready-mixed concrete and cement trucks, per the Appeal of *Jon and Rita Minnis and Milpitas Materials Company*, 2002-SBE-003, June 20, 2002.

- **Request for Public Comment -- Discussion Draft of Proposed Changes to California Code of Regulation, Title 18, Section 17952**
  FTB Notice 2003-4
  (Also refer to FTB Notice 2003-8: Cancellation of Request for Public Comment)

  FTB Notice 2003-4 announced the development of a discussion draft of amendments and solicited public comment with respect to the existing regulation under Revenue and Taxation Code section 17952. The proposed amendments would add provisions designed to address the timing of sourcing of gains on the sale or transfer of intangible personal property.

- **2001 Legislative Changes - Informal Refund Claims**
  FTB Notice 2003-5

  The notice announced procedural changes for reporting and filing 'informal refund claims' resulting from a 2001 legislative change. Revenue and Taxation Code section 19322.1 (Stats. 2001, Ch. 920, Sec. 25) allows for 'informal refund claims' to be perfected and deemed filed on the date that full payment of tax is made for purposes of tolling (delaying the expiration of) the statute of limitations.

- **Procedures For Making the Election to Defer Certain Gain From the Sale of Qualified Small Business Stock**
  FTB Notice 2003-6

  FTB announced the election procedures to be followed for California purposes by taxpayers other than individuals wishing to elect to rollover gain from the sale of small business stock where the sales proceeds were used to purchase other qualified small business stock within 60 days.

- **Withdrawal of Obsolete Legal Ruling**
  FTB Notice 2003-7

  FTB announced the withdrawal of Legal Ruling 2001-2 per the *Appeal of the Appeal of Christian Community Credit Union*, 2002-SBE-009, December 3, 2002. Legal Ruling 2001-2 related to the application of Revenue and Taxation Code section 24405, subdivisions (c) and (d), regarding state-chartered credit unions.

- **Cancellation of Scheduled Symposium -- August 13, 2003, Discussion Draft of Proposed Changes to California Code of Regulations, Title 18, Section 17952**
  FTB Notice 2003-8 (Refer to FTB Notice 2003-4:Request for Public Comment)

  FTB announced the cancellation of the public symposium intended to discuss proposed amendments to California Code of Regulations, Title 18, Section 17952, relating to provisions designed to address the timing of sourcing of gains on the sale or transfer of intangible personal property.

- **Revenue Procedure 2003-33: Automatic Extensions to Make Internal Revenue Section 338 Elections**
  FTB Notice 2003-9

  FTB announced rules applicable for California purposes as a result of federal Revenue Procedure 2003-33, relating to federal automatic extensions to make Internal Revenue Code Section 338 elections.

- **Repeal of the Manufacturers' Investment Credit (MIC)**
  FTB Notice 2003-10

  FTB announced that the California Legislative counsel had issued a written opinion that the Manufacturers' Investment Credit has been repealed by its own terms and was inoperative as of January 1, 2004.

Tax Appeals

Taxpayers who disagree with the Franchise Tax Board's action on their protest or claim for refund may appeal the decision to the State Board of Equalization (SBE). The Franchise Tax Board's Legal Department staff is responsible for representing FTB's position.

1n 2003, 1,322 new appeals involving over $69 million were filed with SBE, compared to 1,378 new appeals involving $277 million in 2002. Also during 2003, 1,235 appeals were completed.

'Published' decisions are those decisions that establish precedent for future case interpretation. SBE issued three published decisions that are briefly summarized below:

- **Appeal of California Steel Industries, Inc**.
  2003-SBE-001 & 2003-SBE-001-A

  The SBE's decision, on a petition for rehearing filed by FTB, held that appellant's payments to an independent contractor for construction of certain qualified property were properly treated as "capitalized labor costs that are directly allocable to the construction of qualified property" for purposes of the Manufacturers' Investment Credit. The decision further stated that, for purposes of the Manufacturers' Investment Credit, labor costs comprise all costs paid or incurred for services rendered in connection with the construction or modification of qualified property, including any overhead and profit attributable to such services.

- **Appeal of Stephen B. Bragg**
  2003-SBE-002

  The SBE held that appellant became an Arizona resident in 1993 based upon the facts and circumstances presented in the case. The SBE also held that respondent's use of the 1989 three-factor apportionment formula of appellant's former business for sourcing payments made to appellant with respect to a covenant-not-to-compete was proper and consistent with the SBE's prior holding in *Appeals of Paul B. and Mary A. Milhous, et al., 2000-SBE-003.*

- **Appeal of James N. Harger**
  2003-SBE-003

  The SBE disallowed a claimed charitable deduction of a residential structure because appellant was unable to establish, by documentary evidence or testimony, that the structure was ever actually delivered to the charitable organization.

Litigation — Filings, Closings, and Significant Decisions

There were 19 new cases filed in the year 2003 and 14 were closed. The Franchise Tax Board's position was sustained in 8 of the 14 cases and 5 cases were settled. In only 1 case was the position of the Franchise Tax Board reversed. The state was able to sustained 77% of the tax at issue with respect to the cases that were closed. Of the $733,421 of tax at issue, $565,550 was sustained.

- **Superior Court**

  Judicial review of the validity of tax assessments is generally obtained by filing a suit for refund in Superior Court after the Franchise Tax Board has denied a claim for refund or the taxpayer deems it denied. There were 18 cases that went to trial in 2003 and the Franchise Tax board was sustained in 13 of those cases.

- **California Courts of Appeal**

  Either the taxpayer or the Franchise Tax board may appeal an adverse Superior Court decision to the Court of Appeals. In 2003 there were 3 decisions issued by the Court of Appeals on tax cases where the department was a party. The Franchise Tax Board was sustained in an unpublished decision in 1 case and lost in published decisions in the other two cases, *Farmer Bros Co. v. Franchise Tax Board (2003) 108 Cal App 4th 976* and *J.H.McKnight Ranch, Inc. v. Franchise Tax Board* (2003) 110 Cal App 4th 978.

  The significant appellate decision was *Farmer Bros.* The Court of Appeal held that section 24402 of the Revenue and Taxation Code is unconstitutional because it discriminates against interstate commerce by allowing a dividend deduction but only to the extent the dividends are paid from income that had previously been taxed by California.

- **California Supreme Court**

  A party that loses at the appellate level can petition the California Supreme Court for a review of the appellate decision. Review is discretionary with the Court. A petition for review was filed in the California Supreme Court in Farmer Bros. The California Supreme Court declined to review the appellate decision.

- **United States Supreme Court**

  A Petition for Writ of Certiorari can be filed with the United States Supreme Court in cases involving issues under the United States Constitution or the interpretation or application of federal Statutes. Review by the United States Supreme Court is discretionary.

  The United States Supreme Court heard and decided the case of *Franchise Tax Bd. v. Hyatt* (2003) 538 U.S. 488, 155 L.Ed.2d 702[1]. In that case the Franchise Tax Board argued that Hyatt should not be allow to proceed in a tort action grounded in an audit of Hyatt's California residency proceed in the Nevada courts. The United States Supreme Court in a 9-0 decision held that the tort action could proceed. Trial is expected to occur sometime in 2006.

  The Franchise Tax Board filed a Petition for Writ of Certiorari with the United States Supreme Court in Farmer Bros. That petition was pending at the end of calendar year 2003.

Settlement

The Franchise Tax Board is authorized to negotiate the settlement of administrative civil tax matter disputes to accelerate their resolution, reduce otherwise lengthy and costly administrative and court litigation procedures, and provide taxpayers with a similar alternative dispute resolution process available at the federal level. The Settlement Program settled 184 civil tax matter disputes during calendar year 2003. The 184 settled cases involved $513.7 million in disputed liabilities. Of the $513.7 million in dispute, $371.7 million was sustained.

Of the cases settled, 24 were settled under the Franchise Tax Board's "small case" authority. Small cases involve reductions in tax and penalties of $7,500 or less for cases settled during the 2003 calendar year. (The amount is adjusted each calendar year based on the change in the California Consumer Price Index.) These cases are approved by the Franchise Tax Board's Chief Counsel and the Executive Officer, and reported to the three-member Franchise Tax Board. The three-member Franchise Tax Board approved all remaining cases.

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[1] Hyatt sued FTB in tort alleging various torts including invasion of privacy, outrage, and fraud arising from the department's audit to determine the date on which the plaintiff had terminated his California residency. In 2001 the Nevada Supreme Court had directed the Nevada trial court to enter summary judgment in favor of the Franchise Tax Board based upon its determination that Hyatt had no facts to support his allegations of torts. On a petition for rehearing the Nevada Supreme Court vacated its earlier decision and ruled that Hyatt could proceed on his intentional torts claims. The Franchise Tax Board filed a petition for writ of certiorari with the United States Supreme Court on the grounds that the Nevada Supreme Court's action violated the Full Faith and Credit Clause of the United States Constitution.

Appendices

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Appendix A:

Tax Rates, Exemptions,

and

Standard Deductions

2002 Taxable Year

TABLE A-1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2002

MARRIED FILING JOINTLY and SURVIVING SPOUSE

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-58[b] Taxable Income*	1959-66[c] Taxable Income*
1.0	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000	20,000 to 25,000
6.0	25,000 to 30,000	$ 30,000 and over	$ 25,000 and over	$ 50,000 and over	25,000 to 30,000
7.0	30,000 to 40,000				$ 30,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	$ 250,000 and over				

Tax Rate	1967-72[d] Taxable Income*	1973-85[e,g] Taxable Income*	1986[g] Taxable Income*
0.0			Up to $ 3,420
1.0	Up to $ 4,000	Up to $ 4,000	3,420 to 10,420
2.0	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620
3.0	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840
4.0	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160
5.0	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420
6.0	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660
7.0	19,000 to 22,000	19,000 to 22,000	36,660 to 41,860
8.0	22,000 to 25,000	22,000 to 25,000	41,860 to 47,120
9.0	25,000 to 28,000	25,000 to 28,000	47,120 to 52,360
10.0	$ 28,000 and over	28,000 to 31,000	52,360 to 57,580
11.0		$ 31,000 and over	$ 57,580 and over

Tax Rate	1987-90[g,h] Taxable Income*	1991-92[g,i] Taxable Income*	1993[g,i] Taxable Income*	1994[g,i] Taxable Income*	1995[g,i] Taxable Income*
1.0	Up to $ 7,300	Up to $ 8,788	Up to $ 9,332	Up to $ 9,444	Up to $ 9,662
2.0	7,300 to 17,300	8,788 to 20,828	9,332 to 22,118	9,444 to 22,384	9,662 to 22,898
4.0	17,300 to 27,300	20,828 to 32,870	22,118 to 34,906	22,384 to 35,324	22,898 to 36,136
6.0	27,300 to 37,900	32,870 to 45,632	34,906 to 48,456	35,324 to 49,038	36,136 to 50,166
8.0	37,900 to 47,900	45,632 to 57,670	48,456 to 61,240	49,038 to 61,974	50,166 to 63,400
9.3	$ 47,900 and over	57,670 to 200,000	61,240 to 212,380	61,974 to 214,928	63,400 to 219,872
10.0		200,000 to 400,000	212,380 to 424,760	214,928 to 429,858	219,872 to 439,744
11.0		$ 400,000 and over	$ 424,760 and over	$ 429,858 and over	$ 439,744 and over

Tax Rate	1996[g,j] Taxable Income*	1997[g,j] Taxable Income*	1998[g,j] Taxable Income*	1999[g,j] Taxable Income*	2000[g,j] Taxable Income*
1.0	Up to $ 9,816	Up to $ 10,032	Up to $ 10,262	Up to $ 10,528	Up to $ 10,918
2.0	9,816 to 23,264	10,032 to 23,776	10,262 to 24,322	10,528 to 24,954	10,918 to 25,878
4.0	23,264 to 36,714	23,776 to 37,522	24,322 to 38,386	24,954 to 39,384	25,878 to 40,842
6.0	36,714 to 50,968	37,522 to 52,090	38,386 to 53,288	39,384 to 54,674	40,842 to 56,696
8.0	50,968 to 64,414	52,090 to 65,832	53,288 to 67,346	54,674 to 69,096	56,696 to 71,652
9.3	$ 64,414 and over	$ 65,832 and over	$ 67,346 and over	$ 69,096 and over	$ 71,652 and over

Tax Rate	2001[g,j] Taxable Income*	2002[g,j] Taxable Income*
1.0	Up to $ 11,496	Up to $ 11,668
2.0	11,496 to 27,250	11,668 to 27,658
4.0	27,250 to 43,006	27,658 to 43,652
6.0	43,006 to 59,700	43,652 to 60,596
8.0	59,700 to 75,450	60,596 to 76,582
9.3	$ 75,450 and over	$ 76,582 and over

Footnotes follow this section.

TABLE A-1B

Personal Income Tax

SYNOPSIS OF TAX RATES

Taxable Years 1935 - 2002

SINGLE* and *MARRIED FILING SEPARATELY

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*	1959-66[c] Taxable Income*
1.0	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000	Up to $ 5,000	Up to $ 2,500
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	5,000 to 10,000	2,500 to 5,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	10,000 to 15,000	5,000 to 7,500
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	15,000 to 20,000	7,500 to 10,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	20,000 to 25,000	10,000 to 12,500
6.0	25,000 to 30,000	$ 30,000 and over	$ 25,000 and over	$ 25,000 and over	12,500 to 15,000
7.0	30,000 to 40,000				$ 15,000 and over
8.0	40,000 to 50,000				
9.0	50,000 to 60,000				
10.0	60,000 to 70,000				
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	$ 250,000 and over				

Tax Rate	1967-72[d] Taxable Income*	1973-1985[e,g] Taxable Income*	1986[g] Taxable Income*
0.0			Up to $ 1,710
1.0	Up to $ 2,000	Up to $ 2,000	1,710 to 5,210
2.0	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810
3.0	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420
4.0	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080
5.0	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710
6.0	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330
7.0	9,500 to 11,000	9,500 to 11,000	18,330 to 20,930
8.0	11,000 to 12,500	11,000 to 12,500	20,930 to 23,560
9.0	12,500 to 14,000	12,500 to 14,000	23,560 to 26,180
10.0	$ 14,000 and over	14,000 to 15,500	26,180 to 28,790
11.0		$ 15,500 and over	$ 28,790 and over

Tax Rate	1987-90[g,h] Taxable Income*	1991-92[g,i] Taxable Income*	1993[g,i] Taxable Income*	1994[g,i] Taxable Income*	1995[g,i] Taxable Income*
1.0	Up to $ 3,650	Up to $ 4,394	Up to $ 4,666	Up to $ 4,722	Up to $ 4,831
2.0	3,650 to 8,650	4,394 to 10,414	4,666 to 11,059	4,722 to 11,192	4,831 to 11,449
4.0	8,650 to 13,650	10,414 to 16,435	11,059 to 17,453	11,192 to 17,662	11,449 to 18,068
6.0	13,650 to 18,950	16,435 to 22,816	17,453 to 24,228	17,662 to 24,519	18,068 to 25,083
8.0	18,950 to 23,950	22,816 to 28,835	24,228 to 30,620	24,519 to 30,987	25,083 to 31,700
9.3	$ 23,950 and over	28,835 to 100,000	30,620 to 106,190	$ 30,987 to 107,464	$ 31,700 to 109,936
10.0		100,000 to 200,000	106,190 to 212,380	107,464 to 214,929	109,936 to 219,872
11.0		$ 200,000 and over	$ 212,380 and over	$ 214,929 and over	$ 219,872 and over

Tax Rate	1996[g,j] Taxable Income*	1997[g,j] Taxable Income*	1998[g,j] Taxable Income*	1999[g,j] Taxable Income*	2000[g,j] Taxable Income*
1.0	Up to $ 4,908	Up to $ 5,016	Up to $ 5,131	Up to $ 5,264	Up to $ 5,459
2.0	4,908 to 11,632	5,016 to 11,888	5,131 to 12,161	5,264 to 12,477	5,459 to 12,939
4.0	11,632 to 18,357	11,888 to 18,761	12,161 to 19,193	12,477 to 19,692	12,939 to 20,421
6.0	18,357 to 25,484	18,761 to 26,045	19,193 to 26,644	19,692 to 27,337	20,421 to 28,348
8.0	25,484 to 32,207	26,045 to 32,916	26,644 to 33,673	27,337 to 34,548	28,348 to 35,826
9.3	$ 32,207 and over	$ 32,916 and over	$ 33,673 and over	$ 34,548 and over	$ 35,826 and over

Tax Rate	2001[g,j] Taxable Income*	2002[g,j] Taxable Income*
1.0	Up to $ 5,748	Up to $ 5,834
2.0	5,748 to 13,625	5,834 to 13,829
4.0	13,625 to 21,503	13,829 to 21,826
6.0	21,503 to 29,850	21,826 to 30,298
8.0	29,850 to 37,725	30,298 to 38,291
9.3	$ 37,725 and over	$ 38,291 and over

Footnotes follow this section.

TABLE A-1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2002
HEAD OF HOUSEHOLD

Tax Rate	1935-42 Taxable Income*	1943-48a Taxable Income*	1949-58 Taxable Income*	1959-66c Taxable Income*	1967-72d Taxable Income*
1.0	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000	Up to $ 2,500	Up to $ 3,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	2,500 to 5,000	3,000 to 4,500
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	5,000 to 7,500	4,500 to 6,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	7,500 to 10,000	6,000 to 7,500
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	10,000 to 12,500	7,500 to 9,000
6.0	25,000 to 30,000	$ 30,000 and over	$ 25,000 and over	12,500 to 15,000	9,000 to 10,500
7.0	30,000 to 40,000			$ 15,000 and over	10,500 to 12,000
8.0	40,000 to 50,000				12,000 to 13,500
9.0	50,000 to 60,000				13,500 to 15,000
10.0	60,000 to 70,000				$ 15,000 and over
11.0	70,000 to 80,000				
12.0	80,000 to 100,000				
13.0	100,000 to 150,000				
14.0	150,000 to 250,000				
15.0	$ 250,000 and over				

Tax Rate	1973[e] Taxable Income*	1974-85[f,g,i] Taxable Income*	1986[f,g] Taxable Income*
0.0			Up to $ 3,420
1.0	Up to $ 3,000	Up to $ 4,000	3,420 to 10,410
2.0	3,000 to 4,500	4,000 to 6,000	10,410 to 13,890
3.0	4,500 to 6,000	6,000 to 7,500	13,890 to 16,530
4.0	6,000 to 7,500	7,500 to 9,000	16,530 to 19,150
5.0	7,500 to 9,000	9,000 to 10,500	19,150 to 21,780
6.0	9,000 to 10,500	10,500 to 12,000	21,780 to 24,410
7.0	10,500 to 12,000	12,000 to 13,500	24,410 to 27,020
8.0	12,000 to 13,500	13,500 to 15,000	27,020 to 29,630
9.0	13,500 to 15,000	15,000 to 16,500	29,630 to 32,260
10.0	15,000 to 16,500	16,500 to 18,000	32,260 to 34,880
11.0	$ 16,500 and over	$ 18,000 and over	$ 34,880 and over

Tax Rate	1987-90[f,g,h] Taxable Income*	1991-92[f,g,i] Taxable Income*	1993[f,g,i] Taxable Income*	1994[f,g,i] Taxable Income*	1995[f,g,i] Taxable Income*
1.0	Up to $ 7,300	Up to $ 8,789	Up to $ 9,333	Up to $ 9,445	Up to $ 9,662
2.0	7,300 to 17,300	8,789 to 20,829	9,333 to 22,118	9,445 to 22,383	9,662 to 22,898
4.0	17,300 to 22,300	20,829 to 26,848	22,118 to 28,510	22,383 to 28,852	22,898 to 29,516
6.0	22,300 to 27,600	26,848 to 33,229	28,510 to 35,286	28,852 to 35,709	29,516 to 36,530
8.0	27,600 to 32,600	33,229 to 39,249	35,286 to 41,679	35,709 to 42,179	36,530 to 43,149
9.3	$ 32,600 and over	39,249 to 136,115	41,679 to 144,540	42,179 to 146,274	43,149 to 149,638
10.0		136,115 to 272,230	144,540 to 289,081	146,274 to 292,550	149,638 to 299,279
11.0		$ 272,230 and over	$ 289,081 and over	$ 292,550 and over	$ 299,279 and over

Tax Rate	1996[f,g,j] Taxable Income*	1997[f,g,j] Taxable Income*	1998[f,g,j] Taxable Income*	1999[f,g,j] Taxable Income*	2000[f,g,j] Taxable Income*
1.0	Up to $ 9,817	Up to $ 10,033	Up to $ 10,264	Up to $ 10,531	Up to $ 10,921
2.0	9,817 to 23,264	10,033 to 23,776	10,264 to 24,323	10,531 to 24,955	10,921 to 25,878
4.0	23,264 to 29,988	23,776 to 30,648	24,323 to 31,353	24,955 to 32,168	25,878 to 33,358
6.0	29,988 to 37,114	30,648 to 37,931	31,353 to 38,803	32,168 to 39,812	33,358 to 41,285
8.0	37,114 to 43,839	37,931 to 44,803	38,803 to 45,833	39,812 to 47,025	41,285 to 48,765
9.3	$ 43,839 and over	$ 44,803 and over	$ 45,833 and over	$ 47,025 and over	$ 48,765 and over

Tax Rate	2001[f,g,j] Taxable Income*	2002[f,g,j] Taxable Income*
1.0	Up to $ 11,500	Up to $ 11,673
2.0	11,500 to 27,250	11,673 to 27,659
4.0	27,250 to 35,126	27,659 to 35,653
6.0	35,126 to 43,473	35,653 to 44,125
8.0	43,473 to 51,350	44,125 to 52,120
9.3	$ 51,350 and over	$ 52,120 and over

Footnotes follow this section.

APPENDIX A
TABLES 1A, 1B, 1C
Personal Income Tax

SYNOPSIS OF TAX RATES
FOOTNOTES

* Adjusted gross income less deductions.

a(1). For filing status types Married Filing Jointly (MFJ), Single & Married Filing Separately (S&MFS), and Head of Household (HOH)), the graduated tax rates were condensed from 15 to 6 brackets. The tax reduction effects were: no change for taxable incomes to $5,000; 1% tax decrease for taxable incomes from $5,000 to $40,000; 2% decrease for taxable incomes from $40,000 to $50,000; 3% decrease for taxable incomes from $50,000 to $60,000; 4% tax decrease for taxable incomes from $60,000 to $70,000; 5% tax decrease for taxable incomes from $70,000 to $80,000; 6% decrease for incomes from $80,000 to $100,000; 7% tax decrease for taxable incomes from $100,000 to $150,000; 8% tax decrease for taxable incomes from $150,000 to $250,000; and 9% tax decrease for taxable incomes over $250,000.

a(2). In 1943, the 1% tax reduction for incomes between $5,000 and $30,000 was reversed.

b. Prior to 1952, the tax rate brackets and tax rates were identical for Single & Married Filing Separately (S&MFS) filers, Married Filing Jointly (MFJ) filers, and Head of Household (HOH) filers. The equivalent rates and brackets portrayed an assumption that multi-party family household costs were identical to single party households and thus should be taxed at equivalent rates. In 1952, the tax rate brackets were adjusted to accommodate the income needs of MFJ households by bracketing the taxable income ranges at two times the S&MFS and HOH income ranges.

c. The tax rate schedules of the three filing status types were increased by adding a seventh tax rate bracket. For MFJ filers, tax rates increased by 1% for taxable incomes from $5,000 to $15,000 and incomes over $50,000; by 2% for taxable incomes from $15,000 to $25,000 and from $40,000 to $50,000; and by 3% for incomes between $25,000 and $40,000. For S&MFS and HOH filers, the 1% tax increase applied to incomes of $2,500 - $7,500 and $25,000 and over; 2% for incomes from $7,500 to $12,500 and from $20,000 to $25,000; and 3% increase for incomes between $12,500 and $20,000.

d(1). Prior to 1967, taxable income was determined by calculating adjusted gross income (AGI) less deductions less personal exemptions less dependent exemptions. The MFJ, S&MFS, and HOH filing status tables each had 7 tax rate brackets. For 1967, taxable income was redefined as AGI less deductions. Net tax liability was redefined as gross tax less personal exemptions less dependent exemptions. Three additional tax brackets were added to the 7-bracket tax tables for the 3 filing statuses. For MFJ returns, the median tax liability effect was a $454 (45%) tax increase.

d(2). A special 10% reduction in tax liabilities with a maximum of $100 for S&MFS and $200 for MFJ, was effective for the 1969 taxable year.

d(3). A forgiveness tax credit of 20% was provided with respect to 1971 taxes, along with the enactment of the withholding and declaration of estimated tax program, effective 1972.

e. The maximum tax rate was increased from 10% to 11%. A special income tax credit ranging from 20% to 100% of the tax liability was effective for the 1973 taxable year.

f. The tax brackets were eased for heads of household effective with the 1974 taxable year.

g. Beginning taxable income year 1978, tax rates are adjusted to compensate for inflationary factors determined by the June to June change in the California Consumer Price Index (less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569)). Tax rates were indexed at 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987 by AB 53. For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, 3.7% for 2000, 5.3% for 2001 and 1.5% for taxable year 2002.

h. The maximum tax rate was lowered from 11% to 9.3% for the 1987 taxable year. The number of tax brackets was reduced from 11 to 6. The preference tax was replaced with a 7% alternative minimum tax.

i. For taxable years 1991 through 1995, 10% and 11% tax rates were added, increasing the maximum rate from 9.3% for all filing status types.

j. Beginning taxable year 1996, the regular top marginal tax rate was reduced from 11% to 9.3% and alternative minimum tax rate was reduced from 8.5% to 7%.

TABLE A-2
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND STANDARD DEDUCTIONS
Taxable Years 1935 - 2002

Type	Taxable Year							
	1935-38	1939-42	1943-44[a]	1945-48[b]	1949-52[c]	1953-58[d]	1959-63[e]	1964-66[f]
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$ 2,500	$ 2,500	$ 3,500	$ 4,500	$ 3,500	$ 3,500	$ 3,000	$ 3,000
b. Married Filing Separately	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)	-	-	-	-	500	500	600	600
f. Senior (Additional)	-	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II Dependent Exemption	400	400	400	400	400	400	600	600
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	-	-	-	-	-	-	-	$ 1,000
1 Adjusted Gross Income of $5,000 or more	-	-	-	$ 300	$ 300	-	10.0%	-
2 Adjusted Gross Income of $10,000 or more	-	-	-	-	-	$ 600	$ 1,000	-
3 Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	-	-	-
4 Adjusted Gross Income less than $10,000	-	-	-	-	-	6.0%	10.0%	-
b. Head of Household (Unmarried)	-	-	-	-	-	-	-	$ 1,000
1 Adjusted Gross Income of $5,000 or more	-	-	-	$ 300	$ 300	$ 300	$ 500	-
2 Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-
c. Single and Married Filing Separately	-	-	-	-	-	-	-	$ 500
1 Adjusted Gross Income of $5,000 or more	-	-	-	$ 300	$ 300	$ 300	$ 500	-
2 Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-

Type	Taxable Year							
	1967[f,g]	1968-77[h]	1978[i,j1]	1979-86[j1]	1987-92[j,k]	1993[k]	1994[k]	1995[k]
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$ 50	$ 50	$ 200	$ 50	$ 102	$ 128	$ 130	$ 132
b. Married Filing Separately	25	25	100	25	51	64	65	66
c. Single	25	25	100	25	51	64	65	66
d. Head of Household (Unmarried)	50	50	200	50	102	64	65	66
e. Blind (Additional)	8	8	8	8	51	64	65	66
f. Senior (Additional)	-	-	-	-	51	64	65	66
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	8	8	8	8	51	64	65	66
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 3,760	$ 4,804	$ 4,862	$ 4,974
b. Head of Household (Unmarried)	$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 3,760	$ 4,804	$ 4,862	$ 4,974
c. Single and Married Filing Separately	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,880	$ 2,402	$ 2,431	$ 2,487

Type	Taxable Year						
	1996[k]	1997[k]	1998[k]	1999[k]	2000[k]	2001[k]	2002[k]
I Personal Exemptions							
a. Married Filing Jointly and Surviving Spouse	$ 134	$ 136	$ 140	$ 144	$ 150	$ 158	$ 160
b. Married Filing Separately	67	68	70	72	75	79	80
c. Single	67	68	70	72	75	79	80
d. Head of Household (Unmarried)	67	68	70	72	75	79	80
e. Blind (Additional)	67	68	70	72	75	79	80
f. Senior (Additional)	67	68	70	72	75	79	80
g. Estates	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1
II Dependent Exemption	67	68	253	227	235	247	251
III Standard Deductions							
a. Married Filing Jointly and Surviving Spouse	$ 5,054	$ 5,166	$ 5,284	$ 5,422	$ 5,622	$ 5,920	$ 6,008
b. Head of Household (Unmarried)	$ 5,054	$ 5,166	$ 5,284	$ 5,422	$ 5,622	$ 5,920	$ 6,008
c. Single and Married Filing Separately	$ 2,527	$ 2,583	$ 2,642	$ 2,711	$ 2,811	$ 2,960	$ 3,004

Footnotes follow this section.

APPENDIX A
TABLE 2
Personal Income Tax

PERSONAL AND DEPENDENT EXEMPTIONS, AND STANDARD DEDUCTIONS
FOOTNOTES

a Temporary wartime provisions, enacted in 1943, increased personal exemptions of individuals filing as Married Filing Jointly (MFJ) Surviving Spouse[1] (SS), Single, and Head of Household (HOH) by $1,000, and by $500 for individuals filing as Married Filing Separately (MFS) and Estate filers.

b Additional temporary wartime provisions, enacted in 1945, increased personal exemptions by another $1,000 for MFJ, SS, Single, and HOH, and another $500 for MFS. A standard deduction in lieu of itemized non-business deductions was introduced at that time. The standard deduction was 6% of adjusted gross income less dependent exemptions when the taxpayer used the tax from the "optional tax table", or $300 when the taxpayer was ineligible to use the optional tax table and chose not to itemize deductions.

c The temporary personal exemption increase enacted in 1945 lapsed to 1943 levels for MFJ, SS, Single, and HOH filers. The temporary Estate exemption increase enacted in 1943 lapsed to 1942 levels.

d The filing of MFJ and SS returns was made more attractive in this period. For MFJ and SS filers with an income of $10,000 or more, the standard deduction was raised from $300 to $600.

e Personal exemptions were reduced by $500 for MFJ, SS, Single, and HOH filers, and was reduced by $250 for MFS filers. The standard deduction was increased from 6% to 10% of adjusted gross income less dependent and blind exemptions when the taxpayer used the tax from the "optional tax table" rather than the Tax Rate Schedule. For persons ineligible to use the "optional tax table", the standard deduction was increased from $600 to $1,000 for MFJ and SS filers and from $300 to $500 for all others.

f(1). Beginning 1964, a flat standard deduction (regardless of the amount of adjusted gross income), replaced the variable deduction. Between 1964 and 1967 the flat standard deduction was $1,000 for MFJ, SS, and HOH, and $500 for all others.

f(2). Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, their dependent exemption, and their standard deduction.

g Beginning in 1967, deductions were replaced by tax credits for personal and dependent exemptions.

h The flat standard deduction was increased from $1,000 to $2,000 for MFJ, SS, and HOH and from $500 to $1,000 for Single and MFS. The $50 exemption for HOH includes the first qualifying dependent; the exemption for each dependent thereafter was $8.

i For 1978 only, personal exemption credits increased from $50 to $200 for MFJ, SS, and HOH, and from $25 to $100 for Single and MFS filers.

J Beginning taxable income year 1978, tax rates are adjusted to compensate for inflationary factors determined by the June to June change in the California Consumer Price Index (less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years. Tax rates were indexed at 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987. For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, 1.6% for 1996, 2.2% for 1997, 2.3% for 1998, 2.6% for 1999, 3.7% for 2000, 5.3% for 2001, and 1.5% for taxable year 2002.

k Legislation passed in 1987 increased personal exemption credits and reestablished reset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high income was added.

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[1] Also referred to as '*Qualifying Widow(er) With Dependent Child*'

TABLE A-3
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE
Taxable Years 1929 - 2002

Type	Taxable Year (Calendar Year Basis)								
	1929-32	1933-34	1935-42[a]	1943-49[b]	1950-58	1959-66[c]	1967-70[d]	1971[d]	1972[e]
I. General Corporations									
a. Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Minimum Franchise Tax*	$ 25	$ 25	$ 25	$ 25	$ 25	$ 100	$ 100	$ 100	$ 200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
II. S Corporations	-	-	-	-	-	-	-	-	-
a. Tax Rate	-	-	-	-	-	-	-	-	-
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	-	-	-	-	-	-
c. Composite Rate	-	-	-	-	-	-	-	-	-
d. Minimum Franchise Tax	-	-	-	-	-	-	-	-	-
e Excess Net Passive Income Tax	-	-	-	-	-	-	-	-	-
f. Built-in Gains Tax	-	-	-	-	-	-	-	-	-
III. Banks									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	11.0%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	-	-
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
IV. Other Financial Corporations									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax*	$ 25	$ 25	$ 25	$ 25	$ 25	$ 100	$ 100	$ 100	$ 200
e. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
f. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
V. Corporations Subject to Income Tax									
a. Tax Rate*	-	-	-	-	4.0%	5.5%	7.0%	7.0%	7.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%

Type	Taxable Year (Calendar Year Basis)								
	1973[f]	1974	1975	1976	1977	1978	1979	1980-81[f,h]	1982-83
I. General Corporations									
a. Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Minimum Franchise Tax*	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
II. S Corporations									
a. Tax Rate	-	-	-	-	-	-	-	-	-
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	-	-	-	-	-	-
c. Composite Rate	-	-	-	-	-	-	-	-	-
d. Minimum Franchise Tax	-	-	-	-	-	-	-	-	-
e Excess Net Passive Income Tax	-	-	-	-	-	-	-	-	-
f. Built-in Gains Tax	-	-	-	-	-	-	-	-	-
III. Banks									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	$ 200	$ 200
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
IV. Other Financial Corporations									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax*	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
e. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
V. Corporations Subject to Income Tax									
a. Tax Rate*	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Footnotes follow this section.

TABLE A-3 *(continued)*
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE
Taxable Years 1929 - 2002

Type	Taxable Year (Calendar Year Basis)								
	1984	**1985**	**1986**	**1987g**	**1988g**	**1989g**	**1990-91g**	**1992**	**1993**
I. General Corporations									
a. Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax*	$ 200	$ 200	$ 200	$ 300	$ 300	$ 600	$ 800	$ 800	$ 800
c. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
d. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
II. S Corporations									
a. Tax Rate	-	-	-	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
b. Financial S Corp. Add-on, In-lieu Rate	-	-	-	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	-	-	-	3.844%	3.868%	3.941%	3.941%	4.207%	4.307%
d. Minimum Franchise Tax				$ 300	$ 300	$ 600	$ 800	$ 800	$ 800
e Excess Net Passive Income Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
f. Built-in Gains Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
III. Banks									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax Rate*	$ 200	$ 200	$ 200	$ 300	$ 300	$ 600	$ 800	$ 800	$ 800
e. Alternative Minimum Tax **	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
IV. Other Financial Corporations									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax*	$ 200	$ 200	$ 200	$ 300	$ 300	$ 600	$ 800	$ 800	$ 800
e. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax	-	-	-	-	-	-	-	-	-
V. Corporations Subject to Income Tax									
a. Tax Rate*	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	-	-	-	-	-

Type	Taxable Year (Calendar Year Basis)							
	1994[h]	**1995-96[h]**	**1997[i]**	**1998[i]**	**1999[i]**	**2000[i]**	**2001[i]**	**2002[i]**
I. General Corporations								
a. Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Minimum Franchise Tax*	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800
c. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
d. Preference Tax	-	-	-	-	-	-	-	-
II. S Corporations								
a. Tax Rate	2.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
b. Financial S Corp. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	4.670%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
d. Minimum Franchise Tax	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800
e Excess Net Passive Income Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
f. Built-in Gains Tax	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
III. Banks								
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax Rate*	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800
e. Alternative Minimum Tax **	7.0%	7.0%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
f. Preference Tax	-	-	-	-	-	-	-	-
IV. Other Financial Corporations								
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax*	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800	$ 800
e. Alternative Minimum Tax**	7.0%	7.0%	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
f. Preference Tax	-	-	-	-	-	-	-	-
V. Corporations Subject to Income Tax								
a. Tax Rate*	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%	6.65%	6.65%	6.65%
c. Preference Tax	-	-	-	-	-	-	-	-

Footnotes follow this section.

APPENDIX A
TABLE 3
Corporation Tax

SYNOPSIS OF TAX RATES
FOOTNOTES

a In 1936, the bank and corporation franchise tax was extended to public utilities, which were previously taxed on gross receipts.

b Temporary provisions were enacted during World War II to reduce the franchise tax rate by 15%. This temporary reduction applied to taxable years ending in 1943 through taxable years ending in 1948.

c The tax rate increase was effective for income earned on or after January 1, 1959. The minimum franchise tax increased to $100, and was subsequently reduced to $25 for credit unions with $20,000 or less gross income, and for gold mining companies inactive since 1950.

d The tax rate increase was effective for income earned on or after January 1 1967.

e The tax rate increase was effective for taxable years ending after December 31, 1971. The minimum tax increased from $100 to $200 (Stats. 1971, [First Extraordinary Session] Ch.1).

f The general tax rate for corporations was increased from 7.6% on July 1, 1973, to reach the full 9% on a monthly prorated basis with taxable years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the general tax rate was 8.3% and the bank and financial tax rate was 12.3% (Stats. 1972,Ch. 1406). The general tax rate was increased from 9% to 9.6% on January 1, 1980, to reach the full 9.6% on a monthly prorated basis with taxable years ending December 31, 1980 and thereafter (Stats. 1979, Ch. 1150).

g The tax rate was decreased from 9.6% to 9.3% operative for taxable years beginning on or after January 1, 1987. The minimum franchise tax was increased from $200 to $300 for taxable years beginning after December 31, 1986, to $600 for taxable years beginning after December 31, 1988, and $800 for taxable years beginning after December 31, 1989 (Stats. 1987, Ch. 1139). For taxable years beginning on or after January 1, 1990, credit unions were no longer required to pay minimum franchise tax (Stats. 1989, Ch. 1222).

h The in-lieu rate was statutorily set at 2% for taxable years ending in 1980 and 1981 (Stats. 1979, Ch. 1150), and for taxable years 1994, 1995, and 1996 (Stats. 1993, Ch. 31).

i For taxable years beginning on January 1, 1997, the regular top marginal tax rate was reduced from 9.3% to 8.84% (Stats. 1996, Ch. 170).

* The minimum franchise tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum franchise tax until 1980.

** The preference tax was replaced with an alternative minimum tax effective for taxable years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).

Appendix B:
Personal Income Tax

2002 Taxable Year
(Filing Year 2003)

TABLE B-1
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY TAXABLE YEARS [5, 6]
1945 Though 2002

Year		Number of Returns	Adjusted Gross [3] Income	Taxable [4] Income	Total Tax Liability
2002		13,575,583	$ 731,160,385,060	$ 601,712,996,545	$ 28,568,058,688
2001		13,602,180	754,140,237,948	621,512,411,958	31,284,117,906
2000		13,440,952	829,547,000,813	706,585,807,568	40,369,830,771
1999		13,126,133	721,662,168,289	609,167,211,004	33,106,157,944
1998		12,796,604	627,433,733,461	522,562,769,753	26,203,573,219
1997		12,473,473	570,690,809,850	473,083,813,746	23,877,801,254
1996		12,172,201	512,431,675,779	421,252,482,068	20,322,784,586
1995		12,084,643	467,992,413,421	381,782,143,895	18,155,801,145
1994	2	11,926,987	439,333,822,548	356,109,978,823	16,217,010,478
1994		11,926,987	446,279,486,168	362,084,708,804	16,634,661,710
1993		11,929,840	441,688,924,003	353,006,086,588	15,933,690,353
1992		12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991		12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990		12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989	1	12,580,509	418,396,134,507	336,663,742,693	15,092,856,811
1989		13,574,087	475,432,559,285	384,573,674,627	16,053,885,259
1988		13,184,346	425,656,202,922	356,204,568,884	15,048,753,047
1987		12,649,850	382,328,605,129	316,237,048,512	12,872,148,386
1986		12,241,172	340,363,750,192	266,290,027,097	12,586,418,855
1985		11,857,200	306,005,694,459	240,023,247,931	10,636,087,730
1984		11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983		10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982		10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981		10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980		10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979		10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978		9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977		8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976		8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975		8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974		7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973		7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972		6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971		5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970		5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969		5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968		5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967		5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966		5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965		5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964		4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963		4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962		4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961		4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960		4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959		4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958		3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957		3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956		3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955		2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954		2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953		2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952		2,252,317	13,927,890,159	b	85,108,713
1951		1,984,716	11,577,191,801	b	81,051,828
1950		1,584,514	9,238,315,755	b	73,222,657
1949		1,421,847	7,891,220,000	b	56,553,330
1948		836,932	5,910,851,000	b	47,452,061
1947		784,709	5,323,211,000	b	45,424,549
1946		735,457	5,188,840,000	b	49,376,994
1945		663,710	4,726,955,000	b	43,380,443

Footnotes follow this section.

TABLE B-2
Personal Income Tax: Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME
A FOUR-YEAR COMPARISON
Taxable Years 1999 - 2002

Adjusted Gross Income Class	*NUMBER OF RETURNS*							
	1999 Taxable Year		2000 Taxable Year		2001 Taxable Year		2002 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $ 5,000	1,097,220	8.4	1,046,836	7.8	1,128,604	8.3	1,120,188	8.3
5,000 to 9,999	1,272,797	9.7	1,172,727	8.7	1,155,324	8.5	1,153,241	8.5
10,000 to 14,999	1,282,099	9.8	1,266,408	9.4	1,225,683	9.0	1,197,367	8.8
15,000 to 19,999	1,187,881	9.0	1,202,611	8.9	1,130,921	8.3	1,132,723	8.3
20,000 to 24,999	1,006,892	7.7	1,015,870	7.6	1,002,785	7.4	1,053,782	7.8
25,000 to 29,999	871,833	6.6	897,455	6.7	909,626	6.7	908,979	6.7
30,000 to 39,999	1,463,440	11.1	1,495,311	11.1	1,549,987	11.4	1,472,824	10.8
40,000 to 49,999	1,097,607	8.4	1,141,312	8.5	1,157,477	8.5	1,187,776	8.7
50,000 to 99,999	2,582,917	19.7	2,727,955	20.3	2,846,463	20.9	2,858,635	21.1
100,000 and over	1,263,447	9.6	1,474,467	11.0	1,495,310	11.0	1,490,068	11.0
Total	**13,126,133**	**100.0**	**13,440,952**	**100.0**	**13,602,180**	**100.0**	**13,575,583**	**100.0**

Adjusted Gross Income Class	*ADJUSTED GROSS INCOME (In Thousands)*							
	1999 Taxable Year		2000 Taxable Year		2001 Taxable Year		2002 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $ 5,000	$ -2,083,060	-0.3	$ -2,671,289	-0.3	$ -3,833,743	-0.5	$ -1,707,268	-0.2
5,000 to 9,999	9,590,137	1.3	8,837,321	1.1	8,656,873	1.1	8,706,162	1.2
10,000 to 14,999	16,030,523	2.2	15,767,213	1.9	15,353,322	2.0	14,984,351	2.0
15,000 to 19,999	20,699,835	2.9	20,878,263	2.5	19,676,093	2.6	19,768,740	2.7
20,000 to 24,999	22,630,792	3.1	22,786,046	2.7	22,562,568	3.0	23,668,184	3.2
25,000 to 29,999	23,927,967	3.3	24,632,218	3.0	24,870,721	3.3	24,918,141	3.4
30,000 to 39,999	50,810,476	7.0	52,028,708	6.3	53,941,938	7.2	51,116,814	7.0
40,000 to 49,999	49,225,973	6.8	51,072,458	6.2	51,848,416	6.9	52,897,311	7.2
50,000 to 99,999	179,834,586	24.9	190,710,557	23.0	199,704,559	26.5	200,822,580	27.5
100,000 and over	350,994,938	48.6	445,505,507	53.7	361,359,490	47.9	335,985,370	46.0
Total	**$ 721,662,167**	**100.0**	**$ 829,547,001**	**100.0**	**$ 754,140,238**	**100.0**	**$ 731,160,385**	**100.0**

Adjusted Gross Income Class	*TOTAL TAX LIABILITY (In Thousands)*							
	1999 Taxable Year		2000 Taxable Year		2001 Taxable Year		2002 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $ 5,000	$ 8,582	0.0	$ 13,282	0.0	$ 4,572	0.0	$ 3,168	0.0
5,000 to 9,999	13,424	0.0	14,759	0.0	10,039	0.0	10,889	0.0
10,000 to 14,999	37,220	0.1	50,381	0.1	25,923	0.1	25,083	0.1
15,000 to 19,999	92,835	0.3	90,519	0.2	73,824	0.2	66,678	0.2
20,000 to 24,999	178,129	0.5	153,619	0.4	147,888	0.5	144,996	0.5
25,000 to 29,999	263,998	0.8	255,119	0.6	226,629	0.7	210,416	0.7
30,000 to 39,999	801,840	2.4	780,357	1.9	728,231	2.3	649,726	2.3
40,000 to 49,999	1,057,319	3.2	1,035,944	2.6	924,568	3.0	904,498	3.2
50,000 to 99,999	5,788,770	17.5	5,868,662	14.5	5,787,835	18.5	5,621,987	19.7
100,000 and over	24,864,041	75.1	32,107,189	79.5	23,354,608	74.7	20,930,617	73.3
Total	**$ 33,106,158**	**100.0**	**$ 40,369,831**	**100.0**	**$ 31,284,118**	**100.0**	**$ 28,568,059**	**100.0**

TABLE B-3
Personal Income Tax: Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME WITH ACCUMULATED PERCENTAGES
Taxable Year 2002

Adjusted Gross Income Class	*Returns*			*Adjusted Gross Income*			*Taxable Income*			*Total Tax Liability*		
	Number	Percent	Cumulative Percent	Amount *(Thousands)*	Percent	Cumulative Percent	Amount *(Thousands)*	Percent	Cumulative Percent	Amount *(Thousands)*	Percent	Cumulative Percent
Negative	145,007	1.1	1.1	$ -4,197,514	-0.6	-0.6	0	0.0	0.0	$ 468	0.0	0.0
Zero	807	0.0	1.1	0	0.0	-0.6	$ 940	0.0	0.0	0	0.0	0.0
$ 1 to $ 999	194,929	1.4	2.5	53,701	0.0	-0.6	170,090	0.0	0.0	27	0.0	0.0
1,000 to 1,999	161,867	1.2	3.7	238,302	0.0	-0.5	270,864	0.0	0.1	235	0.0	0.0
2,000 to 2,999	189,155	1.4	5.1	471,087	0.1	-0.5	230,496	0.0	0.1	367	0.0	0.0
3,000 to 3,999	209,655	1.5	6.6	740,533	0.1	-0.4	792,665	0.1	0.2	624	0.0	0.0
4,000 to 4,999	218,764	1.6	8.3	986,623	0.1	-0.2	825,133	0.1	0.4	1,448	0.0	0.0
5,000 to 5,999	210,236	1.5	9.8	1,156,142	0.2	-0.1	998,833	0.2	0.5	1,850	0.0	0.0
6,000 to 6,999	222,411	1.6	11.4	1,445,079	0.2	0.1	863,364	0.1	0.7	2,576	0.0	0.0
7,000 to 7,999	249,831	1.8	13.3	1,881,363	0.3	0.4	1,532,051	0.3	0.9	2,269	0.0	0.0
8,000 to 8,999	242,335	1.8	15.1	2,054,930	0.3	0.7	1,614,000	0.3	1.2	2,848	0.0	0.0
9,000 to 9,999	228,428	1.7	16.7	2,168,648	0.3	1.0	1,551,407	0.3	1.5	1,346	0.0	0.0
10,000 to 10,999	241,732	1.8	18.5	2,545,206	0.3	1.3	2,022,175	0.3	1.8	3,369	0.0	0.1
11,000 to 11,999	219,470	1.6	20.1	2,521,646	0.3	1.7	1,931,038	0.3	2.1	4,804	0.0	0.1
12,000 to 12,999	267,341	2.0	22.1	3,343,097	0.5	2.1	2,555,243	0.4	2.6	5,011	0.0	0.1
13,000 to 13,999	217,353	1.6	23.7	2,935,977	0.4	2.5	2,218,783	0.4	2.9	4,877	0.0	0.1
14,000 to 14,999	251,471	1.9	25.6	3,638,426	0.5	3.0	3,721,079	0.6	3.5	7,022	0.0	0.1
15,000 to 15,999	227,496	1.7	27.2	3,524,654	0.5	3.5	2,764,661	0.5	4.0	8,522	0.0	0.2
16,000 to 16,999	234,495	1.7	29.0	3,867,250	0.5	4.0	2,944,651	0.5	4.5	10,794	0.0	0.2
17,000 to 17,999	235,601	1.7	30.7	4,115,831	0.6	4.6	3,065,412	0.5	5.0	13,840	0.0	0.3
18,000 to 18,999	222,889	1.6	32.3	4,128,009	0.6	5.1	3,226,906	0.5	5.5	17,679	0.1	0.3
19,000 to 19,999	212,242	1.6	33.9	4,132,996	0.6	5.7	6,764,243	1.1	6.7	15,843	0.1	0.4
20,000 to 20,999	223,261	1.6	35.6	4,578,254	0.6	6.3	3,371,383	0.6	7.2	24,321	0.1	0.5
21,000 to 21,999	211,161	1.6	37.1	4,531,144	0.6	7.0	3,284,978	0.5	7.8	27,470	0.1	0.6
22,000 to 22,999	210,817	1.6	38.7	4,742,363	0.6	7.6	3,561,034	0.6	8.4	29,915	0.1	0.7
23,000 to 23,999	202,240	1.5	40.2	4,759,294	0.7	8.3	3,368,025	0.6	8.9	32,195	0.1	0.8
24,000 to 24,999	206,303	1.5	41.7	5,057,128	0.7	8.9	3,610,101	0.6	9.5	31,095	0.1	0.9
25,000 to 25,999	194,007	1.4	43.1	4,951,746	0.7	9.6	3,521,401	0.6	10.1	39,806	0.1	1.0
26,000 to 26,999	196,822	1.4	44.6	5,217,741	0.7	10.3	3,704,690	0.6	10.7	36,412	0.1	1.1
27,000 to 27,999	180,216	1.3	45.9	4,955,043	0.7	11.0	3,606,090	0.6	11.3	45,191	0.2	1.3
28,000 to 28,999	176,246	1.3	47.2	5,020,723	0.7	11.7	3,477,044	0.6	11.9	47,149	0.2	1.5
29,000 to 29,999	161,688	1.2	48.4	4,772,888	0.7	12.4	3,355,030	0.6	12.5	41,858	0.1	1.6
30,000 to 30,999	182,809	1.3	49.7	5,572,282	0.8	13.1	4,046,162	0.7	13.1	54,631	0.2	1.8
31,000 to 31,999	172,674	1.3	51.0	5,444,792	0.7	13.9	3,757,437	0.6	13.7	49,487	0.2	2.0
32,000 to 32,999	136,773	1.0	52.0	4,447,941	0.6	14.5	3,119,226	0.5	14.3	44,252	0.2	2.1
33,000 to 33,999	159,401	1.2	53.2	5,341,373	0.7	15.2	7,116,977	1.2	15.4	60,515	0.2	2.3
34,000 to 34,999	157,124	1.2	54.3	5,417,550	0.7	15.9	4,011,106	0.7	16.1	69,458	0.2	2.6
35,000 to 35,999	142,307	1.0	55.4	5,049,097	0.7	16.6	3,453,521	0.6	16.7	67,728	0.2	2.8
36,000 to 36,999	125,195	0.9	56.3	4,566,143	0.6	17.3	3,210,087	0.5	17.2	64,957	0.2	3.1
37,000 to 37,999	126,761	0.9	57.2	4,750,545	0.6	17.9	3,535,521	0.6	17.8	69,297	0.2	3.3
38,000 to 38,999	129,749	1.0	58.2	4,994,405	0.7	18.6	3,663,115	0.6	18.4	77,677	0.3	3.6
39,000 to 39,999	140,031	1.0	59.2	5,532,686	0.8	19.3	4,092,262	0.7	19.1	91,724	0.3	3.9
40,000 to 49,999	1,187,776	8.7	68.0	52,897,311	7.2	26.6	39,503,735	6.6	25.7	904,498	3.2	7.1
50,000 to 59,999	851,331	6.3	74.2	46,708,876	6.4	33.0	35,778,647	5.9	31.6	997,469	3.5	10.5
60,000 to 69,999	697,645	5.1	79.4	45,246,583	6.2	39.2	35,251,855	5.9	37.5	1,151,567	4.0	14.6
70,000 to 79,999	559,366	4.1	83.5	41,806,635	5.7	44.9	32,754,351	5.4	42.9	1,203,774	4.2	18.8
80,000 to 89,999	402,788	3.0	86.5	34,096,818	4.7	49.5	26,886,281	4.5	47.4	1,102,603	3.9	22.7
90,000 to 99,999	347,505	2.6	89.0	32,963,666	4.5	54.0	26,284,393	4.4	51.8	1,166,574	4.1	26.7
100,000 to 149,999	860,060	6.3	95.4	103,470,549	14.2	68.2	83,296,737	13.8	65.6	4,455,585	15.6	42.3
150,000 to 199,999	280,167	2.1	97.4	47,915,838	6.6	74.8	39,732,995	6.6	72.2	2,581,563	9.0	51.4
200,000 to 299,999	186,641	1.4	98.8	44,680,588	6.1	80.9	38,023,590	6.3	78.5	2,792,836	9.8	61.1
300,000 to 399,999	62,591	0.5	99.3	21,490,313	2.9	83.8	19,008,318	3.2	81.7	1,527,201	5.3	66.5
400,000 to 499,999	30,395	0.2	99.5	13,534,207	1.9	85.7	12,164,656	2.0	83.7	1,007,342	3.5	70.0
500,000 to 999,999	45,279	0.3	99.8	30,527,965	4.2	89.8	28,266,571	4.7	88.4	2,402,605	8.4	78.4
1,000,000 and over	24,939	0.2	100.0	74,365,911	10.2	100.0	69,831,648	11.6	100.0	6,163,486	21.6	100.0
Total	**13,575,583**	**100.0**		**$ 731,160,385**	**100.0**		**$ 601,712,997**	**100.0**		**$ 28,568,059**	**100.0**	

TABLE B-4A.1
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	145,007	2,277	$ -7,871,226	$ 3,673,703	$ -4,197,514	$ 1,575,568	0	$ 468
Zero	807	0	7,155	-7,155	0	2,462	$ 940	0
$ 1 to $ 999	194,929	4,713	734,809	-438,414	53,701	742,864	170,090	27
1,000 to 1,999	161,867	20,877	295,954	-57,653	238,302	576,620	270,864	235
2,000 to 2,999	189,155	14,568	477,582	-6,495	471,087	701,654	230,496	367
3,000 to 3,999	209,655	58,761	842,301	-101,767	740,533	926,075	792,665	624
4,000 to 4,999	218,764	75,554	1,012,802	-26,179	986,623	959,746	825,133	1,448
5,000 to 5,999	210,236	49,829	1,242,042	-85,900	1,156,142	851,363	998,833	1,850
6,000 to 6,999	222,411	53,919	1,516,786	-71,707	1,445,079	992,639	863,364	2,576
7,000 to 7,999	249,831	36,599	1,985,889	-104,526	1,881,363	1,115,950	1,532,051	2,269
8,000 to 8,999	242,335	48,198	2,162,713	-107,782	2,054,930	1,023,860	1,614,000	2,848
9,000 to 9,999	228,428	28,414	2,290,508	-121,860	2,168,648	1,207,750	1,551,407	1,346
10,000 to 10,999	241,732	81,433	2,640,517	-95,312	2,545,206	1,252,590	2,022,175	3,369
11,000 to 11,999	219,470	82,934	2,591,734	-70,088	2,521,646	1,045,917	1,931,038	4,804
12,000 to 12,999	267,341	77,434	3,393,608	-50,512	3,343,097	1,389,814	2,555,243	5,011
13,000 to 13,999	217,353	81,913	2,988,368	-52,391	2,935,977	1,158,525	2,218,783	4,877
14,000 to 14,999	251,471	101,912	3,710,333	-71,907	3,638,426	1,562,806	3,721,079	7,022
15,000 to 15,999	227,496	92,386	3,637,752	-113,098	3,524,654	1,280,205	2,764,661	8,522
16,000 to 16,999	234,495	100,463	3,893,211	-25,961	3,867,250	1,434,024	2,944,651	10,794
17,000 to 17,999	235,601	112,646	4,236,004	-120,174	4,115,831	1,302,287	3,065,412	13,840
18,000 to 18,999	222,889	105,238	4,194,723	-66,715	4,128,009	1,370,148	3,226,906	17,679
19,000 to 19,999	212,242	80,652	4,232,938	-99,942	4,132,996	1,300,122	6,764,243	15,843
20,000 to 20,999	223,261	112,572	4,642,561	-64,307	4,578,254	1,317,499	3,371,383	24,321
21,000 to 21,999	211,161	111,218	4,589,626	-58,482	4,531,144	1,130,222	3,284,978	27,470
22,000 to 22,999	210,817	104,734	4,814,511	-72,148	4,742,363	1,323,779	3,561,034	29,915
23,000 to 23,999	202,240	104,978	4,900,206	-140,912	4,759,294	1,426,082	3,368,025	32,195
24,000 to 24,999	206,303	89,719	5,217,742	-160,614	5,057,128	1,437,143	3,610,101	31,095
25,000 to 25,999	194,007	100,263	5,117,965	-166,219	4,951,746	1,333,859	3,521,401	39,806
26,000 to 26,999	196,822	90,682	5,357,183	-139,442	5,217,741	1,383,637	3,704,690	36,412
27,000 to 27,999	180,216	95,477	5,139,706	-184,663	4,955,043	1,298,446	3,606,090	45,191
28,000 to 28,999	176,246	94,615	5,187,308	-166,585	5,020,723	1,270,309	3,477,044	47,149
29,000 to 29,999	161,688	96,078	4,902,513	-129,625	4,772,888	1,268,118	3,355,030	41,858
30,000 to 30,999	182,809	104,207	5,697,821	-125,539	5,572,282	1,469,432	4,046,162	54,631
31,000 to 31,999	172,674	91,152	5,628,805	-184,013	5,444,792	1,422,056	3,757,437	49,487
32,000 to 32,999	136,773	76,136	4,663,905	-215,964	4,447,941	1,083,853	3,119,226	44,252
33,000 to 33,999	159,401	102,859	5,567,365	-225,991	5,341,373	1,360,481	7,116,977	60,515
34,000 to 34,999	157,124	109,137	5,642,130	-224,580	5,417,550	1,300,926	4,011,106	69,458
35,000 to 35,999	142,307	96,140	5,231,971	-182,874	5,049,097	1,382,372	3,453,521	67,728
36,000 to 36,999	125,195	87,153	4,842,666	-276,523	4,566,143	981,047	3,210,087	64,957
37,000 to 37,999	126,761	93,045	4,906,115	-155,570	4,750,545	1,083,344	3,535,521	69,297
38,000 to 38,999	129,749	101,381	5,196,766	-202,360	4,994,405	1,096,455	3,663,115	77,677
39,000 to 39,999	140,031	104,899	5,791,069	-258,384	5,532,686	1,283,469	4,092,262	91,724
40,000 to 49,999	1,187,776	965,111	54,974,294	-2,078,177	52,897,311	12,143,960	39,503,735	904,498
50,000 to 59,999	851,331	780,517	48,351,647	-1,642,531	46,708,876	10,483,937	35,778,647	997,469
60,000 to 69,999	697,645	663,812	46,486,278	-1,239,694	45,246,583	9,711,172	35,251,855	1,151,567
70,000 to 79,999	559,366	547,238	42,860,500	-1,053,865	41,806,635	8,874,685	32,754,351	1,203,774
80,000 to 89,999	402,788	397,468	34,882,264	-785,445	34,096,818	7,062,856	26,886,281	1,102,603
90,000 to 99,999	347,505	344,665	33,539,243	-594,770	32,963,666	6,609,923	26,284,393	1,166,574
100,000 to 149,999	860,060	853,744	104,860,190	-1,390,398	103,470,549	20,240,266	83,296,737	4,455,585
150,000 to 199,999	280,167	279,036	48,253,250	-337,412	47,915,838	8,243,516	39,732,995	2,581,563
200,000 to 299,999	186,641	185,924	44,856,508	-175,920	44,680,588	6,678,693	38,023,590	2,792,836
300,000 to 399,999	62,591	62,357	21,460,729	29,583	21,490,313	2,496,731	19,008,318	1,527,201
400,000 to 499,999	30,395	30,245	13,499,190	35,017	13,534,207	1,380,145	12,164,656	1,007,342
500,000 to 999,999	45,279	45,041	30,200,453	327,996	30,527,965	2,284,818	28,266,571	2,402,605
1,000,000 to 1,999,999	15,823	15,718	21,032,963	424,307	21,457,270	1,189,071	20,295,590	1,767,707
2,000,000 to 2,999,999	3,920	3,902	9,171,372	279,716	9,451,088	461,703	9,000,098	794,134
3,000,000 to 3,999,999	1,688	1,672	5,670,323	151,453	5,821,775	291,821	5,530,961	489,804
4,000,000 to 4,999,999	986	977	4,103,299	300,416	4,403,715	267,378	4,147,805	367,204
5,000,000 and over	2,522	2,506	32,952,609	279,453	33,232,063	2,408,586	30,857,194	2,744,637
Total	**13,575,583**	**8,457,098**	**$ 740,409,550**	**$ -9,026,903**	**$ 731,160,385**	**$ 150,254,780**	**$ 601,712,997**	**$ 28,568,059**

TABLE B - 4A.2
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2002
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	38,325	$ 762,995	90,064	$ 562,077	75,684	$ 202,151	6,798	$ 54,920
Zero	a	102	403	3,700	a	0	401	562
$ 1 to $ 999	86,882	532,604	67,615	50,306	41,838	29,602	7,688	61,918
1,000 to 1,999	119,074	223,190	52,893	33,602	33,036	24,810	12,946	33,608
2,000 to 2,999	140,267	438,983	48,413	51,535	23,725	39,630	11,310	28,882
3,000 to 3,999	160,567	581,010	52,168	44,676	29,546	49,452	11,589	27,034
4,000 to 4,999	176,618	802,238	62,654	80,200	25,936	36,583	15,201	65,156
5,000 to 5,999	165,584	890,092	50,174	26,067	13,830	13,613	21,384	85,995
6,000 to 6,999	180,745	1,227,744	56,365	54,406	22,256	21,787	13,524	60,442
7,000 to 7,999	193,234	1,421,716	66,390	62,714	33,055	69,232	27,636	187,044
8,000 to 8,999	192,058	1,558,807	59,245	100,910	21,231	47,087	30,072	174,934
9,000 to 9,999	179,124	1,743,340	74,722	112,724	30,801	45,951	28,897	142,426
10,000 to 10,999	171,559	1,732,383	62,163	103,653	27,843	78,387	39,123	224,073
11,000 to 11,999	180,115	1,953,261	65,799	115,948	34,262	58,759	29,347	205,273
12,000 to 12,999	211,931	2,543,999	80,247	91,295	33,824	45,170	37,843	344,964
13,000 to 13,999	161,186	2,120,210	71,243	128,191	38,576	76,423	35,062	333,908
14,000 to 14,999	200,764	2,897,379	77,794	131,354	32,406	46,370	27,163	182,654
15,000 to 15,999	181,938	2,775,946	66,480	83,155	29,061	44,267	35,257	290,243
16,000 to 16,999	189,953	2,996,281	62,796	137,241	29,665	58,110	31,915	328,927
17,000 to 17,999	195,672	3,334,976	72,762	132,662	29,442	85,237	28,422	309,005
18,000 to 18,999	185,924	3,297,462	66,613	146,218	28,802	81,042	33,933	351,812
19,000 to 19,999	177,549	3,402,595	53,499	99,360	18,751	56,923	22,016	243,426
20,000 to 20,999	185,096	3,617,938	81,552	190,693	28,629	60,755	37,606	500,655
21,000 to 21,999	178,835	3,645,950	66,017	148,983	22,474	46,023	35,949	419,780
22,000 to 22,999	172,877	3,807,749	68,316	109,592	22,797	48,920	28,240	361,270
23,000 to 23,999	168,950	3,902,540	72,271	140,439	22,743	42,812	37,181	485,761
24,000 to 24,999	167,971	3,960,974	76,628	125,526	30,230	112,398	43,080	538,003
25,000 to 25,999	172,967	4,270,358	66,071	126,766	25,217	68,031	30,647	325,864
26,000 to 26,999	171,629	4,383,129	81,581	124,893	25,893	110,328	28,923	408,023
27,000 to 27,999	151,794	4,074,526	66,825	98,651	26,774	69,976	23,533	383,446
28,000 to 28,999	145,517	3,979,354	74,226	87,621	24,531	99,103	31,123	478,726
29,000 to 29,999	131,498	3,736,445	74,171	155,347	28,142	73,735	33,041	510,938
30,000 to 30,999	153,750	4,447,285	68,679	163,801	26,104	57,083	31,888	589,208
31,000 to 31,999	147,083	4,485,947	69,755	116,728	24,121	48,826	23,183	396,000
32,000 to 32,999	116,478	3,676,900	60,815	184,018	25,856	61,804	20,149	308,766
33,000 to 33,999	136,338	4,259,841	72,103	116,756	26,953	51,839	30,757	463,280
34,000 to 34,999	137,828	4,383,122	69,118	112,030	33,211	72,600	30,410	496,408
35,000 to 35,999	125,642	4,222,585	64,276	105,916	24,535	37,833	21,413	324,653
36,000 to 36,999	109,502	3,842,766	56,788	93,076	20,656	59,198	25,194	447,388
37,000 to 37,999	109,823	3,984,116	68,094	103,806	20,823	38,536	24,294	368,129
38,000 to 38,999	112,691	4,181,021	67,228	123,777	28,828	63,237	27,581	431,236
39,000 to 39,999	123,660	4,705,336	79,318	116,478	31,287	66,986	20,371	430,989
40,000 to 49,999	1,046,756	44,076,717	639,624	1,021,411	269,346	583,320	214,883	4,286,066
50,000 to 59,999	768,260	39,202,822	562,295	771,081	230,744	457,127	154,278	3,288,582
60,000 to 69,999	639,782	38,305,235	495,743	637,125	214,775	431,529	128,687	2,970,574
70,000 to 79,999	509,147	34,880,338	423,446	767,589	184,167	403,979	114,646	2,690,270
80,000 to 89,999	372,990	28,802,257	325,556	507,028	152,060	315,067	81,275	1,942,513
90,000 to 99,999	321,656	28,221,174	276,862	496,098	143,099	364,511	69,832	1,715,730
100,000 to 149,999	790,115	84,881,872	758,274	1,691,179	448,831	1,172,918	156,553	4,407,702
150,000 to 199,999	251,154	36,034,325	256,137	937,312	171,047	683,795	50,557	1,685,292
200,000 to 299,999	162,423	30,857,402	175,253	997,053	138,016	778,705	31,920	1,076,138
300,000 to 399,999	51,575	12,883,735	59,800	639,607	50,348	458,558	9,964	375,145
400,000 to 499,999	24,672	7,671,837	28,934	476,043	25,216	326,200	5,381	228,523
500,000 to 999,999	36,006	15,273,841	43,704	1,119,896	39,038	857,292	7,354	283,561
1,000,000 to 1,999,999	12,563	8,970,993	15,537	907,618	14,346	652,866	2,551	117,245
2,000,000 to 2,999,999	3,227	3,723,672	3,864	443,447	3,672	325,122	623	36,869
3,000,000 to 3,999,999	1,382	2,099,554	1,670	296,189	1,591	204,068	280	21,641
4,000,000 to 4,999,999	822	1,503,852	978	255,992	937	185,775	160	9,802
5,000,000 and over	2,068	8,887,876	2,511	1,711,687	2,432	1,465,414	437	55,744
Total	**11,403,597**	**$ 545,082,699**	**6,834,522**	**$ 18,573,245**	**3,263,039**	**$ 12,166,858**	**2,121,471**	**$ 37,597,128**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Business Income[8]				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	12,871	$ 203,023	47,322	$ 1,075,981	8,030	$ 470,605	81,053	$ 223,526
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	18,196	24,743	5,322	42,285	5,661	3,142	27,627	57,710
1,000 to 1,999	18,456	55,001	4,189	42,825	8,925	6,171	15,951	38,489
2,000 to 2,999	21,533	51,070	3,107	45,163	3,961	2,254	11,525	33,564
3,000 to 3,999	29,800	110,729	3,354	15,535	8,641	25,895	17,015	39,265
4,000 to 4,999	25,321	116,466	3,049	6,332	5,609	1,136	13,602	32,259
5,000 to 5,999	29,634	175,188	6,277	53,634	8,614	14,575	8,426	23,351
6,000 to 6,999	32,181	203,137	4,602	48,410	3,674	777	8,310	22,338
7,000 to 7,999	37,858	236,078	4,213	51,614	8,850	13,720	16,079	29,494
8,000 to 8,999	33,634	212,902	4,007	21,696	5,656	12,246	6,659	17,905
9,000 to 9,999	32,861	243,996	6,164	17,895	10,286	6,967	11,038	24,971
10,000 to 10,999	41,200	368,400	6,364	46,893	7,651	12,209	10,894	22,446
11,000 to 11,999	25,470	234,965	3,313	29,069	6,952	14,669	16,559	39,721
12,000 to 12,999	35,580	325,948	3,833	20,325	15,051	29,160	16,825	26,376
13,000 to 13,999	29,226	317,795	3,623	27,766	12,888	23,587	16,240	32,554
14,000 to 14,999	27,669	329,415	5,177	48,548	7,622	25,293	9,596	23,920
15,000 to 15,999	25,113	329,241	2,803	11,369	9,248	31,463	15,838	29,268
16,000 to 16,999	29,095	297,306	5,110	33,628	7,728	6,832	12,258	30,832
17,000 to 17,999	25,583	301,263	3,213	7,320	9,188	11,549	12,713	33,021
18,000 to 18,999	20,828	250,506	6,204	27,258	12,176	26,664	9,631	23,693
19,000 to 19,999	24,660	325,573	7,559	35,433	6,172	48,299	11,353	21,770
20,000 to 20,999	17,609	244,602	5,281	14,689	7,212	22,891	15,914	37,377
21,000 to 21,999	17,833	214,261	2,025	12,723	9,543	20,458	14,147	36,105
22,000 to 22,999	22,526	367,398	5,616	24,021	8,975	18,813	14,501	38,412
23,000 to 23,999	17,704	232,408	5,648	74,872	8,922	39,358	11,720	29,813
24,000 to 24,999	17,677	269,265	7,460	45,382	9,459	63,136	12,719	30,133
25,000 to 25,999	19,704	200,862	7,386	73,950	8,324	34,859	11,337	28,688
26,000 to 26,999	15,380	194,619	4,429	21,068	8,723	59,098	13,990	34,934
27,000 to 27,999	16,205	317,024	5,778	49,913	9,693	69,767	11,120	30,542
28,000 to 28,999	17,227	367,227	9,241	53,537	9,819	24,441	14,717	37,696
29,000 to 29,999	16,209	321,199	8,532	73,442	7,309	25,616	16,871	41,486
30,000 to 30,999	8,178	179,301	9,946	47,742	9,699	48,801	11,737	27,018
31,000 to 31,999	18,992	411,855	2,788	15,754	7,937	22,923	10,575	23,848
32,000 to 32,999	12,579	142,707	3,362	15,786	9,867	20,277	13,973	36,653
33,000 to 33,999	23,593	369,526	3,843	11,391	10,848	18,451	13,418	33,995
34,000 to 34,999	20,941	293,304	4,187	5,858	9,096	32,614	15,618	39,024
35,000 to 35,999	14,778	297,186	6,765	54,096	9,010	23,718	11,724	27,270
36,000 to 36,999	8,614	95,469	10,728	74,622	4,811	10,315	12,267	28,909
37,000 to 37,999	11,122	151,438	5,607	20,191	6,182	22,366	9,030	21,962
38,000 to 38,999	12,253	197,788	6,563	33,201	6,331	25,377	12,704	33,025
39,000 to 39,999	16,790	244,649	5,804	40,246	5,853	31,850	14,872	33,855
40,000 to 49,999	116,606	2,495,026	67,925	405,305	95,440	354,120	116,565	248,091
50,000 to 59,999	101,539	2,120,984	54,721	242,708	63,658	474,433	115,724	260,253
60,000 to 69,999	97,696	2,146,817	43,118	251,738	72,999	445,532	104,106	235,905
70,000 to 79,999	71,919	1,964,555	33,165	198,062	56,912	487,554	93,117	225,791
80,000 to 89,999	52,539	1,320,149	27,366	124,594	48,951	467,766	73,500	173,406
90,000 to 99,999	44,582	1,219,209	20,211	126,032	35,791	334,764	77,591	186,308
100,000 to 149,999	135,200	6,805,572	59,578	405,052	142,420	2,506,382	231,997	564,655
150,000 to 199,999	56,970	3,835,373	17,730	141,715	60,035	1,911,360	98,432	250,371
200,000 to 299,999	41,560	4,116,418	12,658	139,619	50,980	2,672,215	78,242	205,475
300,000 to 399,999	13,763	1,903,873	4,268	70,637	19,450	1,866,072	29,123	79,095
400,000 to 499,999	6,486	1,021,866	1,719	36,835	9,845	1,303,014	14,415	39,521
500,000 to 999,999	9,669	2,098,228	3,124	91,845	16,818	3,918,949	22,181	61,887
1,000,000 to 1,999,999	2,772	803,390	1,094	48,289	6,581	3,664,746	7,819	22,254
2,000,000 to 2,999,999	662	255,132	253	21,060	1,801	1,842,235	1,858	5,360
3,000,000 to 3,999,999	297	131,188	122	14,246	781	1,344,833	806	2,323
4,000,000 to 4,999,999	158	92,691	91	7,831	483	975,612	459	1,327
5,000,000 and over	424	325,858	213	102,256	1,380	11,398,731	1,064	3,042
Total	**1,655,525**	**$ 42,481,160**	**607,150**	**$ 4,899,288**	**1,024,521**	**$ 37,390,661**	**1,679,145**	**$ 4,042,282**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S Corporations[9]			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	5,825	$ 151,879	22,766	$ 446,507	8,507	$ 670,845	22,776	$ 4,341,659
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	3,345	5,350	2,132	20,827	2,498	10,036	2,501	8,727
1,000 to 1,999	1,852	1,489	2,520	9,816	2,277	27,657	3,520	34,426
2,000 to 2,999	2,112	12,125	2,943	11,362	3,462	8,771	3,543	9,883
3,000 to 3,999	832	2,052	104	4,086	1,625	11,795	38	20,984
4,000 to 4,999	4,544	9,916	852	4,754	2,068	12,676	3,755	51,182
5,000 to 5,999	1,702	4,363	1,789	5,130	2,053	12,398	2,574	11,271
6,000 to 6,999	5,615	18,739	2,000	60,348	835	1,167	3,374	28,383
7,000 to 7,999	6,068	20,565	2,316	8,365	5,175	20,607	2,853	13,642
8,000 to 8,999	4,905	21,324	4,004	3,001	3,603	7,327	2,840	8,313
9,000 to 9,999	7,922	40,587	3,285	44,213	6,422	54,189	4,254	112,446
10,000 to 10,999	2,828	17,082	3,093	10,448	6,864	55,528	2,852	9,065
11,000 to 11,999	866	4,933	2,829	1,649	2,962	7,346	2,606	3,899
12,000 to 12,999	8,814	35,872	6,385	19,479	575	28,973	1,776	19,492
13,000 to 13,999	5,251	21,971	7,245	49,928	2,887	2,478	2,894	4,596
14,000 to 14,999	7,623	58,952	3,015	9,308	4,210	68,089	5,014	50,201
15,000 to 15,999	7,797	36,209	2,425	21,023	1,623	3,864	3,251	35,174
16,000 to 16,999	9,559	74,728	5,202	64,515	3,596	16,291	3,242	15,328
17,000 to 17,999	10,658	31,991	4,801	52,078	9,014	80,222	5,636	99,931
18,000 to 18,999	5,459	24,036	3,033	42,426	2,053	33,211	2,427	4,998
19,000 to 19,999	2,023	10,303	2,378	4,953	1,205	30,503	1,619	29,600
20,000 to 20,999	3,753	15,569	5,615	57,208	3,085	30,910	1,619	11,046
21,000 to 21,999	7,937	76,989	3,612	27,303	2,196	18,734	848	7,020
22,000 to 22,999	4,360	73,756	6,393	57,599	4,775	92,317	4,401	53,686
23,000 to 23,999	1,920	13,488	3,183	31,673	1,795	13,777	1,046	48,925
24,000 to 24,999	3,602	23,874	4,361	34,618	2,408	1,331	1,994	2,217
25,000 to 25,999	4,578	50,625	3,578	53,009	3,606	38,809	2,013	18,462
26,000 to 26,999	2,991	19,473	7,536	71,687	3,583	73,644	3,607	12,772
27,000 to 27,999	6,178	58,084	3,403	45,692	2,648	14,062	1,617	6,990
28,000 to 28,999	6,299	75,188	4,177	26,683	2,802	3,129	1,435	967
29,000 to 29,999	4,786	73,282	5,764	78,910	3,576	21,122	6,588	25,615
30,000 to 30,999	5,351	44,942	5,558	29,053	2,416	19,892	3,832	10,229
31,000 to 31,999	8,482	32,598	3,965	24,814	1,476	7,967	3,297	10,449
32,000 to 32,999	8,236	81,295	5,158	20,410	4,355	47,704	3,965	22,993
33,000 to 33,999	5,193	33,171	3,021	31,553	4,589	78,534	1,210	21,209
34,000 to 34,999	5,003	43,856	5,175	42,102	2,824	65,100	2,188	17,487
35,000 to 35,999	5,184	38,592	2,404	26,922	3,584	60,498	1,621	5,010
36,000 to 36,999	4,627	76,829	2,658	9,646	3,399	51,782	4,025	44,862
37,000 to 37,999	4,207	44,651	6,564	47,854	9,052	201,112	8,993	84,912
38,000 to 38,999	3,810	28,224	8,841	49,079	5,493	65,501	3,220	35,796
39,000 to 39,999	4,215	40,924	9,218	73,427	1,040	1,792	2,461	19,097
40,000 to 49,999	48,138	506,143	61,266	448,510	30,607	465,578	29,718	264,067
50,000 to 59,999	41,200	447,552	54,301	403,949	37,012	611,668	27,018	202,579
60,000 to 69,999	38,086	434,991	49,806	467,712	32,124	676,541	29,540	371,721
70,000 to 79,999	31,881	330,216	34,929	287,810	28,018	663,312	23,306	212,021
80,000 to 89,999	20,343	240,823	33,877	293,512	28,064	759,061	18,846	161,356
90,000 to 99,999	22,048	514,432	27,412	222,016	20,495	420,937	17,555	244,177
100,000 to 149,999	78,448	1,439,710	77,558	625,727	78,056	3,197,336	62,787	1,748,800
150,000 to 199,999	33,865	867,506	19,908	264,826	50,153	2,971,595	40,451	778,791
200,000 to 299,999	28,863	1,054,298	12,301	220,428	48,441	4,363,044	38,840	896,747
300,000 to 399,999	12,384	691,801	5,322	122,319	23,229	3,220,872	18,869	634,495
400,000 to 499,999	6,866	493,678	2,719	70,076	14,377	2,435,116	11,320	442,494
500,000 to 999,999	11,975	1,163,655	4,337	165,001	24,835	6,809,265	20,575	1,271,009
1,000,000 to 1,999,999	4,878	767,695	1,521	61,011	10,254	6,043,191	8,814	1,002,615
2,000,000 to 2,999,999	1,260	280,118	376	24,317	2,756	2,825,213	2,472	560,665
3,000,000 to 3,999,999	541	169,079	166	15,145	1,221	1,770,170	1,124	345,804
4,000,000 to 4,999,999	353	284,660	117	6,271	748	1,345,593	679	433,949
5,000,000 and over	926	474,776	303	32,780	1,971	9,589,759	1,892	1,729,222
Total	**588,367**	**$ 11,711,011**	**571,520**	**$ 5,464,870**	**574,577**	**$ 50,239,940**	**497,131**	**$ 16,673,454**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Estates and Trusts				Farm Income			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	3,181	$ 17,477	2,375	$ 59,156	572	$ 9,672	5,467	$ 423,645
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	1,216	259	21	2	a	0	26	1,266
1,000 to 1,999	829	538	a	0	a	59	41	635
2,000 to 2,999	897	16	79	4	a	29	1,728	20,914
3,000 to 3,999	1,022	3,921	a	4	77	170	43	876
4,000 to 4,999	1,215	350	a	35	0	0	902	26,211
5,000 to 5,999	538	621	19	392	76	389	1,193	3,798
6,000 to 6,999	1,598	6,136	a	1	20	180	a	52
7,000 to 7,999	404	222	a	1	a	0	1,234	33,731
8,000 to 8,999	1,216	39	a	0	21	25	40	291
9,000 to 9,999	3,977	478	1,594	15	22	209	422	14,699
10,000 to 10,999	1,405	4,697	0	0	0	0	98	8,077
11,000 to 11,999	412	110	0	0	a	2	0	0
12,000 to 12,999	403	624	a	17	0	0	1,215	930
13,000 to 13,999	2,805	4,997	1,212	4	0	0	5	212
14,000 to 14,999	4,202	2,428	1,193	12	0	0	6	316
15,000 to 15,999	21	417	a	289	a	6	76	624
16,000 to 16,999	407	48	401	0	0	0	76	3,883
17,000 to 17,999	3,978	1,266	0	0	0	0	a	66
18,000 to 18,999	21	10	20	1,036	a	0	23	1,207
19,000 to 19,999	a	16	0	0	4	141	399	5,081
20,000 to 20,999	231	11	211	40	394	471	a	45
21,000 to 21,999	395	121	0	0	19	480	396	3,936
22,000 to 22,999	2,378	2,532	1,589	3,526	0	0	1,199	24,975
23,000 to 23,999	1,616	17,976	a	0	0	0	1,196	24,958
24,000 to 24,999	a	0	a	8	1,197	9,154	1,589	3,336
25,000 to 25,999	1,181	4,287	0	0	0	0	788	6,895
26,000 to 26,999	1,175	1,013	391	0	a	1	790	5,223
27,000 to 27,999	429	11,916	20	24	a	22	397	29,004
28,000 to 28,999	3,387	18,170	395	563	0	0	1,983	5,454
29,000 to 29,999	2,196	4,418	1,196	3	19	265	598	1,450
30,000 to 30,999	1,618	70	10	1	a	59	a	15
31,000 to 31,999	637	891	0	0	a	11	790	4,078
32,000 to 32,999	864	214	394	1,130	391	6,325	a	99
33,000 to 33,999	393	72	0	0	394	4	397	1,016
34,000 to 34,999	6	22	a	0	19	705	a	1,225
35,000 to 35,999	401	455	a	362	0	0	0	0
36,000 to 36,999	1,411	2,093	0	0	0	0	0	0
37,000 to 37,999	3,682	7,777	1,198	24	a	29	a	57
38,000 to 38,999	1,624	6,477	a	18	394	110	a	9
39,000 to 39,999	1,216	5,254	203	3	20	2,664	0	0
40,000 to 49,999	16,645	31,733	642	268	2,267	8,983	1,620	25,547
50,000 to 59,999	13,013	70,098	2,195	3,995	684	5,080	3,553	71,982
60,000 to 69,999	10,948	49,752	2,618	2,039	620	6,528	4,724	109,286
70,000 to 79,999	9,520	84,777	1,464	612	1,119	638	2,081	32,744
80,000 to 89,999	6,835	60,808	1,611	3,688	1,243	11,416	3,571	27,500
90,000 to 99,999	5,883	91,359	1,282	26,889	244	4,243	3,064	39,471
100,000 to 149,999	20,068	315,140	4,827	17,995	2,434	77,712	6,136	149,839
150,000 to 199,999	10,934	211,108	2,578	14,321	469	19,518	1,865	35,580
200,000 to 299,999	7,723	198,687	2,462	32,549	941	48,138	1,743	85,591
300,000 to 399,999	3,987	193,399	1,041	6,695	444	57,616	693	31,920
400,000 to 499,999	2,165	103,277	647	3,843	306	22,196	468	21,211
500,000 to 999,999	3,900	335,810	1,460	23,250	372	17,070	924	101,016
1,000,000 to 1,999,999	1,537	217,522	597	18,528	147	27,805	437	64,490
2,000,000 to 2,999,999	438	97,814	169	4,372	32	9,095	120	13,038
3,000,000 to 3,999,999	208	65,593	85	7,546	16	4,989	52	8,382
4,000,000 to 4,999,999	125	61,966	50	1,225	9	407	39	7,663
5,000,000 and over	342	294,911	181	21,941	20	4,734	96	43,101
Total	**168,861**	**$ 2,612,194**	**36,449**	**$ 256,427**	**15,025**	**$ 357,352**	**54,317**	**$ 1,526,649**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	All Other Federal Income Sources[10]				Total Income	
	Profit		Loss			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	35,642	$ 340,139	42,644	$ 4,704,661	145,006	$ -7,760,717
Zero	408	3,248	0	0	807	7,613
$ 1 to $ 999	44,282	417,947	7,559	243,237	169,512	734,254
1,000 to 1,999	25,902	144,661	4,732	91,347	161,867	339,133
2,000 to 2,999	22,433	89,642	5,969	88,918	189,155	524,897
3,000 to 3,999	29,125	146,690	1,887	71,922	209,655	854,432
4,000 to 4,999	35,077	127,361	3,816	96,837	218,363	1,048,785
5,000 to 5,999	46,525	159,001	3,815	63,924	210,236	1,240,983
6,000 to 6,999	47,720	143,383	4,141	61,582	222,411	1,551,605
7,000 to 7,999	50,856	185,165	4,805	107,633	249,831	2,017,107
8,000 to 8,999	50,995	162,063	6,209	62,104	242,335	2,215,512
9,000 to 9,999	63,005	192,463	8,140	79,927	228,428	2,344,713
10,000 to 10,999	56,992	185,126	3,644	70,656	241,732	2,676,149
11,000 to 11,999	58,001	128,409	5,287	46,709	219,470	2,621,473
12,000 to 12,999	49,979	160,316	4,225	85,992	266,940	3,495,202
13,000 to 13,999	54,689	125,373	5,483	70,271	217,353	3,019,609
14,000 to 14,999	58,015	180,156	8,699	99,019	251,471	3,759,399
15,000 to 15,999	50,787	196,313	4,883	70,404	227,496	3,686,256
16,000 to 16,999	65,089	196,293	8,633	119,854	234,081	3,945,066
17,000 to 17,999	55,050	168,566	3,428	61,767	235,601	4,268,897
18,000 to 18,999	53,049	113,003	7,599	68,251	222,889	4,223,884
19,000 to 19,999	61,600	162,220	1,629	40,909	212,242	4,286,022
20,000 to 20,999	73,189	120,099	3,282	71,498	223,261	4,685,490
21,000 to 21,999	75,266	160,084	2,394	78,632	211,161	4,641,568
22,000 to 22,999	71,877	190,979	7,847	105,923	210,817	4,878,618
23,000 to 23,999	76,640	242,043	1,927	46,461	202,240	4,962,251
24,000 to 24,999	81,232	251,714	3,675	68,656	206,303	5,295,570
25,000 to 25,999	77,930	225,828	3,271	49,635	194,007	5,192,561
26,000 to 26,999	85,137	186,149	2,259	64,502	196,822	5,402,166
27,000 to 27,999	77,377	268,194	3,694	25,975	180,216	5,233,120
28,000 to 28,999	73,948	230,222	1,432	44,752	176,246	5,287,537
29,000 to 29,999	93,396	297,632	5,097	111,864	161,688	4,967,687
30,000 to 30,999	88,635	283,224	4,726	136,805	182,809	5,747,892
31,000 to 31,999	68,138	246,336	2,991	48,061	172,674	5,698,102
32,000 to 32,999	75,882	247,391	2,033	23,101	136,773	4,728,875
33,000 to 33,999	76,506	308,523	2,320	45,363	159,401	5,644,606
34,000 to 34,999	75,347	266,699	1,681	30,611	157,124	5,700,050
35,000 to 35,999	81,381	251,687	2,677	41,918	142,307	5,303,846
36,000 to 36,999	76,499	322,455	1,681	30,273	125,195	4,868,745
37,000 to 37,999	69,260	216,990	2,322	38,730	126,761	4,961,572
38,000 to 38,999	70,463	262,843	4,459	54,009	129,355	5,224,668
39,000 to 39,999	73,820	307,140	1,169	39,723	140,031	5,832,003
40,000 to 49,999	768,412	2,808,960	30,285	401,129	1,187,776	55,635,248
50,000 to 59,999	621,214	2,252,111	23,342	335,024	851,331	48,925,862
60,000 to 69,999	527,600	1,988,400	18,662	248,692	697,645	47,188,270
70,000 to 79,999	455,382	1,622,126	15,266	210,788	559,366	43,398,412
80,000 to 89,999	338,238	1,248,317	7,166	145,374	402,788	35,267,479
90,000 to 99,999	305,027	1,159,965	9,994	203,249	347,505	33,980,255
100,000 to 149,999	737,907	3,005,803	30,067	674,510	860,060	106,535,959
150,000 to 199,999	239,903	1,415,703	17,007	487,053	280,167	49,173,523
200,000 to 299,999	163,233	1,285,658	14,422	459,219	186,641	45,935,454
300,000 to 399,999	58,107	695,584	6,892	328,027	62,591	21,968,318
400,000 to 499,999	29,067	402,069	4,100	212,355	30,395	13,780,810
500,000 to 999,999	47,606	954,907	7,752	564,923	45,279	30,740,444
1,000,000 to 1,999,999	18,202	720,526	3,470	515,175	15,823	21,226,687
2,000,000 to 2,999,999	4,711	267,172	978	271,936	3,920	9,222,122
3,000,000 to 3,999,999	2,099	148,094	472	179,334	1,688	5,690,473
4,000,000 to 4,999,999	1,297	128,015	271	268,574	986	4,122,007
5,000,000 and over	3,530	1,108,044	891	392,290	2,523	33,005,558
Total	**6,878,679**	**$ 29,825,224**	**399,201**	**$ 13,460,071**	**13,548,556**	**$ 751,154,085**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Individual Retirement Plan [11, 12]		Student Loan		Medical Savings		Moving Expenses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,497	$ 4,480	3,492	$ 1,815	5	$ 13	464	$ 4,038
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	23	41	2,784	801	0	0	20	41
1,000 to 1,999	403	807	804	53	0	0	0	0
2,000 to 2,999	1,270	780	804	121	0	0	0	0
3,000 to 3,999	1,195	3,586	2,865	464	0	0	0	0
4,000 to 4,999	3,405	2,166	1,632	3,213	0	0	434	3,044
5,000 to 5,999	803	2,209	2,008	711	0	0	0	0
6,000 to 6,999	1,193	1,431	6,762	6,685	0	0	803	625
7,000 to 7,999	0	0	2,386	800	0	0	394	2,436
8,000 to 8,999	403	124	4,379	1,020	0	0	1,202	664
9,000 to 9,999	4,187	8,964	2,777	1,109	0	0	795	1,034
10,000 to 10,999	1,193	2,388	5,569	2,684	0	0	401	181
11,000 to 11,999	1,994	4,993	5,170	1,512	0	0	1,604	2,172
12,000 to 12,999	4,373	9,953	9,935	9,536	0	0	1,593	207
13,000 to 13,999	0	0	3,576	5,200	0	0	0	0
14,000 to 14,999	2,786	7,724	6,188	921	0	0	1,193	2,039
15,000 to 15,999	1,586	713	7,206	5,858	0	0	401	1,043
16,000 to 16,999	1,987	5,959	7,932	5,118	0	0	402	295
17,000 to 17,999	a	2	4,371	1,592	0	0	1,192	417
18,000 to 18,999	4,613	10,256	8,559	5,549	0	0	0	0
19,000 to 19,999	412	104	5,554	2,412	0	0	0	0
20,000 to 20,999	7,378	10,008	5,981	824	0	0	0	0
21,000 to 21,999	1,982	4,949	10,778	6,835	0	0	1,589	5,264
22,000 to 22,999	3,979	9,170	7,365	6,873	0	0	393	255
23,000 to 23,999	786	3,539	11,150	5,185	0	0	784	2,198
24,000 to 24,999	4,988	7,668	6,744	3,803	0	0	1,402	5,470
25,000 to 25,999	1,981	5,143	9,791	6,444	0	0	2,409	3,102
26,000 to 26,999	2,983	13,829	10,390	7,426	0	0	0	0
27,000 to 27,999	5,812	18,341	7,957	5,083	0	0	0	0
28,000 to 28,999	7,777	26,456	11,771	9,142	1,009	1,537	0	0
29,000 to 29,999	2,769	5,245	5,195	2,271	0	0	393	411
30,000 to 30,999	785	1,170	7,640	4,628	0	0	2,783	2,166
31,000 to 31,999	4,989	10,303	8,388	3,857	0	0	412	1,187
32,000 to 32,999	4,762	13,227	6,580	4,488	0	0	0	0
33,000 to 33,999	12,176	18,036	13,001	14,275	0	0	1,588	806
34,000 to 34,999	5,576	15,198	4,998	3,237	0	0	0	0
35,000 to 35,999	5,592	23,386	11,974	8,858	0	0	1,195	953
36,000 to 36,999	5,360	17,019	8,185	7,989	0	0	0	0
37,000 to 37,999	7,754	22,079	4,784	3,476	0	0	1,195	1,158
38,000 to 38,999	2,293	6,348	2,808	3,379	0	0	2,390	4,453
39,000 to 39,999	2,437	7,910	15,008	5,179	0	0	1,588	5,739
40,000 to 49,999	25,135	67,027	89,455	69,437	0	0	6,804	13,952
50,000 to 59,999	30,909	100,606	64,859	42,305	0	0	5,424	10,690
60,000 to 69,999	24,035	64,144	48,146	27,761	0	0	5,212	15,706
70,000 to 79,999	29,947	104,724	35,152	33,528	422	1,066	1,644	2,812
80,000 to 89,999	17,251	59,154	25,176	20,975	521	1,563	1,254	2,104
90,000 to 99,999	21,851	67,565	25,493	23,581	0	0	4,350	16,203
100,000 to 149,999	53,755	193,739	40,931	19,798	819	2,482	7,523	16,811
150,000 to 199,999	14,143	58,054	222	77	547	1,329	1,640	11,496
200,000 to 299,999	7,668	40,277	36	133	608	1,693	1,501	7,399
300,000 to 399,999	2,869	15,131	17	4	267	686	299	1,395
400,000 to 499,999	1,128	5,637	0	0	170	573	102	329
500,000 to 999,999	2,433	14,277	20	0	163	416	216	2,062
1,000,000 to 1,999,999	649	3,399	0	0	63	191	36	264
2,000,000 to 2,999,999	137	725	0	0	9	28	4	67
3,000,000 to 3,999,999	50	271	0	0	4	10	a	34
4,000,000 to 4,999,999	34	182	0	0	a	3	a	28
5,000,000 and over	67	308	0	0	a	3	9	25
Total	**357,544**	**$ 1,100,923**	**594,748**	**$ 408,026**	**4,610**	**$ 11,594**	**65,042**	**$ 152,775**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Half Self-Employment Tax [12]		Self-Employed Health Insurance [12]		Self-Employed Retirement Plan [12]		Penalty on Early Withdrawal Of Savings	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	13,504	$ 12,857	6,682	$ 13,679	1,031	$ 5,918	1,441	$ 212
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	13,195	4,361	3,218	3,037	0	0	5	1
1,000 to 1,999	18,207	5,125	5,592	8,744	401	863	a	1
2,000 to 2,999	26,257	4,587	23	76	0	0	2,211	271
3,000 to 3,999	29,317	8,136	3,657	6,240	0	0	a	0
4,000 to 4,999	27,356	15,904	5,337	15,681	401	561	0	0
5,000 to 5,999	29,924	13,250	4,494	13,062	19	143	1,616	43
6,000 to 6,999	31,819	15,186	6,382	12,100	0	0	a	0
7,000 to 7,999	41,830	19,181	3,724	4,669	1,192	1,615	53	1
8,000 to 8,999	36,441	21,539	1,606	2,805	0	0	1,193	305
9,000 to 9,999	35,265	18,199	4,410	6,922	a	8	2,804	1,075
10,000 to 10,999	46,273	32,949	5,069	6,422	0	0	a	0
11,000 to 11,999	26,305	16,395	5,280	6,910	19	171	422	241
12,000 to 12,999	38,346	24,999	10,803	17,927	0	0	1,995	1,458
13,000 to 13,999	31,631	27,572	7,262	10,556	0	0	1,213	102
14,000 to 14,999	28,860	23,901	8,350	20,271	a	2	1,593	58
15,000 to 15,999	28,311	24,375	9,610	14,995	393	800	393	10
16,000 to 16,999	30,040	22,802	9,163	13,833	a	4	1,213	30
17,000 to 17,999	25,330	21,589	7,786	17,848	0	0	2,385	390
18,000 to 18,999	23,838	22,599	2,605	1,827	0	0	1,194	51
19,000 to 19,999	25,859	25,580	6,392	23,590	0	0	392	16
20,000 to 20,999	19,572	21,523	2,415	4,297	1,195	3,585	1,196	31
21,000 to 21,999	18,862	22,300	6,417	9,121	0	0	1,981	116
22,000 to 22,999	23,125	30,714	6,204	7,629	1,586	6,309	0	0
23,000 to 23,999	20,095	16,902	4,377	14,778	0	0	1,009	127
24,000 to 24,999	19,271	21,958	8,378	15,441	787	4,576	393	41
25,000 to 25,999	20,716	15,298	3,969	14,936	0	0	2,188	640
26,000 to 26,999	16,574	15,788	4,453	11,250	394	2,614	393	10
27,000 to 27,999	19,608	28,970	6,822	27,979	393	285	0	0
28,000 to 28,999	17,620	27,084	8,058	11,453	2,597	5,552	393	2
29,000 to 29,999	23,803	34,309	5,632	11,009	1,009	4,895	1,586	193
30,000 to 30,999	12,565	17,710	2,234	8,810	1,586	8,832	786	51
31,000 to 31,999	21,814	32,551	7,574	16,805	393	1,257	393	41
32,000 to 32,999	17,734	17,940	1,982	3,227	786	6,620	211	10
33,000 to 33,999	25,184	36,259	6,223	15,656	393	786	1,195	2
34,000 to 34,999	21,371	24,963	4,172	5,273	393	393	211	41
35,000 to 35,999	22,156	25,231	5,204	11,162	0	0	1,195	23
36,000 to 36,999	13,190	10,350	1,000	1,952	1,196	7,773	2,206	298
37,000 to 37,999	16,735	22,879	3,408	10,271	1,588	7,531	0	0
38,000 to 38,999	11,250	16,198	3,612	7,406	1,402	7,248	211	13
39,000 to 39,999	19,225	20,736	4,044	8,353	393	518	215	19
40,000 to 49,999	128,475	215,806	41,543	109,731	15,626	115,042	4,535	1,526
50,000 to 59,999	114,711	175,564	28,214	74,208	12,065	105,284	6,351	1,595
60,000 to 69,999	106,174	177,271	31,406	76,357	10,455	60,718	6,978	436
70,000 to 79,999	83,637	160,213	26,725	70,017	8,357	106,683	5,385	352
80,000 to 89,999	61,213	118,575	15,562	51,383	9,406	92,448	4,608	789
90,000 to 99,999	48,310	93,284	13,249	32,683	8,071	80,692	4,408	667
100,000 to 149,999	158,961	464,344	53,335	160,155	37,975	565,365	7,576	1,195
150,000 to 199,999	67,751	223,505	24,100	84,742	23,402	451,480	2,387	464
200,000 to 299,999	54,591	220,573	23,970	94,268	23,015	585,233	1,582	1,672
300,000 to 399,999	20,943	98,671	9,673	41,715	9,679	288,973	446	1,449
400,000 to 499,999	10,602	54,200	4,745	20,965	4,672	165,032	296	86
500,000 to 999,999	16,529	99,950	8,665	43,306	7,164	285,018	481	500
1,000,000 to 1,999,999	5,718	44,606	3,169	17,723	2,023	83,881	133	154
2,000,000 to 2,999,999	1,426	12,894	744	4,232	379	17,294	34	143
3,000,000 to 3,999,999	599	6,493	301	1,843	145	6,051	11	60
4,000,000 to 4,999,999	357	4,012	183	1,226	85	3,110	6	1
5,000,000 and over	999	19,073	506	3,335	211	7,668	25	39
Total	**1,869,374**	**$ 3,029,779**	**499,713**	**$ 1,325,895**	**192,280**	**$ 3,098,832**	**81,134**	**$ 17,051**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Alimony Paid		Total Adjustments[13]		California Adjustments			
					Subtractions		Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,259	$ 40,021	22,917	$ 88,218	37,299	$ 651,050	51,151	$ 4,324,753
Zero	0	0	0	0	807	7,155	0	0
$ 1 to $ 999	a	82	17,228	20,396	49,170	605,930	10,191	167,516
1,000 to 1,999	1,593	24,385	22,991	45,041	28,177	159,514	7,835	101,861
2,000 to 2,999	403	3,623	29,764	9,574	22,729	107,844	7,493	101,349
3,000 to 3,999	a	5	32,110	18,443	33,769	179,792	5,617	78,025
4,000 to 4,999	0	0	31,594	40,744	30,159	130,851	6,438	104,672
5,000 to 5,999	0	0	35,229	31,117	46,152	159,185	7,136	73,285
6,000 to 6,999	21	254	44,153	40,209	42,580	140,880	9,326	69,172
7,000 to 7,999	394	4,791	49,393	39,054	46,265	210,235	17,690	105,709
8,000 to 8,999	2,385	13,408	44,402	42,651	46,498	172,518	8,805	64,736
9,000 to 9,999	76	1,638	47,103	44,080	58,696	207,925	15,039	86,065
10,000 to 10,999	0	0	51,863	48,566	53,763	185,815	10,833	90,503
11,000 to 11,999	0	0	36,502	33,384	58,390	146,422	11,875	76,334
12,000 to 12,999	2,395	25,916	53,889	93,423	44,773	145,059	15,580	94,548
13,000 to 13,999	393	1,444	37,213	44,970	45,559	117,031	5,682	64,640
14,000 to 14,999	1,192	8,341	41,812	66,523	38,157	167,676	13,864	95,769
15,000 to 15,999	0	0	38,240	49,863	43,228	179,361	8,056	66,263
16,000 to 16,999	0	0	41,887	49,056	51,340	148,520	16,001	122,559
17,000 to 17,999	795	3,046	35,283	45,193	42,812	196,007	11,598	75,833
18,000 to 18,999	0	0	40,910	47,633	45,091	145,725	13,151	79,010
19,000 to 19,999	0	0	34,974	53,221	45,541	164,696	11,142	64,755
20,000 to 20,999	686	3,892	31,208	44,198	58,915	149,864	6,210	85,557
21,000 to 21,999	393	944	35,773	53,416	56,239	171,020	14,573	112,538
22,000 to 22,999	393	157	38,839	67,636	56,936	188,131	14,609	115,983
23,000 to 23,999	1,588	16,793	36,625	60,353	55,893	182,024	14,328	41,112
24,000 to 24,999	1,588	9,530	31,606	69,147	63,780	210,518	9,059	49,904
25,000 to 25,999	a	2	39,664	49,678	55,605	205,950	12,223	39,731
26,000 to 26,999	784	7,229	30,148	62,026	66,411	205,811	5,827	66,369
27,000 to 27,999	0	0	32,985	85,307	57,792	215,725	8,663	31,062
28,000 to 28,999	1,588	12,999	39,956	98,626	54,632	225,351	9,993	58,766
29,000 to 29,999	a	16	32,570	58,778	68,866	243,660	14,050	114,035
30,000 to 30,999	391	7,424	22,971	54,783	63,129	268,666	9,903	143,126
31,000 to 31,999	393	7,078	32,599	73,490	59,085	254,403	7,985	70,390
32,000 to 32,999	0	0	28,093	45,790	59,134	249,507	6,998	33,542
33,000 to 33,999	211	1,997	50,341	93,057	51,873	292,698	12,375	66,706
34,000 to 34,999	3,230	10,345	33,376	63,334	52,792	279,427	9,621	54,847
35,000 to 35,999	0	0	38,943	73,140	63,167	236,989	10,636	54,115
36,000 to 36,999	0	0	27,751	47,236	51,601	329,099	10,280	52,576
37,000 to 37,999	0	0	28,278	67,652	56,583	222,828	8,369	67,258
38,000 to 38,999	a	10	20,726	51,318	51,864	285,447	11,748	83,087
39,000 to 39,999	0	0	35,851	53,954	56,141	310,931	9,916	52,547
40,000 to 49,999	9,879	60,433	283,659	698,668	585,206	2,670,822	115,127	592,645
50,000 to 59,999	8,135	47,424	247,273	609,312	476,176	2,093,893	95,950	451,362
60,000 to 69,999	6,759	58,688	207,444	519,122	402,373	1,694,420	75,906	454,726
70,000 to 79,999	4,007	51,930	173,615	561,532	348,311	1,414,927	74,360	361,062
80,000 to 89,999	3,264	44,224	124,031	430,321	251,079	1,038,515	52,732	253,070
90,000 to 99,999	6,793	74,619	128,635	441,223	222,808	919,699	58,077	324,928
100,000 to 149,999	13,132	202,885	326,742	1,752,471	544,038	2,506,417	168,195	1,116,019
150,000 to 199,999	5,156	88,243	95,863	926,003	179,103	1,072,899	58,852	735,487
200,000 to 299,999	4,341	129,545	71,209	1,087,508	122,314	937,427	52,545	761,507
300,000 to 399,999	1,507	65,934	26,242	515,808	42,309	477,597	23,539	507,180
400,000 to 499,999	1,027	45,374	13,195	293,921	20,791	339,444	14,200	374,461
500,000 to 999,999	1,583	91,356	21,238	540,818	33,286	699,970	24,401	1,027,966
1,000,000 to 1,999,999	533	45,046	7,496	196,187	12,321	504,584	10,119	928,891
2,000,000 to 2,999,999	170	17,792	1,891	53,327	3,184	196,518	2,777	476,234
3,000,000 to 3,999,999	74	9,156	810	24,089	1,427	154,772	1,257	306,225
4,000,000 to 4,999,999	59	10,111	502	18,706	824	93,566	777	393,982
5,000,000 and over	103	22,425	1,299	52,912	2,243	836,593	2,069	1,116,046
Total	**88,680**	**$ 1,270,555**	**3,188,904**	**$ 10,946,206**	**5,319,186**	**$ 26,709,301**	**1,302,752**	**$ 17,682,398**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	133,910	$ 513,323	22,915	$ 218,993	34,837	$ 170,848	21,074	$ 7,796
Zero	0	0	a	0	a	1	0	0
$ 1 to $ 999	20,179	72,610	10,949	8,419	18,997	49,689	5,641	822
1,000 to 1,999	12,600	36,424	5,988	7,400	9,188	22,482	2,076	248
2,000 to 2,999	12,026	69,446	3,206	8,195	9,333	14,724	4,071	871
3,000 to 3,999	6,277	85,181	4,203	2,567	5,590	22,671	2,200	1,519
4,000 to 4,999	12,356	66,697	5,923	12,207	13,926	36,519	11,062	2,560
5,000 to 5,999	7,670	15,314	5,650	1,792	8,787	19,453	5,890	1,569
6,000 to 6,999	10,907	29,669	8,813	7,833	17,034	32,409	6,460	2,751
7,000 to 7,999	11,558	44,464	8,658	5,156	16,357	24,440	7,871	1,823
8,000 to 8,999	9,205	60,091	7,243	2,158	11,077	22,107	6,626	737
9,000 to 9,999	13,855	64,874	12,973	5,204	21,238	43,471	9,525	1,965
10,000 to 10,999	11,193	113,483	12,280	46,609	19,857	47,897	10,227	2,284
11,000 to 11,999	12,454	73,830	12,902	5,600	16,469	25,997	10,798	1,698
12,000 to 12,999	16,550	74,422	16,975	12,671	22,563	47,196	6,052	984
13,000 to 13,999	18,589	83,306	21,921	9,589	22,060	40,987	15,219	3,979
14,000 to 14,999	18,408	219,853	24,675	7,184	26,713	52,713	13,967	2,836
15,000 to 15,999	11,237	61,026	23,516	12,362	22,949	48,654	15,840	2,930
16,000 to 16,999	23,313	140,957	29,324	30,864	37,215	73,549	22,365	4,585
17,000 to 17,999	9,002	27,674	22,710	15,746	27,767	53,089	14,375	2,957
18,000 to 18,999	11,532	183,818	18,718	7,542	20,372	36,004	13,186	2,246
19,000 to 19,999	14,698	85,454	21,889	8,101	21,463	54,948	17,964	4,383
20,000 to 20,999	23,513	130,845	34,919	21,396	31,452	58,177	16,079	4,960
21,000 to 21,999	13,883	77,262	24,483	15,903	22,208	39,741	14,148	2,091
22,000 to 22,999	15,702	102,190	23,173	17,530	28,189	64,251	14,213	4,384
23,000 to 23,999	18,221	133,647	31,863	23,387	29,065	72,731	14,890	3,448
24,000 to 24,999	18,947	164,586	38,402	27,122	35,433	68,890	19,112	4,761
25,000 to 25,999	16,323	114,887	38,294	32,629	36,178	66,353	21,284	5,124
26,000 to 26,999	18,895	73,371	49,590	52,906	43,264	77,775	22,125	6,033
27,000 to 27,999	18,326	115,441	42,928	54,895	37,179	73,907	18,664	10,318
28,000 to 28,999	18,286	172,328	35,928	45,738	33,534	59,436	16,249	11,013
29,000 to 29,999	25,505	132,701	43,652	56,616	39,500	83,129	22,821	8,404
30,000 to 30,999	23,499	212,848	46,321	43,379	43,351	80,413	21,253	5,498
31,000 to 31,999	17,756	127,198	47,567	49,982	46,803	86,609	18,719	4,570
32,000 to 32,999	12,145	75,368	42,286	38,866	37,909	70,397	19,662	4,250
33,000 to 33,999	16,923	83,009	55,550	45,308	44,370	98,146	25,094	6,264
34,000 to 34,999	10,571	55,597	62,137	70,739	49,830	111,485	35,444	11,572
35,000 to 35,999	13,381	60,215	62,676	86,993	55,519	123,218	24,068	6,831
36,000 to 36,999	10,659	41,333	41,527	58,383	35,966	69,067	21,838	5,473
37,000 to 37,999	9,695	95,408	46,896	51,785	39,714	74,193	21,579	7,996
38,000 to 38,999	14,071	91,937	48,837	60,706	38,819	81,484	27,426	6,799
39,000 to 39,999	11,422	40,813	58,378	80,407	52,194	93,215	31,245	9,189
40,000 to 49,999	133,037	697,162	586,467	955,909	494,669	1,014,320	275,372	95,370
50,000 to 59,999	77,971	498,929	536,069	1,151,844	468,572	990,647	263,803	80,074
60,000 to 69,999	56,327	275,179	485,353	1,300,176	429,025	1,025,325	239,756	83,263
70,000 to 79,999	48,811	374,081	449,390	1,455,493	391,102	971,702	217,401	74,216
80,000 to 89,999	29,645	269,415	340,582	1,340,527	298,129	818,093	181,817	65,059
90,000 to 99,999	23,483	179,539	311,366	1,463,418	275,874	787,749	168,671	62,987
100,000 to 149,999	38,589	392,519	807,274	5,406,076	742,933	2,654,765	495,994	200,756
150,000 to 199,999	8,717	103,583	271,917	2,987,763	249,036	1,190,109	183,543	81,766
200,000 to 299,999	4,732	95,845	181,260	3,187,713	169,951	1,018,720	125,303	56,707
300,000 to 399,999	1,152	42,842	60,468	1,658,622	57,620	415,900	41,150	21,065
400,000 to 499,999	546	21,721	29,414	1,110,518	27,992	245,932	19,762	10,546
500,000 to 999,999	588	23,745	44,010	2,736,027	42,117	467,371	29,149	19,179
1,000,000 to 1,999,999	153	11,749	15,285	1,980,099	14,696	226,958	9,855	8,214
2,000,000 to 2,999,999	21	14,555	3,833	874,030	3,688	79,272	2,483	2,694
3,000,000 to 3,999,999	12	1,712	1,655	546,149	1,594	40,899	1,084	1,302
4,000,000 to 4,999,999	11	691	964	455,205	933	28,034	643	750
5,000,000 and over	18	4,159	2,468	2,797,941	2,403	115,771	1,654	2,807
Total	**1,149,055**	**$ 7,230,325**	**5,304,614**	**$ 32,778,370**	**4,854,604**	**$ 14,584,035**	**2,905,842**	**$ 1,047,276**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	5,727	$ 4,213	43,289	$ 401,851	31,520	$ 564,940	11,926	$ 135,567
Zero	0	0	a	1	a	3	0	0
$ 1 to $ 999	2,908	300	23,836	59,230	15,027	153,501	6,538	2,330
1,000 to 1,999	2,869	692	11,423	30,822	7,584	91,525	2,916	914
2,000 to 2,999	36	4	10,608	23,794	8,081	44,562	1,611	1,131
3,000 to 3,999	410	523	8,398	27,280	5,585	65,200	1,304	164
4,000 to 4,999	1,191	59	16,020	51,346	10,337	125,611	2,592	1,158
5,000 to 5,999	45	37	11,589	22,851	5,962	50,760	29	95
6,000 to 6,999	4,460	893	19,834	43,886	15,362	174,360	1,700	210
7,000 to 7,999	2,017	215	17,175	31,634	14,014	91,755	509	160
8,000 to 8,999	2,803	380	17,085	25,383	9,120	69,733	444	64
9,000 to 9,999	4,746	1,135	25,244	51,776	17,101	215,912	1,448	2,125
10,000 to 10,999	404	41	23,922	96,830	15,853	124,722	4,458	2,669
11,000 to 11,999	1,352	122	19,352	33,416	11,677	83,337	1,698	3,155
12,000 to 12,999	5,178	1,194	24,964	62,046	22,146	194,160	2,815	2,885
13,000 to 13,999	4,005	839	28,450	55,396	17,670	141,095	526	313
14,000 to 14,999	7,575	848	31,096	63,581	21,115	209,065	3,203	281
15,000 to 15,999	4,059	801	31,144	64,747	19,359	185,029	2,408	4,185
16,000 to 16,999	2,988	759	42,774	109,758	30,763	270,037	3,263	1,697
17,000 to 17,999	3,602	585	33,336	72,377	27,556	269,699	4,461	3,456
18,000 to 18,999	3,793	422	25,962	46,213	17,933	171,352	5,186	1,340
19,000 to 19,999	5,944	1,039	33,045	68,471	19,150	187,845	28	78
20,000 to 20,999	3,257	687	44,180	85,220	29,186	192,318	3,044	756
21,000 to 21,999	5,553	949	30,565	58,685	16,813	124,720	2,816	497
22,000 to 22,999	5,144	1,563	32,365	87,728	26,518	240,514	6,361	902
23,000 to 23,999	2,460	512	39,422	100,079	26,241	318,456	4,364	2,891
24,000 to 24,999	10,161	2,260	45,397	103,032	33,857	309,613	4,985	6,124
25,000 to 25,999	6,956	1,115	44,514	105,221	34,361	337,867	1,839	2,484
26,000 to 26,999	8,000	1,382	53,210	138,095	38,855	361,218	7,613	5,689
27,000 to 27,999	5,753	1,301	47,324	140,421	33,640	314,131	4,379	10,522
28,000 to 28,999	6,396	578	43,662	116,765	28,981	242,679	4,481	3,560
29,000 to 29,999	9,944	3,342	46,069	151,490	36,338	329,025	5,586	533
30,000 to 30,999	9,514	2,229	51,692	131,519	40,976	336,079	8,579	6,009
31,000 to 31,999	10,936	3,027	52,647	144,188	42,429	468,142	7,860	7,643
32,000 to 32,999	5,933	920	44,473	114,434	34,370	305,958	6,152	8,723
33,000 to 33,999	5,160	1,078	59,163	150,796	42,916	520,050	3,584	2,149
34,000 to 34,999	6,196	4,167	63,590	197,963	48,085	455,178	2,802	1,536
35,000 to 35,999	9,548	2,367	68,057	219,409	52,105	588,425	12,568	31,289
36,000 to 36,999	5,968	1,557	43,340	134,480	33,412	295,535	7,581	9,939
37,000 to 37,999	3,557	658	49,493	134,632	39,328	345,717	9,002	7,977
38,000 to 38,999	4,480	1,295	51,271	150,284	38,163	351,103	2,022	5,556
39,000 to 39,999	7,605	3,772	60,019	186,583	50,776	505,097	8,796	8,629
40,000 to 49,999	76,767	23,376	607,302	2,088,975	478,027	4,948,264	84,843	103,829
50,000 to 59,999	74,579	26,127	546,312	2,248,692	454,368	4,674,457	95,942	115,464
60,000 to 69,999	76,279	21,580	491,711	2,430,344	416,476	4,781,527	99,012	121,697
70,000 to 79,999	61,685	23,490	451,210	2,524,900	372,870	4,525,835	98,218	145,698
80,000 to 89,999	45,403	19,216	344,100	2,242,896	288,148	3,741,727	58,241	81,409
90,000 to 99,999	45,523	18,050	313,365	2,332,203	262,329	3,614,758	75,909	99,828
100,000 to 149,999	124,374	63,657	812,377	8,325,253	708,389	11,516,851	200,105	302,855
150,000 to 199,999	37,977	39,834	273,634	4,299,472	234,798	4,779,726	78,726	184,341
200,000 to 299,999	26,615	18,571	182,342	4,281,711	157,203	3,768,369	59,464	183,452
300,000 to 399,999	9,652	8,067	60,870	2,103,654	51,428	1,390,278	22,614	123,636
400,000 to 499,999	4,310	5,655	29,602	1,372,651	24,805	767,912	11,665	78,788
500,000 to 999,999	6,622	11,215	44,265	3,233,793	35,650	1,207,120	18,496	234,334
1,000,000 to 1,999,999	2,218	7,065	15,374	2,222,335	11,843	471,115	7,792	210,760
2,000,000 to 2,999,999	511	2,281	3,851	958,277	2,786	119,789	2,093	116,432
3,000,000 to 3,999,999	214	1,183	1,663	589,533	1,168	52,353	973	75,012
4,000,000 to 4,999,999	137	678	970	484,667	673	31,212	616	85,373
5,000,000 and over	323	3,175	2,475	2,919,694	1,554	74,233	1,645	497,352
Total	**791,822**	**$ 343,077**	**5,650,424**	**$ 48,752,758**	**4,572,781**	**$ 60,891,553**	**1,089,831**	**$ 3,047,643**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Interest		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	32,291	$ 700,507	26,568	$ 107,009	13,165	$ 27,796	11,859	$ 246,416
Zero	a	3	a	4	a	3	0	0
$ 1 to $ 999	16,241	155,832	14,848	25,349	8,412	8,175	1,850	12,665
1,000 to 1,999	7,589	92,438	6,515	4,619	4,032	1,817	983	1,392
2,000 to 2,999	8,486	45,693	6,535	15,038	3,996	1,169	1,318	7,320
3,000 to 3,999	6,781	65,363	5,102	15,691	1,001	460	101	911
4,000 to 4,999	10,340	126,770	10,644	29,230	4,984	2,963	2,550	4,811
5,000 to 5,999	5,966	50,855	6,408	9,254	3,150	1,987	1,298	865
6,000 to 6,999	15,766	174,570	9,751	18,714	8,086	7,013	75	775
7,000 to 7,999	14,017	91,916	8,720	9,313	7,415	4,774	1,721	3,314
8,000 to 8,999	9,123	69,797	11,804	8,717	5,615	2,413	278	675
9,000 to 9,999	17,253	218,037	14,822	19,950	10,735	3,622	1,417	16,473
10,000 to 10,999	18,260	127,391	15,033	18,490	11,788	9,479	59	645
11,000 to 11,999	11,677	86,492	15,753	20,996	7,264	7,209	89	204
12,000 to 12,999	22,147	197,045	22,191	14,481	13,972	5,629	1,396	1,369
13,000 to 13,999	17,671	141,408	21,653	42,182	12,862	14,357	2,933	16,943
14,000 to 14,999	21,117	209,347	22,746	20,847	13,162	7,638	2,443	9,838
15,000 to 15,999	19,359	189,214	21,485	16,706	19,446	9,950	1,360	1,380
16,000 to 16,999	30,766	271,734	33,247	48,138	23,074	15,912	2,559	1,471
17,000 to 17,999	28,006	273,155	23,342	36,275	11,363	4,347	1,227	7,219
18,000 to 18,999	18,327	172,693	17,120	22,738	11,736	7,648	86	224
19,000 to 19,999	19,152	187,923	25,817	27,205	17,070	9,027	797	37,025
20,000 to 20,999	29,189	193,074	36,408	54,484	26,072	10,761	103	1,123
21,000 to 21,999	17,209	125,217	25,902	26,102	13,936	6,651	1,259	2,019
22,000 to 22,999	26,520	241,415	23,301	47,446	15,655	17,539	2,502	62,884
23,000 to 23,999	26,635	321,347	29,680	46,688	24,100	37,152	420	5,176
24,000 to 24,999	33,859	315,737	33,617	40,779	25,267	12,879	1,604	4,449
25,000 to 25,999	34,363	340,351	34,919	60,663	21,206	12,227	11	2,732
26,000 to 26,999	38,859	366,907	43,160	45,879	28,683	11,939	138	396
27,000 to 27,999	33,641	324,653	38,768	70,337	24,004	14,109	44	300
28,000 to 28,999	29,768	246,239	36,058	64,432	27,187	16,007	441	365
29,000 to 29,999	37,538	329,558	38,287	101,239	23,791	12,138	413	43,943
30,000 to 30,999	41,764	342,088	46,454	68,660	31,227	21,084	106	303
31,000 to 31,999	43,868	475,785	41,726	55,123	29,149	17,465	477	461
32,000 to 32,999	34,765	314,680	37,202	105,844	23,249	13,210	28	181
33,000 to 33,999	42,916	522,199	41,851	50,739	32,788	12,600	443	1,190
34,000 to 34,999	48,085	456,713	52,802	82,687	30,929	15,924	223	5,007
35,000 to 35,999	52,316	619,714	51,710	73,649	42,782	30,835	1,039	793
36,000 to 36,999	33,625	305,474	31,360	43,165	25,390	11,613	11	170
37,000 to 37,999	39,332	353,694	43,508	64,633	31,299	27,417	53	168
38,000 to 38,999	38,374	356,659	37,120	54,409	30,367	21,456	405	1,291
39,000 to 39,999	52,385	513,725	45,876	81,367	33,818	18,307	661	26,857
40,000 to 49,999	481,916	5,052,093	525,985	779,963	364,738	236,423	4,111	19,940
50,000 to 59,999	457,091	4,789,921	471,994	914,818	365,001	256,992	2,841	46,311
60,000 to 69,999	419,720	4,903,225	423,853	742,704	330,240	252,786	2,063	8,462
70,000 to 79,999	374,741	4,671,533	386,524	807,036	309,439	283,272	2,264	88,544
80,000 to 89,999	289,982	3,823,136	294,119	576,517	241,195	187,740	1,438	6,627
90,000 to 99,999	264,692	3,714,586	276,895	616,683	223,936	218,595	1,462	35,124
100,000 to 149,999	716,222	11,819,706	731,682	2,048,393	600,307	762,934	4,304	156,182
150,000 to 199,999	238,510	4,964,067	245,933	835,693	197,846	239,790	2,217	321,085
200,000 to 299,999	160,879	3,951,821	168,122	801,598	127,545	241,754	1,456	97,925
300,000 to 399,999	53,369	1,513,914	56,696	434,580	40,034	145,556	738	108,772
400,000 to 499,999	25,981	846,700	27,859	280,782	19,165	190,910	546	158,022
500,000 to 999,999	37,990	1,441,455	42,047	660,435	27,189	390,968	885	821,804
1,000,000 to 1,999,999	13,115	681,874	14,681	445,758	8,497	250,380	456	355,427
2,000,000 to 2,999,999	3,241	236,221	3,642	188,035	2,060	135,711	134	191,383
3,000,000 to 3,999,999	1,397	127,365	1,601	145,078	851	93,610	56	159,126
4,000,000 to 4,999,999	832	116,585	930	100,541	481	78,490	45	114,348
5,000,000 and over	2,108	571,585	2,401	907,990	1,249	1,622,234	156	1,467,109
Total	**4,627,133**	**$ 63,939,196**	**4,784,778**	**$ 13,055,876**	**3,613,001**	**$ 6,082,845**	**71,952**	**$ 4,687,936**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Total Contributions[14]		Casualty and Theft Losses		All Other Deductions[15]		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	30,499	$ 379,359	101	$ 8,243	134,219	$ 251,688	48,998	$ 1,495,819
Zero	a	7	0	0	a	26	a	37
$ 1 to $ 999	16,218	18,957	a	2	15,355	13,188	25,063	305,045
1,000 to 1,999	6,636	7,825	0	0	7,208	4,241	11,433	165,817
2,000 to 2,999	8,931	6,637	0	0	8,059	4,779	13,549	144,948
3,000 to 3,999	5,117	8,708	0	0	8,349	65,627	11,981	246,606
4,000 to 4,999	10,669	20,534	0	0	9,196	16,074	16,421	269,529
5,000 to 5,999	9,197	12,074	0	0	7,698	13,591	11,594	106,795
6,000 to 6,999	12,542	23,220	0	0	9,314	3,599	19,857	271,432
7,000 to 7,999	11,558	15,749	0	0	11,186	19,158	17,253	196,648
8,000 to 8,999	12,229	11,806	0	0	7,797	8,357	15,898	171,921
9,000 to 9,999	15,646	23,609	a	7	12,052	13,751	26,437	374,610
10,000 to 10,999	16,620	28,614	0	0	7,923	22,466	25,118	384,412
11,000 to 11,999	15,768	28,409	401	3,914	8,479	8,781	19,352	231,364
12,000 to 12,999	23,781	21,479	0	0	11,393	27,433	27,425	378,507
13,000 to 13,999	23,270	40,977	0	0	13,026	38,949	29,248	356,477
14,000 to 14,999	22,750	34,369	1,192	4,472	16,823	41,062	31,100	552,448
15,000 to 15,999	24,702	28,036	0	0	9,472	54,200	31,557	395,993
16,000 to 16,999	36,029	61,740	0	0	11,792	25,636	42,851	578,652
17,000 to 17,999	24,930	35,264	0	0	11,956	45,432	33,376	450,969
18,000 to 18,999	18,961	30,611	a	2	7,730	30,149	27,154	462,556
19,000 to 19,999	26,215	39,085	0	0	12,340	79,815	33,442	457,539
20,000 to 20,999	36,412	66,367	0	0	15,057	55,642	44,182	531,684
21,000 to 21,999	27,548	34,772	33	828	11,117	37,292	31,760	330,665
22,000 to 22,999	24,560	55,533	0	0	11,179	47,114	32,764	529,925
23,000 to 23,999	31,663	54,655	394	600	12,319	68,819	41,418	675,113
24,000 to 24,999	36,796	59,031	0	0	13,587	41,133	46,186	682,559
25,000 to 25,999	36,116	75,622	a	126	11,616	63,079	44,505	696,914
26,000 to 26,999	46,215	58,214	a	18	19,765	93,264	53,604	738,445
27,000 to 27,999	42,746	84,745	1,009	2,204	17,042	66,167	47,326	707,538
28,000 to 28,999	38,828	80,804	0	0	20,100	82,674	45,063	687,078
29,000 to 29,999	42,267	75,423	a	29	19,783	81,642	46,463	773,762
30,000 to 30,999	48,511	90,193	392	6,260	23,378	106,643	53,675	887,329
31,000 to 31,999	43,712	73,055	0	0	17,374	67,228	53,253	890,841
32,000 to 32,999	39,018	97,531	786	464	15,339	61,599	44,556	667,177
33,000 to 33,999	45,395	64,529	0	0	19,382	85,822	59,165	910,844
34,000 to 34,999	56,391	103,136	1,195	12,141	22,816	114,758	63,593	942,862
35,000 to 35,999	58,503	105,315	0	0	29,493	110,501	66,862	1,109,217
36,000 to 36,999	34,961	54,948	0	0	22,170	79,184	43,340	624,373
37,000 to 37,999	45,120	92,219	a	0	16,630	104,379	49,496	783,320
38,000 to 38,999	43,081	78,293	0	0	23,304	108,095	51,274	789,841
39,000 to 39,999	51,068	108,266	393	1,961	25,627	95,632	59,434	902,104
40,000 to 49,999	553,100	1,013,983	3,817	19,082	238,440	1,251,571	610,125	10,134,460
50,000 to 59,999	505,264	1,144,648	3,020	13,736	212,283	1,219,189	541,521	9,900,508
60,000 to 69,999	451,497	1,001,921	734	117,929	176,386	954,698	486,715	9,632,191
70,000 to 79,999	414,537	1,065,300	2,103	39,095	156,370	883,391	443,129	9,487,853
80,000 to 89,999	312,382	766,445	a	32	125,175	868,464	338,053	7,941,806
90,000 to 99,999	291,971	820,403	598	2,239	112,515	653,605	308,369	7,687,049
100,000 to 149,999	770,939	2,724,518	966	11,905	269,760	1,851,720	803,250	24,991,323
150,000 to 199,999	256,061	1,097,133	258	5,585	69,004	686,883	270,243	11,054,775
200,000 to 299,999	173,767	1,054,923	233	18,171	43,416	549,704	180,868	9,860,360
300,000 to 399,999	57,980	534,898	32	5,883	12,921	252,977	60,557	4,412,340
400,000 to 499,999	28,448	390,964	48	3,256	6,018	166,118	29,541	2,781,515
500,000 to 999,999	42,737	1,021,609	4	5,103	7,950	387,417	44,135	5,906,106
1,000,000 to 1,999,999	14,871	640,417	8	1,817	2,575	286,780	15,350	3,819,281
2,000,000 to 2,999,999	3,696	305,558	a	936	651	104,812	3,847	1,596,284
3,000,000 to 3,999,999	1,618	214,900	0	0	274	64,595	1,662	987,709
4,000,000 to 4,999,999	943	171,615	a	972	161	65,107	969	834,535
5,000,000 and over	2,417	2,014,075	a	1,654	423	612,533	2,478	6,102,950
Total	**5,083,407**	**$ 18,373,026**	**17,731**	**$ 288,669**	**2,142,768**	**$ 13,218,233**	**5,637,840**	**$ 149,990,758**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	California Adjust. to Fed Itemized Deductions		California Itemized Deductions		California Standard Deduction		Personal Exemption Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	32,480	$ 216,893	48,472	$ 1,313,460	96,535	$ 262,109	141,575	$ 11,326
Zero	a	0	a	37	805	2,425	808	65
$ 1 to $ 999	13,825	9,754	19,059	235,896	175,870	506,967	158,561	12,685
1,000 to 1,999	9,522	7,488	13,365	186,513	148,502	390,107	98,331	7,866
2,000 to 2,999	6,578	8,547	13,646	141,783	175,510	559,871	123,856	9,908
3,000 to 3,999	7,411	2,850	13,576	258,211	196,081	667,864	154,524	12,394
4,000 to 4,999	7,214	13,589	18,426	269,215	200,338	690,531	163,697	13,096
5,000 to 5,999	14,551	2,700	12,069	107,180	198,169	744,183	189,345	15,148
6,000 to 6,999	22,506	12,557	22,330	278,856	200,081	713,783	187,550	15,004
7,000 to 7,999	17,844	6,172	20,444	208,011	229,385	907,939	243,032	19,443
8,000 to 8,999	11,250	4,018	16,701	178,953	225,634	844,907	218,231	17,458
9,000 to 9,999	25,966	16,034	30,815	401,819	197,612	805,931	240,811	19,265
10,000 to 10,999	23,157	47,593	29,804	370,717	211,929	881,873	269,757	21,581
11,000 to 11,999	22,990	11,399	22,939	244,153	196,531	801,765	226,452	18,116
12,000 to 12,999	27,605	9,129	31,866	399,657	235,476	990,157	316,166	25,293
13,000 to 13,999	33,858	11,639	37,191	402,152	180,159	756,372	251,506	20,120
14,000 to 14,999	33,416	27,550	33,695	583,185	217,775	979,621	304,619	24,370
15,000 to 15,999	26,143	12,321	31,953	404,398	195,543	875,807	278,991	22,319
16,000 to 16,999	35,270	12,712	45,380	598,338	189,115	835,687	288,740	23,099
17,000 to 17,999	32,650	21,219	38,545	462,058	197,055	840,229	274,460	21,957
18,000 to 18,999	27,238	9,458	28,921	521,402	193,968	848,746	265,754	21,260
19,000 to 19,999	25,130	8,380	33,884	461,689	178,358	838,433	269,045	21,524
20,000 to 20,999	43,290	23,219	45,374	534,296	177,888	783,202	276,429	22,114
21,000 to 21,999	34,597	15,290	34,158	338,601	177,003	791,620	258,302	20,664
22,000 to 22,999	32,337	20,986	36,185	548,777	174,630	775,002	270,230	21,618
23,000 to 23,999	40,780	29,039	45,566	738,383	156,674	687,699	254,382	20,351
24,000 to 24,999	50,757	34,386	51,758	713,789	154,544	723,354	272,428	21,794
25,000 to 25,999	55,517	36,504	46,888	676,536	147,118	657,322	251,643	20,131
26,000 to 26,999	60,240	57,696	57,565	722,304	139,258	661,333	251,221	20,098
27,000 to 27,999	48,449	57,067	48,899	710,736	131,316	587,711	233,729	18,698
28,000 to 28,999	52,688	40,464	47,893	683,822	128,354	586,487	232,171	18,574
29,000 to 29,999	50,997	63,204	50,031	740,828	111,655	527,290	220,491	17,639
30,000 to 30,999	56,036	47,196	59,682	895,765	123,127	573,667	240,588	19,247
31,000 to 31,999	51,313	49,551	53,634	838,977	119,041	583,078	243,778	19,502
32,000 to 32,999	52,216	48,941	46,549	653,431	90,225	430,423	191,870	15,350
33,000 to 33,999	62,309	51,562	61,337	908,712	98,045	451,770	217,577	17,406
34,000 to 34,999	69,886	79,436	67,761	905,034	89,363	395,892	212,974	17,038
35,000 to 35,999	71,468	85,500	71,049	1,073,185	71,257	309,188	191,852	15,348
36,000 to 36,999	50,318	64,465	45,057	618,742	80,137	362,305	171,613	13,729
37,000 to 37,999	57,318	58,111	52,485	755,669	74,276	327,676	181,558	14,525
38,000 to 38,999	56,603	71,619	52,081	739,991	77,666	356,464	177,581	14,206
39,000 to 39,999	68,547	90,408	64,009	946,599	76,021	336,870	187,831	15,027
40,000 to 49,999	679,914	1,001,488	631,428	9,526,957	556,347	2,617,003	1,697,416	135,889
50,000 to 59,999	577,974	1,119,358	546,296	8,981,891	305,035	1,502,046	1,300,404	104,032
60,000 to 69,999	507,062	1,221,131	480,347	8,632,866	217,298	1,078,306	1,129,458	90,357
70,000 to 79,999	454,357	1,256,376	422,288	8,184,273	137,077	690,412	938,432	75,074
80,000 to 89,999	336,822	1,164,174	313,167	6,607,623	89,622	455,233	695,290	55,623
90,000 to 99,999	316,185	1,324,421	291,403	6,327,387	56,102	282,536	619,809	49,585
100,000 to 149,999	814,894	4,921,865	759,386	19,720,604	100,676	519,662	1,561,936	124,955
150,000 to 199,999	274,853	2,787,187	251,801	8,098,707	28,369	144,809	520,389	41,632
200,000 to 299,999	184,848	3,060,270	170,228	6,596,920	16,412	81,772	345,413	27,633
300,000 to 399,999	62,610	1,615,844	54,278	2,455,315	8,314	41,416	114,516	9,162
400,000 to 499,999	30,996	1,092,085	25,794	1,356,809	4,603	23,336	55,351	4,428
500,000 to 999,999	47,114	2,689,861	35,044	2,228,804	10,235	56,014	83,028	6,642
1,000,000 to 1,999,999	17,123	1,973,795	13,059	1,173,915	2,764	15,156	28,735	2,299
2,000,000 to 2,999,999	4,382	871,566	3,344	458,561	577	3,142	7,078	566
3,000,000 to 3,999,999	1,933	545,596	1,492	290,767	196	1,055	3,054	244
4,000,000 to 4,999,999	1,146	450,589	886	266,850	99	527	1,783	143
5,000,000 and over	3,059	2,735,084	2,369	2,407,760	155	826	4,511	360
Total	**5,837,543**	**$ 31,327,333**	**5,603,654**	**$ 116,087,869**	**7,971,910**	**$ 34,166,911**	**18,310,662**	**$ 1,464,982**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Dependent Exemption Credit		Senior/Blind Exemption Credit		Total Exemption Credits Allowed	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	39,068	$ 9,806	28,813	$ 2,305	107,150	$ 23,393
Zero	8	2	403	32	804	97
$ 1 to $ 999	32,255	8,096	24,071	1,926	132,375	22,628
1,000 to 1,999	33,606	8,435	13,587	1,087	87,919	17,345
2,000 to 2,999	38,072	9,556	26,226	2,098	110,098	21,198
3,000 to 3,999	46,438	11,656	19,374	1,550	139,361	25,344
4,000 to 4,999	50,822	12,756	26,668	2,133	138,954	27,046
5,000 to 5,999	77,517	19,457	17,119	1,369	160,693	35,585
6,000 to 6,999	84,671	21,252	22,333	1,787	164,557	38,037
7,000 to 7,999	124,516	31,253	35,383	2,831	211,675	53,025
8,000 to 8,999	106,063	26,622	34,664	2,773	189,795	46,756
9,000 to 9,999	123,425	30,980	37,501	3,000	205,230	53,276
10,000 to 10,999	148,177	37,192	43,179	3,454	224,602	62,224
11,000 to 11,999	110,908	27,838	36,024	2,882	193,865	48,767
12,000 to 12,999	158,260	39,723	61,005	4,880	253,888	69,768
13,000 to 13,999	132,652	33,296	51,397	4,112	210,769	57,462
14,000 to 14,999	177,672	44,596	54,425	4,354	239,565	73,317
15,000 to 15,999	148,733	37,332	61,126	4,890	217,910	64,509
16,000 to 16,999	149,277	37,468	40,741	3,259	230,609	63,813
17,000 to 17,999	166,876	41,886	41,435	3,315	229,978	67,163
18,000 to 18,999	167,248	41,979	38,886	3,111	214,832	66,317
19,000 to 19,999	188,171	47,231	34,422	2,754	207,807	71,505
20,000 to 20,999	177,079	44,447	43,850	3,508	222,060	69,971
21,000 to 21,999	174,360	43,764	43,940	3,515	207,946	67,943
22,000 to 22,999	174,399	43,774	37,019	2,962	209,213	68,319
23,000 to 23,999	146,418	36,751	41,154	3,292	202,236	60,391
24,000 to 24,999	199,171	49,992	44,594	3,567	205,908	75,289
25,000 to 25,999	147,584	37,044	28,432	2,275	193,588	59,318
26,000 to 26,999	165,135	41,449	34,433	2,755	196,418	64,298
27,000 to 27,999	129,351	32,467	31,202	2,496	179,018	53,660
28,000 to 28,999	146,454	36,760	39,817	3,185	173,852	58,576
29,000 to 29,999	125,267	31,442	42,914	3,433	160,675	52,412
30,000 to 30,999	145,555	36,534	38,805	3,104	182,404	58,819
31,000 to 31,999	166,947	41,904	30,425	2,434	172,673	63,840
32,000 to 32,999	126,768	31,819	24,417	1,953	136,771	49,121
33,000 to 33,999	114,654	28,778	34,049	2,724	159,398	48,903
34,000 to 34,999	124,652	31,288	27,659	2,213	157,120	50,442
35,000 to 35,999	102,950	25,841	16,393	1,311	141,909	42,405
36,000 to 36,999	99,928	25,082	25,831	2,067	125,113	40,864
37,000 to 37,999	92,323	23,173	22,488	1,799	126,757	39,494
38,000 to 38,999	90,067	22,607	19,377	1,550	129,735	38,362
39,000 to 39,999	100,314	25,179	26,071	2,086	140,028	42,290
40,000 to 49,999	1,034,101	259,559	222,971	17,838	1,186,920	413,045
50,000 to 59,999	759,009	190,511	135,884	10,871	851,109	305,442
60,000 to 69,999	662,554	166,301	87,336	6,987	697,404	263,954
70,000 to 79,999	521,968	131,014	84,652	6,772	559,324	213,148
80,000 to 89,999	391,753	98,330	53,519	4,282	402,359	158,158
90,000 to 99,999	353,918	88,834	47,265	3,781	347,238	142,011
100,000 to 149,999	883,013	221,636	100,969	8,077	857,922	353,445
150,000 to 199,999	296,137	74,330	38,838	3,107	258,241	115,579
200,000 to 299,999	196,984	49,443	29,382	2,351	160,077	69,998
300,000 to 399,999	62,173	15,605	12,855	1,028	23,134	4,436
400,000 to 499,999	30,245	7,591	6,629	530	569	170
500,000 to 999,999	44,808	11,247	11,369	910	398	155
1,000,000 to 1,999,999	15,563	3,906	4,139	331	105	44
2,000,000 to 2,999,999	3,856	968	969	78	16	4
3,000,000 to 3,999,999	1,679	422	425	34	11	3
4,000,000 to 4,999,999	981	246	250	20	9	3
5,000,000 and over	2,496	624	678	54	17	5
Total	**10,315,049**	**$ 2,589,077**	**2,239,782**	**$ 179,182**	**12,640,111**	**$ 4,152,891**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2002
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Other State Tax Credit		G-1 Tax / 5870A Tax		Alternative Minimum Tax		Other Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	0	$ 0	0	$ 0	14	$ 170	2,263	$ 299
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	0	0	0	0	0	0	416	17
1,000 to 1,999	0	0	0	0	0	0	4,190	129
2,000 to 2,999	0	0	0	0	0	0	1,496	128
3,000 to 3,999	0	0	0	0	0	0	1,192	1
4,000 to 4,999	0	0	0	0	a	110	2,096	166
5,000 to 5,999	0	0	0	0	0	0	8,079	692
6,000 to 6,999	a	0	0	0	0	0	2,034	729
7,000 to 7,999	0	0	0	0	0	0	4,418	777
8,000 to 8,999	0	0	10	2	0	0	3,819	241
9,000 to 9,999	0	0	0	0	0	0	5,388	58
10,000 to 10,999	401	3	0	0	a	3	3,977	84
11,000 to 11,999	0	0	0	0	0	0	4,635	340
12,000 to 12,999	0	0	0	0	0	0	2,038	62
13,000 to 13,999	0	0	0	0	0	0	3,018	334
14,000 to 14,999	0	0	0	0	2	3	1,986	68
15,000 to 15,999	a	0	0	0	0	0	2,207	118
16,000 to 16,999	0	0	0	0	a	526	4,800	652
17,000 to 17,999	2,211	213	0	0	0	0	2,211	81
18,000 to 18,999	393	14	0	0	0	0	3,230	255
19,000 to 19,999	0	0	0	0	0	0	1,881	145
20,000 to 20,999	a	0	0	0	0	0	4,576	574
21,000 to 21,999	0	0	0	0	0	0	3,387	560
22,000 to 22,999	0	0	0	0	0	0	3,384	327
23,000 to 23,999	0	0	0	0	0	0	9,171	643
24,000 to 24,999	0	0	0	0	0	0	9,381	609
25,000 to 25,999	0	0	0	0	4	16	5,160	145
26,000 to 26,999	0	0	0	0	0	0	6,392	346
27,000 to 27,999	0	0	0	0	0	0	1,179	83
28,000 to 28,999	0	0	0	0	0	0	1,406	514
29,000 to 29,999	1,403	694	0	0	0	0	4,990	164
30,000 to 30,999	393	39	784	220	0	0	2,431	238
31,000 to 31,999	0	0	0	0	0	0	6,986	1,202
32,000 to 32,999	0	0	0	0	0	0	4,354	280
33,000 to 33,999	0	0	0	0	0	0	4,598	222
34,000 to 34,999	0	0	0	0	0	0	6,207	712
35,000 to 35,999	0	0	0	0	0	0	4,594	996
36,000 to 36,999	0	0	0	0	0	0	4,762	353
37,000 to 37,999	1,196	658	0	0	0	0	5,613	359
38,000 to 38,999	211	5	0	0	a	1	5,407	727
39,000 to 39,999	0	0	0	0	0	0	3,609	331
40,000 to 49,999	1,432	335	211	101	8	22	56,371	7,463
50,000 to 59,999	3,639	1,532	0	0	217	268	31,570	5,168
60,000 to 69,999	2,785	862	0	0	a	2	39,514	6,345
70,000 to 79,999	1,845	1,085	0	0	734	158	29,437	5,986
80,000 to 89,999	3,192	2,914	0	0	813	684	25,703	5,274
90,000 to 99,999	2,362	2,210	0	0	1,891	3,992	21,253	5,667
100,000 to 149,999	10,225	9,334	81	155	1,904	4,009	39,739	13,186
150,000 to 199,999	5,825	8,630	301	7	1,285	2,792	10,112	3,004
200,000 to 299,999	6,501	16,411	44	11	1,225	7,272	6,250	3,643
300,000 to 399,999	3,435	14,948	0	0	501	3,787	1,583	1,368
400,000 to 499,999	2,407	13,887	0	0	310	2,572	717	661
500,000 to 999,999	4,772	43,518	17	0	562	5,230	752	1,280
1,000,000 to 1,999,999	2,588	37,271	a	6	227	5,256	225	283
2,000,000 to 2,999,999	815	15,757	0	0	55	1,440	62	227
3,000,000 to 3,999,999	348	9,799	a	162	23	1,117	26	56
4,000,000 to 4,999,999	256	7,544	0	0	12	423	16	180
5,000,000 and over	785	74,350	a	399	29	3,178	42	376
Total	**59,424**	**$ 262,013**	**1,454**	**$ 1,062**	**9,825**	**$ 43,031**	**426,333**	**$ 74,928**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2002
ALL FILING STATUS TYPES

Adjusted Gross Income Class	Taxes Withheld		Estimated Taxes Paid		Excess State Disability Insurance (SDI)		California Child and Dependent Credit	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	25,789	$ 26,785	9,504	$ 39,977	244	$ 71	9	$ 5
Zero	0	0	401	16	0	0	a	0
$ 1 to $ 999	42,272	3,740	5,577	5,084	2	0	a	0
1,000 to 1,999	73,477	1,601	3,586	948	0	0	803	121
2,000 to 2,999	96,684	3,693	1,683	204	a	0	1,593	704
3,000 to 3,999	122,264	5,190	3,040	1,498	0	0	403	164
4,000 to 4,999	135,663	5,224	3,707	6,722	0	0	1,204	455
5,000 to 5,999	124,048	6,320	1,452	13	a	0	803	364
6,000 to 6,999	139,003	12,353	2,807	490	0	0	3,989	1,752
7,000 to 7,999	151,745	10,204	2,402	1,641	401	8	3,579	1,439
8,000 to 8,999	154,524	12,538	4,195	1,580	0	0	2,383	1,622
9,000 to 9,999	154,703	19,044	6,380	4,267	0	0	1,978	808
10,000 to 10,999	153,940	15,316	6,200	3,682	0	0	2,785	910
11,000 to 11,999	155,363	18,865	6,525	2,830	0	0	6,761	3,108
12,000 to 12,999	173,170	22,670	8,511	4,576	a	0	4,361	1,205
13,000 to 13,999	136,046	21,985	9,540	4,791	401	2	5,569	2,476
14,000 to 14,999	167,451	25,840	10,729	3,564	0	0	5,168	2,068
15,000 to 15,999	158,604	32,263	6,391	5,605	0	0	6,754	2,401
16,000 to 16,999	182,228	33,235	4,091	3,625	0	0	4,370	1,565
17,000 to 17,999	181,528	46,744	11,575	4,043	a	0	5,943	1,847
18,000 to 18,999	168,198	40,155	7,946	3,504	0	0	6,744	3,824
19,000 to 19,999	162,420	37,134	3,236	1,640	0	0	14,680	5,563
20,000 to 20,999	175,744	46,067	12,624	7,299	a	0	11,542	4,161
21,000 to 21,999	172,392	54,520	14,034	6,160	0	0	10,348	4,892
22,000 to 22,999	173,221	56,314	10,986	8,736	0	0	11,936	4,083
23,000 to 23,999	166,672	61,113	9,995	6,475	19	0	6,352	2,329
24,000 to 24,999	165,329	61,978	12,047	10,427	0	0	13,917	5,009
25,000 to 25,999	171,894	72,189	11,652	14,257	0	0	5,566	1,703
26,000 to 26,999	172,319	73,963	12,254	20,900	0	0	19,499	7,093
27,000 to 27,999	154,528	81,490	11,804	12,601	0	0	6,762	2,118
28,000 to 28,999	149,226	76,800	13,449	8,285	0	0	11,543	4,013
29,000 to 29,999	135,992	81,077	18,218	16,889	787	124	11,133	4,270
30,000 to 30,999	159,587	94,881	11,904	6,205	0	0	13,353	5,145
31,000 to 31,999	147,858	90,417	9,548	7,987	393	66	9,938	2,519
32,000 to 32,999	118,425	80,069	9,867	13,587	0	0	13,524	4,218
33,000 to 33,999	137,115	94,573	11,266	10,734	393	23	7,957	2,677
34,000 to 34,999	137,393	104,311	15,474	16,948	a	0	8,366	2,087
35,000 to 35,999	126,815	114,885	8,525	5,627	0	0	13,933	4,325
36,000 to 36,999	114,250	100,988	10,911	10,585	1,588	31	5,958	1,994
37,000 to 37,999	109,873	97,618	15,671	13,533	1,197	16	8,562	3,338
38,000 to 38,999	116,725	109,113	13,421	11,939	0	0	7,366	2,824
39,000 to 39,999	130,443	144,126	10,127	9,356	1,195	66	10,560	3,252
40,000 to 49,999	1,079,513	1,313,336	100,638	127,424	27,183	597	95,095	24,858
50,000 to 59,999	784,947	1,324,127	84,600	126,943	52,123	3,469	66,292	16,859
60,000 to 69,999	657,954	1,378,302	73,561	128,943	42,291	3,531	63,296	16,545
70,000 to 79,999	518,722	1,337,825	78,185	155,327	43,390	5,055	55,481	12,427
80,000 to 89,999	378,831	1,177,062	53,238	127,898	34,073	4,051	43,286	9,827
90,000 to 99,999	325,953	1,190,830	48,877	143,414	37,493	5,296	31,225	6,686
100,000 to 149,999	794,108	4,070,758	163,302	683,523	89,930	17,251	0	0
150,000 to 199,999	250,237	2,018,119	88,057	618,187	33,906	7,360	0	0
200,000 to 299,999	161,291	1,958,095	75,012	832,118	20,306	5,632	0	0
300,000 to 399,999	51,184	899,699	32,904	575,853	5,826	1,746	0	0
400,000 to 499,999	24,333	561,474	17,652	408,403	2,967	922	0	0
500,000 to 999,999	35,511	1,197,722	30,542	1,215,102	4,543	1,330	0	0
1,000,000 to 1,999,999	12,167	738,567	12,261	1,037,553	1,737	574	0	0
2,000,000 to 2,999,999	3,118	310,846	3,226	504,976	518	177	0	0
3,000,000 to 3,999,999	1,342	182,363	1,427	326,972	205	67	0	0
4,000,000 to 4,999,999	788	132,332	834	246,791	126	44	0	0
5,000,000 and over	2,015	755,632	2,279	2,125,846	408	160	0	0
Total	**10,876,935**	**$ 22,644,478**	**1,229,850**	**$ 9,704,102**	**403,655**	**$ 57,671**	**642,671**	**$ 191,654**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Overpayment		Credit to Next Year's Tax		Total Voluntary Contributions		Refund	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	33,404	$ 66,633	5,330	$ 14,230	4	$ 0	28,423	$ 52,403
Zero	402	16	0	0	0	0	402	16
$ 1 to $ 999	47,848	8,822	2,387	1,082	0	0	45,462	7,740
1,000 to 1,999	77,064	2,635	1,205	489	1,593	33	74,667	2,113
2,000 to 2,999	94,483	4,505	1,268	124	0	0	93,215	4,381
3,000 to 3,999	116,835	6,536	2,788	646	1,273	27	115,640	5,862
4,000 to 4,999	121,544	11,514	2,437	860	1,192	5	119,528	10,649
5,000 to 5,999	104,768	5,958	1,613	21	1,593	15	102,754	5,922
6,000 to 6,999	115,927	13,199	a	11	1,192	12	115,927	13,177
7,000 to 7,999	133,554	12,280	807	300	0	0	133,553	11,980
8,000 to 8,999	132,254	13,922	1,994	353	2,384	14	127,877	13,555
9,000 to 9,999	156,993	23,045	1,595	770	1,585	99	155,004	22,176
10,000 to 10,999	148,530	16,957	2,199	551	2,395	19	146,141	16,388
11,000 to 11,999	140,679	21,044	2,548	1,121	2,785	14	138,532	19,909
12,000 to 12,999	170,069	24,503	5,320	3,044	2,383	7	162,767	21,452
13,000 to 13,999	136,386	25,035	2,786	368	402	24	135,984	24,643
14,000 to 14,999	163,563	25,471	2,386	441	1,192	5	161,177	25,026
15,000 to 15,999	156,591	33,048	3,600	2,587	401	2	153,386	30,458
16,000 to 16,999	173,731	29,347	3,207	1,159	393	6	173,730	28,181
17,000 to 17,999	172,833	40,192	2,779	764	3,968	71	169,253	39,731
18,000 to 18,999	157,238	32,183	3,566	410	3,575	17	154,461	31,757
19,000 to 19,999	156,190	30,349	1,975	843	0	0	154,607	29,507
20,000 to 20,999	169,469	36,591	3,460	1,484	0	0	167,191	35,107
21,000 to 21,999	168,765	41,140	6,716	1,414	393	7	164,817	39,718
22,000 to 22,999	157,002	42,247	2,049	170	1,195	24	156,213	42,053
23,000 to 23,999	152,975	41,797	2,987	1,092	0	0	151,379	40,706
24,000 to 24,999	154,111	50,812	2,756	606	5,173	39	152,520	50,167
25,000 to 25,999	154,495	52,484	4,343	1,175	2,783	35	152,118	51,274
26,000 to 26,999	166,348	69,641	3,978	1,203	1,195	2	163,761	68,436
27,000 to 27,999	147,109	55,705	2,752	533	0	0	145,535	55,172
28,000 to 28,999	134,567	49,183	4,893	1,972	0	0	130,932	47,211
29,000 to 29,999	123,746	64,968	6,735	4,873	0	0	121,172	60,095
30,000 to 30,999	141,854	58,022	5,374	1,421	3,174	98	139,658	56,507
31,000 to 31,999	132,914	58,213	5,158	1,191	1,795	71	130,917	56,958
32,000 to 32,999	115,143	57,203	3,952	1,911	393	118	113,157	55,175
33,000 to 33,999	128,512	54,013	3,620	1,645	2,603	122	126,466	52,246
34,000 to 34,999	118,943	60,368	5,929	2,510	3,585	81	116,764	57,777
35,000 to 35,999	112,006	63,615	1,606	491	5,381	92	111,399	63,033
36,000 to 36,999	97,659	55,381	5,720	1,829	1,588	7	95,583	53,545
37,000 to 37,999	102,992	51,718	8,691	5,232	4,595	25	92,745	46,466
38,000 to 38,999	96,053	55,173	4,210	1,776	0	0	93,292	53,397
39,000 to 39,999	105,306	73,785	3,507	1,419	1,607	116	102,694	72,252
40,000 to 49,999	932,653	641,167	44,919	27,328	17,876	849	905,734	613,042
50,000 to 59,999	643,532	554,302	37,281	24,426	14,810	451	621,794	529,465
60,000 to 69,999	484,847	487,996	30,258	17,937	10,954	285	464,388	469,851
70,000 to 79,999	392,221	408,444	32,022	29,359	5,321	371	375,644	380,073
80,000 to 89,999	265,011	325,562	20,276	24,083	4,044	160	253,373	301,345
90,000 to 99,999	221,192	301,214	17,187	22,518	2,236	85	210,662	278,657
100,000 to 149,999	491,805	833,396	60,631	100,565	9,781	700	452,345	732,256
150,000 to 199,999	146,942	381,486	35,034	85,438	3,541	230	126,375	295,869
200,000 to 299,999	98,177	349,338	31,371	116,869	1,667	165	77,792	232,398
300,000 to 399,999	31,233	164,935	13,961	74,933	300	51	21,379	89,977
400,000 to 499,999	15,469	106,694	7,523	54,173	130	34	10,099	52,510
500,000 to 999,999	25,160	295,656	14,612	170,442	224	35	14,963	125,196
1,000,000 to 1,999,999	9,339	219,041	6,301	142,468	42	18	4,802	76,753
2,000,000 to 2,999,999	2,492	101,989	1,747	68,026	7	2	1,213	33,962
3,000,000 to 3,999,999	1,162	62,899	845	44,463	a	0	546	18,436
4,000,000 to 4,999,999	660	43,530	490	30,302	0	0	306	13,228
5,000,000 and over	1,843	358,857	1,485	285,093	5	77	734	73,756
Total	**9,154,593**	**$ 7,175,761**	**496,170**	**$ 1,382,548**	**134,710**	**$ 4,719**	**8,832,952**	**$ 5,791,095**

Footnotes follow this section.

TABLE B - 4A.2 ***(continued)***

Personal Income Tax: Statistics for Resident Tax Returns

ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS

Taxable Year 2002

ALL FILING STATUS TYPES

Adjusted Gross Income Class			Tax Due		Remittance	
			Number	Amount (Thousands)	Number	Amount (Thousands)
Negative			1,565	$ 222	1,477	$ 187
Zero			0	0	0	0
$ 1	to	$ 999	4,713	25	6,093	67
1,000	to	1,999	16,115	200	14,682	96
2,000	to	2,999	13,690	272	11,239	242
3,000	to	3,999	21,019	305	17,545	251
4,000	to	4,999	37,407	562	30,976	538
5,000	to	5,999	29,973	1,110	18,714	614
6,000	to	6,999	33,248	1,174	27,651	837
7,000	to	7,999	25,869	1,258	22,138	1,178
8,000	to	8,999	28,329	1,024	22,843	794
9,000	to	9,999	8,152	272	5,497	257
10,000	to	10,999	19,803	414	11,629	285
11,000	to	11,999	30,421	1,049	16,739	496
12,000	to	12,999	21,406	1,063	14,273	810
13,000	to	13,999	16,731	661	15,400	473
14,000	to	14,999	22,845	1,022	16,726	743
15,000	to	15,999	21,286	1,302	18,707	1,128
16,000	to	16,999	17,392	1,716	11,878	696
17,000	to	17,999	25,283	1,770	20,533	1,109
18,000	to	18,999	26,589	2,376	17,263	1,597
19,000	to	19,999	18,656	1,858	14,275	1,306
20,000	to	20,999	24,201	3,392	20,333	2,807
21,000	to	21,999	23,170	3,042	14,705	1,999
22,000	to	22,999	29,480	3,031	20,580	2,018
23,000	to	23,999	27,347	4,077	15,096	2,405
24,000	to	24,999	26,508	4,498	17,879	3,579
25,000	to	25,999	27,319	4,139	20,895	3,091
26,000	to	26,999	18,481	4,106	10,822	2,363
27,000	to	27,999	21,913	4,691	17,897	3,607
28,000	to	28,999	29,315	7,234	16,259	3,383
29,000	to	29,999	29,561	4,470	18,460	2,712
30,000	to	30,999	29,018	6,426	20,003	3,522
31,000	to	31,999	26,470	6,717	16,011	3,816
32,000	to	32,999	15,543	3,582	12,148	2,380
33,000	to	33,999	20,113	6,521	13,275	4,657
34,000	to	34,999	31,178	6,482	21,149	3,555
35,000	to	35,999	22,936	6,510	17,459	4,706
36,000	to	36,999	24,908	6,737	17,289	5,056
37,000	to	37,999	22,315	6,517	16,467	4,231
38,000	to	38,999	32,446	8,975	22,152	5,603
39,000	to	39,999	34,466	8,710	27,433	6,381
40,000	to	49,999	232,834	80,875	154,263	53,266
50,000	to	59,999	198,072	86,423	141,173	58,717
60,000	to	69,999	208,980	116,875	135,533	71,994
70,000	to	79,999	164,496	106,837	116,197	75,491
80,000	to	89,999	133,621	111,749	91,316	74,554
90,000	to	99,999	123,975	121,609	84,618	90,810
100,000	to	149,999	363,459	518,200	263,570	372,256
150,000	to	199,999	131,013	319,430	98,283	247,514
200,000	to	299,999	87,104	346,902	68,332	271,532
300,000	to	399,999	30,856	214,863	25,442	171,627
400,000	to	499,999	14,606	143,300	12,370	118,784
500,000	to	999,999	19,810	284,123	17,506	244,655
1,000,000	to	1,999,999	6,370	210,422	5,696	183,714
2,000,000	to	2,999,999	1,407	79,870	1,275	71,913
3,000,000	to	3,999,999	511	43,300	478	39,041
4,000,000	to	4,999,999	319	31,516	301	27,797
5,000,000	and over		675	221,689	624	199,933
Total			**2,675,288**	**$ 3,167,495**	**1,909,567**	**$ 2,459,175**

Footnotes follow this section.

TABLE B-4B
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2002

FILING STATUS: SINGLE

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	99,162	1,076	$ -2,304,736	$ 1,068,742	$ -1,235,993	$ 562,308	$ 0	$ 211
Zero	803	0	5,755	-5,755	0	2,412	940	0
$ 1 to $ 999	152,189	4,711	392,520	-238,001	47,016	447,094	141,739	12
1,000 to 1,999	139,695	19,683	265,778	-58,746	207,032	371,756	206,790	223
2,000 to 2,999	156,850	12,747	396,892	-7,475	389,417	487,310	226,370	289
3,000 to 3,999	174,353	57,742	669,996	-52,816	617,180	697,985	671,275	614
4,000 to 4,999	174,416	75,137	823,939	-38,007	785,932	597,408	765,404	1,254
5,000 to 5,999	150,671	44,603	872,595	-45,038	827,557	477,193	926,529	1,484
6,000 to 6,999	165,568	51,498	1,118,503	-46,731	1,071,772	544,479	809,846	1,820
7,000 to 7,999	167,025	34,782	1,288,070	-30,377	1,257,693	573,590	1,092,332	1,567
8,000 to 8,999	178,862	46,582	1,592,715	-74,748	1,517,966	582,442	1,418,173	2,820
9,000 to 9,999	147,034	26,428	1,437,306	-40,859	1,396,447	611,846	1,208,126	1,302
10,000 to 10,999	149,027	79,838	1,621,632	-49,125	1,572,507	658,387	1,431,697	3,360
11,000 to 11,999	139,960	79,897	1,664,139	-55,561	1,608,578	536,646	1,347,157	4,489
12,000 to 12,999	149,921	72,166	1,885,137	-18,223	1,866,914	585,990	1,737,459	4,705
13,000 to 13,999	128,466	81,496	1,773,260	-35,330	1,737,930	509,680	1,428,790	4,782
14,000 to 14,999	127,991	99,509	1,849,666	331	1,849,997	677,932	2,641,740	6,949
15,000 to 15,999	114,479	86,949	1,821,011	-48,559	1,772,452	511,585	1,637,351	8,226
16,000 to 16,999	122,797	96,273	2,029,546	-4,875	2,024,671	585,416	1,718,804	10,240
17,000 to 17,999	130,168	108,851	2,336,680	-63,059	2,273,621	523,566	1,880,348	13,654
18,000 to 18,999	116,926	103,809	2,201,358	-35,558	2,165,801	548,869	1,727,080	17,554
19,000 to 19,999	94,505	78,209	1,880,732	-40,221	1,840,510	463,559	5,190,914	15,492
20,000 to 20,999	113,379	106,005	2,347,838	-20,457	2,327,381	465,881	1,828,215	23,711
21,000 to 21,999	109,990	104,433	2,435,772	-73,015	2,362,757	439,136	1,876,534	26,649
22,000 to 22,999	105,245	96,947	2,408,714	-38,990	2,369,724	487,329	1,944,813	28,862
23,000 to 23,999	97,567	91,222	2,376,191	-82,180	2,294,011	462,725	1,830,564	30,848
24,000 to 24,999	84,055	74,282	2,138,394	-78,720	2,059,674	448,158	1,705,824	29,377
25,000 to 25,999	93,903	91,910	2,467,727	-68,045	2,399,683	446,024	1,877,467	38,698
26,000 to 26,999	81,679	75,335	2,256,240	-88,302	2,167,938	446,426	1,624,693	34,542
27,000 to 27,999	87,294	82,896	2,496,394	-95,038	2,401,355	453,795	2,017,086	43,606
28,000 to 28,999	79,322	76,879	2,365,553	-107,734	2,257,818	395,883	1,735,812	45,393
29,000 to 29,999	69,417	65,841	2,099,374	-50,186	2,049,188	416,968	1,520,869	39,374
30,000 to 30,999	84,556	80,770	2,650,769	-76,144	2,574,625	596,260	2,002,218	51,516
31,000 to 31,999	65,355	60,356	2,139,197	-77,080	2,062,117	432,579	1,515,518	44,994
32,000 to 32,999	56,526	54,933	1,924,516	-85,307	1,839,210	394,522	1,386,340	41,577
33,000 to 33,999	72,339	69,786	2,517,772	-94,027	2,423,745	459,815	5,261,661	56,236
34,000 to 34,999	70,972	67,159	2,535,985	-86,055	2,449,930	494,358	1,966,386	60,666
35,000 to 35,999	71,628	69,656	2,618,843	-78,720	2,540,123	566,290	1,870,261	61,892
36,000 to 36,999	53,891	53,284	2,110,125	-144,775	1,965,350	299,207	1,416,614	56,796
37,000 to 37,999	55,262	55,258	2,117,057	-46,180	2,070,877	292,010	1,721,942	61,290
38,000 to 38,999	56,802	54,784	2,257,891	-73,145	2,184,747	372,686	1,631,863	64,423
39,000 to 39,999	70,294	70,293	2,868,227	-94,151	2,774,076	501,921	2,186,783	80,917
40,000 to 49,999	467,223	458,296	21,206,278	-472,056	20,734,222	3,797,878	16,558,032	703,533
50,000 to 59,999	286,361	284,037	15,926,536	-265,244	15,661,292	2,943,264	12,745,579	633,656
60,000 to 69,999	190,115	188,527	12,499,014	-200,865	12,298,149	2,168,229	10,244,317	583,845
70,000 to 79,999	130,927	129,771	9,986,614	-216,340	9,770,274	1,667,319	8,116,474	499,394
80,000 to 89,999	80,750	80,285	6,930,734	-90,679	6,840,055	1,113,583	5,737,286	375,178
90,000 to 99,999	56,289	55,962	5,433,574	-79,796	5,353,779	922,088	4,433,958	301,929
100,000 to 149,999	120,397	119,658	14,437,080	-130,461	14,306,619	2,292,730	12,040,892	883,512
150,000 to 199,999	32,778	32,366	5,601,490	-27,178	5,574,312	711,371	4,869,293	381,736
200,000 to 299,999	22,147	22,044	5,326,043	-7,508	5,318,535	589,990	4,732,805	394,247
300,000 to 399,999	8,387	8,349	2,867,257	18,661	2,885,917	244,492	2,646,399	226,728
400,000 to 499,999	4,491	4,457	1,995,789	-2,802	1,992,986	158,226	1,837,151	158,323
500,000 to 999,999	5,889	5,855	3,938,990	40,445	3,979,435	269,818	3,712,620	324,834
1,000,000 to 1,999,999	2,215	2,199	2,890,144	99,263	2,989,407	191,244	2,804,657	248,094
2,000,000 to 2,999,999	548	544	1,168,238	146,099	1,314,337	72,074	1,244,385	110,029
3,000,000 to 3,999,999	233	230	721,512	82,931	804,443	31,930	772,513	67,756
4,000,000 to 4,999,999	125	122	369,654	182,054	551,708	49,287	513,687	44,766
5,000,000 and over	350	351	5,397,701	30,944	5,428,645	738,115	4,691,522	418,043
Total	**5,969,569**	**4,157,068**	**$ 189,451,720**	**$ -2,370,775**	**$ 186,973,444**	**$ 38,391,064**	**$ 164,831,900**	**$ 7,378,013**

TABLE B-4C
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2002

FILING STATUS: MARRIED FILING JOINTLY

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	34,595	726	$ -4,997,890	$ 2,374,462	$ -2,623,420	$ 870,086	$ 0	$ 207
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	25,994	a	174,373	-75,919	4,406	201,148	28,351	14
1,000 to 1,999	9,972	a	-15,464	29,285	13,821	135,615	29,500	1
2,000 to 2,999	13,322	401	21,407	13,021	34,429	100,434	601	6
3,000 to 3,999	13,562	0	56,934	-10,179	46,755	103,044	7,309	0
4,000 to 4,999	20,763	417	52,283	41,529	93,812	230,952	0	194
5,000 to 5,999	27,448	1,410	158,859	-8,325	150,534	188,462	24,320	187
6,000 to 6,999	22,982	414	152,588	-2,256	150,331	226,287	7,037	38
7,000 to 7,999	28,555	1,424	245,663	-30,223	215,440	217,715	76,907	653
8,000 to 8,999	27,243	10	236,229	-6,567	229,661	202,399	79,262	2
9,000 to 9,999	36,370	0	385,024	-42,299	342,726	299,350	125,991	0
10,000 to 10,999	45,148	a	475,495	-2,465	473,029	300,215	267,675	3
11,000 to 11,999	31,761	824	353,088	12,823	365,912	218,875	221,627	221
12,000 to 12,999	61,471	1,019	780,065	-6,270	773,795	464,371	384,490	57
13,000 to 13,999	40,340	a	545,041	-551	544,490	351,126	353,099	0
14,000 to 14,999	65,048	405	1,003,672	-60,398	943,274	482,868	548,820	6
15,000 to 15,999	60,682	0	988,876	-47,119	941,757	438,312	546,330	0
16,000 to 16,999	58,049	1,413	968,208	-9,726	958,482	509,467	561,134	420
17,000 to 17,999	44,873	0	806,089	-21,645	784,444	356,570	472,234	0
18,000 to 18,999	50,516	410	964,864	-28,420	936,444	483,117	541,786	22
19,000 to 19,999	61,224	403	1,251,038	-57,173	1,193,865	484,677	739,243	84
20,000 to 20,999	54,362	3,179	1,134,277	-14,454	1,119,823	497,205	662,697	140
21,000 to 21,999	50,353	4,188	1,099,606	-18,897	1,080,709	369,599	732,704	132
22,000 to 22,999	60,609	5,005	1,371,139	-7,668	1,363,471	559,487	892,101	246
23,000 to 23,999	50,946	6,186	1,238,528	-39,946	1,198,583	564,334	691,216	199
24,000 to 24,999	66,126	7,482	1,688,948	-65,712	1,623,236	562,531	1,003,822	749
25,000 to 25,999	56,441	4,969	1,516,384	-76,574	1,439,810	582,282	845,971	175
26,000 to 26,999	54,791	11,553	1,488,610	-38,861	1,449,749	502,744	938,812	1,000
27,000 to 27,999	54,708	9,798	1,580,104	-76,828	1,503,276	546,640	913,925	907
28,000 to 28,999	58,316	12,563	1,710,320	-47,182	1,663,138	593,109	1,018,455	1,056
29,000 to 29,999	59,813	19,676	1,841,739	-75,042	1,766,697	640,608	1,168,637	1,477
30,000 to 30,999	57,779	16,490	1,797,870	-34,402	1,763,468	572,561	1,135,887	1,917
31,000 to 31,999	71,103	20,058	2,343,181	-101,661	2,241,520	709,087	1,480,641	3,216
32,000 to 32,999	55,097	17,631	1,895,416	-102,894	1,792,522	486,157	1,215,675	1,972
33,000 to 33,999	58,176	24,884	2,065,400	-114,848	1,950,552	651,334	1,223,419	2,965
34,000 to 34,999	55,850	26,005	2,041,065	-116,673	1,924,391	576,968	1,261,399	3,853
35,000 to 35,999	49,547	17,911	1,864,088	-106,495	1,757,593	593,100	1,140,298	2,474
36,000 to 36,999	46,417	22,917	1,807,890	-114,547	1,693,343	472,338	1,221,644	4,829
37,000 to 37,999	54,404	26,260	2,135,312	-95,612	2,039,700	644,494	1,343,202	5,681
38,000 to 38,999	47,833	28,656	1,944,171	-101,607	1,842,564	490,262	1,331,379	8,045
39,000 to 39,999	47,801	21,823	2,041,689	-149,143	1,892,546	599,308	1,297,548	5,862
40,000 to 49,999	508,023	340,711	24,046,853	-1,412,948	22,635,100	6,072,006	16,022,129	123,233
50,000 to 59,999	449,265	388,423	26,067,414	-1,314,077	24,753,097	6,104,281	18,172,399	264,719
60,000 to 69,999	432,335	402,391	29,105,056	-981,327	28,123,729	6,509,223	21,208,322	444,416
70,000 to 79,999	379,375	368,621	29,196,113	-810,712	28,385,401	6,388,410	21,744,414	590,563
80,000 to 89,999	291,981	287,650	25,340,984	-636,858	24,704,126	5,152,382	19,236,851	643,735
90,000 to 99,999	271,783	269,272	26,242,201	-489,496	25,771,935	5,288,625	20,411,682	790,003
100,000 to 149,999	702,036	697,148	85,922,072	-1,252,408	84,670,421	16,988,966	67,708,414	3,359,908
150,000 to 199,999	240,411	239,697	41,484,371	-338,035	41,146,336	7,340,124	33,860,145	2,126,974
200,000 to 299,999	159,014	158,435	38,221,584	-172,684	38,048,900	5,894,184	32,170,504	2,310,997
300,000 to 399,999	51,959	51,781	17,843,418	-4,419	17,838,999	2,170,395	15,675,600	1,243,636
400,000 to 499,999	24,956	24,850	11,091,588	25,768	11,117,355	1,182,278	9,941,444	816,022
500,000 to 999,999	37,803	37,611	25,263,931	257,403	25,520,850	1,931,386	23,609,504	1,997,685
1,000,000 to 1,999,999	12,933	12,851	17,237,749	311,007	17,548,756	934,630	16,633,343	1,444,658
2,000,000 to 2,999,999	3,170	3,159	7,596,338	55,040	7,651,378	360,015	7,299,392	643,723
3,000,000 to 3,999,999	1,375	1,364	4,670,743	66,854	4,737,597	238,082	4,500,507	399,390
4,000,000 to 4,999,999	799	793	3,460,614	111,816	3,572,430	196,409	3,376,222	299,397
5,000,000 and over	1,992	1,978	25,065,215	201,054	25,266,269	1,492,704	23,806,121	2,115,632
Total	**5,459,600**	**3,603,245**	**$ 477,068,425**	**$ -5,821,485**	**$ 471,173,359**	**$ 92,323,336**	**$ 381,912,144**	**$ 19,663,699**

Footnotes follow this section.

TABLE B-4D
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2002

FILING STATUS: MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	3,718	9	$ -336,336	$ 159,359	$ -176,978	$ 47,621	$ 0	$ 4
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	6,956	0	7,987	-3,661	430	17,495	0	0
1,000 to 1,999	1,424	0	11,004	-9,155	1,850	4,409	0	0
2,000 to 2,999	1,616	0	4,673	-293	4,380	9,383	0	0
3,000 to 3,999	2,212	1,019	8,844	-355	8,489	6,693	1,844	9
4,000 to 4,999	3,979	0	17,298	157	17,455	11,994	5,499	0
5,000 to 5,999	2,788	0	14,492	1,039	15,531	8,386	7,151	0
6,000 to 6,999	5,959	1,192	38,111	54	38,165	20,871	17,294	37
7,000 to 7,999	2,422	0	14,223	3,125	17,348	7,328	10,067	0
8,000 to 8,999	415	414	4,748	-1,129	3,618	6,908	5	22
9,000 to 9,999	1,596	401	15,416	-622	14,794	14,186	7,459	4
10,000 to 10,999	2,880	401	42,133	-11,714	30,419	15,798	14,621	2
11,000 to 11,999	805	a	11,235	-2,201	9,034	2,418	6,616	0
12,000 to 12,999	7,025	4,249	95,130	-5,242	89,888	36,652	56,346	249
13,000 to 13,999	1,997	a	28,268	-1,035	27,234	10,268	16,966	0
14,000 to 14,999	1,193	0	16,225	833	17,058	32,974	0	0
15,000 to 15,999	3,625	3,623	59,622	-2,995	56,627	14,521	42,106	269
16,000 to 16,999	1,194	1,192	19,240	924	20,164	3,676	16,561	97
17,000 to 17,999	1,806	1,412	39,443	-8,002	31,441	12,194	19,253	139
18,000 to 18,999	4,191	1,019	79,752	-1,412	78,340	17,516	60,864	103
19,000 to 19,999	2,214	1,021	41,583	992	42,575	6,650	35,925	246
20,000 to 20,999	1,406	1,406	35,934	-7,539	28,395	5,312	23,083	331
21,000 to 21,999	1,402	1,402	24,979	5,030	30,009	4,628	25,381	435
22,000 to 22,999	2,003	1,607	52,055	-7,227	44,828	10,251	34,587	546
23,000 to 23,999	5,381	2,991	130,888	-4,759	126,129	64,741	76,838	657
24,000 to 24,999	3,585	2,390	87,176	0	87,176	17,271	69,905	691
25,000 to 25,999	2,583	1,796	73,711	-7,482	66,229	15,008	51,257	888
26,000 to 26,999	2,392	2,392	61,791	1,963	63,754	16,146	47,608	730
27,000 to 27,999	1,588	1,195	45,894	-2,465	43,428	19,232	25,061	508
28,000 to 28,999	1,589	1,588	46,161	-1,085	45,076	5,706	39,370	683
29,000 to 29,999	1,413	1,409	37,675	3,627	41,302	6,106	35,234	786
30,000 to 30,999	1,400	1,400	43,666	-1,157	42,510	15,338	27,172	764
31,000 to 31,999	1,980	1,979	69,002	-6,703	62,299	31,365	30,974	462
32,000 to 32,999	395	395	17,589	-4,559	13,030	812	12,218	302
33,000 to 33,999	1,217	1,216	38,975	1,744	40,719	14,861	26,335	253
34,000 to 34,999	4,430	4,430	157,875	-5,028	152,847	14,727	138,120	4,111
35,000 to 35,999	1,011	1,009	33,112	2,769	35,882	3,650	32,299	1,113
36,000 to 36,999	1,588	1,588	61,568	-3,833	57,735	4,771	52,964	1,895
37,000 to 37,999	393	393	16,215	-1,548	14,667	1,181	13,486	407
38,000 to 38,999	3,176	1,981	129,783	-7,609	122,174	29,260	92,927	2,679
39,000 to 39,999	3,011	3,011	124,155	-5,836	118,318	23,048	95,270	2,968
40,000 to 49,999	18,779	17,582	876,313	-23,598	852,715	200,684	652,186	23,027
50,000 to 59,999	9,664	9,662	515,888	572	516,460	138,430	378,136	16,558
60,000 to 69,999	11,733	11,732	749,748	5,633	755,381	182,497	573,039	29,743
70,000 to 79,999	5,177	4,965	392,001	-7,326	384,675	140,096	305,874	19,044
80,000 to 89,999	3,705	3,184	322,252	-8,287	313,965	271,620	198,672	12,961
90,000 to 99,999	3,786	3,784	357,565	-3,670	353,896	47,565	306,340	20,886
100,000 to 149,999	4,025	4,022	497,241	4,683	501,924	90,571	411,546	30,225
150,000 to 199,999	2,107	2,105	368,876	-2,475	366,400	41,032	325,436	26,726
200,000 to 299,999	1,037	1,028	247,104	-413	246,692	35,173	211,687	17,899
300,000 to 399,999	517	511	164,827	12,167	176,994	21,709	158,006	13,848
400,000 to 499,999	252	246	109,859	1,817	111,676	9,746	103,582	9,059
500,000 to 999,999	605	601	361,913	25,038	386,951	46,832	340,488	29,052
1,000,000 to 1,999,999	286	281	382,908	13,328	396,236	36,710	361,206	31,552
2,000,000 to 2,999,999	94	91	145,623	77,639	223,262	15,063	208,759	18,643
3,000,000 to 3,999,999	46	44	159,906	1,112	161,018	15,769	145,264	12,557
4,000,000 to 4,999,999	37	37	161,267	5,603	166,870	13,622	153,248	13,817
5,000,000 and over	110	110	1,518,787	55,411	1,574,198	139,436	1,434,931	128,354
Total	**163,920**	**111,522**	**$ 8,853,372**	**$ 224,206**	**$ 9,073,682**	**$ 2,057,910**	**$ 7,537,066**	**$ 476,340**

Footnotes follow this section.

TABLE B-4E
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2002

FILING STATUS: HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	7,447	466	$ -218,320	$ 69,768	$ -148,552	$ 94,501	$ 0	$ 46
Zero	a	0	1,143	-1,143	0	39	0	0
$ 1 to $ 999	9,790	0	159,931	-120,833	1,849	77,126	0	0
1,000 to 1,999	10,776	1,192	34,636	-19,037	15,599	64,841	34,573.32	12
2,000 to 2,999	17,366	1,420	54,882	-12,023	42,859	104,514	3,525	72
3,000 to 3,999	19,528	0	106,527	-38,418	68,109	118,354	112,237	0
4,000 to 4,999	19,606	0	119,282	-29,857	89,425	119,393	54,230	0
5,000 to 5,999	28,137	3,816	189,865	-33,577	156,288	170,163	40,832	179
6,000 to 6,999	27,902	815	207,585	-22,774	184,811	201,001	29,187	681
7,000 to 7,999	51,428	393	434,925	-46,892	388,034	313,943	352,746	49
8,000 to 8,999	35,815	1,192	329,021	-25,337	303,684	232,110	116,560	4
9,000 to 9,999	43,027	1,585	447,810	-36,797	411,013	279,955	209,831	40
10,000 to 10,999	44,677	1,192	501,258	-32,008	469,250	278,190	308,183	5
11,000 to 11,999	46,543	2,211	557,935	-24,503	533,432	285,566	353,360	93
12,000 to 12,999	48,924	0	633,276	-20,777	612,499	302,800	376,948	0
13,000 to 13,999	46,549	414	641,312	-15,003	626,309	287,331	419,928	95
14,000 to 14,999	57,239	1,998	840,770	-12,673	828,097	369,033	530,518	68
15,000 to 15,999	48,710	1,814	768,243	-14,425	753,818	315,788	538,874	27
16,000 to 16,999	52,455	1,585	876,217	-12,285	863,933	335,465	648,153	38
17,000 to 17,999	58,754	2,383	1,053,792	-27,468	1,026,324	409,956	693,576	46
18,000 to 18,999	51,256	0	948,749	-1,325	947,424	320,647	897,176	0
19,000 to 19,999	54,299	1,019	1,059,584	-3,539	1,056,045	345,236	798,160	21
20,000 to 20,999	54,114	1,982	1,124,512	-21,857	1,102,655	349,100	857,387	139
21,000 to 21,999	49,416	1,195	1,029,269	28,400	1,057,669	316,858	650,358	253
22,000 to 22,999	42,960	1,175	982,602	-18,262	964,340	266,712	689,532	261
23,000 to 23,999	47,151	4,579	1,127,027	-14,625	1,112,402	318,812	756,707	490
24,000 to 24,999	52,537	5,565	1,303,223	-16,181	1,287,042	409,183	830,550	278
25,000 to 25,999	39,885	1,588	1,029,750	-14,118	1,015,631	283,364	723,492	46
26,000 to 26,999	57,960	1,402	1,550,543	-14,242	1,536,301	418,321	1,093,576	141
27,000 to 27,999	36,626	1,588	1,017,314	-10,331	1,006,983	278,779	650,018	170
28,000 to 28,999	37,019	3,585	1,065,274	-10,584	1,054,691	275,612	683,407	17
29,000 to 29,999	31,045	9,152	923,725	-8,024	915,701	204,436	630,291	221
30,000 to 30,999	39,074	5,547	1,205,516	-13,837	1,191,679	285,273	880,884	435
31,000 to 31,999	34,236	8,759	1,077,426	1,430	1,078,856	249,024	730,303	814
32,000 to 32,999	24,755	3,177	826,383	-23,204	803,180	202,362	504,993	401
33,000 to 33,999	27,669	6,973	945,217	-18,861	926,356	234,471	605,561	1,062
34,000 to 34,999	25,872	11,543	907,205	-16,823	890,382	214,873	645,201	828
35,000 to 35,999	20,121	7,564	715,928	-429	715,500	219,333	410,663	2,249
36,000 to 36,999	23,298	9,364	863,565	-13,887	849,678	204,721	518,837	1,436
37,000 to 37,999	16,309	11,134	622,172	-11,562	610,609	141,798	446,061	1,919
38,000 to 38,999	21,938	15,960	864,920	-20,000	844,921	204,248	606,945	2,530
39,000 to 39,999	18,925	9,772	756,998	-9,253	747,745	159,192	512,660	1,977
40,000 to 49,999	192,134	147,327	8,766,495	-164,243	8,602,252	2,061,376	6,210,382	54,523
50,000 to 59,999	105,307	97,872	5,801,936	-64,086	5,737,850	1,281,965	4,458,354	82,332
60,000 to 69,999	62,941	60,641	4,099,866	-63,135	4,036,731	848,093	3,196,715	92,946
70,000 to 79,999	43,154	43,149	3,230,405	-17,365	3,213,040	670,129	2,543,012	93,515
80,000 to 89,999	25,831	25,828	2,245,013	-48,965	2,196,048	510,076	1,686,044	70,133
90,000 to 99,999	15,126	15,126	1,458,312	-21,809	1,436,466	323,754	1,112,712	53,532
100,000 to 149,999	33,164	32,478	3,945,510	-11,179	3,934,331	861,014	3,085,617	179,141
150,000 to 199,999	4,871	4,868	798,513	30,276	828,789	150,989	678,122	46,127
200,000 to 299,999	4,409	4,383	1,052,936	4,822	1,057,757	158,419	900,819	69,119
300,000 to 399,999	1,711	1,699	579,858	3,176	583,035	59,822	523,259	42,465
400,000 to 499,999	679	675	294,410	10,188	304,597	29,341	275,441	23,348
500,000 to 999,999	965	957	626,798	5,137	631,935	36,314	595,634	50,323
1,000,000 to 1,999,999	374	372	501,323	772	502,095	26,136	475,960	41,653
2,000,000 to 2,999,999	106	106	256,968	905	257,873	14,434	243,439	21,363
3,000,000 to 3,999,999	34	34	118,161	556	118,718	6,040	112,677	10,101
4,000,000 to 4,999,999	25	25	111,764	943	112,707	8,059	104,647	9,224
5,000,000 and over	66	66	970,906	-7,955	962,951	38,331	924,620	82,609
Total	**1,972,038**	**580,703**	**$ 64,546,165**	**$ -1,049,133**	**$ 63,459,746**	**$ 17,346,717**	**$ 47,073,477**	**$ 1,039,599**

Footnotes follow this section.

TABLE B-4F
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
Taxable Year 2002
FILING STATUS: SURVIVING SPOUSE

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	85	0	$ -13,943	$ 1,372	$ -12,572	$ 1,052	$ 0	$ 0
Zero	a	0	257	-257	0	11	0	0
$ 1 to $ 999	0	0	0	0	0	0	0	0
1,000 to 1,999	0	0	0	0	0	0	0	0
2,000 to 2,999	a	0	-272	275	2	14	0	0
3,000 to 3,999	0	0	0	0	0	0	0	0
4,000 to 4,999	0	0	0	0	0	0	0	0
5,000 to 5,999	1,192	0	6,232	0	6,232	7,159	0	0
6,000 to 6,999	0	0	0	0	0	0	0	0
7,000 to 7,999	401	0	3,008	-159	2,849	3,373	0	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	401	0	4,952	-1,283	3,669	2,412	0	0
10,000 to 10,999	0	0	0	0	0	0	0	0
11,000 to 11,999	401	0	5,336	-646	4,690	2,412	2,278	0
12,000 to 12,999	0	0	0	0	0	0	0	0
13,000 to 13,999	a	0	486	-472	14	120	0	0
14,000 to 14,999	0	0	0	0	0	0	0	0
15,000 to 15,999	0	0	0	0	0	0	0	0
16,000 to 16,999	0	0	0	0	0	0	0	0
17,000 to 17,999	0	0	0	0	0	0	0	0
18,000 to 18,999	0	0	0	0	0	0	0	0
19,000 to 19,999	0	0	0	0	0	0	0	0
20,000 to 20,999	0	0	0	0	0	0	0	0
21,000 to 21,999	0	0	0	0	0	0	0	0
22,000 to 22,999	0	0	0	0	0	0	0	0
23,000 to 23,999	1,195	0	27,572	598	28,170	15,470	12,700	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	1,195	0	30,394	0	30,394	7,180	23,213	0
26,000 to 26,999	0	0	0	0	0	0	0	0
27,000 to 27,999	0	0	0	0	0	0	0	0
28,000 to 28,999	0	0	0	0	0	0	0	0
29,000 to 29,999	0	0	0	0	0	0	0	0
30,000 to 30,999	0	0	0	0	0	0	0	0
31,000 to 31,999	0	0	0	0	0	0	0	0
32,000 to 32,999	0	0	0	0	0	0	0	0
33,000 to 33,999	0	0	0	0	0	0	0	0
34,000 to 34,999	0	0	0	0	0	0	0	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	a	0	-482	519	37	10	27	0
37,000 to 37,999	393	0	15,359	-668	14,691	3,861	10,829	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	0	0	0	0	0	0	0	0
40,000 to 49,999	1,617	1,195	78,356	-5,333	73,022	12,016	61,006	182
50,000 to 59,999	734	523	39,873	304	40,176	15,998	24,178	203
60,000 to 69,999	521	521	32,593	0	32,593	3,131	29,462	618
70,000 to 79,999	733	732	55,367	-2,122	53,246	8,730	44,576	1,259
80,000 to 89,999	521	521	43,282	-658	42,624	15,196	27,428	596
90,000 to 99,999	521	521	47,591	0	47,591	27,890	19,702	225
100,000 to 149,999	438	438	58,287	-1,034	57,254	6,985	50,268	2,799
150,000 to 199,999	0	0	0	0	0	0	0	0
200,000 to 299,999	34	34	8,841	-137	8,704	928	7,775	575
300,000 to 399,999	17	17	5,370	-2	5,368	313	5,056	524
400,000 to 499,999	17	17	7,545	47	7,592	554	7,038	591
500,000 to 999,999	17	17	8,821	-27	8,794	469	8,325	711
1,000,000 to 1,999,999	15	15	20,838	-63	20,775	352	20,424	1,750
2,000,000 to 2,999,999	a	a	4,205	34	4,239	115	4,123	376
3,000,000 to 3,999,999	0	0	0	0	0	0	0	0
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	0	0	0	0	0	0	0	0
Total	**10,456**	**4,553**	**$ 489,869**	**$ -9,715**	**$ 480,154**	**$ 135,753**	**$ 358,409**	**$ 10,407**

Footnotes follow this section.

TABLE B-4G
Personal Income Tax
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
PART-YEAR RESIDENT and NON-RESIDENT RETURNS
2002 Taxable Year

Element	Number of Returns	Amount *(Thousands)*
Synopsis of California Tax Liability Computations		
Number of Returns - All	608,143	-
Number of Returns - Taxable	405,372	-
Federal AGI	608,143	$ 128,650,450
California Adjustments	608,143	18,477,784
California AGI	608,143	28,369,307
California Deductions	608,143	13,224,611
Taxable Income	608,143	120,702,930
Total Tax Liability	608,143	1,845,020
Elements of California Tax Liability Computations		
Salaries and Wages	515,509	57,129,027
Interest	377,653	8,020,048
Dividends	242,757	4,932,735
Business Income - Profit[8]	70,553	3,391,855
Business Income - Loss[8]	32,383	958,044
Net Sale of Capital Assets - Profit	91,270	27,644,573
Net Sale of Capital Assets - Loss	127,663	303,479
Taxable Pensions and Annuities	109,463	2,568,100
Rents and Royalties - Profit	54,327	2,452,712
Rents and Royalties - Loss	50,249	977,056
Partnerships and S Corporations - Profit[9]	99,253	43,126,016
Partnerships and S Corporations - Loss[9]	74,989	16,471,581
Estate and Trusts - Profit	37,866	1,805,080
Estate and Trusts - Loss	3,219	248,130
Farm Income - Profit	1,590	48,546
Farm Income - Loss	6,871	259,724
All Other Income Sources - Profit[10]	389,328	3,747,654
All Other Income Sources - Loss[10]	62,313	5,858,617
Total Income	605,564	130,589,558
Individual Retirement Plan[11, 12]	13,397	45,152
Student Loan	64,247	47,944
Medical Savings	1,472	4,016
Moving Expenses	103,263	354,480
Half Self-Employment Tax[12]	99,145	355,923
Self-Employed Health Insurance[12]	40,448	162,833
Self-Employed Retirement Plan[12]	23,535	646,705
Penalty on Early Withdrawal on Savings	2,259	2,224
Alimony Paid	3,827	206,530
Total Adjustments[13]	252,385	1,866,546

Element	Number of Returns	Amount *(Thousands)*
Elements of California Tax Liability Computations (continued)		
California Adjustments - Subtractions	306,570	9,067,044
California Adjustments - Additions	118,540	9,410,741
Medical Expenses	54,317	553,662
State and Local Income Taxes	262,164	5,697,619
Real Estate Taxes	229,123	1,198,591
Personal Property Taxes	136,895	63,040
Other Taxes	45,341	61,034
Total Taxes	286,444	7,020,285
Mortgage Interest	213,997	3,144,853
Points, Investment and Personal Interest	59,496	1,553,978
Total Interest	222,828	4,698,831
Cash/Check Contributions	226,688	2,894,619
Non-Cash Contributions	155,065	1,650,439
Contribution Carryover	5,485	1,657,917
Total Contributions[14]	243,272	5,394,085
Casualty and Theft Losses	626	13,339
All Other Deductions[15]	104,766	1,720,342
Total Federal Itemized Deductions	286,530	17,921,173
Calif. Adjs. to Fed. Itemized Deductions	273,870	5,714,134
California Itemized Deductions	298,985	11,922,172
California Standard Deductions	309,157	1,302,439
Personal Exemption Credit[15]	897,121	71,770
Dependent Exemption Credit	328,835	82,538
Senior/Blind Exemption Credits	81,553	6,524
Total Exemption Credits Allowed	531,247	137,892
Other Special Credits	1,311	4,390
Renters Credit	19,821	1,077
Excess State Disability Insurance (SDI)	4,865	796
California Child and Dependent Credit	10,206	1,876
Total Special Credits	34,420	108,688
G-1 Tax/5870A Tax	32	0
Alternative Minimum Tax	1,902	4,721
Other Taxes	13,167	3,685
Taxes Withheld	409,458	949,058
Estimated Taxes Paid	54,990	942,502
Credit to Next Year's Tax	19,320	130,898
Overpayment	368,705	467,518
Total Voluntary Contributions	4,031	111
Refund	352,794	336,837
Tax Due	155,803	295,188
Remittance Amount	121,780	242,382

Footnotes follow this section.

TABLE B-5 [8]
Personal Income Tax: Statistics for Resident Tax Returns
SOLE PROPRIETORSHIPS BY MAJOR INDUSTRY
2002 Taxable Year

Major Industry Group*	Net Profit		Net Loss		Adjusted Gross Income		Tax Assessed	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Agriculture, Forestry, Fishing, and Mining	16,106	$ 197,391	4,872	$ 159,233	20,978	$ 2,463,923	10,219	$ 150,355
Construction	125,012	3,488,401	26,410	292,721	151,422	7,437,630	87,006	211,587
Manufacturing	31,708	915,200	16,162	146,208	47,870	2,715,799	24,454	93,052
Durable Goods	15,457	557,222	9,872	87,795	25,329	1,578,239	15,328	52,645
Nondurable Goods	16,251	357,978	6,290	58,413	22,541	1,137,560	9,126	40,407
Services[16]	869,576	22,198,515	306,476	2,241,745	1,176,056	83,331,143	711,026	3,716,665
Professional, Scientific, & Technical Services	277,946	8,906,033	107,961	734,379	385,907	37,072,135	277,640	1,843,761
Administrative Services	109,389	1,788,990	28,970	165,731	138,360	6,026,014	62,355	172,006
Accommodation & Food Services	29,424	755,918	14,615	253,277	44,040	2,300,990	22,673	85,007
Arts, Entertainment, & Recreation	71,526	1,378,597	63,377	529,255	134,904	10,231,426	91,445	522,138
Health Services	140,689	6,203,092	24,328	149,778	165,017	14,327,212	108,382	701,360
Other Services	240,602	3,165,885	67,225	409,325	307,828	13,373,366	148,531	392,393
Trade	141,621	3,525,392	97,194	707,604	238,815	14,315,246	145,764	504,017
Retail	116,398	2,654,026	81,995	565,679	198,393	11,612,864	121,048	394,485
Wholesale	25,223	871,366	15,199	141,925	40,422	2,702,382	24,716	109,532
Finance, Insurance, and Real Estate	157,376	7,629,312	55,497	580,267	212,873	20,652,477	146,132	1,013,820
Finance, Investment & Insurance	48,451	2,528,053	19,966	227,443	68,417	6,904,342	47,237	334,959
Real Estate	108,925	5,101,259	35,531	352,824	144,456	13,748,135	98,895	678,861
Transportation and Public Utilities	54,158	923,392	9,074	191,614	63,232	2,267,271	20,206	63,842
Information	20,478	405,768	16,498	119,127	36,976	3,188,954	28,559	152,507
Nature of Business not Allocable	239,490	3,197,789	74,966	460,769	314,456	14,818,491	144,274	505,648
Totals	**1,655,525**	**$ 42,481,160**	**607,149**	**4,899,288**	**2,262,678**	**$ 151,190,934**	**1,317,640**	**$ 6,411,493**

* Major industry group has been modified based on the North American Industry Classification System (NAICS).
Other Footnotes follow this section.

TABLE B-6
Personal Income Tax
SYNOPSIS OF ADJUSTED GROSS INCOME BY COUNTY
2002 Taxable Year

COUNTY	Population July 1, 2002	All Returns-Taxable and Nontaxable				Joint Returns			Tax Assessed (Thousands)
		Number of Returns	AGI (Thousands)	Median Income	Median Rank	Number of Returns	Median Income	Median Rank	
Alameda	1,488,000	612,164	$ 35,988,932	$ 38,044	8	234,190	$ 72,293	5	$ 1,441,016
Alpine	1,240	309	14,251	34,166	14	154	55,788	20	434
Amador	36,600	14,423	636,952	32,930	18	7,487	52,235	26	18,582
Butte	209,700	75,767	2,957,379	25,332	46	33,353	45,220	43	87,539
Calaveras	42,500	17,098	775,024	32,885	19	9,073	51,484	29	22,776
Colusa	19,600	7,666	256,607	23,288	56	3,587	36,933	57	6,479
Contra Costa	989,800	415,059	28,457,604	42,762	4	181,681	78,670	4	1,216,733
Del Norte	27,900	7,643	279,679	26,759	41	3,722	46,285	41	6,650
El Dorado	165,400	61,404	3,727,513	40,488	5	33,016	67,251	7	132,518
Fresno	836,100	276,356	11,143,983	25,204	48	114,292	47,015	37	340,998
Glenn	26,950	9,740	324,009	23,681	55	4,748	37,622	56	7,584
Humboldt	128,400	47,614	1,763,450	25,356	45	19,808	46,512	40	49,446
Imperial	149,300	48,567	1,608,742	21,164	58	23,894	31,897	58	37,861
Inyo	18,400	7,912	320,747	28,329	34	3,579	50,842	31	8,993
Kern	698,000	218,583	8,878,902	27,295	38	99,318	48,540	34	251,447
Kings	135,100	36,190	1,317,950	25,732	42	16,677	43,669	46	30,346
Lake	61,300	21,095	771,611	25,651	44	9,713	42,662	47	19,339
Lassen	34,100	9,716	405,623	33,499	16	5,149	53,269	25	10,191
Los Angeles	9,889,300	3,668,786	185,449,207	27,164	39	1,290,065	48,798	33	7,232,120
Madera	129,500	40,676	1,480,721	24,756	53	19,759	42,090	49	37,466
Marin	250,100	115,735	11,238,467	44,399	1	45,589	92,481	1	633,394
Mariposa	17,550	6,474	243,971	27,120	40	3,160	44,315	45	6,305
Mendocino	88,300	34,580	1,309,627	25,684	43	14,774	44,440	44	37,054
Merced	223,800	72,658	2,608,821	24,861	52	33,273	42,108	48	61,450
Modoc	9,350	2,810	97,176	25,216	47	1,504	37,732	55	2,557
Mono	13,400	4,877	207,854	28,242	35	1,880	54,449	23	6,105
Monterey	413,700	144,927	7,039,862	29,429	30	59,781	51,918	27	246,086
Napa	128,900	49,395	2,963,605	35,208	12	21,842	61,526	14	122,094
Nevada	96,000	39,536	1,889,289	31,864	21	19,087	54,207	24	61,507
Orange	2,959,600	1,197,923	72,532,968	34,081	15	505,389	64,646	10	3,089,094
Placer	273,300	134,808	8,126,260	39,155	6	66,404	69,114	6	310,715
Plumas	21,100	7,932	327,739	29,872	28	4,047	48,194	35	9,052
Riverside	1,682,500	603,749	26,756,630	29,498	29	272,233	51,792	28	749,668
Sacramento	1,302,600	518,704	24,950,183	33,498	17	204,181	59,716	16	817,711
San Benito	55,900	20,918	1,053,842	35,358	10	9,917	62,682	13	32,199
San Bernardino	1,816,500	623,000	26,032,791	29,363	31	268,458	51,348	30	663,867
San Diego	2,944,500	1,163,212	62,739,416	31,813	22	474,835	58,583	17	2,359,200
San Francisco	788,200	378,124	25,435,374	35,958	9	101,483	58,493	18	1,304,206
San Joaquin	607,800	217,135	9,834,101	30,990	25	96,958	54,781	21	293,918
San Luis Obispo	255,400	100,920	4,943,460	31,122	24	45,075	56,463	19	171,662
San Mateo	711,700	311,653	26,795,705	43,477	2	126,325	81,259	3	1,407,702
Santa Barbara	408,400	157,209	8,686,845	30,463	26	65,437	54,586	22	356,379
Santa Clara	1,717,000	733,515	53,855,875	43,105	3	306,948	82,150	2	2,554,506
Santa Cruz	259,100	108,296	5,873,558	31,975	20	41,625	62,688	12	230,009
Shasta	172,100	65,922	2,763,911	28,138	36	32,459	46,802	38	81,153
Sierra	3,500	1,233	49,085	29,976	27	621	46,533	39	1,317
Siskiyou	44,600	16,876	586,140	24,865	51	8,359	39,902	52	14,207
Solano	411,600	162,555	8,167,178	38,120	7	70,775	66,849	8	242,465
Sonoma	470,700	200,738	10,718,662	35,228	11	82,952	64,374	11	394,485
Stanislaus	477,900	171,388	7,283,091	29,121	32	78,482	49,739	32	209,986
Sutter	82,600	30,699	1,219,650	27,349	37	15,194	45,287	42	33,689
Tehama	57,600	17,655	603,642	24,973	50	8,705	39,542	53	13,854
Trinity	13,250	4,471	148,352	24,425	54	2,217	39,112	54	3,200
Tulare	383,100	122,669	4,199,541	22,584	57	53,703	40,110	50	103,916
Tuolumne	56,500	21,552	894,463	28,636	33	10,384	47,738	36	26,457
Ventura	788,200	313,917	18,514,571	34,614	13	141,257	64,774	9	708,816
Yolo	180,100	67,544	3,377,092	31,787	23	28,557	60,474	15	117,619
Yuba	62,700	19,782	671,379	25,173	49	9,297	40,020	51	14,368
Resident Out-of-State 19	-	181,612	11,203,906	28,527	-	63,974	54,778	-	545,151
Nonresident 20	-	415,187	117,852,551	54,467	-	221,246	91,021	-	987,942
Unallocated	-	10,329	566,264	28,038	-	3,134	53,848	-	20,744
Total: 58 Counties	**35,336,340**	**13,561,859**	**$ 731,299,062**	**-**	**-**	**5,446,432**	**-**	**-**	**$ 28,450,490**
Total	**-**	**14,168,987**	**$ 860,921,783**	**$ 31,734**	**-**	**5,734,786**	**$ 57,996**	**-**	**$ 30,004,327**

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

ALAMEDA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and Deficit	6,645	1,320	130	1,718	$ -115,719	$ 50
$ 1 to $ 2,999	24,153	1,803	2,395	3,954	34,276	38
3,000 to 5,999	24,799	2,039	7,821	5,741	111,610	166
6,000 to 8,999	25,441	2,646	4,882	8,164	190,628	245
9,000 to 11,999	25,208	3,520	7,262	10,664	264,436	367
12,000 to 14,999	24,505	3,921	11,369	10,794	330,880	748
15,000 to 17,999	24,700	4,728	13,303	12,116	407,638	1,400
18,000 to 20,999	24,372	5,004	13,481	13,757	475,266	2,605
21,000 to 23,999	23,826	5,211	13,567	14,299	535,571	3,838
24,000 to 26,999	22,803	5,280	13,506	13,878	581,312	5,221
27,000 to 29,999	22,362	5,507	14,337	14,224	637,262	7,178
30,000 to 34,999	36,433	9,412	25,252	23,002	1,182,897	16,450
35,000 to 39,999	33,568	9,474	26,215	21,637	1,257,562	21,534
40,000 to 49,999	56,167	18,399	48,396	37,540	2,514,805	53,889
50,000 to 59,999	43,290	17,833	39,958	31,113	2,371,586	61,702
60,000 to 69,999	34,643	17,210	33,296	26,466	2,244,843	66,439
70,000 to 79,999	27,792	16,518	27,258	23,106	2,079,430	66,262
80,000 to 89,999	23,409	15,640	23,138	20,908	1,985,933	67,907
90,000 to 99,999	18,740	13,680	18,606	17,897	1,777,127	65,470
100,000 to 149,999	52,350	42,782	52,153	54,963	6,316,686	275,274
150,000 to 199,999	18,933	16,658	18,888	21,060	3,235,984	174,095
200,000 to 299,999	10,972	9,562	10,920	12,384	2,605,672	160,911
300,000 to 399,999	3,091	2,659	3,080	3,286	1,056,550	74,082
400,000 to 499,999	1,342	1,158	1,335	1,550	595,788	44,137
500,000 to 999,999	1,779	1,523	1,767	2,018	1,200,401	94,652
1,000,000 and over	841	703	834	840	2,110,506	176,358
Total	**612,164**	**234,190**	**433,149**	**407,079**	**$ 35,988,932**	**$ 1,441,016**

ALPINE [18]

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and Deficit to $ 17,999	94	17	30	21	$ 783	$ 1
18,000 to 29,999	46	10	25	24	1,083	7
30,000 to 59,999	83	58	67	50	3,611	49
60,000 to 99,999	59	48	57	51	4,529	137
100,000 and over	27	21	27	18	4,241	238
Total	**309**	**154**	**206**	**164**	**$ 14,247**	**$ 432**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

AMADOR						
	Number of Returns					
Adjusted Gross Income Class	**All**	**Joint**	**Taxable**	**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
Zero and deficit	205	84	8	42	$ -4,796	$ 2
$ 1 to $ 2,999	510	66	35	78	719	1
3,000 to 5,999	610	59	211	81	2,755	4
6,000 to 8,999	679	111	144	140	5,138	6
9,000 to 11,999	747	137	193	179	7,859	10
12,000 to 14,999	669	164	235	190	9,044	17
15,000 to 17,999	710	219	343	210	11,659	32
18,000 to 20,999	673	255	316	250	13,112	55
21,000 to 23,999	677	260	333	248	15,217	87
24,000 to 26,999	632	286	342	250	16,126	113
27,000 to 29,999	572	219	387	238	16,302	160
30,000 to 34,999	887	435	654	377	28,765	323
35,000 to 39,999	822	439	646	467	30,837	390
40,000 to 49,999	1,286	832	1,112	759	57,669	908
50,000 to 59,999	1,112	794	1,049	808	60,971	1,202
60,000 to 69,999	912	718	892	705	59,154	1,404
70,000 to 79,999	720	615	717	592	53,833	1,500
80,000 to 89,999	514	458	512	448	43,584	1,403
90,000 to 99,999	399	347	399	345	37,821	1,412
100,000 to 149,999	766	700	763	667	90,566	4,085
150,000 to 199,999	175	159	174	138	29,741	1,706
200,000 to 299,999	84	75	84	52	20,242	1,372
300,000 to 399,999	32	31	31	27	10,915	763
400,000 to 499,999	a	a	a	a	5,445	431
500,000 to 999,999	14	12	13	a	9,054	729
1,000,000 and over	a	a	a	11	5,218	468
Total	**14,423**	**7,487**	**9,609**	**7,320**	**$ 636,952**	**$ 18,582**

BUTTE						
	Number of Returns					
Adjusted Gross Income Class	**All**	**Joint**	**Taxable**	**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
Zero and deficit	947	302	13	228	$ -13,620	$ 3
$ 1 to $ 2,999	3,258	391	199	547	4,878	3
3,000 to 5,999	4,365	490	1,104	917	19,845	21
6,000 to 8,999	4,845	681	715	1,447	36,483	32
9,000 to 11,999	5,056	898	1,178	2,035	53,002	54
12,000 to 14,999	4,802	1,090	1,967	2,113	64,840	108
15,000 to 17,999	4,646	1,189	2,348	2,319	76,709	226
18,000 to 20,999	4,346	1,337	2,155	2,401	84,639	385
21,000 to 23,999	4,007	1,463	2,044	2,411	90,060	530
24,000 to 26,999	3,460	1,370	1,845	2,101	88,045	625
27,000 to 29,999	3,101	1,303	1,902	1,920	88,337	788
30,000 to 34,999	4,448	2,087	3,009	2,918	144,141	1,523
35,000 to 39,999	3,840	2,044	2,942	2,661	143,784	1,822
40,000 to 49,999	6,353	3,891	5,482	4,993	284,325	4,445
50,000 to 59,999	4,630	3,241	4,403	3,903	253,537	5,119
60,000 to 69,999	3,588	2,778	3,515	3,233	232,155	5,588
70,000 to 79,999	2,599	2,175	2,575	2,560	194,269	5,486
80,000 to 89,999	1,750	1,528	1,743	1,791	148,286	4,801
90,000 to 99,999	1,332	1,181	1,327	1,369	126,143	4,640
100,000 to 149,999	2,769	2,486	2,754	2,833	328,781	14,959
150,000 to 199,999	750	665	749	847	128,127	7,324
200,000 to 299,999	486	427	483	494	116,809	7,636
300,000 to 399,999	191	167	190	215	65,693	4,877
400,000 to 499,999	67	59	65	64	30,364	2,313
500,000 to 999,999	96	82	95	93	62,434	5,074
1,000,000 and over	35	28	35	23	105,314	9,157
Total	**75,767**	**33,353**	**44,837**	**46,436**	**$ 2,957,379**	**$ 87,539**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

CALAVERAS

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	245	95	a	69	$ -4,856	$ 0
$ 1 to $ 2,999	661	98	53	106	988	0
3,000 to 5,999	757	108	226	103	3,423	4
6,000 to 8,999	817	132	116	208	6,130	5
9,000 to 11,999	858	190	220	246	9,005	10
12,000 to 14,999	882	225	342	309	11,947	21
15,000 to 17,999	886	261	433	303	14,568	41
18,000 to 20,999	808	289	382	308	15,746	68
21,000 to 23,999	742	285	379	361	16,697	94
24,000 to 26,999	683	306	370	286	17,397	118
27,000 to 29,999	628	293	369	299	17,830	151
30,000 to 34,999	974	527	677	467	31,553	299
35,000 to 39,999	963	546	725	560	36,054	436
40,000 to 49,999	1,636	1,040	1,430	1,047	73,556	1,087
50,000 to 59,999	1,300	953	1,223	995	71,333	1,324
60,000 to 69,999	1,043	831	1,012	895	67,388	1,498
70,000 to 79,999	805	707	797	767	60,316	1,568
80,000 to 89,999	589	517	586	548	49,966	1,533
90,000 to 99,999	433	397	430	392	40,942	1,453
100,000 to 149,999	920	847	920	741	108,752	4,809
150,000 to 199,999	254	231	254	191	42,983	2,454
200,000 to 299,999	130	115	130	88	30,977	2,024
300,000 to 399,999	36	34	36	27	12,611	950
400,000 to 499,999	a	a	18	a	8,001	609
500,000 to 999,999	21	21	21	16	13,394	1,097
1,000,000 and over	a	a	a	a	18,322	1,121
Total	**17,098**	**9,073**	**11,158**	**9,350**	**$ 775,024**	**$ 22,776**

COLUSA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	135	48	a	44	$ -3,952	$ 2
$ 1 to $ 2,999	337	35	11	85	507	0
3,000 to 5,999	480	64	151	145	2,165	2
6,000 to 8,999	502	88	73	246	3,784	3
9,000 to 11,999	552	118	128	368	5,761	5
12,000 to 14,999	532	155	193	410	7,192	13
15,000 to 17,999	452	167	163	417	7,428	18
18,000 to 20,999	486	176	185	516	9,474	38
21,000 to 23,999	458	204	158	549	10,257	45
24,000 to 26,999	377	173	158	465	9,593	53
27,000 to 29,999	364	202	138	500	10,385	57
30,000 to 34,999	488	252	257	577	15,818	138
35,000 to 39,999	394	242	232	519	14,712	146
40,000 to 49,999	608	402	477	760	27,180	382
50,000 to 59,999	424	340	401	494	23,175	418
60,000 to 69,999	293	239	288	284	18,996	464
70,000 to 79,999	209	177	208	216	15,646	472
80,000 to 89,999	155	130	155	143	13,114	462
90,000 to 99,999	112	96	111	108	10,640	417
100,000 to 149,999	196	180	193	206	23,362	1,088
150,000 to 199,999	55	49	55	73	9,342	537
200,000 to 299,999	32	30	32	25	7,612	522
300,000 to 399,999	a	a	a	a	1,998	160
400,000 to 499,999	a	a	a	a	2,232	172
500,000 to 999,999	13	a	13	10	8,941	751
1,000,000 and over	a	a	a	a	1,243	111
Total	**7,666**	**3,587**	**3,793**	**7,170**	**$ 256,607**	**$ 6,479**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

CONTRA COSTA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	4,804	969	70	1,196	$ -147,944	$ 43
$ 1 to $ 2,999	16,687	997	2,128	2,069	24,169	37
3,000 to 5,999	16,575	1,036	6,883	2,957	74,245	144
6,000 to 8,999	15,554	1,427	3,866	4,291	116,563	195
9,000 to 11,999	15,322	1,940	4,994	5,581	160,781	294
12,000 to 14,999	15,168	2,436	7,073	6,003	204,884	509
15,000 to 17,999	14,725	2,919	7,726	6,943	242,939	842
18,000 to 20,999	14,469	3,154	7,866	7,548	282,135	1,517
21,000 to 23,999	14,227	3,406	7,894	8,037	319,956	2,228
24,000 to 26,999	13,736	3,535	7,821	8,180	350,045	2,979
27,000 to 29,999	13,706	3,758	8,490	8,679	390,540	4,132
30,000 to 34,999	21,893	6,236	14,859	13,812	711,116	9,179
35,000 to 39,999	20,725	6,484	15,813	13,078	776,412	12,363
40,000 to 49,999	35,977	13,214	30,152	24,578	1,613,298	31,345
50,000 to 59,999	29,642	13,760	26,878	22,497	1,625,807	37,582
60,000 to 69,999	24,760	13,873	23,536	20,678	1,605,954	41,917
70,000 to 79,999	20,644	13,488	20,144	18,953	1,545,056	44,282
80,000 to 89,999	17,459	12,709	17,197	17,566	1,481,664	45,861
90,000 to 99,999	14,538	11,326	14,398	14,937	1,379,232	46,954
100,000 to 149,999	40,916	34,857	40,726	44,605	4,941,295	207,372
150,000 to 199,999	15,353	13,755	15,294	17,697	2,633,209	137,693
200,000 to 299,999	10,176	9,187	10,116	12,359	2,437,071	146,472
300,000 to 399,999	3,317	2,967	3,297	4,007	1,135,501	77,876
400,000 to 499,999	1,547	1,426	1,541	1,965	687,822	50,135
500,000 to 999,999	2,157	1,940	2,143	2,750	1,433,324	111,478
1,000,000 and over	982	882	974	1,193	2,432,528	203,303
Total	**415,059**	**181,681**	**301,879**	**292,159**	**$ 28,457,604**	**$ 1,216,733**

DEL NORTE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	93	39	a	25	$ -2,368	$ 0
$ 1 to $ 2,999	348	57	20	94	506	0
3,000 to 5,999	442	68	117	135	2,005	2
6,000 to 8,999	432	68	75	176	3,227	4
9,000 to 11,999	453	100	122	189	4,791	6
12,000 to 14,999	491	128	176	267	6,641	10
15,000 to 17,999	454	124	204	243	7,490	20
18,000 to 20,999	430	154	195	274	8,376	35
21,000 to 23,999	379	151	176	257	8,501	43
24,000 to 26,999	323	127	169	184	8,232	60
27,000 to 29,999	307	150	182	213	8,766	68
30,000 to 34,999	463	233	303	324	15,000	152
35,000 to 39,999	368	203	259	336	13,742	163
40,000 to 49,999	611	412	529	548	27,433	386
50,000 to 59,999	571	420	543	553	31,425	611
60,000 to 69,999	452	355	443	486	29,275	689
70,000 to 79,999	291	252	288	327	21,680	581
80,000 to 89,999	223	204	220	257	18,847	591
90,000 to 99,999	152	144	152	196	14,394	517
100,000 to 149,999	266	250	266	280	31,252	1,412
150,000 to 199,999	47	41	44	58	8,160	438
200,000 to 299,999	41	37	40	39	9,653	643
300,000 to 399,999	a	a	a	a	1,111	90
400,000 to 499,999	a	a	a	a	488	41
500,000 to 999,999	a	a	a	a	1,052	88
1,000,000 and over	a	a	a	a	0	0
Total	**7,643**	**3,722**	**4,529**	**5,467**	**$ 279,679**	**$ 6,650**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

EL DORADO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	853	290	19	254	$ -16,350	$ 9
$ 1 to $ 2,999	2,210	220	206	236	3,334	6
3,000 to 5,999	2,633	262	1,049	314	11,845	20
6,000 to 8,999	2,534	288	651	411	19,019	31
9,000 to 11,999	2,652	388	894	699	27,852	52
12,000 to 14,999	2,644	575	1,204	732	35,626	91
15,000 to 17,999	2,381	594	1,248	864	39,206	135
18,000 to 20,999	2,316	688	1,242	910	45,165	227
21,000 to 23,999	2,223	744	1,164	943	49,955	315
24,000 to 26,999	2,105	749	1,194	969	53,608	423
27,000 to 29,999	2,017	800	1,250	1,006	57,433	528
30,000 to 34,999	3,072	1,383	2,080	1,694	99,659	1,049
35,000 to 39,999	2,817	1,399	2,162	1,634	105,506	1,352
40,000 to 49,999	5,013	2,924	4,187	3,440	225,164	3,393
50,000 to 59,999	4,466	3,042	4,112	3,565	245,072	4,529
60,000 to 69,999	3,920	2,981	3,755	3,562	254,304	5,492
70,000 to 79,999	3,286	2,746	3,217	3,393	245,991	6,002
80,000 to 89,999	2,801	2,417	2,787	2,900	237,751	6,912
90,000 to 99,999	2,214	1,997	2,204	2,474	209,889	6,792
100,000 to 149,999	5,804	5,377	5,789	6,653	696,308	29,063
150,000 to 199,999	1,695	1,560	1,689	2,023	289,093	15,334
200,000 to 299,999	1,019	933	1,017	1,286	242,033	14,938
300,000 to 399,999	329	296	325	410	113,169	7,928
400,000 to 499,999	138	127	138	168	61,763	4,522
500,000 to 999,999	183	163	182	223	123,953	9,788
1,000,000 and over	79	73	78	107	251,167	13,588
Total	**61,404**	**33,016**	**43,843**	**40,870**	**$ 3,727,513**	**$ 132,518**

FRESNO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	2,922	1,165	30	1,009	$ -81,204	$ 10
$ 1 to $ 2,999	10,491	1,108	701	3,428	16,280	12
3,000 to 5,999	15,318	1,531	3,925	6,926	69,779	73
6,000 to 8,999	18,398	2,302	2,810	11,439	138,217	128
9,000 to 11,999	18,758	3,055	4,342	14,630	196,754	194
12,000 to 14,999	18,303	3,725	6,377	15,460	247,023	417
15,000 to 17,999	17,510	4,144	6,798	15,703	288,619	718
18,000 to 20,999	16,359	4,534	6,220	16,046	318,566	1,147
21,000 to 23,999	14,705	4,591	5,952	15,258	330,522	1,584
24,000 to 26,999	13,051	4,544	5,716	13,436	332,393	2,004
27,000 to 29,999	11,505	4,510	5,754	11,843	327,489	2,429
30,000 to 34,999	16,316	6,832	9,600	16,285	528,884	5,082
35,000 to 39,999	13,818	6,607	9,571	13,711	517,073	6,189
40,000 to 49,999	21,625	12,112	17,910	21,936	967,229	14,736
50,000 to 59,999	16,152	10,667	15,241	16,511	885,175	17,499
60,000 to 69,999	12,369	9,225	12,130	13,131	801,086	19,181
70,000 to 79,999	9,164	7,449	9,084	10,221	684,613	18,903
80,000 to 89,999	6,760	5,752	6,733	7,424	573,136	18,241
90,000 to 99,999	4,947	4,375	4,933	5,617	468,876	16,830
100,000 to 149,999	11,390	10,296	11,340	12,708	1,356,056	60,703
150,000 to 199,999	2,961	2,657	2,955	3,342	505,596	28,596
200,000 to 299,999	1,815	1,597	1,810	2,014	434,185	28,055
300,000 to 399,999	661	575	660	711	225,326	16,507
400,000 to 499,999	333	302	332	344	149,279	11,428
500,000 to 999,999	498	444	495	528	336,292	27,447
1,000,000 and over	227	193	224	200	526,737	42,887
Total	**276,356**	**114,292**	**151,643**	**249,861**	**$ 11,143,983**	**$ 340,998**

Footnotes follow this section.

TABLE B-7 *(continued)*

Personal Income Tax

ADJUSTED GROSS INCOME

BY COUNTY

2002 Taxable Year

GLENN

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	151	76	a	74	$ -4,973	$ 0
$ 1 to $ 2,999	399	55	31	75	604	0
3,000 to 5,999	542	68	152	138	2,499	3
6,000 to 8,999	655	101	99	295	4,922	6
9,000 to 11,999	662	124	161	372	6,959	6
12,000 to 14,999	629	175	232	415	8,517	14
15,000 to 17,999	629	208	246	509	10,359	24
18,000 to 20,999	639	248	240	594	12,458	45
21,000 to 23,999	633	280	238	718	14,246	61
24,000 to 26,999	542	286	218	605	13,768	71
27,000 to 29,999	419	211	217	418	11,940	89
30,000 to 34,999	635	378	375	647	20,577	169
35,000 to 39,999	516	318	340	549	19,351	203
40,000 to 49,999	789	564	630	996	35,150	433
50,000 to 59,999	530	430	511	551	29,039	553
60,000 to 69,999	409	359	403	424	26,295	611
70,000 to 79,999	265	239	261	287	19,800	551
80,000 to 89,999	190	175	190	204	16,108	543
90,000 to 99,999	149	135	149	183	14,069	545
100,000 to 149,999	234	209	234	240	27,356	1,327
150,000 to 199,999	69	65	68	80	11,710	678
200,000 to 299,999	28	25	28	13	6,715	459
300,000 to 399,999	11	10	11	11	3,981	313
400,000 to 499,999	a	a	a	a	3,541	289
500,000 to 999,999	a	a	a	a	1,934	155
1,000,000 and over	a	a	a	a	7,084	433
Total	**9,740**	**4,748**	**5,051**	**8,401**	**$ 324,009**	**$ 7,584**

HUMBOLDT

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	600	150	20	169	$ -11,363	$ 5
$ 1 to $ 2,999	2,220	261	170	430	3,272	3
3,000 to 5,999	2,594	237	630	471	11,799	11
6,000 to 8,999	3,060	334	460	787	22,927	20
9,000 to 11,999	3,109	426	770	919	32,672	34
12,000 to 14,999	3,023	548	1,407	1,048	40,869	78
15,000 to 17,999	3,017	652	1,671	1,303	49,816	161
18,000 to 20,999	2,736	699	1,506	1,312	53,364	279
21,000 to 23,999	2,431	797	1,340	1,242	54,623	358
24,000 to 26,999	2,181	773	1,274	1,130	55,558	448
27,000 to 29,999	2,031	783	1,338	1,180	57,877	591
30,000 to 34,999	3,031	1,347	2,137	1,854	98,100	1,126
35,000 to 39,999	2,441	1,253	1,908	1,679	91,339	1,224
40,000 to 49,999	4,057	2,524	3,598	3,186	181,523	2,885
50,000 to 59,999	3,051	2,187	2,936	2,441	166,992	3,467
60,000 to 69,999	2,232	1,801	2,188	2,060	144,482	3,499
70,000 to 79,999	1,581	1,340	1,569	1,385	118,077	3,429
80,000 to 89,999	1,176	1,036	1,166	1,030	99,583	3,333
90,000 to 99,999	754	680	749	690	71,517	2,694
100,000 to 149,999	1,401	1,242	1,398	1,211	165,274	7,812
150,000 to 199,999	412	345	409	372	70,558	4,103
200,000 to 299,999	262	221	260	218	62,351	4,162
300,000 to 399,999	97	80	96	79	33,188	2,537
400,000 to 499,999	49	41	48	40	21,959	1,678
500,000 to 999,999	48	37	48	a	29,966	2,447
1,000,000 and over	20	14	20	a	37,126	3,063
Total	**47,614**	**19,808**	**29,116**	**26,279**	**$ 1,763,450**	**$ 49,446**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

IMPERIAL

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	205	81	a	80	$ -14,689	$ 0
$ 1 to $ 2,999	2,268	362	68	1,075	3,715	2
3,000 to 5,999	3,716	779	560	2,399	16,930	11
6,000 to 8,999	4,071	1,143	321	3,312	30,516	16
9,000 to 11,999	3,748	1,262	706	3,743	39,153	26
12,000 to 14,999	3,728	1,348	1,004	4,021	50,365	70
15,000 to 17,999	3,438	1,415	914	4,029	56,644	105
18,000 to 20,999	2,955	1,371	782	3,757	57,515	149
21,000 to 23,999	2,641	1,339	778	3,599	59,347	196
24,000 to 26,999	2,196	1,177	690	3,027	55,878	231
27,000 to 29,999	1,852	1,053	643	2,747	52,675	257
30,000 to 34,999	2,649	1,490	1,182	3,886	85,754	585
35,000 to 39,999	2,187	1,316	1,182	3,249	81,844	698
40,000 to 49,999	3,342	2,123	2,480	4,938	149,065	1,790
50,000 to 59,999	2,614	1,801	2,416	3,855	142,984	2,488
60,000 to 69,999	1,876	1,370	1,827	2,927	121,427	2,739
70,000 to 79,999	1,394	1,151	1,380	2,033	103,948	2,729
80,000 to 89,999	981	848	976	1,390	83,197	2,603
90,000 to 99,999	684	611	683	1,028	64,747	2,295
100,000 to 149,999	1,428	1,320	1,424	2,050	167,448	7,423
150,000 to 199,999	281	261	280	355	47,694	2,693
200,000 to 299,999	137	122	137	173	32,571	2,174
300,000 to 399,999	65	55	64	57	22,152	1,614
400,000 to 499,999	29	25	28	23	13,185	994
500,000 to 999,999	57	50	56	54	38,272	2,927
1,000,000 and over	25	21	a	22	46,404	3,049
Total	**48,567**	**23,894**	**20,612**	**57,829**	**$ 1,608,742**	**$ 37,861**

INYO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	96	29	a	19	$ -759	$ 0
$ 1 to $ 2,999	402	38	31	81	578	0
3,000 to 5,999	457	42	172	97	2,058	3
6,000 to 8,999	379	48	65	91	2,841	3
9,000 to 11,999	438	61	91	170	4,620	4
12,000 to 14,999	475	110	180	201	6,418	10
15,000 to 17,999	452	115	216	236	7,466	23
18,000 to 20,999	402	112	209	213	7,826	38
21,000 to 23,999	382	133	207	193	8,578	52
24,000 to 26,999	339	113	189	193	8,627	68
27,000 to 29,999	301	127	164	204	8,578	70
30,000 to 34,999	468	220	314	279	15,214	160
35,000 to 39,999	412	225	318	261	15,441	201
40,000 to 49,999	658	387	590	428	29,476	521
50,000 to 59,999	535	350	511	372	29,295	685
60,000 to 69,999	428	324	418	360	27,767	697
70,000 to 79,999	356	308	353	316	26,620	763
80,000 to 89,999	250	225	250	257	21,242	705
90,000 to 99,999	197	175	197	169	18,674	737
100,000 to 149,999	362	328	361	349	42,339	1,961
150,000 to 199,999	69	62	69	48	11,899	723
200,000 to 299,999	25	24	25	23	5,912	391
300,000 to 399,999	14	10	14	10	4,823	361
400,000 to 499,999	a	a	a	a	1,389	111
500,000 to 999,999	a	a	a	11	5,218	376
1,000,000 and over	a	a	a	a	8,607	332
Total	**7,912**	**3,579**	**4,962**	**4,584**	**$ 320,747**	**$ 8,993**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

KERN						
Adjusted Gross Income Class	**Number of Returns**			**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,687	666	26	610	$ -136,213	$ 4
$ 1 to $ 2,999	7,564	929	421	2,243	11,772	5
3,000 to 5,999	11,218	1,233	3,008	4,710	51,113	52
6,000 to 8,999	13,698	1,844	2,094	8,146	103,194	93
9,000 to 11,999	13,973	2,488	3,083	10,830	146,771	144
12,000 to 14,999	14,424	3,223	4,871	11,829	194,960	309
15,000 to 17,999	13,403	3,565	5,011	11,724	220,814	513
18,000 to 20,999	12,172	3,671	4,623	11,464	236,821	837
21,000 to 23,999	10,693	3,755	4,179	10,846	240,296	1,057
24,000 to 26,999	9,551	3,829	3,872	10,275	243,368	1,254
27,000 to 29,999	8,664	3,644	4,069	9,315	246,478	1,627
30,000 to 34,999	12,712	6,031	7,007	13,557	412,125	3,400
35,000 to 39,999	10,840	5,676	7,011	11,990	406,166	4,095
40,000 to 49,999	18,255	10,660	14,554	20,110	817,348	11,184
50,000 to 59,999	14,399	9,745	13,239	16,220	789,234	14,228
60,000 to 69,999	11,198	8,405	10,909	12,981	725,500	16,348
70,000 to 79,999	8,665	7,129	8,558	10,346	648,064	17,034
80,000 to 89,999	6,329	5,446	6,295	7,526	536,106	16,435
90,000 to 99,999	4,744	4,266	4,731	5,704	449,464	15,412
100,000 to 149,999	10,047	9,230	10,019	11,841	1,193,901	52,297
150,000 to 199,999	2,181	1,988	2,171	2,368	369,935	20,826
200,000 to 299,999	1,164	1,019	1,158	1,269	277,772	18,091
300,000 to 399,999	394	353	390	435	135,486	9,984
400,000 to 499,999	175	155	174	188	78,079	6,109
500,000 to 999,999	293	255	293	297	198,489	16,285
1,000,000 and over	140	113	139	117	281,859	23,822
Total	**218,583**	**99,318**	**121,905**	**206,941**	**$ 8,878,902**	**$ 251,447**

KINGS						
Adjusted Gross Income Class	**Number of Returns**			**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	292	143	a	175	$ -12,502	$ 2
$ 1 to $ 2,999	1,205	154	87	377	1,942	1
3,000 to 5,999	1,915	168	534	837	8,772	11
6,000 to 8,999	2,240	294	359	1,387	16,947	19
9,000 to 11,999	2,338	418	528	1,949	24,574	24
12,000 to 14,999	2,378	485	849	2,052	32,151	56
15,000 to 17,999	2,327	639	819	2,283	38,305	85
18,000 to 20,999	2,188	695	781	2,274	42,658	147
21,000 to 23,999	2,140	783	788	2,377	48,098	201
24,000 to 26,999	1,836	822	712	2,111	46,772	234
27,000 to 29,999	1,582	744	671	1,980	45,034	271
30,000 to 34,999	2,301	1,190	1,185	2,740	74,621	572
35,000 to 39,999	1,937	1,096	1,216	2,278	72,563	705
40,000 to 49,999	2,946	1,928	2,331	3,639	131,780	1,631
50,000 to 59,999	2,326	1,701	2,186	2,827	127,185	2,192
60,000 to 69,999	1,749	1,379	1,705	2,106	113,046	2,484
70,000 to 79,999	1,330	1,151	1,317	1,641	99,522	2,574
80,000 to 89,999	841	760	837	1,051	71,120	2,140
90,000 to 99,999	640	583	637	820	60,662	2,091
100,000 to 149,999	1,234	1,156	1,228	1,536	144,823	6,218
150,000 to 199,999	229	201	228	248	38,635	2,179
200,000 to 299,999	103	87	102	101	24,434	1,567
300,000 to 399,999	47	43	46	43	16,079	1,106
400,000 to 499,999	25	21	25	33	11,046	863
500,000 to 999,999	29	25	28	26	20,075	1,570
1,000,000 and over	12	11	a	10	19,609	1,405
Total	**36,190**	**16,677**	**19,218**	**36,901**	**$ 1,317,950**	**$ 30,346**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

LAKE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	265	99	a	56	$ -3,441	$ 0
$ 1 to $ 2,999	875	115	37	213	1,263	1
3,000 to 5,999	1,117	165	221	331	5,096	4
6,000 to 8,999	1,274	209	160	434	9,569	7
9,000 to 11,999	1,282	267	278	530	13,471	10
12,000 to 14,999	1,349	351	468	636	18,251	28
15,000 to 17,999	1,358	416	610	688	22,384	58
18,000 to 20,999	1,272	432	586	711	24,794	103
21,000 to 23,999	1,152	409	546	723	25,913	134
24,000 to 26,999	1,044	431	523	654	26,567	176
27,000 to 29,999	911	382	537	556	25,879	217
30,000 to 34,999	1,279	637	870	852	41,464	422
35,000 to 39,999	1,124	636	848	754	42,112	507
40,000 to 49,999	1,849	1,155	1,578	1,446	82,814	1,278
50,000 to 59,999	1,259	898	1,193	1,069	68,931	1,327
60,000 to 69,999	1,029	813	1,013	965	66,727	1,588
70,000 to 79,999	718	593	714	645	53,688	1,553
80,000 to 89,999	541	464	539	456	45,868	1,457
90,000 to 99,999	406	359	406	378	38,589	1,448
100,000 to 149,999	676	619	676	607	78,976	3,549
150,000 to 199,999	161	137	161	138	27,205	1,612
200,000 to 299,999	92	74	91	59	21,845	1,455
300,000 to 399,999	32	28	31	18	10,889	697
400,000 to 499,999	a	a	a	a	4,014	261
500,000 to 999,999	18	14	18	12	11,664	939
1,000,000 and over	a	a	a	a	7,082	508
Total	**21,095**	**9,713**	**12,119**	**12,937**	**$ 771,611**	**$ 19,339**

LASSEN

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	104	54	a	44	$ -1,654	$ 2
$ 1 to $ 2,999	392	56	20	105	604	0
3,000 to 5,999	453	54	135	153	1,986	2
6,000 to 8,999	512	81	99	231	3,849	5
9,000 to 11,999	418	87	117	191	4,357	6
12,000 to 14,999	483	106	198	245	6,499	13
15,000 to 17,999	490	148	226	273	8,092	27
18,000 to 20,999	438	149	195	228	8,509	35
21,000 to 23,999	391	144	191	210	8,814	50
24,000 to 26,999	385	145	206	258	9,840	67
27,000 to 29,999	366	189	215	263	10,432	81
30,000 to 34,999	572	272	392	365	18,507	201
35,000 to 39,999	522	289	405	374	19,591	252
40,000 to 49,999	944	604	828	751	42,464	654
50,000 to 59,999	829	601	785	836	45,718	898
60,000 to 69,999	727	609	715	803	47,051	1,068
70,000 to 79,999	473	427	470	574	35,267	916
80,000 to 89,999	394	367	393	440	33,267	1,033
90,000 to 99,999	260	242	259	287	24,543	884
100,000 to 149,999	449	426	447	429	52,385	2,330
150,000 to 199,999	63	56	63	54	10,660	598
200,000 to 299,999	38	30	38	24	8,868	580
300,000 to 399,999	a	a	a	11	2,368	181
400,000 to 499,999	a	a	a	a	497	42
500,000 to 999,999	a	a	a	a	3,111	266
1,000,000 and over	a	a	a	a	0	0
Total	**9,716**	**5,149**	**6,413**	**7,152**	**$ 405,623**	**$ 10,191**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

LOS ANGELES

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	41,551	8,977	652	9,832	$ -1,479,254	$ 522
$ 1 to $ 2,999	147,397	12,954	10,305	29,881	219,712	206
3,000 to 5,999	183,389	17,825	42,768	58,757	832,191	875
6,000 to 8,999	216,335	26,725	27,688	108,393	1,625,960	1,371
9,000 to 11,999	223,180	36,754	46,338	159,277	2,343,492	2,155
12,000 to 14,999	231,122	44,626	77,557	179,371	3,124,080	4,747
15,000 to 17,999	222,523	49,118	85,797	184,720	3,666,366	8,652
18,000 to 20,999	205,864	51,017	82,107	182,423	4,008,503	14,965
21,000 to 23,999	186,399	51,207	78,919	172,093	4,188,476	20,734
24,000 to 26,999	167,963	49,827	75,247	157,319	4,277,609	26,615
27,000 to 29,999	152,322	47,638	77,580	142,330	4,336,886	34,719
30,000 to 34,999	225,133	73,725	130,354	205,670	7,300,654	74,999
35,000 to 39,999	191,069	68,165	130,375	172,539	7,150,208	94,035
40,000 to 49,999	297,828	121,002	236,763	273,190	13,315,421	224,654
50,000 to 59,999	211,825	101,773	190,402	196,103	11,596,884	251,636
60,000 to 69,999	158,295	87,044	150,810	149,580	10,250,856	264,959
70,000 to 79,999	119,872	74,223	116,837	115,971	8,962,390	261,130
80,000 to 89,999	90,981	61,858	89,539	91,476	7,714,637	246,790
90,000 to 99,999	69,820	50,337	69,076	70,523	6,617,991	233,491
100,000 to 149,999	176,338	136,631	175,057	180,254	21,195,173	912,371
150,000 to 199,999	61,008	48,658	60,670	60,297	10,441,438	559,775
200,000 to 299,999	42,826	34,037	42,540	41,862	10,292,842	633,007
300,000 to 399,999	16,128	12,700	16,020	15,400	5,545,463	382,780
400,000 to 499,999	8,157	6,410	8,085	8,005	3,629,094	263,649
500,000 to 999,999	13,323	10,611	13,215	13,141	9,055,393	694,203
1,000,000 and over	8,138	6,223	8,042	8,061	25,236,742	2,019,083
Total	**3,668,786**	**1,290,065**	**2,042,743**	**2,986,468**	**$ 185,449,207**	**$ 7,232,120**

MADERA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	523	250	a	200	$ -19,951	$ 3
$ 1 to $ 2,999	1,586	235	64	586	2,475	0
3,000 to 5,999	2,455	311	589	1,350	11,183	10
6,000 to 8,999	2,799	474	417	1,968	20,958	18
9,000 to 11,999	2,809	636	652	2,356	29,436	28
12,000 to 14,999	2,740	751	860	2,504	36,975	58
15,000 to 17,999	2,554	819	888	2,349	42,037	96
18,000 to 20,999	2,374	879	791	2,391	46,201	145
21,000 to 23,999	1,984	794	740	2,074	44,520	186
24,000 to 26,999	1,873	863	732	2,017	47,656	238
27,000 to 29,999	1,680	857	804	1,679	47,884	304
30,000 to 34,999	2,393	1,307	1,353	2,447	77,730	607
35,000 to 39,999	2,065	1,247	1,334	2,216	77,281	745
40,000 to 49,999	3,230	2,183	2,586	3,510	144,469	1,812
50,000 to 59,999	2,509	1,888	2,343	2,658	137,581	2,455
60,000 to 69,999	1,931	1,593	1,895	2,138	125,068	2,770
70,000 to 79,999	1,436	1,263	1,419	1,596	107,265	2,811
80,000 to 89,999	1,024	914	1,013	1,170	86,665	2,686
90,000 to 99,999	681	626	676	727	64,479	2,270
100,000 to 149,999	1,409	1,317	1,406	1,479	166,476	7,391
150,000 to 199,999	305	280	303	296	51,807	2,950
200,000 to 299,999	163	143	162	137	37,992	2,499
300,000 to 399,999	60	53	60	34	20,365	1,518
400,000 to 499,999	29	22	28	a	12,769	934
500,000 to 999,999	45	41	41	50	29,529	2,158
1,000,000 and over	19	13	a	a	31,873	2,772
Total	**40,676**	**19,759**	**21,182**	**37,964**	**$ 1,480,721**	**$ 37,466**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

MARIN

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	3,136	526	39	681	$ -124,922	$ 8
$ 1 to $ 2,999	5,646	236	1,018	335	7,462	19
3,000 to 5,999	4,520	286	1,691	448	20,080	65
6,000 to 8,999	4,204	369	824	629	31,501	66
9,000 to 11,999	3,850	414	1,058	877	40,352	63
12,000 to 14,999	3,953	528	1,812	924	53,318	125
15,000 to 17,999	3,888	653	2,214	1,078	64,144	232
18,000 to 20,999	3,715	700	2,189	1,240	72,390	414
21,000 to 23,999	3,645	722	2,260	1,239	81,972	633
24,000 to 26,999	3,528	815	2,235	1,261	89,879	850
27,000 to 29,999	3,354	809	2,287	1,299	95,560	1,143
30,000 to 34,999	5,435	1,394	4,077	1,998	176,443	2,618
35,000 to 39,999	5,069	1,417	4,110	1,931	189,892	3,563
40,000 to 49,999	8,919	2,825	7,791	3,454	399,810	9,215
50,000 to 59,999	7,319	2,761	6,747	3,020	401,255	11,191
60,000 to 69,999	6,035	2,754	5,719	2,795	391,141	12,021
70,000 to 79,999	4,904	2,580	4,702	2,675	367,250	12,307
80,000 to 89,999	4,155	2,425	4,034	2,537	352,794	12,490
90,000 to 99,999	3,558	2,339	3,493	2,407	337,645	12,615
100,000 to 149,999	11,009	8,019	10,870	8,547	1,339,576	58,941
150,000 to 199,999	5,549	4,381	5,507	5,031	954,900	50,496
200,000 to 299,999	4,807	3,978	4,782	4,786	1,162,470	70,932
300,000 to 399,999	1,937	1,648	1,927	2,060	665,902	45,651
400,000 to 499,999	1,040	892	1,035	1,098	463,328	33,567
500,000 to 999,999	1,593	1,316	1,576	1,791	1,075,287	82,142
1,000,000 and over	967	802	964	1,064	2,529,036	212,024
Total	**115,735**	**45,589**	**84,961**	**55,205**	**$ 11,238,467**	**$ 633,394**

MARIPOSA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	88	40	a	14	$ -929	$ 0
$ 1 to $ 2,999	290	43	12	44	409	0
3,000 to 5,999	324	43	97	81	1,437	1
6,000 to 8,999	346	54	34	124	2,626	1
9,000 to 11,999	339	80	80	95	3,557	3
12,000 to 14,999	391	100	176	143	5,278	10
15,000 to 17,999	425	127	221	156	7,026	22
18,000 to 20,999	354	111	197	122	6,878	37
21,000 to 23,999	339	140	187	142	7,634	53
24,000 to 26,999	330	122	202	152	8,405	73
27,000 to 29,999	285	123	192	151	8,129	81
30,000 to 34,999	382	196	279	202	12,422	140
35,000 to 39,999	393	240	311	225	14,765	184
40,000 to 49,999	583	373	517	387	26,109	433
50,000 to 59,999	445	357	422	391	24,326	435
60,000 to 69,999	314	256	305	290	20,374	498
70,000 to 79,999	263	231	258	251	19,557	523
80,000 to 89,999	156	136	155	156	13,190	427
90,000 to 99,999	114	106	111	124	10,820	385
100,000 to 149,999	223	205	222	189	26,523	1,220
150,000 to 199,999	44	38	42	27	7,485	442
200,000 to 299,999	27	24	27	a	6,349	426
300,000 to 399,999	a	a	a	a	1,268	99
400,000 to 499,999	a	a	a	a	1,682	135
500,000 to 999,999	a	a	a	a	5,803	434
1,000,000 and over	a	a	a	a	2,849	242
Total	**6,474**	**3,160**	**4,067**	**3,483**	**$ 243,971**	**$ 6,305**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

MENDOCINO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	500	176	a	129	$ -11,573	$ 2
$ 1 to $ 2,999	1,581	153	134	260	2,301	3
3,000 to 5,999	1,897	213	485	503	8,577	9
6,000 to 8,999	2,076	274	303	800	15,576	15
9,000 to 11,999	2,143	378	527	999	22,545	22
12,000 to 14,999	2,124	465	845	1,127	28,644	48
15,000 to 17,999	2,116	550	956	1,314	34,875	94
18,000 to 20,999	1,968	548	936	1,276	38,363	168
21,000 to 23,999	1,878	593	928	1,340	42,181	249
24,000 to 26,999	1,695	635	846	1,249	43,096	297
27,000 to 29,999	1,544	616	903	1,126	44,031	393
30,000 to 34,999	2,223	1,028	1,423	1,696	72,188	741
35,000 to 39,999	1,853	984	1,372	1,372	69,355	853
40,000 to 49,999	2,969	1,743	2,546	2,319	132,954	2,144
50,000 to 59,999	2,114	1,519	2,010	1,772	115,806	2,294
60,000 to 69,999	1,582	1,238	1,545	1,364	102,377	2,511
70,000 to 79,999	1,173	996	1,166	1,062	87,512	2,449
80,000 to 89,999	801	682	793	713	67,958	2,211
90,000 to 99,999	581	508	578	495	55,140	2,036
100,000 to 149,999	1,023	880	1,015	829	121,434	5,537
150,000 to 199,999	343	273	340	274	58,934	3,458
200,000 to 299,999	224	179	223	139	53,755	3,533
300,000 to 399,999	58	49	58	29	19,825	1,480
400,000 to 499,999	44	37	44	28	19,734	1,478
500,000 to 999,999	50	40	50	20	32,917	2,630
1,000,000 and over	20	17	a	10	31,119	2,398
Total	**34,580**	**14,774**	**20,053**	**22,245**	**$ 1,309,627**	**$ 37,054**

MERCED

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	585	267	12	310	$ -21,059	$ 4
$ 1 to $ 2,999	2,817	295	118	1,026	4,530	1
3,000 to 5,999	4,143	421	1,064	2,097	18,868	21
6,000 to 8,999	4,768	700	710	3,206	35,838	33
9,000 to 11,999	4,884	960	1,112	4,082	51,219	54
12,000 to 14,999	4,735	1,149	1,510	4,457	63,956	97
15,000 to 17,999	4,719	1,402	1,729	4,620	77,691	177
18,000 to 20,999	4,576	1,509	1,568	4,999	89,173	282
21,000 to 23,999	3,977	1,557	1,464	4,511	89,419	380
24,000 to 26,999	3,507	1,467	1,362	4,192	89,119	472
27,000 to 29,999	3,084	1,460	1,317	3,852	87,772	546
30,000 to 34,999	4,598	2,356	2,365	5,478	149,104	1,171
35,000 to 39,999	3,895	2,233	2,336	4,907	145,783	1,374
40,000 to 49,999	6,237	4,081	4,721	8,025	279,319	3,409
50,000 to 59,999	4,560	3,388	4,144	5,999	249,707	4,126
60,000 to 69,999	3,371	2,722	3,262	4,363	218,302	4,667
70,000 to 79,999	2,393	2,050	2,355	3,109	178,823	4,627
80,000 to 89,999	1,571	1,382	1,566	1,962	132,980	4,076
90,000 to 99,999	1,105	1,005	1,101	1,410	104,714	3,667
100,000 to 149,999	2,134	1,960	2,127	2,481	252,330	11,334
150,000 to 199,999	453	415	452	519	77,182	4,440
200,000 to 299,999	284	255	280	312	68,334	4,445
300,000 to 399,999	105	96	104	111	36,316	2,683
400,000 to 499,999	54	49	53	58	23,767	1,766
500,000 to 999,999	77	70	68	81	52,360	3,576
1,000,000 and over	26	24	24	25	53,273	4,026
Total	**72,658**	**33,273**	**36,924**	**76,192**	**$ 2,608,821**	**$ 61,450**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

MODOC

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	69	52	a	23	$ -2,071	$ 0
$ 1 to $ 2,999	124	32	a	34	182	0
3,000 to 5,999	140	27	46	26	629	0
6,000 to 8,999	175	43	32	63	1,319	1
9,000 to 11,999	179	43	49	58	1,876	3
12,000 to 14,999	182	59	80	75	2,464	4
15,000 to 17,999	188	66	89	80	3,087	10
18,000 to 20,999	140	60	56	68	2,724	10
21,000 to 23,999	151	76	79	86	3,402	19
24,000 to 26,999	148	78	82	89	3,772	21
27,000 to 29,999	117	66	77	67	3,337	28
30,000 to 34,999	181	97	126	124	5,847	58
35,000 to 39,999	142	92	110	93	5,315	64
40,000 to 49,999	240	176	211	202	10,761	165
50,000 to 59,999	209	165	203	139	11,464	245
60,000 to 69,999	150	127	148	134	9,707	238
70,000 to 79,999	87	73	87	77	6,473	204
80,000 to 89,999	58	52	57	51	4,913	171
90,000 to 99,999	43	41	43	39	4,077	158
100,000 to 149,999	63	58	62	55	7,374	357
150,000 to 199,999	11	10	11	a	1,820	111
200,000 to 299,999	a	a	a	a	1,948	135
300,000 to 399,999	a	a	a	a	334	27
400,000 to 499,999	a	a	a	a	449	37
500,000 to 999,999	a	a	a	a	1,243	54
1,000,000 and over	a	a	a	a	4,729	435
Total	**2,810**	**1,504**	**1,668**	**1,603**	**$ 97,176**	**$ 2,557**

MONO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	70	16	a	19	$ -788	$ 0
$ 1 to $ 2,999	205	11	15	19	313	0
3,000 to 5,999	200	11	71	23	868	0
6,000 to 8,999	232	21	30	55	1,730	1
9,000 to 11,999	280	32	69	107	2,954	5
12,000 to 14,999	308	38	157	113	4,158	8
15,000 to 17,999	300	40	196	122	4,954	18
18,000 to 20,999	247	33	162	120	4,819	29
21,000 to 23,999	262	50	165	129	5,904	46
24,000 to 26,999	239	62	148	139	6,101	52
27,000 to 29,999	228	67	129	171	6,500	66
30,000 to 34,999	295	114	203	176	9,550	120
35,000 to 39,999	271	118	208	190	10,131	154
40,000 to 49,999	419	234	351	319	18,859	302
50,000 to 59,999	311	209	290	252	17,082	353
60,000 to 69,999	243	188	235	189	15,739	352
70,000 to 79,999	162	134	160	130	12,093	324
80,000 to 89,999	131	104	130	100	11,109	347
90,000 to 99,999	89	79	88	81	8,426	266
100,000 to 149,999	230	194	228	204	28,036	1,165
150,000 to 199,999	74	58	74	62	12,595	660
200,000 to 299,999	50	41	50	45	11,920	753
300,000 to 399,999	16	13	16	13	5,259	373
400,000 to 499,999	a	a	a	a	2,708	201
500,000 to 999,999	a	a	a	a	4,230	282
1,000,000 and over	a	2	a	a	2,604	225
Total	**4,877**	**1,880**	**3,191**	**2,790**	**$ 207,854**	**$ 6,105**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

MONTEREY

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,437	439	24	454	$ -57,709	$ 4
$ 1 to $ 2,999	5,046	415	413	1,144	7,710	6
3,000 to 5,999	6,498	615	2,086	2,315	29,583	40
6,000 to 8,999	7,952	976	1,268	4,701	60,002	63
9,000 to 11,999	8,720	1,451	1,833	7,357	91,687	94
12,000 to 14,999	8,723	1,756	2,835	7,790	117,605	189
15,000 to 17,999	8,207	1,940	3,246	7,265	135,307	355
18,000 to 20,999	7,562	2,052	3,095	7,189	147,326	586
21,000 to 23,999	6,975	2,188	3,027	6,867	156,785	820
24,000 to 26,999	6,508	2,213	2,921	6,357	165,848	1,079
27,000 to 29,999	5,929	2,068	3,078	5,865	168,868	1,431
30,000 to 34,999	9,033	3,427	5,294	8,548	293,052	3,116
35,000 to 39,999	7,988	3,268	5,341	7,699	298,968	3,984
40,000 to 49,999	12,430	6,070	9,661	12,440	555,268	9,083
50,000 to 59,999	9,142	5,276	8,136	9,006	500,476	10,281
60,000 to 69,999	6,884	4,582	6,526	6,905	445,778	10,788
70,000 to 79,999	5,368	3,936	5,214	5,426	401,426	11,053
80,000 to 89,999	4,144	3,252	4,064	4,176	351,147	10,692
90,000 to 99,999	3,220	2,636	3,189	3,256	305,025	10,313
100,000 to 149,999	7,688	6,619	7,618	7,626	919,579	38,618
150,000 to 199,999	2,419	2,088	2,397	2,274	414,190	22,032
200,000 to 299,999	1,529	1,274	1,518	1,320	367,170	22,552
300,000 to 399,999	563	452	561	387	194,351	13,584
400,000 to 499,999	287	237	287	224	128,006	9,551
500,000 to 999,999	453	372	451	339	307,757	24,186
1,000,000 and over	222	179	219	148	534,657	41,582
Total	**144,927**	**59,781**	**84,302**	**127,078**	**$ 7,039,862**	**$ 246,086**

NAPA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	702	213	12	200	$ -30,398	$ 19
$ 1 to $ 2,999	1,741	141	191	215	2,555	2
3,000 to 5,999	1,934	142	782	289	8,761	15
6,000 to 8,999	2,027	203	499	432	15,183	32
9,000 to 11,999	2,097	278	646	648	22,004	37
12,000 to 14,999	2,221	400	929	940	30,027	69
15,000 to 17,999	2,186	455	1,089	1,074	36,077	113
18,000 to 20,999	2,219	545	1,127	1,306	43,236	209
21,000 to 23,999	2,189	604	1,152	1,511	49,226	312
24,000 to 26,999	2,134	660	1,187	1,416	54,434	448
27,000 to 29,999	1,930	605	1,172	1,328	54,970	573
30,000 to 34,999	3,197	1,178	2,075	2,376	103,639	1,276
35,000 to 39,999	2,768	1,122	2,047	2,067	103,730	1,548
40,000 to 49,999	4,480	2,174	3,650	3,531	200,439	3,527
50,000 to 59,999	3,386	1,919	3,070	2,891	185,618	4,050
60,000 to 69,999	2,791	1,847	2,690	2,373	180,829	4,604
70,000 to 79,999	2,131	1,541	2,098	1,935	159,507	4,534
80,000 to 89,999	1,722	1,373	1,691	1,511	145,744	4,555
90,000 to 99,999	1,311	1,092	1,301	1,226	124,383	4,272
100,000 to 149,999	3,329	2,845	3,312	3,156	399,271	17,260
150,000 to 199,999	1,182	1,031	1,177	1,058	202,520	10,888
200,000 to 299,999	844	738	837	804	203,425	12,472
300,000 to 399,999	326	278	324	288	112,071	7,933
400,000 to 499,999	158	134	158	112	71,280	5,223
500,000 to 999,999	245	201	244	166	164,358	12,937
1,000,000 and over	145	123	143	108	320,714	25,181
Total	**49,395**	**21,842**	**33,603**	**32,961**	**$ 2,963,605**	**$ 122,094**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

NEVADA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	692	250	11	207	$ -13,783	$ 1
$ 1 to $ 2,999	1,675	195	146	195	2,393	3
3,000 to 5,999	1,817	188	614	240	8,252	12
6,000 to 8,999	1,907	244	368	343	14,347	19
9,000 to 11,999	2,035	314	530	563	21,400	24
12,000 to 14,999	1,982	443	801	614	26,718	51
15,000 to 17,999	1,955	524	987	632	32,255	98
18,000 to 20,999	1,827	537	956	679	35,618	177
21,000 to 23,999	1,711	534	928	731	38,507	248
24,000 to 26,999	1,666	618	922	771	42,473	309
27,000 to 29,999	1,615	653	1,028	658	45,994	425
30,000 to 34,999	2,291	1,042	1,574	1,139	74,322	794
35,000 to 39,999	2,050	1,037	1,591	1,029	76,788	1,002
40,000 to 49,999	3,466	2,141	2,905	2,171	155,296	2,320
50,000 to 59,999	2,846	1,957	2,639	2,037	156,031	2,899
60,000 to 69,999	2,261	1,741	2,184	1,770	146,574	3,290
70,000 to 79,999	1,767	1,456	1,744	1,476	132,335	3,462
80,000 to 89,999	1,315	1,148	1,296	1,263	111,477	3,277
90,000 to 99,999	957	821	944	850	90,696	3,091
100,000 to 149,999	2,277	2,005	2,263	2,093	272,329	11,772
150,000 to 199,999	663	582	657	628	112,771	6,237
200,000 to 299,999	433	385	429	437	103,871	6,462
300,000 to 399,999	138	113	137	128	47,156	3,436
400,000 to 499,999	62	50	62	52	27,879	2,106
500,000 to 999,999	99	86	96	70	63,184	4,773
1,000,000 and over	29	23	28	23	64,403	5,219
Total	**39,536**	**19,087**	**25,840**	**20,799**	**$ 1,889,289**	**$ 61,507**

ORANGE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	14,622	3,620	230	3,852	$ -368,006	$ 93
$ 1 to $ 2,999	47,241	3,872	4,085	6,615	69,434	67
3,000 to 5,999	52,125	4,577	17,984	11,282	234,942	355
6,000 to 8,999	56,218	6,687	11,690	19,205	422,025	585
9,000 to 11,999	56,874	9,026	15,970	29,287	596,588	876
12,000 to 14,999	59,275	11,476	23,725	36,869	800,981	1,639
15,000 to 17,999	58,826	13,290	26,152	41,714	969,682	3,333
18,000 to 20,999	55,419	14,119	25,367	42,482	1,079,516	4,787
21,000 to 23,999	51,051	14,644	24,327	40,961	1,147,254	6,621
24,000 to 26,999	47,506	14,509	24,057	37,923	1,210,126	8,760
27,000 to 29,999	44,218	14,270	24,799	35,687	1,259,175	11,520
30,000 to 34,999	67,237	23,347	41,714	54,032	2,181,321	24,761
35,000 to 39,999	60,280	22,709	42,708	47,430	2,256,963	32,044
40,000 to 49,999	98,922	41,739	79,936	78,869	4,427,318	217,698
50,000 to 59,999	75,243	38,189	67,422	63,060	4,122,407	88,594
60,000 to 69,999	60,804	35,766	57,626	53,876	3,942,309	98,154
70,000 to 79,999	49,678	33,302	48,259	46,916	3,717,242	102,035
80,000 to 89,999	40,602	29,886	39,954	40,676	3,443,443	103,559
90,000 to 99,999	33,437	26,330	33,101	35,215	3,170,908	104,041
100,000 to 149,999	92,852	78,440	92,383	101,566	11,202,177	459,625
150,000 to 199,999	34,291	29,963	34,127	38,906	5,868,324	305,490
200,000 to 299,999	22,060	19,217	21,959	25,499	5,274,571	318,630
300,000 to 399,999	7,504	6,438	7,459	8,303	2,572,799	177,701
400,000 to 499,999	3,619	3,119	3,591	4,075	1,611,670	118,048
500,000 to 999,999	5,282	4,546	5,244	5,787	3,568,229	277,762
1,000,000 and over	2,737	2,308	2,710	2,744	7,751,568	622,316
Total	**1,197,923**	**505,389**	**776,579**	**912,831**	**$ 72,532,968**	**$ 3,089,094**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

PLACER

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,663	492	26	470	$ -37,742	$ 7
$ 1 to $ 2,999	5,082	454	519	523	7,580	6
3,000 to 5,999	5,692	467	2,368	724	25,575	46
6,000 to 8,999	5,432	610	1,412	1,054	40,782	68
9,000 to 11,999	5,715	831	1,864	1,486	60,004	101
12,000 to 14,999	5,682	974	2,712	1,612	76,641	191
15,000 to 17,999	5,609	1,171	3,085	2,007	92,490	319
18,000 to 20,999	5,442	1,373	3,026	2,146	106,057	570
21,000 to 23,999	5,027	1,372	2,903	2,129	113,198	798
24,000 to 26,999	4,945	1,530	2,891	2,231	126,058	1,043
27,000 to 29,999	4,590	1,579	2,964	2,246	130,781	1,336
30,000 to 34,999	7,046	2,752	4,874	3,556	228,527	2,694
35,000 to 39,999	6,602	2,835	5,109	3,731	247,423	3,465
40,000 to 49,999	11,315	5,798	9,611	7,549	507,615	8,381
50,000 to 59,999	9,333	5,749	8,531	7,240	512,356	10,030
60,000 to 69,999	8,050	5,721	7,729	7,238	522,199	11,850
70,000 to 79,999	6,835	5,397	6,722	6,667	511,446	13,130
80,000 to 89,999	5,810	4,885	5,764	6,025	493,211	14,416
90,000 to 99,999	4,872	4,256	4,843	5,441	461,896	15,154
100,000 to 149,999	12,294	11,143	12,253	14,183	1,476,751	61,776
150,000 to 199,999	3,780	3,461	3,773	4,540	646,032	34,566
200,000 to 299,999	2,280	2,053	2,268	2,792	544,154	33,736
300,000 to 399,999	750	664	746	846	256,866	17,968
400,000 to 499,999	321	281	319	365	142,790	10,795
500,000 to 999,999	447	387	446	524	300,934	24,199
1,000,000 and over	194	169	193	195	532,636	44,068
Total	**134,808**	**66,404**	**96,951**	**87,520**	**$ 8,126,260**	**$ 310,715**

PLUMAS

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	117	50	a	43	$ -1,368	$ 0
$ 1 to $ 2,999	380	41	24	44	591	0
3,000 to 5,999	468	57	170	81	2,122	2
6,000 to 8,999	428	69	83	109	3,206	3
9,000 to 11,999	408	81	110	114	4,274	5
12,000 to 14,999	375	97	139	97	5,033	7
15,000 to 17,999	399	129	188	122	6,569	19
18,000 to 20,999	394	134	183	166	7,654	31
21,000 to 23,999	359	146	177	201	8,095	46
24,000 to 26,999	331	149	169	182	8,418	54
27,000 to 29,999	319	152	213	148	9,052	84
30,000 to 34,999	471	245	332	277	15,337	161
35,000 to 39,999	464	258	373	259	17,407	232
40,000 to 49,999	748	507	654	545	33,553	502
50,000 to 59,999	603	443	580	457	32,958	664
60,000 to 69,999	439	379	430	412	28,425	650
70,000 to 79,999	336	291	335	308	25,105	710
80,000 to 89,999	243	225	242	185	20,559	668
90,000 to 99,999	160	146	159	126	15,129	565
100,000 to 149,999	332	307	331	258	39,055	1,794
150,000 to 199,999	84	77	83	77	14,328	801
200,000 to 299,999	44	35	44	32	10,234	693
300,000 to 399,999	11	11	11	13	3,782	277
400,000 to 499,999	a	a	a	a	3,596	269
500,000 to 999,999	a	a	a	a	3,695	311
1,000,000 and over	a	a	a	a	10,929	500
Total	**7,932**	**4,047**	**5,050**	**4,265**	**$ 327,739**	**$ 9,052**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

RIVERSIDE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	5,778	1,975	108	1,643	$ -158,012	$ 36
$ 1 to $ 2,999	21,556	2,619	925	5,154	31,926	29
3,000 to 5,999	27,972	3,031	7,818	9,028	127,294	135
6,000 to 8,999	33,111	4,403	5,346	16,181	249,219	247
9,000 to 11,999	34,614	5,998	8,396	22,871	363,477	393
12,000 to 14,999	35,073	7,439	12,267	24,590	473,672	807
15,000 to 17,999	35,124	8,679	13,863	26,971	579,011	1,446
18,000 to 20,999	32,513	9,079	12,991	27,281	633,214	2,355
21,000 to 23,999	29,139	9,391	12,010	26,556	654,719	3,077
24,000 to 26,999	26,520	9,570	11,158	25,251	675,432	3,731
27,000 to 29,999	24,477	9,589	11,885	23,904	697,083	4,818
30,000 to 34,999	35,853	15,477	19,570	35,892	1,162,841	9,590
35,000 to 39,999	31,176	15,013	19,748	32,447	1,167,662	11,921
40,000 to 49,999	51,812	29,077	38,333	57,566	2,321,253	28,952
50,000 to 59,999	40,700	26,643	35,300	47,633	2,230,458	35,709
60,000 to 69,999	32,590	23,808	30,807	39,717	2,111,543	41,604
70,000 to 79,999	25,255	20,198	24,662	31,697	1,887,829	43,801
80,000 to 89,999	19,547	16,566	19,339	24,384	1,657,221	44,698
90,000 to 99,999	14,609	12,729	14,503	18,498	1,383,687	42,752
100,000 to 149,999	31,331	28,025	31,167	38,442	3,719,894	148,693
150,000 to 199,999	7,463	6,579	7,415	8,019	1,269,887	66,988
200,000 to 299,999	4,178	3,530	4,143	4,083	998,521	61,704
300,000 to 399,999	1,347	1,153	1,334	1,161	463,207	32,619
400,000 to 499,999	629	511	620	493	279,332	20,371
500,000 to 999,999	963	787	949	767	658,016	50,742
1,000,000 and over	419	364	418	298	1,118,247	92,447
Total	**603,749**	**272,233**	**345,075**	**550,527**	**$ 26,756,630**	**$ 749,668**

SACRAMENTO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	3,655	908	79	971	$ -48,560	$ 18
$ 1 to $ 2,999	17,415	1,478	1,177	3,277	25,853	32
3,000 to 5,999	20,978	1,782	6,447	5,629	94,785	127
6,000 to 8,999	23,659	2,483	4,678	8,508	177,849	236
9,000 to 11,999	24,877	3,666	7,052	13,121	261,395	355
12,000 to 14,999	25,320	3,890	11,658	12,991	341,871	758
15,000 to 17,999	24,915	4,677	13,285	14,458	410,681	1,350
18,000 to 20,999	24,173	4,965	13,091	14,983	470,883	2,432
21,000 to 23,999	23,294	5,331	12,814	15,706	524,175	3,548
24,000 to 26,999	23,321	5,784	13,180	16,021	594,665	4,909
27,000 to 29,999	22,850	5,949	14,133	15,600	651,087	6,835
30,000 to 34,999	35,049	10,284	23,814	24,321	1,137,663	14,445
35,000 to 39,999	30,788	10,468	23,776	21,572	1,152,170	17,762
40,000 to 49,999	48,976	20,655	42,010	36,929	2,192,574	40,914
50,000 to 59,999	38,953	20,345	36,474	31,585	2,136,364	48,473
60,000 to 69,999	30,806	19,396	30,043	27,521	1,995,456	51,944
70,000 to 79,999	23,168	16,862	22,916	21,929	1,732,082	50,155
80,000 to 89,999	17,818	14,302	17,710	18,020	1,510,496	48,248
90,000 to 99,999	13,164	11,110	13,126	13,716	1,247,854	44,362
100,000 to 149,999	30,672	27,011	30,615	31,671	3,649,471	161,686
150,000 to 199,999	7,665	6,740	7,652	8,018	1,305,523	73,108
200,000 to 299,999	4,041	3,461	4,028	4,101	963,036	62,356
300,000 to 399,999	1,343	1,147	1,336	1,386	460,667	33,339
400,000 to 499,999	586	496	581	558	259,538	19,856
500,000 to 999,999	854	708	845	785	567,438	45,239
1,000,000 and over	364	283	356	312	1,135,170	85,223
Total	**518,704**	**204,181**	**352,876**	**363,689**	**$ 24,950,183**	**$ 817,711**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

SAN BENITO						
	Number of Returns				**Adjusted**	**Tax**
Adjusted Gross Income Class	**All**	**Joint**	**Taxable**	**Number Dependents**	**Gross Income *(Thousands)***	**Assessed *(Thousands)***
Zero and deficit	239	86	a	99	$ -6,333	$ 0
$ 1 to $ 2,999	771	75	50	153	1,205	0
3,000 to 5,999	1,034	94	360	332	4,681	8
6,000 to 8,999	1,038	141	238	464	7,793	10
9,000 to 11,999	1,030	175	331	588	10,832	17
12,000 to 14,999	1,024	217	397	695	13,808	30
15,000 to 17,999	962	238	399	773	15,857	46
18,000 to 20,999	865	242	369	756	16,860	71
21,000 to 23,999	838	268	344	816	18,902	96
24,000 to 26,999	766	238	347	748	19,536	133
27,000 to 29,999	712	255	324	743	20,229	149
30,000 to 34,999	1,106	447	587	1,164	35,815	347
35,000 to 39,999	1,093	493	691	1,186	40,968	477
40,000 to 49,999	1,796	898	1,343	2,055	80,364	1,144
50,000 to 59,999	1,401	860	1,202	1,664	77,010	1,348
60,000 to 69,999	1,212	863	1,108	1,544	78,587	1,583
70,000 to 79,999	1,010	787	972	1,242	75,631	1,769
80,000 to 89,999	836	701	816	1,096	70,717	1,823
90,000 to 99,999	701	612	696	887	66,304	1,900
100,000 to 149,999	1,730	1,556	1,722	2,245	206,110	7,937
150,000 to 199,999	437	393	437	493	74,466	3,847
200,000 to 299,999	181	162	181	195	42,938	2,674
300,000 to 399,999	60	53	60	67	20,561	1,520
400,000 to 499,999	27	f	27	29	12,182	964
500,000 to 999,999	39	33	39	a	25,186	2,098
1,000,000 and over	10	a	a	a	23,632	2,203
Total	**20,918**	**9,917**	**13,054**	**20,068**	**$ 1,053,842**	**$ 32,199**

SAN BERNARDINO						
	Number of Returns				**Adjusted**	**Tax**
Adjusted Gross Income Class	**All**	**Joint**	**Taxable**	**Number Dependents**	**Gross Income *(Thousands)***	**Assessed *(Thousands)***
Zero and deficit	4,159	1,431	72	1,449	$ -79,752	$ 14
$ 1 to $ 2,999	22,904	2,331	1,017	6,008	35,120	29
3,000 to 5,999	29,495	2,815	8,774	10,717	133,897	147
6,000 to 8,999	34,346	4,345	6,107	18,090	258,554	283
9,000 to 11,999	36,482	5,877	9,304	26,187	383,067	447
12,000 to 14,999	36,876	7,258	13,530	27,985	498,453	919
15,000 to 17,999	35,601	8,340	14,301	29,412	586,508	1,513
18,000 to 20,999	32,684	8,743	12,865	30,001	636,757	2,363
21,000 to 23,999	30,251	9,165	12,331	29,916	679,925	3,186
24,000 to 26,999	28,091	9,389	11,813	28,875	715,952	3,985
27,000 to 29,999	26,032	9,549	12,251	27,440	741,450	4,990
30,000 to 34,999	39,101	15,718	20,881	42,130	1,269,013	10,474
35,000 to 39,999	33,553	15,504	20,950	37,109	1,255,865	12,760
40,000 to 49,999	56,290	30,060	41,869	65,992	2,519,862	31,949
50,000 to 59,999	43,306	27,472	37,703	53,708	2,372,297	40,885
60,000 to 69,999	33,687	24,055	31,898	41,890	2,182,774	44,488
70,000 to 79,999	25,580	20,270	25,025	32,621	1,911,474	45,545
80,000 to 89,999	18,811	15,938	18,632	24,231	1,593,739	43,801
90,000 to 99,999	14,082	12,397	14,011	18,403	1,334,042	41,933
100,000 to 149,999	29,637	27,071	29,556	38,419	3,513,587	141,432
150,000 to 199,999	6,552	5,932	6,532	8,062	1,112,086	59,186
200,000 to 299,999	3,247	2,858	3,236	3,756	770,239	48,454
300,000 to 399,999	973	856	969	1,171	334,025	23,868
400,000 to 499,999	435	386	432	488	194,609	14,762
500,000 to 999,999	544	457	538	536	359,386	28,519
1,000,000 and over	281	241	279	225	719,863	57,939
Total	**623,000**	**268,458**	**354,876**	**604,821**	**$ 26,032,791**	**$ 663,867**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

SAN DIEGO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	12,428	3,075	215	3,134	$ -296,898	$ 70
$ 1 to $ 2,999	43,430	3,684	3,262	7,186	63,871	68
3,000 to 5,999	49,772	4,279	15,738	11,438	224,739	303
6,000 to 8,999	55,063	5,932	10,302	18,378	413,609	512
9,000 to 11,999	57,717	8,335	16,341	26,804	606,466	805
12,000 to 14,999	60,951	10,528	26,732	31,728	824,066	1,716
15,000 to 17,999	61,987	12,757	31,354	36,343	1,022,102	3,219
18,000 to 20,999	59,369	14,240	30,532	37,528	1,157,061	5,717
21,000 to 23,999	54,831	14,917	28,873	37,500	1,232,819	7,891
24,000 to 26,999	51,117	15,024	27,980	35,084	1,302,461	10,316
27,000 to 29,999	47,514	15,051	28,743	32,764	1,353,150	13,570
30,000 to 34,999	72,277	24,888	48,037	49,516	2,344,429	29,049
35,000 to 39,999	61,822	24,005	46,096	43,598	2,314,743	34,678
40,000 to 49,999	99,348	45,178	82,920	73,914	4,444,657	80,077
50,000 to 59,999	75,253	41,381	68,764	60,902	4,125,030	89,068
60,000 to 69,999	59,522	37,900	56,922	51,534	3,856,470	95,253
70,000 to 79,999	47,293	33,622	46,238	43,895	3,536,705	97,258
80,000 to 89,999	37,321	28,686	36,870	35,787	3,165,068	96,661
90,000 to 99,999	29,353	23,601	29,059	29,187	2,781,922	93,614
100,000 to 149,999	73,562	62,184	73,100	75,585	8,830,833	369,758
150,000 to 199,999	24,227	20,883	24,111	25,254	4,143,734	219,834
200,000 to 299,999	15,690	13,431	15,609	16,595	3,759,659	229,762
300,000 to 399,999	5,252	4,471	5,232	5,580	1,803,237	125,438
400,000 to 499,999	2,536	2,133	2,519	2,530	1,126,513	82,065
500,000 to 999,999	3,655	3,060	3,639	3,728	2,476,799	192,207
1,000,000 and over	1,922	1,590	1,906	1,809	6,126,168	480,289
Total	**1,163,212**	**474,835**	**761,094**	**797,301**	**$ 62,739,416**	**$ 2,359,200**

SAN FRANCISCO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	5,484	868	105	871	$ -284,142	$ 34
$ 1 to $ 2,999	15,122	1,126	1,432	1,742	20,826	55
3,000 to 5,999	15,339	1,385	3,412	2,308	69,165	83
6,000 to 8,999	16,376	1,887	2,119	3,418	123,067	121
9,000 to 11,999	16,395	2,455	4,121	4,639	172,318	187
12,000 to 14,999	16,386	2,723	8,070	4,841	221,153	458
15,000 to 17,999	15,811	3,009	9,735	5,094	260,822	978
18,000 to 20,999	15,914	3,195	10,099	5,755	310,151	1,933
21,000 to 23,999	15,461	3,119	10,472	5,528	347,716	3,038
24,000 to 26,999	14,713	3,111	10,304	5,492	375,015	4,115
27,000 to 29,999	14,427	3,255	10,661	5,674	411,243	5,661
30,000 to 34,999	23,309	5,056	18,502	8,831	756,552	13,447
35,000 to 39,999	21,564	4,743	18,733	7,608	807,518	18,258
40,000 to 49,999	36,291	8,497	33,683	13,350	1,625,402	46,676
50,000 to 59,999	27,120	7,431	26,157	10,228	1,486,455	52,386
60,000 to 69,999	20,951	6,669	20,538	8,383	1,357,185	54,393
70,000 to 79,999	15,922	5,672	15,680	6,796	1,190,425	51,336
80,000 to 89,999	12,226	4,928	12,100	5,450	1,036,386	47,710
90,000 to 99,999	9,742	4,279	9,648	4,550	923,218	44,576
100,000 to 149,999	25,151	12,719	24,981	12,391	3,033,442	162,185
150,000 to 199,999	9,779	5,803	9,719	5,078	1,681,053	101,061
200,000 to 299,999	7,189	4,597	7,156	3,890	1,727,729	112,976
300,000 to 399,999	2,583	1,687	2,569	1,528	886,210	62,831
400,000 to 499,999	1,343	894	1,332	842	596,209	43,636
500,000 to 999,999	2,144	1,415	2,125	1,373	1,462,811	111,653
1,000,000 and over	1,382	960	1,368	1,067	4,837,445	364,416
Total	**378,124**	**101,483**	**274,821**	**136,727**	**$ 25,435,374**	**$ 1,304,206**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

SAN JOAQUIN

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,663	536	33	593	$ -39,048	$ 22
$ 1 to $ 2,999	7,761	725	457	1,831	12,052	5
3,000 to 5,999	10,224	969	3,179	3,326	46,607	110
6,000 to 8,999	11,470	1,488	2,066	5,077	86,069	93
9,000 to 11,999	11,792	1,976	3,136	7,073	123,676	152
12,000 to 14,999	11,518	2,391	4,497	7,870	155,517	296
15,000 to 17,999	11,576	2,853	5,120	8,750	190,901	541
18,000 to 20,999	11,068	3,042	4,768	9,020	215,580	903
21,000 to 23,999	10,174	3,063	4,665	8,704	228,696	1,254
24,000 to 26,999	9,666	3,214	4,502	9,015	246,219	1,606
27,000 to 29,999	8,846	3,155	4,652	8,217	251,961	2,069
30,000 to 34,999	13,309	5,179	7,989	12,260	431,927	4,387
35,000 to 39,999	11,815	5,176	8,141	11,441	442,498	5,456
40,000 to 49,999	19,195	10,063	15,243	20,030	859,087	12,726
50,000 to 59,999	15,108	9,722	13,619	17,173	828,489	15,030
60,000 to 69,999	12,265	8,897	11,787	14,740	794,696	17,455
70,000 to 79,999	9,508	7,616	9,339	11,709	711,331	18,074
80,000 to 89,999	7,389	6,365	7,327	9,514	626,234	18,129
90,000 to 99,999	5,635	4,997	5,612	7,242	533,832	17,604
100,000 to 149,999	11,947	10,872	11,907	15,047	1,417,870	59,916
150,000 to 199,999	2,711	2,449	2,697	3,113	460,325	25,314
200,000 to 299,999	1,402	1,259	1,390	1,573	334,929	21,516
300,000 to 399,999	428	372	425	412	147,241	10,696
400,000 to 499,999	233	210	230	196	103,210	7,928
500,000 to 999,999	271	231	269	238	181,411	14,759
1,000,000 and over	161	138	159	138	442,793	37,879
Total	**217,135**	**96,958**	**133,209**	**194,302**	**$ 9,834,101**	**$ 293,918**

SAN LUIS OBISPO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,576	490	23	420	$ -38,955	$ 7
$ 1 to $ 2,999	4,104	359	372	441	6,206	6
3,000 to 5,999	4,916	404	1,690	767	22,148	28
6,000 to 8,999	5,339	577	1,227	1,141	40,049	61
9,000 to 11,999	5,307	738	1,544	1,500	55,632	79
12,000 to 14,999	5,394	1,029	2,368	1,820	72,839	155
15,000 to 17,999	5,162	1,117	2,765	1,992	85,098	277
18,000 to 20,999	4,886	1,286	2,623	2,120	95,121	475
21,000 to 23,999	4,447	1,318	2,435	2,194	100,028	655
24,000 to 26,999	4,120	1,371	2,281	2,133	105,077	823
27,000 to 29,999	3,855	1,516	2,355	2,123	109,830	1,038
30,000 to 34,999	5,866	2,397	3,932	3,288	190,338	2,206
35,000 to 39,999	5,170	2,410	3,894	3,027	193,536	2,685
40,000 to 49,999	8,640	4,733	7,286	5,929	387,635	6,326
50,000 to 59,999	6,838	4,320	6,326	5,119	374,655	7,534
60,000 to 69,999	5,460	4,026	5,255	4,666	353,559	8,162
70,000 to 79,999	4,353	3,455	4,285	3,937	325,359	8,504
80,000 to 89,999	3,320	2,798	3,284	3,149	281,619	8,393
90,000 to 99,999	2,564	2,235	2,546	2,403	242,845	8,178
100,000 to 149,999	5,887	5,283	5,851	5,553	700,344	29,585
150,000 to 199,999	1,686	1,482	1,676	1,569	288,047	15,691
200,000 to 299,999	1,055	904	1,049	970	251,958	15,834
300,000 to 399,999	415	357	413	360	142,371	10,199
400,000 to 499,999	177	144	176	167	79,716	6,233
500,000 to 999,999	249	215	248	371	166,421	13,238
1,000,000 and over	134	111	134	338	311,980	25,291
Total	**100,920**	**45,075**	**66,038**	**57,497**	**$ 4,943,460**	**$ 171,662**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

SAN MATEO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	4,626	871	61	989	$ -141,145	$ 26
$ 1 to $ 2,999	12,573	747	1,816	1,056	17,584	104
3,000 to 5,999	11,414	792	4,423	1,383	51,146	105
6,000 to 8,999	11,170	1,105	2,744	2,251	83,738	154
9,000 to 11,999	10,833	1,413	3,516	2,896	113,682	198
12,000 to 14,999	10,990	1,761	5,249	3,575	148,353	380
15,000 to 17,999	10,891	2,003	6,118	4,118	179,742	679
18,000 to 20,999	10,889	2,256	6,340	4,536	212,217	1,253
21,000 to 23,999	10,536	2,450	6,325	4,805	236,968	1,825
24,000 to 26,999	10,259	2,498	6,306	4,900	261,614	2,502
27,000 to 29,999	10,266	2,587	6,898	5,036	292,582	3,472
30,000 to 34,999	16,286	4,313	11,840	8,122	529,056	7,774
35,000 to 39,999	15,633	4,366	12,601	7,958	585,694	10,809
40,000 to 49,999	27,199	9,012	23,666	14,947	1,218,476	27,540
50,000 to 59,999	21,477	8,716	19,798	13,002	1,177,590	32,293
60,000 to 69,999	17,841	8,693	16,908	11,815	1,157,523	35,619
70,000 to 79,999	15,158	8,596	14,718	11,088	1,135,053	37,963
80,000 to 89,999	12,422	7,808	12,218	9,880	1,053,386	37,556
90,000 to 99,999	10,185	6,980	10,046	8,375	966,291	36,621
100,000 to 149,999	29,875	22,998	29,659	27,653	3,621,744	160,208
150,000 to 199,999	12,615	10,550	12,557	12,013	2,164,824	115,690
200,000 to 299,999	9,295	7,917	9,254	9,290	2,231,210	136,280
300,000 to 399,999	3,349	2,843	3,338	3,522	1,151,462	79,413
400,000 to 499,999	1,624	1,394	1,615	1,671	722,174	52,810
500,000 to 999,999	2,589	2,219	2,575	2,767	1,758,956	136,390
1,000,000 and over	1,658	1,437	1,653	2,208	5,865,782	490,040
Total	**311,653**	**126,325**	**232,242**	**179,856**	**$ 26,795,705**	**$ 1,407,702**

SANTA BARBARA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	2,102	504	30	545	$ -170,498	$ 13
$ 1 to $ 2,999	6,121	492	599	980	9,131	9
3,000 to 5,999	7,307	570	2,369	1,698	33,053	50
6,000 to 8,999	8,084	893	1,488	3,002	60,804	73
9,000 to 11,999	8,244	1,233	2,160	4,224	86,516	107
12,000 to 14,999	8,527	1,640	3,445	5,033	115,127	249
15,000 to 17,999	8,563	2,001	4,026	5,545	141,222	407
18,000 to 20,999	8,217	2,216	3,976	5,690	160,025	739
21,000 to 23,999	7,308	2,165	3,656	5,369	164,386	1,013
24,000 to 26,999	6,867	2,286	3,494	5,211	174,904	1,309
27,000 to 29,999	6,305	2,206	3,625	4,716	179,480	1,701
30,000 to 34,999	9,636	3,757	5,984	7,461	312,554	3,575
35,000 to 39,999	8,314	3,480	5,977	6,273	311,200	4,464
40,000 to 49,999	13,521	6,642	11,032	10,471	604,866	10,601
50,000 to 59,999	9,897	5,741	8,970	8,162	541,902	11,579
60,000 to 69,999	7,758	5,168	7,386	6,741	502,500	12,454
70,000 to 79,999	5,996	4,390	5,828	5,452	448,756	12,396
80,000 to 89,999	4,524	3,528	4,438	4,270	383,616	11,923
90,000 to 99,999	3,548	2,890	3,489	3,422	336,410	11,398
100,000 to 149,999	8,773	7,350	8,674	8,338	1,053,082	44,381
150,000 to 199,999	3,025	2,545	2,997	2,708	518,224	27,258
200,000 to 299,999	2,220	1,844	2,197	2,001	533,665	32,047
300,000 to 399,999	819	652	814	652	281,807	19,159
400,000 to 499,999	433	346	425	350	192,221	13,816
500,000 to 999,999	676	554	674	542	459,459	34,378
1,000,000 and over	424	344	421	332	1,252,436	101,281
Total	**157,209**	**65,437**	**98,174**	**109,188**	**$ 8,686,845**	**$ 356,379**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

SANTA CLARA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	9,924	2,231	197	2,714	$ -294,309	$ 85
$ 1 to $ 2,999	33,486	2,794	3,472	5,245	44,468	61
3,000 to 5,999	29,255	2,642	10,117	6,482	131,052	230
6,000 to 8,999	27,645	3,422	5,880	8,862	206,866	314
9,000 to 11,999	26,947	4,288	8,300	11,890	282,716	467
12,000 to 14,999	26,185	4,735	11,660	12,857	353,154	860
15,000 to 17,999	26,196	5,502	13,425	14,523	431,928	1,486
18,000 to 20,999	25,800	5,861	13,240	16,625	502,849	2,612
21,000 to 23,999	24,682	6,109	13,295	16,594	555,106	3,830
24,000 to 26,999	24,027	6,270	13,327	16,708	612,148	5,169
27,000 to 29,999	23,442	6,430	14,331	16,364	668,175	7,146
30,000 to 34,999	36,585	10,629	24,144	26,352	1,188,233	15,348
35,000 to 39,999	34,396	10,681	25,836	24,486	1,288,576	21,323
40,000 to 49,999	58,560	20,454	49,350	41,249	2,623,780	55,429
50,000 to 59,999	47,248	19,504	42,999	34,508	2,590,223	68,557
60,000 to 69,999	40,090	19,289	37,978	29,532	2,599,994	79,999
70,000 to 79,999	34,679	18,729	33,635	26,571	2,597,222	89,261
80,000 to 89,999	29,905	18,148	29,392	24,097	2,537,212	93,754
90,000 to 99,999	25,380	17,070	25,077	22,480	2,407,295	93,806
100,000 to 149,999	77,638	59,550	77,143	77,822	9,418,276	423,652
150,000 to 199,999	33,937	29,528	33,818	38,139	5,820,529	312,064
200,000 to 299,999	22,409	19,970	22,335	26,239	5,328,825	325,930
300,000 to 399,999	6,408	5,617	6,378	7,444	2,193,216	152,320
400,000 to 499,999	2,771	2,382	2,757	3,051	1,230,944	90,738
500,000 to 999,999	3,841	3,323	3,825	4,393	2,583,441	202,936
1,000,000 and over	2,079	1,790	2,070	2,268	5,953,956	507,128
Total	**733,515**	**306,948**	**523,981**	**517,495**	**$ 53,855,875**	**$ 2,554,506**

SANTA CRUZ

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,556	368	37	428	$ -29,468	$ 12
$ 1 to $ 2,999	4,274	312	421	632	6,256	13
3,000 to 5,999	5,050	351	1,541	1,227	22,890	31
6,000 to 8,999	5,625	592	935	2,445	42,422	51
9,000 to 11,999	6,073	865	1,366	3,666	63,660	74
12,000 to 14,999	5,538	931	2,233	3,283	74,689	142
15,000 to 17,999	5,377	1,062	2,608	3,560	88,690	268
18,000 to 20,999	5,000	1,176	2,493	3,552	97,499	489
21,000 to 23,999	4,624	1,159	2,390	3,466	103,907	673
24,000 to 26,999	4,346	1,200	2,304	3,270	110,658	880
27,000 to 29,999	4,170	1,244	2,419	3,147	118,726	1,186
30,000 to 34,999	6,070	1,877	3,990	4,364	196,964	2,571
35,000 to 39,999	5,385	1,801	4,014	3,684	201,525	3,308
40,000 to 49,999	8,824	3,632	7,293	6,448	395,602	7,678
50,000 to 59,999	6,903	3,411	6,272	5,099	378,233	8,893
60,000 to 69,999	5,354	3,092	5,124	4,080	347,480	9,271
70,000 to 79,999	4,336	2,858	4,234	3,504	324,624	9,654
80,000 to 89,999	3,566	2,512	3,515	2,971	302,483	9,925
90,000 to 99,999	2,880	2,188	2,853	2,620	273,290	9,753
100,000 to 149,999	7,696	6,247	7,650	7,197	928,826	40,188
150,000 to 199,999	2,682	2,286	2,671	2,628	458,919	24,838
200,000 to 299,999	1,715	1,426	1,704	1,598	409,076	25,718
300,000 to 399,999	555	461	550	544	189,463	13,411
400,000 to 499,999	225	191	222	238	99,577	7,366
500,000 to 999,999	324	268	319	287	221,002	17,409
1,000,000 and over	148	115	146	117	446,568	36,207
Total	**108,296**	**41,625**	**69,304**	**74,055**	**$ 5,873,558**	**$ 230,009**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

SHASTA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	720	288	12	189	$ -13,298	$ 10
$ 1 to $ 2,999	2,644	342	239	471	3,971	4
3,000 to 5,999	3,241	404	942	712	14,666	21
6,000 to 8,999	3,642	546	613	1,101	27,450	33
9,000 to 11,999	3,665	676	958	1,376	38,513	46
12,000 to 14,999	3,995	910	1,700	1,664	54,032	100
15,000 to 17,999	3,882	1,092	1,915	1,688	64,015	186
18,000 to 20,999	3,704	1,198	1,788	1,890	72,164	322
21,000 to 23,999	3,297	1,204	1,697	1,894	74,142	432
24,000 to 26,999	3,077	1,298	1,654	1,693	78,360	540
27,000 to 29,999	2,801	1,334	1,672	1,789	79,742	659
30,000 to 34,999	4,128	2,152	2,752	2,642	133,804	1,307
35,000 to 39,999	3,588	2,127	2,663	2,503	134,452	1,520
40,000 to 49,999	5,798	3,908	5,033	4,564	259,430	3,759
50,000 to 59,999	4,528	3,402	4,297	4,039	247,790	4,532
60,000 to 69,999	3,463	2,870	3,401	3,252	224,265	5,117
70,000 to 79,999	2,527	2,181	2,512	2,428	188,529	5,150
80,000 to 89,999	1,858	1,663	1,848	1,832	157,524	4,980
90,000 to 99,999	1,346	1,216	1,344	1,407	127,509	4,621
100,000 to 149,999	2,511	2,288	2,499	2,499	297,168	13,467
150,000 to 199,999	661	599	655	771	113,043	6,390
200,000 to 299,999	457	412	452	485	109,277	7,064
300,000 to 399,999	153	132	151	136	52,763	3,851
400,000 to 499,999	67	61	67	58	30,192	2,324
500,000 to 999,999	125	117	121	134	83,424	6,635
1,000,000 and over	44	39	44	44	110,984	8,081
Total	**65,922**	**32,459**	**41,029**	**41,261**	**$ 2,763,911**	**$ 81,153**

SIERRA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	21	a	a	a	$ -298	$ 0
$ 1 to $ 2,999	65	11	a	a	100	0
3,000 to 5,999	52	a	19	12	234	0
6,000 to 8,999	57	a	10	a	442	0
9,000 to 11,999	61	17	13	19	628	0
12,000 to 14,999	50	12	16	18	670	0
15,000 to 17,999	72	22	38	33	1,181	3
18,000 to 20,999	67	28	33	27	1,303	5
21,000 to 23,999	63	22	32	30	1,415	8
24,000 to 26,999	54	18	37	15	1,377	13
27,000 to 29,999	55	27	31	36	1,573	12
30,000 to 34,999	72	34	48	43	2,331	23
35,000 to 39,999	77	42	60	49	2,885	41
40,000 to 49,999	138	88	120	88	6,171	109
50,000 to 59,999	87	63	84	73	4,766	96
60,000 to 69,999	69	60	69	64	4,441	98
70,000 to 79,999	55	48	55	47	4,116	121
80,000 to 89,999	38	35	38	28	3,210	103
90,000 to 99,999	24	21	24	24	2,272	84
100,000 to 149,999	38	36	38	33	4,295	199
150,000 to 199,999	11	10	11	a	1,857	116
200,000 to 299,999	a	a	a	a	619	29
300,000 to 399,999	a	a	a	a	320	19
400,000 to 499,999	a	a	a	a	0	0
500,000 to 999,999	a	a	a	a	1,452	81
1,000,000 and over	a	a	a	a	1,728	152
Total	**1,233**	**621**	**791**	**670**	**$ 49,085**	**$ 1,317**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

SISKIYOU						
Adjusted Gross Income Class	**Number of Returns**			**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	313	126	a	55	$ -4,909	$ 0
$ 1 to $ 2,999	875	154	52	165	1,364	0
3,000 to 5,999	981	123	277	199	4,425	5
6,000 to 8,999	977	187	136	300	7,278	8
9,000 to 11,999	1,112	264	256	468	11,656	12
12,000 to 14,999	1,117	312	426	485	15,052	26
15,000 to 17,999	978	333	431	483	16,126	42
18,000 to 20,999	971	377	419	534	18,883	74
21,000 to 23,999	875	368	449	537	19,626	109
24,000 to 26,999	821	366	458	405	20,903	147
27,000 to 29,999	726	387	414	505	20,656	162
30,000 to 34,999	1,060	602	718	654	34,329	319
35,000 to 39,999	968	592	740	645	36,342	438
40,000 to 49,999	1,466	1,052	1,298	1,106	65,733	935
50,000 to 59,999	1,049	814	997	855	57,396	1,136
60,000 to 69,999	801	685	787	724	52,062	1,217
70,000 to 79,999	517	472	512	469	38,581	1,049
80,000 to 89,999	338	302	333	314	28,666	927
90,000 to 99,999	262	243	262	238	24,837	936
100,000 to 149,999	430	394	428	364	50,476	2,306
150,000 to 199,999	97	83	96	91	16,971	970
200,000 to 299,999	88	75	88	86	21,120	1,382
300,000 to 399,999	35	33	33	18	11,992	786
400,000 to 499,999	10	a	10	a	4,385	364
500,000 to 999,999	a	a	a	a	4,572	262
1,000,000 and over	a	a	a	a	7,616	595
Total	**16,876**	**8,359**	**9,635**	**9,708**	**$ 586,140**	**$ 14,207**

SOLANO						
Adjusted Gross Income Class	**Number of Returns**			**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	978	280	18	317	$ -16,089	$ 4
$ 1 to $ 2,999	5,579	363	367	826	8,445	5
3,000 to 5,999	6,613	399	2,635	1,483	29,906	43
6,000 to 8,999	6,742	521	1,824	1,955	50,575	87
9,000 to 11,999	6,792	729	2,343	2,664	71,263	122
12,000 to 14,999	6,854	1,003	3,244	3,183	92,551	229
15,000 to 17,999	6,709	1,207	3,576	3,358	110,581	394
18,000 to 20,999	6,533	1,400	3,498	3,620	127,349	666
21,000 to 23,999	6,381	1,470	3,434	3,981	143,533	940
24,000 to 26,999	6,159	1,720	3,248	4,211	156,991	1,198
27,000 to 29,999	6,262	1,789	3,690	4,351	178,475	1,715
30,000 to 34,999	9,904	3,145	6,424	7,123	321,475	3,685
35,000 to 39,999	9,138	3,246	6,761	6,835	342,425	4,786
40,000 to 49,999	15,522	6,680	12,709	13,053	695,258	11,508
50,000 to 59,999	12,644	6,726	11,472	11,804	693,407	13,984
60,000 to 69,999	10,653	6,875	10,215	11,271	690,794	15,834
70,000 to 79,999	8,859	6,657	8,694	10,054	663,337	16,992
80,000 to 89,999	7,114	5,823	7,044	8,575	603,222	17,218
90,000 to 99,999	5,585	4,832	5,551	6,977	529,279	16,886
100,000 to 149,999	12,844	11,674	12,808	15,847	1,522,366	62,099
150,000 to 199,999	2,834	2,602	2,827	3,378	480,064	25,677
200,000 to 299,999	1,236	1,099	1,230	1,371	292,419	18,320
300,000 to 399,999	312	272	309	286	107,165	7,634
400,000 to 499,999	107	95	106	113	48,127	3,750
500,000 to 999,999	142	118	142	146	95,359	7,789
1,000,000 and over	59	50	59	57	128,901	10,904
Total	**162,555**	**70,775**	**114,228**	**126,839**	**$ 8,167,178**	**$ 242,465**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

SONOMA						
	Number of Returns					
Adjusted Gross Income Class	**All**	**Joint**	**Taxable**	**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
Zero and deficit	2,699	631	39	587	$ -79,780	$ 15
$ 1 to $ 2,999	7,711	516	818	883	11,199	13
3,000 to 5,999	8,445	555	3,071	1,289	38,101	70
6,000 to 8,999	8,583	804	1,870	1,872	64,451	97
9,000 to 11,999	8,692	1,084	2,478	2,635	91,281	131
12,000 to 14,999	8,734	1,439	4,020	3,309	117,863	272
15,000 to 17,999	8,892	1,710	4,843	3,999	146,621	505
18,000 to 20,999	8,755	1,947	4,788	4,661	170,584	896
21,000 to 23,999	8,497	2,039	4,793	4,974	190,970	1,333
24,000 to 26,999	8,302	2,219	4,833	4,999	211,567	1,829
27,000 to 29,999	8,183	2,237	5,257	4,757	232,950	2,563
30,000 to 34,999	12,358	3,686	8,596	7,486	401,378	5,388
35,000 to 39,999	11,208	3,733	8,769	6,789	419,962	6,848
40,000 to 49,999	18,598	7,962	15,647	12,891	832,425	15,727
50,000 to 59,999	14,162	7,644	13,056	10,873	776,515	17,140
60,000 to 69,999	11,587	7,474	11,118	9,926	751,346	18,770
70,000 to 79,999	9,185	6,747	9,019	8,543	687,026	18,944
80,000 to 89,999	7,560	6,017	7,489	7,190	641,005	19,706
90,000 to 99,999	5,874	4,960	5,833	5,933	556,694	18,947
100,000 to 149,999	14,227	12,301	14,157	14,759	1,699,414	72,904
150,000 to 199,999	4,044	3,507	4,033	4,149	690,310	37,530
200,000 to 299,999	2,452	2,092	2,446	2,352	584,761	37,178
300,000 to 399,999	843	698	841	774	288,634	20,659
400,000 to 499,999	326	272	324	273	144,834	10,820
500,000 to 999,999	556	461	551	480	374,507	29,635
1,000,000 and over	265	217	262	221	674,044	56,569
Total	**200,738**	**82,952**	**138,951**	**126,604**	**$ 10,718,662**	**$ 394,485**

STANISLAUS						
	Number of Returns					
Adjusted Gross Income Class	**All**	**Joint**	**Taxable**	**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
Zero and deficit	1,437	521	25	495	$ -38,464	$ 9
$ 1 to $ 2,999	6,383	629	321	1,447	10,212	6
3,000 to 5,999	8,749	907	2,852	2,818	39,848	48
6,000 to 8,999	9,919	1,346	2,014	4,330	74,439	94
9,000 to 11,999	9,959	1,762	2,882	5,765	104,453	144
12,000 to 14,999	9,881	2,150	4,004	6,367	133,441	277
15,000 to 17,999	9,406	2,440	4,247	6,598	155,077	456
18,000 to 20,999	9,083	2,617	3,957	7,386	176,735	745
21,000 to 23,999	8,276	2,762	3,655	7,324	185,962	972
24,000 to 26,999	7,557	2,846	3,419	7,107	192,478	1,208
27,000 to 29,999	7,032	2,818	3,631	6,710	200,292	1,557
30,000 to 34,999	10,637	4,796	6,173	10,376	345,390	3,252
35,000 to 39,999	9,606	4,827	6,336	10,062	359,968	4,095
40,000 to 49,999	15,373	9,055	11,878	17,473	688,452	9,424
50,000 to 59,999	12,031	8,401	10,934	14,337	659,685	11,504
60,000 to 69,999	9,341	7,230	9,040	11,303	604,711	13,229
70,000 to 79,999	7,068	5,890	7,008	8,726	528,074	13,620
80,000 to 89,999	5,066	4,406	5,046	6,238	429,147	12,895
90,000 to 99,999	3,611	3,215	3,598	4,625	341,761	11,708
100,000 to 149,999	7,270	6,601	7,250	8,889	861,810	37,702
150,000 to 199,999	1,669	1,489	1,662	1,845	283,866	16,089
200,000 to 299,999	1,050	921	1,047	1,090	251,147	16,241
300,000 to 399,999	406	356	405	407	139,409	10,279
400,000 to 499,999	207	182	207	211	92,239	7,301
500,000 to 999,999	251	221	249	241	170,153	13,691
1,000,000 and over	120	94	117	97	292,804	23,441
Total	**171,388**	**78,482**	**101,957**	**152,267**	**$ 7,283,091**	**$ 209,986**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

SUTTER

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	409	188	11	204	$ -14,788	$ 1
$ 1 to $ 2,999	1,276	152	95	268	1,986	2
3,000 to 5,999	1,651	228	532	537	7,478	8
6,000 to 8,999	1,851	341	325	850	13,947	15
9,000 to 11,999	1,891	455	446	1,119	19,791	20
12,000 to 14,999	1,780	548	650	1,199	23,998	41
15,000 to 17,999	1,740	571	679	1,302	28,667	71
18,000 to 20,999	1,653	632	682	1,330	32,203	125
21,000 to 23,999	1,521	627	639	1,308	34,228	161
24,000 to 26,999	1,422	605	651	1,201	36,279	224
27,000 to 29,999	1,292	583	675	1,185	36,817	294
30,000 to 34,999	1,845	954	1,110	1,635	59,769	537
35,000 to 39,999	1,597	868	1,087	1,489	59,771	664
40,000 to 49,999	2,555	1,598	2,111	2,495	114,265	1,618
50,000 to 59,999	1,979	1,416	1,844	2,113	108,466	1,934
60,000 to 69,999	1,568	1,255	1,531	1,768	101,708	2,289
70,000 to 79,999	1,221	1,050	1,208	1,377	91,227	2,364
80,000 to 89,999	869	793	863	998	73,540	2,229
90,000 to 99,999	694	641	691	820	65,767	2,278
100,000 to 149,999	1,279	1,155	1,273	1,425	150,597	6,716
150,000 to 199,999	284	249	282	304	48,189	2,791
200,000 to 299,999	179	160	177	200	42,633	2,726
300,000 to 399,999	54	50	54	59	18,656	1,414
400,000 to 499,999	36	30	36	28	16,067	1,289
500,000 to 999,999	41	35	40	44	28,160	2,307
1,000,000 and over	12	10	12	14	20,229	1,572
Total	**30,699**	**15,194**	**17,704**	**25,272**	**$ 1,219,650**	**$ 33,689**

TEHAMA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	239	107	a	69	$ -4,577	$ 1
$ 1 to $ 2,999	692	99	38	166	1,052	0
3,000 to 5,999	971	150	230	273	4,441	4
6,000 to 8,999	1,073	176	134	409	8,074	6
9,000 to 11,999	1,181	261	265	615	12,430	13
12,000 to 14,999	1,159	321	396	619	15,634	22
15,000 to 17,999	1,126	373	468	756	18,514	44
18,000 to 20,999	1,056	386	461	775	20,521	78
21,000 to 23,999	1,005	418	434	730	22,584	108
24,000 to 26,999	962	426	470	733	24,511	152
27,000 to 29,999	834	396	460	666	23,774	187
30,000 to 34,999	1,199	670	755	1,019	38,852	344
35,000 to 39,999	981	628	690	905	36,685	382
40,000 to 49,999	1,504	1,108	1,260	1,480	67,285	869
50,000 to 59,999	1,101	894	1,052	1,115	60,319	1,075
60,000 to 69,999	782	672	772	766	50,632	1,186
70,000 to 79,999	511	460	508	513	38,101	1,054
80,000 to 89,999	359	330	355	377	30,365	963
90,000 to 99,999	248	235	248	288	23,501	846
100,000 to 149,999	467	424	464	429	54,905	2,539
150,000 to 199,999	104	87	104	80	17,660	1,055
200,000 to 299,999	56	48	56	60	13,442	899
300,000 to 399,999	25	22	25	22	8,231	630
400,000 to 499,999	a	a	a	a	2,682	204
500,000 to 999,999	a	a	a	13	4,880	373
1,000,000 and over	a	a	a	a	9,146	819
Total	**17,655**	**8,705**	**9,672**	**12,889**	**$ 603,642**	**$ 13,854**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

TRINITY

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
Zero and deficit	79	29	a	a	$ -659	$ 0
$ 1 to $ 2,999	263	47	15	46	376	0
3,000 to 5,999	248	41	59	52	1,135	$ 0
6,000 to 8,999	265	58	24	93	2,024	0
9,000 to 11,999	292	67	60	112	3,066	3
12,000 to 14,999	303	96	106	117	4,098	6
15,000 to 17,999	274	92	124	132	4,509	13
18,000 to 20,999	248	88	123	119	4,832	22
21,000 to 23,999	232	99	99	132	5,217	25
24,000 to 26,999	225	116	131	95	5,721	39
27,000 to 29,999	202	98	134	106	5,735	49
30,000 to 34,999	271	146	184	153	8,732	84
35,000 to 39,999	236	159	191	171	8,828	94
40,000 to 49,999	415	281	353	306	18,493	283
50,000 to 59,999	295	243	280	238	16,173	297
60,000 to 69,999	205	175	202	184	13,310	318
70,000 to 79,999	132	125	131	109	9,900	270
80,000 to 89,999	83	78	81	85	7,053	226
90,000 to 99,999	67	62	66	57	6,310	237
100,000 to 149,999	98	88	98	79	11,631	551
150,000 to 199,999	22	16	22	24	3,888	240
200,000 to 299,999	12	12	12	10	2,829	191
300,000 to 399,999	a	a	a	a	619	52
400,000 to 499,999	a	a	a	a	0	0
500,000 to 999,999	a	a	a	a	0	0
1,000,000 and over	a	a	a	a	4,535	201
Total	**4,471**	**2,217**	**2,499**	**2,429**	**$ 148,352**	**$ 3,200**

TULARE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
Zero and deficit	1,274	581	16	603	$ -74,390	$ 4
$ 1 to $ 2,999	4,913	618	253	2,013	7,844	5
3,000 to 5,999	7,556	851	1,708	4,377	34,540	32
6,000 to 8,999	9,684	1,389	1,153	7,733	72,925	52
9,000 to 11,999	9,523	1,811	1,864	9,248	99,938	84
12,000 to 14,999	8,651	2,122	2,501	8,374	116,624	164
15,000 to 17,999	8,296	2,443	2,625	8,653	136,735	285
18,000 to 20,999	7,792	2,549	2,578	8,527	151,691	477
21,000 to 23,999	6,784	2,475	2,407	7,687	152,483	608
24,000 to 26,999	6,102	2,578	2,234	7,315	155,309	742
27,000 to 29,999	5,192	2,389	2,230	6,356	147,750	880
30,000 to 34,999	7,024	3,640	3,709	8,282	227,482	1,767
35,000 to 39,999	5,781	3,341	3,660	6,650	216,256	2,106
40,000 to 49,999	8,975	5,822	7,215	10,341	401,715	5,129
50,000 to 59,999	6,649	4,924	6,191	7,744	364,374	6,267
60,000 to 69,999	5,011	4,044	4,899	5,779	324,209	7,172
70,000 to 79,999	3,536	3,063	3,508	4,170	264,401	6,897
80,000 to 89,999	2,480	2,219	2,472	2,980	210,223	6,402
90,000 to 99,999	1,768	1,627	1,763	2,091	167,561	5,807
100,000 to 149,999	3,753	3,483	3,735	4,355	445,463	19,433
150,000 to 199,999	849	769	843	934	145,313	8,204
200,000 to 299,999	562	500	556	606	134,516	8,844
300,000 to 399,999	219	201	216	232	75,305	5,456
400,000 to 499,999	107	98	106	94	47,106	3,672
500,000 to 999,999	135	119	131	121	87,329	6,536
1,000,000 and over	53	47	53	54	86,843	6,896
Total	**122,669**	**53,703**	**58,626**	**125,319**	**$ 4,199,541**	**$ 103,916**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

TUOLUMNE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	291	120	a	101	$ -5,065	$ 0
$ 1 to $ 2,999	898	123	53	154	1,354	2
3,000 to 5,999	1,077	129	303	247	4,896	5
6,000 to 8,999	1,223	192	214	338	9,172	11
9,000 to 11,999	1,253	230	306	377	13,161	14
12,000 to 14,999	1,172	275	465	379	15,839	27
15,000 to 17,999	1,297	376	649	511	21,401	62
18,000 to 20,999	1,111	388	534	394	21,583	94
21,000 to 23,999	1,043	391	536	454	23,418	135
24,000 to 26,999	962	400	508	469	24,516	167
27,000 to 29,999	847	382	537	444	24,153	210
30,000 to 34,999	1,319	642	941	668	42,807	458
35,000 to 39,999	1,165	637	899	628	43,641	552
40,000 to 49,999	1,845	1,172	1,604	1,162	82,563	1,312
50,000 to 59,999	1,560	1,095	1,484	1,108	85,537	1,731
60,000 to 69,999	1,150	922	1,128	907	74,528	1,768
70,000 to 79,999	870	718	857	816	64,886	1,786
80,000 to 89,999	614	545	612	564	51,866	1,628
90,000 to 99,999	477	424	477	426	45,188	1,652
100,000 to 149,999	913	816	910	796	108,088	4,900
150,000 to 199,999	213	186	209	212	36,411	2,017
200,000 to 299,999	144	129	141	148	34,606	2,257
300,000 to 399,999	44	38	44	24	15,131	1,123
400,000 to 499,999	18	a	18	a	8,025	620
500,000 to 999,999	36	32	36	26	23,557	1,896
1,000,000 and over	10	a	a	a	23,200	2,032
Total	**21,552**	**10,384**	**13,478**	**11,368**	**$ 894,463**	**$ 26,457**

VENTURA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	3,471	852	50	842	$ -77,985	$ 17
$ 1 to $ 2,999	11,806	893	1,029	1,673	17,482	14
3,000 to 5,999	13,605	1,086	5,206	3,060	61,539	95
6,000 to 8,999	14,786	1,673	3,378	5,514	111,178	167
9,000 to 11,999	15,162	2,270	4,402	7,763	159,080	238
12,000 to 14,999	15,375	2,806	6,306	9,223	207,746	448
15,000 to 17,999	14,997	3,362	6,760	10,371	247,383	734
18,000 to 20,999	14,595	3,770	6,699	10,796	284,611	1,276
21,000 to 23,999	13,222	3,850	6,371	9,875	297,270	1,743
24,000 to 26,999	12,257	3,937	6,038	9,587	312,120	2,193
27,000 to 29,999	11,506	3,920	6,347	9,193	327,577	2,923
30,000 to 34,999	17,465	6,637	10,577	14,070	566,875	6,089
35,000 to 39,999	15,430	6,368	10,739	12,575	577,820	7,564
40,000 to 49,999	25,672	12,229	20,326	21,989	1,149,835	18,485
50,000 to 59,999	20,376	11,624	18,103	18,364	1,116,674	21,860
60,000 to 69,999	17,067	11,207	16,152	16,518	1,106,531	25,296
70,000 to 79,999	13,972	10,383	13,593	14,522	1,046,078	26,440
80,000 to 89,999	11,579	9,195	11,421	12,495	981,763	28,029
90,000 to 99,999	9,217	7,710	9,152	10,364	874,010	27,728
100,000 to 149,999	25,080	22,159	24,970	29,302	3,018,125	121,967
150,000 to 199,999	8,098	7,280	8,075	9,470	1,383,711	72,034
200,000 to 299,999	4,991	4,414	4,969	5,757	1,194,705	73,057
300,000 to 399,999	1,580	1,377	1,575	1,867	543,397	37,667
400,000 to 499,999	823	719	816	939	366,146	26,899
500,000 to 999,999	1,208	1,044	1,195	1,324	810,889	62,175
1,000,000 and over	577	492	576	637	1,830,010	143,674
Total	**313,917**	**141,257**	**204,825**	**248,090**	**$ 18,514,571**	**$ 708,816**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

YOLO						
Adjusted Gross Income Class	**Number of Returns**			**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	613	155	a	135	$ -8,385	1
$ 1 to $ 2,999	2,842	211	310	448	4,220	$ 3
3,000 to 5,999	3,296	228	1,111	705	14,778	22
6,000 to 8,999	3,433	364	707	1,085	25,723	34
9,000 to 11,999	3,367	481	1,011	1,543	35,408	51
12,000 to 14,999	3,426	617	1,600	1,816	46,319	101
15,000 to 17,999	3,457	685	1,877	1,993	57,010	198
18,000 to 20,999	3,280	731	1,818	1,994	63,976	341
21,000 to 23,999	2,942	804	1,568	2,101	66,161	439
24,000 to 26,999	2,836	831	1,546	2,172	72,254	569
27,000 to 29,999	2,787	912	1,669	2,141	79,446	784
30,000 to 34,999	4,013	1,314	2,724	2,819	130,181	1,692
35,000 to 39,999	3,507	1,470	2,582	2,786	131,329	1,919
40,000 to 49,999	5,600	2,718	4,715	4,612	251,013	4,457
50,000 to 59,999	4,479	2,639	4,183	4,123	245,930	5,272
60,000 to 69,999	3,645	2,495	3,550	3,498	236,388	5,871
70,000 to 79,999	2,888	2,193	2,861	2,939	215,882	6,072
80,000 to 89,999	2,214	1,824	2,195	2,232	187,670	5,911
90,000 to 99,999	1,756	1,495	1,750	1,843	166,581	5,987
100,000 to 149,999	4,318	3,870	4,308	4,678	517,539	23,072
150,000 to 199,999	1,418	1,282	1,413	1,588	242,281	13,363
200,000 to 299,999	807	710	807	969	192,341	12,397
300,000 to 399,999	263	245	262	316	89,841	6,463
400,000 to 499,999	124	109	123	142	55,483	4,251
500,000 to 999,999	136	119	135	134	91,870	7,467
1,000,000 and over	97	55	a	45	165,857	10,886
Total	**67,544**	**28,557**	**44,930**	**48,857**	**$ 3,377,092**	**$ 117,619**

YUBA						
Adjusted Gross Income Class	**Number of Returns**			**Number Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	215	90	a	74	$ -4,626	$ 0
$ 1 to $ 2,999	841	116	22	336	1,305	0
3,000 to 5,999	1,054	148	225	483	4,761	4
6,000 to 8,999	1,181	197	152	642	8,868	6
9,000 to 11,999	1,195	253	289	792	12,557	13
12,000 to 14,999	1,316	347	492	956	17,822	32
15,000 to 17,999	1,293	370	562	1,035	21,252	58
18,000 to 20,999	1,256	432	504	1,087	24,539	94
21,000 to 23,999	1,132	466	455	1,036	25,500	115
24,000 to 26,999	1,022	448	479	950	26,044	153
27,000 to 29,999	920	440	474	861	26,186	191
30,000 to 34,999	1,309	665	781	1,271	42,487	384
35,000 to 39,999	1,141	674	781	1,154	42,678	431
40,000 to 49,999	1,782	1,204	1,477	1,846	79,574	1,033
50,000 to 59,999	1,281	973	1,213	1,371	69,922	1,267
60,000 to 69,999	862	708	847	962	55,840	1,260
70,000 to 79,999	617	522	615	671	46,157	1,255
80,000 to 89,999	410	382	410	451	34,720	1,057
90,000 to 99,999	267	246	266	263	25,306	899
100,000 to 149,999	490	446	488	457	57,268	2,539
150,000 to 199,999	116	108	116	98	19,662	1,104
200,000 to 299,999	49	36	49	40	11,597	786
300,000 to 399,999	12	10	12	a	4,148	271
400,000 to 499,999	a	a	a	a	3,102	245
500,000 to 999,999	12	a	11	10	8,917	696
1,000,000 and over	a	a	a	a	5,789	475
Total	**19,782**	**9,297**	**10,733**	**16,854**	**$ 671,379**	**$ 14,368**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

RESIDENT-OUT-OF-STATE-ADDRESS [19]

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	3,018	806	70	776	$ -95,730	$ 31
$ 1 to $ 2,999	8,426	908	444	1,418	11,161	13
3,000 to 5,999	9,366	848	1,691	1,864	42,560	36
6,000 to 8,999	11,049	1,226	1,185	2,825	83,115	77
9,000 to 11,999	10,719	1,581	3,138	3,792	112,152	125
12,000 to 14,999	10,352	1,834	5,238	3,944	139,637	327
15,000 to 17,999	9,860	2,072	5,710	4,193	162,512	602
18,000 to 20,999	9,115	2,150	5,379	4,129	177,539	1,044
21,000 to 23,999	8,075	2,099	4,954	3,940	181,513	1,389
24,000 to 26,999	7,395	2,129	4,636	3,807	188,352	1,734
27,000 to 29,999	6,698	2,074	4,478	3,578	190,842	2,181
30,000 to 34,999	10,053	3,272	7,240	5,418	326,100	4,624
35,000 to 39,999	8,651	3,000	6,843	4,671	323,687	5,747
40,000 to 49,999	13,966	5,657	12,083	8,013	624,976	13,525
50,000 to 59,999	10,404	4,878	9,681	6,310	570,326	15,373
60,000 to 69,999	8,314	4,446	8,011	5,341	538,926	16,548
70,000 to 79,999	6,450	3,760	6,311	4,189	482,427	16,808
80,000 to 89,999	5,091	3,239	5,010	3,534	431,689	16,085
90,000 to 99,999	4,092	2,744	4,056	2,970	387,767	15,717
100,000 to 149,999	10,540	7,674	10,478	7,947	1,271,440	60,491
150,000 to 199,999	4,342	3,349	4,328	3,569	745,357	42,493
200,000 to 299,999	2,843	2,217	2,827	2,537	681,352	43,844
300,000 to 399,999	943	716	941	886	322,739	22,913
400,000 to 499,999	469	336	467	414	208,595	15,411
500,000 to 999,999	761	550	758	655	524,902	40,020
1,000,000 and over	620	409	616	552	2,569,975	207,995
Total	**181,612**	**63,974**	**116,573**	**91,272**	**$ 11,203,906**	**$ 545,151**

NONRESIDENT

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	7,763	3,938	75	4,449	$ -2,419,133	$ 60
$ 1 to $ 2,999	11,305	1,895	895	1,976	13,249	15,245
3,000 to 5,999	11,881	1,312	2,982	1,786	53,885	92
6,000 to 8,999	12,918	1,676	2,415	2,650	97,067	143
9,000 to 11,999	13,907	2,237	5,530	3,691	146,081	220
12,000 to 14,999	14,087	2,679	7,517	4,208	190,396	449
15,000 to 17,999	14,245	3,303	7,442	4,911	234,974	655
18,000 to 20,999	13,726	3,726	7,236	5,054	267,365	1,049
21,000 to 23,999	12,615	3,915	7,194	5,201	283,406	1,382
24,000 to 26,999	11,621	4,099	6,605	5,039	296,182	1,610
27,000 to 29,999	11,027	4,296	6,485	5,189	314,229	1,876
30,000 to 34,999	16,967	7,224	10,673	8,212	550,805	3,726
35,000 to 39,999	15,667	7,198	10,573	7,898	587,116	4,519
40,000 to 49,999	28,794	14,316	21,178	15,921	1,292,527	11,681
50,000 to 59,999	24,775	13,610	19,520	14,714	1,358,942	14,612
60,000 to 69,999	20,803	12,721	16,813	13,301	1,349,459	15,607
70,000 to 79,999	17,235	11,419	14,221	11,806	1,289,958	16,096
80,000 to 89,999	14,508	10,155	12,156	10,134	1,231,458	15,977
90,000 to 99,999	12,302	8,845	10,217	9,102	1,166,709	16,399
100,000 to 149,999	37,648	28,631	31,634	29,808	4,578,983	70,833
150,000 to 199,999	19,348	15,269	16,076	16,694	3,341,685	54,163
200,000 to 299,999	20,460	16,589	17,064	20,105	4,989,020	73,740
300,000 to 399,999	11,241	9,144	9,522	11,400	3,895,803	52,042
400,000 to 499,999	7,533	6,184	6,528	8,057	3,365,251	40,540
500,000 to 999,999	16,141	13,392	14,022	17,150	11,262,102	121,945
1,000,000 and over	16,670	13,473	14,080	17,649	78,115,032	453,283
Total	**415,187**	**221,246**	**278,653**	**256,105**	**$ 117,852,551**	**$ 987,942**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2002 Taxable Year

UNALLOCATED [20]

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	111	30	a	22	$ -3,183	$ 1
$ 1 to $ 2,999	514	49	a	108	598	0
3,000 to 5,999	486	36	95	136	2,177	1
6,000 to 8,999	567	73	69	238	4,263	3
9,000 to 11,999	583	83	167	283	6,122	7
12,000 to 14,999	618	89	270	386	8,404	17
15,000 to 17,999	606	97	323	371	10,003	36
18,000 to 20,999	524	96	267	341	10,195	50
21,000 to 23,999	522	112	285	381	11,745	84
24,000 to 26,999	463	97	272	308	11,776	105
27,000 to 29,999	437	106	278	319	12,415	132
30,000 to 34,999	620	162	426	405	20,115	279
35,000 to 39,999	551	171	401	427	20,631	321
40,000 to 49,999	856	274	745	524	38,347	814
50,000 to 59,999	617	239	586	345	33,877	916
60,000 to 69,999	453	207	440	273	29,388	842
70,000 to 79,999	358	205	355	258	26,733	792
80,000 to 89,999	262	131	256	175	22,200	818
90,000 to 99,999	192	122	184	130	18,238	667
100,000 to 149,999	501	365	493	396	60,591	2,605
150,000 to 199,999	172	131	170	128	29,655	1,428
200,000 to 299,999	146	117	144	156	35,525	1,844
300,000 to 399,999	56	47	55	58	19,418	957
400,000 to 499,999	26	20	25	30	11,623	514
500,000 to 999,999	62	53	61	70	41,126	2,361
1,000,000 and over	26	22	25	18	84,281	5,147
Total	**10,329**	**3,134**	**6,412**	**6,286**	**$ 566,264**	**$ 20,744**

STATE TOTALS

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	162,852	43,070	2,680	45,033	$ -7,194,457	$ 1,291
$ 1 to $ 2,999	551,356	49,692	43,642	102,227	807,487	16,148
3,000 to 5,999	645,636	60,153	187,522	179,042	2,921,892	3,832
6,000 to 8,999	720,878	87,294	121,704	302,050	5,416,127	6,086
9,000 to 11,999	738,768	118,039	187,885	428,329	7,755,384	9,238
12,000 to 14,999	750,960	143,731	293,346	476,878	10,144,942	19,062
15,000 to 17,999	734,788	164,578	328,396	509,349	12,112,155	34,521
18,000 to 20,999	694,023	175,402	316,884	519,687	13,519,446	58,827
21,000 to 23,999	639,730	180,159	305,805	505,033	14,379,946	82,086
24,000 to 26,999	592,681	181,585	296,031	476,116	15,098,897	106,562
27,000 to 29,999	551,609	179,817	307,948	446,113	15,710,038	140,349
30,000 to 34,999	833,244	290,942	519,309	667,340	27,033,177	301,255
35,000 to 39,999	732,223	281,203	523,362	588,066	27,415,253	381,457
40,000 to 49,999	1,193,238	528,262	971,969	994,365	53,410,216	1,065,290
50,000 to 59,999	909,218	479,506	823,106	791,956	49,821,427	1,075,853
60,000 to 69,999	718,106	435,144	683,895	653,510	46,532,609	1,173,737
70,000 to 79,999	564,973	382,900	549,782	537,050	42,257,433	1,195,365
80,000 to 89,999	445,221	326,429	437,303	437,404	37,753,600	1,180,152
90,000 to 99,999	350,280	270,648	345,228	353,865	33,205,503	1,140,828
100,000 to 149,999	898,731	736,212	887,911	927,276	108,017,299	4,524,883
150,000 to 199,999	310,960	262,395	306,373	321,531	53,233,258	2,734,523
200,000 to 299,999	210,343	176,826	205,951	219,069	50,428,124	2,877,821
300,000 to 399,999	75,657	62,854	73,583	77,292	26,001,325	1,592,621
400,000 to 499,999	38,437	31,860	37,206	39,456	17,113,726	1,050,646
500,000 to 999,999	62,633	51,832	60,156	64,438	42,696,018	2,559,159
1,000,000 and over	42,442	34,253	39,619	43,445	155,330,952	6,672,742
Total	**14,168,987**	**5,734,786**	**8,856,596**	**10,705,920**	**$ 860,921,783**	**$ 30,004,333**

Footnotes follow this section.

TABLE B-8
Personal Income Tax
SPECIAL TAX CREDITS ALLOWED
2002 Taxable Year

Credit	Number	Amount	Percent of Total
Credits Available in Taxable Year 2002			
Child Adoption	1,649	$ 1,986,609	0.2
Child and Dependent Care	661,194	196,624,209	23.6
Community Development Fin. Inst. Deposits	10	6,160	0.0
Dependent Parent	257	60,845	0.0
Disabled Access	876	81,189	0.0
Employer Child Care Contribution	4,430	1,812,930	0.2
Employer Child Care Program	478	160,084	0.0
Enhanced Oil Recovery	88	274,020	0.0
Enterprise Zone Hiring and Sales	3,448	66,318,428	8.0
Enterprise Zone Wages	228	42,133	0.0
Farmworker Housing-Construction	5	4,437	0.0
Joint Custody Head of Household	2,789	680,837	0.1
Joint Strike Fighter Property	a	1	0.0
Joint Strike Fighter Wage	5	6,897	0.0
Local Agency Military Base Recovery Area	20	875,179	0.1
Long-Term Caregiver	5,766	2,541,583	0.3
Low-Income Housing	769	1,351,412	0.2
Manufacturer's Investment	5,665	39,334,009	4.7
Manufacturing Enhancement Area	8	6,777	0.0
Natural Heritage Preservation	80	4,375,804	0.5
Nonrefundable Renter's	1,291,847	93,374,501	11.2
Other State Tax	90,479	320,753,114	38.5
Prior Year Alternative Minimum Tax	10,267	57,267,458	6.9
Prison Inmate Labor	14	23,011	0.0
Qualified Senior Head of Household	578	177,366	0.0
Research	2,312	24,881,452	3.0
Rice Straw	64	129,159	0.0
Solar Systems	2,370	3,951,785	0.5
Targeted Tax Area	102	1,709,346	0.2
Teachers Retention	3,166	2,269,936	0.3
Unidentified	3	366	0.0
Total Credits Available in Taxable Year 2002	**2,088,967**	**$ 821,081,037**	**98.5**
Expired Credits with Carryover Provisions			
Agricultural Transportation	21	$ 18,269	0.0
Commercial Solar Electric Carryover	a	2,877	0.0
Commercial Solar Energy Carryover	49	81,733	0.0
Donation of Agricultural Products Carryover	7	34,607	0.0
Energy Conservation Carryover	1,063	575,737	0.1
Los Angeles Revitalization Zone	503	8,017,310	1.0
Low-Emission Vehicle	82	50,828	0.0
New Infant	102	30,582	0.0
Orphan Drug	5	2,461	0.0
Political Contribution	1,183	280,193	0.0
Recycling Equipment	71	114,468	0.0
Residential Rental and Farm Sales Carryover	1,177	1,506,318	0.2
Ridesharing:			
Large Employers	114	57,721	0.0
Small Employers	67	29,160	0.0
Transit Pass Carryover	243	78,695	0.0
Vanpool Carryover	644	221,453	0.0
Incentive Carryover	2,526	1,171,921	0.1
Salmon and Steelhead Trout Habitat	7	1,231	0.0
Solar Energy Carryover	222	350,359	0.0
Solar Pump Carryover	10	149,777	0.0
Water Conservation Carryover	85	23,524	0.0
Total Expired Credits with Carryover Provisions	**8,181**	**$ 12,799,224**	**1.5**
Total	**2,097,148**	**$ 833,880,261**	**100.0**

Footnotes follow this section.

TABLE B-9.1
Personal Income Tax: Statistics for Resident Tax Returns
VOLUME OF HIGH INCOME RETURNS
by TAXABLE INCOME LEVEL and AVERAGE TAX RATE
2002 Taxable Year

Taxable Income Levels	Number of Returns		Total Tax Liability (Thousands)	Average Tax Rate' [4]						
	Non-Taxable	Taxable		Less Than 1.0%	1.0% to 1.9%	2.0% to 2.9%	3.0% to 4.9%	5.0% to 6.9%	7.0% to 8.9%	9.0% and Above [5]
I: *Adjusted Gross Income (AGI)*										
Under $ 50,000	4,984,604	4,242,271	$ 2,015,454	$ 7,029,760	$ 1,072,923	$ 533,655	$ 584,064	$ 3,757	$ 2,213	$ 507
50,000 to 100,000	124,932	2,733,702	5,621,987	488,277	624,474	667,365	690,019	379,765	8,722	12
100,000 to 200,000	7,449	1,132,780	7,037,148	20,721	36,284	107,114	543,368	369,226	62,631	883
200,000 and over	1,499	348,346	13,893,470	2,791	1,409	2,857	24,628	148,042	160,541	9,576
Total	**5,118,484**	**8,457,099**	**$ 28,568,059**	**$ 7,541,549**	**$ 1,735,090**	**$ 1,310,991**	**$ 1,842,079**	**$ 900,790**	**$ 234,107**	**$ 10,978**
II: *AGI* Plus *Tax Preference Income* [1]										
Under $ 50,000	4,984,599	4,242,271	$ 2,015,442	$ 7,029,755	$ 1,072,921	$ 533,655	$ 584,064	$ 3,757	$ 2,213	$ 505
50,000 to 100,000	124,936	2,733,538	5,621,346	488,282	624,474	667,367	689,855	379,762	8,722	12
100,000 to 200,000	7,447	1,132,717	7,037,566	20,709	36,076	107,195	543,410	369,245	62,646	883
200,000 and over	1,502	348,573	13,893,705	3,027	1,488	2,922	24,898	148,083	160,263	9,394
Total	**5,118,484**	**8,457,099**	**$ 28,568,059**	**$ 7,541,773**	**$ 1,734,959**	**$ 1,311,139**	**$ 1,842,227**	**$ 900,847**	**$ 233,844**	**$ 10,794**
III: *AGI* Less *Investment Interest* [2]										
Under $ 50,000	4,986,190	4,243,981	$ 2,021,314	$ 7,031,787	$ 1,073,970	$ 533,858	$ 584,064	$ 3,769	$ 2,213	$ 510
50,000 to 100,000	124,174	2,734,507	5,629,040	487,078	623,452	667,954	690,078	381,371	8,737	12
100,000 to 200,000	6,789	1,131,644	7,041,940	19,712	36,185	105,768	542,560	370,217	63,081	912
200,000 and over	1,331	346,967	13,875,765	2,468	1,234	2,590	23,648	146,172	161,530	10,654
Total	**5,118,484**	**8,457,099**	**$ 28,568,059**	**$ 7,541,045**	**$ 1,734,841**	**$ 1,310,170**	**$ 1,840,350**	**$ 901,529**	**$ 235,561**	**$ 12,088**
IV: *Expanded Income* [3]										
Under $ 50,000	4,986,186	4,243,977	$ 2,021,302	$ 7,031,783	$ 1,073,968	$ 533,858	$ 584,066	$ 3,767	$ 2,213	$ 508
50,000 to 100,000	124,176	2,734,343	5,628,399	487,080	623,452	667,954	689,915	381,369	8,737	12
100,000 to 200,000	6,788	1,131,590	7,042,427	19,700	35,977	105,848	542,612	370,235	63,096	912
200,000 and over	1,334	347,189	13,875,932	2,706	1,313	2,654	23,886	146,290	161,235	10,438
Total	**5,118,484**	**8,457,099**	**$ 28,568,059**	**$ 7,541,269**	**$ 1,734,710**	**$ 1,310,314**	**$ 1,840,479**	**$ 901,661**	**$ 235,281**	**$ 11,870**

1 Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains; accelerated depreciation in excess of straight line; excess depletion, and several other statutory amounts.
2 Interest paid on borrowed money used for capital Investments, other than mortgages.
3 Expanded income is adjusted gross income plus tax preference income less investment expenses.
4 Average tax rate is the net tax divided by the income, as defined in the income concept.
5 These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Section 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.

TABLE B-9.2
Personal Income Tax: Statistics for Resident Tax Returns
VOLUME OF HIGH INCOME RETURNS
BY TAXABLE INCOME LEVEL TYPE and AVERAGE TAX LIABILITY
2002 Taxable Year

Taxable Income Levels	Number of Returns			Total Tax Liability (Thousands)	Average Tax Liability			
	Total	Non-Taxable	Taxable		$1 Under $1,000	$1,000 Under $2,000	$2,000 Under $6,000	$6,000 and Over
I: *Adjusted Gross Income (AGI)*								
Under $ 50,000	9,226,875	4,984,604	4,242,271	$ 2,015,454	$ 3,583,191	$ 568,550	$ 90,524	$ 10
50,000 to 100,000	2,858,634	124,932	2,733,702	5,621,987	688,243	795,608	1,222,577	27,273
100,000 to 200,000	1,140,229	7,449	1,132,780	7,037,148	10,657	26,973	559,360	535,791
200,000 and over	349,845	1,499	348,346	13,893,470	604	260	2,529	344,949
Total	**13,575,583**	**5,118,484**	**8,457,099**	**$ 28,568,059**	**$ 4,282,695**	**$ 1,391,391**	**$ 1,874,990**	**$ 908,023**
II: *AGI* Plus *Tax Preference Income* [1]								
Under $ 50,000	9,226,870	4,984,599	4,242,271	$ 2,015,442	$ 3,583,188	$ 568,550	$ 90,522	$ 10
50,000 to 100,000	2,858,474	124,936	2,733,538	5,621,346	688,243	795,608	1,222,413	27,273
100,000 to 200,000	1,140,164	7,447	1,132,717	7,037,566	10,647	26,754	559,522	535,794
200,000 and over	350,075	1,502	348,573	13,893,705	617	479	2,533	344,946
Total	**13,575,583**	**5,118,484**	**8,457,099**	**$ 28,568,059**	**$ 4,282,695**	**$ 1,391,391**	**$ 1,874,990**	**$ 908,023**
III: *AGI* Less *Investment Interest* [2]								
Under $ 50,000	9,230,171	4,986,190	4,243,981	$ 2,021,314	$ 3,584,673	$ 568,755	$ 90,539	$ 14
50,000 to 100,000	2,858,681	124,174	2,734,507	5,629,040	686,964	795,715	1,224,334	27,494
100,000 to 200,000	1,138,433	6,789	1,131,644	7,041,940	10,538	26,684	557,845	536,578
200,000 and over	348,298	1,331	346,967	13,875,765	520	237	2,272	343,936
Total	**13,575,583**	**5,118,484**	**8,457,099**	**$ 28,568,059**	**$ 4,282,695**	**$ 1,391,391**	**$ 1,874,990**	**$ 908,022**
IV: *Expanded Income* [3]								
Under $ 50,000	9,230,163	4,986,186	4,243,977	$ 2,021,302	$ 3,584,671	$ 568,755	$ 90,537	$ 14
50,000 to 100,000	2,858,519	124,176	2,734,343	5,628,399	686,964	795,715	1,224,170	27,494
100,000 to 200,000	1,138,378	6,788	1,131,590	7,042,427	10,528	26,465	558,007	536,591
200,000 and over	348,523	1,334	347,189	13,875,932	532	456	2,276	343,924
Total	**13,575,583**	**5,118,484**	**8,457,099**	**$ 28,568,059**	**$ 4,282,695**	**$ 1,391,391**	**$ 1,874,990**	**$ 908,023**

1 Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains; accelerated depreciation in excess of straight line ; excess depletion, and several other statutory amounts.
2 Interest paid on borrowed money used for capital Investments, other than mortgages.
3 Expanded income is adjusted gross income plus tax preference income less investment expenses.

APPENDIX B
PERSONAL INCOME TAX TABLES

FOOTNOTES

1. Includes resident data only. May not be comparable to 1989 and prior years, which include resident, part-year resident, and nonresident return data. For comparison purposes, data results are displayed with both the pre-modified and modified methods.

2. The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates. For comparison purposes, data results are displayed with both the pre-modified and modified methods.

3. Starting in 1982, non-residents and part-year residents computed their tax on their total income and apportioned tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to 1982 and prior years.

4. Taxable income for 1967 and subsequent taxable years is not comparable to earlier years. In 1967, exemption credits were substituted for exemption exclusions, and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusions.

5. Net sale of capital assets changed significantly in 1987 from prior California law (1972-1986). Due to the enactment of the Tax Reform Act of 1986, the entire amount of capital assets post-1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Beginning in 1987, capital losses from carryovers and carrybacks are fully deductible against capital gains. Up to $3,000 ($1,500 Single and Married Filing Separately) of excess capital loss is deductible against ordinary income. California has conformed to federal holding period rules with regard to long- and short-term gains and losses. California has also enacted a separate credit for gains from the sale of residential rental or farm property.

6. Personal exemption credit increased for 1978 and subsequent years and, therefore, is not comparable to that of earlier years.

7. California adjustments include adjustments to federal income. These include items such as unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, IRA distributions and net operating loss carryovers.

8. When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.

9. When an individual return reported income from two or more partnerships or S Corporations, all of the partnership and S corporation incomes, profits and losses were combined and the resulting net profit or loss was recorded.

10. All other federal income sources include net income for the disposition of non-capital assets, alimony received, miscellaneous income sources, social security and unemployment income, income from state and local income tax refunds, and taxable IRA income. It also includes net losses from estates and trusts, from miscellaneous income and from non-capital assets.

11. Includes contributions to both Individual Retirement Accounts and to Spousal Individual Retirement Accounts.

12. Amounts listed are self-assessed before audit. Because of major differences between federal and state law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.

13. Total adjustments include amounts for IRA exclusion, moving expense, alimony paid, half self-employment tax, self-employed health insurance plan exclusion, self-employed retirement plan exclusion, and the penalty on early withdrawal of savings.

14. ‘Total Contributions’ is less than the total of cash, non-cash and carryover contributions because of the tax code requirement limiting contribution deductions that exceed a certain percentage of adjusted gross income.

APPENDIX B

PERSONAL INCOME TAX TABLES
FOOTNOTES
(continued)

15. All other deductions include un-reimbursed employee expenses, union dues, employment education expenses, handicap repairs, gambling losses and other miscellaneous deductions that exceed two percent of adjusted gross income.

16. Services consist of Professional Services, Personal Services, and Other Services. Professional Services include medical, dental and other health services; legal services; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments; barber and beauty shops; photographic studios; and funeral services and crematories. Other Services include lodging and recreational services; and automotive and other repair services.

17. Derived from all income sources, not just business income.

18. Data for Alpine County were aggregated because most categories of income have fewer than ten (10) returns.

19. Resident returns filed with an out-of-state address.

20. Unable to determine county of residence from tax return.

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

b. Data are not available.

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Appendix C:
Corporation Tax

2002 Taxable Year

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TABLE C-1
Corporation Tax
COMPARISON BY TAXABLE YEARS
1950 Through 2002

Taxable Income Year	Number of Corporation Returns				*Dollars in Thousands*			
					Income Reported for State Taxation		Tax Assessed	
	All Reporting	Reporting Net Income	Reporting Net Loss	Reporting No Income or Loss	All Reporting	Reporting Net Income	All Reporting	Reporting Net Income
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	414,884	230,354	157,580	26,950	32,896,807	58,078,963	4,292,227	4,132,595
1994 a	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
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,850	6,637,755	390,355	385,212
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117

Footnotes follow this section.

TABLE C-2
Corporation Tax
SYNOPSIS OF TAX LIABILITY COMPUTATIONS
Taxable Years 2001 - 2002

ALL CORPORATIONS

Item	2001		2002		Percent Change	
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	415,720	$ 31,617,672,498	443,196	$ 36,297,918,379	6.6	14.8
Less: Cost of Goods Sold	241,903	27,908,428,285	252,969	32,495,387,753	4.6	16.4
Gross Profit	416,599	3,709,244,213	445,106	3,802,530,626	6.8	2.5
Total Income	465,387	5,943,720,255	490,038	5,847,584,203	5.3	-1.6
Total Deductions	490,336	5,593,943,175	514,466	5,534,390,063	4.9	-1.1
Net Income Before State Adjustments	483,696	325,430,631	509,168	284,739,004	5.3	-12.5
Net Income After State Adjustments	494,241	194,232,924	519,096	233,873,480	5.0	20.4
Loss	199,368	364,846,668	214,535	364,235,281	7.6	-0.2
Profit	294,873	559,079,592	304,561	598,108,761	3.3	7.0
Apportioning Corporations						
Total Nonbusiness Income	4,176	26,635,173	4,742	17,535,104	13.6	-34.2
Total Business Income	58,751	159,879,849	56,408	207,081,652	-4.0	29.5
Nonbusiness Income Allocated to California	2,114	787,217	1,547	396,253	-26.8	-49.7
Business Income Apportioned to California	50,132	5,667,967	48,185	17,422,263	-3.9	207.4
State Net Income: Apportioning Corporations	50,724	7,428,580	48,485	18,571,751	-4.4	150.0
State Net Income: Nonapportioning Corporations	469,332	10,131,118	502,368	11,114,174	7.0	9.7
Total State Net Income After Apportionment	520,056	17,559,698	550,853	29,685,925	5.9	69.1
Taxable Loss	225,183	76,023,862	246,292	65,910,976	9.4	-13.3
Taxable Profit	294,873	93,583,560	304,561	95,596,901	3.3	2.2
NOL/Disaster loss	72,346	7,091,681	26,478	1,677,701	-63.4	-76.3
State Net Income after NOL/Disaster Loss	520,056	10,468,018	550,853	28,008,224	5.9	167.6
Tax Before Credits and Alternative Minimum Tax	520,056	6,018,605	550,853	6,590,425	5.9	9.5
Tax Credits	8,851	955,411	10,418	1,017,348	17.7	6.5
Alternative Minimum Tax	2,931	59,296	1,816	28,095	-38.0	-52.6
Total State Tax	**520,056**	**$ 5,122,490**	**550,853**	**$ 5,601,171**	**5.9**	**9.3**

TABLE C-2A
C CORPORATIONS: SYNOPSIS OF TAX LIABILITY COMPUTATIONS

Item	2001		2002		Percent Change	
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	251,714	$ 30,948,289,813	255,806	$ 35,540,154,599	1.6	14.8
Less: Cost of Goods Sold	151,384	27,440,947,695	147,965	31,985,000,163	-2.3	16.6
Gross Profit	252,223	3,507,342,118	252,223	3,555,154,436	-	1.4
Total Income	288,316	5,716,271,318	288,931	5,567,275,305	0.2	-2.6
Total Deductions	301,333	5,401,850,172	301,602	5,296,048,445	0.1	-2.0
Net Income Before State Adjustments	292,711	300,550,928	294,045	255,658,547	0.5	-14.9
Net Income After State Adjustments	299,983	157,479,996	299,424	187,878,739	-0.2	19.3
Loss	130,592	358,618,053	134,828	353,698,478	3.2	-1.4
Profit	169,391	516,098,049	164,596	541,577,217	-2.8	4.9
Apportioning Corporations						
Total Nonbusiness Income	3,103	26,094,216	3,413	17,008,558	10.0	-34.8
Total Business Income	44,429	141,700,094	39,509	179,469,555	-11.1	26.7
Nonbusiness Income Allocated to California	1,351	600,382	1,045	225,466	-22.6	-62.4
Business Income Apportioned to California	38,197	757,267	33,276	11,606,206	-12.9	1,432.6
State Net Income: Apportioning Corporations	38,420	2,344,799	33,405	12,602,242	-13.1	437.5
State Net Income: Nonapportioning Corporations	275,783	-8,283,259	291,125	-6,780,365	5.6	18.1
Total State Net Income After Apportionment	317,980	-5,556,509	324,530	5,821,877	2.1	204.8
Taxable Loss	148,589	69,986,832	159,934	59,180,786	7.6	-15.4
Taxable Profit	169,391	64,430,323	164,596	65,002,663	-2.8	0.9
NOL/Disaster loss	53,923	6,142,875	25,570	1,536,468	-52.6	-75.0
State Net Income after NOL/Disaster Loss	317,980	-11,699,384	324,530	4,285,409	2.1	136.6
Tax Before Credits and Alternative Minimum Tax	317,980	5,501,676	324,530	6,029,239	2.1	9.6
Tax Credits	6,261	931,132	6,652	990,342	6.2	6.4
Alternative Minimum Tax	2,663	51,077	1,590	17,576	-40.3	-65.6
Total State Tax	**317,980**	**$ 4,621,621**	**324,530**	**$ 5,056,472**	**2.1**	**9.4**

TABLE C-2B
S CORPORATIONS: SYNOPSIS OF TAX LIABILITY COMPUTATIONS

Item	2001		2002		Percent Change	
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	164,005	$ 669,382,684	187,390	$ 757,763,780	14.3	13.2
Less: Cost of Goods Sold	90,519	467,480,590	105,004	510,387,590	16.0	9.2
Gross Profit	164,376	201,902,094	188,106	247,376,190	14.4	22.5
Total Income	177,071	227,448,934	201,107	280,124,615	13.6	23.2
Total Deductions	189,004	192,093,004	212,865	238,341,617	12.6	24.1
Net Income Before State Adjustments	190,986	24,879,703	215,123	29,080,457	12.6	16.9
Net Income After State Adjustments	194,258	36,752,929	219,673	45,994,741	13.1	25.1
Loss	68,775	6,228,614	79,708	10,536,803	15.9	69.2
Profit	125,483	42,981,543	139,965	56,531,544	11.5	31.5
Apportioning Corporations						
Total Nonbusiness Income	1,073	540,957	1,329	526,546	23.9	-2.7
Total Business Income	14,322	18,179,756	16,899	27,612,096	18.0	51.9
Nonbusiness Income Allocated to California	764	186,836	502	170,787	-34.3	-8.6
Business Income Apportioned to California	11,936	4,910,700	14,909	5,816,056	24.9	18.4
State Net Income: Apportioning Corporations	12,305	5,083,781	15,080	5,969,509	22.6	17.4
State Net Income: Nonapportioning Corporations	189,771	18,032,426	211,244	17,894,539	11.3	-0.8
Total State Net Income After Apportionment	202,076	23,116,207	226,324	23,864,048	12.0	3.2
Taxable Loss	76,593	6,037,030	86,359	6,730,191	12.8	11.5
Taxable Profit	125,483	29,153,237	139,965	30,594,239	11.5	4.9
NOL/Disaster loss	18,423	948,805	908	141,233	-95.1	-85.1
State Net Income after NOL/Disaster Loss	202,076	22,167,402	226,324	23,722,815	12.0	7.0
Tax Before Credits and Alternative Minimum Tax	202,076	516,928	226,324	561,186	12.0	8.6
Tax Credits	2,589	24,279	3,766	27,006	45.5	11.2
Alternative Minimum Tax	268	8,219	226	10,519	-15.7	28.0
Total State Tax	**202,076**	**$ 500,868**	**226,324**	**$ 544,699**	**12.0**	**8.8**

TABLE C-3
Corporation Tax
SOURCES OF INCOME
Taxable Years 2001 - 2002

ALL CORPORATIONS

Income Source	2001 Number Of Returns	2001 Amount *(Thousands)*	2002 Number Of Returns	2002 Amount *(Thousands)*	Percent Change
Gross Receipts	415,720	$ 31,617,672,498	443,196	$ 36,297,918,379	14.8
Less Cost of Goods Sold	241,903	27,908,428,285	252,969	32,495,387,753	16.4
Gross Profit	416,599	$ 3,709,244,213	445,106	$ 3,802,530,626	2.5
Dividends	38,202	260,638,573	37,870	272,250,590	4.5
Interest on Obligations	81,609	59,776,964	88,714	56,470,242	-5.5
Other Interest	156,163	878,115,186	150,994	704,386,890	-19.8
Gross Rents	25,900	177,413,824	23,568	170,220,185	-4.1
Gross Royalties	5,790	107,295,221	6,809	98,987,013	-7.7
Capital Gain (Loss)	18,639	88,458,660	17,101	55,159,767	-37.6
Ordinary Gain (Loss)	58,935	5,801,896	55,167	8,144,833	40.4
Net Gain (Loss)	33,910	6,449,207	34,427	8,554,390	32.6
Other Income	173,303	637,020,660	178,920	675,270,378	6.0
Net Income from Rental Real Estate	13,236	1,059,955	14,425	1,243,074	17.3
Net Income from Other Rental Activity	1,309	54,826	1,252	108,317	97.6
Other Portfolio Income	566	110,066	895	134,741	22.4
Miscellaneous	2,252	12,281,004	2,380	-5,876,843	-147.9
Total Income	**465,387**	**$ 5,943,720,255**	**490,038**	**$ 5,847,584,203**	-1.6

TABLE C-3A
C CORPORATIONS: SOURCES OF INCOME

Income Source	2001 Number Of Returns	2001 Amount (Thousands)	2002 Number Of Returns	2002 Amount (Thousands)	Percent Change
Gross Receipts	251,714	$ 30,948,289,813	255,806	$ 35,540,154,599	14.8
Less Cost of Goods Sold	151,384	27,440,947,695	147,965	31,985,000,163	16.6
Gross Profit	252,223	$ 3,507,342,118	252,223	$ 3,555,154,436	1.4
Dividends	25,293	260,040,820	23,686	271,712,856	4.5
Interest on Obligations	8,197	57,340,112	7,180	54,265,397	-5.4
Other Interest	156,163	878,115,185	150,994	704,386,890	-19.8
Gross Rents	25,900	177,413,824	23,568	170,220,185	-4.1
Gross Royalties	4,754	107,161,667	5,740	98,100,998	-8.5
Capital Gain (Loss)	18,639	88,458,660	17,101	55,159,768	-37.6
Ordinary Gain (Loss)	46,437	5,483,743	43,103	7,551,925	37.7
Net Gain (Loss)	-	0	-	0	-
Other Income	108,968	622,649,161	106,171	656,606,622	5.5
Net Income from Rental Real Estate	-	0	-	0	-
Net Income from Other Rental Activity	-	0	-	0	-
Other Portfolio Income	-	0	-	0	-
Miscellaneous	2,125	12,266,028	1,907	-5,883,772	-148.0
Total Income	**288,316**	**$ 5,716,271,318**	**288,931**	**$ 5,567,275,305**	-2.6

TABLE C-3B
S CORPORATIONS: SOURCES OF INCOME

Income Source	2001 Number Of Returns	2001 Amount (Thousands)	2002 Number Of Returns	2002 Amount (Thousands)	Percent Change
Gross Receipts	164,005	$ 669,382,684	187,390	$ 757,763,780	13.2
Less Cost of Goods Sold	90,519	467,480,590	105,004	510,387,590	9.2
Gross Profit	164,376	$ 201,902,094	188,106	$ 247,376,190	22.5
Dividends	12,909	597,754	14,184	537,734	-10.0
Interest on Obligations	12,909	2,436,852	81,534	2,204,846	-9.5
Other Interest	-	0	-	0	-
Gross Rents	-	0	-	0	-
Gross Royalties	1,036	133,554	1,069	886,015	563.4
Capital Gain (Loss)	-	-	-	0	-
Ordinary Gain (Loss)	12,498	318,152	12,064	592,907	86.4
Net Gain (Loss)	33,910	6,449,207	34,427	8,554,390	32.6
Other Income	64,335	14,371,499	69,701	18,479,472	28.6
Net Income from Rental Real Estate	13,236	1,059,955	14,425	1,243,074	17.3
Net Income from Other Rental Activity	1,309	54,826	1,252	108,317	97.6
Other Portfolio Income	566	110,066	895	134,741	22.4
Miscellaneous	127	14,975	473	6,929	-53.7
Total Income	**177,071**	**$ 227,448,934**	**201,107**	**$ 280,124,615**	23.2

TABLE C-4
Corporation Tax
DEDUCTIONS BY TYPE
Taxable Years 2001 - 2002

ALL CORPORATIONS

Deduction Type	2001 Number Of Returns	2001 Amount *(Thousands)*	2002 Number Of Returns	2002 Amount *(Thousands)*	Percent Change
Compensation of Officers	273,816	$ 109,290,881	276,283	$ 108,710,575	-0.5
Salaries and Wages	272,843	1,289,849,079	286,640	1,260,846,270	-2.2
Repairs	275,897	78,841,820	290,826	76,599,996	-2.8
Bad Debts	80,602	135,483,397	86,627	141,208,811	4.2
Rents	321,836	196,584,502	346,099	231,205,644	17.6
Taxes	459,323	186,910,535	479,962	203,077,109	8.6
Interest	260,195	909,044,239	277,061	699,858,475	-23.0
Contributions	116,053	9,363,058	117,806	10,560,582	12.8
Depreciation/Amortization	347,961	420,912,774	362,880	507,317,437	20.5
Depletion	1,335	19,524,722	1,996	4,604,779	-76.4
Advertising	255,534	158,120,881	261,354	148,443,789	-6.1
Pension/Profit Sharing Plans	105,297	44,557,249	100,931	92,624,999	107.9
Employee Benefit Plans	146,443	146,483,115	153,526	161,538,689	10.3
Other Deductions	486,761	1,828,819,629	514,475	1,873,911,105	2.5
Recovery Property	47,625	536,938	57,385	641,232	19.4
Portfolio Income	3,382	69,002	2,738	51,648	-25.1
Interest on Investment Debts	2,248	274,628	1,432	153,414	-44.1
Miscellaneous Deductions	1,427	59,276,726	697	13,035,509	-78.0
Total Deductions	**490,336**	**$ 5,593,943,175**	**514,466**	**$ 5,534,390,063**	**-1.1**

TABLE C-4A
C CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2001 Number Of Returns	2001 Amount (Thousands)	2002 Number Of Returns	2002 Amount (Thousands)	Percent Change
Compensation of Officers	173,741	$ 90,537,561	166,983	$ 86,531,773	-4.4
Salaries and Wages	174,480	1,229,333,742	173,027	1,185,292,560	-3.6
Repairs	173,599	76,062,835	176,126	73,990,564	-2.7
Bad Debts	56,290	133,701,774	55,443	139,619,773	4.4
Rents	200,051	185,609,305	203,882	216,995,734	16.9
Taxes	283,124	178,043,968	281,084	192,885,772	8.3
Interest	164,714	903,433,219	169,512	693,809,991	-23.2
Contributions	53,555	8,694,390	48,897	9,091,803	4.6
Depreciation/Amortization	221,907	413,226,074	219,184	498,379,058	20.6
Depletion	1,093	19,513,909	1,413	4,534,773	-76.8
Advertising	153,489	153,173,568	150,667	141,747,815	-7.5
Pension/Profit Sharing Plans	69,755	42,230,116	60,123	89,468,110	111.9
Employee Benefit Plans	102,533	142,796,322	101,722	157,129,632	10.0
Other Deductions	292,258	1,766,221,758	296,471	1,794,614,068	1.6
Recovery Property	-	0	-	0	-
Portfolio Income	-	0	-	0	-
Interest on Investment Debts	-	0	-	0	-
Miscellaneous Deductions	1,117	59,271,631	136	11,957,019	-79.8
Total Deductions	**301,333**	**$ 5,401,850,172**	**301,602**	**$ 5,296,048,445**	**-2.0**

TABLE C-4B
S CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2001 Number Of Returns	2001 Amount *(Thousands)*	2002 Number Of Returns	2002 Amount *(Thousands)*	Percent Change
Compensation of Officers	100,075	$ 18,753,321	109,300	$ 22,178,802	18.3
Salaries and Wages	98,363	60,515,337	113,613	75,553,709	24.9
Repairs	102,298	2,778,985	114,699	2,609,432	-6.1
Bad Debts	24,311	1,781,623	31,184	1,589,037	-10.8
Rents	121,785	10,975,197	142,217	14,209,911	29.5
Taxes	176,198	8,866,567	198,878	10,191,338	14.9
Interest	95,481	5,611,020	107,548	6,048,484	7.8
Contributions	62,498	668,668	69,908	1,468,779	119.7
Depreciation/Amortization	126,054	7,686,700	143,696	8,938,379	16.3
Depletion	243	10,813	583	70,006	547.4
Advertising	102,045	4,947,313	110,687	6,695,974	35.3
Pension/Profit Sharing Plans	35,542	2,327,133	40,807	3,156,889	35.7
Employee Benefit Plans	43,911	3,686,793	51,804	4,409,057	19.6
Other Deductions	194,503	62,597,871	218,003	79,297,036	26.7
Recovery Property	47,625	536,938	57,385	641,232	19.4
Portfolio Income	3,382	69,002	2,738	51,648	-25.1
Interest on Investment Debts	2,248	274,628	1,432	153,414	-44.1
Miscellaneous Deductions	311	5,095	561	1,078,490	21067.6
Total Deductions	**189,004**	**$ 192,093,004**	**212,865**	**$ 238,341,617**	**24.1**

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Taxable Years 2001 - 2002

ALL CORPORATIONS

Apportionment Factor	2001 Number of Returns	2001 Amount *(Thousands)*	2002 Number of Returns	2002 Amount *(Thousands)*	Percent Change
Total Property Values					
Within and Outside of California	53,436	$ 12,737,368,641	50,617	$ 11,408,738,522	-10.4
Within California	36,459	$ 1,091,886,045	34,935	$ 1,060,315,366	-2.9
Statewide Average Property Factor		8.6%		9.3%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	51,235	$ 1,982,841,314	48,234	$ 1,911,415,656	-3.6
Within California	36,945	$ 276,892,557	35,099	$ 252,339,471	-8.9
Statewide Average Payroll Factor		14.0%		13.2%	
Total Sales					
Within and Outside of California	54,645	$ 16,333,363,143	52,150	$ 16,972,369,736	3.9
Within California	47,263	$ 1,327,443,292	43,685	$ 1,263,598,237	-4.8
Statewide Average Sales Factor		8.1%		7.4%	
Overall Average Apportionment Factor	55,981	9.8%	53,497	9.4%	

* Excludes banks and other financial corporation returns.

TABLE C-5A
C CORPORATIONS: APPORTIONMENT FORMULA RESULTS*

Apportionment Factor	2001 Number of Returns	2001 Amount *(Thousands)*	2002 Number of Returns	2002 Amount *(Thousands)*	Percent Change
Total Property Values					
Within and Outside of California	41,598	$ 12,508,524,278	35,275	$ 11,134,674,233	-11.0
Within California	28,110	$ 1,051,852,300	24,435	$ 1,000,787,158	-4.9
Statewide Average Property Factor		8.4%		9.0%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	39,538	$ 1,902,903,155	33,321	$ 1,758,622,100	-7.6
Within California	28,806	$ 255,912,122	23,806	$ 219,876,145	-14.1
Statewide Average Payroll Factor		13.4%		12.5%	
Total Sales					
Within and Outside of California	41,689	$ 15,903,971,040	36,058	$ 16,406,568,993	3.2
Within California	36,709	$ 1,233,344,876	29,710	$ 1,139,639,655	-7.6
Statewide Average Sales Factor		7.8%		6.9%	
Overall Average Apportionment Factor	42,948	9.5%	37,055	8.9%	

* Excludes banks and other financial corporation returns.

TABLE C-5B
S CORPORATIONS: APPORTIONMENT FORMULA RESULTS*

Apportionment Factor	2001 Number of Returns	2001 Amount *(Thousands)*	2002 Number of Returns	2002 Amount *(Thousands)*	Percent Change
Total Property Values					
Within and Outside of California	11,838	$ 228,844,362	15,343	$ 274,064,289	19.8
Within California	8,349	$ 40,033,745	10,500	$ 59,528,208	48.7
Statewide Average Property Factor		17.5%		21.7%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	11,697	$ 79,938,159	14,914	$ 152,793,556	91.1
Within California	8,139	$ 20,980,434	11,294	$ 32,463,326	54.7
Statewide Average Payroll Factor		26.2%		21.2%	
Total Sales					
Within and Outside of California	12,956	$ 429,392,103	16,092	$ 565,800,743	31.8
Within California	10,554	$ 94,098,416	13,975	$ 123,958,581	31.7
Statewide Average Sales Factor		21.9%		21.9%	
Overall Average Apportionment Factor	13,033	21.5%	16,443	21.8%	

* Excludes banks and other financial corporation returns.

TABLE C-6
Corporation Tax
APPORTIONMENT OF STATE NET INCOME
Taxable Years 2001 - 2002

ALL CORPORATIONS

Item	2001 Number	2001 Amount (Thousands)	2002 Number	2002 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	59,012	$ 185,829,797	56,442	$ 224,178,775	20.6
Nonbusiness Income/Loss					
Dividends	833	$ 2,621,895	1,208	$ 1,871,240	-28.6
Interest	2,686	3,452,205	3,009	3,015,223	-12.7
Property Rental Income/Loss	775	147,139	1,023	186,123	26.5
Royalties	99	351,183	113	275,403	-21.6
Gain/Loss from Sale of Assets	814	11,513,820	1,066	11,178,322	-2.9
Partnership Income/Loss	545	508,646	988	(963,464)	-289.4
Miscellaneous	1,126	8,040,285	518	1,972,257	-75.5
Total Nonbusiness Income/Loss	4,176	$ 26,635,173	4,742	$ 17,535,104	-34.2
Balance of Net Income	58,751	$ 159,194,624	56,408	$ 206,643,671	29.8
Plus Interest Offset	934	685,225	1,537	437,981	-36.1
Total Business Income	58,751	$ 159,879,849	56,408	$ 207,081,652	29.5
Apportioned Business Income/Loss Attributable to California	50,132	$ 5,667,967	48,185	$ 17,422,263	207.4
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	395	$ 39,669	417	$ 4,992	-87.4
Interest	1,154	219,339	464	79,046	-64.0
Property Rental Income/Loss	351	41,087	314	64,272	56.4
Royalties	7	7,907	26	21,926	177.3
Gain/Loss from Sale of Assets	294	424,325	311	120,366	-71.6
Partnership Income/Loss	516	92,458	365	(10,311)	-111.2
Miscellaneous Income/Loss	233	(37,568)	256	115,962	408.7
Subtotal	50,723	$ 6,455,184	48,486	$ 17,818,516	176.0
Minus Interest Offset	491	111,128	202	38,315	-65.5
Balance of Net Income	50,723	$ 6,344,056	48,486	$ 17,780,201	180.3
Capital Gain/Loss Netting	457	1,012,193	457	776,458	
Subtotal	50,723	$ 7,356,250	48,485	$ 18,556,659	
Contribution Adjustment	2,895	72,330	1,270	15,092	-79.1
Total State Net Income (After Apportionment)	50,724	$ 7,428,580	48,485	$ 18,571,751	150.0
Taxable Loss	19,220	$ 49,557,615	16,633	$ 42,132,124	-15.0
Taxable Profit	31,504	$ 56,986,195	31,852	$ 60,703,875	6.5

* Includes apportioning corporations reporting net income, net loss, or no income.

** Totals may not add due to rounding.

TABLE C-6A

APPORTIONMENT OF STATE NET INCOME

C CORPORATIONS

Item	2001 Number	2001 Amount (Thousands)	2002 Number	2002 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	44,458	$ 167,142,805	39,542	$ 196,089,574	17.3
Nonbusiness Income/Loss					
Dividends	584	$ 2,517,632	986	$ 1,808,771	-28.2
Interest	1,778	3,228,417	1,970	2,813,541	-12.9
Property Rental Income/Loss	525	66,471	842	131,623	98.0
Royalties	71	340,910	97	265,104	-22.2
Gain/Loss from Sale of Assets	636	11,230,705	891	10,975,152	-2.3
Partnership Income/Loss	368	601,747	777	-956,551	-259.0
Miscellaneous	704	8,108,334	411	1,970,918	-75.7
Total Nonbusiness Income/Loss	3,103	$ 26,094,216	3,413	$ 17,008,558	-34.8
Balance of Net Income	44,429	$ 141,048,589	39,509	$ 179,081,016	27.0
Plus Interest Offset	782	651,505	1,323	388,539	-40.4
Total Business Income	44,429	$ 141,700,094	39,509	$ 179,469,555	26.7
Apportioned Business Income/Loss Attributable to California	38,197	$ 757,267	33,276	$ 11,606,206	1432.6
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	318	$ 33,246	366	$ 1,941	-94.2
Interest	710	189,017	286	29,941	-84.2
Property Rental Income/Loss	223	10,900	186	27,000	147.7
Royalties	5	46	23	15,209	32963.0
Gain/Loss from Sale of Assets	169	274,619	178	65,860	-76.0
Partnership Income/Loss	326	107,725	182	-22,609	-121.0
Miscellaneous Income/Loss	183	-15,171	167	108,124	812.7
Subtotal	38,419	$ 1,357,649	33,406	$ 11,831,672	771.5
Minus Interest Offset	430	97,105	152	20,606	-78.8
Balance of Net Income	38,419	$ 1,260,544	33,406	$ 11,811,066	837.0
Capital Gain/Loss Netting	457	1,012,193	684	776,458	
Subtotal	38,419	$ 2,272,737	33,405	$ 12,587,524	
Contribution Adjustment	1,807	72,062	1,015	14,718	-79.6
Total State Net Income (After Apportionment)	38,420	$ 2,344,799	33,405	$ 12,602,242	437.5
Taxable Loss	15,972	$ 49,384,186	12,951	$ 40,908,536	-17.2
Taxable Profit	22,448	$ 51,728,985	20,454	$ 53,510,778	3.4

TABLE C-6B

APPORTIONMENT OF STATE NET INCOME

S CORPORATIONS

Item	2001 Number	2001 Amount (Thousands)	2002 Number	2002 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	14,553	$ 18,686,993	16,899	$ 28,089,201	50.3
Nonbusiness Income/Loss					
Dividends	250	$ 104,263	222	$ 62,469	-40.1
Interest	909	223,788	1,039	201,683	-9.9
Property Rental Income/Loss	250	80,668	181	54,499	-32.4
Royalties	29	10,273	17	10,300	0.3
Gain/Loss from Sale of Assets	178	283,115	174	203,170	-28.2
Partnership Income/Loss	177	-93,101	211	-6,914	92.6
Miscellaneous	422	-68,049	107	1,339	102.0
Total Nonbusiness Income/Loss	1,073	$ 540,957	1,329	$ 526,546	-2.7
Balance of Net Income	14,322	$ 18,146,036	16,899	$ 27,562,655	51.9
Plus Interest Offset	152	33,720	215	49,442	46.6
Total Business Income	14,322	$ 18,179,756	16,899	$ 27,612,097	51.9
Apportioned Business Income/Loss Attributable to California	11,936	$ 4,910,700	14,909	$ 5,816,056	18.4
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	77	$ 6,423	52	$ 3,051	-52.5
Interest	445	30,322	179	49,105	61.9
Property Rental Income/Loss	128	30,187	128	37,272	23.5
Royalties	b	7,861	b	6,716	-14.6
Gain/Loss from Sale of Assets	125	149,706	134	54,507	-63.6
Partnership Income/Loss	190	-15,266	183	12,297	180.6
Miscellaneous Income/Loss	51	-22,397	89	7,839	135.0
Subtotal	12,305	$ 5,097,536	15,080	$ 5,986,843	17.4
Minus Interest Offset	62	14,023	50	17,708	26.3
Balance of Net Income	12,305	$ 5,083,513	15,080	$ 5,969,135	17.4
Capital Gain/Loss Netting	0	-	5	-	
Subtotal	12,305	$ 5,083,513	15,080	$ 5,969,135	
Contribution Adjustment	1,088	268	255	374	39.6
Total State Net Income (After Apportionment)	12,305	$ 5,083,781	15,080	$ 5,969,509	17.4
Taxable Loss	3,249	$ 1,009,424	3,682	$ 1,223,588	21.2
Taxable Profit	9,056	$ 6,093,205	11,398	$ 7,193,097	18.1

Footnotes follow this section.

* Includes apportioning corporations reporting net income, net loss, or no income.

** Totals may not add due to rounding.

TABLE C-7
Corporation Tax
TAX CREDITS ALLOWED
2002 Taxable Year

Credit	Number	Amount	Percent of Total
Credits Available in Taxable Year 2002			
Community Development Financial Institution Deposits	4	$ 1,450,000	0.1
Disabled Access for Eligible Small Businesses	247	25,560	0.0
Donated Agricultural Products Transportation	b	42	0.0
Employer Child Care Contribution	118	1,836,177	0.2
Employer Child Care Program	38	608,097	0.1
Enhanced Oil Recovery	14	567,863	0.1
Enterprise Zone Hiring and Sales or Use Tax	2,273	157,141,078	15.5
Farmworker Housing-Construction	-	-	-
Farmworker Housing-Loan	-	-	-
Joint Strike Fighter Wage	-	0	-
Joint Strike Fighter Property	-	0	-
Local Agency Military Base Recovery Area	19	1,114,067	0.1
Low-Income Housing	57	35,165,961	3.5
Manufacturer's Investment	4,058	270,020,984	26.6
Manufacturing Enhancement Area	b	6,948	0.0
Natural Heritage Preservation	b	254,231	0.0
Prior Year Alternative Minimum Tax	1,521	65,512,102	6.4
Prison Inmate Labor	b	2,841	0.0
Research	1,625	450,116,235	44.3
Rice Straw	9	30,940	0.0
Solar Energy System	15	307,402	0.0
Targeted Tax Area Hiring & Sales or Use Tax	63	4,375,279	0.4
Unidentified	4	37,885	0.0
Total Credits Available in Taxable Year 2002	**10,071**	**$ 988,573,692**	**97.3**
Expired Credits with Carryover Provisions			
Agricultural Products	-	$ 0	0.0
Commercial Solar Electric System	b	74,111	0.0
Commercial Solar Energy	8	245,009	0.0
Contribution of Computer Software	-	0	-
Employer Ridesharing - Large Employer	b	1,106	0.0
Employer Ridesharing - Small Employer	b	59,858	0.0
Employer Ridesharing - Transit	b	5,311	0.0
Energy Conservation	b	1,577	0.0
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	708	26,088,648	2.6
Low-Emission Vehicle	-	0	-
Orphan Drug	-	0	-
Recycling Equipment	12	157,263	0.0
Ridesharing	b	176	0.0
Salmon and Steelhead Trout Habitat	b	14,087	0.0
Solar Energy	7	14,504	0.0
Solar Pump	5	1,003,600	0.1
Technology Property Contributions	-	0	-
Total Expired Credits with Carryover Provisions	**754**	**$ 27,665,250**	**2.7**
Total	**10,825**	**$ 1,016,238,942**	**100.0**

Footnotes follow this section.

TABLES C-7A & C-7B
Corporation Tax
TAX CREDITS ALLOWED
BY CORPORATION TYPE
2002 Taxable Year

Credit	Table C-5A: C CORPORATION			Table C-5B: S CORPORATION		
	Number	Amount	Percent of Total	Number	Amount	Percent of Total
Credits Available in Taxable Year 2002						
Community Development Financial Institution Deposits	4	$ 1,450,000	0.1	-	$ 0	0.0
Disabled Access for Eligible Small Businesses	129	19,959	0.0	118	5,601	0.0
Donated Agricultural Products Transportation	-	0	-	b	42	0.0
Employer Child Care Contribution	76	1,809,607	0.2	42	26,570	0.1
Employer Child Care Program	29	596,479	0.1	9	11,618	0.0
Enhanced Oil Recovery	9	523,646	0.1	5	44,217	0.2
Enterprise Zone Hiring and Sales or Use Tax	1,241	148,636,204	15.0	1,032	8,504,874	31.1
Farmworker Housing-Construction	-	0	-	-	0	-
Farmworker Housing-Loan	-	0	-	-	0	-
Joint Strike Fighter Wage	-	0	-	-	0	-
Joint Strike Fighter Property	-	0	-	-	0	-
Local Agency Military Base Recovery Area	12	1,051,636	0.1	7	62,431	0.2
Low-Income Housing	52	35,156,089	3.6	5	9,872	0.0
Manufacturer's Investment	2,616	259,787,708	26.3	1,442	10,233,276	37.4
Manufacturing Enhancement Area	b	6,797	0.0	b	151	0.0
Natural Heritage Preservation	b	96,199	0.0	b	158,032	0.6
Prior Year Alternative Minimum Tax	1,517	65,442,335	6.6	4	69,767	0.3
Prison Inmate Labor	-	0	-	b	2,841	0.0
Research	1,130	444,823,481	45.0	495	5,292,754	19.4
Rice Straw	7	26,006	0.0	b	4,934	0.0
Solar Energy System	9	271,352	0.0	6	36,050	0.1
Targeted Tax Area Hiring & Sales or Use Tax	42	4,247,685	0.4	21	127,594	0.5
Unidentified	b	40,402	0.0	b	483	0.0
Total Credits Available in Taxable Year 2002	**6,878**	**$ 963,985,585**	**97.5**	**3,193**	**$ 24,591,107**	89.9
Expired Credits with Carryover Provisions						
Agricultural Products	-	$ 0	0.0	-	$ 0	0.0
Commercial Solar Electric System	b	72,924	0.0	b	1,187	0.0
Commercial Solar Energy	5	218,524	0.0	b	26,485	0.1
Contribution of Computer Software	-	0	-	-	0	-
Employer Ridesharing - Large Employer	b	1,106	0.0	-	0	-
Employer Ridesharing - Small Employer	b	59,858	0.0	-	0	-
Employer Ridesharing - Transit	b	2,727	0.0	b	2,584	0.0
Energy Conservation	b	1,577	0.0	-	0	-
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	371	23,422,211	2.4	337	2,666,437	9.8
Low-Emission Vehicle	-	0	-	-	0	-
Orphan Drug	-	0	-	-	0	-
Recycling Equipment	8	106,356	0.0	4	50,907	0.2
Ridesharing	b	172	0.0	b	4	0.0
Salmon and Steelhead Trout Habitat	b	12,395	0.0	b	1,692	0.0
Solar Energy	6	12,441	0.0	b	2,063	0.0
Solar Pump	4	1,003,299	0.1	b	301	0.0
Technology Property Contributions	-	0	-	-	0	-
Total Expired Credits with Carryover Provisions	**403**	**$ 24,913,590**	**2.5**	**351**	**$ 2,751,660**	**10.1**
Total	**7,281**	**$ 988,899,175**	**100.0**	**3,544**	**$ 27,342,768**	**100.0**

Footnote follow this section.

TABLE C-8
Corporation Tax
TAX LIABILITY BY STATE NET INCOME CLASS [1]
2002 Taxable Year

ALL CORPORATIONS

State Net Income Taxable in California	Returns			*Dollars in Thousands*					
				Net Income Less Net Loss			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent [2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	206,578	37.5	37.5	$ -65,910,976	-	-	$ 175,003	3.1	3.1
No Income or Loss	39,714	7.2	44.7	0	-	-	25,739	0.5	3.6
$ 1 to $ 4,999	72,621	13.2	57.9	$ 152,765	0.2	0.2	$ 52,868	0.9	4.5
5,000 to 9,999	30,734	5.6	63.5	229,679	0.2	0.4	25,520	0.5	5.0
10,000 to 14,999	21,170	3.8	67.3	262,561	0.3	0.7	17,442	0.3	5.3
15,000 to 19,999	19,447	3.5	70.8	339,954	0.4	1.0	22,280	0.4	5.7
20,000 to 24,999	13,807	2.5	73.4	311,163	0.3	1.4	18,156	0.3	6.0
25,000 to 29,999	10,490	1.9	75.3	291,834	0.3	1.7	17,340	0.3	6.3
30,000 to 39,999	18,411	3.3	78.6	642,750	0.7	2.3	31,145	0.6	6.9
40,000 to 49,999	16,509	3.0	81.6	740,691	0.8	3.1	36,277	0.6	7.5
50,000 to 59,999	12,653	2.3	83.9	697,162	0.7	3.8	28,297	0.5	8.0
60,000 to 69,999	9,350	1.7	85.6	602,862	0.6	4.5	24,325	0.4	8.5
70,000 to 79,999	9,190	1.7	87.3	687,043	0.7	5.2	30,722	0.5	9.0
80,000 to 89,999	6,173	1.1	88.4	524,353	0.5	5.7	23,844	0.4	9.4
90,000 to 99,999	5,452	1.0	89.4	516,805	0.5	6.3	20,554	0.4	9.8
100,000 to 149,999	15,421	2.8	92.2	1,889,241	2.0	8.3	65,770	1.2	11.0
150,000 to 199,999	9,191	1.7	93.8	1,591,945	1.7	9.9	59,162	1.1	12.0
200,000 to 249,999	5,344	1.0	94.8	1,188,534	1.2	11.2	40,480	0.7	12.8
250,000 to 299,999	3,836	0.7	95.5	1,051,251	1.1	12.3	39,980	0.7	13.5
300,000 to 399,999	5,271	1.0	96.5	1,819,744	1.9	14.2	68,854	1.2	14.7
400,000 to 499,999	3,173	0.6	97.0	1,421,983	1.5	15.7	47,170	0.8	15.5
500,000 to 749,999	4,999	0.9	97.9	3,032,835	3.2	18.8	100,596	1.8	17.3
750,000 to 999,999	2,608	0.5	98.4	2,266,896	2.4	21.2	84,071	1.5	18.8
1,000,000 to 1,499,999	2,654	0.5	98.9	3,264,614	3.4	24.6	124,737	2.2	21.1
1,500,000 to 1,999,999	1,341	0.2	99.1	2,331,621	2.4	27.0	96,870	1.7	22.8
2,000,000 to 2,999,999	1,568	0.3	99.4	3,782,958	4.0	31.0	151,287	2.7	25.5
3,000,000 to 3,999,999	810	0.1	99.6	2,787,518	2.9	33.9	107,214	1.9	27.4
4,000,000 to 4,999,999	424	0.1	99.7	1,903,874	2.0	35.9	81,916	1.5	28.9
5,000,000 to 9,999,999	945	0.2	99.8	6,619,170	6.9	42.8	308,486	5.5	34.4
10,000,000 and over	969	0.2	100.0	54,645,095	57.2	100.0	3,675,066	65.6	100.0
Corporations with State Net Income	**304,561**	**55.3**	**-**	**$ 95,596,901**	**100.0**	**100.0**	**$ 5,400,429**	**96.4**	**-**
Total	**550,853**	**100.0**	**100.0**	**$ 29,685,925**	**-**	**-**	**$ 5,601,171**	**100.0**	**100.0**

Footnotes follow this section.

TABLE C-8A
C CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS [1]

State Net Income Taxable in California	Returns			Dollars in Thousands: Net Income Less Net Loss			Dollars in Thousands: Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent [2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	128,691	39.7	39.7	$ -59,180,786	-	-	$ 121,197	2.4	2.4
No Income or Loss	31,243	9.6	49.3	0	-	-	20,600	0.4	2.8
$ 1 to $ 4,999	50,956	15.7	65.0	107,568	0.2	0.2	38,911	0.8	3.6
5,000 to 9,999	22,366	6.9	71.9	168,650	0.3	0.4	18,988	0.4	3.9
10,000 to 14,999	10,725	3.3	75.2	127,224	0.2	0.6	10,595	0.2	4.2
15,000 to 19,999	11,398	3.5	78.7	196,865	0.3	0.9	16,462	0.3	4.5
20,000 to 24,999	7,086	2.2	80.9	159,216	0.2	1.2	12,989	0.3	4.7
25,000 to 29,999	6,533	2.0	82.9	181,258	0.3	1.4	14,393	0.3	5.0
30,000 to 39,999	8,397	2.6	85.5	293,516	0.5	1.9	23,354	0.5	5.5
40,000 to 49,999	8,113	2.5	88.0	363,520	0.6	2.5	29,628	0.6	6.1
50,000 to 59,999	4,920	1.5	89.5	272,021	0.4	2.9	21,873	0.4	6.5
60,000 to 69,999	3,736	1.2	90.6	241,029	0.4	3.2	18,898	0.4	6.9
70,000 to 79,999	3,911	1.2	91.8	291,172	0.4	3.7	24,827	0.5	7.4
80,000 to 89,999	3,006	0.9	92.8	255,053	0.4	4.1	19,760	0.4	7.8
90,000 to 99,999	2,467	0.8	93.5	233,956	0.4	4.4	16,329	0.3	8.1
100,000 to 149,999	5,245	1.6	95.2	634,214	1.0	5.4	47,543	0.9	9.0
150,000 to 199,999	3,143	1.0	96.1	541,101	0.8	6.3	43,816	0.9	9.9
200,000 to 249,999	1,603	0.5	96.6	359,061	0.6	6.8	28,631	0.6	10.5
250,000 to 299,999	1,548	0.5	97.1	424,592	0.7	7.5	30,705	0.6	11.1
300,000 to 399,999	1,905	0.6	97.7	655,319	1.0	8.5	51,554	1.0	12.1
400,000 to 499,999	1,001	0.3	98.0	450,519	0.7	9.2	33,257	0.7	12.7
500,000 to 749,999	1,558	0.5	98.5	947,880	1.5	10.6	71,194	1.4	14.2
750,000 to 999,999	985	0.3	98.8	859,551	1.3	11.9	64,129	1.3	15.4
1,000,000 to 1,499,999	999	0.3	99.1	1,231,225	1.9	13.8	96,278	1.9	17.3
1,500,000 to 1,999,999	590	0.2	99.3	1,028,709	1.6	15.4	77,464	1.5	18.9
2,000,000 to 2,999,999	641	0.2	99.5	1,560,406	2.4	17.8	120,282	2.4	21.2
3,000,000 to 3,999,999	355	0.1	99.6	1,237,016	1.9	19.7	85,497	1.7	22.9
4,000,000 to 4,999,999	212	0.1	99.6	955,640	1.5	21.2	69,054	1.4	24.3
5,000,000 to 9,999,999	498	0.2	99.8	3,494,961	5.4	26.6	262,584	5.2	29.5
10,000,000 and over	699	0.2	100.0	47,731,421	73.4	100.0	3,565,680	70.5	100.0
Total with State Net Income	**164,596**	**50.7**	**-**	**$ 65,002,663**	**100.0**	**100.0**	**$ 4,914,676**	**97.2**	**-**
Total	**324,530**	**100.0**	**100.0**	**$ 5,821,877**	**-**	**-**	**$ 5,056,472**	**100.0**	**100.0**

TABLE C-8B
S CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS [1]

State Net Income Taxable in California	Returns			Dollars in Thousands: Net Income Less Net Loss			Dollars in Thousands: Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent [2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	77,888	34.4	34.4	$ -6,730,191	-	-	$ 53,806	9.9	9.9
No Income or Loss	8,471	3.7	38.2	0	-	-	5,139	0.9	10.8
$ 1 to $ 4,999	21,667	9.6	47.7	45,197	0.1	0.1	13,957	2.6	13.4
5,000 to 9,999	8,368	3.7	51.4	61,028	0.2	0.3	6,531	1.2	14.6
10,000 to 14,999	10,445	4.6	56.0	135,338	0.4	0.8	6,847	1.3	15.8
15,000 to 19,999	8,049	3.6	59.6	143,089	0.5	1.3	5,818	1.1	16.9
20,000 to 24,999	6,721	3.0	62.6	151,947	0.5	1.8	5,167	0.9	17.9
25,000 to 29,999	3,957	1.7	64.3	110,576	0.4	2.1	2,947	0.5	18.4
30,000 to 39,999	10,014	4.4	68.7	349,234	1.1	3.3	7,791	1.4	19.8
40,000 to 49,999	8,395	3.7	72.5	377,171	1.2	4.5	6,650	1.2	21.0
50,000 to 59,999	7,733	3.4	75.9	425,141	1.4	5.9	6,424	1.2	22.2
60,000 to 69,999	5,613	2.5	78.3	361,833	1.2	7.1	5,428	1.0	23.2
70,000 to 79,999	5,278	2.3	80.7	395,871	1.3	8.4	5,894	1.1	24.3
80,000 to 89,999	3,167	1.4	82.1	269,301	0.9	9.2	4,085	0.7	25.1
90,000 to 99,999	2,985	1.3	83.4	282,849	0.9	10.2	4,225	0.8	25.8
100,000 to 149,999	10,176	4.5	87.9	1,255,027	4.1	14.3	18,228	3.3	29.2
150,000 to 199,999	6,048	2.7	90.6	1,050,844	3.4	17.7	15,346	2.8	32.0
200,000 to 249,999	3,741	1.7	92.2	829,473	2.7	20.4	11,850	2.2	34.2
250,000 to 299,999	2,289	1.0	93.2	626,660	2.0	22.5	9,274	1.7	35.9
300,000 to 399,999	3,366	1.5	94.7	1,164,425	3.8	26.3	17,299	3.2	39.1
400,000 to 499,999	2,172	1.0	95.7	971,464	3.2	29.4	13,913	2.6	41.6
500,000 to 749,999	3,441	1.5	97.2	2,084,955	6.8	36.3	29,402	5.4	47.0
750,000 to 999,999	1,623	0.7	97.9	1,407,345	4.6	40.9	19,942	3.7	50.7
1,000,000 to 1,499,999	1,656	0.7	98.6	2,033,389	6.6	47.5	28,458	5.2	55.9
1,500,000 to 1,999,999	752	0.3	99.0	1,302,911	4.3	51.8	19,406	3.6	59.5
2,000,000 to 2,999,999	926	0.4	99.4	2,222,552	7.3	59.0	31,005	5.7	65.1
3,000,000 to 3,999,999	455	0.2	99.6	1,550,502	5.1	64.1	21,716	4.0	69.1
4,000,000 to 4,999,999	212	0.1	99.7	948,234	3.1	67.2	12,863	2.4	71.5
5,000,000 to 9,999,999	447	0.2	99.9	3,124,209	10.2	77.4	45,902	8.4	79.9
10,000,000 and over	269	0.1	100.0	6,913,674	22.6	100.0	109,385	20.1	100.0
Total with State Net Income	**139,965**	**61.8**	**-**	**$ 30,594,239**	**100.0**	**100.0**	**$ 485,753**	**89.2**	**-**
Total	**226,324**	**100.0**	**100.0**	**$ 23,864,048**	**-**	**-**	**$ 544,699**	**100.0**	**100.0**

Footnotes follow this section.

TABLE C-9
Corporation Tax
TAX LIABILITY BY ACCOUNTING PERIOD
2002 Taxable Year

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total
Jan 31, 2002	5,375	1.8	$2,303,787	2.4	$170,193	3.2	9,071	1.6	$1,007,084	3.4	$173,417	3.1
Feb 28, 2002	3,635	1.2	1,816,790	1.9	140,853	2.6	7,925	1.4	1,170,580	3.9	143,799	2.6
Mar 31, 2002	9,196	3.0	3,011,836	3.2	211,576	3.9	18,701	3.4	-1,801,069	-6.1	219,901	3.9
Apr 30, 2002	3,629	1.2	865,862	0.9	51,047	0.9	6,835	1.2	125,218	0.4	54,139	1.0
May 31, 2002	4,755	1.6	1,818,825	1.9	110,085	2.0	8,843	1.6	931,318	3.1	113,496	2.0
Jun 30, 2002	19,705	6.5	4,699,697	4.9	317,085	5.9	33,454	6.1	781,500	2.6	329,039	5.9
Jul 31, 2002	3,849	1.3	1,168,270	1.2	48,376	0.9	8,350	1.5	192,165	0.6	51,519	0.9
Aug 31, 2002	3,163	1.0	1,157,506	1.2	67,979	1.3	7,585	1.4	68,229	0.2	71,509	1.3
Sep 30, 2002	18,474	6.1	4,835,565	5.1	232,931	4.3	30,280	5.5	1,347,415	4.5	242,468	4.3
Oct 31, 2002	9,202	3.0	1,723,843	1.8	88,206	1.6	14,736	2.7	-20,086	-0.1	92,313	1.6
Nov 30, 2002	3,478	1.1	2,331,495	2.4	190,688	3.5	6,394	1.2	1,900,317	6.4	192,875	3.4
Dec 31, 2002	220,100	72.3	69,863,425	73.1	3,771,410	69.8	398,679	72.4	23,983,254	80.8	3,916,696	69.9
Total	**304,561**	**100.0**	**$ 95,596,901**	**100.0**	**$ 5,400,429**	**100.0**	**550,853**	**100.0**	**$ 29,685,925**	**100.0**	**$ 5,601,171**	**100.0**

TABLE C-9A

C CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD

2002 Taxable Year

Accounting Period Ending	C Corporations Reporting Net Income Subject to State Taxation						All Reporting C Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total
Jan 31, 2002	5,193	3.2	$ 2,175,009	3.3	$ 168,249	3.4	8,731	2.7	$ 885,973	15.2	$ 171,347	3.4
Feb 28, 2002	3,620	2.2	1,724,488	2.7	139,195	2.8	7,893	2.4	1,084,787	18.6	142,127	2.8
Mar 31, 2002	9,006	5.5	2,949,320	4.5	210,718	4.3	18,499	5.7	-1,850,975	-31.8	219,034	4.3
Apr 30, 2002	3,580	2.2	693,016	1.1	48,591	1.0	6,784	2.1	-39,926	-0.7	51,682	1.0
May 31, 2002	4,547	2.8	1,732,968	2.7	108,853	2.2	8,635	2.7	845,462	14.5	112,264	2.2
Jun 30, 2002	19,068	11.6	4,500,022	6.9	313,951	6.4	32,594	10.0	618,310	10.6	325,724	6.4
Jul 31, 2002	3,796	2.3	1,041,134	1.6	46,575	0.9	8,262	2.5	81,604	1.4	49,689	1.0
Aug 31, 2002	2,856	1.7	830,717	1.3	63,008	1.3	7,123	2.2	-240,579	-4.1	66,413	1.3
Sep 30, 2002	16,467	10.0	4,031,168	6.2	222,197	4.5	27,215	8.4	687,253	11.8	230,864	4.6
Oct 31, 2002	8,588	5.2	1,286,885	2.0	82,073	1.7	14,014	4.3	-425,392	-7.3	86,092	1.7
Nov 30, 2002	3,050	1.9	2,046,501	3.1	187,176	3.8	5,524	1.7	1,674,972	28.8	189,011	3.7
Dec 31, 2002	84,825	51.5	41,991,435	64.6	3,324,090	67.6	179,256	55.2	2,500,388	42.9	3,412,225	67.5
Total	**164,596**	**100.0**	**$ 65,002,663**	**100.0**	**$ 4,914,676**	**100.0**	**324,530**	**100.0**	**$ 5,821,877**	**100.0**	**$ 5,056,472**	**100.0**

TABLE C-9B

S CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD

2002 Taxable Year

Accounting Period Ending	S Corporations Reporting Net Income Subject to State Taxation						All Reporting S Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total
Jan 31, 2002	183	0.1	$ 128,778	0.4	$ 1,944	0.4	340	0.2	$ 121,110	0.5	2,070	0.4
Feb 28, 2002	15	0.0	92,302	0.3	1,658	0.3	32	0.0	85,793	0.4	1,671	0.3
Mar 31, 2002	190	0.1	62,516	0.2	858	0.2	202	0.1	49,906	0.2	867	0.2
Apr 30, 2002	49	0.0	172,846	0.6	2,456	0.5	50	0.0	165,144	0.7	2,457	0.5
May 31, 2002	207	0.1	85,857	0.3	1,232	0.3	207	0.1	85,857	0.4	1,232	0.2
Jun 30, 2002	636	0.5	199,676	0.7	3,134	0.6	859	0.4	163,190	0.7	3,315	0.6
Jul 31, 2002	52	0.0	127,136	0.4	1,802	0.4	88	0.0	110,562	0.5	1,830	0.3
Aug 31, 2002	307	0.2	326,790	1.1	4,971	1.0	462	0.2	308,808	1.3	5,096	0.9
Sep 30, 2002	2,006	1.4	804,397	2.6	10,733	2.2	3,065	1.4	660,161	2.8	11,604	2.1
Oct 31, 2002	613	0.4	436,958	1.4	6,134	1.3	721	0.3	405,306	1.7	6,221	1.1
Nov 30, 2002	428	0.3	284,994	0.9	3,512	0.7	870	0.4	225,345	0.9	3,865	0.7
Dec 31, 2002	135,279	96.7	27,871,989	91.1	447,319	92.1	219,428	97.0	21,482,866	90.0	504,471	92.6
Total	**139,965**	**100.0**	**$ 30,594,239**	**100.0**	**$ 485,753**	**100.0**	**226,324**	**100.0**	**$ 23,864,048**	**100.0**	**$ 544,699**	**100.0**

TABLE C-10
Corporation Tax
TAX LIABILITY BY INDUSTRY
Income Years 2001 - 2002

ALL CORPORATIONS

Industry	*Income and Tax in Thousands*					
	2001			**2002**		
	Number	**Net Income Less Net Loss**	**Total Tax**	**Number**	**Net Income Less Net Loss**	**Total Tax**
Agriculture, Forestry, and Fishing	8,657	$ 704,272	$ 36,827	9,008	$ 462,255	$ 40,839
Mining	1,637	$ 568,414	$ 52,875	1,854	$ 56,924	$ 28,033
Construction	42,497	$ 5,345,728	$ 328,100	45,482	$ 4,953,758	$ 325,255
Manufacturing	42,986	$ 1,892,997	$ 1,062,418	45,108	$ 1,519,769	$ 906,487
Durable Goods[3]	28,820	-5,956,893	420,485	29,166	-6,064,428	390,822
Nondurable Goods[4]	14,166	7,849,890	641,933	15,942	7,584,197	515,665
Services	205,640	$ -7,764,459	$ 646,911	219,600	$ -3,078,034	$ 707,429
Professional, Scientific, and Technical[5]	85,957	-10,738,656	276,241	94,404	-7,565,700	280,915
Administrative Services	14,065	368,162	66,043	10,891	271,363	58,703
Accommodation and Food Services	14,986	404,592	66,981	18,510	629,022	71,749
Arts, Entertainment, and Recreation	18,460	311,393	42,138	17,734	653,898	41,868
Health Services	36,641	1,313,099	116,613	38,107	2,346,601	174,888
Other Services[6]	35,531	576,951	78,895	39,954	586,782	79,306
Trade	95,054	$ 9,456,414	$ 1,015,962	99,105	$ 10,330,702	$ 984,615
Wholesale Trade	55,349	4,148,478	447,904	55,775	4,455,235	445,459
Retail Trade	39,705	5,307,936	568,058	43,330	5,875,467	539,156
Finance, Insurance and Real Estate	89,076	$ 14,426,632	$ 1,508,971	93,897	$ 18,677,794	$ 1,984,779
Finance, Investment and Insurance[7]	22,747	10,083,881	985,625	23,513	15,010,575	1,575,766
Holding Companies	3,122	865,424	233,610	3,815	-270,423	114,695
Real Estate	63,207	3,477,327	289,736	66,569	3,937,642	294,318
Transportation, Warehousing and Utilities[8]	12,402	$ 179,366	$ 143,480	13,591	$ 1,090,179	$ 276,841
Information and Communications	22,107	$ -7,249,666	$ 326,946	23,208	$ -4,327,422	$ 346,893
Total	**520,056**	**$ 17,559,698**	**$ 5,122,490**	**550,853**	**$ 29,685,925**	**$ 5,601,171**

Footnotes follow this section.

TABLE C-10A

C CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	*Income and Tax in Thousands*					
	2001			**2002**		
	Number	**Net Income Less Net Loss**	**Total Tax**	**Number**	**Net Income Less Net Loss**	**Total Tax**
Agriculture, Forestry, and Fishing	5,006	$ 82,271	$ 26,628	4,464	$ 95,730	$ 30,091
Mining	842	$ 428,717	$ 50,281	933	$ 3,736	$ 26,162
Construction	25,642	$ 2,496,652	$ 275,482	25,064	$ 2,248,781	$ 270,416
Manufacturing	31,161	$ -1,302,750	$ 1,007,122	29,590	$ -2,476,742	$ 838,653
Durable Goods[3]	21,715	-8,035,238	385,660	20,262	-8,241,763	353,446
Nondurable Goods[4]	9,446	6,732,488	621,462	9,328	5,765,021	485,207
Services	118,758	$ -13,415,882	$ 504,870	123,615	$ -9,182,498	$ 547,501
Professional, Scientific, and Technical[5]	48,293	-13,209,648	216,048	54,797	-10,090,497	213,281
Administrative Services	8,709	-211,294	52,868	5,280	-186,167	47,466
Accommodation and Food Services	6,287	99,549	54,558	8,788	258,198	57,790
Arts, Entertainment, and Recreation	9,260	-206,803	25,411	9,376	-82,661	22,393
Health Services	24,089	244,203	95,728	23,034	855,577	145,998
Other Services[6]	22,120	-131,889	60,257	22,340	63,052	60,573
Trade	60,730	$ 4,826,631	$ 919,887	60,006	$ 5,287,336	$ 881,886
Wholesale Trade	37,137	1,510,614	394,321	35,203	1,618,152	388,939
Retail Trade	23,593	3,316,017	525,566	24,803	3,669,184	492,947
Finance, Insurance and Real Estate	54,977	$ 9,683,507	$ 1,405,125	58,315	$ 13,915,701	$ 1,871,440
Finance, Investment and Insurance[7]	13,357	7,841,082	939,684	13,144	13,100,770	1,527,847
Holding Companies	2,671	741,173	229,152	2,672	-456,007	109,217
Real Estate	38,949	1,101,252	236,289	42,499	1,270,938	234,376
Transportation, Warehousing and Utilities[8]	7,106	$ 36,331	$ 135,440	9,018	$ 946,914	$ 268,078
Information and Communications	13,758	$ -8,391,986	$ 296,786	13,525	$ -5,017,081	$ 322,245
Total	**317,980**	**$ -5,556,509**	**4,621,621**	**324,530**	**5,821,877**	**5,056,472**

TABLE C-10B

S CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	*Income and Tax in Thousands*					
	2001			**2002**		
	Number	**Net Income Less Net Loss**	**Total Tax**	**Number**	**Net Income Less Net Loss**	**Total Tax**
Agriculture, Forestry, and Fishing	3,651	$ 622,001	$ 10,199	4,544	$ 366,525	$ 10,748
Mining	794	$ 139,697	$ 2,594	920	$ 53,188	$ 1,871
Construction	16,855	$ 2,849,076	$ 52,618	20,418	$ 2,704,977	$ 54,839
Manufacturing	11,825	$ 3,195,747	$ 55,297	15,519	$ 3,996,512	$ 67,833
Durable Goods[3]	7,105	2,078,345	34,826	8,905	2,177,335	37,376
Nondurable Goods[4]	4,720	1,117,402	20,471	6,614	1,819,177	30,457
Services	86,885	$ 5,651,422	$ 142,042	95,986	$ 6,104,463	$ 159,930
Professional, Scientific, and Technical[5]	37,667	2,470,992	60,193	39,608	2,524,797	67,635
Administrative Services	5,356	579,455	13,175	5,611	457,530	11,237
Accommodation and Food Services	8,699	305,043	12,424	9,722	370,824	13,959
Arts, Entertainment, and Recreation	9,200	518,196	16,727	8,358	736,559	19,475
Health Services	12,552	1,068,896	20,886	15,073	1,491,023	28,890
Other Services[6]	13,411	708,840	18,637	17,614	523,730	18,734
Trade	34,323	$ 4,629,783	$ 96,074	39,098	$ 5,043,366	$ 102,729
Wholesale Trade	18,211	2,637,864	53,583	20,571	2,837,083	56,520
Retail Trade	16,112	1,991,919	42,491	18,527	2,206,283	46,209
Finance, Insurance and Real Estate	34,098	$ 4,743,125	$ 103,845	35,582	$ 4,762,093	$ 113,339
Finance, Investment and Insurance[7]	9,389	2,242,799	45,940	10,369	1,909,805	47,919
Holding Companies	451	124,251	4,458	1,143	185,584	5,478
Real Estate	24,258	2,376,075	53,447	24,070	2,666,704	59,942
Transportation, Warehousing and Utilities[8]	5,296	$ 143,036	$ 8,039	4,574	$ 143,265	$ 8,762
Information and Communications	8,349	$ 1,142,320	$ 30,160	9,683	$ 689,659	$ 24,648
Total	**202,076**	**$ 23,116,207**	**$ 500,868**	**226,324**	**$ 23,864,048**	**$ 544,699**

Footnotes follow this section.

APPENDIX C

CORPORATION TAX TABLES
FOOTNOTES

a The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method produced minor changes in estimates.

b Data not shown for table entries with 3 or fewer returns.

1 Corporations that sustained losses and those that 'broke even' (mostly inactive corporations and cooperatives) are included in this table.

2 Includes positive income only.

3 Includes stone, clay, and glass products; primary metals; ordinance and accessories manufacturers; electrical machinery and equipment; transportation equipment; other equipment; other fabricated metal and wood products except furniture; furniture and fixtures; and other manufacturers not elsewhere classified.

4 Includes paper and allied products; chemicals and allied products; petroleum, coal, and rubber products; beverages, food, and kindred products; textile mill products; apparel and products made from fabric; printing, publishing, and allied industries; precision equipment; tobacco manufacturers; and leather and leather products manufacturers.

5 Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

6 Includes motion picture production; amusement services; personal services; hotels; employment agencies; automotive repair services and garages; miscellaneous repair services and hand trades; medical and other health services; educational institutions and agencies; other professional and social service agencies and institutions; and corporations whose nature of business was not determinable.

7 National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 8.84% (or 1.5% if a financial S corporation) plus (b) the bank and financial in-lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For taxable years ending in December 1997 and after, the in-lieu rate was 2.0%, for a combined 10.84% (or 3.5% if a financial S corporation) tax rate. The bank and financial corporation rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees, sales taxes, utility users taxes, state energy resources, and emergency telephone surcharges.

8 Includes transportation, communications, electrical and gas utilities, and other public utilities.

Appendix D:

Homeowner and Renter Property Tax Assistance

2003 Claim Year
(Calendar Year 2003)

TABLE D-1
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
COMPARISON BY CLAIM YEAR
1970 Through 2003

Claim Year	Number of Claimants	Total Household Income	Average Household Income	Homeowner Property Tax Exemption	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		Percent of Property Tax Paid
							Total	Average	
2003	141,276	$ 2,578,758,360	$ 18,253	$ 1,750	$ 110,087,306	$ 779	$ 35,839,442	$ 254	32.6
2002	143,903	2,653,244,239	18,438	1,750	106,785,828	742	34,883,827	242	32.7
2001	139,927	2,537,910,741	18,137	1,750	97,120,046	694	31,834,135	228	32.8
2000	156,128	2,783,615,270	17,829	1,750	104,852,838	672	58,406,060	374	55.7
1999	117,471	2,210,411,386	18,817	1,750	76,504,288	651	15,473,224	132	20.2
1998	12,448	109,578,880	8,803	1,750	6,183,193	497	1,008,634	81	16.3
1997	16,084	140,064,867	8,708	1,750	7,835,578	487	1,327,942	83	16.9
1996	17,959	154,184,363	8,585	1,750	8,474,167	472	1,577,612	88	18.6
1995	20,445	173,466,168	8,485	1,750	9,376,020	459	1,813,963	89	19.3
1994	22,620	190,728,703	8,432	1,750	9,925,515	439	2,023,634	89	20.4
1993	24,625	207,545,712	8,428	1,750	10,015,335	407	2,101,090	85	21.0
1992	26,591	224,645,125	8,448	1,750	10,034,014	377	2,178,664	82	21.7
1991	31,184	259,593,433	8,325	1,750	11,114,323	356	2,624,562	84	23.6
1990	34,996	284,285,169	8,123	1,750	11,732,003	335	3,108,074	89	26.5
1989	40,361	316,113,982	7,832	1,750	12,896,015	320	3,867,641	96	30.0
1988	44,414	330,107,637	7,433	1,750	13,573,541	306	3,713,934	84	27.4
1987	51,137	368,998,593	7,216	1,750	15,074,556	295	4,567,757	89	30.3
1986	57,254	412,204,849	7,200	1,750	16,282,037	284	5,132,377	90	31.5
1985	68,985	497,375,007	7,210	1,750	19,091,276	277	6,206,936	90	32.5
1984	83,001	590,397,400	7,113	1,750	22,644,664	273	7,668,144	92	33.9
1983	96,653	690,361,703	7,143	1,750	26,056,205	270	8,845,939	92	33.9
1982	117,523	827,089,956	7,038	1,750	30,955,204	263	10,948,419	93	35.4
1981	148,736	1,024,251,676	6,886	1,750	38,444,235	258	14,255,616	96	37.1
1980	184,565	1,231,600,981	6,673	1,750	47,581,217	258	18,619,207	101	39.1
1979	232,506	1,528,719,752	6,575	1,750	61,017,427	262	24,248,104	104	39.7
1978	279,090	1,821,405,372	6,526	1,750	180,510,974	647	70,188,033	251	38.9
1977	325,667	2,057,667,977	6,318	1,750	188,575,236	579	77,823,290	239	41.3
1976	293,198	1,627,743,538	5,552	1,750	144,804,539	494	52,146,563	178	36.0
1975	300,737	1,595,872,105	5,307	1,750	131,862,741	438	50,521,381	168	38.3
1974	309,254	1,610,657,680	5,208	1,750	109,059,535	353	49,905,503	161	45.8
1973	301,463	1,549,691,380	5,141	750	129,296,560	429	60,595,578	201	46.9
1972	291,928	1,453,667,550	4,980	750	120,907,986	414	58,847,115	202	48.7
1971	56,165	121,914,484	2,171	750	18,058,122	322	8,289,540	148	45.9
1970	62,400	130,926,208	2,098	750	17,590,024	282	8,547,588	137	48.6

TABLE D-2
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
COMPARISON BY CLAIM YEAR
1977 Through 2003

Claim Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
2003	441,062	$ 4,785,421,602	$ 10,850	$ 137,641,306	$ 312
2002	460,792	4,901,677,545	10,638	143,485,441	311
2001	465,866	4,830,090,213	10,368	143,401,070	308
2000	477,416	4,808,659,371	10,072	251,038,764	526
1999	266,651	2,776,358,839	10,412	54,515,560	204
1998	119,116	937,874,829	7,874	10,417,251	87
1997	132,809	1,034,205,029	7,787	11,933,242	90
1996	136,108	1,052,938,733	7,736	12,564,812	92
1995	133,145	1,023,124,721	7,684	12,786,077	96
1994	131,931	1,012,970,739	7,678	12,717,888	96
1993	134,616	1,049,399,862	7,796	12,216,090	91
1992	138,383	1,086,691,212	7,853	12,100,795	87
1991	151,332	1,174,929,597	7,764	13,752,711	91
1990	163,395	1,233,461,712	7,549	16,353,042	100
1989	176,772	1,288,432,917	7,289	19,519,196	110
1988	178,417	1,235,280,627	6,924	17,340,891	97
1987	193,972	1,303,394,681	6,719	20,594,827	106
1986	206,841	1,349,301,634	6,523	23,966,340	116
1985	224,883	1,425,335,413	6,338	28,274,851	126
1984	241,974	1,488,514,976	6,152	32,397,065	134
1983	255,187	1,544,444,929	6,052	35,351,121	139
1982	281,382	1,644,192,035	5,843	41,397,072	147
1981	290,799	1,626,981,425	5,595	45,328,102	156
1980	288,722	1,504,574,372	5,211	48,188,422	167
1979	261,449	1,306,548,302	4,997	44,795,652	171
1978	78,672	284,735,734	3,619	5,239,948	67
1977	90,405	315,103,519	3,485	6,762,803	75

TABLE D-3
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY HOUSEHOLD INCOME SIZE
2003 Claim Year

Household Income Class	Number of Claimants	Cumulative Amount	Cumulative Percent	Household Income	Property Tax Paid	Assistance Amount	Cumu-lative Percent	Average Assistance
Not more than $1,000	839	$ 839	0.6	$ -1,391,248	$ 663,447	$ 337,479	0.9	$ 402
1,001 to 2,000	1,136	1,975	1.4	1,620,131	884,582	476,324	2.3	419
2,001 to 3,000	532	2,507	1.8	1,303,128	466,851	226,949	2.9	427
3,001 to 4,000	368	2,875	2.0	1,293,636	379,932	159,056	3.3	432
4,001 to 5,000	488	3,363	2.4	2,220,716	454,515	206,044	3.9	422
5,001 to 6,000	856	4,219	3.0	4,763,790	712,263	356,444	4.9	416
6,001 to 7,000	1,473	5,692	4.0	9,652,938	1,133,974	618,582	6.6	420
7,001 to 8,000	2,181	7,873	5.6	16,463,958	1,844,736	905,963	9.2	415
8,001 to 9,000	5,039	12,912	9.1	43,587,114	3,627,680	2,084,555	15.0	414
9,001 to 10,000	10,399	23,311	16.5	97,638,059	6,213,967	4,129,507	26.5	397
10,001 to 11,000	5,448	28,759	20.4	57,251,032	3,708,398	2,153,563	32.5	395
11,001 to 12,000	5,824	34,583	24.5	66,988,963	3,881,214	2,270,794	38.9	390
12,001 to 13,000	5,959	40,542	28.7	74,508,943	4,056,200	2,252,790	45.1	378
13,001 to 14,000	6,120	46,662	33.0	82,618,939	4,259,377	2,244,270	51.4	367
14,001 to 15,000	6,232	52,894	37.4	90,378,143	4,529,414	2,209,203	57.6	354
15,001 to 16,000	6,821	59,715	42.3	105,893,596	5,077,360	2,321,044	64.0	340
16,001 to 17,000	7,647	67,362	47.7	125,870,112	5,850,057	2,436,107	70.8	319
17,001 to 18,000	6,395	73,757	52.2	111,918,856	4,763,505	1,841,103	76.0	288
18,001 to 19,000	6,105	79,862	56.5	112,940,443	4,797,325	1,595,373	80.4	261
19,001 to 20,000	6,048	85,910	60.8	117,938,097	4,640,498	1,405,475	84.4	232
20,001 to 21,000	5,841	91,751	64.9	119,729,913	4,664,731	1,182,391	87.6	202
21,001 to 22,000	5,434	97,185	68.8	116,814,900	4,368,661	963,786	90.3	177
22,001 to 23,000	5,123	102,308	72.4	115,294,001	4,167,623	773,992	92.5	151
23,001 to 24,000	4,761	107,069	75.8	111,883,250	3,888,809	628,470	94.3	132
24,001 to 25,000	4,499	111,568	79.0	110,178,243	3,825,516	492,862	95.6	110
25,001 to 26,000	4,138	115,706	81.9	105,455,534	3,566,494	383,010	96.7	93
26,001 to 27,000	3,773	119,479	84.6	99,973,294	3,243,742	293,845	97.5	78
27,001 to 28,000	3,423	122,902	87.0	94,116,597	3,060,843	209,962	98.1	61
28,001 to 29,000	3,273	126,175	89.3	93,270,743	2,997,053	164,549	98.6	50
29,001 to 30,000	2,886	129,061	91.4	85,096,013	2,577,595	136,262	98.9	47
30,001 to 31,000	2,434	131,495	93.1	74,208,206	2,265,264	95,472	99.2	39
31,001 to 32,000	2,189	133,684	94.6	68,928,857	2,119,257	77,878	99.4	36
32,001 to 33,000	1,897	135,581	96.0	61,637,992	1,775,424	61,755	99.6	33
33,001 to 34,000	1,794	137,375	97.2	60,079,994	1,702,484	53,127	99.7	30
34,001 to 35,000	1,462	138,837	98.3	50,407,531	1,504,364	39,227	99.9	27
35,001 to 36,000	1,133	139,970	99.1	40,205,713	1,055,021	26,009	99.9	23
36,001 to 37,000	869	140,839	99.7	31,705,714	893,365	17,559	100.0	20
37,001 to 37,676	437	141,276	100.0	16,312,519	465,765	8,662	100.0	20
Total	**141,276**	**141,276**	**100.0**	**$ 2,578,758,360**	**$ 110,087,306**	**$ 35,839,443**	**100.0**	**$ 254**

TABLE D-4
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY HOUSEHOLD INCOME SIZE
2003 Claim Year

Household Income Class	Number of Claimants	Cumulative Number	Cumulative Percent	Household Income	Property Tax Paid*	Amount of Assistance	Cumulative Percent	Average Assistance
Not More than $1,000	10,439	10,439	2.4	$ 7,691,592	$ 2,609,750	$ 3,572,084	2.6	$ 342
1,001 to 2,000	4,814	15,253	3.5	6,701,431	1,203,500	1,636,247	3.8	340
2,001 to 3,000	3,472	18,725	4.2	8,854,899	868,000	1,174,380	4.6	338
3,001 to 4,000	2,707	21,432	4.9	9,612,749	676,750	908,023	5.3	335
4,001 to 5,000	3,688	25,120	5.7	16,784,720	922,000	1,243,676	6.2	337
5,001 to 6,000	4,860	29,980	6.8	27,213,213	1,215,000	1,648,051	7.4	339
6,001 to 7,000	11,135	41,115	9.3	73,898,720	2,783,750	3,818,246	10.2	343
7,001 to 8,000	20,101	61,216	13.9	154,400,673	5,025,250	6,917,719	15.2	344
8,001 to 9,000	106,188	167,404	38.0	935,222,516	26,547,000	36,686,092	41.9	345
9,001 to 10,000	117,816	285,220	64.7	1,093,701,126	29,454,000	40,526,948	71.3	344
10,001 to 11,000	21,778	306,998	69.6	227,156,556	5,444,500	7,156,262	76.5	329
11,001 to 12,000	24,616	331,614	75.2	279,608,930	6,154,000	7,906,896	82.2	321
12,001 to 13,000	11,908	343,522	77.9	148,879,049	2,977,000	3,654,084	84.9	307
13,001 to 14,000	10,570	354,092	80.3	142,495,057	2,642,500	3,119,824	87.2	295
14,001 to 15,000	9,161	363,253	82.4	132,857,044	2,290,250	2,598,268	89.0	284
15,001 to 16,000	19,602	382,855	86.8	308,631,655	4,900,500	5,237,987	92.9	267
16,001 to 17,000	15,006	397,861	90.2	245,146,733	3,751,500	3,855,875	95.7	257
17,001 to 18,000	6,887	404,748	91.8	120,758,982	1,721,750	1,560,605	96.8	227
18,001 to 19,000	5,546	410,294	93.0	102,515,538	1,386,500	1,146,286	97.6	207
19,001 to 20,000	4,722	415,016	94.1	92,042,095	1,180,500	866,493	98.3	184
20,001 to 21,000	4,106	419,122	95.0	84,156,017	1,026,500	651,644	98.7	159
21,001 to 22,000	3,452	422,574	95.8	74,207,715	863,000	477,486	99.1	138
22,001 to 23,000	2,993	425,567	96.5	67,344,999	748,250	352,732	99.3	118
23,001 to 24,000	2,722	428,289	97.1	63,951,811	680,500	278,718	99.5	102
24,001 to 25,000	2,169	430,458	97.6	53,165,508	542,250	182,260	99.7	84
25,001 to 26,000	1,946	432,404	98.0	49,586,264	486,500	138,761	99.8	71
26,001 to 27,000	1,605	434,009	98.4	42,516,297	401,250	96,820	99.8	60
27,001 to 28,000	1,336	435,345	98.7	36,713,245	334,000	63,214	99.9	47
28,001 to 29,000	1,127	436,472	99.0	32,098,091	281,750	43,552	99.9	39
29,001 to 30,000	1,053	437,525	99.2	31,064,474	263,250	38,040	99.9	36
30,001 to 31,000	749	438,274	99.4	22,833,559	187,250	22,293	100.0	30
31,001 to 32,000	683	438,957	99.5	21,522,399	170,750	18,303	100.0	27
32,001 to 33,000	575	439,532	99.7	18,669,087	143,750	14,214	100.0	25
33,001 to 34,000	473	440,005	99.8	15,845,720	118,250	10,565	100.0	22
34,001 to 35,000	379	440,384	99.8	13,070,333	94,750	7,634	100.0	20
35,001 to 36,000	333	440,717	99.9	11,811,101	83,250	5,805	100.0	17
36,001 to 37,000	217	440,934	100.0	7,910,963	54,250	3,318	100.0	15
37,001 to 37,676	128	441,062	100.0	4,780,741	32,000	1,901	100.0	15
Total	**441,062**	**441,062**	**100.0**	**$ 4,785,421,602**	**$ 110,265,500**	**$ 137,641,306**	**100.0**	**$ 312**

*The renter statutory property tax equivalent is $250.

TABLE D-5
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY COUNTY
2003 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	4,514	$ 81,522,261	$ 18,060	$ 1,166,080	$ 258	$ 3,238,506	$ 717
Alpine	**	38,383	***	512	***	2,264	***
Amador	307	6,275,176	20,440	67,442	220	264,957	863
Butte	2,132	38,824,354	18,210	531,785	249	1,372,928	644
Calaveras	354	6,403,185	18,088	92,004	260	309,275	874
Colusa	122	2,116,293	17,347	29,091	238	55,713	457
Contra Costa	3,792	76,092,704	20,067	857,720	226	3,319,242	875
Del Norte	240	3,964,741	16,520	64,526	269	129,853	541
El Dorado	784	15,262,379	19,467	185,989	237	777,182	991
Fresno	4,913	81,458,063	16,580	1,353,687	276	2,938,545	598
Glenn	184	3,404,703	18,504	43,826	238	107,735	586
Humboldt	1,146	20,965,784	18,295	286,946	250	732,823	639
Imperial	739	10,711,031	14,494	217,830	295	354,620	480
Inyo	153	2,901,032	18,961	34,869	228	106,157	694
Kern	5,965	100,490,220	16,847	1,505,832	252	3,054,915	512
Kings	681	11,469,128	16,842	173,080	254	331,840	487
Lake	1,131	20,085,748	17,759	287,168	254	731,293	647
Lassen	163	2,830,819	17,367	39,924	245	89,554	549
Los Angeles	32,291	565,752,994	17,520	8,642,084	268	24,788,895	768
Madera	633	11,245,930	17,766	158,605	251	451,334	713
Marin	597	11,924,529	19,974	141,299	237	682,945	1,144
Mariposa	236	4,379,010	18,555	61,610	261	206,393	875
Mendocino	603	11,278,160	18,703	152,541	253	555,387	921
Merced	1,254	21,077,367	16,808	332,563	265	824,385	657
Modoc	127	2,134,828	16,810	29,908	235	53,564	422
Mono	**	390,828	***	3,910	***	16,282	***
Monterey	998	19,205,544	19,244	244,848	245	835,551	837
Napa	394	8,034,196	20,391	88,303	224	297,523	755
Nevada	565	10,942,465	19,367	134,613	238	617,715	1,093
Orange	10,089	199,151,185	19,739	2,439,325	242	8,809,494	873
Placer	1,247	25,711,934	20,619	267,931	215	1,423,107	1,141
Plumas	147	2,849,242	19,383	35,695	243	108,944	741
Riverside	9,685	184,129,463	19,012	2,310,215	239	7,595,801	784
Sacramento	5,692	103,148,510	18,122	1,462,691	257	4,356,175	765
San Benito	114	2,075,241	18,204	29,955	263	101,801	893
San Bernardino	8,585	152,133,202	17,721	2,201,014	256	5,890,284	686
San Diego	10,143	195,016,901	19,227	2,480,858	245	8,855,284	873
San Francisco	1,999	34,775,568	17,396	566,332	283	2,255,361	1,128
San Joaquin	3,039	54,046,810	17,784	780,399	257	1,995,477	657
San Luis Obispo	1,227	23,815,009	19,409	297,206	242	1,390,445	1,133
San Mateo	1,947	36,663,517	18,831	508,108	261	1,896,914	974
Santa Barbara	1,413	27,162,273	19,223	344,846	244	1,213,325	859
Santa Clara	3,944	76,380,880	19,366	950,650	241	3,514,751	891
Santa Cruz	838	15,833,025	18,894	208,122	248	808,350	965
Shasta	2,047	37,405,577	18,273	494,730	242	1,409,215	688
Sierra	29	559,623	19,297	6,420	221	19,770	682
Siskiyou	852	15,494,089	18,186	207,579	244	488,269	573
Solano	1,100	21,459,690	19,509	260,769	237	944,534	859
Sonoma	2,049	40,383,075	19,709	475,680	232	2,254,362	1,100
Stanislaus	2,357	40,842,002	17,328	639,030	271	1,724,361	732
Sutter	385	6,881,965	17,875	102,131	265	265,737	690
Tehama	613	10,820,211	17,651	149,521	244	334,744	546
Trinity	147	2,657,871	18,081	37,732	257	96,796	658
Tulare	2,328	37,843,554	16,256	626,893	269	1,324,628	569
Tuolumne	487	9,286,282	19,068	113,312	233	437,134	898
Ventura	2,252	43,704,282	19,407	548,909	244	2,197,199	976
Yolo	619	11,658,302	18,834	145,636	235	394,250	637
Yuba	404	6,705,155	16,597	109,859	272	281,569	697
Unallocated*	459	8,982,067	19,569	109,300	238	451,849	797
Total	**141,276**	**$ 2,578,758,360**	**$ 18,253**	**$ 35,839,443**	**$ 254**	**$ 110,087,306**	**$ 779**

* Unable to determine county of residence from tax return.
** Fewer than 20 claimants.
*** Number suppressed to preserve claimant confidentiality.

TABLE D-6
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY COUNTY
2003 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	18,010	$ 188,505,455	$ 10,467	$ 5,670,512	$ 315	$ 4,502,500	$ 250
Alpine	**	71,729	***	2,345	***	***	250
Amador	297	3,888,345	13,092	83,166	280	74,250	250
Butte	3,370	38,646,178	11,468	1,023,875	304	842,500	250
Calaveras	328	4,103,206	12,510	95,700	292	82,000	250
Colusa	136	1,606,550	11,813	41,045	302	34,000	250
Contra Costa	7,590	83,170,889	10,958	2,326,395	307	1,897,500	250
Del Norte	821	8,562,225	10,429	263,136	321	205,250	250
El Dorado	1,019	13,336,485	13,088	286,012	281	254,750	250
Fresno	14,976	153,714,809	10,264	4,802,621	321	3,744,000	250
Glenn	340	3,852,330	11,330	104,869	308	85,000	250
Humboldt	2,112	23,701,431	11,222	652,115	309	528,000	250
Imperial	2,179	22,394,025	10,277	702,730	323	544,750	250
Inyo	273	3,599,650	13,186	76,256	279	68,250	250
Kern	11,780	120,587,795	10,237	3,782,563	321	2,945,000	250
Kings	1,411	14,747,040	10,451	450,334	319	352,750	250
Lake	1,393	15,870,221	11,393	424,226	305	348,250	250
Lassen	228	2,653,841	11,640	68,660	301	57,000	250
Los Angeles	157,285	1,626,476,225	10,341	50,252,487	319	39,321,250	250
Madera	1,035	11,140,903	10,764	321,509	311	258,750	250
Marin	1,136	13,936,448	12,268	333,674	294	284,000	250
Mariposa	170	2,144,079	12,612	49,528	291	42,500	250
Mendocino	1,137	13,446,034	11,826	342,221	301	284,250	250
Merced	2,984	31,754,720	10,642	939,322	315	746,000	250
Modoc	87	915,911	10,528	27,497	316	21,750	250
Mono	**	175,724	***	5,292	***	***	250
Monterey	2,005	25,261,471	12,599	576,097	287	501,250	250
Napa	695	9,513,247	13,688	189,230	272	173,750	250
Nevada	690	9,009,142	13,057	195,949	284	172,500	250
Orange	27,301	303,850,913	11,130	8,436,285	309	6,825,250	250
Placer	2,089	27,235,287	13,037	590,965	283	522,250	250
Plumas	214	2,462,417	11,507	66,092	309	53,500	250
Riverside	14,645	177,634,981	12,129	4,304,373	294	3,661,250	250
Sacramento	20,941	226,795,401	10,830	6,530,991	312	5,235,250	250
San Benito	139	1,737,148	12,497	40,526	292	34,750	250
San Bernardino	18,386	204,466,466	11,121	5,659,950	308	4,596,500	250
San Diego	33,357	376,800,795	11,296	10,185,556	305	8,339,250	250
San Francisco	19,090	211,048,397	11,055	5,912,645	310	4,772,500	250
San Joaquin	11,551	119,884,577	10,379	3,658,487	317	2,887,750	250
San Luis Obispo	1,937	24,548,443	12,673	556,784	287	484,250	250
San Mateo	3,385	40,178,942	11,870	1,000,491	296	846,250	250
Santa Barbara	2,958	35,566,789	12,024	875,327	296	739,500	250
Santa Clara	14,060	152,666,528	10,858	4,407,811	314	3,515,000	250
Santa Cruz	2,155	27,017,816	12,537	626,097	291	538,750	250
Shasta	2,928	33,290,730	11,370	893,233	305	732,000	250
Sierra	38	395,460	10,407	12,138	319	9,500	250
Siskiyou	876	9,775,016	11,159	270,532	309	219,000	250
Solano	3,065	34,189,984	11,155	934,183	305	766,250	250
Sonoma	3,937	52,486,228	13,332	1,096,144	278	984,250	250
Stanislaus	7,107	77,009,583	10,836	2,226,795	313	1,776,750	250
Sutter	909	10,268,958	11,297	279,215	307	227,250	250
Tehama	809	9,320,095	11,521	245,374	303	202,250	250
Trinity	173	1,838,325	10,626	53,957	312	43,250	250
Tulare	4,361	46,606,365	10,687	1,373,547	315	1,090,250	250
Tuolumne	783	9,421,736	12,033	233,526	298	195,750	250
Ventura	5,244	66,104,672	12,606	1,513,146	289	1,311,000	250
Yolo	1,993	22,534,438	11,307	610,423	306	498,250	250
Yuba	1,409	14,424,273	10,237	450,662	320	352,250	250
Unallocated*	1,711	19,074,731	11,148	506,685	296	427,750	250
Total	**441,062**	**$ 4,785,421,602**	**$ 10,850**	**$ 137,641,306**	**$ 312**	**$ 110,265,500**	**$ 250**

* Unable to determine county of residence from tax return.

** Fewer than 20 claimants. Cells included in total.

*** Number suppressed to preserve claimant confidentiality.

TABLE D-7
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY BIRTH YEAR
2003 Claim Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
1950 and after	4,064	$ 57,063,482	$ 3,763,042	$ 1,395,121	$ 343
1945 through 1949	2,337	33,530,099	2,013,153	773,186	331
1940 through 1944	4,846	75,789,614	4,257,700	1,465,773	302
1935 through 1939	20,236	373,100,886	18,087,670	5,092,663	252
1930 through 1934	29,200	549,035,023	24,082,513	7,158,793	245
1929	6,510	122,851,010	5,164,402	1,582,327	243
1928	6,370	120,072,156	5,029,220	1,535,157	241
1927	6,634	124,675,456	5,130,923	1,609,850	243
1926	6,615	124,266,910	4,903,765	1,596,294	241
1925	6,404	121,291,015	4,644,596	1,538,736	240
1924	6,444	122,478,954	4,641,547	1,546,360	240
1923	6,081	114,206,158	4,351,088	1,478,474	243
1922	5,744	107,460,366	4,133,215	1,417,688	247
1921	5,330	100,065,084	3,883,223	1,288,436	242
1920	4,615	85,210,367	3,219,992	1,140,712	247
1919	3,761	68,922,928	2,657,600	937,918	249
1918	3,227	59,222,215	2,139,214	806,592	250
1917	2,611	47,156,913	1,691,887	666,228	255
1916	2,233	39,037,190	1,410,375	589,789	264
1915	1,825	32,018,424	1,138,667	478,518	262
1914	1,584	27,333,774	1,009,072	425,156	268
1913	1,241	20,826,349	742,813	341,236	275
1912	980	15,838,300	593,238	279,623	285
1911	664	10,904,206	392,523	187,539	282
1910	499	7,841,608	286,174	141,789	284
1909	360	5,742,654	212,396	102,620	285
1908	227	3,434,929	125,513	68,036	300
1907	179	2,707,348	95,012	55,261	309
1906	100	1,514,986	49,144	28,736	287
1905	69	902,104	25,060	20,337	295
1904	37	575,040	18,168	10,784	291
1903	40	647,963	24,606	10,385	260
1902	18	238,231	11,126	6,512	362
1901	10	124,676	4,500	3,528	353
1900 and prior	58	920,986	44,366	16,777	289
Not available	123	1,750,956	109,803	42,509	346
Total	**141,276**	**$ 2,578,758,360**	**$ 110,087,306**	**$ 35,839,443**	**$ 254**

TABLE D-8
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY BIRTH YEAR
2003 Claim Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1950 and after	108,026	$ 1,025,669,478	$ 27,006,500	$ 35,528,651	$ 329
1945 through 1949	30,318	296,881,968	7,579,500	9,924,282	327
1940 through 1944	33,546	336,392,855	8,386,500	10,848,365	323
1935 through 1939	57,331	636,085,280	14,332,750	17,535,916	306
1930 through 1934	63,689	732,736,700	15,922,250	19,317,069	303
1929	12,419	144,962,159	3,104,750	3,754,598	302
1928	12,236	142,046,585	3,059,000	3,711,484	303
1927	12,003	142,339,176	3,000,750	3,607,434	301
1926	11,784	140,355,173	2,946,000	3,529,876	300
1925	11,320	134,706,286	2,830,000	3,390,348	300
1924	10,725	128,403,286	2,681,250	3,203,750	299
1923	9,992	119,967,767	2,498,000	2,983,094	299
1922	9,013	109,051,163	2,253,250	2,681,436	298
1921	8,168	100,006,019	2,042,000	2,408,676	295
1920	7,910	96,308,785	1,977,500	2,343,530	296
1919	6,234	76,671,250	1,558,500	1,834,688	294
1918	5,362	66,705,776	1,340,500	1,567,898	292
1917	4,669	56,573,321	1,167,250	1,388,544	297
1916	3,836	48,041,811	959,000	1,120,138	292
1915	3,342	40,977,230	835,500	987,111	295
1914	2,915	35,304,574	728,750	866,950	297
1913	2,353	28,734,436	588,250	697,336	296
1912	2,548	28,552,305	637,000	788,237	309
1911	1,461	17,225,252	365,250	442,990	303
1910	1,202	13,905,135	300,500	367,789	306
1909	856	10,057,463	214,000	260,166	304
1908	560	6,412,481	140,000	172,562	308
1907	439	5,013,325	109,750	135,174	308
1906	292	3,331,346	73,000	89,184	305
1905	215	2,330,566	53,750	67,337	313
1904	165	1,760,662	41,250	52,603	319
1903	145	1,448,369	36,250	46,918	324
1902	102	983,766	25,500	33,118	325
1901	65	691,587	16,250	20,669	318
1900 and prior	616	5,981,603	154,000	202,840	329
Not available	5,205	48,806,664	1,301,250	1,730,545	332
Total	**441,062**	**$ 4,785,421,602**	**$ 110,265,500**	**$ 137,641,306**	**$ 312**

*The renter statutory property tax equivalent is $250.

TABLE D-9
Homeowner and Renter Property Tax Assistance
HOUSEHOLD INCOME SIZE
BY CLAIMANT TYPE
2003 Claim Year

Household Income Class	*Homeowners*			*Renters*			Grand Total
	Claimants Age 62 and Over	Blind and Disabled	Total	Claimants Age 62 and Over	Blind and Disabled	Total	
Not more than $1,000	748	91	839	4,908	5,531	10,439	11,278
1,001 to 2,000	1,029	107	1,136	3,189	1,625	4,814	5,950
2,001 to 3,000	478	54	532	1,883	1,589	3,472	4,004
3,001 to 4,000	316	52	368	1,770	937	2,707	3,075
4,001 to 5,000	434	54	488	2,432	1,256	3,688	4,176
5,001 to 6,000	781	75	856	3,143	1,717	4,860	5,716
6,001 to 7,000	1,307	166	1,473	7,363	3,772	11,135	12,608
7,001 to 8,000	1,948	233	2,181	12,476	7,625	20,101	22,282
8,001 to 9,000	3,779	1,260	5,039	55,871	50,317	106,188	111,227
9,001 to 10,000	8,704	1,695	10,399	62,874	54,942	117,816	128,215
10,001 to 11,000	5,011	437	5,448	12,106	9,672	21,778	27,226
11,001 to 12,000	5,395	429	5,824	11,755	12,861	24,616	30,440
12,001 to 13,000	5,576	383	5,959	8,452	3,456	11,908	17,867
13,001 to 14,000	5,729	391	6,120	7,692	2,878	10,570	16,690
14,001 to 15,000	5,845	387	6,232	7,016	2,145	9,161	15,393
15,001 to 16,000	6,307	514	6,821	16,440	3,162	19,602	26,423
16,001 to 17,000	7,132	515	7,647	12,123	2,883	15,006	22,653
17,001 to 18,000	6,071	324	6,395	5,517	1,370	6,887	13,282
18,001 to 19,000	5,796	309	6,105	4,439	1,107	5,546	11,651
19,001 to 20,000	5,826	222	6,048	3,920	802	4,722	10,770
20,001 to 21,000	5,635	206	5,841	3,474	632	4,106	9,947
21,001 to 22,000	5,252	182	5,434	2,963	489	3,452	8,886
22,001 to 23,000	4,945	178	5,123	2,629	364	2,993	8,116
23,001 to 24,000	4,597	164	4,761	2,352	370	2,722	7,483
24,001 to 25,000	4,344	155	4,499	1,887	282	2,169	6,668
25,001 to 26,000	3,992	146	4,138	1,705	241	1,946	6,084
26,001 to 27,000	3,651	122	3,773	1,400	205	1,605	5,378
27,001 to 28,000	3,317	106	3,423	1,193	143	1,336	4,759
28,001 to 29,000	3,182	91	3,273	1,024	103	1,127	4,400
29,001 to 30,000	2,817	69	2,886	961	92	1,053	3,939
30,001 to 31,000	2,362	72	2,434	699	50	749	3,183
31,001 to 32,000	2,121	68	2,189	625	58	683	2,872
32,001 to 33,000	1,840	57	1,897	525	50	575	2,472
33,001 to 34,000	1,733	61	1,794	431	42	473	2,267
34,001 to 35,000	1,427	35	1,462	333	46	379	1,841
35,001 to 36,000	1,098	35	1,133	294	39	333	1,466
36,001 to 37,000	847	22	869	196	21	217	1,086
37,001 to 37,676	419	18	437	111	17	128	565
Totals	**131,791**	**9,485**	**141,276**	**268,171**	**172,891**	**441,062**	**582,338**

NOTES