California Franchise Tax Board

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www.ftb.ca.gov

Annual Report 2004

FRANCHISE TAX BOARD

Gerald H. Goldberg, Executive Officer

The *California Franchise Tax Board Annual Report of 2004* is a summary of the department's major program activities during the 2004 calendar year. It is also a detailed, statistical profile of California's individual and business taxpayers who filed returns in 2004 for the 2003 taxable year, and a profile of California homeowners and renters who filed claims in 2004 for partial reimbursement of property tax paid in 2003.

The *California Franchise Tax Board Annual Report of 2004* was published in January 2006 and is on the Franchise Tax Board website at: **http://www.ftb.ca.gov/aboutftb/annrpt/2004/2004ar.pdf.**

ANNUAL REPORT 2004

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Table of Contents

Introduction

Page

The Franchise Tax Board 9
History 9
Structure 9
Responsibilities 9
Year in Review 10
The State's General Fund 11

Personal Income Tax

Introduction 13
History 13
Interpreting the Statistical Data 14
Data Sources 14
Tax Return Transactions File 14
Personal Income Tax Sample 14
Indexing Adjustments for Taxable Year 2003 14
Profile of Personal Income Tax Returns Filed 15
Filing Method 15
Filing Status 15
Median Adjusted Gross Income by County 18
All Tax Filers 18
Married Filing Joint Filers 18
High Income Returns 18
Profile of Personal Income Tax Computations 20
Adjusted Gross Income 20
Federal Adjusted Gross Income 20
California Adjusted Gross Income 20
Comparison to Previous Year's AGI 21
Deductions and Taxable Income 23
Deductions 23
Comparison to Previous Year's Deductions 24
Tax Liability 25
Taxable Income and Net Tax 25
Tax Credits 25
Exemption Credits 25
Special Credits 25
Alternative Minimum Tax 26
Exemption from Minimum Taxation 26
Total Tax Liability 27
Profile of Personal Income Tax Payments 28
Tax Liability Pre-Payments 28
Tax Withholdings 28
Quarterly Estimated Payments 28
Excess State Disability Insurance Withholdings 28

Table of Contents

Page

Personal Income Tax (continued)

Tax Liability (Continued)
Prior Year Overpayments 28
Comparison of Tax Liability Pre-Payments 29
Voluntary Contributions 29
Refunds and Balances Due 29

Business Entities

Introduction 31
Business Entity Forms 31
Corporations 31
C Corporations 31
S Corporations 31
Sole Proprietorships 32
Partnerships 32
General Partnerships 32
Limited Partnerships 32
Limited Liability Partnerships 32
Limited Liability Companies 33
Estates and Trusts 34
Tax Exempt Organizations 34
Interpreting the Statistical Data 34
Data Sources 34
Business Entities Tax System 34
Corporation Sample 35
Personal Income Tax Return Transactions File 35
Personal Income Tax Sample 35
Worldwide Versus California Net Income 35
Profile of Business Entity Activities 36
Tax Return Volumes 36
Business Profits and Losses 38
California Corporations 39
History 39
Corporation Returns Filed 41
Non-Apportioning Corporations 41
Apportioning Corporations 41
Computing Corporate Tax 41
Net Taxable Income After California Adjustments 41
Apportioning Net Income to California 42
Minimum Tax 42
Franchise and Income Taxes 43
Tax Credits 43
Alternative Minimum Taxes 44
Total Tax Liability 44
Statistical Analysis by Corporate Business type 44

Table of Contents

Page

Business Entities (continued)

Sole Proprietorships 48
Partnerships 49
General Partnerships 50
Limited Partnerships 50
Limited Liability Partnerships 50
Other California Business Entities 51
Limited Liability Companies 51
Estates and Trusts 51
Exempt Organizations 51

Homeowner and Renter Property Tax Assistance

Program Descriptions 53
History 53
Homeowner and Renter Property Assistance: 2004 54
Homeowner Assistance 54
Renter Assistance 54

Legislation

Personal Income Tax Law and Corporate Tax Law 57

Legal

Legal Rulings and Franchise Tax Board Notices 65
Legal Rulings 65
FTB Notices 65
Tax Appeals 66
Litigation – Filings, Closings and Significant Decisions 66
Settlement 67

Appendices

Table of Appendix Tables 69
Appendix A: Tax Rates, Exemptions, and Standard Deductions 69
Appendix B: Personal Income Tax 79
Appendix C: Corporation Tax 147
Appendix D: Homeowner and Renter Property Tax Assistance 169

Table of Appendix Tables

Page

Appendix A: Tax Rates, Exemptions, and Standard Deductions . . 69

A-1 Personal Income Tax: Synopsis of Tax Rates
- A-1A Married Filing Jointly and Surviving Spouse 70
- A-1B Single and Married Filing Separately 71
- A-1C Head of Household 72
- Footnotes 73

A-2 Personal Income Tax: Personal Exemptions, Dependent Exemptions, and Standard Deductions 74
- Footnotes 75

A-3 Corporation Tax: Synopsis of Tax Rates by Corporation Type 76
- Footnotes 78

Appendix B: Personal Income Tax 79

B-1 Comparison by Taxable Years: 1945 Through 2003 80

B-2 Adjusted Gross Income: A Four-Year Comparison – Taxable Years 2000 Through 2003 81

B-3 Adjusted Gross Income with Accumulated Percentages 82

B-4 Tax Liability Computations:
- B-4A All Filing Status Types of Full-time California Residents
  - B-4A.1 Synopsis of California Tax Liability Computations 83
  - B-4A.2 Elements of California Tax Liability Computations 84
- B-4B Synopsis of California Tax Liability Computations: Single 102
- B-4C Synopsis of California Tax Liability Computations: Married Filing Jointly 103
- B-4D Synopsis of California Tax Liability Computations: Married Filing Separately 104
- B-4E Synopsis of California Tax Liability Computations: Head of Household 105
- B-4F Synopsis of California Tax Liability Computations: Surviving Spouse 106
- B-4G Elements of California Tax Liability Computations: Part-Year and Non-Resident 107

B-5 Sole Proprietorships by Major Industry 108

B-6 Synopsis of Adjusted Gross Income by County 109

B-7 Adjusted Gross Income by County 110

B-8 Special Tax Credits Allowed 141

B-9 Volume of High Income Returns
- B-9.1 By Income Level and Average Tax Rate 142
- B-9.2 By Income Level and Average Tax Liability 143

Footnotes 144

Table of Appendix Tables

Page

Appendix C: Corporation Tax 147

C-1 Comparison by Taxable Years: 1950 Through 2003 149
C-2 Synopsis of Tax Liability Computations – All Corporations 150
C-2A C Corporations 151
C-2B S Corporations 151
C-3 Sources of Income – All Corporations 152
C-3A C Corporations 153
C-3B S Corporations 153
C-4 Deductions by Type – All Corporations 154
C-4A C Corporations 155
C-4B S Corporations 155
C-5 Apportionment Formula Results – All Corporations 156
C-5A C Corporations 157
C-5B S Corporations 157
C-6 Apportionment of State Net Income – All Corporations 158
C-6A C Corporations 159
C-6B S Corporations 159
C-7 Tax Credits Allowed: All Corporations 160
C-7A C Corporations 161
C-7B S Corporations 161
C-8 Tax Liability by State Net Income Class: All Corporations 162
C-8A C Corporations 163
C-8B S Corporations 163
C-9 Tax Liability by Accounting Period: All Corporations 164
C-9A C Corporations 165
C-9B S Corporations 165
C-10 Tax Liability by Industry: All Corporations 166
C-10A C Corporations 167
C-10B S Corporations 167
Footnotes 168

Appendix D: Homeowner and Renter Tax Assistance 169

D-1 Comparison by Claim Years: 1970 Through 2004 – Homeowners 170
D-2 Comparison by Claim Years: 1977 Through 2004 – Renters 171
D-3 Claimants by Household Income Size – Homeowners 172
D-4 Claimants by Household Income Size – Renters 173
D-5 Claimants by County – Homeowners 174
D-6 Claimants by County – Renters 175
D-7 Claimants by Birth Year – Homeowners 176
D-8 Claimants by Birth Year – Renters 177
D-9 Household Income Size by Claimant Type 178

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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 2004, the three-member board was chaired by State Controller Steve Westly. The other board members were Carole Migden 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, 2004, FTB employed 4,816 permanent full and part time employees in the Sacramento central offices, field offices located throughout California, and offices in Chicago, Houston, Manhattan, and Long Island. During the Personal Income Tax filing period, 811 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

Reductions in 2003 of 480 positions and $27 million in the fiscal year budget challenged the FTB to maintain customer service levels. Despite these reductions, the Franchise Tax Board was able to field 2.3 million customer calls with an average wait time of under four minutes, similar to the service levels achieved in previous years. Furthermore, in 2004 the FTB closed ten of its sixteen California district offices. To mitigate the impact of these closures, the FTB increased the functionality of its website, encouraging its use as the preferred service delivery channel.

As part of its effort to make it as easy as possible for taxpayers to meet their tax obligations, in 2004 the FTB fully implemented Calfile, which was a pilot program during 2003. Calfile allows some taxpayers to file electronically directly to FTB without cost. During the 2004 filing season, FTB received nearly 110,000 Calfile returns. Surveys of Calfile users indicated a satisfaction level of over 95 percent. Also during 2004, the FTB and the Employment Development Department made substantial revisions to the California Withholding Certificate, Form DE-4, and developed an online DE-4 calculator.

In 2004, electronically-filed returns soared to about 50% of all returns. This was the third highest e-file percentage among all states. Assembly Bill 1756 (Stats. 2003, Ch. 228) required that tax practitioners who prepared 100 or more returns the prior year submit all returns electronically in 2004.

In earlier years, FTB had identified a serious compliance problem related to the use of abusive tax shelters. Senate Bill 614 (Stats. 2003, Ch. 656) and AB 1601 (Stats. 2003, Ch. 654) created heightened penalties along with an amnesty period during which taxpayers could file amended returns and avoid the penalties. In 2004, FTB administered this program, the Voluntary Compliance Initiative (VCI), which resulted in more than 1,200 taxpayers amending more than 2,200 tax returns worth more than $1.4 billion. This represented the largest-ever return for a state or federal amnesty.

FTB's increasing emphasis on reducing the tax gap, which includes underreporting of income, over-reporting deductions, and failing to file a return, produced strong results in 2004. Nearly $450 million was collected from nonfilers, the largest amount collected in a single year from this group.

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 2003 and 2004.

Franchise Tax Board
TAX RETURNS AND HRA CLAIMS

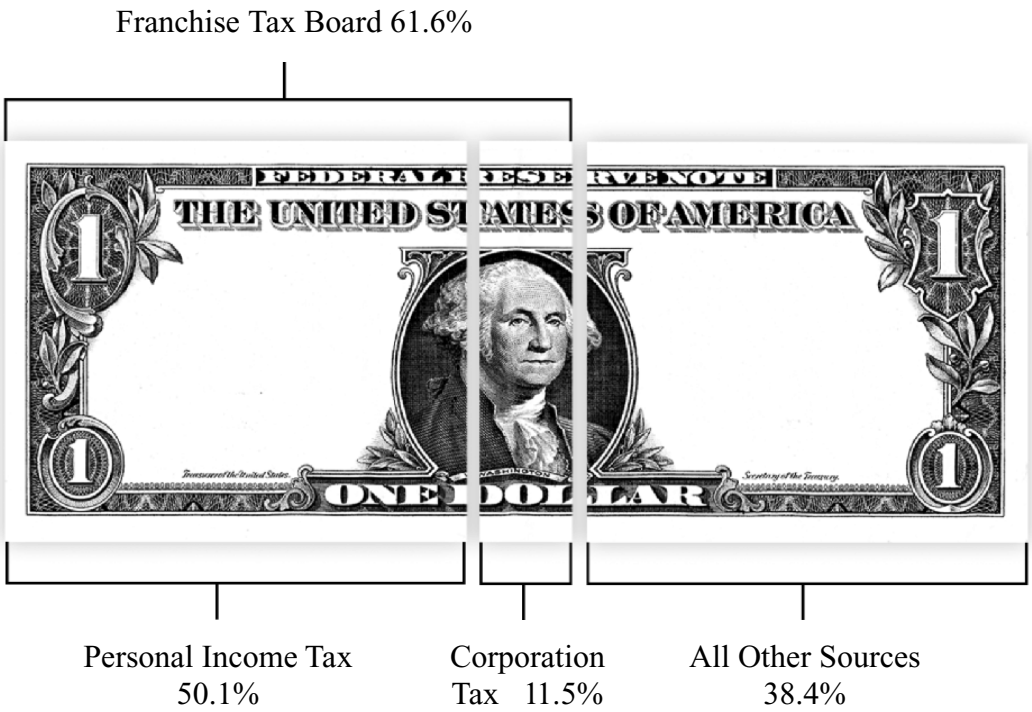
	2003	2004	Change	Percent Change
PERSONAL INCOME TAX				
Number of Returns Filed	13,575,583	13,624,349	48,766	0.4
Taxable Income Reported*	$ 601,713	$ 619,166	$ 17,453	2.9
Tax Liability Reported*	$ 28,568	$ 30,374	$ 1,806	6.3
CORPORATION TAX				
Number of Returns Filed	550,853	589,310	38,457	7.0
CA State Net Income Reported*	$ 29,686	$ 50,819	$ 21,133	71.2
Tax Liability Reported*	$ 5,601	$ 6,227	$ 626	11.2
HOMEOWNER & RENTER PROPERTY TAX ASSISTANCE				
Number of Claims Filed	582,338	586,210	3,872	0.7
Tax Assistance Claimed*	$ 173	$ 177	$ 4	2.3

** 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 generate more than 50% of the state's General Fund revenue. In 2004, FTB accounted for $47.4 billion, or 61.6% of the General Fund revenues. Personal Income Tax revenues accounted for $38.5 billion or 50.1%, and tax revenues from business entities, including corporations, limited liability companies, general partnerships, limited partnerships, limited liability partnerships, and exempt organizations accounted for $8.8 billion or 11.5% of the General Fund.

General Fund Sources
2004 Calendar Year



State of California
GENERAL FUND REVENUES

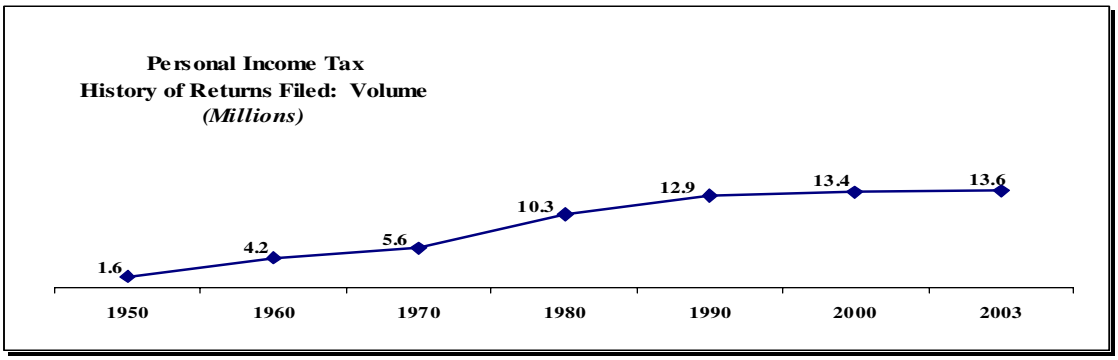
	2003		2004		
	Amount *(Millions)*	Percent of Total	Amount *(Millions)*	Percent of Total	Percent Change
Franchise Tax Board Sources:					
Personal Income Tax	$ 33,991.2	46.6	$ 38,539.7	50.1	13.4
Corporation Tax	6,869.6	9.4	8,811.6	11.5	28.3
Subtotal	**$ 40,860.8**	**56.0**	**$ 47,351.3**	**61.6**	15.9
Other Revenue Sources					
Retail Sales and Use Tax	$ 22,781.3	31.2	$ 24,435.7	31.8	7.3
Insurance Company Tax	1,993.1	2.7	2,222.6	2.9	11.5
Estate, Gift, and Inheritance Tax	782.0	1.1	539.8	0.7	-31.0
Alcoholic Beverage Excise Tax	303.2	0.4	311.1	0.4	2.6
Cigarette Tax	114.8	0.2	121.2	0.2	5.5
Other Revenues & Investment Interest	6,131.6	8.4	1,901.8	2.5	-69.0
Subtotal	**$ 32,106.0**	**44.0**	**$ 29,532.1**	**38.4**	-8.0
Total General Fund Revenues	**$ 72,966.8**	**100.0**	**$ 76,883.5**	**100.0**	5.4

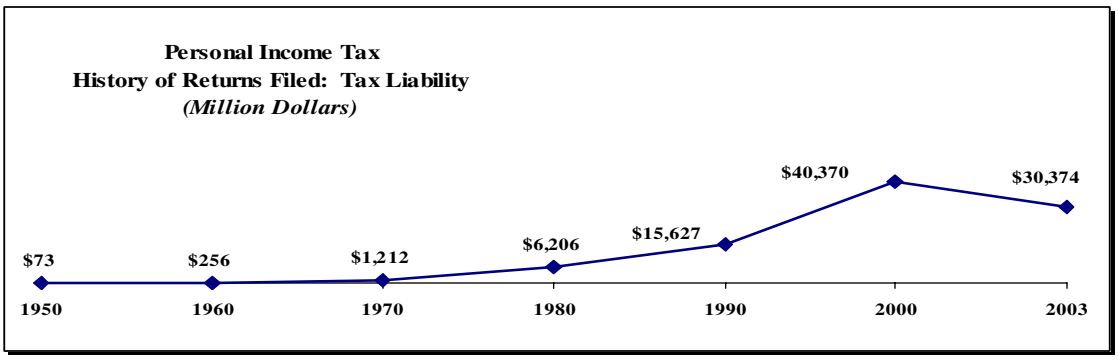
Personal Income Tax

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 tax liability in its first taxable year of 1935. By 1950, the number of PIT returns had increased to 1.6 million, with a tax liability of $73.2 million. The following charts illustrate the growth of return volumes and tax dollars to the state's General Fund.





Appendix Table B-1 *Comparison by Taxable Years* shows that, from taxable year 2002 to taxable year 2003, total Adjusted Gross Income (AGI) increased from $731.2 billion to $762.5 billion, or 4.3%, after falling for two consecutive years. Likewise, the amount of personal income tax dollars deposited to the General Fund grew by 6.3%, from $28.6 billion to $30.4 billion, after falling from a peak of $40.4 billion in 2000.

The number of returns reporting incomes of $200,000 and above also rebounded between taxable years 2002 and 2003, 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 2001	Taxable Years 2002	Percent Change	Taxable Year 2003	Percent Change
$ 200,000 to $ 299,999	193,313	186,641	-3.5	198,251	6.2
300,000 to 399,999	66,202	62,591	-5.5	69,379	10.8
400,000 to 499,999	32,162	30,395	-5.5	33,309	9.6
500,000 to 999,999	50,393	45,279	-10.1	50,309	11.1
1,000,000 to 1,999,999	17,858	15,823	-11.4	17,955	13.5
2,000,000 to 2,999,999	4,796	3,920	-18.3	4,699	19.9
3,000,000 to 3,999,999	2,112	1,688	-20.1	2,026	20.0
4,000,000 to 4,999,999	1,186	986	-16.9	1,052	6.7
5,000,000 and over	3,347	2,522	-24.6	3,095	22.7
Total Returns	**371,369**	**349,845**	**-5.8**	**380,075**	**8.6**

Interpreting the Statistical Data

Data Sources

The Personal Income Tax (PIT) data contained within this 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 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 349,562 returns selected from 13.6 million returns filed in calendar year 2004. The stratified random sample selection was based on a combination of criteria, including, among other items, the amount of both state and federal adjusted gross income (AGI) and the relative magnitude of item entries on form FTB Schedule CA. In this section and in Appendix Tables B-1 through B-5, B-9.1, and B-9.2, the data consist of California resident tax returns filed during the 2004 filing season. Appendix Table B-4G summarizes the part-year resident and nonresident return data.

Indexing Adjustments for Taxable Year 2003

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 2003, the indexed change was 2.2% above the 2002 level.

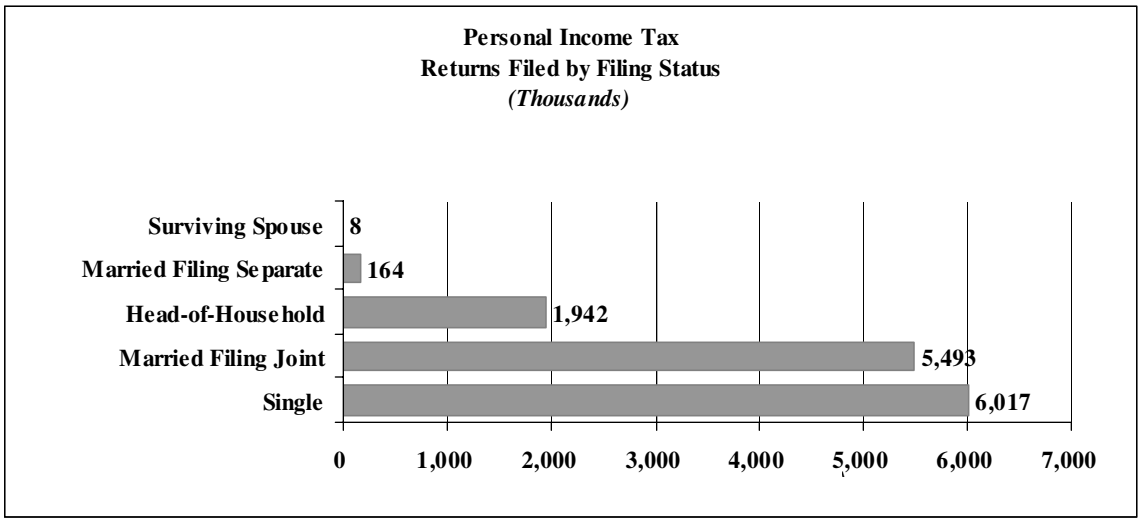
Profile of Personal Income Tax Returns Filed

Filing Method

In calendar year 2004, 13.6 million California full-year resident personal income tax returns for taxable year 2003 were filed with the Franchise Tax Board, a 0.4% increase from taxable year 2002. Of the 13.6 million returns received by FTB, 1.8 million returns were prepared on form FTB 540 2EZ, 2.6 million returns were prepared on form FTB 540A (short form), and 9.2 million were prepared on form FTB 540 (long form). During the 2004 filing year, 7.0 million tax returns were filed electronically, an increase of 84.6% from 2003.

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, 1.9 million Head-of-Household returns, 164,000 Married Filing Separately returns, and 8,000 Surviving Spouse returns. The following chart and Appendix Tables B-4B through B-4F provide detailed illustrations of tax return volumes by filing status.



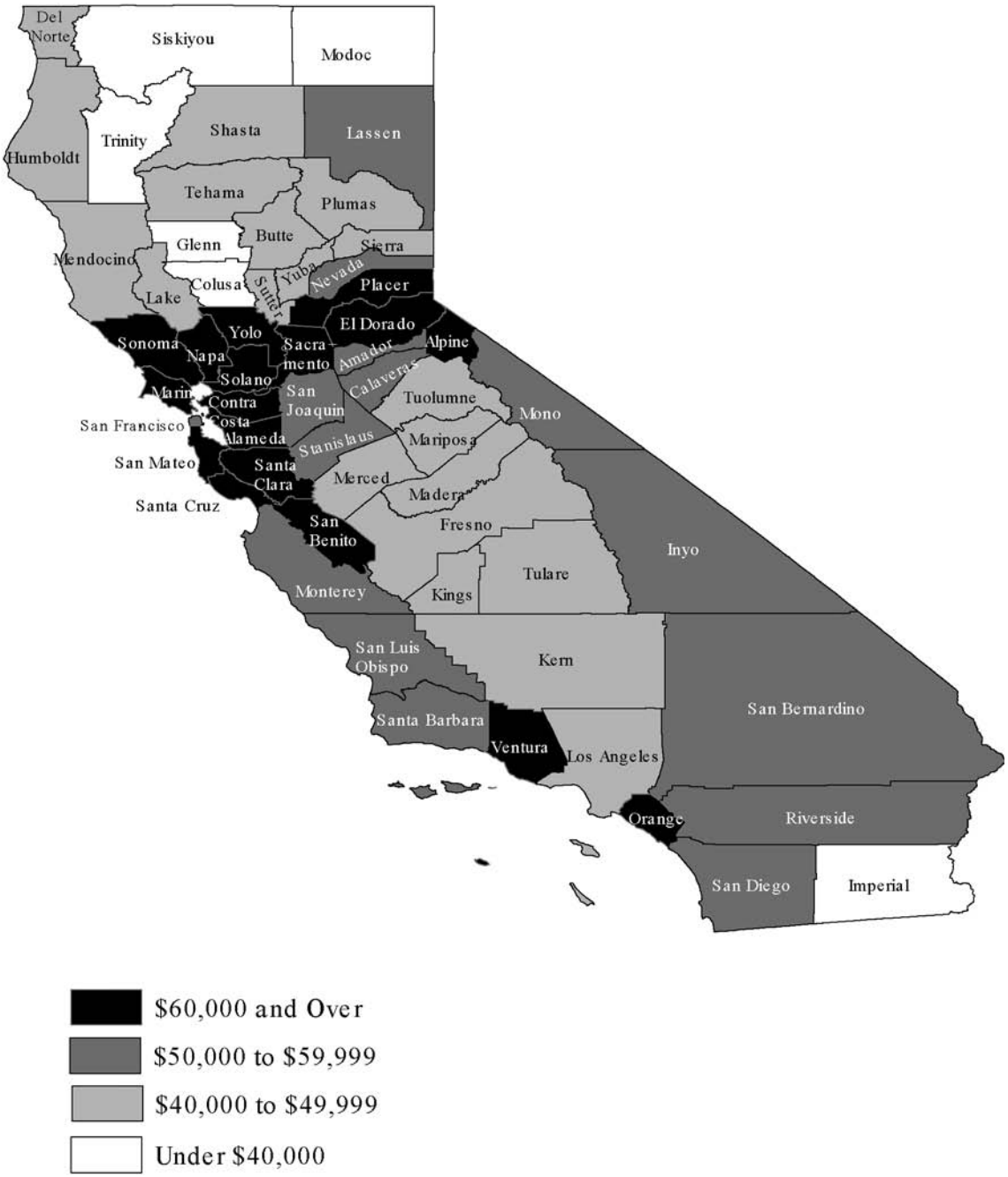
Personal Income Tax
MEDIAN ADJUSTED GROSS INCOME BY COUNTY
Taxable Year 2003

Filing Status Type: All

Statewide Median AGI
All Filing Statuses: $32,242

Personal Income Tax
MEDIAN ADJUSTED GROSS INCOME BY COUNTY
Taxable Year 2003

Filing Status Type: Married Filing Jointly



Statewide Median AGI
Married Filing Jointly: $58,653

Median Adjusted Gross Income by County

On July 1, 2003, the resident population of California's 58 counties totaled 36.0 million people, with the lowest population residing in Alpine County (1,265) and the largest population in Los Angeles County (10,047,407). For the 2003 taxable year, Alpine County households filed 311 tax returns reporting a total AGI of $14.6 million, and Los Angeles County households filed 3,667,069 returns reporting $194.7 billion.

All Tax Filers

The statewide median AGI for all California full-time resident filers increased by 1.6%, from $31,734 in taxable year 2002 to $32,242 in taxable year 2003. Marin County reported the highest median AGI at $44,797; Imperial County reported the lowest at $21,799. Among California's 58 counties, 55 counties reported increases in median AGI from taxable year 2002. The largest median AGI gain was reported in Alpine County, with a $1,958 (5.7%) increase from the prior year. From among the three counties that reported median AGI decreases from the 2002 taxable year, Santa Clara County reported the greatest loss (-1.1%), reflective of the job losses in the technology sector.

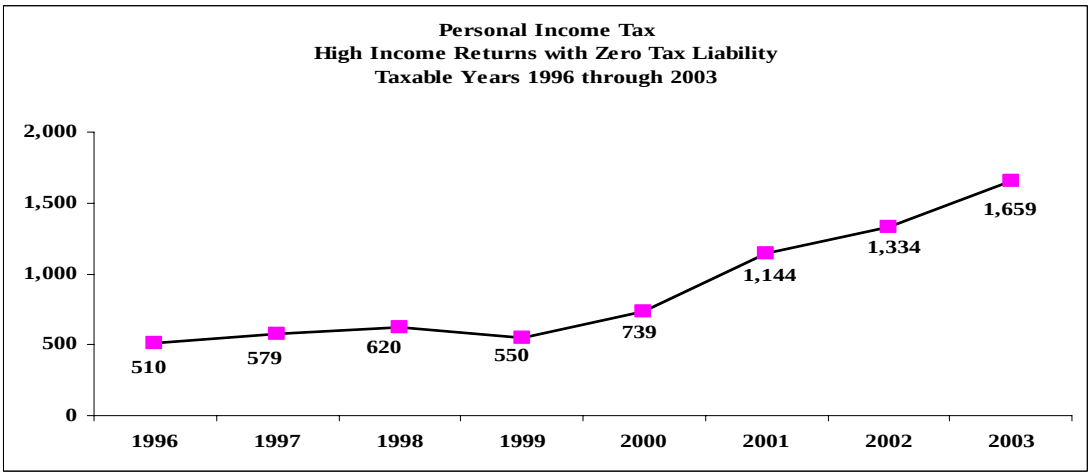
Married Filing Jointly Filers

Franchise Tax Board received 5.5 million California full-time resident, Married Filing Jointly (MFJ) returns for taxable year 2003. In comparison with the prior year's statistics, the number of MFJ returns increased by almost 34,000 (0.6%). Simultaneously, the MFJ returns reported a median AGI increase of 1.1%, from $57,996 in taxable year 2002 to $58,653 in taxable year 2003. Marin County reported the highest median AGI at $94,410; Imperial County reported the lowest AGI at $33,217. 51 of the 58 counties reported increases in median AGI. The largest median AGI gain of $5,527 (9.9%) was reported on returns from Alpine County. From among the seven counties that reported median AGI decreases from 2002, Santa Clara County reported the greatest loss (-1.1%).

High Income Returns

Franchise Tax Board received 380,075 full-year resident, 2003 taxable year returns with reported AGIs of $200,000 or more. This volume represented 2.8% of all returns filed, and 27.4% of the $762.5 billion in total California AGI. Among the high income returns, 1,659 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, Miscellaneous Deductions, and the Manufacturer's Investment Credit. The following table lists the number of non-taxed high income returns filed for taxable year 2003, 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 2003

Contributing Credits and Deductions	Number of Returns	Percent of Total
Enterprise Zone Hiring, Sales and Use Tax Credit	504	30.4
Miscellaneous Deductions	221	13.3
Manufacturer's Investment Credit	204	12.3
Research Credit	93	5.6
Other State Tax Credit	90	5.4
Los Angeles Revitalization Zone Credit (carryover)	84	5.1
Prior Year Alternative Minimum Tax Credit	79	4.8
Total Charitable Contributions	71	4.3
Medical Expenses	64	3.9
Casualty Losses	56	3.4
Job and Other Miscellaneous Expenses	46	2.8
Mortgage Interest Paid to Institututions	35	2.1
Natural Heritage Preservation Credit	26	1.6
Targeted Tax Area Credit	19	1.1
Investment Interest Credit	18	1.1
Low Income Housing Credit	7	0.4
State Taxes Paid Deduction	6	0.4
Mortgage Interest Paid to Individuals	4	0.2
Solar Energy Credit (carryover)	*	*
Residential Rental and Farm Sales Credit (carryover)	*	*
Agricultural Transportation Credit (carryover)	*	*
Real Estate Tax	*	*
Unknown Credit or Deduction	14	0.8
Total	**1,659**	**100.0**

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

Profile of Personal Income Tax Computation

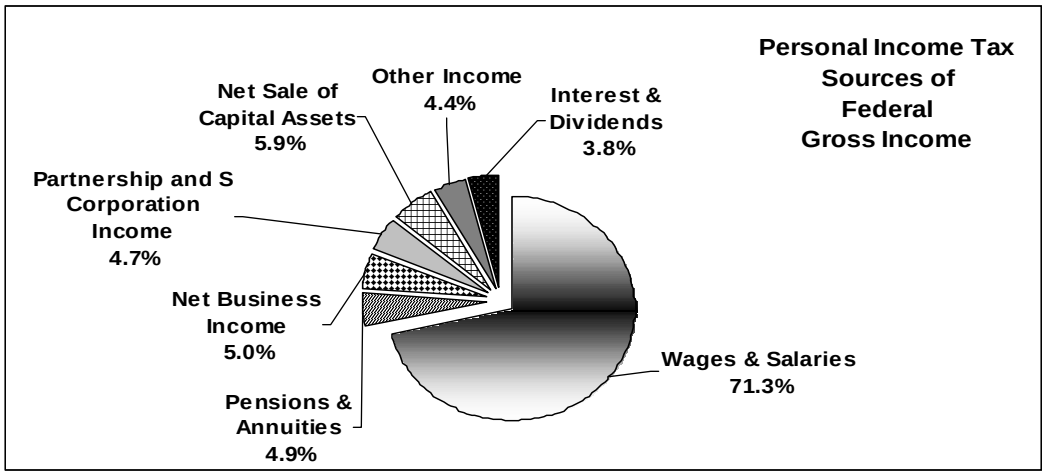
Adjusted Gross Income

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 page 22 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 $780.4 billion for taxable year 2003. In descending order by amount, the major sources of income included Wages and Salaries, Net Sale of Capital Assets, Net Business Income, Taxable Pensions and Annuities, Net Partnership & S Corporation Income, Other Income, and Taxable Interest & Dividends.

Federal Adjusted Gross Income is adjusted by reducing the amount of Gross Income by certain deductible expenses. For taxable year 2003, adjustments to federal Gross Income amounted to $12.9 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, Tuition and Fees, Student Loan Interest, and Moving Expenses. California full-year resident tax filers reported a total Federal Adjusted Gross Income (after income adjustment reductions) of $767.9 billion for taxable year 2003.



California Adjusted Gross Income

To adjust for differences between the federal and state tax codes, California full-year resident tax filers subtracted $27.0 billion from, and added $21.5 billion to, the $767.9 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. Also, many of the subtraction adjustments result from differences in the way income and deductions are calculated.

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, tax exempt bond interest from other states, and others.

For 2003, total California Adjusted Gross Income reported by resident taxpayers was $762.5 billion.

Comparison to Previous Year's AGI

The increase in income during taxable year 2003 is most apparent when comparing federal sources of taxpayer income between taxable years 2002 and 2003. Net Sale of Capital Assets climbed by 37.2%, and Net Partnership and S Corporation Income grew by 10.0%. Some sources of income declined, notably Net Farm Income by 28.4% and Taxable Interest by 9.1%. The net result to Federal AGI was an increase of 3.7% from taxable year 2002, since wages, the largest component, rose only 2.1%.

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

AGI Component	Taxable Year 2002	Percent of Total	Taxable Year 2003	Percent of Total	Percent Change
Federal Gross Income:					
Wages and Salaries	$ 545,083	72.6	$ 556,484	71.3	2.1
Interest	18,573	2.5	16,886	2.2	-9.1
Dividends	12,167	1.6	12,601	1.6	3.6
Pensions and Annuities	37,597	5.0	38,481	4.9	2.4
Net Business Income	37,582	5.0	39,130	5.0	4.1
Net Sale of Capital Assets	33,348	4.4	45,763	5.9	37.2
Net Rent and Royalty Income	6,246	0.8	6,429	0.8	2.9
Net Partnerships & S Corporation Income	33,566	4.5	36,912	4.7	10.0
Net Estate and Trust Income	2,356	0.3	2,521	0.3	7.0
Net Farm Income	-1,169	-0.2	-837	-0.1	-28.4
Net Other Income	25,805	3.4	26,014	3.3	0.8
Total Federal Gross Income	**$ 751,154**	100.0	**$ 780,384**	100.0	3.9
Less: Federal Adjustments	-10,946		-12,915		18.0
Total Federal Adjusted Gross Income	**$ 740,410**		**$ 767,888**		3.7
California Adjustments:					
Schedule CA Subtractions	$ -26,709		$ -26,985		1.0
Schedule CA Additions	17,682		21,510		21.6
Total California Adjustments	**$ -9,027**		**$ -5,475**		-39.3
Total California Adjusted Gross Income	**$ 731,160**		**$ 762,492**		4.3

Personal Income Tax Components
Taxable Year 2003

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 Loan Interest • Educator Expenses • Tuition and Fees Deduction

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

Plus **Federal Adjustments Not Allowed**

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**

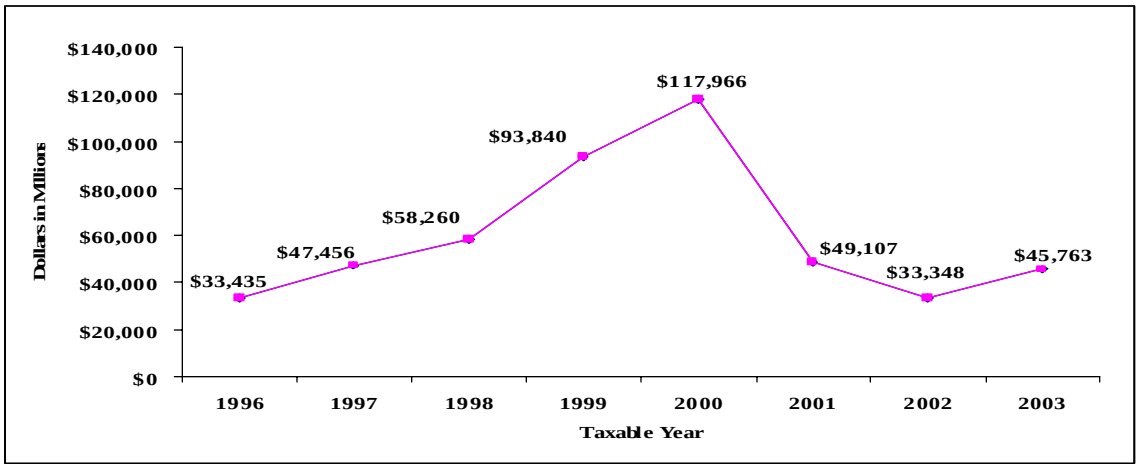
Minus **Prepayments and Payments:**
Withholding • Estimated Tax • Extensions • Excess SDI

Plus **Voluntary Contributions**

Equals **Overpayment or Balance Due**

The 2nd largest component of federal income, the Net Sale of Capital Assets, increased significantly in the 2003 taxable year, after two years of declines. In 2000, Capital Assets income accounted for 13.9% of total income; by 2002, its proportion of total income had fallen to 4.4%, but increased to 5.9% in 2003 as the U.S. recovery gained strength.

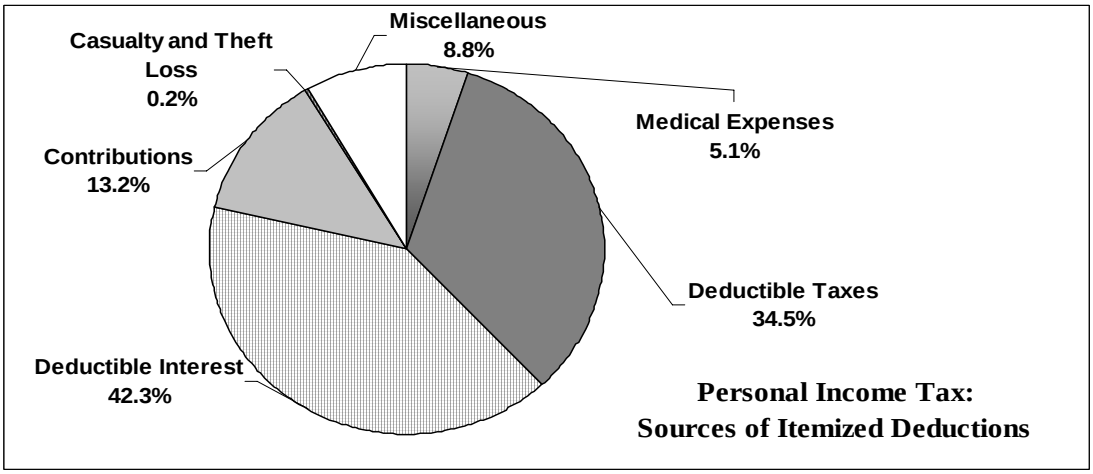
Personal Income Tax
CAPITAL ASSETS INCOME
Taxable Years 1996 through 2003
(Millions)



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 2003, the standard deduction amounts were $3,070 for filers reporting Single or Married Filing Separately and $6,140 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 2003 PIT returns filed, 5.6 million (41.5%) returns reported a total of $119.7 billion of itemized deductions, and 8.0 million (58.5%) returns reported $34.8 billion in standard deductions.



Comparison to Previous Year's Deductions

The total amount of California deductions on taxable year 2003 returns was $154.5 billion, a $4.3 billion (2.8%) increase from the prior year. The amount of itemized deductions claimed on the 2003 returns totaled $119.7 billion after adjusting for federal/California differences, representing a $3.6 billion (3.1%) increase from 2002. Significant changes from the prior year included increases in Contributions deductions by 9.0% and Deductible Taxes by 7.2%.

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

AGI Component	Taxable Year 2002	Percent of Total	Taxable Year 2003	Percent of Total	Percent Change
Federal Itemized Deductions					
Allowable Medical and Dental Expense	$ 7,230	4.8	$ 7,701	5.1	6.5
Deductible Taxes	48,753	32.5	52,277	34.5	7.2
Deductible Interest	63,939	42.6	64,220	42.3	0.4
Contributions	18,373	12.2	20,023	13.2	9.0
Casualty and Theft Loss	289	0.2	308	0.2	6.6
Miscellaneous Deductions	13,218	8.8	13,333	8.8	0.9
Adjustments to Federal Deductions	-1,811	-1.2	-6,219	-4.1	-
Total Federal Itemized Deductions	**$ 149,991**	100.0	**$ 151,643**	100.0	1.1
Less: California Adjustments	-31,327		-33,016		5.4
Total California Itemized Deductions	**$ 116,088**		**$ 119,683**		3.1
California Deductions:					
Itemized Deductions	$ 116,088		$ 119,683		3.1
Standard Deductions	34,167		34,841		2.0
Total California Deductions	**$ 150,255**		**$ 154,524**		2.8

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 $619.2 billion for taxable year 2003. In comparison with $601.7 billion in 2002, taxable income grew by $17.5 billion, or 2.9%.

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 one refundable credit, the Child and Dependent Care Credit.

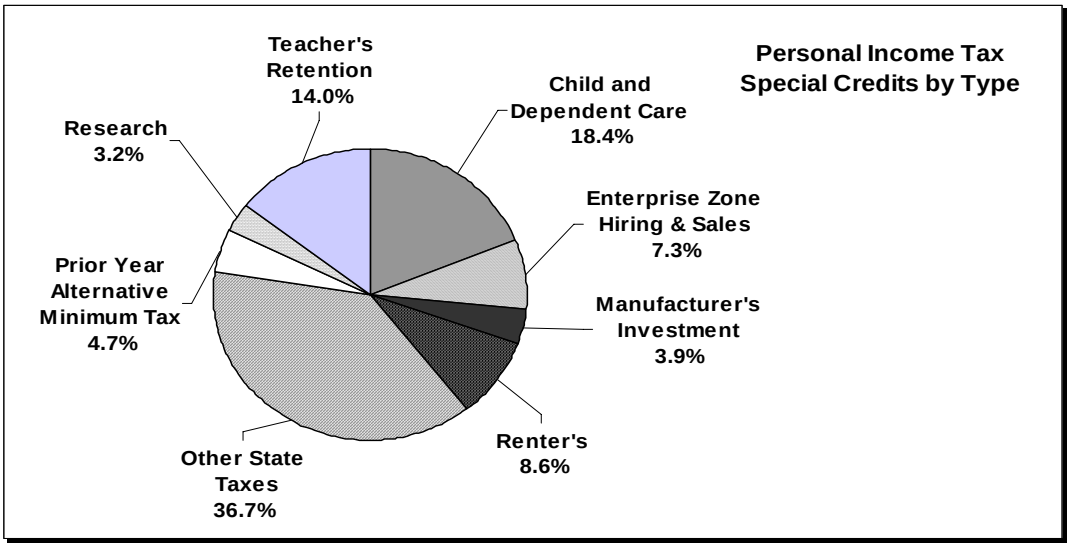
Exemption Credits

Each year, the size of exemption credits is indexed to compensate for inflationary factors. For taxable year 2003, the CCPI increased by 2.2% from the prior year, resulting in an $82 exemption credit for each qualifying personal, blind, and senior exemption, and $257 for each dependent exemption. For 2003, 18.4 million personal exemption credits, and 2.3 million blind or senior exemption credits were claimed, for totals of $1.5 billion and $187 million, respectively. 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 2003 filers, along with the number of claimants and the dollar amounts claimed. Note on Table B-8 that, of the 51 credits listed, 21 credits had expired prior to 2003 and were reporting the results of their carryover provisions. Of the $1.1 billion claimed for special credits, the following pie chart proportionately illustrates the seven special credits with claims over $30 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 2003 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.

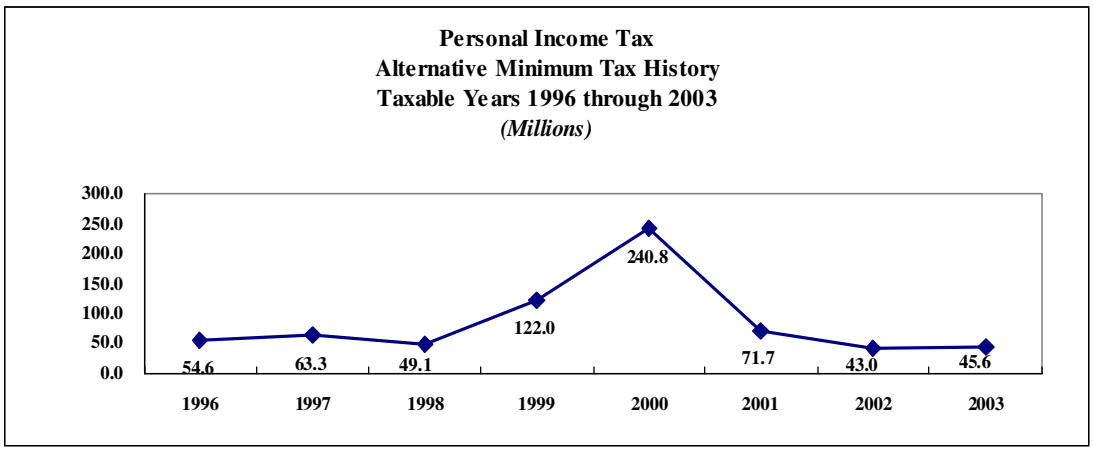
Exemption from Minimum Taxation

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 2003 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:
Married Filing Joint and Surviving Spouse	$ 66,547	$ 249,548
Single and Head-of-Household	$ 49,910	$ 187,161
Married Filing Separate and Estates & Trusts	$ 33,272	$ 124,773

From among the 13.6 million returns filed for taxable year 2003, 11,340 returns reported alternative minimum tax assessments, totaling $45.6 million. In comparison with taxable year 2002, 2003 experienced a 1,515 (15.4%) increase in the number of AMT returns filed, and a $2.6 million (6.0%) increase in the dollar amount of AMT assessed. As the following graph illustrates, a rapid decline in volume and amount of AMT reported began in taxable year 2001 and continued into taxable year 2002, but leveled off in 2003. 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.

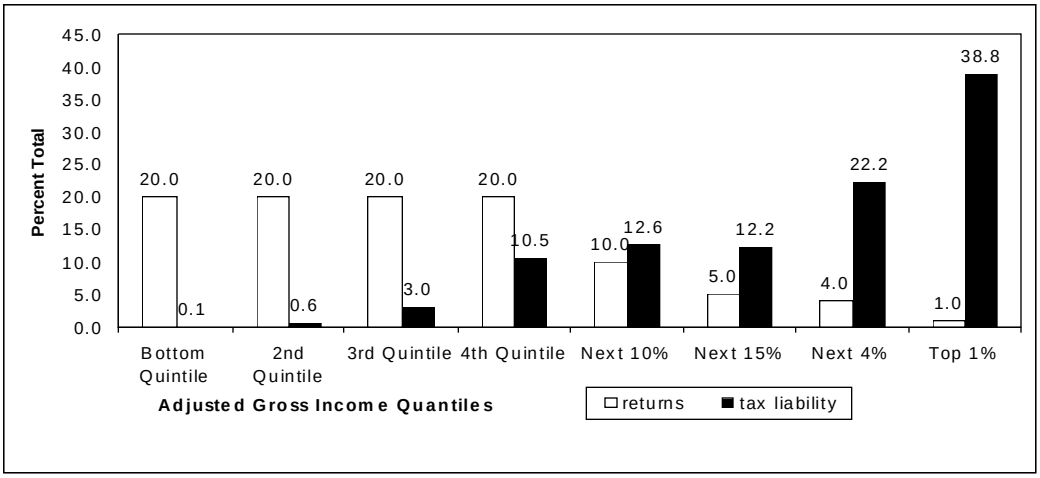


Total Tax Liability

Total tax liability to California was $30.4 billion for taxable year 2003. In comparison with $28.6 billion in 2002, total tax liability increased by $1.8 billion, or 6.3%.

Tax liability was unevenly spread among income groups in taxable year 2003. Based on California AGI, the top one percent of returns accounted for 38.8% of all tax liability, compared to 36.6% for 2002. The top five percent paid 61.0% of all tax.

Personal Income Tax
TAX LIABILITY BY AGI QUANTILES



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 overpayments. 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 sources 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 2003 taxable year, 10.9 million (80.0%) PIT returns reported tax withholdings of $24.1 billion, or 79.4% 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 estimated tax payments. For taxable year 2003, estimated tax payments totaling $10.0 billion were reported on 1.2 million returns.

Excess State Disability Insurance Withholdings

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 wages in excess of the tax on the maximum wage limit, plus interest." For taxable year 2003, the indexed maximum wage tax limit was $512.24. 282,833 returns reported claims of $45.9 million in 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 overpaid amounts 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 2003 filing season, 496,170 taxpayers elected to apply $1.4 billion of 2002 taxable year overpayments to their 2003 tax liability. Additionally, 504,051 taxpayers elected to apply $1.5 billion of their 2003 taxable year overpayments to their 2004 tax liability.

Comparison of Tax Liability Pre-Payments

The following table displays a comparison of tax liability pre-payments between taxable years 2002 and 2003, respectively:

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

Tax Pre-Payment Source	Amount *(Thousands)* 2002	Amount *(Thousands)* 2003	Change	Percent Change
Tax Withholdings	$ 22,644,478	$ 24,102,423	$ 1,457,945	6.4
Estimated Payments	9,704,102	10,005,203	301,101	3.1
Excess State Disability Insurance Withholding	57,671	45,919	-11,752	-20.4
Credit from Last Year's Tax Overpayment	1,407,148	1,382,548	-24,600	-1.7
Total	**$ 33,813,399**	**$ 35,536,093**	**$ 1,722,694**	**5.1**

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 2003, 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 California Missions Foundation Fund was added for 2003.

Refunds and Balances Due

For taxable year 2003, 9.0 million taxpayers, or 66.4% of all taxpayers, received $6.5 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 2002 statistics of 8.8 million taxpayers receiving $5.8 billion in tax refunds, the 2003 statistics represented increases of 2.4% and 13.0%, respectively.

During the 2004 filing season, 2.5 million taxpayers who had not pre-paid sufficient taxes during the 2003 taxable year -- from withholdings or quarterly estimate payments -- paid tax balances totaling $3.2 billion. Compared to taxable year 2002, the number of taxpayers owing tax balances decreased by 200,449, or 7.5%, while the amount of tax due increased by $24 million, or 0.8%.

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

Charitable Contribution Fund	2002			2003		
	Number of Contributors	Amount	Average Amount	Number of Contributors	Amount	Average Amount
California Seniors	35,450	$ 295,779	$8.34	32,791	$ 283,319	$8.64
Special California Seniors	4,346	57,978	$13.34	4,148	57,604	$13.89
Alzheimer's Disease	48,498	570,183	$11.76	46,348	591,238	$12.76
Endangered Species	52,486	672,881	$12.82	49,604	643,455	$12.97
State Children's Trust	56,947	673,723	$11.83	53,095	679,790	$12.80
California Breast Cancer	54,850	646,527	$11.79	53,268	697,657	$13.10
California Firefighter's Memorial	26,541	205,992	$7.76	26,105	223,958	$8.58
California Lung & Asthma Research	28,827	217,754	$7.55	28,428	237,350	$8.35
Emergency Food Assistance	37,179	394,283	$10.60	35,779	383,561	$10.72
California Peace Officer Memorial Foundation	22,634	179,312	$7.92	21,628	181,258	$8.38
Lupus Foundation of America - CA Chapter	20,185	131,939	$6.54	27	300	$11.11
California Missions Foundation	-	-	-	18,625	155,224	$8.33
Total	**387,943**	**$ 4,046,351**	**$10.43**	**369,846**	**$ 4,134,714**	**$11.18**
Number of Returns Reporting Voluntary Contributions	**119,588**			**110,298**		

Business Entities

Introduction

Business Entity Forms

California tax law recognizes six major forms 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 forms 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. 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 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 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 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 is as follows:

Limited Liability Company
ANNUAL INCOME FEE SCHEDULE
Taxable Year 2003

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 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 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 Annual Report is derived from four sources: Business Entities Tax System, Corporation Sample, Personal Income Tax Return Transactions File, and the Personal Income Tax Sample.

Business Entities Tax System

The Business Entities Tax System (BETS) provided statistical data from partnership, LLC, and 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 14,571 corporation returns.

Personal Income Tax Return Transactions File

The Personal Income Tax Return Transactions File contains the data pertaining to Estates and Trusts.

Personal Income Tax Sample

The Personal Income Tax Sample comprised 349,562 returns, 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 Annual Report to 'taxable income' and 'profits and losses' from partnerships and LLCs apply to worldwide income.

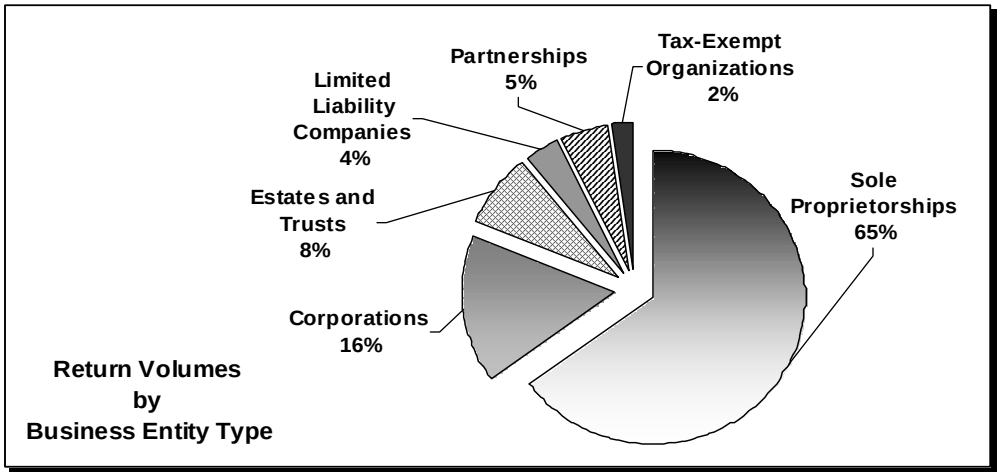
Forms FTB 100 California Corporation Franchise or Income Tax Return, and FTB 100S California S Corporation Franchise or Income Tax Return provide FTB with information about the corporation's income from both worldwide sources and California's portion of income. Within this Report, 'worldwide' income 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.

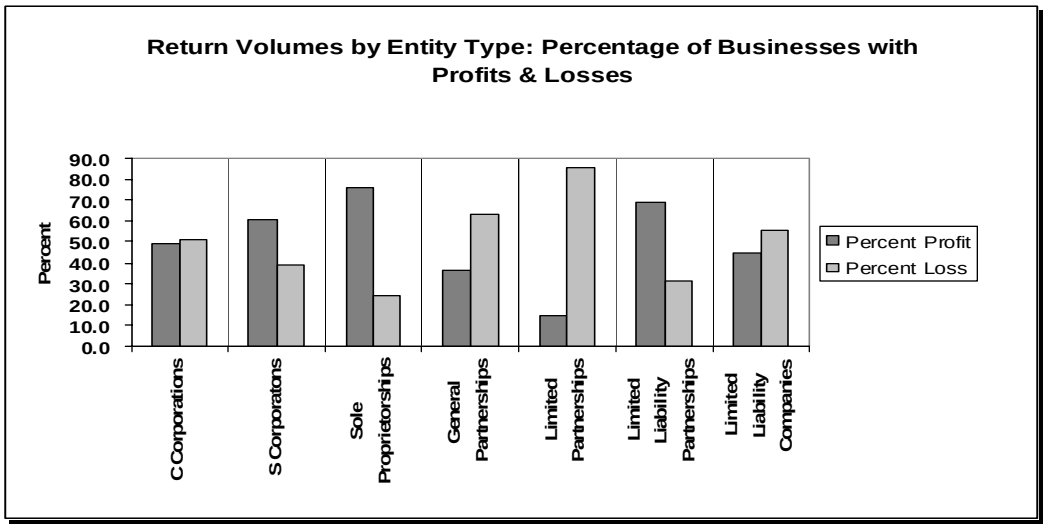
Profile of Business Entity Activities

Tax Return Volumes

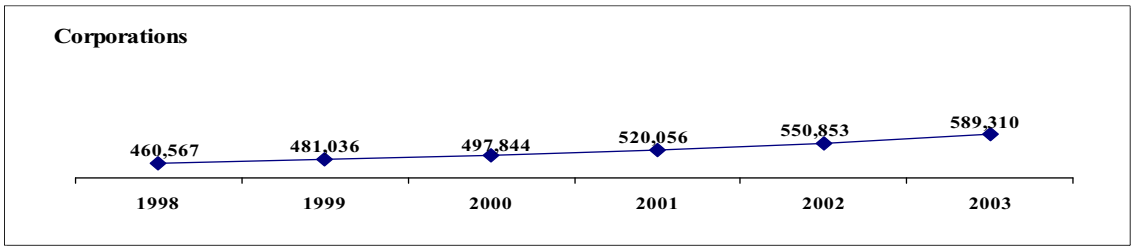
Franchise Tax Board received 3,701,358 California tax returns from business entities that closed its accounting year during 2003. As the following pie chart illustrates, sole proprietorships were the most common type of business entity, with 2,407,852 returns reporting business activities on form IRS 1040 Schedule C. Incorporated entities were the next most common type of business entity with 589,310 returns, of which 320,833 returns were from C Corporations reporting business activities on Form FTB 100, and 268,477 returns were from S Corporations reporting activities on Form FTB 100S.

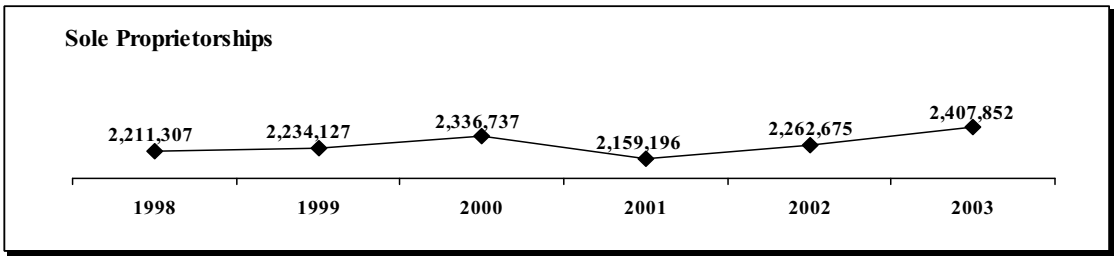


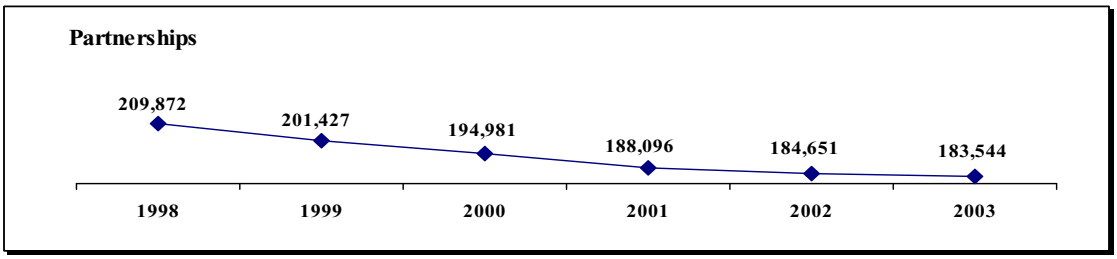
The following bar chart presents each business entity's returns by those reporting profits and those reporting losses. As the chart illustrates, many more sole proprietorships and limited liability partnerships reported profits than losses, as did S Corporations. In contrast, more general and limited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

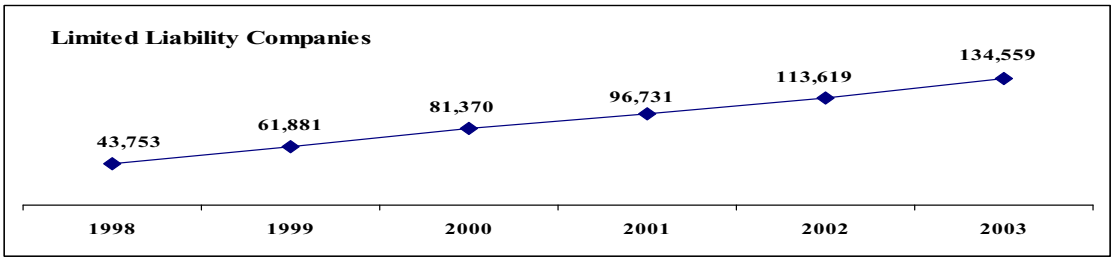


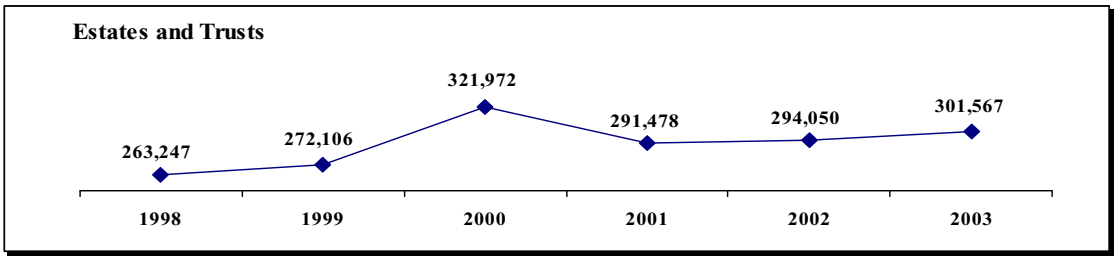
Return Volumes By Business Entity Type
1998 through 2003

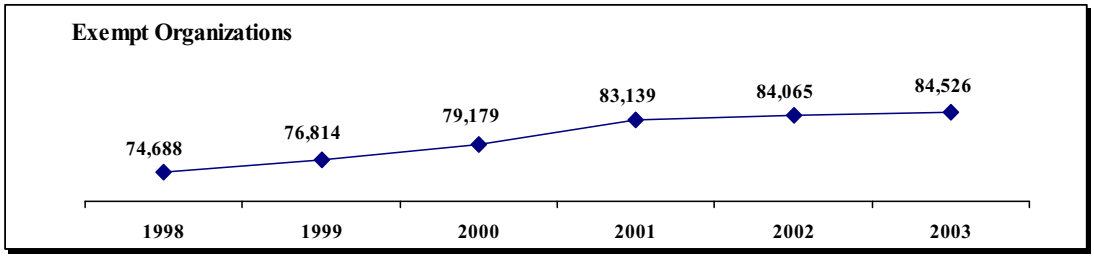






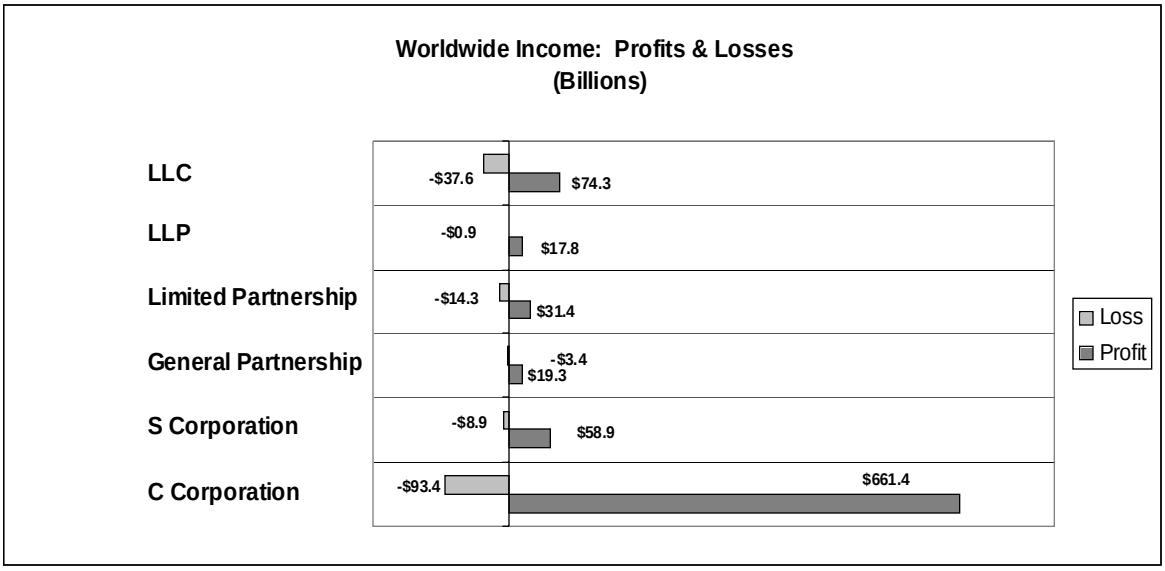




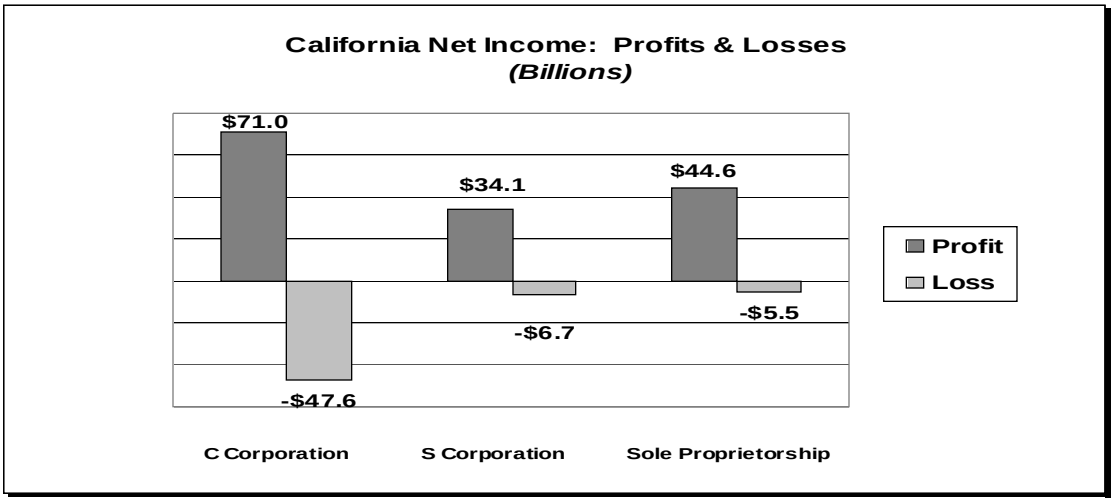


Business Profits and Losses

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.



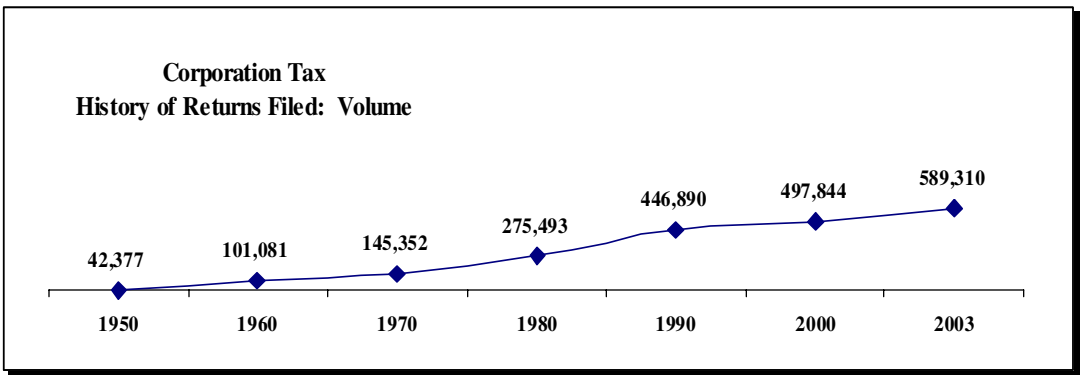
California Corporations

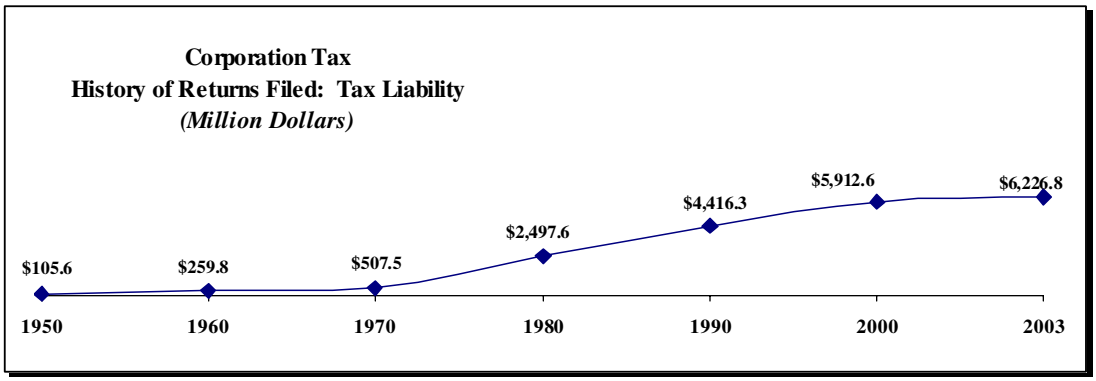
History

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 1950, the number of returns had increased to 42,377 with a tax liability of $105.6 million. The following charts illustrate the growth of return volumes and tax dollars to the state's General Fund.





Corporation Tax Components
Taxable Year 2003

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 589,310 Corporation Tax Returns for taxable year 2003, of which 320,833 (54.4%) were received from C Corporations, and 268,477 (45.6%) 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 589,310 corporate tax returns filed with California for taxable year 2003, an overwhelming 92.0% (541,975) were received from non-apportioning corporations, of which 53.6% (290,389) were from C Corporations and 46.4% (251,586) 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 589,310 corporate tax returns filed with California for 2003, only 8.0% (47,335) were received by apportioning corporations, of which 64.3% (30,444) were from C Corporations and 35.7% (16,891) 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 2003, corporations reported a total worldwide net income (after California tax law adjustments) of $618.0 billion, comprising $720.3 billion of profits and $102.3 billion of losses. California State Net Income from corporations totaled $50.8 billion of which $36.2 billion (71.1%) was apportioned to California by multi-state and multi-national corporations, and $14.7 billion (28.9%) was attributable to non-apportioning corporations.

For a statistical comparison of worldwide and state net incomes between taxable years ending 2002 and 2003, refer to Appendix Tables C-2 (all corporations), C-2A (C Corporations only), and C-2B (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 tax (before adjusting for credits) by multiplying their California Taxable Income by the appropriate tax rate, as indicated by the taxable year 2003 rate schedule below. These rates apply to both corporations subject to either the corporation franchise tax or the corporation income tax.

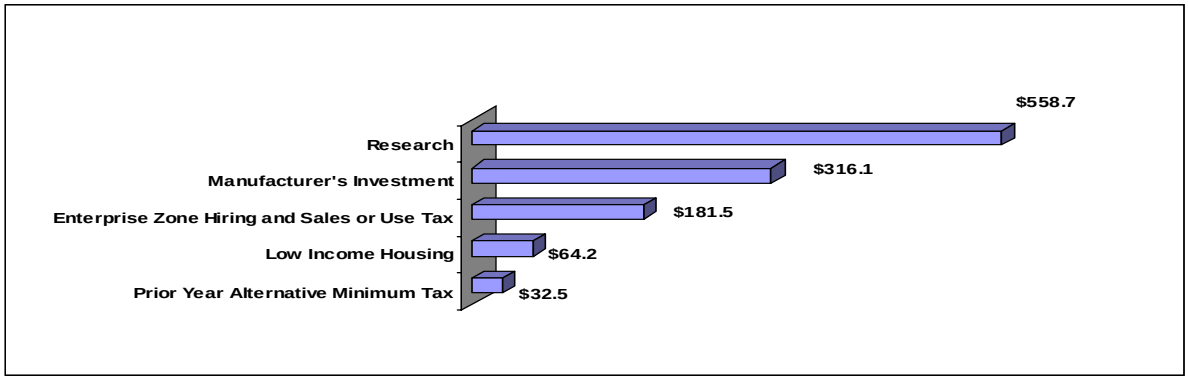
- ❑ C Corporations other than banks and financial corporations 8.84%
- ❑ S Corporations other than banks and financial corporations 1.50%
- ❑ C banks and financial corporations 10.84%
- ❑ S banks and financial corporations 3.50%

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 2003 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 2003 and were reporting the results of their carryover provisions. Of the $1.2 billion claimed by corporations, the following bar chart proportionately illustrates the five credits with claims over $30 million each:

Corporation Tax
SPECIAL CREDITS BY TYPE
Taxable Year 2003
(Millions)



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 the taxable year ending 2003. 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.

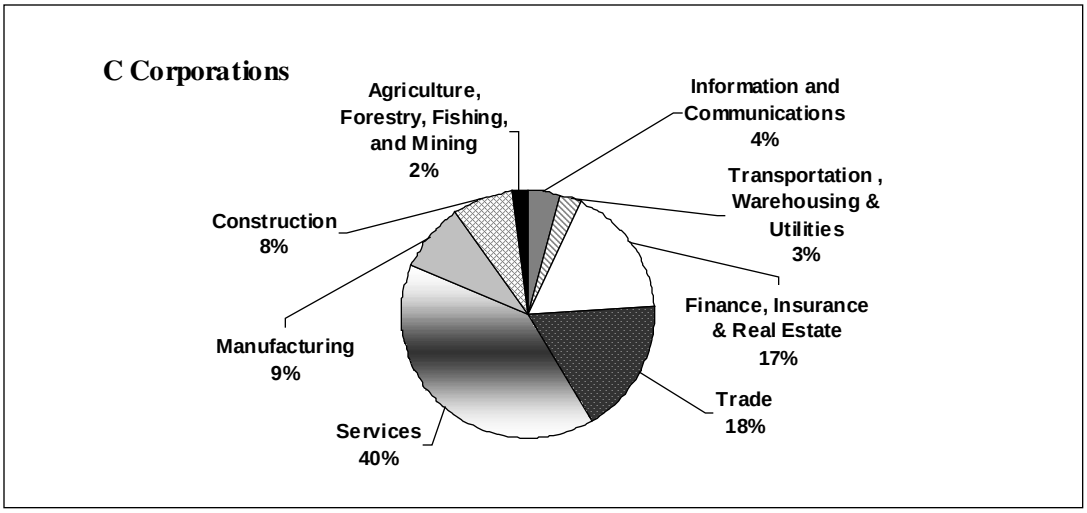
Total Tax Liability

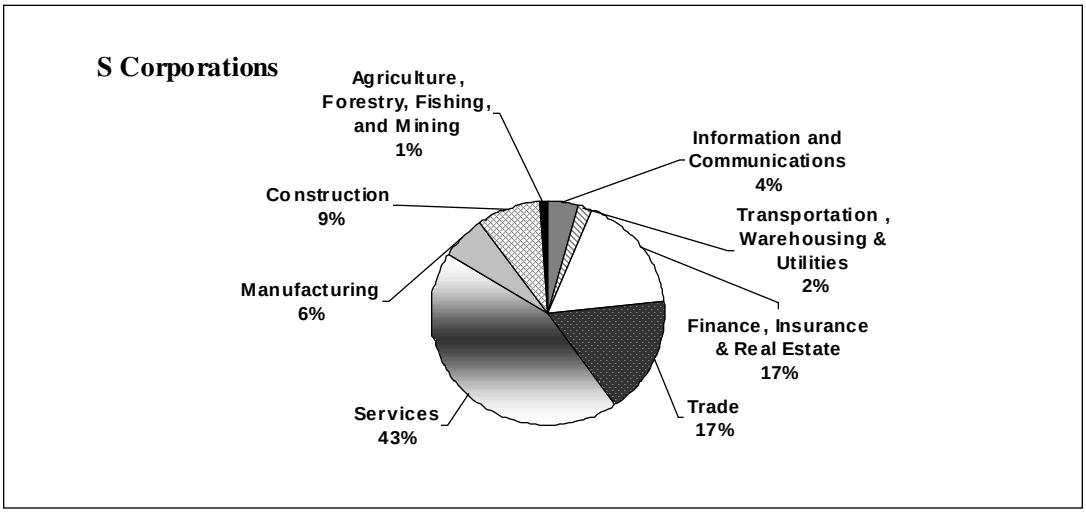
For the taxable year ending 2003, the amount of total tax from all corporation taxpayers was $6.2 billion, including $5.6 billion from C Corporations, and $0.6 billion from S Corporations.

Statistical Analysis by Corporate Business Type

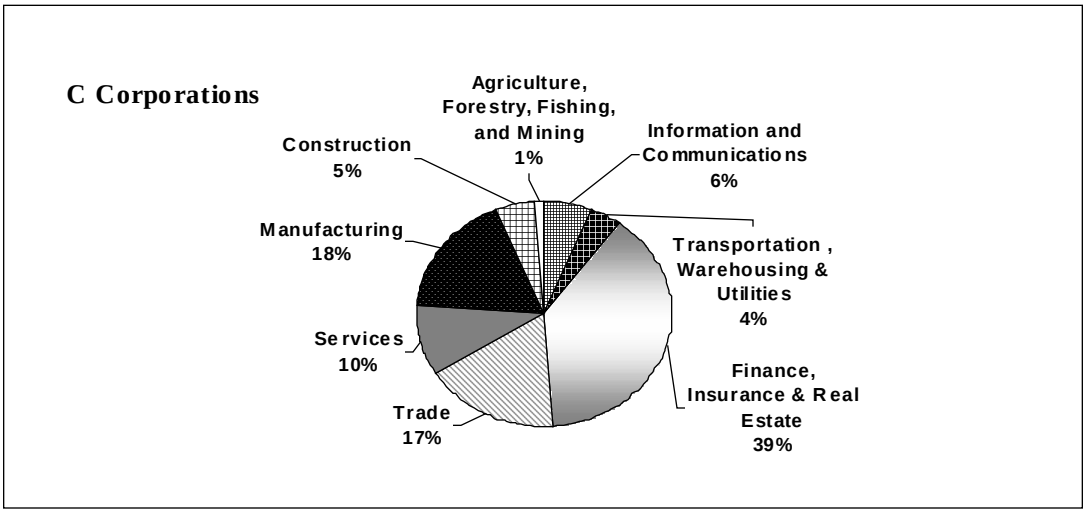
Appendix C tables provide detailed statistical data about the corporations discussed within this section. The tables include comparisons between C Corporations and S Corporations between the 2002 taxable year and the 2003 taxable year, and comparisons among net income classes, among industry types, and among accounting periods. The following graphs and charts serve to highlight the most significant comparisons:

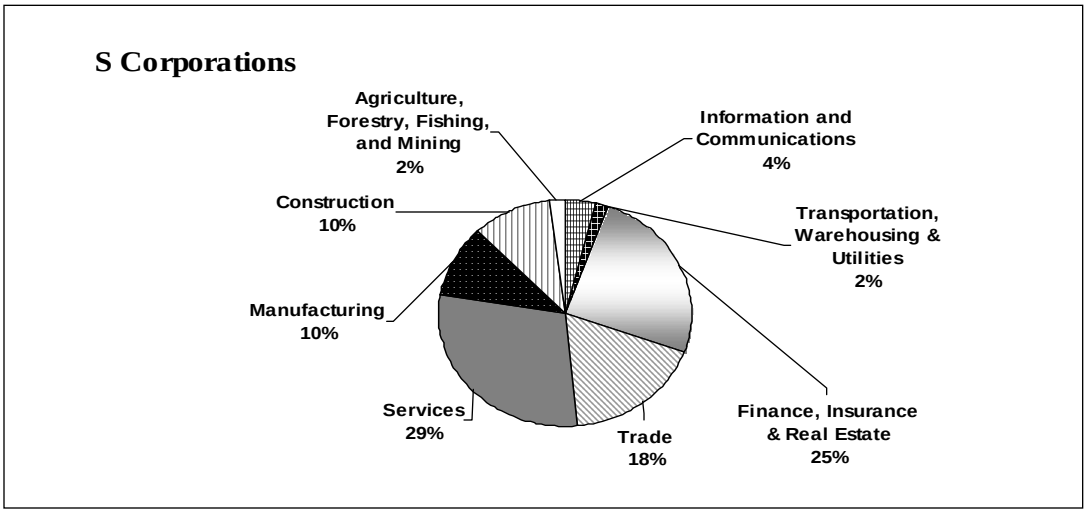
By Industry: Returns Filed



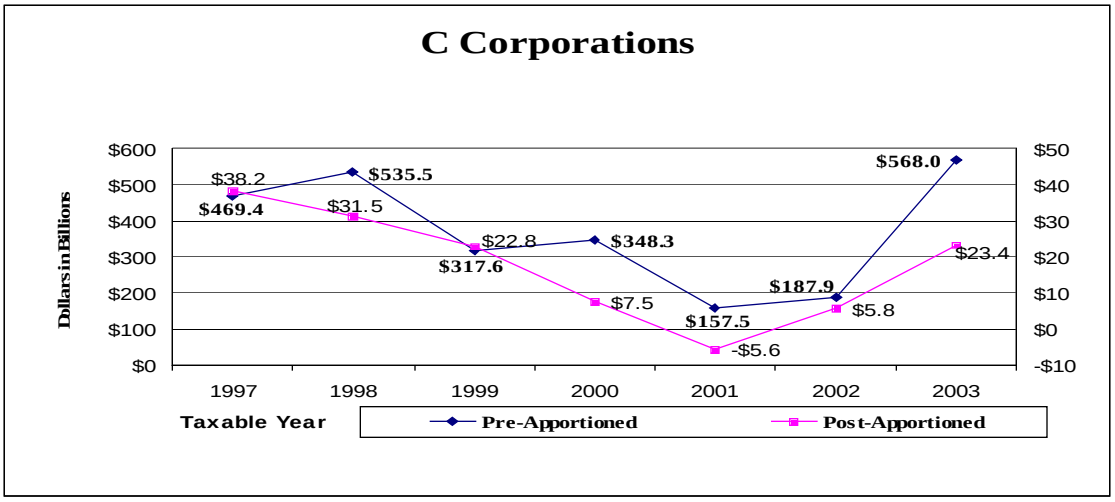


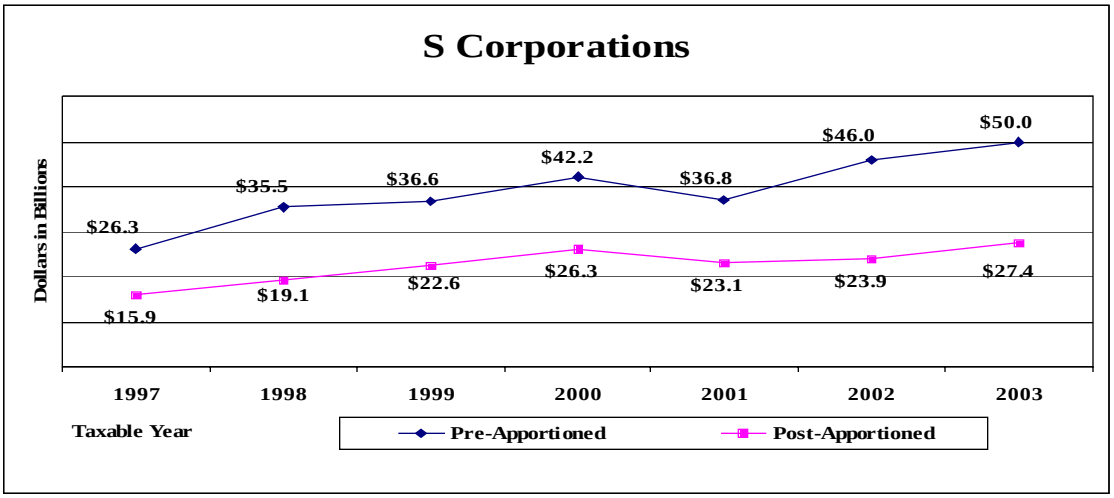
By Industry: Total Tax Liability



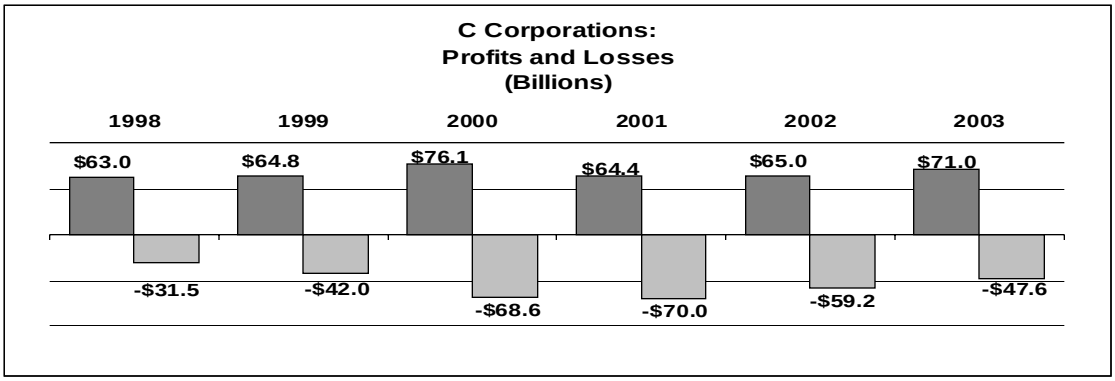


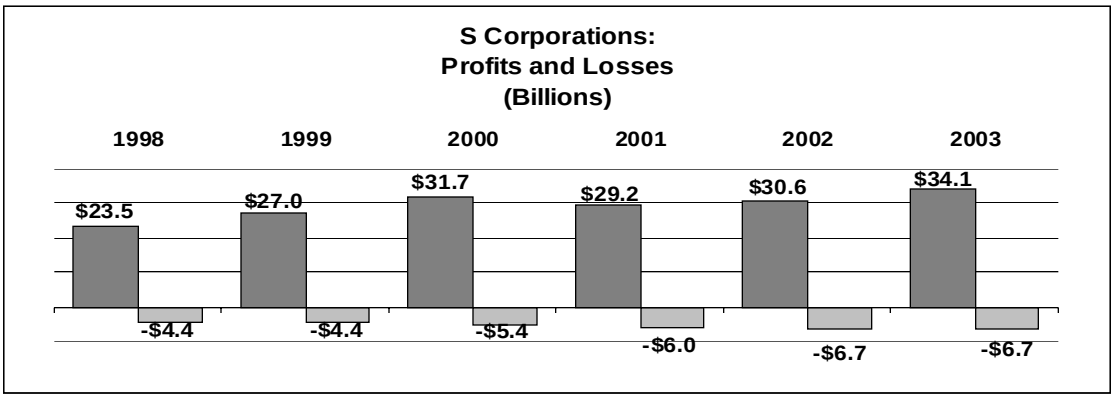
By Pre-Apportioned and Post-Apportioned Net Income



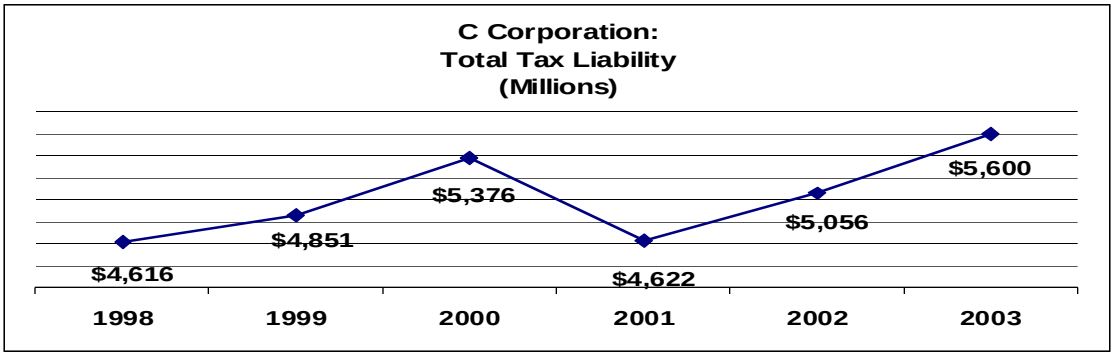


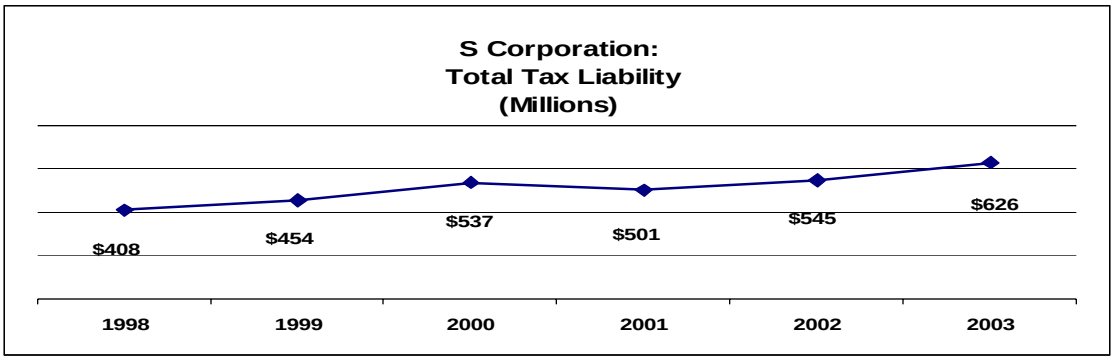
By State Net Income and Loss





By State Tax Liability

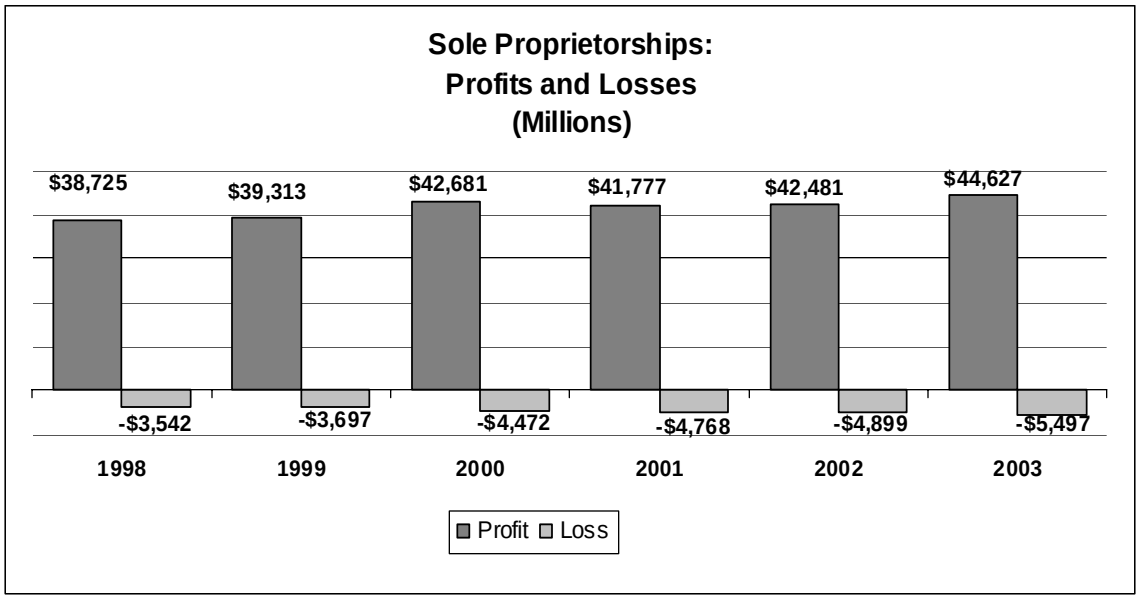


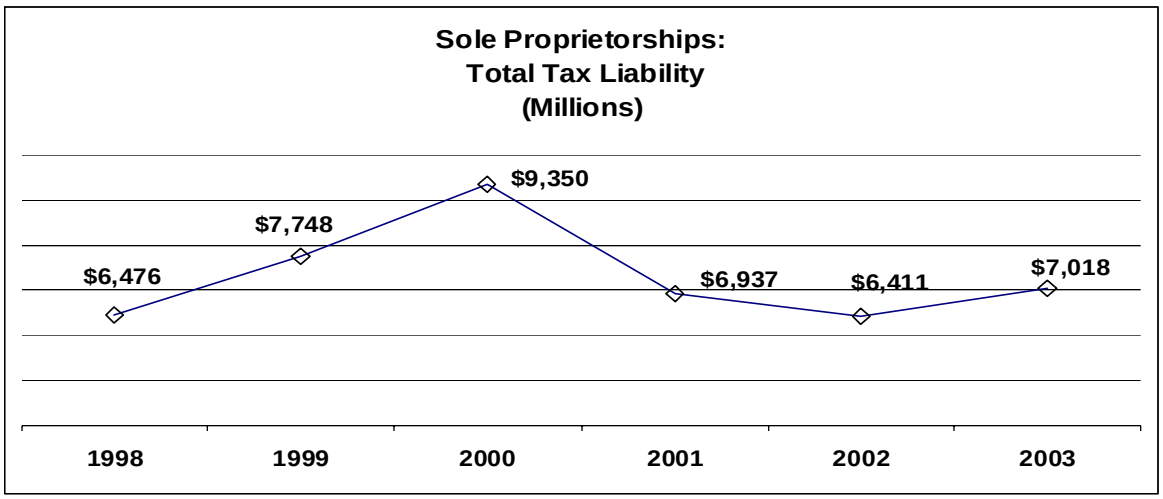


Sole Proprietorships

For the 2003 taxable year, 13.6 million California resident Personal Income Tax returns were filed, of which 2.4 million (17.7%) reported activity from sole proprietorship businesses. Of the 2.4 million sole proprietorships, 1.8 million (75.5%) realized a total net profit of $44.6 billion, or an average profit of $24,556, while nearly 600,000 (24.5%) realized a total net loss of $5.5 billion, or an average loss of $9,310.

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 2003 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

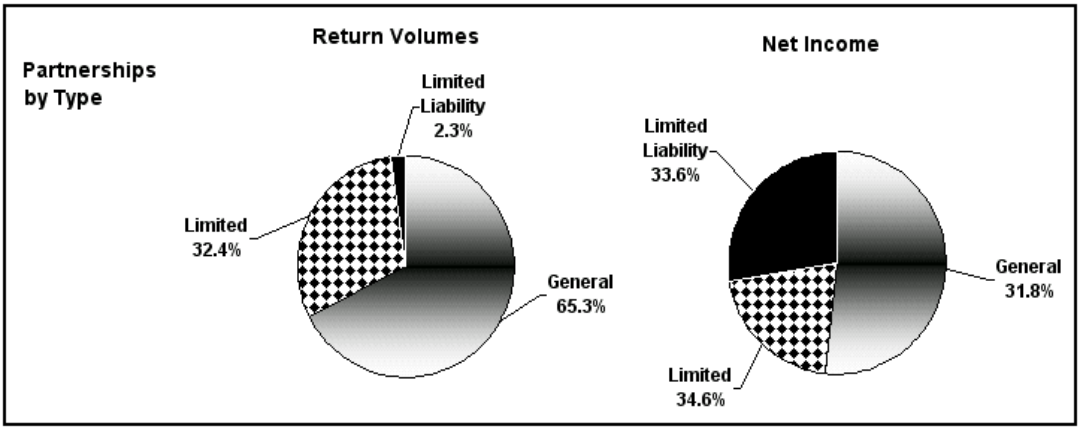
Industry Type	Millions		Percent of AGI from Sole Proprietorship
	Adjusted Gross Income	Sole Proprietorship Income	
Agriculture, Forestry, Fishing, and Mining	$ 2,483.9	$ 27.6	1.1%
Construction	7,326.9	3,062.1	41.8%
Manufacturing	2,172.4	484.1	22.3%
Services	87,018.0	20,304.7	23.3%
Trade	14,865.1	2,410.8	16.2%
Finance, Insurance, and Real Estate	23,149.4	8,233.4	35.6%
Transportation, and Public Utilities	3,325.9	1,106.8	33.3%
Information	3,359.9	307.3	9.1%
Nature of Business not Allocable	18,230.0	3,193.1	17.5%
Total	**$ 161,931.5**	**$ 39,129.9**	24.2%

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 2003, 183,544 partnerships filed form FTB 565 with the Franchise Tax Board, a 0.6% decrease from the prior year's total of 184,651, and a 29,550 (13.9%) decrease since 1997.

Of the 183,544 returns filed by partnerships, only 30.1% (55,228) reported profits. Pre-apportioned profits totaled $68.5 billion, or a per-partnership average of $1.2 million. Simultaneously, 69.9% (128,316) partnerships reported pre-apportioned losses totaling $18.7 billion, or an average loss of $145,000. A comparison of the following pie charts illustrates the worldwide profitability results of the three partnership types.



General Partnerships

General Partnerships (GPs) filed 119,911 (65.3%) of the total FTB 565 returns filed for the 2003 taxable year. They also reported 31.8% ($15.8 billion) of total partnership net income. Among the GPs, only 36.6% (43,867) reported profits, with total profits of $19.3 billion. In addition, 63.4% (76,169) of the GPs reported losses totaling $3.4 billion.

Limited Partnerships

For the 2003 taxable year, 32.4% (59,448) of all partnerships were Limited Partnerships (LPs), reporting 34.6% ($17.3 billion) of total net income from partnerships. Among the LPs, 14.3% (8,476) reported profits totaling $31.4 billion. The remaining 85.7% (50,821) of LPs reported losses totaling $14.3 billion.

Limited Liability Partnerships

Limited Liability Partnerships (LLPs) filed 4,185 FTB 565 returns, representing only 2.3% of the total partnership returns, but reported 33.6% ($16.8 billion) of the total partnership net income of $49.8 billion; 2,885 LLPs (68.9% of all LLPs) reported profits totaling $17.8 billion. In contrast, 1,326 LLPs (31.1%) reported pre-apportioned losses totaling $921.7 million.

Other California Business Entities

Limited Liability Companies

For the taxable year ending in 2003, 134,559 form FTB 568 returns were filed by Limited Liability Companies (LLCs), an 18.4% increase from 2002's volume of 113,619 returns. Of the total LLC returns filed for 2003, 60,142 (44.7%) reported profits totaling $74.3 billion and California tax liabilities totaling $108.3 million, plus $208.1 million in fees. Simultaneously, 74,417 LLCs (55.3%) reported $37.6 billion in losses.

Estates and Trusts

For taxable year 2003, Franchise Tax Board received 301,567 returns from estates and trusts, a 2.6% increase from the 294,050 returns received for taxable year 2002. Taxable income reported on form FTB 541 generated $351 million tax in taxable year 2003, a 28.1% increase from the prior year's tax receipts of $274 million.

Exempt Organizations

In the taxable year ending in 2003, there were 157,160 active exempt organizations in California, of which 84,526 (53.8%) filed returns. In comparison with 151,931 active exempt organizations in 2002, of which 84,065 filed returns, taxable year 2003 realized a 3.4% and 0.5% 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 2004, the claimant's total household income for the prior calendar year could not exceed $38,505. 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 2004, 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: 2004

During 2004, 586,210 households claimed property tax assistance, an increase of 0.7% from the 2003 level of 582,338 claimants. Qualified homeowner and renter claimants received $177.3 million in residential property tax assistance, representing a 2.2% increase from the 2003 year level of $173.5 million. The average household income among 2004 homeowner and renter claimants was $12,636, and the average assistance amount was $302.

Homeowner Assistance

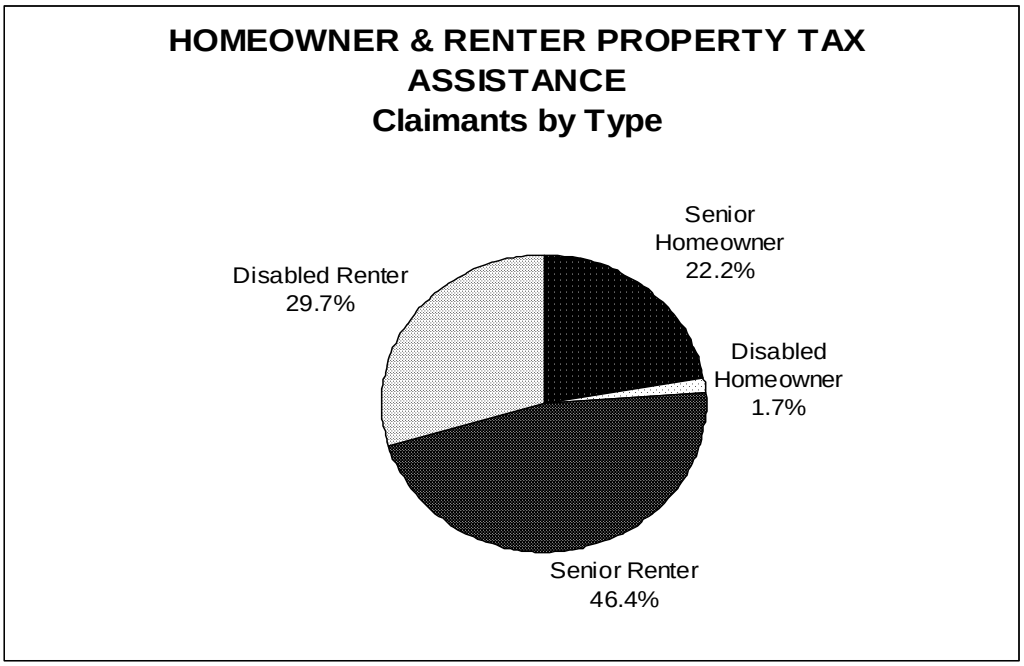
Homeowners filed 23.8% of the total claims and received $37.2 million, or 21.0% of the program's subsidy. The recipients' average household income was $18,154 and the average homeowner assistance subsidy was $266.

Homeowner claimants with less than $5,000 total household income accounted for 2.5% all homeowner claimants and received 4.0% of the total homeowner assistance budget (Appendix Table D-3). Those with incomes less than $25,000 accounted for 79.6% of the homeowner claimant population, and received 95.6% of the homeowner assistance budget.

Renter Assistance

Renters made up the majority of the program participants by filing 76.2% of all claims. Renters received $140.0 million through the program, representing 79.0% of the total assistance budget. Qualified renters had an average household income of $10,908 and received an average assistance check of $314.

Renters with income of $5,000 and below accounted for 6.8% of renter claimants and 7.4% of total amount of renter assistance (Appendix Table D-4). Those with incomes less than $25,000 accounted for 97.7% of the population and 99.6% of the total amount of the renter assistance budget.



Franchise Tax Board
HOMEOWNER & RENTER PROPERTY TAX ASSISTANCE
2004 CLAIM YEAR

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	130,034	22.2	$ 2,398,567	$ 18,446	$ 33,893	19.1	$ 261	$ 107,935
Disabled	9,701	1.7	138,170	14,243	3,319	1.9	342	9,467
Subtotal	**139,735**	**23.8**	**$ 2,536,737**	**$ 18,154**	**$ 37,212**	**21.0**	**$ 266**	**$ 117,402**
Renter*								
Senior Citizens	272,145	46.4	$ 3,179,971	$ 11,685	$ 82,696	46.7	$ 304	$ 68,036
Disabled	174,330	29.7	1,690,356	9,696	57,350	32.4	329	43,583
Subtotal	**446,475**	**76.2**	**$ 4,870,327**	**$ 10,908**	**$ 140,046**	**79.0**	**$ 314**	**$ 111,619**
Total	**586,210**	**100.0**	**$ 7,407,064**	**$ 12,636**	**$ 177,258**	**100.0**	**$ 302**	**$ 229,021**

* 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 2004 and is applicable to taxable years beginning on or after January 1, 2004. 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 R&TC are to the Revenue and Taxation Code and references to IRC are to the United States Internal Revenue Code.

- **Dividends Received Deduction**
  AB 263 (Chapter 868)

  This act, effective September 29, 2004, does the following:

  - ❏ Allows a new deduction for dividends received by a parent corporation from an insurance company subsidiary. The previous deduction statute was found to be unconstitutional.
  - ❏ Curtails corporations, subject to the Corporation Tax Law (CTL), from avoiding tax by transferring income-producing assets to insurance subsidiaries not subject to the CTL.

- **California Prostate Cancer Research Fund**
  AB 658 (Chapter 562)

  This act, effective January 1, 2005, establishes the California Prostate Cancer Research Fund for taxpayer contribution designation on the personal income tax return.

- **Exclusion/Death Gratuity Received By A Survivor Of Deceased Member, Former Member, Or Person Entering Service Of The U.S. Armed Forces**
  AB 1073 (Chapter 261)

  This act, effective August 23, 2004, conforms California law to new federal law by increasing the amount of the death gratuity excludable from gross income from $3,000 to the entire amount of the death gratuity, currently $12,000.

  This act is operative beginning with deaths occurring on or after September 11, 2001.

- **Acts Involving Fraudulently Obtained Refunds**
  AB 1260 (Chapter 163)

  This act, effective January 1, 2005, does the following:

  - ❏ Makes it a crime to fraudulently obtain a state refund in any manner, not just by paper warrant.
  - ❏ Allows the department to recover investigative costs for fraudulent direct deposit refunds as well as other forms of fraudulent refunds.

■ **Withholding on California Real Estate/Sales of Personal Residence Withholding**
AB 1338 (Chapter 528)

This act, effective January 1, 2005, does the following:

- ❑ Revises the withholding provisions affecting certain corporations to match that of individuals.
- ❑ Provides alternatives for submission of withheld funds to the department.
- ❑ Clarifies that persons transferring real property in foreclosure or in lieu of foreclosure would not be subject to withholding.
- ❑ Authorizes the department to prescribe forms and instructions for the efficient administration of the withholding law, including de minimus thresholds.

This act is operative for dispositions of California real property interests occurring on or after January 1, 2005, and for installment payments received on or after January 1, 2004, for sales on or after January 1, 2003.

■ **Disaster Loss Deduction/Excess Loss Carryover/Middle River Levee Break In San Joaquin County/Los Angeles, San Bernardino, Riverside, San Diego, & Ventura County Fires/Santa Barbara & San Luis Obispo County San Simeon Earthquake**
AB 1510 (Chapter 772)

This act, effective September 25, 2004, allows taxpayers special tax treatment, called disaster loss treatment, for losses sustained as a result of the Middle River levy break, the Southern California wildfires, losses related to the wildfires, and the San Simeon earthquake.

■ **AB 1115 Clean-Up/Child and Dependent Care Credit (California CDC) Resolves a Constitutional Issue Regarding The Alimony Deduction/Late Filing Penalty**
AB 1740 (Chapter 13)

This act, effective February 11, 2004, does the following:

- ❑ Clarifies the method of calculating the taxable income of nonresidents and part-year residents to eliminate concerns that were identified during the implementation of AB 1115 (Stats. 2001, Ch. 920). This change is operative for taxable years beginning on or after January 1, 2004.
- ❑ Corrects a drafting error made when the California CDC credit was enacted in 2000, as well as a cross-reference error created from a law change made in 2002. These corrections specify the definition of adjusted gross income (AGI) used when calculating the amount of the credit for all residents, nonresidents, and part-year residents. This change is operative for taxable years beginning on or after January 1, 2004.
- ❑ Allows a nonresident taxpayer a prorated alimony deduction consistent with an opinion of the U.S. Supreme Court. This change is operative for taxable years beginning on or after January 1, 2004.
- ❑ Presumes that the late filing penalty does not apply when, under certain circumstances, the corresponding federal late filing penalty is determined not to apply. This change is effective and operative February 11, 2004.

- ❏ Waives the estimated tax penalties for the 2002 taxable year. This change is operative for taxable year 2002.

■ **California Alzheimer's Disease and Related Research Fund**
AB 1799 (Chapter 370)

This act, effective January 1, 2005, extends the operation of the California Alzheimer's Disease and Related Research Fund from January 1, 2005, to January 1, 2010.

■ **Limited Liability Companies (LLCs)/Certificate of Cancellation**
AB 1859 (Chapter 416)

This act, effective January 1, 2005, allows a domestic LLC to cancel its existence in California without obtaining a tax clearance certificate. This act is operative for a domestic LLC that filed articles of organization on or after January 1, 2004.

■ **S Corporations/Built in Gains Tax/Conformity/Accrual Method**
AB 2328 (Chapter 782)

This act, effective September 25, 2004, does the following:

- ❏ Provides limited tax relief for corporations required in 2002 to be "S" corporations for state purposes. This change applies to taxable years beginning on or after January 1, 2002.
- ❏ Conforms California law to the Job Creation and Worker Assistance Act of 2002 federal tax law change with respect to the use of the accrual method of accounting. This change applies to taxable years beginning on or after January 1, 2003.

■ **Child Support Collections/Transfer From FTB To Department Of Child Support Services**
AB 2358 (Chapter 806)

This act, effective January 1, 2005, transfers the authority and responsibility for the collection of past due child support from FTB to the Department of Child Support Services.

■ **Mandatory e-file/Repeal And Add Penalty Provision**
AB 2480 (Chapter 267)

This act, effective August 23, 2004, does the following:

- ❏ Repeals a penalty provision for tax practitioners required to e-file individual income tax returns.

· Adds an identical penalty provision to be operative for returns filed on or after January 1, 2005.

- **California Research Bureau in Consultation with the Board of Equalization and FTB Calculate State Tax Revenues Derived From or Attributable to Joint Strike Fighter (JSF) Impact Zone**
  AB 2585 (Chapter 885)*

  This act, effective January 1, 2005, requires FTB to determine the increase in state income tax revenues attributable to locating the JSF program in Kings County. This information will be furnished to the California Research Bureau to be included in a report due no later than December 31, 2004.

  *This act does not impact the R&TC; however, it is included because it regards the impact the JSF program has had on state income tax revenue.

- **Natural Heritage Preservation Tax Credit/State Entity Property Acquisitions/Bond Funds/FTB Provide Information Regarding Credits Claimed**
  AB 2722 (Chapter 715)

  This act, effective January 1, 2005, allows the Wildlife Conservation Board to use bond funds to reimburse the General Fund for lost revenue resulting from the award of the Natural Heritage Preservation tax credit.

- **Innocent Spouse/Election Period Technical Clean-Up/Excluded LIFO Recapture Tax From Estimated Tax Underpayment For a C Corporation Electing S Corporation Treatment**
  AB 3071 (Chapter 353)

  This act, effective January 1, 2005, does the following:

  - ❑ Removes an erroneous statutory reference to the statute of limitations for relief from joint and several liability.
  - ❑ Eliminates inconsistent payment due dates between two sections in the R&TC. This change is operative for taxable years beginning on or after January 1, 2006.

- **Claim of Right Deduction/Clarify Application of 2% Floor/Extend Voluntary Disclosure to LLCs**
  AB 3073 (Ch. 354)

  This act, effective August 30, 2004, does the following:

  - ❑ Conforms California law to the federal claim of right provisions.
  - ❑ Extends the voluntary disclosure program to an LLC and its owners. The voluntary disclosure program is operative for agreements entered into on or after January 1, 2005.

■ **Court Ordered Debt/Allows Superior Courts To Refer Delinquent Amounts To FTB For Collection/FTB & Judicial Council Seek Additional Resources Needed To Accept Referrals From All 58 Counties**
SB 246 (Chapter 380)

This act, effective January 1, 2005, does the following:

- ❑ Gives California superior courts the authority to refer restitution orders to FTB for collection.
- ❑ Requires FTB to seek resources to accept additional debt collection referrals.

■ **Conformity To Federal Servicemembers Civil Relief Act (SCRA)**
SB 615 (Chapter 388)

This act is effective September 9, 2004. However, consistent with the federal SCRA, this act specifically provides that it would apply to any taxable year for which the statute of limitations for making assessments or allowing a claim for refund or credit has not expired as of December 19, 2003.

This act makes California law compatible with the federal SCRA (PL 108-189) that was enacted on December 19, 2003. This act provides expressly the following:

- ❑ The military compensation of a servicemember not domiciled in this state may not be used to increase the tax liability imposed on other income earned by that servicemember or that servicemember's spouse.
- ❑ The running of the statute of limitations is suspended for the period of a servicemember's military service.
- ❑ The rate of interest is limited to a maximum of 6% per year on any underpayment incurred before the servicemember enters military service.
- ❑ A servicemember not domiciled in this state does not become a resident of this state by reason of being present in this state solely in compliance with military orders.
- ❑ Military compensation of a servicemember not domiciled in this state is not income for services performed or from sources within this state.
- ❑ Native American servicemembers whose legal residence or domicile is a federal Indian reservation are treated as living on the federal Indian reservation and the compensation for military service is deemed to be income derived wholly from federal Indian reservation sources.

■ **Employer Hiring Credit/Certification Provided By Local Government**
SB 1097 (Chapter 225)

This act, effective August 16, 2004, does the following:

- ❑ Allows a local government to certify employees for purposes of the enterprise zone hiring credit.
- ❑ Authorizes the Department of Housing and Community Development to issue emergency regulations to carry out the intent of this bill.

■ **FTB Tax Amnesty/Teacher Retention Credit Suspension/Natural Heritage Preservation Tax Credit/FTB Proposed Fees For Services**
SB 1100 (Chapter 226)

For purposes of laws administered by FTB, this budget trailer act, effective August 16, 2004, does the following:

- ❏ Creates a tax amnesty program for certain taxpayers that 1) failed to file income tax returns, 2) underreported income on a previously filed income tax return, or 3) failed to pay any taxes previously assessed.
- ❏ Suspends the Teacher Retention Tax Credit for the 2004 and 2005 taxable years.
- ❏ Extends the years during which the Natural Heritage Preservation Tax Credit may be awarded and claimed.
- ❏ Allows FTB to charge fees for specific services requested by an individual or entity.

■ **California Military Family Relief Fund**
SB 1162 (Chapter 546)

This act, effective January 1, 2005, establishes the California Military Family Relief Fund for taxpayer contribution designation on the personal income tax return and by other means.

■ **Nonresident Taxation/Federal Preemption**
SB 1172 (Chapter 62)

This act, effective January 1, 2005, provides expressly that California law is conformed to federal statutes that limit or preempt California's ability to tax the California source income of specified nonresidents.

■ **Exclusion/Death Benefits Received By Surviving Spouse Or Beneficiary Of Member Of California National Guard, State Military Reserve Or Naval Militia Who Dies In Performance Of Duty**
SB 1193 (Chapter 591)

This act, effective January 1, 2005, requires the state to pay a $10,000 death benefit to eligible individuals when any member of the California National Guard, State Military Reserve, or Naval Militia dies or is killed after March 1, 2003, in the performance of duty.

The death benefit is operative upon the operative date of an appropriation by the Legislature for purposes of funding the benefit payments. The provision that allows the death benefit to be excluded from income is operative for taxable years beginning on or after January 1, 2005.

■ **Allow Taxpayers With Income Less Than Specified Amount To Use Form 540 2EZ**
SB 1534 (Chapter 844)

This act, effective January 1, 2005, requires FTB to make available to certain taxpayers the option of using Form 540 2EZ to file their income tax return. To qualify for this filing option, the taxpayer's income has to be under the following income thresholds:

- ❑ A taxpayer filing as single or as a head of household with total income for the taxable year of $100,000 or less; or
- ❑ Taxpayers filing a joint return or a taxpayer filing as a qualified widow or widower with total income for the taxable year of $200,000 or less.

For purposes of this act, "total income" would mean taxable wages, dividends, interest, and pension income.

■ **FTB Notify California Tax Education Council Of Tax Preparers Who Violate Regulations/FTB May Cite, Levy, And Issue Cease & Desist Orders**
SB 1543 (Chapter 921)*

This act, effective January 1, 2005, does the following:

- ❑ Authorizes FTB to enforce the laws regulating Tax Preparers.
- ❑ Prevents an accountant or Tax Preparer from disclosing confidential client information unless the client consents in writing.

*This act does not impact the R&TC; however, it is included because it provides FTB authority to cite and fine Tax Preparers under the Business and Professions Code.

■ **Exclusion/Reparation Payments/Armenian Genocide**
SB 1689 (Chapter 402)

This act, effective January 1, 2005, does the following:

- ❑ Excludes from gross income any payments, including related interest, made because of persecution during the Ottoman Turkish Empire received by an eligible individual or by the individual's heir or estate.
- ❑ Defines “eligible individual” as a person who was persecuted on the basis of race or religion by the regime that was in control of the Ottoman Turkish Empire from 1915 through 1923.

■ **Conformity To The Military Family Tax Relief Act Of 2003 (MFTRA)**
SB 1713 (Chapter 552)

The federal act was made effective for amounts paid or incurred in taxable years beginning after December 31, 2002, and this act makes the California provision effective for the same amounts in the same periods.

This act conforms California law to the changes made by the federal MFTRA. The act contains the following provisions:

- ❑ Exclusion of Gain on Sale of a Principal Residence by a Member of the Uniformed Services or the Foreign Service.
- ❑ Exclusion from Gross Income of Certain Death Gratuity Payments.
- ❑ Exclusion for Amounts Received Under Department of Defense Homeowners Assistance Program.
- ❑ Expansion of Combat Zone Filing Rules to Contingency Operations.
- ❑ Modification of Membership Requirements for Exemption from Tax for Certain Veterans' Organizations.
- ❑ Clarification of Treatment of Certain Dependent Care Assistance Programs Provided to Members of the Uniformed Services of the United States.
- ❑ Treatment of Service Academy Appointments as Scholarships for Purposes of Qualified Tuition Programs and Coverdell Education Savings Accounts.
- ❑ Suspension of Tax-Exempt Status of Terrorist Organizations.
- ❑ Above-the-Line Deduction for Overnight Travel Expenses of National Guard and Reserve Members.
- ❑ Extension of Certain Tax Relief Provisions to Astronauts.

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 2004, the Franchise Tax Board did not publish any Legal Rulings.

FTB Notices

FTB Notices are general procedures to be followed with respect to administrative procedures. During 2004, the Franchise Tax Board published 9 FTB Notices discussing the following:

- **FTB Notice 2004-1**
  Tax Shelter Reporting and Registration

  The notice announced the amendment of Revenue and Taxation Code (RTC) section 18628 (Stats. 2003, ch. 656), relating to tax shelter registration requirements. Federal rules or procedures applicable to the federal registration requirements for tax shelters apply to California's tax shelter registration requirements to the extent that they do not conflict with any California rules or procedures. The notice also announced that RTC section 18628(b)(2)(A) allows the Franchise Tax Board to require information in addition to the information required for tax regulation under Revenue and Taxation Code section 25106.5-11. The new proposed regulation would address the procedures by which California franchise taxpayers that are members of the same combined reporting group may elect to file a group return. The notice also announced a scheduled public symposium.

- **FTB Notice 2004-4**
  Date Change for Proposed Symposium Regarding Discussion Draft of Proposed Changes to California Code of Regulations, Title 18, Section 25106.5-11
  (Also refer to FTB Notice 2004-3)

  The notice announced a change in date for the scheduled public symposium that was announced in FTB Notice 2004-3, regarding the discussion draft for the proposed regulation under Revenue and Taxation Code section 25106.5-11.

- **FTB Notice 2004-5**
  Asserting a Revenue and Taxation Code Section 25137 Variation in an Original Return Filing: Accuracy-Related Penalties

  The notice announced that the Franchise Tax Board had become aware that some taxpayers that are subject to the apportionment and allocation provisions under Chapter 17 of the Corporation Tax Law (part 11, div. 2, Revenue and Taxation Code), have filed original returns in a manner inconsistent with rules provide in RTC sections 25120 through 25136, and the regulations thereunder, or in a manner inconsistent with rules provided by regulations adopted under RTC section 25137. The provisions under

RTC section 25137 were discussed for clarification, and the FTB announced that accuracy-related penalties would be asserted in the case of future improper original return filings.

- **FTB Notice 2004-6**
  Election Under AB 263 With Respect to Dividends From Eighty Percent or More Owned Insurance Companies

  The notice informs taxpayers as to how to make elections under AB 263 (Stats. 2004, ch. 868). This law allows a deduction for certain dividends received by a corporation from insurance subsidiaries that are 80% or more owned. This law also allows taxpayers to make an election for tax years ending on or after December 1, 1997, and beginning before January 1, 2004 ("open years"), to claim a similar deduction for dividends received from an 80% or more owned insurance company with respect to those years.

- **FTB Notice 2004-7**
  2004 Legislative Change – Include (a)(4) or (a)(7)(B), are to be determined. The notice also announced a scheduled public symposium.

- **FTB Notice 2004-9**
  Specialized Tax Service Fees

  The notice announced the requirements and procedures under RTC section 19591, to impose fees for certain specialized taxpayer services beginning January 1, 2005.

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.

In 2004, 1,228 new appeals involving over $162 million were filed with SBE, compared to 1,322 new appeals involving $69 million in 2003. Also, during 2004, 1,459 appeals were completed.

Published decisions are those decisions that establish precedent for future case interpretation. SBE did not issue any published decisions during 2004.

Litigation – Filings, Closings, and Significant Decisions

There were 7 new cases filed in the year 2004 and 12 cases were closed. The Franchise Tax Board's position was sustained in 5 of the 12 cases and 3 cases were settled. There were no cases reversed on the position of the Franchise Tax Board. The state was able to sustain 53.1% The *Fujitsu* decision held that the receipt of a refund of the United Kingdom Advance Corporation Tax should be treated as a dividend, interpreted provisions of the water's-edge election regarding the inclusion in a combined report of the income and activities of controlled foreign corporations, and set forth rules for determining the earnings and profits from which dividends are paid.

The *General Motors* decision held that the return of principal on the maturation of short-term securities did not constitute a receipt for purposes of the sales factor and that tax credits are allowed to individual members of the unitary business not to the unitary business generally. The California Supreme Court has agreed to review the decision.

The *Ordlock* case held that after the closing of the normal statute of limitations a taxpayer does not have to report changes resulting from federal adjustments. As a consequence state assessments based upon such changes were untimely. A different Court of Appeal in the unpublished *Marro* decision reached the opposite conclusion. The California Supreme Court has agreed to review the Ordlock decision.

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. If the California Supreme Court grants review, the decision of the Court of Appeal is vacated (ceases to be precedent). Petitions for review were filed in the California Supreme Court in *General Motors*, *Ordlock*, *Marro*, and *Fujitsu IT Holdings*. The California Supreme Court granted review in *General Motors* and *Ordlock* and declined to review the other two cases.

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 of the United States Supreme Court is discretionary.

The Franchise Tax Board filed a Petition for Writ of Certiorari with the United States Supreme Court in the case of *Franchise Tax Board v. Farmer Bros. Co.* The petition was denied. *Farmer Bros.* held that section 24402 of the Revenue and Taxation Code was invalid and violated the Commerce Clause of the United States Constitution by discriminating against interstate commerce.

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 2004. The 184 settled cases involved $1.4 billion in disputed liabilities. Of the $1.4 billion in dispute, $763.5 million was sustained.

Of the cases settled, 31 cases were settled under the Franchise Tax Board's “small case” authority. Small cases involve reductions in tax and penalties of $7,700 or less for cases settled during the 2004 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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Appendix A:

Tax Rates, Exemptions, and Standard Deductions

2003 Taxable Year

(Filing Year 2004)

TABLE A-1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2003

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*	2003[g,j] Taxable Income*
1.0	Up to $11,496	Up to $11,668	Up to $11,924
2.0	11,496 to 27,250	11,668 to 27,658	11,924 to 28,266
4.0	27,250 to 43,006	27,658 to 43,652	28,266 to 44,612
6.0	43,006 to 59,700	43,652 to 60,596	44,612 to 61,930
8.0	59,700 to 75,450	60,596 to 76,582	61,930 to 78,266
9.3	$75,450 and over	$76,582 and over	$78,266 and over

Footnotes follow this section.

TABLE A-1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2003

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*	1973-85[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*	2003[g,j] Taxable Income*
1.0	Up to $5,748	Up to $5,834	Up to $5,962
2.0	5,748 to 13,625	5,834 to 13,829	5,834 to 14,133
4.0	13,625 to 21,503	13,829 to 21,826	14,133 to 22,306
6.0	21,503 to 29,850	21,826 to 30,298	22,306 to 30,965
8.0	29,850 to 37,725	30,298 to 38,291	30,965 to 39,133
9.3	$37,725 and over	$38,291 and over	$39,133 and over

Footnotes follow this section.

TABLE A-1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2003

HEAD OF HOUSEHOLD

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-66[c] Taxable Income*	1959-72[d] 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*	2003[f,g,j] Taxable Income*
1.0	Up to $11,500	Up to $11,673	Up to $11,930
2.0	11,500 to 27,250	11,673 to 27,659	11,930 to 28,267
4.0	27,250 to 35,126	27,659 to 35,653	28,267 to 36,437
6.0	35,126 to 43,473	35,653 to 44,125	36,437 to 45,096
8.0	43,473 to 51,350	44,125 to 52,120	45,096 to 53,267
9.3	$51,350 and over	$52,120 and over	$53,267 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 – 2003

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,j,1]	1979-86[j,1]	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]	2003[k]
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$134	$136	$140	$144	$150	$158	$160	$164
b. Married Filing Separately	67	68	70	72	75	79	80	82
c. Single	67	68	70	72	75	79	80	82
d. Head of Household (Unmarried)	67	68	70	72	75	79	80	82
e. Blind (Additional)	67	68	70	72	75	79	80	82
f. Senior (Additional)	67	68	70	72	75	79	80	82
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	67	68	253	227	235	247	251	257
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	$5,054	$5,166	$5,284	$5,422	$5,622	$5,920	$6,008	$6,140
b. Head of Household (Unmarried)	$5,054	$5,166	$5,284	$5,422	$5,622	$5,920	$6,008	$6,140
c. Single and Married Filing Separately	$2,527	$2,583	$2,642	$2,711	$2,811	$2,960	$3,004	$3,070

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 - 2003

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 1	2.3%	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 - 2003

Type	Taxable Year (Calendar Year Basis)								
	1984	1985	1986	1987[g]	1988[g]	1989[g]	1990-91[g]	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]	2003[i]
I. General Corporations									
a. Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%	8.84%
b. Minimum Franchise Tax*	$800	$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%	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%	1.5%
b. Financial S Corp. Add-on, In-lieu Rate	2.170%	2%	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%	3.5%
d. Minimum Franchise Tax	$800	$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%	8.84%
f. Built-in Gains Tax	9.3%	9.3%	8.84%	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%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	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%	10.84%
d. Minimum Franchise Tax Rate*	$800	$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%	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%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	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%	10.84%
d. Minimum Franchise Tax*	$800	$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%	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%	8.84%
b. Alternative Minimum Tax**	7.0%	7.0%	6.65%	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

2003 Taxable Year
(Filing Year 2004)

TABLE B-1
Personal Income Tax: Statistics for Resident Tax Returns
COMPARISON BY TAXABLE YEARS [5, 6]
1945 Though 2003

Year	Number of Returns	Adjusted Gross [3] Income	Taxable [4] Income	Total Tax Liability
2003	13,624,349	$762,491,998,043	$619,166,479,054	$30,374,222,263
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 2000 – 2003

Adjusted Gross Income Class	NUMBER OF RETURNS							
	2000 Taxable Year		2001 Taxable Year		2002 Taxable Year		2003 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $5,000	1,046,836	7.8	1,128,604	8.3	1,120,188	8.3	1,092,578	8.0
5,000 to 9,999	1,172,727	8.7	1,155,324	8.5	1,153,241	8.5	1,163,134	8.5
10,000 to 14,999	1,266,408	9.4	1,225,683	9.0	1,197,367	8.8	1,175,473	8.6
15,000 to 19,999	1,202,611	8.9	1,130,921	8.3	1,132,723	8.3	1,138,717	8.4
20,000 to 24,999	1,015,870	7.6	1,002,785	7.4	1,053,782	7.8	1,053,396	7.7
25,000 to 29,999	897,455	6.7	909,626	6.7	908,979	6.7	883,616	6.5
30,000 to 39,999	1,495,311	11.1	1,549,987	11.4	1,472,824	10.8	1,514,637	11.1
40,000 to 49,999	1,141,312	8.5	1,157,477	8.5	1,187,776	8.7	1,154,203	8.5
50,000 to 99,999	2,727,955	20.3	2,846,463	20.9	2,858,635	21.1	2,877,717	21.1
100,000 and over	1,474,467	11.0	1,495,310	11.0	1,490,068	11.0	1,570,885	11.5
Total	**13,440,952**	**100.0**	**13,602,180**	**100.0**	**13,575,583**	**100.0**	**13,624,349**	**100.0**

Adjusted Gross Income Class	ADJUSTED GROSS INCOME (In Thousands)							
	2000 Taxable Year		2001 Taxable Year		2002 Taxable Year		2003 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $5,000	$-2,671,289	-0.3	$-3,833,743	-0.5	$-1,707,268	-0.2	$-1,871,362	-0.2
5,000 to 9,999	8,837,321	1.1	8,656,873	1.1	8,706,162	1.2	8,813,297	1.2
10,000 to 14,999	15,767,213	1.9	15,353,322	2.0	14,984,351	2.0	14,726,651	1.9
15,000 to 19,999	20,878,263	2.5	19,676,093	2.6	19,768,740	2.7	19,920,314	2.6
20,000 to 24,999	22,786,046	2.7	22,562,568	3.0	23,668,184	3.2	23,625,131	3.1
25,000 to 29,999	24,632,218	3.0	24,870,721	3.3	24,918,141	3.4	24,248,450	3.2
30,000 to 39,999	52,028,708	6.3	53,941,938	7.2	51,116,814	7.0	52,659,672	6.9
40,000 to 49,999	51,072,458	6.2	51,848,416	6.9	52,897,311	7.2	51,610,853	6.8
50,000 to 99,999	190,710,557	23.0	199,704,559	26.5	200,822,580	27.5	201,373,004	26.4
100,000 and over	445,505,507	53.7	361,359,490	47.9	335,985,370	46.0	367,385,988	48.2
Total	**$829,547,001**	**100.0**	**$754,140,238**	**100.0**	**$731,160,385**	**100.0**	**$762,491,998**	**100.0**

Adjusted Gross Income Class	TOTAL TAX LIABILITY (In Thousands)							
	2000 Taxable Year		2001 Taxable Year		2002 Taxable Year		2003 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $5,000	$ 13,282	0.0	$ 4,572	0.0	$ 3,168	0.0	$ 4,143	0.0
5,000 to 9,999	14,759	0.0	10,039	0.0	10,889	0.0	10,875	0.0
10,000 to 14,999	50,381	0.1	25,923	0.1	25,083	0.1	23,910	0.1
15,000 to 19,999	90,519	0.2	73,824	0.2	66,678	0.2	66,120	0.2
20,000 to 24,999	153,619	0.4	147,888	0.5	144,996	0.5	133,129	0.4
25,000 to 29,999	255,119	0.6	226,629	0.7	210,416	0.7	188,941	0.6
30,000 to 39,999	780,357	1.9	728,231	2.3	649,726	2.3	612,337	2.0
40,000 to 49,999	1,035,944	2.6	924,568	3.0	904,498	3.2	858,009	2.8
50,000 to 99,999	5,868,662	14.5	5,787,835	18.5	5,621,987	19.7	5,444,012	17.9
100,000 and over	32,107,189	79.5	23,354,608	74.7	20,930,617	73.3	23,032,746	75.8
Total	**$40,369,831**	**100.0**	**$31,284,118**	**100.0**	**$28,568,059**	**100.0**	**$30,374,222**	**100.0**

TABLE B-3
Personal Income Tax: Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME WITH ACCUMULATED PERCENTAGES
2003 Taxable Year

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	153,874	1.1	1.1	$-4,343,458	-0.6	-0.6	0	0.0	0.0	$1,487	0.0	0.0
Zero	413	0.0	1.1	0	0.0	-0.6	0	0.0	0.0	0	0.0	0.0
$ 1 to $999	167,012	1.2	2.4	73,782	0.0	-0.6	$1,412	0.0	0.0	85	0.0	0.0
1,000 to 1,999	161,751	1.2	3.5	246,354	0.0	-0.5	9,766	0.0	0.0	251	0.0	0.0
2,000 to 2,999	196,312	1.4	5.0	492,061	0.1	-0.5	10,536	0.0	0.0	333	0.0	0.0
3,000 to 3,999	203,594	1.5	6.5	715,031	0.1	-0.4	86,650	0.0	0.0	589	0.0	0.0
4,000 to 4,999	209,622	1.5	8.0	944,868	0.1	-0.2	240,933	0.0	0.1	1,397	0.0	0.0
5,000 to 5,999	214,918	1.6	9.6	1,182,204	0.2	-0.1	387,671	0.1	0.1	1,269	0.0	0.0
6,000 to 6,999	225,985	1.7	11.3	1,470,750	0.2	0.1	593,876	0.1	0.2	4,260	0.0	0.0
7,000 to 7,999	226,026	1.7	12.9	1,695,805	0.2	0.3	749,766	0.1	0.3	1,727	0.0	0.0
8,000 to 8,999	247,049	1.8	14.7	2,098,702	0.3	0.6	1,028,428	0.2	0.5	1,383	0.0	0.0
9,000 to 9,999	249,156	1.8	16.6	2,365,836	0.3	0.9	1,248,138	0.2	0.7	2,237	0.0	0.0
10,000 to 10,999	231,342	1.7	18.3	2,429,019	0.3	1.2	1,362,679	0.2	0.9	2,914	0.0	0.1
11,000 to 11,999	234,051	1.7	20.0	2,694,888	0.4	1.6	1,549,533	0.3	1.2	3,556	0.0	0.1
12,000 to 12,999	214,824	1.6	21.5	2,680,345	0.4	1.9	1,650,763	0.3	1.4	5,123	0.0	0.1
13,000 to 13,999	261,285	1.9	23.5	3,524,876	0.5	2.4	2,190,351	0.4	1.8	5,547	0.0	0.1
14,000 to 14,999	233,971	1.7	25.2	3,397,523	0.4	2.8	2,161,001	0.3	2.1	6,771	0.0	0.1
15,000 to 15,999	218,769	1.6	26.8	3,391,031	0.4	3.3	2,247,701	0.4	2.5	8,106	0.0	0.2
16,000 to 16,999	237,725	1.7	28.5	3,917,525	0.5	3.8	2,562,514	0.4	2.9	10,620	0.0	0.2
17,000 to 17,999	235,000	1.7	30.3	4,110,763	0.5	4.3	2,748,308	0.4	3.4	12,279	0.0	0.2
18,000 to 18,999	225,115	1.7	31.9	4,167,212	0.5	4.9	2,919,309	0.5	3.8	17,181	0.1	0.3
19,000 to 19,999	222,108	1.6	33.5	4,333,783	0.6	5.5	2,915,829	0.5	4.3	17,935	0.1	0.3
20,000 to 20,999	225,754	1.7	35.2	4,634,274	0.6	6.1	3,207,800	0.5	4.8	21,950	0.1	0.4
21,000 to 21,999	219,786	1.6	36.8	4,724,574	0.6	6.7	3,309,934	0.5	5.4	23,962	0.1	0.5
22,000 to 22,999	209,465	1.5	38.3	4,708,203	0.6	7.3	3,399,969	0.5	5.9	26,676	0.1	0.6
23,000 to 23,999	202,796	1.5	39.8	4,769,327	0.6	7.9	3,507,746	0.6	6.5	31,780	0.1	0.7
24,000 to 24,999	195,595	1.4	41.3	4,788,753	0.6	8.6	3,467,001	0.6	7.0	28,761	0.1	0.8
25,000 to 25,999	186,341	1.4	42.6	4,755,418	0.6	9.2	3,467,278	0.6	7.6	31,241	0.1	0.9
26,000 to 26,999	175,176	1.3	43.9	4,640,181	0.6	9.8	3,316,031	0.5	8.1	32,099	0.1	1.0
27,000 to 27,999	188,120	1.4	45.3	5,171,201	0.7	10.5	3,723,367	0.6	8.7	42,889	0.1	1.1
28,000 to 28,999	171,698	1.3	46.6	4,894,628	0.6	11.1	3,687,076	0.6	9.3	44,502	0.1	1.3
29,000 to 29,999	162,281	1.2	47.8	4,787,021	0.6	11.7	3,517,923	0.6	9.9	38,210	0.1	1.4
30,000 to 30,999	171,175	1.3	49.0	5,219,944	0.7	12.4	3,860,062	0.6	10.5	49,332	0.2	1.6
31,000 to 31,999	172,038	1.3	50.3	5,419,048	0.7	13.1	4,095,596	0.7	11.2	62,624	0.2	1.8
32,000 to 32,999	177,807	1.3	51.6	5,777,092	0.8	13.9	4,325,370	0.7	11.9	62,284	0.2	2.0
33,000 to 33,999	146,161	1.1	52.7	4,893,900	0.6	14.5	3,683,279	0.6	12.5	52,922	0.2	2.2
34,000 to 34,999	134,311	1.0	53.6	4,640,490	0.6	15.1	3,506,120	0.6	13.0	54,921	0.2	2.3
35,000 to 35,999	151,449	1.1	54.8	5,371,698	0.7	15.8	4,114,985	0.7	13.7	60,742	0.2	2.5
36,000 to 36,999	150,931	1.1	55.9	5,506,203	0.7	16.6	4,146,788	0.7	14.4	63,091	0.2	2.7
37,000 to 37,999	132,142	1.0	56.8	4,956,490	0.7	17.2	3,789,775	0.6	15.0	59,724	0.2	2.9
38,000 to 38,999	126,381	0.9	57.8	4,862,953	0.6	17.9	3,745,304	0.6	15.6	66,444	0.2	3.2
39,000 to 39,999	152,242	1.1	58.9	6,011,852	0.8	18.6	4,625,028	0.7	16.3	80,253	0.3	3.4
40,000 to 49,999	1,154,203	8.5	67.3	51,610,853	6.8	25.4	39,955,904	6.5	22.8	858,009	2.8	6.2
50,000 to 59,999	885,310	6.5	73.8	48,504,557	6.4	31.8	37,868,018	6.1	28.9	1,024,250	3.4	9.6
60,000 to 69,999	695,497	5.1	79.0	44,996,358	5.9	37.7	35,394,470	5.7	34.6	1,131,442	3.7	13.3
70,000 to 79,999	536,406	3.9	82.9	40,151,313	5.3	42.9	31,390,377	5.1	39.7	1,101,293	3.6	17.0
80,000 to 89,999	434,174	3.2	86.1	36,781,344	4.8	47.8	29,147,549	4.7	44.4	1,140,736	3.8	20.7
90,000 to 99,999	326,330	2.4	88.5	30,939,432	4.1	51.8	24,625,521	4.0	48.4	1,046,292	3.4	24.2
100,000 to 149,999	887,435	6.5	95.0	106,431,691	14.0	65.8	86,129,871	13.9	62.3	4,490,607	14.8	39.0
150,000 to 199,999	303,375	2.2	97.2	51,940,578	6.8	72.6	43,238,565	7.0	69.3	2,781,742	9.2	48.1
200,000 to 299,999	198,251	1.5	98.7	47,430,730	6.2	78.8	40,513,824	6.5	75.8	2,956,915	9.7	57.8
300,000 to 399,999	69,379	0.5	99.2	23,788,097	3.1	81.9	21,102,238	3.4	79.2	1,681,700	5.5	63.4
400,000 to 499,999	33,309	0.2	99.4	14,838,020	1.9	83.9	13,424,548	2.2	81.4	1,103,696	3.6	67.0
500,000 to 999,999	50,309	0.4	99.8	34,201,416	4.5	88.4	31,787,997	5.1	86.5	2,692,951	8.9	75.9
1,000,000 and over	28,827	0.2	100.0	88,755,457	11.6	100.0	83,425,996	13.5	100.0	7,325,135	24.1	100.0
Total	**13,624,349**	**100.0**		**$762,491,998**	**100.0**		**$619,166,479**	**100.0**		**$30,374,222**	**100.0**	

TABLE B-4A.1
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California[7] Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	153,874	4,256	$-8,528,804	$4,188,498	$-4,343,458	$1,787,059	0	$1,487
Zero	413	0	8,055	-8,055	0	5,669	0	0
$1 to $999	167,012	9,626	466,116	-393,486	73,782	601,355	$1,412	85
1,000 to 1,999	161,751	15,907	244,998	-3,606	246,354	571,371	9,766	251
2,000 to 2,999	196,312	11,705	532,085	-44,548	492,061	782,890	10,536	333
3,000 to 3,999	203,594	67,055	749,619	-34,591	715,031	806,162	86,650	589
4,000 to 4,999	209,622	70,700	1,021,167	-80,895	944,868	903,308	240,933	1,397
5,000 to 5,999	214,918	43,447	1,286,636	-104,432	1,182,204	1,008,422	387,671	1,269
6,000 to 6,999	225,985	48,307	1,520,514	-49,836	1,470,750	982,315	593,876	4,260
7,000 to 7,999	226,026	35,375	1,760,959	-67,429	1,695,805	1,063,903	749,766	1,727
8,000 to 8,999	247,049	26,198	2,175,435	-78,388	2,098,702	1,172,837	1,028,428	1,383
9,000 to 9,999	249,156	26,484	2,472,650	-110,855	2,365,836	1,223,475	1,248,138	2,237
10,000 to 10,999	231,342	66,582	2,475,601	-47,334	2,429,019	1,160,124	1,362,679	2,914
11,000 to 11,999	234,051	80,351	2,820,358	-125,940	2,694,888	1,243,508	1,549,533	3,556
12,000 to 12,999	214,824	74,256	2,735,683	-56,993	2,680,345	1,139,748	1,650,763	5,123
13,000 to 13,999	261,285	97,597	3,607,947	-94,758	3,524,876	1,405,466	2,190,351	5,547
14,000 to 14,999	233,971	99,294	3,336,377	55,853	3,397,523	1,372,207	2,161,001	6,771
15,000 to 15,999	218,769	99,952	3,499,819	-108,793	3,391,031	1,233,393	2,247,701	8,106
16,000 to 16,999	237,725	99,675	4,020,620	-103,095	3,917,525	1,471,474	2,562,514	10,620
17,000 to 17,999	235,000	104,289	4,139,207	-30,506	4,110,763	1,414,547	2,748,308	12,279
18,000 to 18,999	225,115	101,522	4,234,203	-70,900	4,167,212	1,324,117	2,919,309	17,181
19,000 to 19,999	222,108	97,714	4,391,678	-58,380	4,333,783	1,608,668	2,915,829	17,935
20,000 to 20,999	225,754	106,860	4,710,844	-76,580	4,634,274	1,556,439	3,207,800	21,950
21,000 to 21,999	219,786	108,757	4,816,301	-91,727	4,724,574	1,475,608	3,309,934	23,962
22,000 to 22,999	209,465	103,934	4,801,113	-93,101	4,708,203	1,374,351	3,399,969	26,676
23,000 to 23,999	202,796	103,997	4,891,100	-123,007	4,769,327	1,307,593	3,507,746	31,780
24,000 to 24,999	195,595	91,233	4,887,193	-102,263	4,788,753	1,387,583	3,467,001	28,761
25,000 to 25,999	186,341	87,096	4,870,511	-117,191	4,755,418	1,317,881	3,467,278	31,241
26,000 to 26,999	175,176	85,869	4,784,776	-144,595	4,640,181	1,432,402	3,316,031	32,099
27,000 to 27,999	188,120	98,465	5,248,704	-78,923	5,171,201	1,484,510	3,723,367	42,889
28,000 to 28,999	171,698	91,168	5,051,964	-157,336	4,894,628	1,243,157	3,687,076	44,502
29,000 to 29,999	162,281	88,436	4,874,534	-87,576	4,787,021	1,305,984	3,517,923	38,210
30,000 to 30,999	171,175	93,861	5,370,849	-150,905	5,219,944	1,450,977	3,860,062	49,332
31,000 to 31,999	172,038	107,516	5,580,119	-165,094	5,419,048	1,362,111	4,095,596	62,624
32,000 to 32,999	177,807	107,785	5,979,359	-202,292	5,777,092	1,501,493	4,325,370	62,284
33,000 to 33,999	146,161	85,703	5,103,357	-209,457	4,893,900	1,255,842	3,683,279	52,922
34,000 to 34,999	134,311	87,817	4,846,252	-205,762	4,640,490	1,150,108	3,506,120	54,921
35,000 to 35,999	151,449	104,738	5,554,896	-183,329	5,371,698	1,280,158	4,114,985	60,742
36,000 to 36,999	150,931	95,094	5,672,326	-168,202	5,506,203	1,368,124	4,146,788	63,091
37,000 to 37,999	132,142	89,263	5,145,164	-190,341	4,956,490	1,188,540	3,789,775	59,724
38,000 to 38,999	126,381	90,968	5,036,149	-173,196	4,862,953	1,147,632	3,745,304	66,444
39,000 to 39,999	152,242	107,102	6,240,819	-230,548	6,011,852	1,394,096	4,625,028	80,253
40,000 to 49,999	1,154,203	913,498	53,628,731	-2,026,290	51,610,853	11,786,598	39,955,904	858,009
50,000 to 59,999	885,310	792,058	50,168,602	-1,669,555	48,504,557	10,707,438	37,868,018	1,024,250
60,000 to 69,999	695,497	662,131	46,394,279	-1,408,072	44,996,358	9,693,173	35,394,470	1,131,442
70,000 to 79,999	536,406	520,223	41,177,116	-1,028,210	40,151,313	9,003,103	31,390,377	1,101,293
80,000 to 89,999	434,174	427,237	37,464,545	-683,210	36,781,344	7,669,084	29,147,549	1,140,736
90,000 to 99,999	326,330	324,408	31,457,393	-518,021	30,939,432	6,326,598	24,625,521	1,046,292
100,000 to 149,999	887,435	883,067	107,468,781	-1,037,480	106,431,691	20,421,384	86,129,871	4,490,607
150,000 to 199,999	303,375	301,966	52,127,207	-186,630	51,940,578	8,740,400	43,238,565	2,781,742
200,000 to 299,999	198,251	197,428	47,248,989	189,074	47,430,730	6,953,645	40,513,824	2,956,915
300,000 to 399,999	69,379	69,044	23,549,441	238,656	23,788,097	2,696,193	21,102,238	1,681,700
400,000 to 499,999	33,309	33,163	14,617,385	220,635	14,838,020	1,421,082	13,424,548	1,103,696
500,000 to 999,999	50,309	49,998	33,529,130	677,883	34,201,416	2,436,652	31,787,997	2,692,951
1,000,000 to 1,999,999	17,955	17,841	23,791,329	666,976	24,458,301	1,234,002	23,239,085	2,015,164
2,000,000 to 2,999,999	4,699	4,666	11,078,393	253,831	11,332,225	534,860	10,804,902	948,895
3,000,000 to 3,999,999	2,026	2,011	6,703,168	267,779	6,970,947	307,395	6,665,172	585,640
4,000,000 to 4,999,999	1,052	1,043	4,509,476	179,235	4,688,711	233,437	4,456,064	395,328
5,000,000 and over	3,095	3,078	40,536,592	768,681	41,305,273	3,092,731	38,260,772	3,380,108
Total	**13,624,349**	**8,418,821**	**$767,887,815**	**$-5,474,609**	**$762,491,998**	**$154,524,380**	**$619,166,479**	**$30,374,222**

TABLE B-4A.2
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	45,250	$853,309	91,521	$567,254	68,915	$184,216	11,667	$110,792
Zero	a	2	a	6	a	0	406	4,169
$1 to $999	75,978	181,192	53,945	32,337	45,697	38,140	11,333	61,211
1,000 to 1,999	106,460	208,363	48,300	25,843	34,921	21,404	8,609	13,960
2,000 to 2,999	140,842	427,660	49,654	38,240	30,528	27,364	11,574	28,879
3,000 to 3,999	156,907	558,537	39,178	48,071	23,384	21,242	13,348	40,288
4,000 to 4,999	171,041	755,287	45,166	63,816	23,387	24,169	10,964	44,694
5,000 to 5,999	164,342	916,577	55,986	55,320	23,469	27,575	20,294	102,379
6,000 to 6,999	178,445	1,179,966	50,735	53,039	24,565	29,843	18,009	104,264
7,000 to 7,999	171,753	1,210,648	55,979	52,185	26,377	44,260	19,637	103,831
8,000 to 8,999	190,704	1,507,170	59,561	89,272	27,183	41,493	25,297	138,901
9,000 to 9,999	188,356	1,792,139	65,900	77,705	26,514	37,553	33,848	212,216
10,000 to 10,999	174,728	1,724,005	54,036	57,266	21,783	53,771	25,867	170,637
11,000 to 11,999	174,880	1,956,757	66,762	97,178	27,557	47,498	27,969	228,439
12,000 to 12,999	163,565	1,913,797	62,307	110,045	27,583	50,288	33,815	278,644
13,000 to 13,999	200,833	2,615,053	68,805	124,797	30,242	35,925	37,690	327,111
14,000 to 14,999	193,809	2,709,227	64,157	121,581	24,120	52,884	28,761	287,087
15,000 to 15,999	175,271	2,644,103	61,573	74,462	25,292	51,026	30,950	319,703
16,000 to 16,999	189,929	3,010,031	76,719	117,476	41,842	98,746	34,600	348,054
17,000 to 17,999	188,827	3,194,701	68,021	75,360	25,940	59,248	40,103	413,361
18,000 to 18,999	183,075	3,253,103	60,395	91,627	24,408	39,386	30,631	338,981
19,000 to 19,999	186,463	3,533,743	65,333	109,268	28,759	48,650	30,750	333,371
20,000 to 20,999	189,733	3,795,355	68,740	111,050	29,601	55,531	30,946	359,143
21,000 to 21,999	177,895	3,647,262	75,111	126,777	32,364	74,505	35,460	445,148
22,000 to 22,999	171,277	3,679,791	80,253	112,092	32,759	90,955	35,598	510,894
23,000 to 23,999	168,237	3,894,404	67,378	86,464	25,256	51,502	36,940	524,003
24,000 to 24,999	159,724	3,766,811	71,266	90,439	26,229	71,903	33,589	469,888
25,000 to 25,999	152,218	3,716,607	69,357	134,627	24,715	82,382	33,148	479,685
26,000 to 26,999	150,918	3,724,031	70,645	89,235	23,607	51,797	27,428	492,758
27,000 to 27,999	157,244	4,012,617	75,735	95,076	29,876	47,430	30,914	485,517
28,000 to 28,999	145,578	3,933,273	64,640	112,526	31,610	96,809	27,077	482,196
29,000 to 29,999	140,499	4,116,988	61,874	87,685	26,988	32,102	25,854	418,856
30,000 to 30,999	147,058	4,285,667	65,536	78,571	28,307	97,107	24,484	403,737
31,000 to 31,999	145,668	4,392,001	64,173	114,347	20,963	61,521	27,074	435,691
32,000 to 32,999	153,991	4,777,895	73,802	92,401	34,252	78,607	30,499	537,840
33,000 to 33,999	126,956	4,133,192	61,776	72,105	24,899	49,461	25,873	384,260
34,000 to 34,999	114,114	3,824,355	63,131	121,446	23,419	91,459	24,210	425,393
35,000 to 35,999	127,181	4,327,322	74,262	66,562	27,530	55,062	28,208	623,855
36,000 to 36,999	132,060	4,561,151	74,107	127,207	28,645	41,123	24,568	488,217
37,000 to 37,999	115,185	4,153,136	64,091	90,489	23,312	48,064	21,826	438,405
38,000 to 38,999	107,160	4,011,009	62,643	90,231	24,314	72,698	18,203	344,285
39,000 to 39,999	133,572	4,947,239	69,194	99,451	21,169	46,904	26,565	457,138
40,000 to 49,999	1,017,350	42,981,933	626,284	765,573	246,305	519,088	199,932	4,075,576
50,000 to 59,999	795,182	40,643,774	557,780	638,772	225,242	503,323	154,858	3,365,841
60,000 to 69,999	626,738	37,686,102	481,104	701,947	190,919	358,320	127,455	2,978,229
70,000 to 79,999	488,821	33,659,334	394,349	613,000	177,379	427,052	102,414	2,553,623
80,000 to 89,999	400,172	31,065,186	332,357	561,874	152,972	343,916	78,824	1,912,091
90,000 to 99,999	302,927	26,197,248	270,789	381,880	132,327	261,268	60,381	1,622,494
100,000 to 149,999	818,316	87,959,347	769,358	1,354,644	435,021	1,122,916	148,907	4,589,836
150,000 to 199,999	274,252	40,104,457	273,640	887,533	186,952	679,447	52,039	1,727,165
200,000 to 299,999	171,140	32,162,787	183,232	932,058	139,723	865,195	34,463	1,237,798
300,000 to 399,999	56,939	13,954,377	65,616	606,366	55,143	523,649	11,295	409,946
400,000 to 499,999	26,518	7,983,369	31,605	355,848	27,080	348,972	5,690	207,557
500,000 to 999,999	40,035	16,457,871	48,916	1,101,939	42,575	978,983	8,192	321,395
1,000,000 to 1,999,999	14,085	10,016,862	17,611	887,371	16,043	757,978	2,767	124,914
2,000,000 to 2,999,999	3,727	4,187,252	4,643	439,290	4,283	420,659	739	43,066
3,000,000 to 3,999,999	1,606	2,415,193	1,997	276,917	1,883	301,721	318	21,245
4,000,000 to 4,999,999	864	1,612,820	1,045	180,968	988	161,933	175	14,030
5,000,000 and over	2,512	9,550,129	3,073	2,118,936	2,977	1,695,320	504	58,193
Total	**11,378,908**	**$556,483,519**	**6,705,152**	**$16,885,846**	**3,210,091**	**$12,601,344**	**2,063,540**	**$38,480,878**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	17,692	$208,841	49,490	$1,413,625	10,647	$764,272	77,326	$203,163
Zero	a	258	a	47	a	0	a	3
$1 to $999	20,379	30,067	5,639	19,666	11,602	9,268	21,404	52,643
1,000 to 1,999	27,128	59,857	2,613	18,763	8,293	4,334	13,112	26,572
2,000 to 2,999	34,583	97,581	3,077	27,060	5,797	4,223	14,675	29,146
3,000 to 3,999	27,949	107,222	1,818	12,948	8,680	12,279	18,992	41,444
4,000 to 4,999	32,598	125,623	4,119	23,090	5,974	7,019	13,547	22,227
5,000 to 5,999	30,669	552,220	5,810	50,579	6,539	14,536	12,447	26,427
6,000 to 6,999	36,755	211,623	4,720	51,288	6,540	11,673	8,946	20,567
7,000 to 7,999	50,471	381,534	3,708	25,027	6,624	15,463	12,118	29,920
8,000 to 8,999	45,763	323,751	2,982	18,570	6,911	19,024	14,904	30,049
9,000 to 9,999	38,251	341,183	4,482	33,407	9,322	19,321	13,195	31,110
10,000 to 10,999	41,453	387,708	3,729	14,379	7,258	31,366	14,576	36,943
11,000 to 11,999	39,353	381,600	4,719	27,444	7,057	26,220	13,230	33,754
12,000 to 12,999	27,731	303,092	2,553	17,188	9,459	31,483	13,281	30,013
13,000 to 13,999	41,781	400,886	5,107	41,647	8,918	31,219	10,357	23,973
14,000 to 14,999	27,385	273,301	6,711	45,124	7,982	39,004	12,585	30,088
15,000 to 15,999	24,655	334,834	5,208	28,545	5,138	12,918	9,642	21,890
16,000 to 16,999	25,362	368,456	4,740	35,148	9,223	9,964	18,593	36,957
17,000 to 17,999	23,871	253,896	6,704	39,990	4,266	9,087	12,477	30,341
18,000 to 18,999	26,403	376,571	3,122	17,240	10,843	51,727	9,075	16,326
19,000 to 19,999	28,027	375,512	8,300	55,694	4,674	12,265	20,406	53,248
20,000 to 20,999	27,188	379,017	5,840	41,186	8,065	20,781	11,900	28,049
21,000 to 21,999	28,592	322,386	6,596	45,468	10,350	17,670	13,366	36,595
22,000 to 22,999	14,773	196,844	6,388	34,053	13,076	59,638	10,560	22,356
23,000 to 23,999	17,907	230,352	7,088	68,423	6,157	22,079	16,734	41,356
24,000 to 24,999	19,666	332,878	4,604	21,738	7,931	25,352	15,613	35,946
25,000 to 25,999	19,081	339,718	7,210	34,868	8,684	23,406	13,322	32,531
26,000 to 26,999	14,794	261,211	3,360	26,535	7,475	65,996	11,093	26,218
27,000 to 27,999	25,793	362,512	11,584	29,278	12,256	99,652	12,764	29,618
28,000 to 28,999	18,357	239,587	5,941	29,122	8,970	60,614	14,493	30,544
29,000 to 29,999	20,898	371,514	9,254	183,944	6,506	19,370	11,267	21,221
30,000 to 30,999	18,094	337,302	7,433	27,001	7,625	24,620	15,854	34,700
31,000 to 31,999	19,652	277,844	4,130	22,675	7,715	27,024	11,792	27,366
32,000 to 32,999	14,945	229,161	10,149	47,174	10,700	33,349	13,206	30,376
33,000 to 33,999	17,166	289,713	3,658	27,787	8,531	30,467	11,233	21,615
34,000 to 34,999	12,422	183,891	4,748	25,145	5,240	20,819	9,892	25,166
35,000 to 35,999	12,354	155,989	9,329	60,837	10,487	117,094	14,758	32,591
36,000 to 36,999	10,216	138,061	6,651	40,164	5,145	18,668	12,944	28,076
37,000 to 37,999	14,189	183,642	4,503	26,067	3,888	15,016	10,428	23,190
38,000 to 38,999	14,014	280,697	3,562	23,220	6,487	42,807	12,292	31,014
39,000 to 39,999	20,656	352,583	6,836	42,067	5,950	27,318	15,917	32,579
40,000 to 49,999	125,036	2,225,919	47,755	273,335	78,170	388,187	120,861	282,832
50,000 to 59,999	102,609	2,265,716	47,277	252,178	74,602	537,892	109,169	254,096
60,000 to 69,999	93,464	2,190,280	43,649	270,487	63,224	524,643	95,745	215,763
70,000 to 79,999	76,215	2,026,831	35,251	213,209	55,765	498,459	88,485	208,203
80,000 to 89,999	61,858	1,932,066	23,773	137,190	54,411	595,329	72,908	169,514
90,000 to 99,999	48,251	1,397,309	21,439	133,884	42,953	452,798	66,672	159,935
100,000 to 149,999	139,069	6,120,470	55,754	426,651	157,268	2,665,629	212,813	496,811
150,000 to 199,999	60,202	3,774,442	20,183	198,292	71,213	2,465,190	99,209	245,038
200,000 to 299,999	42,083	3,902,004	14,765	192,357	60,151	3,800,450	75,223	191,862
300,000 to 399,999	16,172	2,130,321	4,711	94,351	24,525	2,497,073	29,442	77,497
400,000 to 499,999	7,754	1,154,689	1,993	40,384	13,328	2,034,373	13,503	36,526
500,000 to 999,999	10,447	2,121,972	3,660	99,347	22,142	5,400,411	21,189	58,661
1,000,000 to 1,999,999	3,280	930,203	1,264	64,045	8,705	4,665,053	7,573	21,422
2,000,000 to 2,999,999	834	306,830	314	33,663	2,509	2,594,883	1,877	5,373
3,000,000 to 3,999,999	361	161,359	136	11,953	1,131	1,726,777	772	2,204
4,000,000 to 4,999,999	180	105,408	75	9,088	592	1,160,789	416	1,207
5,000,000 and over	557	521,123	241	173,849	2,006	15,694,040	977	2,820
Total	**1,817,391**	**$44,627,459**	**590,461**	**$5,497,481**	**1,055,677**	**$49,610,379**	**1,631,153**	**$3,847,677**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	7,925	$417,796	27,081	$536,374	10,557	$742,514	25,767	$4,783,750
Zero	0	0	a	4	0	0	0	0
$1 to $999	925	4,978	2,321	9,454	1,014	3,911	1,442	13,272
1,000 to 1,999	3,644	4,907	2,535	10,721	3,212	4,473	2,660	20,800
2,000 to 2,999	3,841	13,825	2,478	16,425	438	3,918	765	25,813
3,000 to 3,999	4,976	22,555	915	6,228	1,815	16,492	1,859	15,469
4,000 to 4,999	2,717	6,915	1,203	21,214	2,987	23,995	2,372	11,063
5,000 to 5,999	4,318	11,004	1,015	5,945	1,632	24,066	2,780	352,548
6,000 to 6,999	4,507	17,674	1,865	14,148	1,752	6,273	831	7,252
7,000 to 7,999	3,514	20,790	3,285	34,450	2,453	17,005	1,367	16,523
8,000 to 8,999	5,743	34,184	3,152	14,227	3,705	22,497	1,039	8,618
9,000 to 9,999	6,375	20,847	5,233	62,357	3,416	27,610	1,040	7,918
10,000 to 10,999	6,724	45,646	3,003	19,793	3,811	23,504	894	11,703
11,000 to 11,999	6,723	49,387	1,576	8,658	3,336	28,793	2,546	29,645
12,000 to 12,999	4,286	19,248	6,633	52,666	3,066	25,291	2,759	13,455
13,000 to 13,999	4,426	61,804	2,353	16,519	6,083	61,079	2,471	11,526
14,000 to 14,999	4,611	21,958	5,365	148,274	2,375	243,976	2,267	122,501
15,000 to 15,999	4,601	33,999	2,357	17,737	3,650	51,845	2,408	23,845
16,000 to 16,999	6,670	34,686	7,173	49,657	3,471	26,557	1,976	22,270
17,000 to 17,999	5,585	31,771	2,147	14,848	6,251	105,271	6,551	32,667
18,000 to 18,999	5,435	39,039	4,247	24,961	3,501	8,736	2,670	12,071
19,000 to 19,999	6,191	85,193	7,644	51,678	3,400	20,964	2,622	22,230
20,000 to 20,999	6,677	44,668	5,386	47,380	4,706	35,131	1,351	19,970
21,000 to 21,999	7,488	43,557	5,633	39,958	7,288	111,666	3,178	28,476
22,000 to 22,999	6,241	53,030	5,195	43,391	4,713	53,527	4,952	33,493
23,000 to 23,999	3,964	23,524	3,994	28,867	2,115	22,624	3,343	17,536
24,000 to 24,999	7,906	42,576	5,134	25,062	3,879	32,120	2,185	18,534
25,000 to 25,999	7,929	44,963	5,236	47,380	5,890	43,447	1,265	12,641
26,000 to 26,999	3,994	30,321	6,683	67,012	1,373	17,895	3,883	22,747
27,000 to 27,999	9,162	73,721	4,793	25,361	4,681	23,328	4,345	57,644
28,000 to 28,999	7,385	34,846	3,576	26,641	2,236	11,844	805	9,863
29,000 to 29,999	6,065	36,504	6,235	73,444	2,831	52,491	3,425	23,253
30,000 to 30,999	3,283	24,383	2,276	21,225	6,007	114,675	4,774	55,927
31,000 to 31,999	7,826	63,528	5,012	43,349	4,064	56,823	1,697	18,784
32,000 to 32,999	8,101	67,121	6,317	57,482	4,301	37,365	3,466	19,830
33,000 to 33,999	5,407	34,761	6,013	33,327	1,969	48,325	1,804	88,016
34,000 to 34,999	4,254	40,969	6,410	42,069	1,153	17,620	1,937	24,357
35,000 to 35,999	5,193	36,660	4,451	37,546	4,895	55,371	3,875	43,301
36,000 to 36,999	4,273	34,627	5,478	32,056	2,772	29,919	2,793	23,493
37,000 to 37,999	1,995	19,671	4,245	24,386	2,596	74,785	3,338	29,469
38,000 to 38,999	5,293	22,502	7,314	48,541	1,976	24,836	1,868	14,012
39,000 to 39,999	5,789	76,079	4,360	32,730	3,966	63,339	1,500	22,863
40,000 to 49,999	50,092	469,882	55,376	441,367	34,144	678,146	25,862	229,954
50,000 to 59,999	46,691	587,519	48,897	460,399	27,108	484,139	22,710	244,802
60,000 to 69,999	38,391	440,555	40,562	382,981	27,117	691,361	23,589	288,117
70,000 to 79,999	30,086	388,614	34,067	293,459	24,319	784,618	21,835	387,034
80,000 to 89,999	25,920	342,635	34,288	317,303	20,851	540,076	17,679	185,189
90,000 to 99,999	22,482	303,854	24,187	224,765	21,324	857,151	19,525	303,405
100,000 to 149,999	79,516	1,512,770	86,451	790,664	75,077	2,978,060	61,777	992,396
150,000 to 199,999	34,758	894,469	14,044	161,469	41,775	2,432,588	36,070	977,752
200,000 to 299,999	29,982	1,145,449	13,991	299,238	48,938	4,538,936	41,650	1,154,530
300,000 to 399,999	13,597	719,454	6,259	150,580	26,780	3,588,457	21,679	779,668
400,000 to 499,999	7,503	488,108	3,210	96,325	15,379	2,671,833	12,696	620,049
500,000 to 999,999	13,373	1,273,613	5,161	155,055	27,094	7,452,148	23,432	1,422,477
1,000,000 to 1,999,999	5,133	786,828	1,685	81,301	11,385	6,821,911	10,333	1,295,333
2,000,000 to 2,999,999	1,394	306,949	462	25,486	3,239	3,230,194	3,003	611,190
3,000,000 to 3,999,999	624	138,203	226	12,037	1,470	1,949,407	1,366	299,720
4,000,000 to 4,999,999	358	99,553	95	10,619	782	1,428,376	734	261,669
5,000,000 and over	1,057	582,423	390	61,621	2,454	11,927,429	2,332	2,355,924
Total	**622,919**	**$12,327,092**	**566,680**	**$5,898,213**	**554,573**	**$55,470,728**	**471,141**	**$18,558,362**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	508	$11,618	1,085	$89,255	739	$25,607	5,064	$387,761
Zero	0	0	0	0	0	0	0	0
$1 to $999	66	229	a	0	100	554	5	168
1,000 to 1,999	1,037	513	a	0	48	92	103	1,533
2,000 to 2,999	49	61	a	1	1,316	3,352	68	320
3,000 to 3,999	107	374	0	0	0	0	164	3,255
4,000 to 4,999	67	378	45	13	83	346	109	3,266
5,000 to 5,999	1,411	5,943	0	0	847	1,443	256	14,584
6,000 to 6,999	189	625	a	0	89	450	180	2,059
7,000 to 7,999	440	12,993	66	151	45	178	247	2,593
8,000 to 8,999	221	639	23	1	23	73	345	3,971
9,000 to 9,999	313	1,413	67	47	66	518	297	2,288
10,000 to 10,999	286	1,196	44	28	44	273	1,416	2,293
11,000 to 11,999	576	1,578	78	21	48	444	200	3,153
12,000 to 12,999	3,386	22,018	108	247	1,285	1,036	561	1,377
13,000 to 13,999	680	4,342	a	0	23	43	652	44,504
14,000 to 14,999	165	239	a	93	24	69	292	6,528
15,000 to 15,999	196	1,066	a	0	111	1,411	1,349	52,401
16,000 to 16,999	1,526	22,273	a	1	88	600	196	4,610
17,000 to 17,999	152	771	22	2	89	667	240	2,003
18,000 to 18,999	1,262	20,340	20	6	129	626	1,521	19,532
19,000 to 19,999	248	1,507	1,417	270	87	349	195	1,546
20,000 to 20,999	172	1,283	20	7	194	2,076	1,962	35,983
21,000 to 21,999	1,667	24,453	38	65	147	1,754	534	3,875
22,000 to 22,999	656	1,194	1,198	64	84	688	195	1,275
23,000 to 23,999	245	1,308	0	0	62	1,017	273	6,473
24,000 to 24,999	1,402	2,191	82	242	104	1,584	170	1,972
25,000 to 25,999	266	2,263	22	178	22	36	270	2,168
26,000 to 26,999	1,061	11,323	1,428	3,216	1,242	38,390	1,367	8,442
27,000 to 27,999	1,118	5,503	44	175	105	1,563	105	1,418
28,000 to 28,999	186	1,219	a	18	85	1,301	127	2,114
29,000 to 29,999	263	3,331	20	57	550	11,881	616	8,134
30,000 to 30,999	249	692	43	27	166	2,033	228	3,201
31,000 to 31,999	182	1,451	20	261	21	359	1,125	6,278
32,000 to 32,999	1,383	3,811	42	135	42	9	250	4,536
33,000 to 33,999	1,506	2,922	425	393	60	56	234	2,710
34,000 to 34,999	891	6,933	62	134	65	206	109	1,674
35,000 to 35,999	909	4,831	20	26	1,309	42,460	167	3,023
36,000 to 36,999	1,323	40,002	0	0	20	58	1,387	18,502
37,000 to 37,999	267	2,058	0	0	83	801	228	3,681
38,000 to 38,999	479	8,138	a	0	1,302	73,404	249	3,603
39,000 to 39,999	260	1,712	0	0	37	259	263	3,700
40,000 to 49,999	5,222	62,358	637	3,100	4,431	12,718	5,569	113,601
50,000 to 59,999	7,633	121,465	159	353	1,485	23,852	3,718	45,691
60,000 to 69,999	4,222	36,796	799	2,094	1,476	13,840	2,841	22,604
70,000 to 79,999	5,855	98,234	315	670	777	21,143	3,102	34,903
80,000 to 89,999	4,462	64,805	687	970	301	4,015	2,028	38,082
90,000 to 99,999	3,362	49,191	365	1,329	359	5,542	2,016	28,139
100,000 to 149,999	12,226	231,358	1,848	2,978	1,852	64,152	5,561	75,113
150,000 to 199,999	5,433	139,365	1,347	830	2,121	44,119	1,531	20,885
200,000 to 299,999	5,574	222,601	863	3,925	844	54,709	2,057	82,518
300,000 to 399,999	2,520	140,126	274	2,134	381	40,062	981	43,398
400,000 to 499,999	1,459	135,293	196	2,568	390	24,088	463	28,145
500,000 to 999,999	2,504	265,234	537	13,849	390	48,636	643	94,095
1,000,000 to 1,999,999	1,143	270,360	252	20,215	167	27,631	466	60,792
2,000,000 to 2,999,999	334	144,750	95	9,173	43	18,214	138	16,527
3,000,000 to 3,999,999	162	85,742	37	2,163	19	2,213	59	10,193
4,000,000 to 4,999,999	87	47,917	28	1,052	6	3,206	35	7,601
5,000,000 and over	269	355,339	105	24,376	21	5,874	105	64,686
Total	**89,844**	**$2,707,664**	**14,995**	**$186,909**	**26,047**	**$632,077**	**54,631**	**$1,469,479**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	44,624	$498,872	38,182	$5,456,691	153,813	$-8,431,241
Zero	10	4,162	0	0	413	8,545
$1 to $999	39,226	402,932	7,048	161,846	159,137	501,603
1,000 to 1,999	28,819	133,956	4,250	120,870	161,751	278,446
2,000 to 2,999	32,833	132,329	5,096	85,735	196,312	592,988
3,000 to 3,999	33,990	124,994	3,010	75,207	203,594	792,958
4,000 to 4,999	32,543	153,926	5,151	81,322	209,622	1,043,974
5,000 to 5,999	45,684	197,187	5,887	62,171	214,918	1,400,665
6,000 to 6,999	43,168	158,381	5,661	95,336	225,963	1,583,162
7,000 to 7,999	52,805	182,499	4,479	80,269	225,619	1,852,454
8,000 to 8,999	65,813	221,042	5,981	77,490	247,049	2,245,089
9,000 to 9,999	59,123	239,469	6,828	93,899	249,156	2,538,953
10,000 to 10,999	57,367	188,555	5,698	69,448	231,342	2,529,342
11,000 to 11,999	56,232	211,915	3,337	49,823	234,051	2,877,724
12,000 to 12,999	59,223	239,815	4,780	88,618	214,824	2,791,192
13,000 to 13,999	67,867	266,101	6,657	87,757	260,879	3,702,407
14,000 to 14,999	56,025	168,379	3,880	185,708	233,971	3,379,390
15,000 to 15,999	62,675	260,225	4,270	64,475	218,769	3,576,881
16,000 to 16,999	75,710	264,969	4,711	51,742	237,725	4,119,380
17,000 to 17,999	66,623	246,324	4,538	70,608	235,000	4,200,078
18,000 to 18,999	65,569	250,475	2,370	55,342	225,115	4,325,137
19,000 to 19,999	73,352	217,005	7,362	78,230	222,108	4,481,608
20,000 to 20,999	78,978	223,431	3,359	57,475	225,754	4,792,904
21,000 to 21,999	94,191	324,622	7,504	74,902	219,786	4,910,993
22,000 to 22,999	95,660	292,922	5,780	70,004	209,465	4,842,751
23,000 to 23,999	94,146	330,058	6,143	55,772	202,796	4,968,912
24,000 to 24,999	91,892	276,621	3,837	60,182	195,595	4,948,325
25,000 to 25,999	100,206	314,757	5,686	104,132	186,341	4,960,854
26,000 to 26,999	89,999	298,546	3,832	59,119	175,176	4,869,502
27,000 to 27,999	93,626	318,395	5,586	75,748	188,120	5,306,184
28,000 to 28,999	88,942	289,726	2,794	34,939	171,698	5,131,386
29,000 to 29,999	88,823	272,064	4,335	91,370	162,281	5,021,367
30,000 to 30,999	84,816	244,911	4,911	32,359	171,175	5,453,748
31,000 to 31,999	94,720	419,504	2,858	51,909	172,038	5,666,073
32,000 to 32,999	96,975	375,415	5,756	47,009	177,807	6,024,495
33,000 to 33,999	91,458	376,968	1,871	56,673	146,161	5,180,299
34,000 to 34,999	82,262	322,930	1,974	25,980	134,311	4,911,782
35,000 to 35,999	93,919	359,933	2,540	60,953	151,449	5,608,895
36,000 to 36,999	95,939	435,196	2,702	25,208	150,931	5,731,428
37,000 to 37,999	79,675	338,393	1,362	48,008	132,142	5,208,921
38,000 to 38,999	80,077	339,185	3,851	55,134	126,381	5,134,279
39,000 to 39,999	91,146	431,238	1,269	53,658	152,242	6,314,902
40,000 to 49,999	797,255	3,744,952	25,980	377,984	1,152,984	54,237,238
50,000 to 59,999	713,084	3,278,844	18,923	337,583	885,310	50,859,346
60,000 to 69,999	605,531	2,761,598	15,553	228,376	695,497	47,003,303
70,000 to 79,999	479,113	2,189,216	12,362	268,932	536,406	41,825,964
80,000 to 89,999	384,099	1,706,895	10,836	228,976	434,174	38,009,198
90,000 to 99,999	297,783	1,474,957	8,360	161,272	326,330	32,028,146
100,000 to 149,999	759,260	4,218,196	27,641	646,374	887,435	109,411,730
150,000 to 199,999	270,359	2,103,280	11,598	456,889	303,375	53,261,209
200,000 to 299,999	185,411	1,987,254	12,021	599,268	198,251	48,338,716
300,000 to 399,999	68,112	1,018,652	6,361	323,571	69,379	24,154,881
400,000 to 499,999	33,783	598,875	3,647	218,674	33,309	14,963,876
500,000 to 999,999	55,135	1,212,343	7,457	690,399	50,309	34,116,336
1,000,000 to 1,999,999	21,477	836,799	3,252	542,347	17,955	24,042,179
2,000,000 to 2,999,999	6,022	338,560	993	180,764	4,699	11,147,617
3,000,000 to 3,999,999	2,612	189,239	472	197,683	2,026	6,731,666
4,000,000 to 4,999,999	1,404	148,771	234	146,836	1,052	4,529,226
5,000,000 and over	4,462	1,238,213	868	442,263	3,095	40,598,437
Total	**7,611,632**	**$40,394,972**	**383,699**	**$14,381,313**	**13,614,358**	**$780,637,805**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Individual Retirement Plan [11,12]		Student Loan Interest		Tuition & Fees		Moving Expenses	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	3,131	$8,107	5,115	$4,117	2,204	$5,121	423	$196
Zero	0	0	0	0	0	0	0	0
$1 to $999	2,337	7,551	1,832	579	2,626	3,920	66	65
1,000 to 1,999	672	1,127	2,272	807	329	549	44	76
2,000 to 2,999	176	443	7,487	5,052	1,407	2,787	88	43
3,000 to 3,999	222	549	2,121	967	759	1,046	111	138
4,000 to 4,999	178	398	1,234	611	1,287	1,661	111	84
5,000 to 5,999	506	1,140	2,458	919	2,524	4,958	540	1,134
6,000 to 6,999	1,298	2,658	4,043	4,166	3,223	4,539	88	196
7,000 to 7,999	1,661	3,660	2,171	968	3,822	6,229	218	397
8,000 to 8,999	3,053	9,202	5,474	1,288	4,610	5,266	220	324
9,000 to 9,999	3,604	10,794	3,640	1,233	1,707	2,707	1,579	1,024
10,000 to 10,999	1,505	2,189	5,249	2,790	3,345	7,189	456	593
11,000 to 11,999	1,811	4,700	5,744	3,467	2,208	1,568	851	893
12,000 to 12,999	2,347	5,144	5,491	2,595	1,087	1,319	1,628	966
13,000 to 13,999	4,722	16,923	6,463	2,014	3,084	5,812	709	1,000
14,000 to 14,999	2,234	5,780	5,513	1,760	1,725	1,756	532	742
15,000 to 15,999	2,840	7,295	5,477	3,086	1,331	1,956	1,609	1,042
16,000 to 16,999	2,384	7,053	6,107	2,296	3,995	7,533	709	906
17,000 to 17,999	2,309	6,054	10,520	3,611	3,847	6,749	284	399
18,000 to 18,999	2,739	5,600	6,353	5,106	4,897	7,537	539	754
19,000 to 19,999	5,380	12,168	9,484	4,069	2,013	3,316	914	1,300
20,000 to 20,999	5,546	14,062	10,083	8,813	2,555	5,470	509	749
21,000 to 21,999	4,618	13,949	4,683	4,580	4,393	7,791	513	832
22,000 to 22,999	4,754	17,611	7,190	3,499	1,525	1,957	1,797	1,369
23,000 to 23,999	4,176	11,042	9,460	6,467	1,640	2,743	383	683
24,000 to 24,999	3,769	10,356	9,968	3,307	1,605	1,207	489	799
25,000 to 25,999	5,453	16,033	8,985	2,594	1,367	1,673	1,712	4,533
26,000 to 26,999	6,659	24,783	12,104	5,536	1,673	3,861	555	769
27,000 to 27,999	5,863	11,849	10,286	8,666	2,483	1,554	557	836
28,000 to 28,999	5,997	14,857	11,393	6,658	860	1,049	747	1,613
29,000 to 29,999	4,368	14,546	6,456	3,895	955	800	1,734	8,491
30,000 to 30,999	7,810	20,575	10,026	3,840	795	1,081	2,050	1,929
31,000 to 31,999	5,437	19,573	9,243	4,812	1,007	910	733	2,107
32,000 to 32,999	3,272	5,837	10,694	6,974	3,468	5,029	2,221	6,574
33,000 to 33,999	5,434	15,856	9,593	6,852	750	682	1,604	3,065
34,000 to 34,999	4,834	11,796	10,034	10,167	2,223	3,102	2,651	2,800
35,000 to 35,999	5,887	11,774	9,613	5,374	953	957	366	571
36,000 to 36,999	4,807	16,513	8,636	4,677	2,349	3,188	556	1,150
37,000 to 37,999	4,359	7,657	8,135	5,869	2,762	4,875	448	478
38,000 to 38,999	4,168	10,315	8,023	5,978	1,881	2,820	546	1,276
39,000 to 39,999	6,137	17,252	8,895	7,830	2,459	1,568	571	1,097
40,000 to 49,999	38,308	115,926	80,823	54,830	30,573	38,997	10,766	49,445
50,000 to 59,999	31,837	103,679	72,756	41,737	35,165	48,957	6,153	13,122
60,000 to 69,999	28,916	93,382	44,424	24,849	15,562	20,583	5,599	9,807
70,000 to 79,999	19,838	69,591	36,803	25,360	9,377	12,025	3,348	9,363
80,000 to 89,999	23,146	78,770	34,698	26,491	19,759	24,125	2,565	5,903
90,000 to 99,999	18,945	64,142	27,531	22,428	32,989	55,505	3,853	11,293
100,000 to 149,999	63,136	225,993	53,694	25,238	86,166	150,680	6,150	23,811
150,000 to 199,999	10,756	43,395	223	137	748	739	4,225	16,966
200,000 to 299,999	8,140	41,708	12	72	96	152	1,699	9,022
300,000 to 399,999	3,199	16,524	a	0	a	2	325	1,412
400,000 to 499,999	1,479	8,083	0	0	0	0	146	1,392
500,000 to 999,999	2,096	11,196	19	26	12	12	226	1,866
1,000,000 to 1,999,999	675	3,602	a	0	5	68	49	462
2,000,000 to 2,999,999	142	771	a	0	a	23	7	62
3,000,000 to 3,999,999	67	380	0	0	0	0	a	29
4,000,000 to 4,999,999	31	179	0	0	0	0	0	0
5,000,000 and over	69	360	0	0	a	3	a	23
Total	**399,242**	**$1,282,452**	**638,737**	**$389,056**	**320,199**	**$487,705**	**77,581**	**$207,973**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	18,970	$18,176	9,039	$36,264	666	$7,435	698	$91
Zero	0	0	0	0	0	0	0	0
$1 to $999	11,294	3,122	2,281	6,698	22	29	232	34
1,000 to 1,999	28,725	4,887	5,883	13,179	44	111	1,436	27
2,000 to 2,999	37,484	10,386	6,286	13,419	a	50	540	64
3,000 to 3,999	30,670	10,844	5,386	17,566	44	212	360	53
4,000 to 4,999	30,761	9,834	1,853	4,219	89	371	291	26
5,000 to 5,999	32,872	27,695	4,502	19,601	1,391	52,318	778	44
6,000 to 6,999	37,057	20,036	6,852	18,161	121	278	707	229
7,000 to 7,999	53,490	32,715	9,329	33,118	1,371	5,013	804	86
8,000 to 8,999	51,642	34,254	4,397	9,337	66	156	5,826	732
9,000 to 9,999	37,828	25,732	8,602	28,260	209	520	1,614	198
10,000 to 10,999	45,919	31,105	4,584	8,518	107	202	440	29
11,000 to 11,999	42,806	28,887	7,548	20,107	558	1,563	2,915	309
12,000 to 12,999	31,238	28,421	6,859	16,708	165	189	331	24
13,000 to 13,999	42,197	30,617	6,930	17,872	109	386	636	88
14,000 to 14,999	31,354	20,944	4,736	10,515	132	248	648	61
15,000 to 15,999	26,802	28,616	5,241	12,459	1,777	9,082	547	93
16,000 to 16,999	27,814	29,860	10,206	34,546	1,469	3,107	706	66
17,000 to 17,999	29,714	24,562	5,721	16,118	174	589	1,741	67
18,000 to 18,999	26,731	26,472	7,200	21,466	1,230	4,454	541	57
19,000 to 19,999	27,884	27,708	8,963	30,740	347	1,554	720	244
20,000 to 20,999	30,147	30,921	4,535	16,451	399	2,818	1,642	130
21,000 to 21,999	32,600	29,753	4,840	12,802	299	1,188	1,677	38
22,000 to 22,999	18,916	15,859	4,803	22,652	295	2,330	504	54
23,000 to 23,999	17,649	17,325	4,195	11,117	386	2,009	555	82
24,000 to 24,999	20,089	26,538	4,671	15,380	233	1,779	943	146
25,000 to 25,999	22,677	27,653	8,191	33,253	339	1,553	2,528	2,582
26,000 to 26,999	19,836	23,073	3,720	11,361	293	1,322	248	19
27,000 to 27,999	27,703	28,004	8,614	32,894	294	1,774	1,331	264
28,000 to 28,999	20,689	22,467	7,562	26,703	1,395	4,895	342	17
29,000 to 29,999	21,423	28,473	4,410	14,630	728	2,990	508	197
30,000 to 30,999	17,560	25,153	5,956	23,069	477	3,907	373	65
31,000 to 31,999	18,466	21,533	5,443	16,683	1,838	5,464	407	128
32,000 to 32,999	14,793	17,463	3,316	8,043	290	1,392	400	17
33,000 to 33,999	19,162	25,850	4,070	15,457	717	4,033	1,552	1,103
34,000 to 34,999	15,027	14,560	4,250	16,085	318	2,281	858	85
35,000 to 35,999	12,971	15,274	4,061	14,947	428	2,626	426	52
36,000 to 36,999	11,910	10,912	5,013	18,455	440	3,613	399	47
37,000 to 37,999	11,879	15,821	4,077	15,023	361	1,843	678	121
38,000 to 38,999	17,020	26,527	4,520	27,114	2,046	15,450	376	21
39,000 to 39,999	24,473	28,019	4,956	14,820	1,213	11,238	1,685	141
40,000 to 49,999	147,726	187,606	38,332	140,091	9,158	60,860	11,432	1,244
50,000 to 59,999	115,162	181,551	36,047	144,677	14,095	117,414	6,092	758
60,000 to 69,999	104,470	185,994	32,790	147,914	10,963	84,914	4,568	308
70,000 to 79,999	83,032	158,532	24,519	105,522	12,654	189,729	4,516	317
80,000 to 89,999	70,800	152,515	20,464	88,151	10,988	116,235	4,315	445
90,000 to 99,999	54,215	116,015	16,681	72,848	11,428	128,719	4,535	502
100,000 to 149,999	163,073	425,054	51,075	254,108	40,418	587,129	7,812	1,883
150,000 to 199,999	72,497	215,913	23,186	122,218	25,684	595,481	3,997	10,222
200,000 to 299,999	54,975	214,393	23,991	146,850	22,988	557,529	1,687	962
300,000 to 399,999	23,473	108,267	11,110	75,837	10,585	345,540	605	735
400,000 to 499,999	11,595	61,044	6,306	44,750	5,420	174,921	371	142
500,000 to 999,999	17,791	106,739	9,459	74,125	7,398	289,362	534	76
1,000,000 to 1,999,999	6,487	52,004	3,650	32,109	2,345	104,863	169	157
2,000,000 to 2,999,999	1,670	15,744	893	7,639	513	24,150	40	26
3,000,000 to 3,999,999	741	7,524	376	3,725	205	8,790	14	182
4,000,000 to 4,999,999	390	4,875	192	1,916	83	3,463	6	2
5,000,000 and over	1,269	24,493	613	6,624	269	11,947	29	60
Total	**2,027,603**	**$3,144,316**	**533,291**	**$2,224,917**	**208,079**	**$3,563,415**	**90,670**	**$25,952**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	785	$22,955	31,088	$107,619	44,570	$951,448	45,428	$5,139,946
Zero	0	0	0	0	413	8,324	a	269
$1 to $999	45	203	16,321	22,338	45,825	560,815	12,044	167,330
1,000 to 1,999	a	37	30,357	20,811	23,153	131,764	9,390	128,158
2,000 to 2,999	44	561	44,334	33,190	25,022	139,399	12,017	94,851
3,000 to 3,999	64	1,255	35,028	32,999	28,587	120,313	6,342	85,722
4,000 to 4,999	108	1,209	33,353	18,535	26,512	160,884	7,419	79,989
5,000 to 5,999	198	1,283	37,472	114,027	36,718	185,192	15,539	80,760
6,000 to 6,999	1,350	4,522	45,142	55,369	31,334	131,714	10,022	81,878
7,000 to 7,999	132	681	59,366	83,238	38,699	159,778	11,147	92,350
8,000 to 8,999	134	1,075	63,778	62,228	45,767	171,486	17,051	93,098
9,000 to 9,999	0	0	45,316	70,860	45,289	202,907	12,447	92,052
10,000 to 10,999	86	293	53,482	53,309	44,962	130,634	11,371	83,300
11,000 to 11,999	196	1,544	50,449	63,278	45,575	186,635	10,202	60,695
12,000 to 12,999	243	1,836	39,966	58,163	41,943	161,328	12,095	104,336
13,000 to 13,999	1,088	883	55,066	76,194	47,430	196,226	16,941	101,468
14,000 to 14,999	132	1,912	42,605	44,876	36,386	155,409	13,925	211,261
15,000 to 15,999	221	2,989	37,683	84,820	44,233	173,211	9,449	64,418
16,000 to 16,999	1,908	4,971	42,939	90,778	51,936	172,193	17,321	69,097
17,000 to 17,999	209	1,116	43,654	59,907	41,915	126,480	16,718	95,974
18,000 to 18,999	132	742	40,717	72,592	41,835	140,912	12,960	70,012
19,000 to 19,999	211	2,065	42,991	83,566	50,101	149,246	15,051	90,866
20,000 to 20,999	168	445	48,039	80,282	53,554	148,527	11,763	71,947
21,000 to 21,999	2,000	22,451	46,333	93,780	57,488	183,545	16,246	91,819
22,000 to 22,999	149	823	30,985	66,339	61,338	163,303	8,258	70,202
23,000 to 23,999	695	3,657	34,378	62,367	63,791	197,027	15,116	74,020
24,000 to 24,999	250	1,490	33,680	61,368	60,265	178,937	13,941	76,674
25,000 to 25,999	213	1,450	39,693	91,567	64,870	228,927	10,892	111,736
26,000 to 26,999	1,623	12,317	36,010	82,182	63,072	218,594	12,674	73,999
27,000 to 27,999	124	1,022	44,483	87,257	60,289	227,111	17,566	148,188
28,000 to 28,999	288	1,171	37,799	79,896	56,056	213,880	10,476	56,545
29,000 to 29,999	2,603	71,750	35,804	146,028	58,845	198,841	16,264	111,265
30,000 to 30,999	437	3,598	36,709	83,572	58,490	197,220	14,531	46,315
31,000 to 31,999	1,273	10,175	32,311	81,871	60,771	246,533	8,732	81,440
32,000 to 32,999	287	1,798	32,899	53,478	65,692	260,755	18,297	58,462
33,000 to 33,999	2,530	5,903	35,914	79,428	63,762	294,438	8,385	84,981
34,000 to 34,999	298	2,200	32,702	63,658	54,566	251,601	10,218	45,839
35,000 to 35,999	272	2,469	30,978	54,580	67,150	275,650	16,724	92,321
36,000 to 36,999	314	2,691	29,325	62,331	59,625	259,729	11,844	91,527
37,000 to 37,999	1,512	13,752	30,277	66,212	53,331	249,621	8,244	59,280
38,000 to 38,999	766	8,290	30,549	98,434	58,398	262,966	13,799	89,770
39,000 to 39,999	360	3,433	39,540	86,021	59,703	293,049	8,614	62,501
40,000 to 49,999	8,400	96,562	295,398	749,287	552,789	2,692,911	119,518	666,621
50,000 to 59,999	7,625	44,566	257,122	705,280	483,214	2,254,145	116,677	584,590
60,000 to 69,999	5,924	54,147	196,757	641,770	429,524	1,845,457	84,471	437,386
70,000 to 79,999	5,243	57,655	152,464	634,704	335,583	1,404,325	71,497	376,114
80,000 to 89,999	5,126	59,683	142,759	559,320	265,938	1,067,564	70,307	384,354
90,000 to 99,999	4,743	45,857	128,905	523,392	200,003	892,852	69,994	374,831
100,000 to 149,999	12,356	227,521	350,969	1,954,534	518,706	2,401,628	199,375	1,364,148
150,000 to 199,999	8,178	151,391	104,715	1,164,260	188,144	1,083,514	67,587	896,885
200,000 to 299,999	4,078	124,259	73,499	1,104,229	129,760	964,259	60,470	1,153,334
300,000 to 399,999	1,484	61,894	29,591	614,165	46,798	501,239	28,646	739,895
400,000 to 499,999	957	54,468	15,019	346,324	22,852	291,985	15,633	512,620
500,000 to 999,999	1,620	107,598	22,887	594,021	36,531	676,836	28,093	1,354,719
1,000,000 to 1,999,999	627	56,092	8,444	251,671	13,823	477,448	11,718	1,144,424
2,000,000 to 2,999,999	169	19,908	2,185	68,427	3,778	189,742	3,356	443,573
3,000,000 to 3,999,999	75	11,134	974	31,794	1,673	120,706	1,539	388,484
4,000,000 to 4,999,999	50	8,802	506	19,601	888	83,712	808	262,948
5,000,000 and over	114	18,473	1,628	62,633	2,713	970,143	2,578	1,738,823
Total	**90,223**	**$1,423,029**	**3,393,338**	**$12,914,762**	**5,271,981**	**$26,985,019**	**1,499,727**	**$21,510,410**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	143,655	$568,682	27,230	$170,498	42,586	$198,522	26,141	$10,779
Zero	407	4,973	0	0	0	0	a	3
$1 to $999	14,730	95,015	4,609	4,325	11,486	29,193	9,167	1,632
1,000 to 1,999	9,281	56,620	2,625	1,543	8,772	22,197	4,269	906
2,000 to 2,999	11,294	56,323	3,386	4,051	6,598	16,256	3,839	537
3,000 to 3,999	6,147	30,037	3,299	2,971	5,892	17,292	2,524	573
4,000 to 4,999	8,641	56,505	3,189	29,574	8,786	29,594	7,620	1,123
5,000 to 5,999	13,284	61,984	10,053	13,389	12,890	31,545	9,108	2,063
6,000 to 6,999	8,821	53,840	5,515	2,642	12,808	24,714	8,316	1,801
7,000 to 7,999	10,112	43,042	7,289	5,813	10,863	27,958	3,823	1,173
8,000 to 8,999	18,096	128,163	12,737	12,247	17,356	33,568	10,418	2,204
9,000 to 9,999	14,389	83,359	11,947	9,849	21,393	39,772	15,764	3,236
10,000 to 10,999	9,653	67,834	6,715	3,528	15,487	43,518	9,847	2,248
11,000 to 11,999	14,155	81,053	9,871	6,700	21,092	40,681	12,659	2,049
12,000 to 12,999	14,357	101,853	11,568	8,129	16,297	41,190	14,121	2,729
13,000 to 13,999	15,535	86,793	16,234	11,363	19,540	43,451	14,073	9,419
14,000 to 14,999	12,360	144,094	18,932	7,648	22,439	40,669	17,390	5,892
15,000 to 15,999	10,032	81,926	13,527	8,556	18,428	44,778	16,036	5,482
16,000 to 16,999	25,390	164,163	25,057	12,473	29,975	59,863	24,023	14,787
17,000 to 17,999	15,478	107,025	23,819	38,365	27,120	72,983	22,830	5,890
18,000 to 18,999	12,682	105,751	19,958	18,115	20,616	47,868	17,061	4,087
19,000 to 19,999	21,654	219,205	32,206	27,885	31,194	66,522	26,281	11,088
20,000 to 20,999	19,196	191,675	33,037	26,885	32,015	69,544	22,626	8,889
21,000 to 21,999	16,718	112,083	37,746	42,899	36,397	79,316	31,623	8,170
22,000 to 22,999	18,631	157,976	28,262	24,414	30,783	59,922	25,996	7,226
23,000 to 23,999	13,680	119,664	28,045	22,578	26,779	54,896	24,026	7,529
24,000 to 24,999	21,891	174,255	37,755	25,050	33,738	63,730	35,592	15,318
25,000 to 25,999	18,181	109,427	38,865	26,366	35,392	76,028	29,485	9,743
26,000 to 26,999	14,497	166,430	38,055	27,635	30,313	73,163	27,465	7,701
27,000 to 27,999	19,479	105,886	45,351	40,296	42,292	97,598	36,694	14,046
28,000 to 28,999	17,534	116,668	39,475	33,493	34,799	82,760	30,517	9,329
29,000 to 29,999	14,195	54,498	40,698	33,518	36,098	70,888	34,100	11,434
30,000 to 30,999	14,537	108,842	43,317	41,807	40,907	108,099	34,660	22,357
31,000 to 31,999	17,942	113,346	46,482	48,451	38,621	82,114	40,761	13,697
32,000 to 32,999	17,809	90,697	56,211	68,592	44,338	98,809	40,178	20,310
33,000 to 33,999	13,261	72,361	42,994	54,132	39,009	100,891	33,321	9,212
34,000 to 34,999	13,019	76,980	47,453	52,446	42,472	79,091	33,090	10,939
35,000 to 35,999	12,987	56,184	53,263	73,318	43,842	94,749	39,934	14,658
36,000 to 36,999	19,154	113,543	55,300	57,596	48,574	99,475	41,245	13,870
37,000 to 37,999	12,064	102,566	43,448	54,308	37,795	78,851	36,335	14,964
38,000 to 38,999	13,128	58,501	47,371	68,386	43,256	95,970	37,123	10,218
39,000 to 39,999	14,880	88,287	58,738	70,013	55,888	105,980	46,484	16,709
40,000 to 49,999	119,410	690,854	532,322	907,137	463,224	996,752	418,656	158,825
50,000 to 59,999	86,309	504,804	522,926	1,230,362	453,357	1,097,657	422,138	151,730
60,000 to 69,999	59,902	325,203	485,969	1,379,817	425,313	1,110,245	388,462	163,344
70,000 to 79,999	44,505	281,334	419,236	1,407,638	368,165	1,029,368	343,008	132,649
80,000 to 89,999	35,080	251,262	361,928	1,462,811	325,550	954,959	295,733	112,883
90,000 to 99,999	21,617	135,291	288,817	1,366,520	264,353	835,556	225,703	94,629
100,000 to 149,999	45,137	515,474	823,855	5,496,946	760,104	2,859,395	654,746	293,947
150,000 to 199,999	10,295	132,445	292,423	3,303,581	272,006	1,333,926	227,376	113,663
200,000 to 299,999	5,820	126,435	192,012	3,315,413	179,658	1,132,463	143,251	76,000
300,000 to 399,999	1,397	50,349	67,268	1,789,646	64,117	489,881	47,057	29,239
400,000 to 499,999	673	23,054	32,398	1,155,285	30,998	274,720	22,609	15,079
500,000 to 999,999	603	41,387	49,020	2,832,338	46,913	518,989	33,600	24,316
1,000,000 to 1,999,999	161	21,823	17,380	2,084,202	16,738	266,533	11,501	10,833
2,000,000 to 2,999,999	32	4,586	4,584	979,139	4,398	96,609	3,010	3,464
3,000,000 to 3,999,999	12	188	1,964	600,698	1,892	51,000	1,281	1,486
4,000,000 to 4,999,999	7	6,268	1,026	408,324	993	32,502	656	1,052
5,000,000 and over	14	2,191	3,023	3,135,784	2,938	149,224	2,012	4,290
Total	**1,163,916**	**$7,701,057**	**5,227,782**	**$34,147,488**	**4,835,643**	**$15,873,789**	**4,197,361**	**$1,723,452**

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 2003

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	6,426	$7,996	50,157	$387,795	44,147	$717,488	14,445	$133,863
Zero	a	1	a	5	a	8	0	0
$1 to $999	5,634	595	14,031	35,744	10,032	81,649	355	344
1,000 to 1,999	3,149	824	10,389	25,470	7,149	65,921	1,045	997
2,000 to 2,999	2,748	636	7,465	21,479	5,024	41,064	3,602	7,656
3,000 to 3,999	1,327	150	7,470	20,986	5,880	60,355	1,039	709
4,000 to 4,999	3,471	633	9,320	60,925	6,526	87,225	1,015	464
5,000 to 5,999	2,886	444	15,984	47,441	10,630	146,459	2,492	2,581
6,000 to 6,999	3,032	365	14,558	29,522	11,566	102,385	588	545
7,000 to 7,999	3,846	2,657	13,302	37,600	10,735	116,380	1,567	756
8,000 to 8,999	3,429	691	22,059	48,710	10,903	64,306	785	777
9,000 to 9,999	9,683	1,116	26,160	53,973	18,352	145,373	3,801	8,681
10,000 to 10,999	6,201	598	17,169	49,893	11,654	132,584	3,765	3,087
11,000 to 11,999	8,825	1,994	23,288	51,424	19,192	182,679	4,960	4,065
12,000 to 12,999	4,660	632	20,796	52,679	14,885	154,644	2,938	4,086
13,000 to 13,999	10,925	4,064	26,277	68,298	17,096	161,132	3,247	2,094
14,000 to 14,999	10,669	1,395	28,428	55,604	21,498	200,801	1,909	2,027
15,000 to 15,999	8,328	1,316	22,284	60,131	17,545	181,412	1,818	2,665
16,000 to 16,999	13,285	4,423	37,435	91,547	28,552	273,329	4,764	3,199
17,000 to 17,999	10,109	1,446	33,784	118,684	20,879	216,949	3,606	3,379
18,000 to 18,999	10,527	1,190	26,877	71,260	17,329	169,499	2,788	2,944
19,000 to 19,999	16,351	5,217	42,800	110,712	28,266	286,645	10,740	16,288
20,000 to 20,999	12,739	2,648	41,348	107,966	29,421	316,190	3,812	3,888
21,000 to 21,999	18,531	2,865	46,953	133,250	32,245	286,060	5,848	11,534
22,000 to 22,999	12,914	1,933	38,281	93,496	26,719	246,117	4,944	5,121
23,000 to 23,999	13,005	2,205	34,194	87,209	23,982	220,967	4,850	7,604
24,000 to 24,999	19,992	4,014	45,914	108,111	29,454	251,250	7,026	9,629
25,000 to 25,999	20,818	4,212	43,831	116,350	33,598	299,017	5,454	7,578
26,000 to 26,999	15,689	3,433	40,768	111,932	30,801	370,982	5,524	6,586
27,000 to 27,999	20,189	3,629	54,656	155,569	41,214	447,416	5,958	4,629
28,000 to 28,999	15,869	2,669	43,646	128,252	28,680	259,265	4,712	8,337
29,000 to 29,999	20,536	3,750	45,711	119,591	34,019	391,985	7,645	8,759
30,000 to 30,999	16,052	3,143	49,315	175,406	39,642	460,096	5,265	19,033
31,000 to 31,999	20,161	2,978	50,986	147,241	35,800	386,635	6,891	11,064
32,000 to 32,999	24,768	5,822	58,769	193,533	42,624	461,218	7,460	4,598
33,000 to 33,999	17,690	2,720	48,994	166,954	38,811	439,166	10,976	8,792
34,000 to 34,999	24,527	4,342	51,244	146,819	37,499	378,805	6,670	5,295
35,000 to 35,999	25,250	4,611	54,622	187,337	44,198	443,400	7,421	7,432
36,000 to 36,999	23,593	3,921	58,973	174,862	47,304	444,872	7,178	6,981
37,000 to 37,999	18,040	3,535	46,027	151,659	38,496	364,066	7,127	7,448
38,000 to 38,999	20,028	2,815	50,244	177,390	40,576	411,190	9,060	10,699
39,000 to 39,999	26,672	4,252	64,238	196,955	54,079	513,456	13,070	20,177
40,000 to 49,999	230,488	48,520	549,862	2,111,234	445,277	4,536,482	94,139	125,201
50,000 to 59,999	225,884	48,152	533,281	2,527,901	434,329	4,742,559	96,673	134,891
60,000 to 69,999	201,312	43,751	492,472	2,697,156	414,802	4,787,813	91,906	119,202
70,000 to 79,999	171,319	36,412	424,983	2,606,066	356,388	4,535,935	92,205	140,289
80,000 to 89,999	134,720	28,383	367,474	2,559,036	316,668	4,095,357	81,202	103,560
90,000 to 99,999	98,536	26,866	290,495	2,323,572	255,941	3,480,035	65,118	86,474
100,000 to 149,999	266,544	93,444	828,369	8,743,733	730,115	11,141,551	210,258	355,839
150,000 to 199,999	78,324	30,320	293,683	4,781,490	252,365	4,741,357	83,145	186,839
200,000 to 299,999	39,395	24,526	193,126	4,548,401	165,892	3,695,351	60,009	189,025
300,000 to 399,999	12,517	9,294	67,576	2,318,060	57,110	1,470,567	24,076	102,381
400,000 to 499,999	5,917	6,735	32,567	1,451,819	27,333	772,805	12,421	80,296
500,000 to 999,999	7,698	11,887	49,347	3,387,530	40,133	1,228,607	20,804	257,786
1,000,000 to 1,999,999	2,590	7,251	17,484	2,368,818	13,500	471,790	8,315	216,085
2,000,000 to 2,999,999	585	2,119	4,605	1,081,330	3,366	127,396	2,451	118,808
3,000,000 to 3,999,999	247	1,300	1,973	654,484	1,395	56,745	1,104	63,142
4,000,000 to 4,999,999	133	575	1,031	442,454	704	27,426	603	36,879
5,000,000 and over	392	5,168	3,033	3,294,466	1,871	81,437	2,027	560,190
Total	**2,009,183**	**$532,583**	**5,590,122**	**$52,277,312**	**4,584,195**	**$60,973,652**	**1,154,614**	**$3,253,279**

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 2003

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	45,605	$851,351	32,577	$131,263	15,097	$39,545	12,683	$362,901
Zero	a	8	a	30	a	1	0	0
$1 to $999	10,101	81,993	7,858	-202	3,979	3,097	2,162	6,715
1,000 to 1,999	7,151	66,918	6,524	5,137	5,262	2,651	1,256	6,164
2,000 to 2,999	6,287	48,720	3,460	5,128	1,582	850	641	3,293
3,000 to 3,999	5,974	61,063	4,711	7,823	1,541	821	394	2,708
4,000 to 4,999	6,651	87,689	5,436	4,148	4,514	1,790	341	1,257
5,000 to 5,999	10,716	149,040	11,330	8,084	8,185	2,920	3,227	11,926
6,000 to 6,999	11,568	102,929	10,003	9,250	5,091	5,156	1,807	7,235
7,000 to 7,999	10,872	117,136	9,178	7,657	2,966	2,091	366	8,368
8,000 to 8,999	10,989	65,083	15,459	19,730	7,121	3,030	1,786	24,071
9,000 to 9,999	18,520	147,445	15,450	19,628	11,659	7,429	859	4,196
10,000 to 10,999	12,962	135,672	8,636	8,676	4,909	3,134	1,748	1,317
11,000 to 11,999	20,296	186,744	20,171	26,059	8,506	10,726	1,106	7,337
12,000 to 12,999	14,952	158,730	15,930	16,306	9,415	4,972	791	4,119
13,000 to 13,999	17,234	163,226	18,069	31,081	12,391	11,610	513	1,914
14,000 to 14,999	21,526	202,828	20,367	48,078	13,577	5,785	550	7,889
15,000 to 15,999	17,656	184,076	15,140	20,951	9,062	6,898	316	1,965
16,000 to 16,999	28,652	276,528	28,105	23,947	20,405	10,331	3,163	4,125
17,000 to 17,999	21,074	220,328	22,801	33,861	14,153	9,110	413	1,217
18,000 to 18,999	17,429	172,443	18,726	30,526	12,257	7,425	312	3,268
19,000 to 19,999	28,477	302,933	32,643	51,706	21,494	20,475	2,014	66,340
20,000 to 20,999	29,570	320,078	31,260	34,309	22,140	12,687	891	18,267
21,000 to 21,999	32,492	297,594	33,958	41,929	25,353	12,793	1,090	3,328
22,000 to 22,999	27,316	251,238	27,311	35,197	19,163	11,295	835	4,727
23,000 to 23,999	24,145	228,571	27,124	38,964	19,140	9,965	382	3,805
24,000 to 24,999	29,682	260,879	36,366	44,287	22,283	10,542	474	8,687
25,000 to 25,999	33,853	306,594	33,177	48,722	23,679	11,199	323	5,378
26,000 to 26,999	31,030	377,569	33,154	39,874	24,919	18,689	392	1,477
27,000 to 27,999	41,338	452,045	45,159	72,228	31,292	18,466	1,468	3,449
28,000 to 28,999	29,233	267,603	35,632	60,124	24,229	14,011	340	2,499
29,000 to 29,999	35,104	400,743	36,607	60,685	25,420	13,640	1,378	787
30,000 to 30,999	39,723	479,129	38,422	60,312	25,392	15,510	303	10,053
31,000 to 31,999	35,988	397,699	39,385	62,170	31,293	15,869	609	32,017
32,000 to 32,999	45,080	465,816	45,113	79,415	32,524	21,509	1,462	10,291
33,000 to 33,999	39,022	447,958	35,523	57,295	26,092	18,437	772	8,775
34,000 to 34,999	37,944	384,100	40,462	58,387	30,773	25,898	637	1,909
35,000 to 35,999	44,304	450,832	45,325	48,445	33,511	29,223	704	683
36,000 to 36,999	47,473	451,854	49,297	79,261	30,708	19,890	2,020	9,509
37,000 to 37,999	38,677	371,515	38,621	73,042	26,851	14,963	263	1,231
38,000 to 38,999	40,677	421,889	39,838	68,821	27,923	26,704	1,118	11,948
39,000 to 39,999	54,314	533,633	56,314	71,643	37,085	26,421	258	1,298
40,000 to 49,999	447,691	4,661,683	457,887	810,114	344,814	243,687	3,867	56,644
50,000 to 59,999	437,019	4,877,450	448,907	839,300	335,956	316,030	3,033	24,313
60,000 to 69,999	416,887	4,907,015	418,924	822,436	319,698	231,930	2,106	10,120
70,000 to 79,999	359,924	4,676,223	365,370	789,032	293,056	243,235	4,197	18,156
80,000 to 89,999	319,240	4,198,917	320,434	686,256	254,298	211,084	2,933	50,781
90,000 to 99,999	258,096	3,566,509	253,480	587,144	210,825	186,649	1,594	30,931
100,000 to 149,999	735,519	11,497,390	746,744	2,047,477	603,278	633,318	4,976	223,031
150,000 to 199,999	256,413	4,928,196	269,271	993,563	214,497	312,950	2,010	738,875
200,000 to 299,999	169,702	3,884,376	177,640	868,741	135,362	293,049	1,638	176,858
300,000 to 399,999	59,328	1,572,948	63,051	496,412	44,478	137,091	1,135	272,554
400,000 to 499,999	28,465	853,102	30,683	386,176	20,759	94,056	469	23,883
500,000 to 999,999	42,652	1,486,393	46,590	670,678	29,448	254,458	1,114	675,158
1,000,000 to 1,999,999	14,822	687,875	16,655	477,239	9,883	254,446	565	387,224
2,000,000 to 2,999,999	3,883	246,204	4,389	218,958	2,452	160,227	192	193,925
3,000,000 to 3,999,999	1,634	119,887	1,892	145,925	1,025	99,918	87	65,901
4,000,000 to 4,999,999	856	64,306	999	126,228	512	67,457	50	150,889
5,000,000 and over	2,578	641,627	2,945	997,951	1,586	1,974,284	216	2,348,158
Total	**4,636,374**	**$64,220,322**	**4,716,486**	**$13,607,605**	**3,554,863**	**$6,221,425**	**82,351**	**$6,125,840**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	35,219	$460,292	279	$18,298	140,867	$212,540	145,527	$1,821,138
Zero	a	30	0	0	a	677	409	5,669
$1 to $999	7,997	6,634	25	5,570	12,482	14,413	19,780	230,820
1,000 to 1,999	6,785	10,195	0	0	9,513	14,056	13,640	165,811
2,000 to 2,999	3,710	7,482	a	38	7,364	5,619	13,809	133,994
3,000 to 3,999	4,911	9,218	64	4,270	3,730	7,781	8,805	129,598
4,000 to 4,999	6,089	6,072	0	0	6,063	7,842	10,087	216,730
5,000 to 5,999	12,781	15,001	22	105	6,111	6,842	18,296	277,513
6,000 to 6,999	10,915	14,076	22	133	4,179	6,476	15,852	204,721
7,000 to 7,999	9,854	16,813	21	195	6,534	11,553	16,203	221,195
8,000 to 8,999	16,135	23,069	108	2,902	11,011	10,547	23,318	276,156
9,000 to 9,999	17,675	23,876	22	1,165	8,375	27,455	27,111	333,571
10,000 to 10,999	9,953	11,968	0	0	5,666	17,050	19,223	280,691
11,000 to 11,999	22,039	36,082	1,349	2,243	6,935	20,257	27,777	375,324
12,000 to 12,999	18,062	21,884	1,239	2,577	11,248	20,272	24,190	353,738
13,000 to 13,999	18,607	42,142	44	724	9,218	24,133	27,215	383,958
14,000 to 14,999	21,005	39,013	44	262	11,345	45,073	30,733	476,084
15,000 to 15,999	15,875	26,894	44	106	5,233	17,639	23,862	369,487
16,000 to 16,999	30,666	36,833	108	1,503	12,452	34,097	40,677	602,350
17,000 to 17,999	25,382	41,901	1,322	1,588	14,550	50,433	35,747	539,779
18,000 to 18,999	19,462	39,835	86	1,342	12,220	59,514	28,196	444,706
19,000 to 19,999	34,607	68,524	66	98	17,416	98,791	44,807	798,763
20,000 to 20,999	33,799	64,019	510	26,799	14,336	49,497	44,147	742,483
21,000 to 21,999	36,236	57,488	105	3,163	20,174	126,695	48,831	728,585
22,000 to 22,999	29,947	49,844	123	1,556	13,427	51,975	40,634	603,018
23,000 to 23,999	28,943	49,029	63	599	14,367	76,735	35,853	559,993
24,000 to 24,999	39,918	59,300	43	762	17,288	102,763	46,161	704,446
25,000 to 25,999	35,321	61,837	1,303	983	17,725	63,556	45,572	654,659
26,000 to 26,999	34,994	59,700	126	886	19,076	103,113	43,390	818,802
27,000 to 27,999	47,307	87,865	169	1,082	21,036	108,747	54,992	909,403
28,000 to 28,999	37,733	75,837	168	1,378	21,183	78,493	43,862	666,343
29,000 to 29,999	39,080	74,866	44	2,288	20,941	74,506	47,142	725,806
30,000 to 30,999	40,158	78,595	65	542	17,583	73,655	49,975	910,912
31,000 to 31,999	42,387	86,669	85	1,202	20,067	99,878	51,558	844,977
32,000 to 32,999	49,225	107,625	146	2,175	22,425	138,337	58,907	997,248
33,000 to 33,999	39,858	83,049	63	619	16,169	85,464	49,082	848,318
34,000 to 34,999	43,680	85,239	22	1,225	22,057	91,195	51,854	784,026
35,000 to 35,999	48,400	78,297	84	1,537	21,919	96,211	54,836	868,383
36,000 to 36,999	51,286	100,790	1,302	18,508	23,763	115,049	59,048	966,815
37,000 to 37,999	40,882	88,947	87	832	19,094	101,523	48,015	816,386
38,000 to 38,999	44,592	107,421	64	204	18,803	78,194	50,422	833,527
39,000 to 39,999	58,284	98,707	84	1,536	27,121	93,413	64,391	1,011,154
40,000 to 49,999	488,909	1,059,983	1,617	55,311	226,088	1,107,874	553,843	9,683,355
50,000 to 59,999	483,634	1,157,317	1,531	14,677	206,830	1,023,903	535,055	10,036,677
60,000 to 69,999	448,803	1,050,892	1,031	8,052	191,433	952,561	492,907	9,924,257
70,000 to 79,999	392,417	1,038,649	561	5,728	152,851	1,055,401	425,117	9,655,136
80,000 to 89,999	339,558	909,299	848	15,826	131,945	735,848	367,584	8,662,699
90,000 to 99,999	273,983	792,500	344	5,619	103,996	629,955	290,630	7,445,253
100,000 to 149,999	781,608	2,716,702	1,478	23,807	263,751	1,853,949	829,313	25,271,679
150,000 to 199,999	278,900	1,342,279	444	22,691	76,833	751,205	294,029	11,626,166
200,000 to 299,999	183,368	1,134,330	309	20,703	44,014	616,070	193,318	9,726,030
300,000 to 399,999	64,736	740,748	104	7,310	13,041	235,973	67,631	4,372,131
400,000 to 499,999	31,191	478,367	52	2,515	6,277	202,809	32,589	2,591,535
500,000 to 999,999	47,436	970,435	31	6,453	9,425	420,032	49,390	5,447,791
1,000,000 to 1,999,999	16,890	698,789	21	6,965	2,978	281,421	17,492	3,415,947
2,000,000 to 2,999,999	4,435	353,467	a	410	765	128,206	4,609	1,502,648
3,000,000 to 3,999,999	1,908	245,761	a	96	349	64,378	1,973	889,243
4,000,000 to 4,999,999	1,005	183,146	a	1,286	157	55,547	1,032	621,100
5,000,000 and over	2,970	2,637,668	0	0	537	696,019	3,033	6,134,338
Total	**5,011,514**	**$20,023,291**	**17,893**	**$308,444**	**2,142,333**	**$13,333,209**	**5,763,493**	**$151,643,067**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	34,351	$161,991	58,024	$1,516,388	95,850	$270,670	156,286	$12,816
Zero	a	0	408	5,644	6	25	414	34
$1 to $999	10,808	4,428	14,880	207,931	152,132	393,424	121,028	9,924
1,000 to 1,999	4,412	1,954	11,481	162,253	150,269	409,117	104,732	8,588
2,000 to 2,999	7,443	3,075	13,809	183,440	182,503	599,450	135,840	11,139
3,000 to 3,999	7,452	3,844	12,783	154,992	190,810	651,170	142,905	11,718
4,000 to 4,999	9,309	30,166	12,614	201,153	197,008	702,154	156,897	12,866
5,000 to 5,999	20,099	6,301	17,040	279,878	197,877	728,544	198,032	16,239
6,000 to 6,999	9,873	3,522	15,689	203,682	210,296	778,634	196,984	16,153
7,000 to 7,999	13,359	8,842	19,407	246,195	206,618	817,708	218,420	17,910
8,000 to 8,999	22,666	13,892	24,419	280,493	222,632	892,343	250,623	20,551
9,000 to 9,999	19,233	12,251	28,625	346,391	220,531	877,084	260,239	21,340
10,000 to 10,999	13,873	5,096	21,568	290,657	209,774	869,467	243,905	20,000
11,000 to 11,999	16,671	7,505	28,040	367,345	206,010	876,163	258,017	21,157
12,000 to 12,999	21,122	10,147	26,983	366,713	187,841	773,036	226,411	18,566
13,000 to 13,999	28,874	12,686	31,058	400,498	230,227	1,004,968	302,999	24,846
14,000 to 14,999	30,462	10,428	37,091	505,368	196,881	866,839	266,291	21,836
15,000 to 15,999	24,964	11,998	26,835	382,795	190,696	850,597	256,639	21,044
16,000 to 16,999	31,126	13,549	40,687	593,305	197,037	878,169	283,983	23,287
17,000 to 17,999	37,411	42,659	42,745	567,364	192,255	847,184	284,425	23,323
18,000 to 18,999	34,508	22,983	32,784	460,804	192,328	863,312	275,115	22,559
19,000 to 19,999	46,142	33,332	49,565	824,063	172,543	784,605	275,684	22,606
20,000 to 20,999	43,693	28,178	47,387	737,546	178,369	818,893	277,305	22,739
21,000 to 21,999	42,482	38,683	50,834	704,449	168,951	771,159	284,743	23,349
22,000 to 22,999	39,066	28,434	43,072	607,494	166,393	766,858	260,809	21,386
23,000 to 23,999	45,686	30,076	39,685	563,209	163,110	744,384	260,782	21,384
24,000 to 24,999	55,518	31,749	53,023	713,467	142,571	674,116	252,199	20,680
25,000 to 25,999	52,996	35,137	51,338	670,338	135,000	647,543	243,304	19,951
26,000 to 26,999	50,493	32,265	49,180	838,974	125,996	593,428	226,748	18,593
27,000 to 27,999	57,723	50,618	58,695	898,533	129,425	585,978	253,748	20,807
28,000 to 28,999	51,776	38,223	48,868	669,339	122,829	573,817	222,821	18,271
29,000 to 29,999	55,345	40,453	54,549	776,073	107,733	529,911	222,027	18,206
30,000 to 30,999	54,987	47,244	52,687	889,902	118,486	561,075	228,766	18,759
31,000 to 31,999	59,341	55,107	57,245	841,544	114,794	520,568	223,421	18,321
32,000 to 32,999	72,927	81,099	62,229	954,504	115,579	546,989	237,664	19,488
33,000 to 33,999	54,219	59,485	51,588	815,707	94,576	440,136	196,689	16,129
34,000 to 34,999	60,090	56,255	58,646	795,447	75,666	354,661	180,143	14,772
35,000 to 35,999	66,141	81,622	57,903	828,011	93,545	452,146	207,485	17,014
36,000 to 36,999	65,695	64,891	63,764	947,773	87,166	420,351	213,954	17,544
37,000 to 37,999	53,488	57,439	51,416	795,941	80,726	392,599	189,647	15,551
38,000 to 38,999	62,314	73,174	54,142	800,356	72,240	347,275	176,794	14,497
39,000 to 39,999	70,907	78,090	70,272	997,165	81,968	396,931	217,133	17,805
40,000 to 49,999	620,850	918,984	565,647	8,936,774	588,555	2,849,824	1,659,959	136,117
50,000 to 59,999	595,736	1,258,058	541,242	9,024,352	344,068	1,683,086	1,352,758	110,926
60,000 to 69,999	524,239	1,302,117	484,640	8,641,588	210,856	1,051,586	1,103,290	90,470
70,000 to 79,999	436,702	1,256,556	404,556	8,318,859	131,852	684,245	898,770	73,699
80,000 to 89,999	373,375	1,328,705	347,676	7,211,025	86,497	458,059	746,385	61,204
90,000 to 99,999	299,210	1,275,696	275,563	6,057,734	50,768	268,864	579,407	47,511
100,000 to 149,999	851,883	5,101,193	781,834	19,864,597	105,601	556,787	1,612,463	132,222
150,000 to 199,999	296,106	3,080,349	272,474	8,578,695	30,902	161,705	559,118	45,848
200,000 to 299,999	199,936	3,194,377	180,338	6,864,949	17,885	88,696	365,152	29,942
300,000 to 399,999	71,093	1,746,502	60,876	2,652,839	8,503	43,354	126,923	10,408
400,000 to 499,999	34,449	1,139,149	28,039	1,392,538	5,268	28,543	61,245	5,022
500,000 to 999,999	52,887	2,773,432	38,620	2,370,697	11,688	65,955	92,401	7,577
1,000,000 to 1,999,999	19,695	2,063,851	14,434	1,214,073	3,521	19,929	32,562	2,670
2,000,000 to 2,999,999	5,318	983,359	3,999	530,886	699	3,974	8,530	699
3,000,000 to 3,999,999	2,346	599,555	1,774	306,025	251	1,370	3,689	303
4,000,000 to 4,999,999	1,198	409,026	935	232,789	117	647	1,906	156
5,000,000 and over	3,816	3,156,360	2,899	3,091,653	195	1,078	5,572	457
Total	**5,947,906**	**$33,016,134**	**5,648,608**	**$119,683,198**	**7,974,473**	**$34,841,182**	**18,402,179**	**$1,508,979**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	44,117	$11,338	29,711	$2,436	119,028	$26,527
Zero	5	1	410	34	408	68
$1 to $999	33,175	8,526	29,879	2,450	99,640	20,779
1,000 to 1,999	22,009	5,656	16,603	1,361	90,286	15,450
2,000 to 2,999	42,793	10,998	20,027	1,642	121,209	23,500
3,000 to 3,999	39,391	10,124	25,061	2,055	125,017	23,672
4,000 to 4,999	56,590	14,544	17,968	1,473	137,162	28,137
5,000 to 5,999	71,741	18,438	35,001	2,870	171,876	37,538
6,000 to 6,999	80,321	20,643	29,715	2,437	178,300	39,224
7,000 to 7,999	93,051	23,914	33,813	2,773	188,409	44,600
8,000 to 8,999	103,103	26,498	38,301	3,141	220,993	50,188
9,000 to 9,999	128,823	33,107	45,735	3,750	226,235	58,322
10,000 to 10,999	154,951	39,822	35,136	2,881	205,649	62,707
11,000 to 11,999	148,299	38,113	37,369	3,064	218,308	62,338
12,000 to 12,999	115,165	29,597	44,730	3,668	192,092	51,863
13,000 to 13,999	154,943	39,820	55,178	4,525	248,808	69,205
14,000 to 14,999	161,492	41,504	37,521	3,077	219,269	66,336
15,000 to 15,999	146,859	37,743	39,043	3,202	210,349	61,998
16,000 to 16,999	170,514	43,822	49,407	4,051	231,844	71,158
17,000 to 17,999	157,859	40,570	50,319	4,126	226,369	67,926
18,000 to 18,999	174,174	44,763	43,633	3,578	219,712	70,998
19,000 to 19,999	174,201	44,770	33,052	2,710	215,271	70,016
20,000 to 20,999	153,418	39,428	36,362	2,982	221,042	65,080
21,000 to 21,999	155,554	39,977	46,670	3,827	217,486	67,081
22,000 to 22,999	156,495	40,219	44,136	3,619	208,355	65,235
23,000 to 23,999	157,361	40,442	43,005	3,527	199,004	65,290
24,000 to 24,999	152,981	39,316	43,264	3,548	193,939	63,543
25,000 to 25,999	160,454	41,236	41,089	3,369	185,906	64,556
26,000 to 26,999	139,704	35,904	35,228	2,889	174,341	57,385
27,000 to 27,999	140,647	36,146	42,739	3,505	187,921	60,467
28,000 to 28,999	136,225	35,010	32,770	2,687	170,399	55,984
29,000 to 29,999	137,305	35,287	28,840	2,365	162,043	55,859
30,000 to 30,999	144,337	37,095	25,675	2,105	170,641	57,889
31,000 to 31,999	122,181	31,401	38,091	3,123	171,883	52,868
32,000 to 32,999	140,842	36,197	37,508	3,076	177,674	58,757
33,000 to 33,999	126,376	32,479	27,838	2,283	145,563	50,782
34,000 to 34,999	99,272	25,513	26,764	2,195	134,244	42,490
35,000 to 35,999	122,044	31,365	38,065	3,121	151,317	51,502
36,000 to 36,999	136,291	35,027	27,034	2,217	150,825	54,799
37,000 to 37,999	114,574	29,446	24,034	1,971	132,046	46,981
38,000 to 38,999	106,743	27,433	18,473	1,515	126,370	44,076
39,000 to 39,999	141,533	36,374	25,534	2,094	152,112	56,282
40,000 to 49,999	980,283	251,933	199,428	16,353	1,152,855	404,351
50,000 to 59,999	755,850	194,253	145,221	11,908	884,622	317,105
60,000 to 69,999	598,282	153,759	105,302	8,635	695,069	252,797
70,000 to 79,999	514,438	132,211	79,811	6,545	535,212	212,341
80,000 to 89,999	426,532	109,619	52,910	4,339	434,044	175,155
90,000 to 99,999	343,334	88,237	39,149	3,210	325,765	138,936
100,000 to 149,999	916,727	235,599	103,955	8,524	885,679	375,193
150,000 to 199,999	321,206	82,550	44,593	3,657	279,685	128,218
200,000 to 299,999	210,644	54,136	33,257	2,727	170,300	78,485
300,000 to 399,999	70,179	18,036	14,347	1,177	30,449	6,740
400,000 to 499,999	34,051	8,751	7,760	636	748	235
500,000 to 999,999	49,127	12,626	13,001	1,066	540	203
1,000,000 to 1,999,999	18,072	4,644	4,649	381	108	42
2,000,000 to 2,999,999	4,639	1,192	1,277	105	23	9
3,000,000 to 3,999,999	2,049	526	524	43	11	5
4,000,000 to 4,999,999	1,065	274	261	21	6	3
5,000,000 and over	3,110	799	820	67	13	6
Total	**10,267,512**	**$2,638,751**	**2,276,989**	**$186,713**	**12,694,473**	**$4,249,277**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	103	$818	4,153	$669
Zero	0	0	0	0	0	0	0	0
$1 to $999	0	0	0	0	0	0	441	71
1,000 to 1,999	0	0	0	0	0	0	1,814	128
2,000 to 2,999	0	0	0	0	a	2	2,934	102
3,000 to 3,999	132	$1	0	0	22	0	628	14
4,000 to 4,999	1,349	8	0	0	0	0	2,129	142
5,000 to 5,999	44	0	399	$71	0	0	1,322	49
6,000 to 6,999	22	1	22	6	399	2,556	3,858	77
7,000 to 7,999	0	0	0	0	a	0	1,609	26
8,000 to 8,999	22	1	0	0	0	0	1,411	37
9,000 to 9,999	22	1	0	0	a	0	3,740	156
10,000 to 10,999	110	1	0	0	992	190	2,325	81
11,000 to 11,999	22	1	1,239	25	0	0	2,948	216
12,000 to 12,999	44	4	0	0	0	0	1,756	97
13,000 to 13,999	0	0	0	0	0	0	1,996	53
14,000 to 14,999	64	5	0	0	0	0	1,352	118
15,000 to 15,999	108	4	20	0	0	0	2,431	204
16,000 to 16,999	110	4	22	0	0	0	3,414	118
17,000 to 17,999	88	9	22	0	0	0	7,290	415
18,000 to 18,999	88	7	0	0	0	0	3,643	678
19,000 to 19,999	1,000	39	0	0	0	0	7,987	911
20,000 to 20,999	43	5	0	0	0	0	4,336	236
21,000 to 21,999	1,058	241	0	0	0	0	5,173	295
22,000 to 22,999	2,002	118	0	0	422	309	6,268	1,007
23,000 to 23,999	106	9	0	0	0	0	7,032	681
24,000 to 24,999	80	7	22	0	0	0	5,150	455
25,000 to 25,999	63	1	0	0	0	0	6,033	703
26,000 to 26,999	44	14	0	0	0	0	1,767	113
27,000 to 27,999	82	15	959	29	0	0	2,335	137
28,000 to 28,999	107	7	42	2	0	0	3,996	369
29,000 to 29,999	42	5	22	0	0	0	4,066	373
30,000 to 30,999	107	4	0	0	0	0	4,555	164
31,000 to 31,999	82	28	39	5	0	0	4,375	1,083
32,000 to 32,999	1,285	942	0	0	0	0	5,978	437
33,000 to 33,999	62	8	22	1	a	1	4,260	277
34,000 to 34,999	1,023	237	0	0	a	3	2,942	183
35,000 to 35,999	445	8	0	0	0	0	3,511	292
36,000 to 36,999	85	12	a	0	a	2	3,693	382
37,000 to 37,999	126	16	0	0	0	0	2,694	342
38,000 to 38,999	62	31	0	0	0	0	2,658	246
39,000 to 39,999	400	39	0	0	22	17	6,087	724
40,000 to 49,999	4,138	1,978	44	0	43	1,585	36,519	5,105
50,000 to 59,999	2,861	618	0	0	52	106	37,744	5,833
60,000 to 69,999	2,901	1,716	581	9	125	261	31,797	6,830
70,000 to 79,999	3,275	1,044	19	0	442	154	26,076	5,157
80,000 to 89,999	2,997	1,733	39	1	785	2,888	23,173	5,639
90,000 to 99,999	3,112	2,655	0	0	541	822	16,166	3,856
100,000 to 149,999	7,941	12,375	0	0	2,637	3,668	39,743	15,923
150,000 to 199,999	7,940	18,759	0	0	1,956	3,444	13,045	5,286
200,000 to 299,999	6,457	18,562	34	101	1,177	6,297	6,337	3,327
300,000 to 399,999	4,100	17,213	17	1	461	2,739	1,648	1,231
400,000 to 499,999	2,947	20,536	20	91	259	3,734	998	808
500,000 to 999,999	5,217	50,991	17	0	582	7,323	685	392
1,000,000 to 1,999,999	2,937	49,870	5	3	211	4,076	280	197
2,000,000 to 2,999,999	974	22,701	a	420	54	1,726	71	228
3,000,000 to 3,999,999	478	14,996	0	0	18	906	28	55
4,000,000 to 4,999,999	261	7,809	0	0	6	556	15	38
5,000,000 and over	989	111,994	0	0	20	1,446	51	133
Total	**70,055**	**$357,385**	**3,609**	**$766**	**11,340**	**$45,631**	**380,472**	**$72,898**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	28,794	$32,223	8,640	$34,618	478	$71	87	$76
Zero	406	67	0	0	0	0	0	0
$1 to $999	35,122	3,021	4,520	3,099	a	1	89	12
1,000 to 1,999	67,422	1,682	3,968	659	0	0	131	30
2,000 to 2,999	96,233	3,484	1,292	829	0	0	636	166
3,000 to 3,999	120,444	4,290	1,870	1,179	0	0	493	167
4,000 to 4,999	127,459	5,214	1,053	362	0	0	692	213
5,000 to 5,999	133,660	7,608	4,536	3,009	0	0	1,227	318
6,000 to 6,999	142,417	10,860	1,757	661	0	0	2,764	880
7,000 to 7,999	134,233	9,261	4,886	3,744	0	0	4,354	1,485
8,000 to 8,999	155,138	12,424	4,935	7,358	20	4	3,227	1,556
9,000 to 9,999	162,684	18,343	4,733	5,140	0	0	2,507	1,057
10,000 to 10,999	154,442	15,765	4,230	2,500	22	0	4,301	1,968
11,000 to 11,999	151,301	16,840	1,560	829	20	6	11,718	5,593
12,000 to 12,999	140,936	18,840	5,614	2,847	0	0	7,160	2,992
13,000 to 13,999	173,776	25,894	7,990	4,416	0	0	4,046	1,782
14,000 to 14,999	164,100	25,458	6,667	1,726	40	16	7,557	4,650
15,000 to 15,999	161,100	29,014	5,761	3,562	44	6	5,471	2,820
16,000 to 16,999	170,852	33,269	7,539	2,785	0	0	4,379	1,929
17,000 to 17,999	174,060	37,157	6,678	2,272	0	0	4,585	2,059
18,000 to 18,999	168,739	39,644	11,678	5,390	0	0	7,602	3,264
19,000 to 19,999	171,489	49,305	10,081	7,616	0	0	7,738	3,955
20,000 to 20,999	178,927	52,646	10,810	6,123	22	1	7,091	2,940
21,000 to 21,999	178,490	52,515	8,679	3,330	0	0	7,645	3,215
22,000 to 22,999	168,510	56,517	8,547	4,319	20	1	7,680	3,231
23,000 to 23,999	166,042	60,823	9,027	5,326	0	0	10,189	3,857
24,000 to 24,999	157,871	62,309	10,667	6,734	0	0	7,382	3,521
25,000 to 25,999	150,349	63,579	14,000	6,670	44	4	9,246	3,831
26,000 to 26,999	145,933	65,580	7,926	4,422	0	0	9,851	4,286
27,000 to 27,999	157,717	76,573	11,867	8,002	0	0	13,024	4,453
28,000 to 28,999	145,977	75,779	11,801	8,677	a	0	12,241	5,079
29,000 to 29,999	135,705	71,076	10,814	7,290	20	1	11,121	4,209
30,000 to 30,999	142,769	84,326	13,629	11,612	43	7	9,574	4,391
31,000 to 31,999	149,794	100,133	13,196	9,097	0	0	8,841	2,788
32,000 to 32,999	155,516	105,779	10,027	12,154	20	2	10,889	4,422
33,000 to 33,999	130,157	101,626	5,154	4,702	20	1	9,324	3,424
34,000 to 34,999	120,392	91,776	11,545	8,319	20	2	7,381	2,733
35,000 to 35,999	135,577	110,008	12,949	9,369	85	5	10,009	2,725
36,000 to 36,999	136,927	107,851	12,275	7,403	0	0	9,402	3,467
37,000 to 37,999	119,934	108,224	9,093	10,289	65	6	6,997	2,271
38,000 to 38,999	110,218	109,198	9,732	9,383	22	0	6,442	2,128
39,000 to 39,999	135,370	126,466	10,447	7,389	22	1	9,758	3,724
40,000 to 49,999	1,051,386	1,283,910	105,084	106,903	1,163	55	86,081	23,100
50,000 to 59,999	820,284	1,389,887	91,748	130,341	15,117	399	63,150	16,172
60,000 to 69,999	642,946	1,415,969	76,562	138,196	38,375	2,176	55,096	14,345
70,000 to 79,999	501,279	1,300,154	61,693	130,200	29,316	3,057	53,723	10,653
80,000 to 89,999	406,034	1,261,708	52,031	123,686	30,969	4,273	48,187	9,716
90,000 to 99,999	307,064	1,107,668	43,316	127,620	22,725	3,081	36,170	6,731
100,000 to 149,999	827,695	4,269,562	165,417	609,060	77,545	14,797	0	0
150,000 to 199,999	274,896	2,313,210	79,456	496,692	32,333	7,144	0	0
200,000 to 299,999	171,103	2,099,754	75,750	773,332	18,417	5,344	0	0
300,000 to 399,999	56,692	1,008,990	35,757	586,250	5,618	1,794	0	0
400,000 to 499,999	26,324	604,217	18,914	434,177	2,727	904	0	0
500,000 to 999,999	39,316	1,368,256	32,781	1,223,378	4,377	1,522	0	0
1,000,000 to 1,999,999	13,697	889,820	13,335	1,086,829	1,792	687	0	0
2,000,000 to 2,999,999	3,600	387,223	3,772	565,156	533	216	0	0
3,000,000 to 3,999,999	1,560	226,787	1,657	363,127	240	92	0	0
4,000,000 to 4,999,999	834	154,205	861	242,773	134	56	0	0
5,000,000 and over	2,447	938,656	2,738	2,622,271	425	189	0	0
Total	**10,904,141**	**$24,102,423**	**1,183,047**	**$10,005,203**	**282,833**	**$45,919**	**607,261**	**$188,386**

Footnotes follow this section.

TABLE B-4A.2 *(continued)*
Personal Income Tax: Statistics for Resident Tax Returns
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

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	36,745	$99,907	4,491	$15,624	26	$1	32,650	$84,281
Zero	406	67	0	0	0	0	406	67
$1 to $999	39,460	7,078	2,024	2,097	361	13	38,631	4,967
1,000 to 1,999	69,435	2,344	1,668	100	561	3	67,721	2,242
2,000 to 2,999	94,443	5,084	415	152	1,559	4	93,927	4,927
3,000 to 3,999	117,814	5,524	431	86	362	3	117,198	5,435
4,000 to 4,999	106,323	5,495	467	88	396	5	105,658	5,400
5,000 to 5,999	123,746	10,961	3,152	2,567	1,481	27	120,682	8,368
6,000 to 6,999	131,007	10,857	2,041	371	586	5	127,639	10,225
7,000 to 7,999	123,805	14,238	3,794	1,685	406	2	120,271	12,550
8,000 to 8,999	146,365	20,423	2,900	719	724	7	144,793	19,697
9,000 to 9,999	152,217	26,690	3,244	4,061	360	5	148,973	22,622
10,000 to 10,999	142,982	18,759	821	168	955	9	142,083	18,582
11,000 to 11,999	148,241	28,348	1,933	836	524	6	147,461	27,506
12,000 to 12,999	133,038	21,536	4,094	1,931	1,882	25	129,460	19,580
13,000 to 13,999	168,810	28,374	2,516	814	1,636	26	166,919	27,534
14,000 to 14,999	159,560	27,421	1,031	339	644	9	158,679	27,075
15,000 to 15,999	153,934	28,704	1,667	1,051	440	9	152,632	27,644
16,000 to 16,999	166,013	29,353	2,868	841	2,321	269	163,625	28,242
17,000 to 17,999	164,615	31,442	3,262	1,412	3,358	48	161,885	29,980
18,000 to 18,999	160,593	37,972	4,030	690	2,817	49	158,166	37,237
19,000 to 19,999	168,421	45,121	3,120	1,662	564	9	166,248	43,450
20,000 to 20,999	175,422	42,584	6,947	1,798	3,400	108	171,755	40,675
21,000 to 21,999	166,440	54,737	1,966	557	3,174	29	165,138	54,162
22,000 to 22,999	160,571	44,852	5,501	4,013	556	6	157,141	40,831
23,000 to 23,999	151,817	43,580	4,034	856	2,685	38	149,019	42,672
24,000 to 24,999	143,780	48,386	5,842	2,510	474	12	140,532	45,864
25,000 to 25,999	149,315	49,060	4,498	1,916	1,604	199	145,992	46,943
26,000 to 26,999	138,755	50,189	5,163	2,213	1,693	16	135,350	47,958
27,000 to 27,999	148,481	50,473	6,644	3,619	1,434	13	142,996	46,837
28,000 to 28,999	132,367	53,416	3,995	680	536	11	129,150	52,697
29,000 to 29,999	130,310	49,801	3,404	2,351	341	11	127,757	47,432
30,000 to 30,999	137,995	57,331	7,923	3,546	982	19	132,030	53,766
31,000 to 31,999	136,567	59,291	4,421	1,554	1,648	13	132,802	57,720
32,000 to 32,999	143,043	73,345	3,858	1,350	837	47	141,453	71,988
33,000 to 33,999	116,165	65,541	1,963	758	2,337	27	113,582	64,756
34,000 to 34,999	108,539	53,907	5,460	1,408	1,426	35	104,741	52,483
35,000 to 35,999	126,870	68,979	7,441	3,312	1,748	33	120,729	65,631
36,000 to 36,999	121,108	63,173	3,647	1,416	531	27	118,818	61,728
37,000 to 37,999	106,761	66,883	3,959	3,801	453	11	103,793	63,070
38,000 to 38,999	101,906	58,099	5,338	2,362	1,629	38	99,470	55,671
39,000 to 39,999	120,354	66,860	5,411	1,778	2,090	43	116,441	65,033
40,000 to 49,999	920,459	655,009	48,764	30,220	14,118	305	885,067	624,451
50,000 to 59,999	683,823	627,563	40,297	27,857	9,712	224	658,041	600,735
60,000 to 69,999	513,893	572,558	31,500	28,719	7,465	257	495,024	543,527
70,000 to 79,999	382,535	478,766	25,439	26,430	5,997	295	366,286	451,966
80,000 to 89,999	303,026	394,676	21,785	22,191	5,399	197	287,960	372,199
90,000 to 99,999	220,245	310,632	17,122	19,773	3,805	158	210,218	290,670
100,000 to 149,999	557,687	980,172	61,738	94,289	12,160	501	517,017	885,260
150,000 to 199,999	168,397	437,438	28,584	65,411	3,060	277	150,798	371,694
200,000 to 299,999	112,256	394,733	30,493	106,662	1,936	216	92,953	287,838
300,000 to 399,999	37,834	192,453	14,838	76,470	368	43	28,092	115,939
400,000 to 499,999	17,810	121,583	8,353	56,373	153	9	12,452	65,196
500,000 to 999,999	28,124	300,514	15,656	170,266	258	38	17,978	130,212
1,000,000 to 1,999,999	10,651	234,890	6,748	149,214	74	19	6,030	85,651
2,000,000 to 2,999,999	2,989	117,004	2,068	77,115	14	3	1,571	39,922
3,000,000 to 3,999,999	1,331	70,154	972	50,424	a	1	657	19,719
4,000,000 to 4,999,999	692	47,039	497	34,211	a	1	343	12,825
5,000,000 and over	2,259	467,021	1,809	369,052	4	81	965	97,924
Total	**9,388,544**	**$8,028,388**	**504,051**	**$1,483,769**	**116,075**	**$3,896**	**9,045,852**	**$6,541,254**

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 2003

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Tax Due		Remittance	
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*
Negative	2,844	$729	1,460	$431
Zero	0	0	0	0
$1 to $999	9,526	90	6,146	32
1,000 to 1,999	13,535	220	7,378	39
2,000 to 2,999	8,884	228	5,181	93
3,000 to 3,999	23,952	343	9,687	118
4,000 to 4,999	40,920	809	16,381	499
5,000 to 5,999	21,529	517	16,674	443
6,000 to 6,999	23,358	2,242	18,368	2,146
7,000 to 7,999	22,287	682	13,401	398
8,000 to 8,999	13,668	367	6,705	154
9,000 to 9,999	16,419	1,249	7,377	984
10,000 to 10,999	20,786	1,010	10,939	283
11,000 to 11,999	20,405	790	12,002	648
12,000 to 12,999	25,452	1,187	13,229	661
13,000 to 13,999	20,102	895	10,559	573
14,000 to 14,999	20,845	1,072	14,713	657
15,000 to 15,999	23,199	908	10,942	442
16,000 to 16,999	16,836	1,908	10,948	649
17,000 to 17,999	22,708	1,481	10,936	632
18,000 to 18,999	26,749	3,506	16,555	2,923
19,000 to 19,999	17,462	1,821	8,516	740
20,000 to 20,999	21,948	2,277	11,414	985
21,000 to 21,999	26,973	2,978	14,087	1,795
22,000 to 22,999	23,448	3,911	9,391	2,135
23,000 to 23,999	28,379	3,809	15,662	1,631
24,000 to 24,999	28,329	3,730	16,318	2,618
25,000 to 25,999	18,666	3,757	7,995	1,140
26,000 to 26,999	20,503	4,056	7,774	1,067
27,000 to 27,999	23,361	3,444	10,997	1,576
28,000 to 28,999	26,367	7,204	17,537	4,869
29,000 to 29,999	21,644	4,142	10,724	2,051
30,000 to 30,999	22,723	5,093	13,047	2,884
31,000 to 31,999	28,853	8,677	14,387	4,003
32,000 to 32,999	27,599	8,035	8,996	2,648
33,000 to 33,999	21,894	5,565	10,283	2,854
34,000 to 34,999	21,904	5,047	10,479	1,847
35,000 to 35,999	20,581	6,100	8,846	1,462
36,000 to 36,999	24,957	5,870	15,948	5,089
37,000 to 37,999	21,116	5,007	8,773	1,232
38,000 to 38,999	19,626	2,982	9,760	1,268
39,000 to 39,999	26,463	8,129	13,449	2,870
40,000 to 49,999	212,338	80,376	113,497	37,697
50,000 to 59,999	191,939	89,331	93,598	40,459
60,000 to 69,999	176,620	100,755	83,728	43,961
70,000 to 79,999	149,907	98,497	65,660	41,231
80,000 to 89,999	128,305	105,297	57,576	48,338
90,000 to 99,999	105,463	96,901	49,941	46,130
100,000 to 149,999	326,582	449,523	153,052	206,439
150,000 to 199,999	133,366	327,111	62,526	145,371
200,000 to 299,999	84,682	355,014	40,520	166,612
300,000 to 399,999	30,958	216,414	15,260	103,713
400,000 to 499,999	15,308	145,957	7,932	78,432
500,000 to 999,999	21,815	313,257	11,380	160,183
1,000,000 to 1,999,999	7,212	225,881	4,226	128,590
2,000,000 to 2,999,999	1,684	97,597	1,024	56,692
3,000,000 to 3,999,999	685	57,871	430	33,661
4,000,000 to 4,999,999	352	40,431	234	26,340
5,000,000 and over	819	269,221	578	184,885
Total	**2,474,839**	**$3,191,299**	**1,225,132**	**$1,608,303**

Footnotes follow this section.

TABLE B-4B
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

FILING STATUS: SINGLE

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	104,593	1,788	$-2,697,367	$1,308,277	$-1,392,004	$679,909	0	$507
Zero	411	0	7,961	-7,961	0	5,655	0	0
$1 to $999	135,967	9,251	303,753	-240,950	63,955	382,585	$1,412	16
1,000 to 1,999	139,054	15,478	233,851	-23,086	210,766	394,564	9,766	143
2,000 to 2,999	163,466	10,934	455,099	-50,022	408,977	572,244	10,536	283
3,000 to 3,999	171,621	66,559	631,454	-29,430	602,027	570,852	86,086	583
4,000 to 4,999	169,117	70,257	801,700	-44,333	761,963	563,727	240,296	1,363
5,000 to 5,999	163,513	42,884	946,368	-46,918	899,450	579,663	377,273	1,252
6,000 to 6,999	173,824	47,090	1,147,936	-17,620	1,130,388	604,519	572,648	4,211
7,000 to 7,999	159,573	34,230	1,233,264	-38,510	1,197,030	594,646	662,084	1,713
8,000 to 8,999	170,188	25,852	1,483,272	-39,514	1,445,250	659,425	848,226	1,374
9,000 to 9,999	167,167	25,751	1,640,134	-53,612	1,587,998	613,572	1,005,856	2,214
10,000 to 10,999	146,544	65,606	1,565,495	-25,899	1,540,347	562,129	1,014,324	2,896
11,000 to 11,999	137,525	77,212	1,611,709	-26,993	1,585,187	515,977	1,094,087	3,450
12,000 to 12,999	138,960	72,303	1,767,180	-36,290	1,732,544	575,718	1,207,268	5,041
13,000 to 13,999	149,435	95,416	2,009,172	-5,299	2,015,561	626,262	1,432,159	5,444
14,000 to 14,999	130,524	97,450	1,946,014	-53,826	1,892,188	603,157	1,378,612	6,623
15,000 to 15,999	117,286	96,239	1,863,760	-46,345	1,817,420	467,543	1,364,036	7,727
16,000 to 16,999	128,172	95,896	2,172,005	-59,473	2,112,532	599,565	1,548,221	10,403
17,000 to 17,999	129,516	95,185	2,254,491	6,842	2,262,618	646,461	1,628,426	11,594
18,000 to 18,999	116,670	97,248	2,187,734	-22,768	2,164,966	482,733	1,706,724	16,447
19,000 to 19,999	111,048	92,001	2,224,656	-55,694	2,168,962	687,690	1,622,621	17,071
20,000 to 20,999	114,586	99,939	2,396,908	-41,840	2,355,068	667,485	1,780,198	21,485
21,000 to 21,999	108,105	98,916	2,380,912	-58,462	2,322,450	534,509	1,824,206	23,601
22,000 to 22,999	103,542	91,687	2,396,877	-68,650	2,328,227	570,333	1,801,219	25,410
23,000 to 23,999	98,438	89,960	2,371,602	-56,050	2,316,786	469,112	1,865,894	29,998
24,000 to 24,999	87,176	78,798	2,189,733	-58,004	2,133,485	532,316	1,657,222	27,217
25,000 to 25,999	82,311	77,393	2,151,790	-52,908	2,100,980	446,354	1,670,165	29,959
26,000 to 26,999	79,636	70,459	2,170,101	-61,320	2,108,781	531,647	1,626,264	30,063
27,000 to 27,999	90,993	84,560	2,555,536	-54,072	2,502,884	527,530	1,993,162	41,150
28,000 to 28,999	77,260	72,825	2,265,027	-58,877	2,206,150	449,155	1,784,828	42,144
29,000 to 29,999	63,888	59,667	1,945,107	-61,261	1,883,847	420,731	1,485,142	35,156
30,000 to 30,999	74,724	69,339	2,355,608	-78,808	2,276,801	491,622	1,817,243	47,259
31,000 to 31,999	82,770	79,808	2,677,320	-70,653	2,608,323	459,490	2,156,355	58,964
32,000 to 32,999	78,519	75,012	2,639,002	-88,771	2,550,231	494,260	2,060,368	55,623
33,000 to 33,999	65,778	63,241	2,288,935	-87,091	2,201,845	412,929	1,793,137	49,960
34,000 to 34,999	61,081	59,983	2,195,547	-83,427	2,112,120	421,922	1,697,186	49,599
35,000 to 35,999	61,945	61,043	2,265,957	-68,635	2,197,452	419,332	1,782,965	53,745
36,000 to 36,999	60,277	58,519	2,285,774	-86,213	2,199,561	461,577	1,741,756	54,825
37,000 to 37,999	49,061	47,870	1,876,806	-38,085	1,840,388	316,234	1,533,053	50,956
38,000 to 38,999	51,577	50,708	2,033,112	-47,565	1,985,547	330,483	1,662,323	56,594
39,000 to 39,999	57,201	56,790	2,304,841	-48,602	2,256,239	372,114	1,886,946	67,007
40,000 to 49,999	440,113	432,213	20,234,276	-525,466	19,712,150	3,500,614	16,250,054	657,972
50,000 to 59,999	302,966	300,891	16,840,914	-267,703	16,575,755	2,736,307	13,870,557	683,609
60,000 to 69,999	212,654	211,311	13,919,940	-236,864	13,684,221	2,367,395	11,353,791	622,307
70,000 to 79,999	130,124	129,093	9,898,012	-193,069	9,704,943	1,739,143	7,977,576	480,843
80,000 to 89,999	89,162	88,205	7,597,074	-69,458	7,527,625	1,317,887	6,232,394	399,550
90,000 to 99,999	53,609	53,545	5,162,917	-94,947	5,068,023	819,637	4,253,289	285,956
100,000 to 149,999	129,755	128,960	15,426,274	-137,988	15,288,286	2,432,729	12,883,940	933,628
150,000 to 199,999	36,979	36,950	6,329,570	39,308	6,368,878	859,442	5,510,360	436,908
200,000 to 299,999	24,972	24,849	5,948,203	42,886	5,991,090	643,983	5,351,097	443,949
300,000 to 399,999	9,209	9,153	3,112,051	49,672	3,161,723	293,157	2,870,824	244,221
400,000 to 499,999	4,034	4,006	1,749,427	32,550	1,781,978	145,227	1,636,901	140,192
500,000 to 999,999	6,657	6,608	4,418,944	81,398	4,500,342	284,176	4,218,320	370,126
1,000,000 to 1,999,999	2,488	2,470	3,238,689	156,931	3,395,619	211,414	3,191,445	279,263
2,000,000 to 2,999,999	649	638	1,513,352	52,124	1,565,477	82,392	1,483,721	129,853
3,000,000 to 3,999,999	261	260	854,154	46,471	900,625	50,940	849,685	73,301
4,000,000 to 4,999,999	143	143	624,657	16,033	640,690	33,290	607,400	54,908
5,000,000 and over	409	408	5,760,815	69,622	5,830,437	839,285	4,991,434	442,607
Total	**6,017,223**	**4,110,852**	**$194,165,410**	**$-1,817,217**	**$192,393,150**	**$39,674,750**	**$156,963,080**	**$7,630,263**

Footnotes follow this section.

TABLE B-4C
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

FILING STATUS: MARRIED FILING JOINTLY

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	36,997	1,989	$-5,141,459	$2,589,781	$-2,551,917	$923,081	$0	$927
Zero	a	0	353	-353	0	8	0	0
$1 to $999	22,233	375	66,054	-58,924	7,130	166,990	0	70
1,000 to 1,999	12,657	407	-8,096	28,125	20,028	117,115	0	107
2,000 to 2,999	14,152	365	24,830	10,978	35,808	102,695	0	32
3,000 to 3,999	16,175	46	41,487	16,994	58,480	137,004	0	3
4,000 to 4,999	18,474	0	87,093	-3,413	83,680	162,338	0	0
5,000 to 5,999	26,085	22	175,463	-32,611	142,852	281,979	0	1
6,000 to 6,999	18,575	44	126,245	-5,621	120,624	148,517	5,604	3
7,000 to 7,999	29,947	1,037	230,223	-7,640	222,584	239,947	33,807	11
8,000 to 8,999	29,629	98	246,250	6,020	252,271	228,066	60,593	0
9,000 to 9,999	35,253	407	355,287	-21,094	334,195	313,120	87,328	8
10,000 to 10,999	38,242	161	394,329	5,898	400,227	304,187	145,223	3
11,000 to 11,999	39,703	571	517,345	-59,647	457,699	318,455	168,572	34
12,000 to 12,999	34,383	206	425,166	4,432	429,597	303,900	180,676	6
13,000 to 13,999	54,207	641	795,857	-65,622	730,235	417,031	344,384	14
14,000 to 14,999	46,547	279	677,669	-5,418	677,546	370,018	330,231	28
15,000 to 15,999	46,242	363	748,035	-31,561	716,474	411,114	376,550	27
16,000 to 16,999	52,101	1,727	880,526	-22,557	857,970	452,451	454,603	28
17,000 to 17,999	56,722	2,895	1,018,571	-24,935	993,645	464,370	565,786	115
18,000 to 18,999	56,518	368	1,066,427	-26,740	1,043,596	494,011	597,719	10
19,000 to 19,999	60,343	3,434	1,165,403	10,555	1,175,959	588,101	635,214	574
20,000 to 20,999	55,857	4,956	1,165,356	-19,979	1,145,386	481,980	679,018	110
21,000 to 21,999	66,762	6,584	1,462,762	-26,566	1,436,196	626,698	832,627	180
22,000 to 22,999	52,411	8,041	1,194,916	-15,452	1,179,463	458,267	742,082	702
23,000 to 23,999	61,395	7,505	1,485,618	-39,444	1,446,174	547,795	923,647	590
24,000 to 24,999	58,278	5,756	1,452,667	-25,964	1,427,525	514,634	921,119	279
25,000 to 25,999	57,311	2,493	1,510,377	-46,422	1,463,955	556,892	920,231	177
26,000 to 26,999	52,260	9,095	1,443,960	-59,466	1,384,493	573,317	869,361	608
27,000 to 27,999	65,822	11,459	1,815,078	-7,163	1,807,915	696,359	1,129,587	955
28,000 to 28,999	52,313	13,527	1,567,857	-78,887	1,488,969	472,270	1,023,622	1,283
29,000 to 29,999	59,921	20,590	1,847,587	-79,151	1,768,499	573,718	1,208,799	2,309
30,000 to 30,999	57,658	13,034	1,815,618	-56,588	1,759,031	666,506	1,150,647	1,244
31,000 to 31,999	51,537	18,339	1,722,771	-101,440	1,623,697	540,729	1,108,873	1,907
32,000 to 32,999	59,879	19,934	2,040,143	-95,811	1,944,353	659,534	1,327,287	2,509
33,000 to 33,999	50,125	16,681	1,767,290	-89,394	1,677,895	583,170	1,128,815	2,381
34,000 to 34,999	45,853	17,708	1,693,902	-112,110	1,581,791	471,125	1,115,786	2,620
35,000 to 35,999	56,209	27,566	2,091,513	-97,328	1,994,185	585,593	1,426,177	4,399
36,000 to 36,999	63,006	25,604	2,365,680	-70,007	2,297,753	627,088	1,674,828	5,257
37,000 to 37,999	57,588	28,002	2,300,114	-140,982	2,159,132	641,587	1,530,144	5,553
38,000 to 38,999	51,698	26,094	2,092,360	-103,918	1,988,442	578,745	1,432,047	6,268
39,000 to 39,999	64,978	31,521	2,728,220	-161,420	2,568,381	723,634	1,848,775	7,831
40,000 to 49,999	506,378	325,843	24,097,969	-1,449,361	22,651,588	6,165,634	16,575,053	123,284
50,000 to 59,999	466,933	386,281	26,975,130	-1,337,734	25,640,361	6,533,258	19,142,003	248,155
60,000 to 69,999	407,595	378,553	27,541,265	-1,075,728	26,474,543	6,214,739	20,295,559	400,838
70,000 to 79,999	362,113	348,451	27,939,778	-791,656	27,150,530	6,504,959	20,874,150	529,478
80,000 to 89,999	312,214	306,477	27,070,656	-584,354	26,486,302	5,764,516	20,734,419	647,993
90,000 to 99,999	253,057	251,222	24,402,456	-395,537	24,006,927	5,117,849	18,896,796	688,712
100,000 to 149,999	724,811	721,470	88,078,536	-849,958	87,228,967	17,140,668	70,100,055	3,369,639
150,000 to 199,999	256,133	254,762	44,070,312	-238,743	43,831,570	7,608,302	36,260,056	2,239,642
200,000 to 299,999	166,949	166,295	39,842,340	96,600	39,931,607	6,084,792	33,872,686	2,412,148
300,000 to 399,999	57,592	57,335	19,594,238	157,565	19,751,803	2,312,022	17,447,254	1,372,931
400,000 to 499,999	28,016	27,905	12,323,430	171,968	12,495,397	1,218,727	11,284,064	920,701
500,000 to 999,999	42,160	41,914	28,133,189	549,874	28,677,465	2,035,874	26,660,662	2,244,380
1,000,000 to 1,999,999	14,621	14,532	19,498,717	408,862	19,907,575	960,245	18,954,813	1,640,174
2,000,000 to 2,999,999	3,845	3,824	9,073,061	198,512	9,271,574	425,522	8,852,953	777,721
3,000,000 to 3,999,999	1,669	1,657	5,526,153	210,634	5,736,786	240,264	5,498,142	484,415
4,000,000 to 4,999,999	860	851	3,724,501	101,350	3,825,852	182,430	3,644,211	322,363
5,000,000 and over	2,476	2,460	31,697,929	594,063	32,291,992	2,017,152	30,322,789	2,675,576
Total	**5,493,468**	**3,619,757**	**$499,046,507**	**$-3,354,488**	**$495,712,759**	**$95,051,087**	**$406,395,429**	**$21,147,313**

Footnotes follow this section.

TABLE B-4D
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

FILING STATUS: MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	4,465	15	$-424,903	$215,212	$-209,691	$66,022	$0	$10
Zero	0	0	0	0	0	0	0	0
$1 to $999	2,778	0	16,747	-16,239	509	9,801	0	0
1,000 to 1,999	3,112	0	1,857	3,098	4,955	10,661	0	0
2,000 to 2,999	3,063	0	3,877	4,912	8,789	9,974	0	0
3,000 to 3,999	2,207	22	8,092	-657	7,436	12,595	565	0
4,000 to 4,999	1,822	0	6,334	1,741	8,075	50,203	637	0
5,000 to 5,999	4,240	0	23,325	103	23,428	13,145	10,398	0
6,000 to 6,999	1,079	22	10,854	-4,081	6,772	3,889	3,211	1
7,000 to 7,999	1,566	22	19,503	-7,445	12,058	7,054	5,135	1
8,000 to 8,999	3,237	0	33,637	-6,155	27,482	10,011	17,868	0
9,000 to 9,999	3,258	22	36,615	-5,537	31,079	14,976	17,800	0
10,000 to 10,999	1,975	469	20,496	312	20,809	6,247	14,564	2
11,000 to 11,999	2,910	2,308	36,656	-3,253	33,404	16,385	20,625	62
12,000 to 12,999	2,008	1,385	26,967	-2,328	24,639	6,674	18,069	56
13,000 to 13,999	2,472	1,080	34,487	-533	33,955	8,548	25,834	72
14,000 to 14,999	2,498	1,126	-87,695	124,300	36,605	43,654	13,706	95
15,000 to 15,999	2,438	1,880	43,183	-4,760	38,422	10,816	29,001	291
16,000 to 16,999	2,884	1,155	47,203	409	47,612	20,052	27,623	134
17,000 to 17,999	4,909	3,538	88,745	-2,110	86,636	12,532	74,184	325
18,000 to 18,999	2,036	619	37,315	-148	37,167	15,806	21,551	79
19,000 to 19,999	3,895	1,351	74,603	1,051	75,654	12,314	63,346	227
20,000 to 20,999	2,935	1,185	62,409	-1,664	60,745	34,847	43,318	313
21,000 to 21,999	279	235	541	5,439	5,980	1,737	4,243	41
22,000 to 22,999	3,793	2,530	83,827	1,038	84,865	12,984	72,115	511
23,000 to 23,999	2,930	2,504	84,632	-15,815	68,817	16,639	52,202	686
24,000 to 24,999	3,483	3,378	84,650	-336	84,314	11,659	72,655	1,082
25,000 to 25,999	1,232	1,145	30,633	613	31,246	4,680	26,566	515
26,000 to 26,999	4,747	2,676	131,398	-5,656	125,742	51,532	74,211	984
27,000 to 27,999	1,307	1,120	34,350	1,568	35,918	7,155	29,116	653
28,000 to 28,999	2,241	2,216	73,596	-9,763	63,833	9,128	54,932	828
29,000 to 29,999	595	593	16,943	435	17,378	2,086	15,292	344
30,000 to 30,999	1,348	1,305	41,605	-351	41,254	19,328	21,958	312
31,000 to 31,999	2,675	1,454	84,543	-7	84,536	48,200	40,796	1,149
32,000 to 32,999	5,983	4,761	194,405	513	194,918	62,668	132,311	3,343
33,000 to 33,999	192	148	6,182	263	6,445	2,644	3,826	51
34,000 to 34,999	1,984	1,984	75,807	-6,812	68,995	10,116	58,879	1,702
35,000 to 35,999	3,590	3,527	128,193	-822	127,372	30,696	97,030	1,435
36,000 to 36,999	4,067	1,608	148,313	136	148,449	72,026	76,423	1,831
37,000 to 37,999	2,489	2,467	94,188	-590	93,598	27,973	65,624	1,605
38,000 to 38,999	2,338	2,338	91,029	-1,410	89,619	26,298	63,321	1,751
39,000 to 39,999	1,701	1,679	72,584	-5,837	66,747	14,268	52,479	1,679
40,000 to 49,999	20,063	19,806	900,221	-15,778	884,443	148,715	736,836	27,649
50,000 to 59,999	8,762	8,480	471,150	-3,908	467,242	90,568	380,373	17,312
60,000 to 69,999	8,201	8,199	544,828	-18,574	526,254	124,938	401,349	20,108
70,000 to 79,999	4,317	4,313	326,182	-5,784	320,398	69,597	251,020	14,580
80,000 to 89,999	1,514	1,514	116,030	11,532	127,562	30,723	96,839	5,917
90,000 to 99,999	2,282	2,281	223,823	-5,173	218,649	34,653	184,016	12,176
100,000 to 149,999	3,974	3,968	492,309	-9,405	482,903	85,045	397,909	28,914
150,000 to 199,999	3,064	3,059	521,148	3,633	524,781	46,900	478,043	38,306
200,000 to 299,999	1,310	1,301	294,489	18,659	313,148	48,190	270,606	22,636
300,000 to 399,999	608	601	196,751	13,922	210,673	29,383	181,513	15,108
400,000 to 499,999	369	366	157,061	6,265	163,326	17,664	145,662	12,080
500,000 to 999,999	307	296	176,860	45,842	222,703	31,079	193,221	17,308
1,000,000 to 1,999,999	322	319	352,874	89,049	441,922	33,589	408,398	35,918
2,000,000 to 2,999,999	97	96	233,818	1,591	235,409	12,728	222,681	19,780
3,000,000 to 3,999,999	48	46	157,553	9,356	166,909	13,104	153,805	13,121
4,000,000 to 4,999,999	26	26	55,528	62,166	117,694	6,186	111,508	9,727
5,000,000 and over	122	122	1,917,204	125,728	2,042,931	202,780	1,840,152	164,151
Total	**164,143**	**108,661**	**$8,735,558**	**$587,953**	**$9,323,511**	**$1,853,865**	**$7,875,345**	**$496,961**

Footnotes follow this section.

TABLE B-4E
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

FILING STATUS: HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	7,362	463	$-248,103	$68,372	$-179,731	$104,990	$0	$42
Zero	a	0	-259	259	0	6	0	0
$1 to $999	6,011	0	79,243	-77,055	2,188	41,762	0	0
1,000 to 1,999	6,884	22	17,312	-11,743	10,531	48,741	0	1
2,000 to 2,999	15,586	406	48,451	-10,702	38,374	97,695	0	18
3,000 to 3,999	13,471	428	68,071	-21,442	46,629	84,973	0	4
4,000 to 4,999	20,187	443	125,934	-34,890	91,044	126,905	0	34
5,000 to 5,999	21,014	541	141,099	-25,006	116,093	132,696	0	16
6,000 to 6,999	32,418	1,151	235,176	-22,785	212,391	224,493	12,386	46
7,000 to 7,999	34,874	86	277,461	-13,834	263,627	221,850	48,639	1
8,000 to 8,999	43,995	248	412,275	-38,739	373,699	275,334	101,742	8
9,000 to 9,999	43,336	304	439,179	-30,542	411,200	279,956	136,801	14
10,000 to 10,999	44,537	346	494,832	-27,645	467,187	287,290	188,390	12
11,000 to 11,999	53,890	260	654,706	-36,365	618,341	392,478	266,203	11
12,000 to 12,999	39,429	362	515,821	-22,816	493,005	253,185	244,463	19
13,000 to 13,999	55,061	460	766,990	-23,348	743,642	352,802	387,313	18
14,000 to 14,999	54,336	439	799,388	-9,178	790,210	354,957	437,898	25
15,000 to 15,999	52,693	1,470	843,125	-26,127	816,998	343,243	477,074	61
16,000 to 16,999	54,502	897	919,809	-21,474	898,334	399,000	531,395	55
17,000 to 17,999	43,745	2,671	775,153	-9,949	765,972	290,441	478,763	244
18,000 to 18,999	49,783	3,287	940,541	-21,055	919,486	330,299	592,373	645
19,000 to 19,999	46,756	928	925,724	-14,275	911,934	319,966	593,971	63
20,000 to 20,999	52,354	780	1,085,734	-13,096	1,072,637	371,805	705,151	43
21,000 to 21,999	44,535	3,022	969,677	-11,975	957,702	311,864	647,412	140
22,000 to 22,999	49,634	1,676	1,123,555	-10,000	1,113,746	331,853	783,565	53
23,000 to 23,999	39,968	4,028	947,728	-11,688	936,040	273,572	664,967	506
24,000 to 24,999	46,658	3,301	1,160,142	-17,959	1,143,429	328,973	816,005	183
25,000 to 25,999	45,400	6,065	1,175,501	-18,474	1,157,028	309,145	848,917	591
26,000 to 26,999	38,388	3,617	1,035,012	-17,685	1,017,327	274,375	743,890	440
27,000 to 27,999	29,955	1,326	842,569	-19,256	823,313	253,201	570,597	131
28,000 to 28,999	39,734	2,600	1,141,040	-9,603	1,131,437	311,188	820,872	247
29,000 to 29,999	37,814	7,586	1,062,842	52,597	1,115,440	308,681	807,600	400
30,000 to 30,999	37,360	10,183	1,155,345	-15,064	1,140,281	273,000	868,158	517
31,000 to 31,999	34,930	7,915	1,091,445	7,089	1,098,534	311,895	787,412	604
32,000 to 32,999	33,318	8,078	1,102,284	-18,189	1,084,100	283,969	802,975	810
33,000 to 33,999	29,515	5,633	1,015,419	-26,011	989,407	251,602	744,670	529
34,000 to 34,999	25,328	8,142	878,752	-3,389	875,363	246,206	632,788	1,000
35,000 to 35,999	29,705	12,602	1,069,233	-16,543	1,052,689	244,537	808,813	1,163
36,000 to 36,999	23,498	9,363	869,216	-11,795	857,421	206,636	651,558	1,178
37,000 to 37,999	22,960	10,924	873,569	-11,848	861,721	201,845	660,191	1,610
38,000 to 38,999	20,768	11,828	819,648	-20,304	799,344	212,106	587,613	1,832
39,000 to 39,999	28,275	17,112	1,131,666	-14,597	1,117,068	282,809	834,681	3,735
40,000 to 49,999	186,929	135,531	8,363,124	-33,479	8,331,737	1,956,930	6,377,733	49,091
50,000 to 59,999	105,346	95,423	5,804,636	-51,615	5,753,021	1,330,199	4,424,014	74,524
60,000 to 69,999	66,569	63,809	4,355,512	-74,360	4,281,152	967,806	3,329,991	87,913
70,000 to 79,999	39,206	37,721	2,966,073	-39,555	2,926,518	669,752	2,258,358	75,909
80,000 to 89,999	31,164	30,921	2,670,326	-40,662	2,629,664	553,777	2,075,886	87,064
90,000 to 99,999	17,221	17,199	1,651,423	-21,105	1,630,318	347,448	1,282,918	59,297
100,000 to 149,999	28,459	28,233	3,416,136	-40,711	3,375,425	758,182	2,696,619	155,841
150,000 to 199,999	7,198	7,195	1,205,903	9,223	1,215,126	225,513	990,106	66,886
200,000 to 299,999	4,941	4,904	1,148,097	28,680	1,176,777	174,451	1,003,556	77,068
300,000 to 399,999	1,932	1,917	632,913	17,766	650,679	60,506	590,553	48,462
400,000 to 499,999	873	869	379,149	9,872	389,022	39,046	350,041	30,056
500,000 to 999,999	1,141	1,136	773,510	2,139	775,648	84,188	691,871	59,082
1,000,000 to 1,999,999	511	507	682,350	11,239	693,589	28,211	665,378	58,088
2,000,000 to 2,999,999	107	107	255,666	1,616	257,282	14,090	243,191	21,326
3,000,000 to 3,999,999	46	46	158,443	1,448	159,891	1,728	158,163	14,311
4,000,000 to 4,999,999	23	23	104,789	-314	104,475	11,531	92,944	8,329
5,000,000 and over	85	85	1,140,936	-20,519	1,120,416	31,830	1,088,586	96,232
Total	**1,941,721**	**576,622**	**$65,491,292**	**$-878,469**	**$64,625,919**	**$17,807,513**	**$47,605,153**	**$1,086,527**

Footnotes follow this section.

TABLE B-4F
Personal Income Tax: Statistics for Resident Tax Returns
SYNOPSIS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
2003 Taxable Year

FILING STATUS: SURVIVING SPOUSE

Adjusted Gross Income Class	Number of Returns		Federal AGI *(Thousands)*	California Adjustments *(Thousands)*	California AGI *(Thousands)*	California Deductions *(Thousands)*	Taxable Income *(Thousands)*	Total Tax Liability *(Thousands)*
	All	Taxable						
Negative	457	a	$-16,972	$6,857	$-10,116	$13,055	$0	$0
Zero	0	0	0	0	0	0	0	0
$1 to $999	23	0	319	-318	1	217	0	0
1,000 to 1,999	44	0	74	0	74	288	0	0
2,000 to 2,999	45	0	-173	286	113	282	0	0
3,000 to 3,999	120	0	515	-56	459	737	0	0
4,000 to 4,999	22	0	107	0	107	135	0	0
5,000 to 5,999	66	0	382	0	382	939	0	0
6,000 to 6,999	89	0	303	272	575	897	27	0
7,000 to 7,999	66	0	507	0	507	406	101	0
8,000 to 8,999	0	0	0	0	0	0	0	0
9,000 to 9,999	142	0	1,435	-71	1,364	1,853	352	0
10,000 to 10,999	44	0	449	0	449	271	178	0
11,000 to 11,999	23	0	-59	317	258	212	46	0
12,000 to 12,999	44	0	549	9	558	271	288	0
13,000 to 13,999	110	0	1,441	44	1,484	823	661	0
14,000 to 14,999	66	0	1,000	-25	975	421	554	0
15,000 to 15,999	110	0	1,716	0	1,716	676	1,040	0
16,000 to 16,999	66	0	1,077	0	1,077	406	671	0
17,000 to 17,999	108	0	2,247	-354	1,893	744	1,149	0
18,000 to 18,999	108	0	2,187	-189	1,997	1,268	943	0
19,000 to 19,999	66	0	1,291	-17	1,274	597	677	0
20,000 to 20,999	22	0	437	0	437	322	115	0
21,000 to 21,999	105	0	2,409	-162	2,247	801	1,446	0
22,000 to 22,999	85	0	1,939	-36	1,902	914	988	0
23,000 to 23,999	65	0	1,520	-9	1,510	475	1,035	0
24,000 to 24,999	0	0	0	0	0	0	0	0
25,000 to 25,999	87	0	2,210	0	2,210	811	1,399	0
26,000 to 26,999	145	22	4,305	-467	3,838	1,532	2,306	4
27,000 to 27,999	43	0	1,171	0	1,171	266	906	0
28,000 to 28,999	150	0	4,444	-205	4,238	1,416	2,822	0
29,000 to 29,999	63	0	2,055	-197	1,858	769	1,090	0
30,000 to 30,999	85	0	2,674	-95	2,578	521	2,057	0
31,000 to 31,999	126	0	4,040	-81	3,958	1,798	2,160	0
32,000 to 32,999	108	0	3,525	-34	3,491	1,062	2,429	0
33,000 to 33,999	551	0	25,531	-7,223	18,308	5,498	12,832	0
34,000 to 34,999	65	0	2,243	-23	2,220	740	1,480	0
35,000 to 35,999	0	0	0	0	0	0	0	0
36,000 to 36,999	83	0	3,343	-324	3,020	797	2,223	0
37,000 to 37,999	44	0	487	1,165	1,652	900	763	0
38,000 to 38,999	0	0	0	0	0	0	0	0
39,000 to 39,999	87	0	3,508	-92	3,416	1,270	2,146	0
40,000 to 49,999	720	105	33,142	-2,206	30,936	14,706	16,230	14
50,000 to 59,999	1,303	983	76,772	-8,595	68,177	17,106	51,071	650
60,000 to 69,999	478	259	32,733	-2,546	30,187	18,294	13,780	275
70,000 to 79,999	646	645	47,071	1,853	48,924	19,652	29,273	483
80,000 to 89,999	120	120	10,459	-269	10,191	2,180	8,010	212
90,000 to 99,999	161	161	16,773	-1,259	15,514	7,011	8,503	151
100,000 to 149,999	436	436	55,527	583	56,109	4,760	51,349	2,586
150,000 to 199,999	a	0	275	-51	224	242	0	0
200,000 to 299,999	79	79	15,859	2,250	18,109	2,230	15,879	1,114
300,000 to 399,999	38	38	13,487	-268	13,219	1,125	12,094	977
400,000 to 499,999	17	17	8,317	-21	8,297	418	7,878	667
500,000 to 999,999	44	44	26,628	-1,370	25,258	1,336	23,922	2,055
1,000,000 to 1,999,999	13	13	18,699	896	19,596	544	19,051	1,721
2,000,000 to 2,999,999	a	a	2,495	-12	2,484	128	2,356	215
3,000,000 to 3,999,999	a	a	6,866	-130	6,735	1,359	5,376	492
4,000,000 to 4,999,999	0	0	0	0	0	0	0	0
5,000,000 and over	a	a	19,708	-212	19,496	1,684	17,811	1,542
Total	**7,794**	**2,929**	**$449,048**	**$-12,388**	**$436,660**	**$137,164**	**$327,472**	**$13,158**

Footnotes follow this section.

TABLE B-4G
Personal Income Tax
ELEMENTS OF CALIFORNIA TAX LIABILITY COMPUTATIONS
PART-YEAR RESIDENT and NON-RESIDENT RETURNS
2003 Taxable Year

Element	Number of Returns	Amount *(Thousands)*
Synopsis of California Tax Liability Computations		
Number of Returns - All	626,181	-
Number of Returns - Taxable	395,030	-
Federal AGI	626,181	$189,887,779
California Adjustments	357,582	4,106,677
California AGI	626,181	21,824,333
California Deductions	626,181	15,106,332
Taxable Income	626,181	180,744,215
Total Tax Liability	626,181	1,371,429
Elements of California Tax Liability Computations		
Salaries and Wages	529,542	91,553,703
Interest	385,870	8,335,590
Dividends	244,423	5,724,506
Business Income - Profit[8]	79,632	4,163,266
Business Income - Loss[8]	30,124	706,702
Net Sale of Capital Assets - Profit	120,523	51,374,464
Net Sale of Capital Assets - Loss	124,526	310,932
Taxable Pensions and Annuities	108,921	2,450,340
Rents and Royalties - Profit	62,548	2,318,246
Rents and Royalties - Loss	47,944	708,804
Partnerships and S Corporations - Profit[9]	111,805	38,651,806
Partnerships and S Corporations - Loss[9]	87,071	12,453,184
Estate and Trusts - Profit	23,367	1,390,100
Estate and Trusts - Loss	1,676	183,658
Farm Income - Profit	1,446	30,147
Farm Income - Loss	2,818	183,541
All Other Income Sources - Profit[10]	441,992	6,091,518
All Other Income Sources - Loss[10]	62,605	5,392,532
Total Income	624,314	192,307,465
Individual Retirement Plan[11, 12]	13,396	43,971
Student Loan	38,866	32,156
Tuition & Fees	7,820	14,227
Moving Expenses	86,580	276,538
Half Self-Employment Tax[12]	113,408	453,720
Self-Employed Health Insurance[12]	47,746	300,940
Self-Employed Retirement Plan[12]	29,783	950,662
Penalty on Early Withdrawal on Savings	5,553	1,121
Alimony Paid	5,825	173,324
Total Adjustments[13]	246,172	2,253,848

Element	Number of Returns	Amount *(Thousands)*
Elements of California Tax Liability Computations (continued)		
California Adjustments - Subtractions	297,157	10,084,366
California Adjustments - Additions	168,203	14,191,042
Medical Expenses	42,540	431,880
State and Local Income Taxes	301,729	12,479,806
Real Estate Taxes	248,360	2,038,013
Personal Property Taxes	140,660	78,021
Other Taxes	58,578	79,426
Total Taxes	319,008	14,675,266
Mortgage Interest	220,860	3,254,536
Points, Investment and Personal Interest	76,312	1,618,696
Total Interest	235,472	4,873,232
Cash/Check Contributions	251,980	7,120,591
Non-Cash Contributions	172,115	2,536,797
Contribution Carryover	9,849	5,330,183
Total Contributions[14]	268,693	13,761,844
Casualty and Theft Losses	624	39,136
All Other Deductions[15]	122,483	2,740,217
Total Federal Itemized Deductions	320,019	27,828,300
Calif. Adjs. to Fed. Itemized Deductions	419,336	12,716,225
California Itemized Deductions	290,840	13,742,442
California Standard Deductions	335,339	1,363,890
Personal Exemption Credit[15]	917,750	75,255
Dependent Exemption Credit	403,633	103,734
Senior/Blind Exemption Credits	99,590	8,166
Total Exemption Credits Allowed	526,561	148,079
Other Special Credits	2,011	5,134
Renters Credit	23,525	1,029
Excess State Disability Insurance (SDI)	2,225	366
California Child and Dependent Credit	10,411	1,344
Total Special Credits	32,906	141,308
G-1 Tax/5870A Tax	-	-
Alternative Minimum Tax	1,958	3,270
Other Taxes	10,954	2,626
Taxes Withheld	388,521	688,657
Estimated Taxes Paid	82,411	735,191
Credit to Next Year's Tax	32,644	119,044
Overpayment	379,889	475,300
Total Voluntary Contributions	4,513	69
Refund	357,586	357,678
Tax Due	145,538	244,734
Remittance Amount	113,600	144,364

Footnotes follow this section.

TABLE B-5 [8]
Personal Income Tax: Statistics for Resident Tax Returns
SOLE PROPRIETORSHIPS BY MAJOR INDUSTRY
2003 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	11,271	$231,764	7,717	$204,140	18,989	$2,483,936	13,274	$151,491
Construction	120,388	3,321,994	23,974	259,933	144,362	7,326,867	67,590	215,067
Manufacturing	26,956	597,490	8,985	113,380	35,941	2,172,425	17,696	90,487
Durable Goods	11,064	207,922	4,539	47,556	15,603	1,155,233	9,319	48,311
Nondurable Goods	15,892	389,568	4,446	65,824	20,338	1,017,192	8,377	42,176
Services[16]	929,225	22,837,717	278,492	2,532,987	1,207,715	87,018,035	696,648	3,958,532
Professional, Scientific, & Technical Services	282,676	9,300,083	96,583	1,007,539	379,257	39,501,001	279,620	2,052,122
Administrative Services	125,853	1,626,978	22,780	139,508	148,633	5,855,795	61,691	171,254
Accommodation & Food Services	31,083	726,117	12,792	237,813	43,875	2,102,026	16,566	77,764
Arts, Entertainment, & Recreation	68,413	1,473,925	53,276	453,206	121,689	10,011,455	80,894	539,599
Health Services	155,995	5,860,285	29,143	235,851	185,138	14,473,474	102,314	690,211
Other Services	265,205	3,850,329	63,918	459,070	329,123	15,074,284	155,563	427,582
Trade	155,468	3,238,406	107,550	827,627	263,019	14,865,061	139,213	527,983
Retail	126,968	2,373,434	96,003	709,390	222,972	12,271,324	116,801	418,421
Wholesale	28,500	864,972	11,547	118,237	40,047	2,593,737	22,412	109,562
Finance, Insurance, and Real Estate	174,413	8,852,377	50,528	618,936	224,941	23,149,379	148,547	1,177,456
Finance, Investment & Insurance	50,229	3,113,444	14,718	254,831	64,947	7,588,588	43,787	403,413
Real Estate	124,184	5,738,933	35,810	364,105	159,994	15,560,791	104,760	774,043
Transportation and Public Utilities	84,494	1,270,779	11,459	164,025	95,953	3,325,913	28,379	86,998
Information	20,914	430,847	14,946	123,499	35,860	3,359,915	25,586	175,753
Nature of Business Unknown	294,261	3,846,085	86,808	652,954	381,069	18,230,023	181,572	634,331
Totals	**1,817,390**	**$44,627,459**	**590,459**	**5,497,481**	**2,407,849**	**$161,931,554**	**1,318,505**	**$7,018,098**

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

TABLE B-6
SYNOPSIS OF ADJUSTED GROSS INCOME BY COUNTY
2003 Taxable Year

COUNTY	Population July 1, 2003	All Returns – Taxable and Nontaxable: Number of Returns	AGI (Thousands)	Median Income	Median Rank	Joint Returns: Number of Returns	Median Income	Median Rank	Tax Assessed (Thousands)
Alameda	1,493,928	598,611	$36,560,586	$38,411	8	233,761	$72,332	5	$1,486,493
Alpine	1,265	311	14,564	36,124	10	163	61,315	16	412
Amador	36,985	14,557	667,589	33,632	18	7,548	53,436	26	19,616
Butte	211,140	75,550	3,056,440	26,205	44	33,339	46,857	42	90,378
Calaveras	43,535	17,333	817,912	33,453	19	9,265	52,726	29	24,277
Colusa	20,052	7,777	282,086	24,305	56	3,704	37,254	57	7,525
Contra Costa	1,002,629	409,959	29,140,510	42,880	3	181,152	78,366	4	1,267,208
Del Norte	28,238	7,704	292,751	27,825	39	3,720	47,062	41	7,111
El Dorado	168,791	63,071	4,080,710	41,609	5	34,101	69,086	7	150,549
Fresno	857,378	277,922	11,714,007	26,021	46	115,376	48,222	37	362,664
Glenn	27,629	9,737	332,814	24,523	55	4,791	38,902	56	7,774
Humboldt	129,828	47,055	1,857,639	26,157	45	19,591	47,641	39	54,483
Imperial	154,751	48,710	1,666,666	21,799	58	23,820	33,217	58	39,624
Inyo	18,577	7,904	339,271	29,120	34	3,535	53,275	27	10,638
Kern	721,263	223,869	9,440,958	27,729	41	101,426	49,223	34	264,288
Kings	139,491	36,834	1,387,425	25,839	49	16,884	43,320	46	32,821
Lake	62,121	20,792	778,981	26,702	42	9,530	43,306	47	19,269
Lassen	34,402	9,652	411,141	34,615	16	5,110	53,567	25	10,169
Los Angeles	10,047,407	3,667,069	194,717,697	27,746	40	1,289,348	49,701	33	7,774,734
Madera	134,621	41,545	1,598,881	25,718	51	20,323	43,152	48	41,980
Marin	250,986	113,965	11,802,840	44,797	1	45,494	94,410	1	680,776
Mariposa	17,750	6,481	247,150	27,984	38	3,133	45,152	44	6,217
Mendocino	89,032	34,050	1,301,586	26,005	47	14,735	44,690	45	36,146
Merced	231,128	73,800	2,774,463	25,636	52	33,965	42,642	49	66,784
Modoc	9,579	2,824	99,066	25,749	50	1,513	39,022	55	2,486
Mono	13,397	4,896	229,171	28,556	36	1,872	56,153	21	7,854
Monterey	421,355	142,660	7,176,629	29,789	32	59,263	51,913	31	253,255
Napa	131,133	48,610	2,966,964	35,472	11	21,628	61,853	15	120,195
Nevada	97,239	39,624	1,978,991	32,682	21	19,178	54,739	24	66,050
Orange	3,004,921	1,197,460	77,028,501	34,632	15	505,975	65,772	10	3,264,710
Placer	290,997	138,686	8,735,302	40,015	6	68,705	70,149	6	340,327
Plumas	21,034	7,903	345,350	30,306	28	4,049	48,263	36	9,170
Riverside	1,767,485	634,115	29,286,669	30,227	29	285,225	52,839	28	837,868
Sacramento	1,332,905	519,445	25,606,416	34,087	17	206,396	60,292	17	842,713
San Benito	56,872	20,574	1,054,841	35,059	14	9,795	62,642	12	32,166
San Bernardino	1,870,228	639,398	27,453,889	29,829	31	274,077	52,185	30	698,175
San Diego	2,994,454	1,161,249	64,911,102	32,410	22	473,831	59,604	18	2,461,189
San Francisco	791,684	366,852	26,205,393	36,354	9	100,443	58,888	19	1,362,625
San Joaquin	627,124	219,886	10,322,471	31,804	25	99,261	55,188	23	311,246
San Luis Obispo	256,622	100,905	4,184,591	31,831	24	45,322	57,716	20	179,386
San Mateo	717,662	304,747	27,559,255	43,369	2	125,494	81,621	2	1,467,566
Santa Barbara	413,544	154,998	9,056,746	31,311	26	64,577	56,002	22	367,987
Santa Clara	1,732,637	713,405	55,182,866	42,642	4	305,226	81,233	3	2,699,803
Santa Cruz	258,549	106,718	6,065,287	32,002	23	41,571	62,299	13	242,150
Shasta	174,811	65,916	2,829,685	28,984	35	32,562	48,173	38	82,098
Sierra	3,594	1,203	57,283	30,309	27	611	47,201	40	2,125
Siskiyou	45,133	16,806	605,757	25,456	53	8,394	39,990	53	15,455
Solano	415,727	161,505	8,238,184	38,436	7	70,789	66,851	8	241,081
Sonoma	473,048	198,207	10,770,375	35,346	13	82,532	64,214	11	392,764
Stanislaus	490,232	171,197	7,539,389	29,987	30	79,171	50,619	32	216,019
Sutter	85,423	31,041	1,304,912	28,203	37	15,412	46,453	43	37,539
Tehama	58,683	17,633	629,598	25,978	48	8,745	40,868	52	14,660
Trinity	13,480	4,398	148,974	25,046	54	2,190	39,884	54	3,264
Tulare	394,771	123,893	4,426,610	23,373	57	54,558	41,033	51	109,107
Tuolumne	56,846	21,512	898,654	29,122	33	10,379	48,636	35	25,138
Ventura	799,848	311,843	19,180,128	35,370	12	140,013	66,083	9	757,045
Yolo	182,942	67,594	3,487,824	32,806	20	28,796	62,032	14	121,270
Yuba	64,439	20,324	725,422	26,505	43	9,543	41,809	50	15,877
Resident Out-of-State [19]	-	229,878	13,568,975	30,370	-	86,956	55,772	-	604,317
Nonresident [20]	-	436,493	129,987,919	54,532	-	234,008	91,267	-	1,068,795
Unallocated	-	8,981	538,817	31,649	-	2,867	59,924	-	20,346
Total: 58 Counties	**35,991,325**	**13,552,285**	**$762,523,169**	**-**	**-**	**5,470,910**	**-**	**-**	**$30,062,299**
Total	**-**	**14,227,637**	**$905,672,673**	**$32,242**	**-**	**5,794,741**	**$58,653**	**-**	**$31,755,757**

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

ALAMEDA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and Deficit	6,876	1,499	128	1,861	$-112,787	$26
$1 to $2,999	22,965	1,935	2,127	4,056	32,463	41
3,000 to 5,999	24,022	2,228	7,061	6,065	107,996	144
6,000 to 8,999	24,839	2,935	4,524	8,351	186,268	235
9,000 to 11,999	24,923	3,663	6,387	11,333	261,550	331
12,000 to 14,999	24,314	4,249	10,336	11,438	328,029	675
15,000 to 17,999	24,101	4,777	12,613	12,344	397,624	1,246
18,000 to 20,999	23,771	5,043	12,708	13,894	463,547	2,321
21,000 to 23,999	23,028	5,248	12,850	14,159	517,771	3,501
24,000 to 26,999	22,086	5,460	12,469	14,405	562,831	4,612
27,000 to 29,999	21,472	5,520	13,025	14,485	611,885	6,301
30,000 to 34,999	34,513	9,317	22,714	23,557	1,120,746	14,381
35,000 to 39,999	32,232	9,271	24,427	21,685	1,207,096	19,367
40,000 to 49,999	54,416	18,174	45,749	37,510	2,436,294	49,055
50,000 to 59,999	42,146	17,273	38,346	30,846	2,309,636	56,937
60,000 to 69,999	33,659	16,576	32,034	25,958	2,180,131	61,674
70,000 to 79,999	27,107	15,918	26,468	22,547	2,028,840	62,545
80,000 to 89,999	22,379	14,800	22,054	20,102	1,899,596	63,244
90,000 to 99,999	18,503	13,454	18,336	17,469	1,754,239	62,870
100,000 to 149,999	52,325	42,491	52,082	54,794	6,325,226	271,770
150,000 to 199,999	19,481	17,003	19,417	21,593	3,333,414	179,023
200,000 to 299,999	11,624	10,169	11,580	13,295	2,761,171	170,578
300,000 to 399,999	3,340	2,906	3,326	3,732	1,142,778	80,231
400,000 to 499,999	1,451	1,252	1,444	1,642	646,880	48,047
500,000 to 999,999	2,028	1,744	2,011	2,301	1,363,579	106,648
1,000,000 and over	1,010	856	1,005	1,140	2,693,784	220,686
Total	**598,611**	**233,761**	**415,221**	**410,562**	**$36,560,586**	**$1,486,493**

ALPINE [18]						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and Deficit to $17,999	88	16	26	26	$709	$1
18,000 to 29,999	50	18	23	32	1,205	6
30,000 to 59,999	77	45	59	61	3,325	46
60,000 to 99,999	72	63	72	64	5,552	155
100,000 and over	24	21	24	15	3,775	202
Total	**311**	**163**	**204**	**198**	**$14,564**	**$412**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

AMADOR						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	209	75	a	37	$-5,733	$-
$1 to $2,999	507	70	36	64	733	0
3,000 to 5,999	566	77	180	78	2,579	3
6,000 to 8,999	637	113	122	116	4,835	6
9,000 to 11,999	717	141	167	167	7,555	9
12,000 to 14,999	706	156	268	184	9,495	17
15,000 to 17,999	678	210	337	216	11,180	34
18,000 to 20,999	650	220	319	237	12,667	51
21,000 to 23,999	660	252	345	218	14,796	84
24,000 to 26,999	642	280	335	248	16,358	106
27,000 to 29,999	615	266	361	275	17,517	144
30,000 to 34,999	932	421	660	422	30,214	317
35,000 to 39,999	794	410	625	421	29,703	374
40,000 to 49,999	1,326	828	1,154	785	59,259	882
50,000 to 59,999	1,065	742	1,003	762	58,371	1,100
60,000 to 69,999	970	744	946	768	62,885	1,422
70,000 to 79,999	718	607	709	552	53,575	1,436
80,000 to 89,999	541	474	536	499	45,893	1,390
90,000 to 99,999	425	388	422	319	40,260	1,415
100,000 to 149,999	813	737	812	670	96,481	4,260
150,000 to 199,999	195	170	195	138	33,086	1,816
200,000 to 299,999	118	105	116	100	27,804	1,740
300,000 to 399,999	37	35	36	27	12,451	891
400,000 to 499,999	a	a	16	a	7,264	555
500,000 to 999,999	18	14	18	14	12,538	1,029
1,000,000 and over	a	a	a	a	5,824	534
Total	**14,557**	**7,548**	**9,723**	**7,327**	**$667,589**	**$19,616**

BUTTE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and Deficit	6,876	1,499	128	1,861	$-112,787	$26
$1 to $2,999	22,965	1,935	2,127	4,056	32,463	41
3,000 to 5,999	24,022	2,228	7,061	6,065	107,996	144
6,000 to 8,999	24,839	2,935	4,524	8,351	186,268	235
9,000 to 11,999	24,923	3,663	6,387	11,333	261,550	331
12,000 to 14,999	24,314	4,249	10,336	11,438	328,029	675
15,000 to 17,999	24,101	4,777	12,613	12,344	397,624	1,246
18,000 to 20,999	23,771	5,043	12,708	13,894	463,547	2,321
21,000 to 23,999	23,028	5,248	12,850	14,159	517,771	3,501
24,000 to 26,999	22,086	5,460	12,469	14,405	562,831	4,612
27,000 to 29,999	21,472	5,520	13,025	14,485	611,885	6,301
30,000 to 34,999	34,513	9,317	22,714	23,557	1,120,746	14,381
35,000 to 39,999	32,232	9,271	24,427	21,685	1,207,096	19,367
40,000 to 49,999	54,416	18,174	45,749	37,510	2,436,294	49,055
50,000 to 59,999	42,146	17,273	38,346	30,846	2,309,636	56,937
60,000 to 69,999	33,659	16,576	32,034	25,958	2,180,131	61,674
70,000 to 79,999	27,107	15,918	26,468	22,547	2,028,840	62,545
80,000 to 89,999	22,379	14,800	22,054	20,102	1,899,596	63,244
90,000 to 99,999	18,503	13,454	18,336	17,469	1,754,239	62,870
100,000 to 149,999	52,325	42,491	52,082	54,794	6,325,226	271,770
150,000 to 199,999	19,481	17,003	19,417	21,593	3,333,414	179,023
200,000 to 299,999	11,624	10,169	11,580	13,295	2,761,171	170,578
300,000 to 399,999	3,340	2,906	3,326	3,732	1,142,778	80,231
400,000 to 499,999	1,451	1,252	1,444	1,642	646,880	48,047
500,000 to 999,999	2,028	1,744	2,011	2,301	1,363,579	106,648
1,000,000 and over	1,010	856	1,005	1,140	2,693,784	220,686
Total	**598,611**	**233,761**	**415,221**	**410,562**	**$36,560,586**	**$1,486,493**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

CALAVERAS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	258	105	a	68	$-4,388	$3
$1 to $2,999	602	91	37	93	881	0
3,000 to 5,999	767	120	207	118	3,494	4
6,000 to 8,999	796	133	138	186	6,001	7
9,000 to 11,999	834	175	203	230	8,832	11
12,000 to 14,999	896	226	331	267	12,141	19
15,000 to 17,999	864	272	397	302	14,253	37
18,000 to 20,999	783	273	363	289	15,241	60
21,000 to 23,999	781	301	396	343	17,554	94
24,000 to 26,999	724	300	384	325	18,436	126
27,000 to 29,999	656	313	383	345	18,697	150
30,000 to 34,999	1,016	503	685	474	32,963	324
35,000 to 39,999	937	524	689	563	35,045	387
40,000 to 49,999	1,577	1,032	1,329	1,095	70,888	939
50,000 to 59,999	1,311	970	1,225	988	71,908	1,258
60,000 to 69,999	1,061	831	1,026	869	69,007	1,514
70,000 to 79,999	885	751	868	841	66,279	1,672
80,000 to 89,999	604	527	602	547	51,174	1,519
90,000 to 99,999	466	426	464	394	44,203	1,467
100,000 to 149,999	1,008	933	1,003	880	118,902	5,031
150,000 to 199,999	244	221	243	164	41,593	2,396
200,000 to 299,999	150	133	149	111	35,940	2,299
300,000 to 399,999	51	49	50	30	17,428	1,263
400,000 to 499,999	a	a	22	a	9,865	805
500,000 to 999,999	32	31	32	26	21,034	1,658
1,000,000 and over	a	a	a	a	20,539	1,236
Total	**17,333**	**9,265**	**11,242**	**9,569**	**$817,912**	**$24,277**

COLUSA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	109	35	a	42	$-2,299	$0
$1 to $2,999	322	39	14	82	500	0
3,000 to 5,999	453	61	127	167	2,057	2
6,000 to 8,999	534	98	93	292	4,054	4
9,000 to 11,999	483	122	105	338	5,065	4
12,000 to 14,999	448	136	145	394	6,083	9
15,000 to 17,999	496	154	176	492	8,177	20
18,000 to 20,999	530	200	181	604	10,321	31
21,000 to 23,999	468	192	192	504	10,528	51
24,000 to 26,999	419	194	148	550	10,659	50
27,000 to 29,999	349	196	136	442	9,932	56
30,000 to 34,999	513	295	250	637	16,623	126
35,000 to 39,999	432	264	253	528	16,138	156
40,000 to 49,999	570	379	429	728	25,424	321
50,000 to 59,999	417	303	391	428	22,854	430
60,000 to 69,999	314	257	307	345	20,385	462
70,000 to 79,999	225	191	222	219	16,829	475
80,000 to 89,999	145	126	145	160	12,284	395
90,000 to 99,999	128	107	128	98	12,162	458
100,000 to 149,999	273	237	272	288	32,445	1,526
150,000 to 199,999	77	57	77	68	13,080	798
200,000 to 299,999	40	34	39	43	9,649	636
300,000 to 399,999	10	a	10	11	3,445	259
400,000 to 499,999	a	a	a	a	2,812	221
500,000 to 999,999	14	11	14	a	9,788	814
1,000,000 and over	a	a	a	a	3,088	222
Total	**7,777**	**3,704**	**3,863**	**7,472**	**$282,086**	**$7,525**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

CONTRA COSTA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	5,050	1,130	72	1,446	$-145,726	$185
$1 to $2,999	15,945	1,065	1,939	2,269	23,223	26
3,000 to 5,999	15,954	1,122	6,156	3,182	71,585	124
6,000 to 8,999	15,385	1,501	3,577	4,426	115,165	187
9,000 to 11,999	15,414	2,137	4,407	6,196	161,581	255
12,000 to 14,999	15,103	2,541	6,383	6,783	203,818	472
15,000 to 17,999	14,744	2,945	7,484	7,318	243,263	771
18,000 to 20,999	14,391	3,277	7,453	7,949	280,677	1,364
21,000 to 23,999	13,998	3,528	7,460	8,498	314,968	2,017
24,000 to 26,999	13,508	3,580	7,294	8,705	344,236	2,692
27,000 to 29,999	13,190	3,764	7,731	8,579	375,618	3,577
30,000 to 34,999	21,534	6,291	13,865	14,152	699,066	8,413
35,000 to 39,999	20,526	6,643	15,164	13,479	769,397	11,394
40,000 to 49,999	35,532	13,319	28,864	25,038	1,591,268	28,735
50,000 to 59,999	29,040	13,442	25,793	22,251	1,593,508	34,670
60,000 to 69,999	24,045	13,291	22,613	20,061	1,559,524	38,879
70,000 to 79,999	20,396	13,146	19,740	18,601	1,526,829	42,054
80,000 to 89,999	17,234	12,353	16,929	17,066	1,462,897	44,053
90,000 to 99,999	13,993	10,879	13,838	14,555	1,327,305	43,641
100,000 to 149,999	40,651	34,380	40,438	44,482	4,908,669	201,357
150,000 to 199,999	15,511	13,919	15,445	18,076	2,656,911	137,793
200,000 to 299,999	10,283	9,239	10,203	12,516	2,461,143	148,255
300,000 to 399,999	3,485	3,122	3,459	4,356	1,193,575	81,061
400,000 to 499,999	1,599	1,448	1,580	1,953	712,008	51,637
500,000 to 999,999	2,372	2,144	2,345	3,027	1,601,488	124,142
1,000,000 and over	1,076	946	1,070	1,314	3,088,515	259,451
Total	**409,959**	**181,152**	**291,302**	**296,278**	**$29,140,510**	**$1,267,208**

DEL NORTE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	84	32	a	20	$-1,776	$0
$1 to $2,999	328	56	20	58	471	0
3,000 to 5,999	417	53	121	134	1,863	2
6,000 to 8,999	445	86	68	176	3,341	3
9,000 to 11,999	460	94	113	190	4,856	5
12,000 to 14,999	433	112	159	237	5,849	11
15,000 to 17,999	466	133	208	261	7,671	18
18,000 to 20,999	422	135	195	257	8,229	36
21,000 to 23,999	366	139	154	274	8,206	36
24,000 to 26,999	350	144	184	229	8,910	63
27,000 to 29,999	308	143	179	214	8,777	72
30,000 to 34,999	489	235	320	331	15,834	161
35,000 to 39,999	385	207	279	326	14,381	167
40,000 to 49,999	638	412	542	536	28,611	404
50,000 to 59,999	627	440	590	571	34,411	638
60,000 to 69,999	432	353	413	450	27,920	603
70,000 to 79,999	320	276	315	367	23,886	601
80,000 to 89,999	205	185	205	206	17,284	539
90,000 to 99,999	158	149	158	168	14,923	509
100,000 to 149,999	256	237	255	250	30,355	1,324
150,000 to 199,999	51	47	51	54	8,672	494
200,000 to 299,999	43	35	42	43	10,115	642
300,000 to 399,999	11	10	11	a	3,836	314
400,000 to 499,999	a	a	a	a	1,892	158
500,000 to 999,999	a	a	a	a	2,998	200
1,000,000 and over	a	a	a	a	1,235	110
Total	**7,704**	**3,720**	**4,593**	**5,362**	**$292,751**	**$7,111**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

EL DORADO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	901	334	23	302	$-16,446	$5
$1 to $2,999	2,282	251	182	243	3,318	2
3,000 to 5,999	2,593	274	1,011	331	11,680	18
6,000 to 8,999	2,618	348	653	483	19,636	32
9,000 to 11,999	2,698	453	815	713	28,267	47
12,000 to 14,999	2,615	551	1,125	776	35,293	83
15,000 to 17,999	2,438	608	1,272	852	40,133	125
18,000 to 20,999	2,317	680	1,242	882	45,132	225
21,000 to 23,999	2,204	742	1,157	990	49,543	296
24,000 to 26,999	2,112	788	1,138	1,026	53,779	385
27,000 to 29,999	1,974	768	1,189	1,019	56,243	510
30,000 to 34,999	3,073	1,340	2,048	1,537	99,815	1,066
35,000 to 39,999	2,902	1,429	2,127	1,695	108,619	1,312
40,000 to 49,999	5,023	2,902	4,099	3,346	225,673	3,269
50,000 to 59,999	4,544	2,989	4,100	3,606	249,768	4,449
60,000 to 69,999	3,878	2,854	3,690	3,429	251,704	5,334
70,000 to 79,999	3,384	2,753	3,312	3,398	253,463	6,069
80,000 to 89,999	2,864	2,473	2,825	2,998	243,130	6,611
90,000 to 99,999	2,303	2,035	2,285	2,601	218,313	6,845
100,000 to 149,999	6,333	5,845	6,310	7,145	761,712	30,855
150,000 to 199,999	2,004	1,853	1,998	2,366	340,302	17,863
200,000 to 299,999	1,163	1,072	1,157	1,444	278,057	17,053
300,000 to 399,999	371	330	369	449	127,283	8,722
400,000 to 499,999	155	140	154	189	68,899	5,032
500,000 to 999,999	224	201	222	272	148,915	11,585
1,000,000 and over	98	88	97	124	378,479	22,756
Total	**63,071**	**34,101**	**44,600**	**42,216**	**$4,080,710**	**$150,549**

FRESNO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	2,591	998	45	905	$-66,614	$37
$1 to $2,999	10,032	1,140	593	3,172	15,579	10
3,000 to 5,999	14,968	1,509	3,644	7,142	68,371	66
6,000 to 8,999	18,135	2,282	2,650	11,264	136,505	130
9,000 to 11,999	18,382	2,943	3,964	14,390	192,984	186
12,000 to 14,999	17,905	3,650	5,831	15,426	241,672	380
15,000 to 17,999	16,947	4,038	6,486	15,415	279,279	635
18,000 to 20,999	16,153	4,471	6,076	16,142	314,775	1,088
21,000 to 23,999	14,649	4,534	5,699	15,560	329,293	1,473
24,000 to 26,999	13,447	4,557	5,554	14,206	342,590	1,915
27,000 to 29,999	11,571	4,390	5,543	12,053	329,513	2,344
30,000 to 34,999	16,591	6,912	9,319	17,243	537,957	4,805
35,000 to 39,999	13,826	6,429	9,166	14,142	517,258	5,874
40,000 to 49,999	22,029	11,960	17,885	22,335	984,694	14,311
50,000 to 59,999	16,519	10,599	15,373	17,167	905,573	16,678
60,000 to 69,999	12,672	9,305	12,361	13,635	821,609	18,654
70,000 to 79,999	9,302	7,408	9,201	10,023	695,024	18,557
80,000 to 89,999	7,109	5,994	7,064	7,916	602,621	18,347
90,000 to 99,999	5,351	4,651	5,318	5,993	507,342	17,358
100,000 to 149,999	12,288	11,038	12,242	13,800	1,464,525	62,665
150,000 to 199,999	3,399	3,042	3,392	3,836	579,808	32,326
200,000 to 299,999	2,182	1,910	2,179	2,391	522,497	33,663
300,000 to 399,999	729	630	722	800	251,285	18,300
400,000 to 499,999	343	291	342	333	152,407	11,576
500,000 to 999,999	535	473	534	552	363,188	29,185
1,000,000 and over	267	222	264	222	624,271	52,102
Total	**277,922**	**115,376**	**151,447**	**256,063**	**$11,714,007**	**$362,664**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

GLENN						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	148	76	a	63	$-5,557	$1
$1 to $2,999	368	48	23	82	528	0
3,000 to 5,999	526	64	133	155	2,385	2
6,000 to 8,999	607	90	88	259	4,551	3
9,000 to 11,999	644	139	134	367	6,782	9
12,000 to 14,999	600	178	204	370	8,127	12
15,000 to 17,999	676	244	260	537	11,139	26
18,000 to 20,999	604	225	218	620	11,754	41
21,000 to 23,999	607	269	240	617	13,666	57
24,000 to 26,999	513	225	224	562	13,087	73
27,000 to 29,999	459	231	226	486	13,048	92
30,000 to 34,999	631	348	348	691	20,438	171
35,000 to 39,999	544	337	349	620	20,386	191
40,000 to 49,999	824	598	667	892	36,884	458
50,000 to 59,999	514	415	482	594	28,137	485
60,000 to 69,999	447	376	434	451	28,933	660
70,000 to 79,999	269	245	267	268	20,188	558
80,000 to 89,999	199	179	198	208	16,812	545
90,000 to 99,999	149	141	149	190	14,191	506
100,000 to 149,999	252	226	251	268	30,013	1,441
150,000 to 199,999	82	76	82	81	14,101	855
200,000 to 299,999	51	45	51	42	11,940	806
300,000 to 399,999	a	a	a	a	3,182	250
400,000 to 499,999	a	a	a	a	4,007	336
500,000 to 999,999	a	a	a	a	2,069	168
1,000,000 and over	a	a	a	a	2,025	29
Total	**9,737**	**4,791**	**5,052**	**8,436**	**$332,814**	**$7,774**

HUMBOLDT						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	565	152	a	156	$-6,641	$1
$1 to $2,999	2,032	228	129	316	2,903	2
3,000 to 5,999	2,520	236	578	478	11,481	10
6,000 to 8,999	2,809	293	393	738	21,150	18
9,000 to 11,999	2,920	435	669	840	30,562	29
12,000 to 14,999	2,970	533	1,266	1,062	40,077	72
15,000 to 17,999	2,917	630	1,609	1,241	48,111	146
18,000 to 20,999	2,762	720	1,488	1,369	53,732	257
21,000 to 23,999	2,412	728	1,364	1,281	54,132	342
24,000 to 26,999	2,189	738	1,293	1,157	55,732	444
27,000 to 29,999	1,996	767	1,235	1,171	56,816	529
30,000 to 34,999	2,931	1,214	2,055	1,776	95,094	1,079
35,000 to 39,999	2,516	1,237	1,937	1,607	94,125	1,247
40,000 to 49,999	4,025	2,466	3,477	3,099	180,057	2,740
50,000 to 59,999	3,071	2,130	2,934	2,490	168,337	3,338
60,000 to 69,999	2,199	1,729	2,163	1,925	142,161	3,365
70,000 to 79,999	1,642	1,394	1,626	1,444	122,487	3,402
80,000 to 89,999	1,151	995	1,143	1,002	97,547	3,100
90,000 to 99,999	844	744	840	751	79,971	2,910
100,000 to 149,999	1,594	1,397	1,583	1,403	189,152	8,589
150,000 to 199,999	469	397	467	383	80,075	4,730
200,000 to 299,999	285	238	285	221	68,501	4,574
300,000 to 399,999	106	86	104	86	36,716	2,711
400,000 to 499,999	50	41	49	35	22,215	1,652
500,000 to 999,999	55	46	54	37	36,198	2,884
1,000,000 and over	25	17	a	14	76,950	6,313
Total	**47,055**	**19,591**	**28,775**	**26,082**	**$1,857,639**	**$54,483**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

IMPERIAL						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	226	97	a	135	$-12,202	$1
$1 to $2,999	2,111	378	77	1,089	3,517	1
3,000 to 5,999	3,632	721	591	2,188	16,515	12
6,000 to 8,999	3,915	1,013	354	3,209	29,300	19
9,000 to 11,999	3,897	1,241	677	3,881	40,778	25
12,000 to 14,999	3,576	1,298	917	3,899	48,250	59
15,000 to 17,999	3,345	1,334	917	3,840	55,146	106
18,000 to 20,999	2,935	1,293	744	3,805	57,188	137
21,000 to 23,999	2,611	1,282	767	3,611	58,707	185
24,000 to 26,999	2,239	1,164	685	3,145	56,934	222
27,000 to 29,999	1,901	1,068	642	2,784	54,118	256
30,000 to 34,999	2,614	1,493	1,095	3,769	84,680	520
35,000 to 39,999	2,212	1,320	1,176	3,211	82,808	664
40,000 to 49,999	3,472	2,197	2,533	5,211	155,037	1,744
50,000 to 59,999	2,647	1,766	2,384	3,956	144,931	2,315
60,000 to 69,999	1,986	1,453	1,932	2,975	128,649	2,691
70,000 to 79,999	1,375	1,118	1,364	2,144	102,587	2,618
80,000 to 89,999	1,022	890	1,013	1,520	86,407	2,557
90,000 to 99,999	752	658	749	1,117	71,326	2,452
100,000 to 149,999	1,552	1,421	1,545	2,201	182,537	7,701
150,000 to 199,999	305	275	304	373	51,588	2,884
200,000 to 299,999	179	162	178	230	42,854	2,767
300,000 to 399,999	78	64	78	72	26,958	1,934
400,000 to 499,999	39	36	38	28	17,456	1,265
500,000 to 999,999	67	59	66	62	44,682	3,664
1,000,000 and over	22	19	a	20	35,916	2,828
Total	**48,710**	**23,820**	**20,850**	**58,475**	**$1,666,666**	**$39,624**

INYO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	112	35	a	36	$-2,008	$0
$1 to $2,999	430	52	30	107	570	0
3,000 to 5,999	467	59	149	109	2,070	2
6,000 to 8,999	404	58	73	135	3,043	3
9,000 to 11,999	415	62	80	162	4,342	4
12,000 to 14,999	399	67	163	160	5,396	8
15,000 to 17,999	407	100	194	211	6,717	19
18,000 to 20,999	398	111	203	178	7,732	34
21,000 to 23,999	356	108	176	216	8,001	45
24,000 to 26,999	325	102	190	166	8,289	67
27,000 to 29,999	319	120	195	170	9,052	83
30,000 to 34,999	429	186	273	272	13,943	135
35,000 to 39,999	419	218	318	275	15,717	199
40,000 to 49,999	656	365	563	447	29,388	517
50,000 to 59,999	573	380	548	390	31,370	670
60,000 to 69,999	420	324	410	311	27,109	668
70,000 to 79,999	334	276	332	268	24,911	726
80,000 to 89,999	276	239	274	274	23,411	752
90,000 to 99,999	222	197	220	200	20,965	771
100,000 to 149,999	385	342	383	349	45,468	2,060
150,000 to 199,999	88	81	88	57	15,141	926
200,000 to 299,999	25	20	25	22	6,057	411
300,000 to 399,999	18	12	18	15	6,477	501
400,000 to 499,999	a	a	a	a	3,897	320
500,000 to 999,999	13	11	13	10	9,932	757
1,000,000 and over	a	a	a	a	12,278	959
Total	**7,904**	**3,535**	**4,935**	**4,550**	**$339,271**	**$10,638**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

KERN						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,689	632	32	644	$-41,274	$10
$1 to $2,999	7,349	882	381	2,175	11,612	7
3,000 to 5,999	11,303	1,277	2,884	5,109	51,648	52
6,000 to 8,999	13,469	1,840	1,917	8,634	101,424	89
9,000 to 11,999	14,303	2,481	2,865	11,555	150,235	134
12,000 to 14,999	14,537	3,149	4,585	12,690	196,334	289
15,000 to 17,999	13,548	3,465	4,855	12,147	223,318	465
18,000 to 20,999	12,610	3,833	4,484	12,584	245,658	781
21,000 to 23,999	11,155	3,795	4,261	11,652	250,769	1,047
24,000 to 26,999	9,725	3,747	3,833	10,420	247,729	1,221
27,000 to 29,999	8,888	3,776	3,954	9,742	253,144	1,551
30,000 to 34,999	12,998	6,060	6,722	14,619	421,488	3,114
35,000 to 39,999	11,155	5,778	6,928	12,548	417,690	3,995
40,000 to 49,999	18,659	10,839	14,316	21,064	835,759	10,658
50,000 to 59,999	14,717	9,747	13,303	17,033	806,487	13,528
60,000 to 69,999	11,359	8,337	10,926	13,158	735,387	15,654
70,000 to 79,999	8,819	7,164	8,707	10,387	659,344	16,710
80,000 to 89,999	6,618	5,666	6,575	7,837	560,779	16,484
90,000 to 99,999	4,961	4,431	4,943	5,913	470,334	15,564
100,000 to 149,999	11,062	10,109	11,027	12,726	1,314,733	55,502
150,000 to 199,999	2,553	2,322	2,548	2,868	433,382	24,113
200,000 to 299,999	1,259	1,108	1,254	1,368	300,199	19,421
300,000 to 399,999	441	388	441	439	151,264	11,180
400,000 to 499,999	223	205	223	268	99,139	7,647
500,000 to 999,999	294	250	293	305	195,605	15,761
1,000,000 and over	175	145	175	129	348,769	29,309
Total	**223,869**	**101,426**	**122,432**	**218,014**	**$9,440,958**	**$264,288**

KINGS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	308	159	a	212	$-14,001	$3
$1 to $2,999	1,167	138	66	458	1,894	1
3,000 to 5,999	1,880	228	498	993	8,582	11
6,000 to 8,999	2,265	306	362	1,524	16,951	17
9,000 to 11,999	2,382	413	490	1,977	24,995	23
12,000 to 14,999	2,340	546	721	2,172	31,672	46
15,000 to 17,999	2,357	643	837	2,221	38,827	83
18,000 to 20,999	2,241	734	770	2,393	43,638	133
21,000 to 23,999	2,206	810	789	2,530	49,645	197
24,000 to 26,999	1,988	815	726	2,344	50,565	237
27,000 to 29,999	1,608	770	679	1,914	45,792	260
30,000 to 34,999	2,299	1,204	1,105	2,797	74,464	534
35,000 to 39,999	1,980	1,066	1,171	2,250	73,937	681
40,000 to 49,999	2,944	1,837	2,297	3,592	131,613	1,603
50,000 to 59,999	2,418	1,665	2,189	2,971	132,473	2,124
60,000 to 69,999	1,782	1,395	1,734	2,168	115,352	2,384
70,000 to 79,999	1,282	1,094	1,267	1,571	95,736	2,409
80,000 to 89,999	907	813	897	1,094	76,837	2,236
90,000 to 99,999	637	577	633	831	60,297	1,971
100,000 to 149,999	1,282	1,180	1,274	1,575	150,908	6,193
150,000 to 199,999	280	251	275	331	47,674	2,590
200,000 to 299,999	143	121	141	154	33,770	2,200
300,000 to 399,999	44	35	43	49	15,267	1,017
400,000 to 499,999	30	27	29	30	13,421	971
500,000 to 999,999	43	36	42	44	27,415	2,119
1,000,000 and over	21	21	a	26	39,701	2,781
Total	**36,834**	**16,884**	**19,060**	**38,221**	**$1,387,425**	**$32,821**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

LAKE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	297	116	a	55	$-4,877	$0
$1 to $2,999	825	146	28	181	1,232	5
3,000 to 5,999	1,066	148	214	283	4,829	3
6,000 to 8,999	1,182	197	123	433	8,959	6
9,000 to 11,999	1,234	283	223	605	12,937	10
12,000 to 14,999	1,253	324	421	577	16,942	24
15,000 to 17,999	1,200	361	521	677	19,780	51
18,000 to 20,999	1,258	429	561	716	24,530	92
21,000 to 23,999	1,150	416	542	650	25,840	132
24,000 to 26,999	1,033	419	496	702	26,328	164
27,000 to 29,999	940	367	501	700	26,741	205
30,000 to 34,999	1,317	608	855	872	42,765	423
35,000 to 39,999	1,119	574	810	783	41,875	481
40,000 to 49,999	1,850	1,140	1,540	1,437	82,861	1,171
50,000 to 59,999	1,266	872	1,187	1,139	69,257	1,301
60,000 to 69,999	1,001	757	974	896	64,780	1,486
70,000 to 79,999	739	612	726	631	55,208	1,457
80,000 to 89,999	549	456	542	428	46,490	1,459
90,000 to 99,999	434	388	434	430	41,097	1,409
100,000 to 149,999	730	633	727	609	86,065	3,808
150,000 to 199,999	180	149	178	131	31,010	1,795
200,000 to 299,999	109	90	108	72	26,335	1,756
300,000 to 399,999	26	18	26	14	8,790	630
400,000 to 499,999	18	14	17	15	8,180	559
500,000 to 999,999	a	a	14	a	8,629	700
1,000,000 and over	a	a	a	a	2,397	139
Total	**20,792**	**9,530**	**11,772**	**13,039**	**$778,981**	**$19,269**

LASSEN						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	115	55	a	43	$-1,769	$1
$1 to $2,999	336	51	16	122	503	0
3,000 to 5,999	475	53	147	160	2,172	2
6,000 to 8,999	472	66	97	164	3,546	4
9,000 to 11,999	442	90	110	211	4,650	5
12,000 to 14,999	460	117	167	217	6,175	10
15,000 to 17,999	472	143	212	229	7,770	20
18,000 to 20,999	428	154	199	234	8,310	34
21,000 to 23,999	392	146	177	286	8,819	42
24,000 to 26,999	369	144	196	249	9,431	65
27,000 to 29,999	376	166	237	212	10,719	96
30,000 to 34,999	527	235	350	341	17,084	173
35,000 to 39,999	532	313	373	412	19,941	217
40,000 to 49,999	953	599	810	743	42,846	648
50,000 to 59,999	870	625	823	843	47,644	849
60,000 to 69,999	676	544	665	753	43,750	980
70,000 to 79,999	513	446	507	572	38,246	989
80,000 to 89,999	372	341	369	418	31,507	943
90,000 to 99,999	288	269	285	301	27,286	926
100,000 to 149,999	457	438	457	435	53,912	2,324
150,000 to 199,999	72	66	72	74	12,236	693
200,000 to 299,999	39	34	39	37	9,063	579
300,000 to 399,999	a	a	a	a	2,776	186
400,000 to 499,999	a	a	a	a	2,222	183
500,000 to 999,999	a	a	a	a	2,302	200
1,000,000 and over	a	a	a	a	0	0
Total	**9,652**	**5,110**	**6,325**	**7,069**	**$411,141**	**$10,169**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

LOS ANGELES						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	40,434	8,955	635	10,094	$-1,254,151	$383
$1 to $2,999	142,755	13,258	9,092	28,710	212,750	199
3,000 to 5,999	179,731	17,728	39,994	57,285	815,250	792
6,000 to 8,999	213,772	26,600	27,092	107,186	1,608,238	1,335
9,000 to 11,999	221,118	35,893	42,222	160,005	2,322,469	1,953
12,000 to 14,999	222,824	42,470	71,828	174,176	3,011,687	4,324
15,000 to 17,999	218,999	48,121	84,274	181,435	3,608,920	8,118
18,000 to 20,999	203,757	49,773	80,173	179,943	3,967,403	14,135
21,000 to 23,999	183,980	49,617	77,470	170,318	4,134,713	19,824
24,000 to 26,999	167,194	48,742	73,336	157,097	4,257,872	25,078
27,000 to 29,999	151,890	46,864	74,869	142,735	4,325,104	32,676
30,000 to 34,999	224,369	72,933	124,850	209,018	7,276,798	70,587
35,000 to 39,999	191,823	67,773	127,370	175,640	7,178,452	89,047
40,000 to 49,999	297,772	119,502	231,497	274,891	13,314,832	215,338
50,000 to 59,999	212,273	99,999	188,200	198,004	11,625,360	240,440
60,000 to 69,999	160,959	85,675	152,165	151,199	10,421,650	259,632
70,000 to 79,999	121,145	72,819	117,726	116,003	9,056,462	256,425
80,000 to 89,999	93,133	61,855	91,481	92,472	7,894,696	247,506
90,000 to 99,999	71,928	50,972	71,066	72,781	6,817,995	235,706
100,000 to 149,999	185,340	142,158	183,889	189,425	22,288,138	939,703
150,000 to 199,999	65,784	52,184	65,425	65,762	11,260,889	599,450
200,000 to 299,999	45,700	36,063	45,403	44,643	10,976,131	674,518
300,000 to 399,999	17,397	13,578	17,280	16,515	5,979,421	413,676
400,000 to 499,999	9,038	7,134	8,964	8,809	4,025,592	293,438
500,000 to 999,999	14,746	11,610	14,610	14,382	10,052,262	772,101
1,000,000 and over	9,208	7,072	9,110	9,071	29,538,766	2,358,349
Total	**3,667,069**	**1,289,348**	**2,030,021**	**3,007,599**	**$194,717,697**	**$7,774,734**

MADERA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	462	233	a	210	$-19,478	$2
$1 to $2,999	1,621	257	54	608	2,526	1
3,000 to 5,999	2,365	324	557	1,355	10,806	11
6,000 to 8,999	2,700	456	356	1,959	20,381	15
9,000 to 11,999	2,787	604	563	2,269	29,245	25
12,000 to 14,999	2,604	692	815	2,305	35,138	54
15,000 to 17,999	2,549	822	882	2,417	42,020	89
18,000 to 20,999	2,429	883	801	2,439	47,321	144
21,000 to 23,999	2,077	860	735	2,130	46,557	179
24,000 to 26,999	1,997	920	746	2,227	50,827	228
27,000 to 29,999	1,710	846	762	1,798	48,671	298
30,000 to 34,999	2,393	1,300	1,246	2,670	77,623	549
35,000 to 39,999	2,125	1,263	1,370	2,195	79,512	739
40,000 to 49,999	3,399	2,225	2,664	3,656	152,121	1,846
50,000 to 59,999	2,556	1,886	2,334	2,894	140,225	2,286
60,000 to 69,999	1,998	1,622	1,945	2,231	129,519	2,682
70,000 to 79,999	1,481	1,278	1,464	1,588	110,632	2,801
80,000 to 89,999	1,097	969	1,091	1,192	92,926	2,824
90,000 to 99,999	751	665	745	825	71,080	2,450
100,000 to 149,999	1,658	1,525	1,650	1,728	196,591	8,477
150,000 to 199,999	402	368	401	401	68,679	3,875
200,000 to 299,999	212	181	207	160	51,051	3,283
300,000 to 399,999	55	49	55	45	18,956	1,426
400,000 to 499,999	39	34	39	36	17,240	1,284
500,000 to 999,999	55	43	55	42	36,588	3,002
1,000,000 and over	23	18	a	12	42,121	3,409
Total	**41,545**	**20,323**	**21,564**	**39,392**	**$1,598,881**	**$41,980**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

MARIN						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	3,159	588	50	719	$-107,844	$21
$1 to $2,999	5,788	286	865	439	7,705	19
3,000 to 5,999	4,613	260	1,501	464	20,503	44
6,000 to 8,999	3,872	347	766	626	28,929	61
9,000 to 11,999	3,932	460	965	947	41,210	67
12,000 to 14,999	3,806	541	1,615	942	51,425	124
15,000 to 17,999	3,863	606	2,178	1,095	63,717	212
18,000 to 20,999	3,665	701	2,094	1,251	71,418	375
21,000 to 23,999	3,522	743	2,164	1,269	79,229	611
24,000 to 26,999	3,324	773	2,039	1,250	84,738	753
27,000 to 29,999	3,192	767	2,126	1,235	90,991	1,015
30,000 to 34,999	5,194	1,352	3,717	2,026	168,652	2,372
35,000 to 39,999	4,942	1,358	3,983	1,822	185,131	3,265
40,000 to 49,999	8,568	2,762	7,362	3,450	383,381	8,324
50,000 to 59,999	7,018	2,776	6,365	2,984	384,779	10,010
60,000 to 69,999	5,731	2,593	5,390	2,739	371,583	11,057
70,000 to 79,999	4,926	2,566	4,712	2,655	368,524	11,983
80,000 to 89,999	3,942	2,288	3,834	2,463	334,371	11,391
90,000 to 99,999	3,454	2,222	3,370	2,334	327,676	12,011
100,000 to 149,999	11,226	8,223	11,082	8,760	1,364,910	58,849
150,000 to 199,999	5,475	4,383	5,437	4,944	943,141	49,588
200,000 to 299,999	4,854	3,974	4,823	4,777	1,171,072	70,973
300,000 to 399,999	2,012	1,684	1,995	2,152	691,545	47,040
400,000 to 499,999	1,102	910	1,096	1,145	492,063	36,474
500,000 to 999,999	1,783	1,493	1,772	1,949	1,218,998	93,417
1,000,000 and over	1,002	838	998	1,157	2,964,997	250,716
Total	**113,965**	**45,494**	**82,299**	**55,594**	**$11,802,840**	**$680,776**

MARIPOSA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	88	34	a	15	$-1,110	$0
$1 to $2,999	262	46	16	34	360	0
3,000 to 5,999	333	50	81	63	1,517	2
6,000 to 8,999	306	58	42	88	2,299	2
9,000 to 11,999	387	88	81	118	4,061	3
12,000 to 14,999	378	97	161	114	5,099	8
15,000 to 17,999	380	105	215	116	6,293	21
18,000 to 20,999	358	117	181	127	6,962	33
21,000 to 23,999	334	104	212	110	7,506	60
24,000 to 26,999	309	126	189	127	7,876	61
27,000 to 29,999	297	134	177	153	8,447	72
30,000 to 34,999	436	204	327	224	14,152	171
35,000 to 39,999	388	218	290	244	14,514	182
40,000 to 49,999	569	360	492	383	25,433	407
50,000 to 59,999	432	334	420	338	23,690	417
60,000 to 69,999	347	277	339	301	22,516	520
70,000 to 79,999	253	220	252	230	18,894	505
80,000 to 89,999	163	144	160	137	13,770	425
90,000 to 99,999	115	103	114	100	10,902	391
100,000 to 149,999	236	216	234	208	27,998	1,208
150,000 to 199,999	62	56	61	43	10,427	600
200,000 to 299,999	31	26	31	21	7,371	506
300,000 to 399,999	a	a	a	a	1,760	127
400,000 to 499,999	a	a	a	a	2,988	211
500,000 to 999,999	a	a	a	a	3,424	287
1,000,000 and over	a	a	a	a	0	0
Total	**6,481**	**3,133**	**4,093**	**3,301**	**$247,150**	**$6,217**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

MENDOCINO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	542	194	12	168	$-13,124	$8
$1 to $2,999	1,549	186	104	344	2,346	3
3,000 to 5,999	1,816	219	422	521	8,187	9
6,000 to 8,999	1,960	294	239	786	14,704	12
9,000 to 11,999	2,040	360	405	970	21,426	19
12,000 to 14,999	2,088	481	751	1,132	28,121	50
15,000 to 17,999	2,056	547	952	1,239	33,846	87
18,000 to 20,999	1,992	561	914	1,375	38,784	162
21,000 to 23,999	1,818	578	890	1,308	40,861	216
24,000 to 26,999	1,688	619	829	1,310	42,996	289
27,000 to 29,999	1,468	588	839	1,031	41,826	374
30,000 to 34,999	2,281	1,030	1,432	1,794	73,889	737
35,000 to 39,999	1,829	920	1,324	1,411	68,491	796
40,000 to 49,999	2,842	1,685	2,359	2,297	126,918	1,912
50,000 to 59,999	2,093	1,506	1,963	1,771	114,696	2,115
60,000 to 69,999	1,525	1,200	1,483	1,324	98,822	2,246
70,000 to 79,999	1,136	953	1,130	950	84,947	2,321
80,000 to 89,999	860	719	852	733	72,676	2,280
90,000 to 99,999	568	486	563	503	53,800	1,876
100,000 to 149,999	1,171	1,011	1,166	961	139,208	6,252
150,000 to 199,999	326	283	323	255	55,376	3,118
200,000 to 299,999	235	181	234	139	56,953	3,779
300,000 to 399,999	69	58	69	31	23,500	1,754
400,000 to 499,999	31	24	30	a	13,878	1,000
500,000 to 999,999	49	38	48	26	31,769	2,535
1,000,000 and over	18	14	17	a	26,685	2,198
Total	**34,050**	**14,735**	**19,350**	**22,396**	**$1,301,586**	**$36,146**

MERCED						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	599	266	a	271	$-17,567	$1
$1 to $2,999	2,735	309	96	1,083	4,430	2
3,000 to 5,999	4,191	501	1,001	2,053	19,070	18
6,000 to 8,999	4,749	735	657	3,250	35,664	33
9,000 to 11,999	4,863	971	967	4,095	51,037	44
12,000 to 14,999	4,592	1,085	1,411	4,204	61,928	90
15,000 to 17,999	4,669	1,336	1,639	4,682	76,995	159
18,000 to 20,999	4,459	1,512	1,470	5,033	86,992	262
21,000 to 23,999	4,012	1,579	1,430	4,781	90,170	352
24,000 to 26,999	3,691	1,557	1,391	4,361	94,077	461
27,000 to 29,999	3,321	1,541	1,325	4,081	94,605	536
30,000 to 34,999	4,641	2,338	2,198	5,949	150,698	1,071
35,000 to 39,999	3,974	2,202	2,269	5,080	148,769	1,351
40,000 to 49,999	6,343	3,975	4,524	8,341	283,593	3,203
50,000 to 59,999	4,762	3,488	4,186	6,343	261,062	3,919
60,000 to 69,999	3,361	2,763	3,217	4,542	217,609	4,209
70,000 to 79,999	2,459	2,077	2,417	3,195	183,648	4,498
80,000 to 89,999	1,691	1,509	1,675	2,259	143,255	4,006
90,000 to 99,999	1,161	1,050	1,151	1,411	110,049	3,589
100,000 to 149,999	2,334	2,104	2,324	2,883	276,197	11,745
150,000 to 199,999	555	497	552	599	94,572	5,337
200,000 to 299,999	316	288	314	343	75,521	4,875
300,000 to 399,999	112	95	112	106	38,029	2,795
400,000 to 499,999	61	54	60	69	27,154	2,045
500,000 to 999,999	106	97	98	99	71,667	5,233
1,000,000 and over	43	36	a	44	95,241	6,950
Total	**73,800**	**33,965**	**36,532**	**79,157**	**$2,774,463**	**$66,784**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

MODOC						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	69	48	a	29	$-1,791	$0
$1 to $2,999	134	28	a	36	185	0
3,000 to 5,999	152	32	36	38	676	0
6,000 to 8,999	155	45	20	52	1,176	-
9,000 to 11,999	175	53	34	65	1,825	2
12,000 to 14,999	185	60	75	60	2,508	5
15,000 to 17,999	168	60	79	76	2,774	8
18,000 to 20,999	133	48	56	58	2,593	10
21,000 to 23,999	163	77	78	122	3,664	19
24,000 to 26,999	119	51	59	78	3,026	19
27,000 to 29,999	120	75	71	66	3,425	24
30,000 to 34,999	188	106	125	134	6,099	54
35,000 to 39,999	141	95	109	75	5,259	54
40,000 to 49,999	257	176	233	196	11,586	181
50,000 to 59,999	203	151	194	165	11,076	226
60,000 to 69,999	139	122	136	115	9,021	193
70,000 to 79,999	97	81	96	74	7,260	230
80,000 to 89,999	66	57	66	60	5,609	189
90,000 to 99,999	39	37	39	40	3,683	134
100,000 to 149,999	91	83	91	66	10,735	512
150,000 to 199,999	10	a	10	a	1,780	97
200,000 to 299,999	13	13	13	a	3,211	229
300,000 to 399,999	a	a	a	a	639	42
400,000 to 499,999	a	a	a	a	403	33
500,000 to 999,999	a	a	a	a	2,644	228
1,000,000 and over	a	a	a	a	0	0
Total	**2,824**	**1,513**	**1,629**	**1,625**	**$99,066**	**$2,486**

MONO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	99	32	a	26	$-1,408	$0
$1 to $2,999	186	10	18	25	277	0
3,000 to 5,999	219	13	74	32	980	1
6,000 to 8,999	223	22	39	47	1,675	2
9,000 to 11,999	273	20	74	78	2,883	3
12,000 to 14,999	266	32	124	114	3,591	7
15,000 to 17,999	257	35	160	117	4,239	14
18,000 to 20,999	303	43	199	128	5,884	35
21,000 to 23,999	250	53	155	114	5,620	42
24,000 to 26,999	243	52	146	146	6,189	53
27,000 to 29,999	230	63	140	139	6,540	67
30,000 to 34,999	325	117	221	200	10,578	130
35,000 to 39,999	263	109	201	158	9,836	150
40,000 to 49,999	412	215	337	326	18,495	304
50,000 to 59,999	303	195	278	231	16,622	341
60,000 to 69,999	216	167	200	196	14,029	285
70,000 to 79,999	171	130	168	124	12,760	355
80,000 to 89,999	117	102	116	94	9,919	287
90,000 to 99,999	98	84	97	72	9,295	296
100,000 to 149,999	247	219	246	183	29,653	1,225
150,000 to 199,999	81	63	80	62	13,879	723
200,000 to 299,999	63	50	63	69	15,131	917
300,000 to 399,999	24	23	24	24	8,128	594
400,000 to 499,999	13	11	13	a	5,999	423
500,000 to 999,999	a	a	a	10	5,678	468
1,000,000 and over	a	a	a	a	12,700	1,132
Total	**4,896**	**1,872**	**3,188**	**2,721**	**$229,171**	**$7,854**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

MONTEREY						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,486	466	21	499	$-44,513	$7
$1 to $2,999	4,759	465	383	1,161	7,272	7
3,000 to 5,999	6,370	577	1,795	2,539	29,038	33
6,000 to 8,999	7,543	980	1,149	4,820	56,952	54
9,000 to 11,999	8,649	1,487	1,516	7,618	91,026	82
12,000 to 14,999	8,307	1,646	2,544	7,624	112,046	170
15,000 to 17,999	8,149	1,969	2,903	7,967	134,264	280
18,000 to 20,999	7,527	2,044	2,913	7,484	146,560	520
21,000 to 23,999	6,620	2,043	2,799	6,720	148,826	741
24,000 to 26,999	6,386	2,189	2,749	6,579	162,648	962
27,000 to 29,999	5,941	2,134	2,820	6,078	169,144	1,275
30,000 to 34,999	8,953	3,388	4,938	8,855	290,278	2,885
35,000 to 39,999	7,734	3,230	4,910	7,823	289,582	3,543
40,000 to 49,999	12,552	6,046	9,429	12,718	560,624	8,567
50,000 to 59,999	8,844	5,055	7,635	8,987	484,265	9,365
60,000 to 69,999	6,863	4,528	6,373	6,925	444,760	10,068
70,000 to 79,999	5,312	3,886	5,122	5,383	397,375	10,297
80,000 to 89,999	3,983	3,079	3,911	3,978	337,522	9,893
90,000 to 99,999	3,139	2,571	3,095	3,159	297,630	9,668
100,000 to 149,999	7,677	6,510	7,609	7,486	920,199	37,446
150,000 to 199,999	2,498	2,156	2,483	2,281	425,566	22,219
200,000 to 299,999	1,685	1,441	1,674	1,452	404,693	24,582
300,000 to 399,999	600	492	596	495	205,304	14,386
400,000 to 499,999	340	277	340	245	151,431	11,163
500,000 to 999,999	487	408	486	353	327,637	25,568
1,000,000 and over	256	196	254	175	626,498	49,475
Total	**142,660**	**59,263**	**80,447**	**129,404**	**$7,176,629**	**$253,255**

NAPA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	765	258	13	256	$-31,491	$5
$1 to $2,999	1,662	143	166	194	2,492	3
3,000 to 5,999	1,844	141	675	298	8,385	15
6,000 to 8,999	1,975	206	437	497	14,871	24
9,000 to 11,999	2,106	289	564	717	22,128	33
12,000 to 14,999	2,136	384	863	896	28,821	70
15,000 to 17,999	2,175	469	1,091	1,079	35,890	107
18,000 to 20,999	2,095	532	1,066	1,364	40,843	185
21,000 to 23,999	2,201	625	1,142	1,568	49,510	306
24,000 to 26,999	2,110	642	1,132	1,536	53,839	406
27,000 to 29,999	1,930	647	1,101	1,357	54,991	512
30,000 to 34,999	3,023	1,071	1,928	2,162	98,122	1,140
35,000 to 39,999	2,773	1,165	1,956	2,224	103,763	1,391
40,000 to 49,999	4,454	2,115	3,565	3,590	199,032	3,339
50,000 to 59,999	3,204	1,801	2,867	2,694	175,843	3,687
60,000 to 69,999	2,681	1,759	2,561	2,303	173,736	4,227
70,000 to 79,999	2,111	1,538	2,049	1,856	158,015	4,267
80,000 to 89,999	1,685	1,307	1,661	1,529	142,719	4,369
90,000 to 99,999	1,268	1,032	1,253	1,114	120,080	3,968
100,000 to 149,999	3,463	2,977	3,435	3,245	417,046	17,431
150,000 to 199,999	1,204	1,061	1,196	1,096	206,824	10,884
200,000 to 299,999	877	729	871	777	210,774	12,893
300,000 to 399,999	311	266	311	291	106,953	7,497
400,000 to 499,999	165	146	163	124	73,743	5,228
500,000 to 999,999	244	201	243	147	162,635	12,580
1,000,000 and over	148	124	143	115	337,400	25,631
Total	**48,610**	**21,628**	**32,452**	**33,029**	**$2,966,964**	**$120,195**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

NEVADA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	753	262	15	194	$-10,904	$2
$1 to $2,999	1,617	203	140	191	2,394	3
3,000 to 5,999	1,799	193	592	249	8,149	14
6,000 to 8,999	1,856	267	326	403	13,900	15
9,000 to 11,999	1,998	345	461	510	20,955	24
12,000 to 14,999	1,948	425	736	596	26,238	45
15,000 to 17,999	1,913	496	946	618	31,585	86
18,000 to 20,999	1,778	539	909	719	34,641	158
21,000 to 23,999	1,677	540	908	708	37,763	230
24,000 to 26,999	1,668	578	957	659	42,543	318
27,000 to 29,999	1,543	629	935	688	43,989	379
30,000 to 34,999	2,292	1,012	1,503	1,118	74,370	771
35,000 to 39,999	2,177	1,096	1,607	1,139	81,445	990
40,000 to 49,999	3,490	2,111	2,868	2,146	156,511	2,214
50,000 to 59,999	2,753	1,884	2,523	1,893	150,916	2,694
60,000 to 69,999	2,215	1,649	2,120	1,738	143,506	3,122
70,000 to 79,999	1,729	1,412	1,690	1,466	129,227	3,217
80,000 to 89,999	1,382	1,168	1,362	1,157	117,204	3,418
90,000 to 99,999	1,051	901	1,042	929	99,679	3,265
100,000 to 149,999	2,386	2,078	2,365	2,169	285,359	11,991
150,000 to 199,999	739	647	732	670	126,249	6,824
200,000 to 299,999	486	417	483	428	116,554	7,428
300,000 to 399,999	160	137	158	146	55,221	3,913
400,000 to 499,999	75	67	74	66	33,479	2,630
500,000 to 999,999	106	94	104	78	68,911	5,466
1,000,000 and over	33	28	33	34	89,110	6,835
Total	**39,624**	**19,178**	**25,589**	**20,712**	**$1,978,991**	**$66,050**

ORANGE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	14,222	3,733	247	4,043	$-516,758	$123
$1 to $2,999	45,461	4,052	3,649	6,673	66,406	88
3,000 to 5,999	51,291	4,825	16,789	11,502	231,677	342
6,000 to 8,999	55,787	6,737	11,501	19,105	418,981	572
9,000 to 11,999	56,668	9,078	14,940	29,645	594,746	839
12,000 to 14,999	57,755	11,204	22,062	36,181	780,350	1,525
15,000 to 17,999	58,368	13,166	25,869	41,413	962,017	2,641
18,000 to 20,999	54,970	13,852	24,788	42,268	1,070,590	4,519
21,000 to 23,999	50,831	14,409	23,979	41,262	1,142,743	6,335
24,000 to 26,999	47,208	14,486	23,216	38,266	1,202,764	8,282
27,000 to 29,999	44,205	14,241	23,896	36,206	1,258,974	10,913
30,000 to 34,999	66,640	22,995	40,092	53,922	2,162,197	23,547
35,000 to 39,999	59,330	22,040	41,275	47,191	2,221,415	30,304
40,000 to 49,999	97,338	40,970	77,166	78,132	4,357,085	74,296
50,000 to 59,999	75,053	37,327	66,469	62,616	4,113,759	85,776
60,000 to 69,999	60,149	34,424	56,472	52,496	3,898,410	93,733
70,000 to 79,999	49,495	32,094	47,917	45,945	3,704,054	99,414
80,000 to 89,999	40,502	28,873	39,771	39,880	3,436,192	101,878
90,000 to 99,999	33,931	26,194	33,538	34,949	3,218,714	104,216
100,000 to 149,999	96,009	80,206	95,450	105,601	11,602,547	466,994
150,000 to 199,999	36,487	31,746	36,344	41,220	6,248,805	322,411
200,000 to 299,999	23,886	20,680	23,748	27,454	5,719,810	345,147
300,000 to 399,999	8,379	7,191	8,325	9,459	2,878,818	198,829
400,000 to 499,999	3,964	3,410	3,942	4,391	1,760,018	129,204
500,000 to 999,999	6,180	5,248	6,130	6,718	4,194,736	328,678
1,000,000 and over	3,351	2,794	3,317	3,409	10,299,453	824,104
Total	**1,197,460**	**505,975**	**770,892**	**919,947**	**$77,028,501**	**$3,264,710**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

PLACER						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,787	563	34	556	$-37,111	$13
$1 to $2,999	5,085	534	450	533	7,429	7
3,000 to 5,999	5,639	538	2,183	829	25,374	40
6,000 to 8,999	5,481	640	1,383	1,077	41,175	69
9,000 to 11,999	5,737	803	1,744	1,609	60,328	103
12,000 to 14,999	5,701	968	2,523	1,739	77,031	177
15,000 to 17,999	5,634	1,223	3,050	2,087	92,979	302
18,000 to 20,999	5,444	1,358	2,989	2,179	105,903	533
21,000 to 23,999	5,155	1,482	2,887	2,308	115,919	761
24,000 to 26,999	4,973	1,536	2,796	2,304	126,798	979
27,000 to 29,999	4,685	1,624	2,828	2,353	133,406	1,247
30,000 to 34,999	7,234	2,765	4,901	3,670	234,846	2,690
35,000 to 39,999	6,770	2,933	5,066	3,908	253,638	3,364
40,000 to 49,999	11,519	5,784	9,527	7,494	517,033	8,181
50,000 to 59,999	9,678	5,801	8,754	7,540	531,516	10,132
60,000 to 69,999	8,195	5,719	7,803	7,205	531,500	11,429
70,000 to 79,999	7,081	5,445	6,929	6,864	530,322	13,099
80,000 to 89,999	5,917	4,871	5,832	6,096	501,876	14,166
90,000 to 99,999	4,940	4,249	4,914	5,458	468,600	14,871
100,000 to 149,999	13,314	12,002	13,268	15,258	1,599,040	64,854
150,000 to 199,999	4,254	3,888	4,233	5,039	726,511	38,472
200,000 to 299,999	2,468	2,239	2,453	2,974	588,619	36,316
300,000 to 399,999	872	777	867	1,020	298,869	20,985
400,000 to 499,999	357	311	355	418	159,510	11,906
500,000 to 999,999	531	448	530	616	354,441	28,168
1,000,000 and over	235	204	235	239	689,748	57,459
Total	**138,686**	**68,705**	**98,534**	**91,373**	**$8,735,302**	**$340,327**

PLUMAS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	108	51	a	21	$-3,122	$0
$1 to $2,999	359	55	19	51	540	0
3,000 to 5,999	421	56	139	90	1,875	2
6,000 to 8,999	446	80	66	99	3,375	3
9,000 to 11,999	416	96	83	135	4,343	4
12,000 to 14,999	387	115	136	143	5,208	8
15,000 to 17,999	402	115	216	144	6,646	19
18,000 to 20,999	353	123	173	162	6,914	31
21,000 to 23,999	396	153	177	198	8,908	44
24,000 to 26,999	324	123	184	163	8,260	62
27,000 to 29,999	310	146	190	182	8,834	75
30,000 to 34,999	496	260	342	254	16,148	162
35,000 to 39,999	412	235	306	277	15,445	180
40,000 to 49,999	755	504	648	511	33,892	494
50,000 to 59,999	576	413	549	430	31,598	610
60,000 to 69,999	454	366	447	396	29,320	687
70,000 to 79,999	344	312	341	337	25,753	688
80,000 to 89,999	252	223	250	209	21,315	682
90,000 to 99,999	184	164	183	142	17,414	625
100,000 to 149,999	339	313	339	250	40,500	1,828
150,000 to 199,999	85	77	85	60	14,316	840
200,000 to 299,999	51	44	51	41	12,022	753
300,000 to 399,999	17	12	17	14	5,712	385
400,000 to 499,999	a	a	a	a	2,122	173
500,000 to 999,999	a	a	a	a	3,240	257
1,000,000 and over	a	a	a	a	24,772	560
Total	**7,903**	**4,049**	**4,957**	**4,317**	**$345,350**	**$9,170**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

RIVERSIDE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	5,929	2,124	76	1,905	$-131,710	$26
$1 to $2,999	21,996	2,819	811	5,501	32,512	21
3,000 to 5,999	28,841	3,140	7,768	9,836	131,091	140
6,000 to 8,999	33,851	4,543	5,513	16,526	254,780	251
9,000 to 11,999	36,007	6,146	8,182	23,370	378,225	381
12,000 to 14,999	35,458	7,280	12,037	25,465	479,127	809
15,000 to 17,999	35,836	8,702	13,979	27,700	591,081	1,389
18,000 to 20,999	33,233	9,315	12,924	28,153	647,279	2,262
21,000 to 23,999	30,733	9,730	12,527	27,840	690,706	3,088
24,000 to 26,999	28,046	9,899	11,571	27,075	714,334	3,790
27,000 to 29,999	25,293	9,628	11,680	25,134	720,326	4,692
30,000 to 34,999	38,035	16,226	19,787	38,978	1,233,554	9,601
35,000 to 39,999	32,756	15,419	19,941	34,477	1,226,357	11,862
40,000 to 49,999	54,090	29,807	38,630	61,112	2,422,506	28,540
50,000 to 59,999	42,995	27,589	36,397	50,712	2,356,669	35,475
60,000 to 69,999	34,320	24,349	31,831	41,299	2,223,900	41,528
70,000 to 79,999	26,888	20,961	26,023	33,556	2,011,246	44,625
80,000 to 89,999	20,794	17,320	20,447	26,040	1,762,456	45,602
90,000 to 99,999	15,710	13,612	15,551	19,891	1,489,329	43,961
100,000 to 149,999	35,231	31,305	35,022	43,257	4,188,910	161,257
150,000 to 199,999	9,015	7,801	8,967	9,780	1,534,998	80,080
200,000 to 299,999	5,032	4,210	4,986	4,908	1,203,223	74,018
300,000 to 399,999	1,555	1,270	1,535	1,336	533,238	37,396
400,000 to 499,999	746	609	740	598	331,105	24,529
500,000 to 999,999	1,188	988	1,176	977	801,282	61,645
1,000,000 and over	537	433	530	383	1,460,148	120,898
Total	**634,115**	**285,225**	**358,631**	**585,809**	**$29,286,669**	**$837,868**

SACRAMENTO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	3,850	1,051	72	1,150	$-68,715	$10
$1 to $2,999	16,880	1,588	1,060	3,355	25,118	17
3,000 to 5,999	20,371	1,746	6,081	5,567	92,459	111
6,000 to 8,999	22,861	2,491	4,254	8,671	171,948	202
9,000 to 11,999	24,665	3,585	6,443	12,822	259,096	323
12,000 to 14,999	24,913	4,111	10,458	13,568	336,331	708
15,000 to 17,999	24,869	4,656	12,835	14,707	410,106	1,216
18,000 to 20,999	24,041	5,016	12,700	15,176	468,440	2,271
21,000 to 23,999	22,622	5,204	12,268	15,492	508,933	3,247
24,000 to 26,999	22,629	5,646	12,385	16,221	576,982	4,476
27,000 to 29,999	22,595	6,039	13,300	16,520	643,989	6,242
30,000 to 34,999	35,642	10,409	23,206	26,054	1,156,761	13,761
35,000 to 39,999	30,659	10,451	23,001	22,244	1,148,011	16,651
40,000 to 49,999	49,351	20,690	41,127	37,998	2,209,640	38,688
50,000 to 59,999	39,177	19,962	36,063	32,334	2,149,686	46,323
60,000 to 69,999	30,632	18,894	29,599	26,924	1,984,497	49,390
70,000 to 79,999	23,600	17,030	23,248	22,406	1,764,705	48,828
80,000 to 89,999	17,796	14,109	17,665	18,004	1,508,313	46,438
90,000 to 99,999	13,900	11,603	13,831	14,519	1,317,803	45,171
100,000 to 149,999	32,296	28,287	32,194	33,471	3,847,846	165,316
150,000 to 199,999	8,245	7,185	8,232	8,522	1,404,690	77,998
200,000 to 299,999	4,484	3,826	4,463	4,740	1,068,412	68,411
300,000 to 399,999	1,409	1,188	1,401	1,400	482,307	35,060
400,000 to 499,999	619	535	617	599	274,511	21,185
500,000 to 999,999	917	756	911	941	605,896	48,367
1,000,000 and over	422	338	420	334	1,258,649	102,308
Total	**519,445**	**206,396**	**347,834**	**373,739**	**$25,606,416**	**$842,713**

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

SAN BENITO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	223	92	a	107	$-8,415	$3
$1 to $2,999	653	63	36	149	1,041	0
3,000 to 5,999	988	84	333	346	4,506	6
6,000 to 8,999	1,029	135	224	472	7,651	17
9,000 to 11,999	1,000	167	279	590	10,511	14
12,000 to 14,999	991	221	349	659	13,369	24
15,000 to 17,999	907	235	380	752	14,965	41
18,000 to 20,999	867	229	354	834	16,905	68
21,000 to 23,999	888	281	362	889	19,975	100
24,000 to 26,999	871	279	370	852	22,181	136
27,000 to 29,999	738	250	343	766	21,047	161
30,000 to 34,999	1,119	470	561	1,200	36,401	308
35,000 to 39,999	1,000	459	601	1,084	37,429	409
40,000 to 49,999	1,743	866	1,244	2,003	78,083	1,047
50,000 to 59,999	1,362	853	1,150	1,747	74,694	1,150
60,000 to 69,999	1,189	808	1,089	1,422	77,154	1,547
70,000 to 79,999	977	761	922	1,265	73,111	1,589
80,000 to 89,999	834	686	813	1,099	70,679	1,809
90,000 to 99,999	670	570	663	836	63,655	1,836
100,000 to 149,999	1,745	1,598	1,738	2,272	208,530	7,744
150,000 to 199,999	427	384	426	468	72,980	3,797
200,000 to 299,999	222	194	220	226	52,520	3,284
300,000 to 399,999	65	51	65	53	22,430	1,649
400,000 to 499,999	21	19	21	23	9,541	751
500,000 to 999,999	32	27	32	28	21,920	1,794
1,000,000 and over	13	13	a	11	31,977	2,882
Total	**20,574**	**9,795**	**12,594**	**20,153**	**$1,054,841**	**$32,166**

SAN BERNARDINO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	4,286	1,527	97	1,684	$-77,044	$36
$1 to $2,999	22,322	2,474	892	5,910	34,359	19
3,000 to 5,999	30,134	2,986	8,300	11,495	136,804	144
6,000 to 8,999	34,550	4,336	5,879	18,510	260,029	264
9,000 to 11,999	37,494	5,922	8,730	27,767	393,812	414
12,000 to 14,999	36,663	7,069	12,894	28,589	495,270	869
15,000 to 17,999	35,983	8,364	14,057	30,577	592,951	1,417
18,000 to 20,999	33,788	8,921	13,053	31,206	658,203	2,328
21,000 to 23,999	31,099	9,247	12,406	31,529	698,965	3,075
24,000 to 26,999	28,263	9,314	11,406	29,520	720,075	3,744
27,000 to 29,999	26,569	9,550	11,873	28,448	756,657	4,808
30,000 to 34,999	39,914	15,791	20,336	44,569	1,294,261	10,021
35,000 to 39,999	34,795	15,550	20,792	39,330	1,303,219	12,566
40,000 to 49,999	57,170	29,920	41,157	67,200	2,559,613	30,824
50,000 to 59,999	44,753	27,758	38,127	55,646	2,452,275	37,691
60,000 to 69,999	34,438	23,996	32,256	43,237	2,230,824	42,869
70,000 to 79,999	26,427	20,494	25,640	33,253	1,976,695	45,072
80,000 to 89,999	19,549	16,279	19,269	25,148	1,656,888	43,887
90,000 to 99,999	14,552	12,622	14,430	18,798	1,379,800	41,936
100,000 to 149,999	32,800	29,648	32,642	42,461	3,892,428	150,899
150,000 to 199,999	7,666	6,926	7,636	9,429	1,302,158	67,889
200,000 to 299,999	3,622	3,196	3,607	4,191	862,515	53,639
300,000 to 399,999	1,109	940	1,104	1,161	379,583	26,990
400,000 to 499,999	510	451	505	576	227,286	16,989
500,000 to 999,999	639	539	637	651	431,380	35,062
1,000,000 and over	303	257	301	244	834,882	64,724
Total	**639,398**	**274,077**	**358,026**	**631,129**	**$27,453,889**	**$698,175**

Footnotes follow this section.

TABLE B-7
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

SAN DIEGO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	12,615	3,267	221	3,566	$-333,215	$104
$1 to $2,999	41,951	3,652	2,932	7,258	61,294	72
3,000 to 5,999	49,315	4,390	14,855	11,996	222,947	285
6,000 to 8,999	54,149	6,041	10,019	18,358	407,026	498
9,000 to 11,999	56,717	8,174	14,735	26,145	595,994	736
12,000 to 14,999	58,881	10,408	24,427	31,359	795,637	1,545
15,000 to 17,999	60,676	12,651	30,236	35,550	1,000,774	2,939
18,000 to 20,999	58,287	13,904	29,154	38,009	1,135,597	5,215
21,000 to 23,999	54,555	14,614	28,461	37,262	1,226,201	7,511
24,000 to 26,999	50,479	14,692	27,050	35,085	1,286,359	9,663
27,000 to 29,999	47,443	14,810	27,733	33,599	1,351,241	12,674
30,000 to 34,999	71,219	24,067	45,580	50,191	2,310,062	27,168
35,000 to 39,999	61,857	23,676	44,838	44,004	2,315,410	32,967
40,000 to 49,999	98,962	44,394	80,525	74,597	4,426,523	76,411
50,000 to 59,999	74,569	39,743	66,961	60,072	4,085,321	85,183
60,000 to 69,999	59,396	36,397	56,242	50,185	3,849,034	92,400
70,000 to 79,999	47,342	32,836	45,978	42,791	3,542,349	94,428
80,000 to 89,999	37,622	28,285	36,972	35,776	3,190,739	94,624
90,000 to 99,999	29,494	23,404	29,137	28,908	2,796,741	91,630
100,000 to 149,999	77,187	64,720	76,589	79,025	9,279,274	378,614
150,000 to 199,999	26,257	22,528	26,102	27,250	4,491,023	235,150
200,000 to 299,999	17,089	14,474	16,989	17,670	4,088,953	249,855
300,000 to 399,999	5,936	4,973	5,892	6,260	2,039,449	141,397
400,000 to 499,999	2,862	2,410	2,849	2,941	1,272,166	93,841
500,000 to 999,999	4,120	3,431	4,104	4,203	2,783,189	217,044
1,000,000 and over	2,269	1,890	2,249	2,217	6,691,014	509,241
Total	**1,161,249**	**473,831**	**750,830**	**804,277**	**$64,911,102**	**$2,461,189**

SAN FRANCISCO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	5,509	887	98	830	$-153,732	$16
$1 to $2,999	14,380	1,189	1,267	1,555	19,924	40
3,000 to 5,999	14,933	1,544	2,967	2,501	67,421	83
6,000 to 8,999	15,917	1,986	1,972	3,561	119,450	113
9,000 to 11,999	16,069	2,464	3,548	4,704	168,459	177
12,000 to 14,999	15,941	2,769	7,197	4,881	215,004	407
15,000 to 17,999	15,430	2,973	9,351	5,041	254,438	852
18,000 to 20,999	15,280	3,113	9,637	5,361	297,608	1,748
21,000 to 23,999	14,673	3,113	9,678	5,596	329,983	2,687
24,000 to 26,999	13,980	3,057	9,528	5,508	356,185	3,654
27,000 to 29,999	13,583	3,094	9,847	5,523	387,169	5,012
30,000 to 34,999	22,045	4,815	17,152	8,558	715,655	12,152
35,000 to 39,999	20,424	4,524	17,513	7,506	765,174	16,511
40,000 to 49,999	34,510	8,308	31,698	12,766	1,544,468	42,206
50,000 to 59,999	25,835	7,183	24,736	9,924	1,415,948	47,817
60,000 to 69,999	20,256	6,289	19,754	8,008	1,311,998	51,141
70,000 to 79,999	15,530	5,476	15,289	6,570	1,161,338	49,422
80,000 to 89,999	12,047	4,888	11,913	5,484	1,021,512	45,825
90,000 to 99,999	9,633	4,146	9,552	4,435	912,973	43,353
100,000 to 149,999	25,484	12,739	25,313	12,564	3,068,949	162,297
150,000 to 199,999	10,007	5,945	9,961	5,208	1,717,132	102,631
200,000 to 299,999	7,381	4,637	7,346	4,063	1,772,479	115,946
300,000 to 399,999	2,786	1,841	2,773	1,647	957,216	67,988
400,000 to 499,999	1,404	932	1,390	865	624,922	45,847
500,000 to 999,999	2,285	1,481	2,273	1,533	1,555,717	119,042
1,000,000 and over	1,530	1,050	1,516	1,180	5,598,001	425,656
Total	**366,852**	**100,443**	**263,269**	**135,372**	**$26,205,393**	**$1,362,625**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

SAN JOAQUIN						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,787	661	35	697	$-47,890	$9
$1 to $2,999	7,312	751	442	1,607	11,348	6
3,000 to 5,999	9,836	1,047	2,886	3,262	44,562	50
6,000 to 8,999	11,177	1,512	1,931	5,134	84,099	92
9,000 to 11,999	11,772	2,050	2,831	7,245	123,443	140
12,000 to 14,999	11,462	2,444	4,156	7,995	154,654	266
15,000 to 17,999	11,653	2,833	5,009	8,799	192,167	496
18,000 to 20,999	11,070	3,041	4,696	9,338	215,603	842
21,000 to 23,999	10,099	3,086	4,376	9,256	227,098	1,123
24,000 to 26,999	9,578	3,172	4,256	9,032	244,025	1,461
27,000 to 29,999	8,919	3,228	4,321	8,777	254,182	1,862
30,000 to 34,999	13,745	5,369	7,655	13,511	445,656	4,111
35,000 to 39,999	11,962	5,229	7,838	11,894	448,010	5,070
40,000 to 49,999	19,626	10,160	14,892	21,215	878,456	12,024
50,000 to 59,999	15,523	9,728	13,645	18,027	850,988	14,460
60,000 to 69,999	12,462	8,905	11,747	15,155	807,439	16,570
70,000 to 79,999	10,005	7,857	9,791	12,478	748,917	18,089
80,000 to 89,999	7,553	6,387	7,464	9,626	640,639	17,723
90,000 to 99,999	5,852	5,166	5,807	7,504	554,419	17,413
100,000 to 149,999	12,665	11,450	12,616	16,000	1,503,084	61,219
150,000 to 199,999	3,035	2,743	3,018	3,560	514,879	27,880
200,000 to 299,999	1,488	1,312	1,478	1,621	355,679	22,853
300,000 to 399,999	548	462	543	580	186,323	13,501
400,000 to 499,999	259	227	258	273	114,976	8,900
500,000 to 999,999	315	273	314	246	208,852	16,846
1,000,000 and over	183	168	183	167	560,863	48,243
Total	**219,886**	**99,261**	**132,188**	**202,999**	**$10,322,471**	**$311,246**

SAN LUIS OBISPO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,659	529	34	439	$-984,060	$26
$1 to $2,999	3,926	385	338	495	6,011	5
3,000 to 5,999	4,772	412	1,592	818	21,554	28
6,000 to 8,999	5,122	561	1,133	1,071	38,468	55
9,000 to 11,999	5,235	731	1,482	1,409	54,944	80
12,000 to 14,999	5,145	928	2,207	2,050	69,469	144
15,000 to 17,999	4,950	1,086	2,612	1,954	81,642	244
18,000 to 20,999	4,963	1,271	2,653	2,169	96,701	478
21,000 to 23,999	4,572	1,341	2,471	2,223	102,816	644
24,000 to 26,999	4,119	1,341	2,282	2,132	104,984	789
27,000 to 29,999	3,792	1,431	2,247	2,101	108,044	973
30,000 to 34,999	5,751	2,325	3,725	3,302	186,555	2,059
35,000 to 39,999	5,045	2,296	3,693	3,000	188,918	2,500
40,000 to 49,999	8,557	4,664	7,008	5,837	383,247	5,919
50,000 to 59,999	6,964	4,354	6,370	5,046	381,697	7,298
60,000 to 69,999	5,494	3,953	5,236	4,576	355,901	7,845
70,000 to 79,999	4,345	3,449	4,244	3,943	324,689	8,076
80,000 to 89,999	3,485	2,919	3,450	3,146	295,603	8,463
90,000 to 99,999	2,679	2,300	2,652	2,526	253,892	8,163
100,000 to 149,999	6,242	5,536	6,200	5,790	745,450	30,593
150,000 to 199,999	1,804	1,552	1,792	1,620	308,817	16,609
200,000 to 299,999	1,159	999	1,153	1,069	279,702	17,626
300,000 to 399,999	420	353	418	355	144,776	10,195
400,000 to 499,999	213	191	213	211	94,813	7,160
500,000 to 999,999	340	286	338	266	226,546	18,147
1,000,000 and over	152	129	149	130	313,410	25,266
Total	**100,905**	**45,322**	**65,692**	**57,678**	**$4,184,591**	**$179,386**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

SAN MATEO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	4,767	976	73	1,103	$-153,770	$19
$1 to $2,999	11,995	868	1,591	1,216	16,867	38
3,000 to 5,999	11,236	840	3,952	1,486	50,417	93
6,000 to 8,999	11,054	1,147	2,514	2,309	82,942	150
9,000 to 11,999	11,051	1,485	3,138	3,259	116,040	199
12,000 to 14,999	10,798	1,740	4,783	3,690	145,764	361
15,000 to 17,999	10,765	2,091	5,823	4,243	177,707	611
18,000 to 20,999	10,617	2,312	5,865	4,867	206,977	1,106
21,000 to 23,999	10,308	2,391	5,912	5,151	231,831	1,643
24,000 to 26,999	10,019	2,584	5,970	5,044	255,342	2,245
27,000 to 29,999	9,825	2,607	6,360	5,054	280,017	3,124
30,000 to 34,999	15,860	4,465	10,936	8,488	515,090	7,019
35,000 to 39,999	15,261	4,446	12,041	8,061	572,211	9,863
40,000 to 49,999	26,164	8,855	22,289	14,970	1,171,660	24,836
50,000 to 59,999	20,480	8,555	18,621	12,770	1,122,327	28,644
60,000 to 69,999	16,855	8,162	15,866	11,147	1,093,056	32,258
70,000 to 79,999	14,274	7,993	13,807	10,454	1,069,119	34,756
80,000 to 89,999	12,117	7,585	11,885	9,543	1,028,262	35,591
90,000 to 99,999	9,948	6,871	9,799	8,524	943,430	34,384
100,000 to 149,999	29,300	22,429	29,073	27,150	3,548,611	154,201
150,000 to 199,999	12,720	10,619	12,646	12,453	2,185,212	115,841
200,000 to 299,999	9,526	8,078	9,482	9,634	2,289,479	140,244
300,000 to 399,999	3,513	2,983	3,499	3,635	1,206,236	83,395
400,000 to 499,999	1,733	1,490	1,728	1,932	771,285	56,751
500,000 to 999,999	2,756	2,343	2,742	2,979	1,887,210	146,602
1,000,000 and over	1,805	1,579	1,799	2,236	6,745,935	553,590
Total	**304,747**	**125,494**	**222,194**	**181,398**	**$27,559,255**	**$1,467,566**

SANTA BARBARA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	2,195	580	24	628	$-58,498	$8
$1 to $2,999	5,816	499	530	983	8,543	9
3,000 to 5,999	6,998	555	2,233	1,472	31,663	49
6,000 to 8,999	7,609	851	1,471	2,662	57,138	73
9,000 to 11,999	7,845	1,174	1,865	3,809	82,494	93
12,000 to 14,999	8,184	1,433	3,182	4,563	110,530	204
15,000 to 17,999	8,091	1,838	3,737	5,246	133,476	374
18,000 to 20,999	7,987	2,075	3,709	5,715	155,510	664
21,000 to 23,999	7,300	2,155	3,599	5,439	163,977	948
24,000 to 26,999	6,677	2,214	3,257	5,357	170,150	1,169
27,000 to 29,999	6,202	2,235	3,448	4,808	176,600	1,562
30,000 to 34,999	9,423	3,561	5,670	7,439	305,619	3,399
35,000 to 39,999	8,377	3,487	5,858	6,507	313,647	4,243
40,000 to 49,999	13,149	6,288	10,534	10,268	588,904	10,020
50,000 to 59,999	9,904	5,570	8,880	8,100	542,747	11,257
60,000 to 69,999	7,625	4,929	7,229	6,412	493,822	11,967
70,000 to 79,999	5,999	4,347	5,826	5,460	448,717	12,023
80,000 to 89,999	4,657	3,587	4,549	4,201	394,598	11,812
90,000 to 99,999	3,603	2,877	3,541	3,426	341,413	11,340
100,000 to 149,999	9,222	7,711	9,109	8,849	1,108,881	45,630
150,000 to 199,999	3,193	2,625	3,162	2,849	547,506	28,574
200,000 to 299,999	2,302	1,887	2,276	2,032	551,924	33,233
300,000 to 399,999	909	731	904	769	313,474	21,338
400,000 to 499,999	474	379	470	372	211,074	15,028
500,000 to 999,999	762	601	751	565	514,633	38,917
1,000,000 and over	495	388	489	372	1,348,204	104,052
Total	**154,998**	**64,577**	**96,303**	**108,303**	**$9,056,746**	**$367,987**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

SANTA CLARA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	10,004	2,448	187	2,995	$-268,947	$64
$1 to $2,999	30,579	2,801	3,056	5,102	41,931	61
3,000 to 5,999	28,346	2,830	8,740	6,634	127,426	211
6,000 to 8,999	28,103	3,720	5,551	9,586	210,472	302
9,000 to 11,999	27,791	4,586	7,551	12,683	291,498	442
12,000 to 14,999	26,525	5,167	10,964	14,204	358,199	802
15,000 to 17,999	26,143	5,657	12,828	15,671	431,264	1,358
18,000 to 20,999	25,672	6,031	12,554	17,447	500,351	2,358
21,000 to 23,999	24,133	6,255	12,290	17,534	542,737	3,387
24,000 to 26,999	23,634	6,482	12,496	17,526	602,256	4,637
27,000 to 29,999	22,440	6,609	12,742	17,203	638,992	6,005
30,000 to 34,999	35,673	10,960	22,397	26,867	1,158,044	13,866
35,000 to 39,999	32,818	10,608	23,781	24,598	1,229,465	18,636
40,000 to 49,999	56,168	20,670	45,780	42,542	2,515,165	48,744
50,000 to 59,999	45,498	19,277	40,679	34,908	2,495,394	61,234
60,000 to 69,999	37,528	18,380	35,241	28,766	2,434,045	70,280
70,000 to 79,999	32,434	17,970	31,374	25,985	2,428,316	78,907
80,000 to 89,999	28,357	17,524	27,810	23,826	2,406,481	85,024
90,000 to 99,999	24,268	16,390	23,980	21,663	2,302,623	87,422
100,000 to 149,999	74,348	57,313	73,888	75,180	9,031,388	400,012
150,000 to 199,999	32,940	28,496	32,810	37,382	5,656,762	302,910
200,000 to 299,999	23,057	20,361	23,000	27,350	5,502,725	339,679
300,000 to 399,999	6,939	6,042	6,899	8,098	2,372,989	165,515
400,000 to 499,999	3,071	2,643	3,060	3,465	1,363,935	101,752
500,000 to 999,999	4,391	3,816	4,371	5,066	2,956,212	232,479
1,000,000 and over	2,545	2,190	2,534	2,937	7,853,143	673,716
Total	**713,405**	**305,226**	**496,563**	**525,218**	**$55,182,866**	**$2,699,803**

SANTA CRUZ						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,599	395	21	435	$-28,250	$7
$1 to $2,999	4,149	345	396	607	5,981	7
3,000 to 5,999	4,930	353	1,456	1,216	22,286	32
6,000 to 8,999	5,787	614	945	2,681	43,554	45
9,000 to 11,999	5,919	870	1,211	3,752	61,983	75
12,000 to 14,999	5,460	963	2,061	3,357	73,758	128
15,000 to 17,999	5,065	1,092	2,394	3,450	83,574	228
18,000 to 20,999	5,104	1,241	2,438	3,957	99,397	437
21,000 to 23,999	4,554	1,261	2,187	3,733	102,411	589
24,000 to 26,999	4,315	1,168	2,223	3,392	109,894	819
27,000 to 29,999	3,996	1,227	2,243	3,100	113,800	1,074
30,000 to 34,999	6,025	1,877	3,802	4,438	195,478	2,388
35,000 to 39,999	5,292	1,873	3,804	3,777	198,309	2,985
40,000 to 49,999	8,701	3,540	7,110	6,255	389,808	7,147
50,000 to 59,999	6,523	3,293	5,835	4,969	357,592	7,723
60,000 to 69,999	5,209	2,929	4,907	4,006	337,481	8,671
70,000 to 79,999	4,258	2,758	4,137	3,510	318,319	9,102
80,000 to 89,999	3,521	2,541	3,465	2,994	298,721	9,348
90,000 to 99,999	2,812	2,148	2,780	2,515	266,717	9,084
100,000 to 149,999	7,683	6,191	7,627	7,177	928,000	39,497
150,000 to 199,999	2,677	2,278	2,669	2,564	457,912	24,568
200,000 to 299,999	1,745	1,461	1,737	1,715	417,116	26,208
300,000 to 399,999	588	504	585	553	201,413	14,295
400,000 to 499,999	264	210	263	232	117,319	8,907
500,000 to 999,999	354	288	350	304	239,715	19,364
1,000,000 and over	188	151	187	160	652,999	49,423
Total	**106,718**	**41,571**	**66,833**	**74,849**	**$6,065,287**	**$242,150**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

SHASTA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
	All	Joint	Taxable			
Zero and deficit	770	322	16	215	$-14,052	$8
$1 to $2,999	2,540	366	223	421	3,774	4
3,000 to 5,999	3,082	399	837	699	14,073	16
6,000 to 8,999	3,471	508	586	985	26,178	27
9,000 to 11,999	3,601	651	858	1,360	37,795	42
12,000 to 14,999	3,801	865	1,486	1,553	51,391	92
15,000 to 17,999	3,786	1,048	1,834	1,593	62,475	167
18,000 to 20,999	3,618	1,181	1,666	1,915	70,504	284
21,000 to 23,999	3,380	1,214	1,674	1,794	76,005	415
24,000 to 26,999	3,021	1,237	1,577	1,759	76,909	498
27,000 to 29,999	2,783	1,259	1,560	1,765	79,248	626
30,000 to 34,999	4,217	2,110	2,711	2,773	136,722	1,290
35,000 to 39,999	3,493	1,959	2,590	2,397	130,813	1,476
40,000 to 49,999	5,865	3,868	4,931	4,772	262,561	3,582
50,000 to 59,999	4,576	3,442	4,292	3,988	250,746	4,325
60,000 to 69,999	3,547	2,906	3,458	3,254	229,545	5,023
70,000 to 79,999	2,657	2,281	2,638	2,615	198,557	5,189
80,000 to 89,999	1,895	1,666	1,879	1,791	160,760	4,899
90,000 to 99,999	1,405	1,271	1,394	1,434	133,197	4,580
100,000 to 149,999	2,828	2,575	2,815	2,799	334,252	14,576
150,000 to 199,999	689	623	682	714	117,997	6,586
200,000 to 299,999	487	443	485	520	116,880	7,524
300,000 to 399,999	147	132	144	148	50,982	3,760
400,000 to 499,999	93	87	91	84	41,678	3,121
500,000 to 999,999	124	111	123	137	84,965	6,907
1,000,000 and over	40	38	40	25	95,729	7,078
Total	**65,916**	**32,562**	**40,590**	**41,510**	**$2,829,685**	**$82,098**

SIERRA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
	All	Joint	Taxable			
Zero and deficit	28	a	a	10	$-263	$0
$1 to $2,999	48	a	a	a	68	0
3,000 to 5,999	62	a	24	a	277	0
6,000 to 8,999	49	a	a	13	366	0
9,000 to 11,999	59	11	16	14	623	0
12,000 to 14,999	61	20	18	21	828	1
15,000 to 17,999	62	17	32	21	1,013	3
18,000 to 20,999	54	17	29	14	1,047	5
21,000 to 23,999	60	27	29	39	1,349	7
24,000 to 26,999	56	20	33	28	1,422	9
27,000 to 29,999	56	27	28	38	1,594	11
30,000 to 34,999	69	37	47	47	2,223	23
35,000 to 39,999	71	40	56	34	2,670	34
40,000 to 49,999	120	84	101	90	5,344	79
50,000 to 59,999	95	63	90	66	5,200	113
60,000 to 69,999	68	54	67	49	4,406	100
70,000 to 79,999	60	49	60	50	4,492	136
80,000 to 89,999	38	36	37	28	3,243	94
90,000 to 99,999	31	29	31	25	2,966	114
100,000 to 149,999	38	36	38	25	4,517	209
150,000 to 199,999	a	a	a	10	1,353	84
200,000 to 299,999	a	a	a	a	1,628	99
300,000 to 399,999	a	a	a	a	365	32
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	10,552	967
Total	**1,203**	**611**	**769**	**633**	**$57,283**	**$2,125**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

SISKIYOU						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	350	143	a	106	$-5,507	$1
$1 to $2,999	811	157	49	165	1,219	0
3,000 to 5,999	959	151	249	234	4,376	5
6,000 to 8,999	1,094	222	149	355	8,238	7
9,000 to 11,999	1,016	245	212	361	10,672	10
12,000 to 14,999	1,022	292	362	441	13,825	21
15,000 to 17,999	1,021	347	437	483	16,815	43
18,000 to 20,999	915	356	397	526	17,796	70
21,000 to 23,999	824	336	414	469	18,497	98
24,000 to 26,999	821	380	439	499	20,926	135
27,000 to 29,999	701	353	433	401	19,967	160
30,000 to 34,999	1,112	633	724	725	36,038	319
35,000 to 39,999	926	583	687	600	34,625	379
40,000 to 49,999	1,454	998	1,248	1,070	65,017	913
50,000 to 59,999	1,080	818	1,019	824	59,324	1,131
60,000 to 69,999	754	645	739	603	48,817	1,100
70,000 to 79,999	531	466	527	461	39,670	1,096
80,000 to 89,999	374	333	371	338	31,630	995
90,000 to 99,999	257	237	254	237	24,379	880
100,000 to 149,999	493	439	490	420	57,942	2,622
150,000 to 199,999	132	120	130	106	22,743	1,323
200,000 to 299,999	93	83	93	75	22,715	1,469
300,000 to 399,999	36	31	34	20	12,231	824
400,000 to 499,999	a	a	11	a	4,923	392
500,000 to 999,999	13	11	13	11	8,569	663
1,000,000 and over	a	a	a	a	10,308	800
Total	**16,806**	**8,394**	**9,489**	**9,534**	**$605,757**	**$15,455**

SOLANO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,075	323	26	409	$-19,748	$6
$1 to $2,999	5,366	386	310	1,030	8,113	4
3,000 to 5,999	6,474	391	2,375	1,570	29,166	41
6,000 to 8,999	6,641	586	1,702	2,099	49,757	76
9,000 to 11,999	6,909	815	2,138	2,863	72,537	111
12,000 to 14,999	6,762	1,011	3,022	3,275	91,360	216
15,000 to 17,999	6,791	1,253	3,648	3,370	111,960	374
18,000 to 20,999	6,504	1,455	3,369	3,840	126,731	610
21,000 to 23,999	6,393	1,619	3,334	4,205	143,995	887
24,000 to 26,999	6,098	1,656	3,239	4,036	155,394	1,138
27,000 to 29,999	5,947	1,753	3,339	4,261	169,381	1,496
30,000 to 34,999	9,598	3,166	5,920	7,300	311,732	3,304
35,000 to 39,999	8,966	3,190	6,397	7,080	336,031	4,309
40,000 to 49,999	15,470	6,663	12,228	13,596	692,390	10,600
50,000 to 59,999	12,311	6,544	10,853	11,648	675,579	12,565
60,000 to 69,999	10,527	6,689	9,940	10,887	682,959	14,933
70,000 to 79,999	8,760	6,372	8,498	9,750	655,431	16,159
80,000 to 89,999	7,143	5,763	7,034	8,573	605,425	16,509
90,000 to 99,999	5,646	4,842	5,599	6,913	535,058	16,341
100,000 to 149,999	13,082	11,778	13,031	15,984	1,557,152	61,822
150,000 to 199,999	3,052	2,785	3,037	3,688	515,554	26,861
200,000 to 299,999	1,329	1,183	1,324	1,450	313,703	19,561
300,000 to 399,999	321	279	321	336	109,032	7,785
400,000 to 499,999	113	95	113	98	50,312	3,893
500,000 to 999,999	168	145	166	179	112,279	8,874
1,000,000 and over	59	47	59	50	146,902	12,606
Total	**161,505**	**70,789**	**111,022**	**128,490**	**$8,238,184**	**$241,081**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

SONOMA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	2,922	798	42	798	$-84,434	$16
$1 to $2,999	7,364	550	720	833	10,634	16
3,000 to 5,999	8,094	611	2,734	1,404	36,516	52
6,000 to 8,999	8,543	881	1,795	2,016	64,098	93
9,000 to 11,999	8,625	1,148	2,312	2,711	90,509	135
12,000 to 14,999	8,683	1,440	3,646	3,407	117,308	250
15,000 to 17,999	8,735	1,722	4,587	4,003	144,070	447
18,000 to 20,999	8,622	1,940	4,562	4,787	168,119	810
21,000 to 23,999	8,369	2,063	4,599	5,122	188,312	1,239
24,000 to 26,999	8,120	2,235	4,594	5,153	207,004	1,649
27,000 to 29,999	7,838	2,204	4,825	4,906	223,264	2,289
30,000 to 34,999	12,376	3,798	8,212	7,915	401,527	5,029
35,000 to 39,999	11,045	3,836	8,301	7,284	413,334	6,279
40,000 to 49,999	18,242	7,650	15,072	12,699	816,129	14,642
50,000 to 59,999	13,840	7,425	12,497	10,525	758,548	15,795
60,000 to 69,999	11,188	7,035	10,669	9,378	725,099	17,493
70,000 to 79,999	9,225	6,746	9,015	8,453	689,848	18,360
80,000 to 89,999	7,339	5,716	7,242	6,903	621,877	18,601
90,000 to 99,999	5,885	4,839	5,827	5,781	557,590	18,551
100,000 to 149,999	14,172	12,232	14,094	14,511	1,695,506	70,782
150,000 to 199,999	4,233	3,682	4,213	4,409	722,649	38,736
200,000 to 299,999	2,612	2,225	2,602	2,585	623,173	39,033
300,000 to 399,999	848	698	846	791	290,231	20,641
400,000 to 499,999	407	331	406	379	181,400	13,753
500,000 to 999,999	581	487	575	502	393,570	30,832
1,000,000 and over	299	240	294	231	714,497	57,238
Total	**198,207**	**82,532**	**134,281**	**127,486**	**$10,770,375**	**$392,764**

STANISLAUS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,491	569	31	559	$-33,273	$7
$1 to $2,999	5,834	673	350	1,310	9,050	11
3,000 to 5,999	8,329	933	2,565	2,852	37,881	48
6,000 to 8,999	9,583	1,329	1,831	4,432	72,042	86
9,000 to 11,999	9,821	1,746	2,631	5,670	103,119	131
12,000 to 14,999	9,662	2,140	3,733	6,282	130,417	247
15,000 to 17,999	9,333	2,429	4,160	6,658	153,932	424
18,000 to 20,999	9,011	2,681	3,765	7,463	175,586	687
21,000 to 23,999	8,177	2,702	3,620	7,338	183,782	940
24,000 to 26,999	7,422	2,764	3,270	7,096	189,151	1,111
27,000 to 29,999	6,962	2,695	3,404	6,835	198,319	1,409
30,000 to 34,999	10,678	4,742	5,809	10,928	346,338	3,023
35,000 to 39,999	9,512	4,636	6,072	10,069	356,399	3,871
40,000 to 49,999	15,688	9,038	11,740	17,845	702,161	8,990
50,000 to 59,999	11,951	8,212	10,544	14,456	655,123	10,618
60,000 to 69,999	9,550	7,255	9,182	11,571	618,547	12,683
70,000 to 79,999	7,272	6,023	7,165	8,958	543,859	13,250
80,000 to 89,999	5,252	4,582	5,212	6,597	445,042	12,592
90,000 to 99,999	3,781	3,351	3,771	4,663	358,115	11,586
100,000 to 149,999	7,757	7,019	7,733	9,447	921,383	38,287
150,000 to 199,999	1,857	1,666	1,847	2,072	316,353	17,368
200,000 to 299,999	1,128	979	1,124	1,225	270,553	17,614
300,000 to 399,999	440	392	438	435	150,730	10,987
400,000 to 499,999	238	210	237	232	106,056	8,273
500,000 to 999,999	325	287	323	301	220,194	18,122
1,000,000 and over	143	118	138	102	308,531	23,652
Total	**171,197**	**79,171**	**100,695**	**155,396**	**$7,539,389**	**$216,019**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

SUTTER						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	377	150	a	154	$-9,272	$1
$1 to $2,999	1,208	146	82	305	1,855	1
3,000 to 5,999	1,636	267	463	563	7,446	9
6,000 to 8,999	1,812	336	278	903	13,556	12
9,000 to 11,999	1,880	467	434	1,163	19,652	21
12,000 to 14,999	1,806	496	660	1,210	24,335	41
15,000 to 17,999	1,715	597	672	1,250	28,261	64
18,000 to 20,999	1,722	621	729	1,290	33,529	128
21,000 to 23,999	1,456	587	641	1,294	32,732	158
24,000 to 26,999	1,391	629	597	1,308	35,479	199
27,000 to 29,999	1,261	577	626	1,123	35,918	247
30,000 to 34,999	1,884	930	1,071	1,792	61,038	527
35,000 to 39,999	1,644	902	1,065	1,608	61,564	626
40,000 to 49,999	2,579	1,551	2,083	2,518	115,481	1,552
50,000 to 59,999	1,966	1,415	1,796	2,105	108,030	1,821
60,000 to 69,999	1,607	1,284	1,562	1,814	104,241	2,230
70,000 to 79,999	1,232	1,013	1,210	1,419	92,008	2,326
80,000 to 89,999	960	857	954	1,104	81,336	2,359
90,000 to 99,999	721	649	711	896	68,306	2,261
100,000 to 149,999	1,443	1,289	1,436	1,562	170,062	7,325
150,000 to 199,999	365	322	363	407	62,168	3,580
200,000 to 299,999	202	173	202	178	47,522	3,203
300,000 to 399,999	57	53	55	49	19,594	1,338
400,000 to 499,999	51	45	51	49	22,691	1,854
500,000 to 999,999	46	39	45	58	30,952	2,473
1,000,000 and over	20	17	a	15	36,432	3,184
Total	**31,041**	**15,412**	**17,811**	**26,137**	**$1,304,912**	**$37,539**

TEHAMA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	219	96	a	62	$-4,174	$0
$1 to $2,999	723	128	23	160	1,058	0
3,000 to 5,999	890	132	189	257	4,037	4
6,000 to 8,999	1,015	178	142	388	7,637	6
9,000 to 11,999	1,099	230	227	564	11,522	11
12,000 to 14,999	1,113	300	342	626	15,014	19
15,000 to 17,999	1,115	337	471	764	18,402	42
18,000 to 20,999	1,056	388	452	716	20,575	77
21,000 to 23,999	962	388	412	739	21,614	98
24,000 to 26,999	911	411	419	718	23,186	136
27,000 to 29,999	881	423	480	742	25,063	185
30,000 to 34,999	1,193	619	708	1,044	38,674	338
35,000 to 39,999	1,035	649	688	961	38,782	370
40,000 to 49,999	1,522	1,076	1,240	1,499	67,919	854
50,000 to 59,999	1,119	922	1,068	1,092	61,209	1,023
60,000 to 69,999	825	696	811	843	53,412	1,180
70,000 to 79,999	595	527	589	606	44,321	1,168
80,000 to 89,999	384	366	381	394	32,544	987
90,000 to 99,999	264	243	263	271	24,987	884
100,000 to 149,999	481	443	479	491	56,516	2,483
150,000 to 199,999	114	100	114	101	19,317	1,161
200,000 to 299,999	61	50	61	69	14,975	975
300,000 to 399,999	24	19	24	21	8,215	623
400,000 to 499,999	16	12	15	15	7,094	536
500,000 to 999,999	a	a	a	a	5,656	420
1,000,000 and over	a	a	a	a	12,045	1,077
Total	**17,633**	**8,745**	**9,620**	**13,155**	**$629,598**	**$14,660**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

TRINITY						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	69	30	a	a	$-753	$0
$1 to $2,999	248	41	17	48	345	0
3,000 to 5,999	218	36	42	52	999	$0
6,000 to 8,999	260	62	35	73	1,933	1
9,000 to 11,999	296	74	46	107	3,095	1
12,000 to 14,999	274	78	98	116	3,720	6
15,000 to 17,999	283	95	124	117	4,639	10
18,000 to 20,999	248	89	124	115	4,814	22
21,000 to 23,999	225	103	98	144	5,051	23
24,000 to 26,999	213	88	112	107	5,419	33
27,000 to 29,999	201	104	110	128	5,726	43
30,000 to 34,999	293	153	211	146	9,550	102
35,000 to 39,999	240	146	177	175	8,991	94
40,000 to 49,999	403	301	329	340	18,133	234
50,000 to 59,999	277	217	262	210	15,259	297
60,000 to 69,999	186	161	181	159	12,023	265
70,000 to 79,999	126	115	124	117	9,373	244
80,000 to 89,999	101	87	101	97	8,598	279
90,000 to 99,999	58	52	58	39	5,495	198
100,000 to 149,999	129	119	129	102	15,397	687
150,000 to 199,999	28	22	27	22	4,718	272
200,000 to 299,999	16	15	16	18	3,627	233
300,000 to 399,999	a	a	a	a	1,439	117
400,000 to 499,999	a	a	a	a	0	0
500,000 to 999,999	a	a	a	a	1,384	100
1,000,000 and over	a	a	a	a	0	0
Total	**4,398**	**2,190**	**2,428**	**2,438**	**$148,974**	**$3,264**

TULARE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	1,291	615	18	595	$-61,498	$2
$1 to $2,999	4,454	602	215	1,834	7,227	4
3,000 to 5,999	7,433	893	1,663	4,302	33,868	29
6,000 to 8,999	9,039	1,360	1,095	7,130	68,094	53
9,000 to 11,999	9,602	1,801	1,736	9,145	100,397	80
12,000 to 14,999	8,655	2,108	2,349	8,840	116,830	152
15,000 to 17,999	8,257	2,351	2,568	8,498	136,124	256
18,000 to 20,999	7,772	2,542	2,346	8,828	151,357	420
21,000 to 23,999	6,817	2,447	2,347	8,061	153,195	573
24,000 to 26,999	6,279	2,547	2,244	7,591	159,749	713
27,000 to 29,999	5,358	2,396	2,210	6,649	152,482	841
30,000 to 34,999	7,435	3,701	3,669	9,191	240,752	1,708
35,000 to 39,999	5,784	3,303	3,525	6,771	216,618	2,010
40,000 to 49,999	9,322	5,933	7,235	10,998	416,001	4,919
50,000 to 59,999	6,838	4,913	6,274	8,234	374,691	5,986
60,000 to 69,999	4,978	3,970	4,842	5,876	322,500	6,680
70,000 to 79,999	3,650	3,116	3,604	4,230	273,085	6,788
80,000 to 89,999	2,657	2,374	2,637	3,145	225,086	6,455
90,000 to 99,999	1,946	1,771	1,927	2,287	184,507	5,977
100,000 to 149,999	4,096	3,809	4,073	4,678	486,900	20,036
150,000 to 199,999	1,028	933	1,023	1,136	174,961	9,692
200,000 to 299,999	621	553	617	685	149,479	9,711
300,000 to 399,999	243	214	238	240	83,333	5,980
400,000 to 499,999	121	109	120	120	53,659	4,062
500,000 to 999,999	159	145	153	130	106,200	8,279
1,000,000 and over	58	52	55	53	101,009	7,706
Total	**123,893**	**54,558**	**58,783**	**129,247**	**$4,426,610**	**$109,107**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

TUOLUMNE						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	301	119	a	89	$-4,570	$1
$1 to $2,999	885	124	48	158	1,375	1
3,000 to 5,999	1,066	120	305	218	4,799	5
6,000 to 8,999	1,150	187	177	348	8,587	8
9,000 to 11,999	1,197	234	267	376	12,505	12
12,000 to 14,999	1,228	319	455	396	16,585	28
15,000 to 17,999	1,198	363	566	448	19,760	50
18,000 to 20,999	1,117	369	539	497	21,784	89
21,000 to 23,999	1,030	370	530	447	23,127	131
24,000 to 26,999	958	387	518	455	24,443	170
27,000 to 29,999	884	368	525	433	25,206	212
30,000 to 34,999	1,267	587	874	617	41,100	412
35,000 to 39,999	1,165	619	903	624	43,562	550
40,000 to 49,999	1,861	1,185	1,618	1,119	83,510	1,254
50,000 to 59,999	1,521	1,057	1,434	1,067	83,426	1,595
60,000 to 69,999	1,190	931	1,164	913	77,054	1,758
70,000 to 79,999	900	749	887	780	67,194	1,782
80,000 to 89,999	623	550	621	525	52,730	1,614
90,000 to 99,999	483	429	479	472	45,824	1,570
100,000 to 149,999	965	856	963	849	114,661	4,999
150,000 to 199,999	265	235	261	233	44,826	2,456
200,000 to 299,999	147	129	147	133	35,632	2,357
300,000 to 399,999	50	43	49	38	17,092	1,227
400,000 to 499,999	a	a	27	a	12,117	1,003
500,000 to 999,999	29	23	29	24	19,394	1,627
1,000,000 and over	a	a	a	a	6,932	224
Total	**21,512**	**10,379**	**13,399**	**11,285**	**$898,654**	**$25,138**

VENTURA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	3,404	876	46	954	$-87,912	$6
$1 to $2,999	11,335	915	882	1,654	16,956	14
3,000 to 5,999	13,390	1,112	4,898	2,855	60,385	91
6,000 to 8,999	14,482	1,555	3,345	4,964	109,065	162
9,000 to 11,999	14,729	2,140	4,060	7,147	154,457	219
12,000 to 14,999	14,874	2,770	5,907	8,766	201,087	418
15,000 to 17,999	14,789	3,334	6,651	9,697	243,949	689
18,000 to 20,999	14,002	3,541	6,381	10,211	272,794	1,169
21,000 to 23,999	12,823	3,624	6,005	9,911	288,261	1,605
24,000 to 26,999	12,264	3,859	5,910	9,726	312,382	2,092
27,000 to 29,999	11,413	3,818	6,068	9,346	325,072	2,745
30,000 to 34,999	17,239	6,432	10,083	14,242	558,852	5,760
35,000 to 39,999	15,374	6,285	10,367	12,967	575,925	7,215
40,000 to 49,999	25,416	11,977	19,720	21,940	1,138,331	17,452
50,000 to 59,999	20,177	11,299	17,640	18,351	1,105,970	20,757
60,000 to 69,999	16,671	10,633	15,522	15,924	1,080,866	23,748
70,000 to 79,999	13,682	9,811	13,258	14,030	1,024,046	25,405
80,000 to 89,999	11,330	8,803	11,126	12,136	961,336	26,835
90,000 to 99,999	9,478	7,855	9,395	10,481	898,666	27,867
100,000 to 149,999	25,728	22,429	25,572	29,836	3,102,708	123,074
150,000 to 199,999	8,907	7,940	8,884	10,450	1,522,227	78,997
200,000 to 299,999	5,485	4,825	5,469	6,380	1,308,191	79,606
300,000 to 399,999	1,891	1,626	1,878	2,219	645,667	44,459
400,000 to 499,999	876	758	871	1,016	390,484	28,925
500,000 to 999,999	1,380	1,205	1,376	1,609	935,414	72,851
1,000,000 and over	704	591	704	748	2,034,947	164,885
Total	**311,843**	**140,013**	**202,018**	**247,560**	**$19,180,128**	**$757,045**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

YOLO						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	649	150	a	151	$-12,496	1
$1 to $2,999	2,815	216	261	458	4,166	$10
3,000 to 5,999	3,233	245	1,033	706	14,480	44
6,000 to 8,999	3,223	352	673	1,083	24,187	32
9,000 to 11,999	3,209	455	907	1,428	33,602	45
12,000 to 14,999	3,391	613	1,512	1,682	45,793	98
15,000 to 17,999	3,319	759	1,742	2,075	54,689	168
18,000 to 20,999	3,241	739	1,749	2,032	63,140	319
21,000 to 23,999	2,856	750	1,545	2,029	64,172	410
24,000 to 26,999	2,889	841	1,546	2,202	73,582	554
27,000 to 29,999	2,617	824	1,539	2,030	74,517	704
30,000 to 34,999	4,160	1,436	2,625	3,289	135,070	1,586
35,000 to 39,999	3,457	1,347	2,489	2,769	129,445	1,781
40,000 to 49,999	5,615	2,668	4,620	4,676	251,562	4,262
50,000 to 59,999	4,459	2,519	4,094	4,107	244,463	5,016
60,000 to 69,999	3,646	2,381	3,532	3,450	236,387	5,765
70,000 to 79,999	2,970	2,228	2,927	3,009	222,211	6,016
80,000 to 89,999	2,285	1,841	2,272	2,421	193,746	5,938
90,000 to 99,999	1,851	1,594	1,840	1,967	175,269	5,929
100,000 to 149,999	4,702	4,183	4,680	5,163	563,100	24,188
150,000 to 199,999	1,466	1,322	1,459	1,629	250,707	13,688
200,000 to 299,999	883	781	882	1,038	210,934	13,417
300,000 to 399,999	264	241	263	308	90,228	6,502
400,000 to 499,999	123	108	123	122	54,917	4,279
500,000 to 999,999	170	143	166	145	116,402	9,136
1,000,000 and over	101	60	a	74	173,547	11,378
Total	**67,594**	**28,796**	**44,585**	**50,043**	**$3,487,824**	**$121,270**

YUBA						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	197	82	a	82	$-4,201	$1
$1 to $2,999	790	116	21	338	1,228	2
3,000 to 5,999	1,044	146	190	508	4,729	4
6,000 to 8,999	1,230	202	128	677	9,200	6
9,000 to 11,999	1,201	243	247	813	12,593	13
12,000 to 14,999	1,222	345	415	950	16,541	25
15,000 to 17,999	1,237	354	521	963	20,411	52
18,000 to 20,999	1,220	436	505	1,090	23,823	86
21,000 to 23,999	1,174	471	491	1,092	26,430	125
24,000 to 26,999	1,011	434	453	960	25,755	139
27,000 to 29,999	898	388	447	897	25,572	188
30,000 to 34,999	1,341	656	779	1,259	43,535	400
35,000 to 39,999	1,223	681	833	1,197	45,812	475
40,000 to 49,999	1,919	1,202	1,527	2,038	85,813	1,109
50,000 to 59,999	1,352	997	1,248	1,499	73,932	1,242
60,000 to 69,999	998	783	974	1,033	64,589	1,423
70,000 to 79,999	695	591	685	735	51,909	1,346
80,000 to 89,999	461	419	459	482	39,081	1,159
90,000 to 99,999	316	289	314	324	29,855	1,015
100,000 to 149,999	588	531	587	543	69,456	3,021
150,000 to 199,999	111	97	111	101	18,870	1,048
200,000 to 299,999	55	49	55	43	12,858	863
300,000 to 399,999	12	a	12	a	3,881	303
400,000 to 499,999	a	a	a	a	4,026	312
500,000 to 999,999	14	12	14	12	8,813	650
1,000,000 and over	a	a	a	a	10,911	873
Total	**20,324**	**9,543**	**11,036**	**17,651**	**$725,422**	**$15,877**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

RESIDENT-OUT-OF-STATE-ADDRESS[19]						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	3,444	986	80	1,004	$-106,511	$27
$1 to $2,999	10,265	1,289	495	1,850	13,304	13
3,000 to 5,999	11,002	1,111	2,045	2,287	49,941	45
6,000 to 8,999	12,193	1,533	1,362	3,275	91,446	73
9,000 to 11,999	12,807	1,959	3,403	4,566	134,425	134
12,000 to 14,999	12,467	2,228	5,968	4,681	168,295	368
15,000 to 17,999	12,377	2,559	7,120	4,940	204,090	730
18,000 to 20,999	11,553	2,812	6,623	5,352	225,113	1,247
21,000 to 23,999	10,029	2,737	5,971	4,975	225,382	1,604
24,000 to 26,999	9,157	2,751	5,441	5,097	233,407	1,959
27,000 to 29,999	8,660	2,797	5,542	4,900	246,618	2,561
30,000 to 34,999	12,833	4,359	8,839	7,337	416,607	5,497
35,000 to 39,999	11,575	4,281	8,841	6,736	433,803	7,056
40,000 to 49,999	18,699	7,915	15,766	11,510	836,268	16,652
50,000 to 59,999	14,258	7,207	13,092	9,311	781,268	18,977
60,000 to 69,999	11,162	6,340	10,700	7,830	722,852	20,393
70,000 to 79,999	8,895	5,635	8,659	6,536	665,470	21,029
80,000 to 89,999	6,890	4,675	6,790	5,119	584,592	20,279
90,000 to 99,999	5,427	3,891	5,365	4,093	514,487	19,477
100,000 to 149,999	14,269	10,762	14,190	11,229	1,715,641	78,670
150,000 to 199,999	5,251	4,128	5,230	4,436	898,602	50,332
200,000 to 299,999	3,447	2,643	3,435	2,900	822,975	53,112
300,000 to 399,999	1,150	876	1,145	1,023	393,813	27,893
400,000 to 499,999	531	380	527	456	236,609	17,528
500,000 to 999,999	835	610	830	710	575,344	44,601
1,000,000 and over	702	492	700	678	2,485,134	194,057
Total	**229,878**	**86,956**	**148,159**	**122,831**	**$13,568,975**	**$604,317**

NONRESIDENT						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	7,794	3,818	77	4,032	$-1,878,957	$121
$1 to $2,999	12,430	2,215	877	2,249	14,222	2,537
3,000 to 5,999	12,927	1,480	3,000	2,145	58,790	99
6,000 to 8,999	14,131	2,014	2,410	3,326	106,098	153
9,000 to 11,999	14,411	2,523	5,015	4,244	151,319	233
12,000 to 14,999	14,961	3,028	7,579	4,812	201,921	471
15,000 to 17,999	15,020	3,574	7,729	5,311	247,771	685
18,000 to 20,999	14,225	4,014	7,244	5,455	277,354	994
21,000 to 23,999	13,174	4,354	7,224	5,651	296,340	1,338
24,000 to 26,999	12,247	4,388	6,846	5,573	311,975	1,602
27,000 to 29,999	11,325	4,490	6,451	5,307	322,487	1,852
30,000 to 34,999	17,855	7,795	10,784	8,985	579,824	3,742
35,000 to 39,999	16,483	7,658	10,782	8,658	617,872	4,607
40,000 to 49,999	29,711	14,992	21,438	16,733	1,334,148	11,560
50,000 to 59,999	25,488	14,399	19,709	15,326	1,398,161	14,033
60,000 to 69,999	21,289	13,081	17,108	13,805	1,379,891	15,648
70,000 to 79,999	17,733	11,655	14,482	11,765	1,327,061	16,274
80,000 to 89,999	14,987	10,370	12,471	10,385	1,271,078	16,982
90,000 to 99,999	12,493	9,123	10,421	9,372	1,185,540	16,545
100,000 to 149,999	39,413	29,843	32,722	31,245	4,797,840	74,609
150,000 to 199,999	20,270	16,037	16,670	17,775	3,499,959	57,226
200,000 to 299,999	21,200	17,010	17,532	19,947	5,168,325	79,222
300,000 to 399,999	11,834	9,522	9,970	11,745	4,096,005	57,732
400,000 to 499,999	7,876	6,440	6,676	8,349	3,518,610	43,600
500,000 to 999,999	18,134	14,899	15,611	19,446	12,690,545	140,322
1,000,000 and over	19,082	15,286	16,097	19,720	87,013,740	506,612
Total	**436,493**	**234,008**	**286,925**	**271,361**	**$129,987,919**	**$1,068,795**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax
ADJUSTED GROSS INCOME
BY COUNTY
2003 Taxable Year

UNALLOCATED[20]						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	86	25	a	28	$-2,103	$0
$1 to $2,999	432	48	a	84	480	0
3,000 to 5,999	420	37	101	122	1,868	3
6,000 to 8,999	459	56	51	203	3,454	3
9,000 to 11,999	487	58	132	231	5,100	5
12,000 to 14,999	470	73	193	264	6,337	11
15,000 to 17,999	433	78	207	323	7,145	20
18,000 to 20,999	440	95	210	346	8,541	39
21,000 to 23,999	390	77	200	284	8,774	54
24,000 to 26,999	342	85	206	230	8,678	68
27,000 to 29,999	357	77	223	227	10,199	108
30,000 to 34,999	511	126	345	345	16,596	224
35,000 to 39,999	470	128	355	315	17,586	273
40,000 to 49,999	802	270	706	519	35,939	685
50,000 to 59,999	575	202	538	334	31,535	791
60,000 to 69,999	450	195	429	262	29,082	806
70,000 to 79,999	366	188	354	235	27,463	855
80,000 to 89,999	261	154	257	239	22,181	742
90,000 to 99,999	232	137	231	161	21,996	854
100,000 to 149,999	513	381	507	413	61,335	2,621
150,000 to 199,999	203	153	200	156	34,481	1,744
200,000 to 299,999	137	107	132	105	32,605	1,691
300,000 to 399,999	53	42	49	54	18,381	971
400,000 to 499,999	20	18	19	16	8,742	405
500,000 to 999,999	36	28	35	41	25,623	1,177
1,000,000 and over	36	29	35	30	96,799	6,198
Total	**8,981**	**2,867**	**5,734**	**5,567**	**$538,817**	**$20,346**

STATE TOTALS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	163,947	45,179	2,711	48,152	$-7,164,111	$1,408
$1 to $2,999	534,243	52,268	38,865	101,845	781,662	3,345
3,000 to 5,999	637,402	62,138	174,413	182,270	2,885,953	3,528
6,000 to 8,999	713,624	88,766	117,184	303,583	5,363,800	5,856
9,000 to 11,999	738,688	118,411	171,778	434,117	7,755,289	8,618
12,000 to 14,999	737,021	141,673	272,927	476,531	9,955,551	17,676
15,000 to 17,999	729,706	163,700	321,371	509,342	12,030,566	31,540
18,000 to 20,999	692,018	174,910	308,443	525,896	13,480,359	54,981
21,000 to 23,999	637,780	179,290	299,319	512,243	14,337,286	77,591
24,000 to 26,999	592,177	180,926	286,986	485,974	15,086,112	99,789
27,000 to 29,999	550,082	179,444	294,127	455,532	15,666,934	130,332
30,000 to 34,999	833,865	291,170	497,654	689,961	27,052,353	283,211
35,000 to 39,999	733,755	280,937	508,536	603,158	27,473,772	359,474
40,000 to 49,999	1,193,929	526,780	947,814	1,011,537	53,432,680	875,996
50,000 to 59,999	911,767	475,799	811,823	804,568	49,970,827	1,018,034
60,000 to 69,999	719,442	427,855	678,730	653,904	46,614,021	1,123,663
70,000 to 79,999	569,187	379,917	551,285	538,511	42,577,433	1,160,288
80,000 to 89,999	450,213	326,036	440,905	441,683	38,177,919	1,156,064
90,000 to 99,999	357,007	273,745	351,342	359,509	33,849,807	1,128,988
100,000 to 149,999	934,805	761,742	922,503	965,814	112,439,714	4,598,658
150,000 to 199,999	329,693	277,278	324,648	342,289	56,443,252	2,878,076
200,000 to 299,999	224,123	187,189	219,368	232,489	53,743,308	3,076,769
300,000 to 399,999	82,134	67,773	79,816	83,881	28,216,516	1,737,836
400,000 to 499,999	41,961	34,713	40,542	43,009	18,687,027	1,163,044
500,000 to 999,999	70,274	57,830	67,355	72,265	48,031,357	2,888,165
1,000,000 and over	48,794	39,272	45,555	49,412	178,783,288	7,872,832
Total	**14,227,637**	**5,794,741**	**8,776,000**	**10,927,475**	**$905,672,673**	**$31,755,757**

Footnotes follow this section.

TABLE B-8
Personal Income Tax
SPECIAL TAX CREDITS ALLOWED
2003 Taxable Year

Credit	Number	Amount	Percent of Total
Credits Available in Taxable Year 2003			
Child Adoption	1,661	$2,008,931	0.2
Child and Dependent Care	661,565	201,740,311	18.4
Community Development Fin. Inst. Deposits	27	36,007	0.0
Dependent Parent	240	59,960	0.0
Disabled Access	691	58,787	0.0
Employer Child Care Contribution	4,505	1,850,469	0.2
Employer Child Care Program	505	190,903	0.0
Enhanced Oil Recovery	113	313,535	0.0
Enterprise Zone Hiring and Sales	4,026	80,248,386	7.3
Enterprise Zone Wages	439	65,521	0.0
Farmworker Housing-Construction	4	3,258	0.0
Joint Custody Head of Household	2,715	665,763	0.1
Joint Strike Fighter Property	a	1,307	0.0
Joint Strike Fighter Wage	a	10,546	0.0
Local Agency Military Base Recovery Area	51	814,343	0.1
Long-Term Caregiver	5,812	2,414,874	0.2
Low-Income Housing	642	976,650	0.1
Manufacturer's Investment	5,624	42,719,555	3.9
Manufacturing Enhancement Area	28	87,880	0.0
Natural Heritage Preservation	54	1,473,580	0.1
Nonrefundable Renter's	1,308,492	94,497,404	8.6
Other State Tax	94,656	402,450,352	36.7
Prior Year Alternative Minimum Tax	8,671	51,635,939	4.7
Prison Inmate Labor	6	17,835	0.0
Qualified Senior Head of Household	552	185,547	0.0
Research	2,565	34,708,680	3.2
Rice Straw	62	177,461	0.0
Solar Systems	3,964	7,093,638	0.6
Targeted Tax Area	183	2,879,928	0.3
Teachers Retention	204,881	153,316,757	14.0
Unidentified	0	0	N/A
Total Credits Available in Taxable Year 2003	**2,312,740**	**$1,082,704,107**	**98.7**
Expired Credits with Carryover Provisions			
Agricultural Transportation	12	$25,604	0.0
Commercial Solar Electric Carryover	6	13,625	0.0
Commercial Solar Energy Carryover	47	311,673	0.0
Donation of Agricultural Products Carryover	a	2,536	0.0
Energy Conservation Carryover	1,147	621,850	0.1
Los Angeles Revitalization Zone	447	9,273,020	0.8
Low-Emission Vehicle	103	75,709	0.0
New Infant	73	28,942	0.0
Orphan Drug	6	1,644	0.0
Political Contribution	1,402	402,582	0.0
Recycling Equipment	132	96,167	0.0
Residential Rental and Farm Sales Carryover	924	1,323,620	0.1
Ridesharing:			
Large Employers	73	42,173	0.0
Small Employers	79	28,224	0.0
Transit Pass Carryover	157	68,941	0.0
Vanpool Carryover	452	194,814	0.0
Incentive Carryover	2,603	1,281,411	0.1
Salmon and Steelhead Trout Habitat	a	2,723	0.0
Solar Energy Carryover	272	403,531	0.0
Solar Pump Carryover	8	43,155	0.0
Water Conservation Carryover	123	69,187	0.0
Total Expired Credits with Carryover Provisions	**8,072**	**$14,311,131**	**1.3**
Total	**2,320,812**	**$1,097,015,238**	**100.0**

Footnotes follow this section.

TABLE B-9.1
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
by INCOME LEVEL and AVERAGE TAX RATE
2003 Taxable Year

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	5,046,296	4,129,454	$1,897,465	7,109,860	1,021,210	536,346	497,781	4,722	4,227	1,604
50,000 to 100,000	151,654	2,726,060	5,444,012	556,684	649,846	631,729	661,315	375,178	2,851	112
100,000 to 200,000	5,779	1,185,033	7,272,349	19,020	43,792	125,254	573,998	361,791	66,643	313
200,000 and over	1,801	378,273	15,760,397	3,262	1,503	3,655	25,671	159,533	175,485	10,967
Total	**5,205,530**	**8,418,820**	**$30,374,222**	**$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	5,046,296	4,129,454	$1,897,522	7,109,837	1,021,210	536,366	497,781	4,722	4,227	1,606
50,000 to 100,000	151,653	2,725,800	5,443,782	556,484	649,845	631,710	661,295	375,157	2,851	112
100,000 to 200,000	5,775	1,184,591	7,264,441	19,229	43,792	125,264	574,178	361,157	66,434	311
200,000 and over	1,806	378,976	15,768,477	3,288	1,572	3,857	25,867	160,019	175,366	10,812
Total	**5,205,530**	**8,418,821**	**$30,374,222**	**$7,688,838**	**$1,716,419**	**$1,297,197**	**$1,759,121**	**$901,055**	**$248,878**	**$12,841**
III: AGI Less Investment Interest [2]										
Under $50,000	5,047,195	4,130,497	$1,898,635	7,110,918	1,021,449	536,405	498,346	4,742	4,227	1,605
50,000 to 100,000	151,503	2,727,171	5,450,800	555,785	649,941	631,216	662,698	376,030	2,890	113
100,000 to 200,000	5,180	1,184,227	7,276,567	18,461	43,285	124,828	572,625	362,627	67,266	316
200,000 and over	1,653	376,925	15,748,222	2,962	1,390	3,345	24,530	158,198	176,058	12,094
Total	**5,205,531**	**8,418,820**	**$30,374,222**	**$7,688,126**	**$1,716,065**	**$1,295,794**	**$1,758,199**	**$901,597**	**$250,441**	**$14,128**
IV: Expanded Income [3]										
Under $50,000	5,047,193	4,130,497	$1,898,692	7,110,894	1,021,449	536,425	498,346	4,742	4,227	1,607
50,000 to 100,000	151,501	2,726,923	5,450,586	555,582	649,953	631,197	662,678	376,010	2,890	113
100,000 to 200,000	5,177	1,183,773	7,268,716	18,659	43,285	124,838	572,788	362,009	67,057	314
200,000 and over	1,659	377,626	15,756,229	2,990	1,457	3,549	24,717	158,701	175,966	11,906
Total	**5,205,530**	**8,418,819**	**$30,374,222**	**$7,688,125**	**$1,716,144**	**$1,296,009**	**$1,758,529**	**$901,462**	**$250,140**	**$13,940**

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
HIGH INCOME RETURNS
by INCOME LEVEL and AVERAGE TAX LIABILITY
2003 Taxable Year

Income Levels	Number of Returns			Total Tax Liability (Thousand)	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	9,175,750	5,046,296	4,129,454	$1,897,465	3,532,185	512,000	84,811	457
50,000 to 100,000	2,877,714	151,654	2,726,060	5,444,012	748,163	765,483	1,189,135	23,279
100,000 to 200,000	1,190,812	5,779	1,185,033	7,272,349	10,455	32,265	600,397	541,917
200,000 and over	380,074	1,801	378,273	15,760,397	537	426	2,594	374,716
Total	**13,624,349**	**5,205,530**	**8,418,820**	**$30,374,222**	**$4,291,340**	**$1,310,174**	**$1,876,937**	**$940,369**
II: AGI Plus Tax Preference Income [1]								
Under $50,000	9,175,749	5,046,296	4,129,454	$1,897,522	3,532,186	511,986	84,811	470
50,000 to 100,000	2,877,453	151,653	2,725,800	5,443,782	747,943	765,483	1,189,095	23,279
100,000 to 200,000	1,190,366	5,775	1,184,591	7,264,441	10,654	32,279	600,427	541,231
200,000 and over	380,782	1,806	378,976	15,768,477	557	426	2,605	375,389
Total	**13,624,349**	**5,205,530**	**8,418,821**	**$30,374,222**	**$4,291,340**	**$1,310,174**	**$1,876,938**	**$940,369**
III: AGI Less Investment Interest [2]								
Under $50,000	9,177,692	5,047,195	4,130,497	$1,898,635	3,532,641	512,563	84,833	460
50,000 to 100,000	2,878,673	151,503	2,727,171	5,450,800	747,731	765,389	1,190,771	23,280
100,000 to 200,000	1,189,407	5,180	1,184,227	7,276,567	10,497	31,809	598,915	543,006
200,000 and over	378,578	1,653	376,925	15,748,222	471	413	2,418	373,623
Total	**13,624,349**	**5,205,531**	**8,418,820**	**$30,374,222**	**$4,291,340**	**$1,310,174**	**$1,876,937**	**$940,369**
IV: Expanded Income [3]								
Under $50,000	9,177,690	5,047,193	4,130,497	$1,898,692	3,532,642	512,549	84,833	473
50,000 to 100,000	2,878,424	151,501	2,726,923	5,450,586	747,510	765,403	1,190,730	23,280
100,000 to 200,000	1,188,951	5,177	1,183,773	7,268,716	10,698	31,809	598,946	542,321
200,000 and over	379,285	1,659	377,626	15,756,229	489	413	2,429	374,295
Total	**13,624,349**	**5,205,530**	**8,418,819**	**$30,374,222**	**$4,291,339**	**$1,310,174**	**$1,876,938**	**$940,369**

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 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

2003 Income Year

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TABLE C-1
Corporation Tax
COMPARISON BY TAXABLE YEARS
1950 Through 2003

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
2003	589,310	321,594	220,929	46,787	$50,819,214	$105,077,019	$6,226,829	$6,021,449
2002	550,853	304,561	206,578	39,714	29,685,925	95,596,901	5,601,171	5,400,429
2001	520,056	294,873	190,570	34,613	17,559,698	93,583,560	5,122,490	4,940,261
2000	497,844	291,396	174,614	31,834	33,859,625	107,881,155	5,912,634	5,740,187
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
1996	430,796	251,737	155,933	23,126	47,264,188	75,989,249	4,881,666	4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,884	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 2002 - 2003

Item	2002		2003		Percent Change	
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	443,196	$36,297,918,379	469,151	$41,927,563,389	5.9	15.5
Less: Cost of Goods Sold	252,969	32,495,387,753	272,294	37,319,695,255	7.6	14.8
Gross Profit	445,106	3,802,530,626	470,234	4,607,868,134	5.6	21.2
Total Income	490,038	5,847,584,203	514,741	6,833,082,439	5.0	16.9
Total Deductions	514,466	5,534,390,063	548,517	6,114,724,825	6.6	10.5
Net Income Before State Adjustments	509,168	284,739,004	542,216	643,849,680	6.5	126.1
Net Income After State Adjustments	519,096	233,873,480	550,012	618,041,302	6.0	164.3
Loss	214,535	364,235,281	228,418	102,277,008	6.5	-71.9
Profit	304,561	598,108,761	321,594	720,318,310	5.6	20.4
Apportioning Corporations						
Total Nonbusiness Income	4,742	17,535,104	5,418	16,388,138	14.3	-6.5
Total Business Income	56,408	207,081,652	54,780	571,658,266	-2.9	176.1
Nonbusiness Income Allocated to California	1,547	396,253	2,201	56,779	42.3	-85.7
Business Income Apportioned to California	48,185	17,422,263	46,240	34,729,089	-4.0	99.3
State Net Income: Apportioning Corporations	48,485	18,571,751	47,335	36,151,037	-2.4	94.7
State Net Income: Nonapportioning Corporations	502,368	11,114,174	541,975	14,668,177	7.9	32.0
Total State Net Income After Apportionment	550,853	29,685,925	589,310	50,819,214	7.0	71.2
Taxable Loss	246,292	65,910,976	267,716	54,257,805	8.7	-17.7
Taxable Profit	304,561	95,596,901	321,594	105,077,019	5.6	9.9
NOL/Disaster loss	26,478	1,677,701	852	99,358	-96.8	-94.1
State Net Income after NOL/Disaster Loss	550,853	28,008,224	589,310	50,719,855	7.0	81.1
Tax Before Credits and Alternative Minimum Tax	550,853	6,590,425	589,310	7,359,527	7.0	11.7
Tax Credits	10,418	1,017,348	9,415	1,167,969	-9.6	14.8
Alternative Minimum Tax	1,816	28,095	899	35,272	-50.5	25.5
Total State Tax	**550,853**	**$5,601,171**	**589,310**	**$6,226,829**	**7.0**	**11.2**

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

Item	2002		2003		Percent Change	
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	255,806	$35,540,154,599	250,840	$41,122,530,781	-1.9	15.7
Less: Cost of Goods Sold	147,965	31,985,000,163	149,967	36,782,657,221	1.4	15.0
Gross Profit	252,223	3,555,154,436	251,601	4,229,873,560	-0.2	19.0
Total Income	288,931	5,567,275,305	282,581	6,527,429,937	-2.2	17.2
Total Deductions	301,602	5,296,048,445	298,739	5,856,965,712	-0.9	10.6
Net Income Before State Adjustments	294,045	255,658,547	289,484	611,661,325	-1.6	139.2
Net Income After State Adjustments	299,424	187,878,739	295,414	568,038,915	-1.3	202.3
Loss	134,828	353,698,478	137,611	93,378,617	2.1	-73.6
Profit	164,596	541,577,217	157,803	661,417,532	-4.1	22.1
Apportioning Corporations						
Total Nonbusiness Income	3,413	17,008,558	3,680	14,597,827	7.8	-14.2
Total Business Income	39,509	179,469,555	35,198	544,075,190	-10.9	203.2
Nonbusiness Income Allocated to California	1,045	225,466	1,334	-69,332	27.7	-130.8
Business Income Apportioned to California	33,276	11,606,206	29,773	28,064,800	-10.5	141.8
State Net Income: Apportioning Corporations	33,405	12,602,242	30,444	29,335,810	-8.9	132.8
State Net Income: Nonapportioning Corporations	291,125	-6,780,365	290,389	-5,927,642	-0.3	12.6
Total State Net Income After Apportionment	324,530	5,821,877	320,833	23,408,168	-1.1	302.1
Taxable Loss	159,934	59,180,786	163,030	47,581,507	1.9	-19.6
Taxable Profit	164,596	65,002,663	157,803	70,989,675	-4.1	9.2
NOL/Disaster loss	25,570	1,536,468	504	8,373	-98.0	-99.5
State Net Income after NOL/Disaster Loss	324,530	4,285,409	320,833	23,399,795	-1.1	446.0
Tax Before Credits and Alternative Minimum Tax	324,530	6,029,239	320,833	6,712,927	-1.1	11.3
Tax Credits	6,652	990,342	6,308	1,137,409	-5.2	14.9
Alternative Minimum Tax	1,590	17,576	540	24,824	-66.0	41.2
Total State Tax	**324,530**	**$5,056,472**	**320,833**	**$5,600,342**	**-1.1**	**10.8**

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

Item	2002		2003		Percent Change	
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	187,390	$757,763,780	218,311	$805,032,608	16.5	6.2
Less: Cost of Goods Sold	105,004	510,387,590	122,328	537,038,034	16.5	5.2
Gross Profit	188,106	247,376,190	218,633	267,994,574	16.2	8.3
Total Income	201,107	280,124,615	232,160	305,652,503	15.4	9.1
Total Deductions	212,865	238,341,617	249,778	257,759,113	17.3	8.1
Net Income Before State Adjustments	215,123	29,080,457	252,732	32,188,355	17.5	10.7
Net Income After State Adjustments	219,673	45,994,741	254,598	50,002,387	15.9	8.7
Loss	79,708	10,536,803	90,807	8,898,391	13.9	-15.5
Profit	139,965	56,531,544	163,791	58,900,778	17.0	4.2
Apportioning Corporations						
Total Nonbusiness Income	1,329	526,546	1,738	1,790,311	30.8	240.0
Total Business Income	16,899	27,612,096	19,582	27,583,076	15.9	-0.1
Nonbusiness Income Allocated to California	502	170,787	866	126,111	72.5	-26.2
Business Income Apportioned to California	14,909	5,816,056	16,467	6,664,289	10.5	14.6
State Net Income: Apportioning Corporations	15,080	5,969,509	16,891	6,815,227	12.0	14.2
State Net Income: Nonapportioning Corporations	211,244	17,894,539	251,586	20,595,819	19.1	15.1
Total State Net Income After Apportionment	226,324	23,864,048	268,477	27,411,046	18.6	14.9
Taxable Loss	86,359	6,730,191	104,686	6,676,298	21.2	-0.8
Taxable Profit	139,965	30,594,239	163,791	34,087,344	17.0	11.4
NOL/Disaster loss	908	141,233	348	90,985	-61.7	-35.6
State Net Income after NOL/Disaster Loss	226,324	23,722,815	268,477	27,320,061	18.6	15.2
Tax Before Credits and Alternative Minimum Tax	226,324	561,186	268,477	646,600	18.6	15.2
Tax Credits	3,766	27,006	3,107	30,560	-17.5	13.2
Alternative Minimum Tax	226	10,519	359	10,448	58.8	-0.7
Total State Tax	**226,324**	**$544,699**	**268,477**	**$626,488**	**18.6**	**15.0**

TABLE C-3
Corporation Tax
SOURCES OF INCOME
Taxable Years 2002 - 2003

ALL CORPORATIONS

Item	2002		2003		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Gross Receipts	443,196	$36,297,918,379	469,151	$41,927,563,389	15.5
Less Cost of Goods Sold	252,969	32,495,387,753	272,294	37,319,695,255	14.8
Gross Profit	445,106	$3,802,530,626	470,234	$4,607,868,134	21.2
Dividends	37,870	272,250,590	32,037	371,710,430	36.5
Interest on Obligations	88,714	56,470,242	89,526	86,446,895	53.1
Other Interest	150,994	704,386,890	126,404	651,246,528	-7.5
Gross Rents	23,568	170,220,185	16,992	154,325,124	-9.3
Gross Royalties	6,809	98,987,013	4,114	115,194,151	16.4
Capital Gain (Loss)	17,101	55,159,767	13,871	84,561,379	53.3
Ordinary Gain (Loss)	55,167	8,144,833	56,245	20,104,541	146.8
Net Gain (Loss)	34,427	8,554,390	37,237	9,325,465	9.0
Other Income	178,920	675,270,378	167,267	740,263,626	9.6
Net Income from Rental Real Estate	14,425	1,243,074	17,740	1,356,393	9.1
Net Income from Other Rental Activity	1,252	108,317	2,737	43,838	-59.5
Other Portfolio Income	895	134,741	798	508,873	277.7
Miscellaneous	2,380	(5,876,843)	2,938	(9,872,938)	68.0
Total Income	**490,038**	**$5,847,584,203**	**514,741**	**$6,833,082,439**	**16.9**

TABLE C-3A
C CORPORATIONS: SOURCES OF INCOME

Item	2002		2003		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Gross Receipts	255,806	$35,540,154,599	250,840	$41,122,530,781	15.7
Less Cost of Goods Sold	147,965	31,985,000,163	149,967	36,782,657,221	15.0
Gross Profit	252,223	$3,555,154,436	251,601	$4,339,873,560	22.1
Dividends	23,686	271,712,856	20,058	370,886,899	36.5
Interest on Obligations	7,180	54,265,397	4,235	82,994,342	52.9
Other Interest	150,994	704,386,890	126,404	651,246,528	-7.5
Gross Rents	23,568	170,220,185	16,992	154,325,124	-9.3
Gross Royalties	5,740	98,100,998	3,514	115,003,158	17.2
Capital Gain (Loss)	17,101	55,159,768	13,871	84,561,379	53.3
Ordinary Gain (Loss)	43,103	7,551,925	42,002	18,961,915	151.1
Net Gain (Loss)	-	0	-	0	-
Other Income	106,171	656,606,622	90,372	719,457,075	9.6
Net Income from Rental Real Estate	-	0	-	0	-
Net Income from Other Rental Activity	-	0	-	0	-
Other Portfolio Income	-	0	-	0	-
Miscellaneous	1,907	(5,883,772)	2,192	(9,880,043)	67.9
Total Income	**288,931**	**$5,567,275,305**	**282,581**	**$6,527,429,937**	**17.2**

TABLE C-3B
S CORPORATIONS: SOURCES OF INCOME

Item	2002		2003		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Gross Receipts	187,390	$757,763,780	218,311	$805,032,608	6.2
Less Cost of Goods Sold	105,004	510,387,590	122,328	537,038,034	5.2
Gross Profit	188,106	$247,376,190	218,633	$267,994,574	8.3
Dividends	14,184	537,734	11,979	823,531	53.1
Interest on Obligations	81,534	2,204,846	85,291	3,452,553	56.6
Other Interest	-	0	-	0	-
Gross Rents	-	0	-	0	-
Gross Royalties	1,069	886,015	600	190,993	-78.4
Capital Gain (Loss)	-	-	-	0	-
Ordinary Gain (Loss)	12,064	592,907	14,243	1,142,627	92.7
Net Gain (Loss)	34,427	8,554,390	37,234	9,325,421	9.0
Other Income	69,701	18,479,472	76,896	20,806,551	12.6
Net Income from Rental Real Estate	14,425	1,243,074	17,740	1,356,393	9.1
Net Income from Other Rental Activity	1,252	108,317	2,737	43,838	-59.5
Other Portfolio Income	895	134,741	798	508,873	277.7
Miscellaneous	473	6,929	749	7,149	3.2
Total Income	**201,107**	**$280,124,615**	**232,160**	**$305,652,503**	**9.1**

TABLE C-4
Corporation Tax
DEDUCTIONS BY TYPE
Taxable Years 2002 - 2003

ALL CORPORATIONS

Deduction Type	2002		2003		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Compensation of Officers	276,283	$108,710,575	292,758	$109,155,173	0.4
Salaries and Wages	286,640	1,260,846,270	291,053	1,384,624,351	9.8
Repairs	290,826	76,599,996	308,444	86,355,186	12.7
Bad Debts	86,627	141,208,811	78,407	166,336,383	17.8
Rents	346,099	231,205,644	349,231	223,910,456	-3.2
Taxes	479,962	203,077,109	511,419	247,367,581	21.8
Interest	277,061	699,858,475	275,602	739,406,990	5.7
Contributions	117,806	10,560,582	123,421	11,717,813	11.0
Depreciation/Amortization	362,880	507,317,437	378,858	536,994,237	5.8
Depletion	1,996	4,604,779	1,131	19,361,684	320.5
Advertising	261,354	148,443,789	279,744	161,575,129	8.8
Pension/Profit Sharing Plans	100,931	92,624,999	103,944	110,030,141	18.8
Employee Benefit Plans	153,526	161,538,689	155,001	180,540,757	11.8
Other Deductions	514,475	1,873,911,105	543,476	2,131,761,216	13.8
Recovery Property	57,385	641,232	64,159	775,252	20.9
Portfolio Income	2,738	51,648	3,582	91,108	76.4
Interest on Investment Debts	1,432	153,414	2,195	371,353	142.1
Miscellaneous Deductions	697	13,035,509	1,254	4,350,015	-66.6
Total Deductions	**514,466**	**$5,534,390,063**	**548,517**	**$6,114,724,825**	**10.5**

TABLE C-4A
C CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2002 Number of Returns	2002 Amount *(Thousands)*	2003 Number of Returns	2003 Amount *(Thousands)*	Percent Change
Compensation of Officers	166,983	$86,531,773	162,784	$86,764,332	0.3
Salaries and Wages	173,027	1,185,292,560	165,733	1,304,488,829	10.1
Repairs	176,126	73,990,564	173,207	82,710,464	11.8
Bad Debts	55,443	139,619,773	46,558	164,795,961	18.0
Rents	203,882	216,995,734	192,073	209,409,510	-3.5
Taxes	281,084	192,885,772	279,293	235,265,227	22.0
Interest	169,512	693,809,991	158,763	732,194,845	5.5
Contributions	48,897	9,091,803	44,463	10,540,448	15.9
Depreciation/Amortization	219,184	498,379,058	215,856	526,766,652	5.7
Depletion	1,413	4,534,773	996	19,344,979	326.6
Advertising	150,667	141,747,815	149,253	154,786,432	9.2
Pension/Profit Sharing Plans	60,123	89,468,110	63,866	107,149,835	19.8
Employee Benefit Plans	101,722	157,129,632	101,626	175,424,415	11.6
Other Deductions	296,471	1,794,614,068	290,632	2,042,989,795	13.8
Recovery Property	-	0	-	0	-
Portfolio Income	-	0	-	0	-
Interest on Investment Debts	-	0	-	0	-
Miscellaneous Deductions	136	11,957,019	741	4,333,988	-63.8
Total Deductions	**301,602**	**$5,296,048,445**	**298,739**	**$5,856,965,712**	**10.6**

TABLE C-4B
S CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2002 Number of Returns	2002 Amount *(Thousands)*	2003 Number of Returns	2003 Amount *(Thousands)*	Percent Change
Compensation of Officers	109,300	$22,178,802	129,974	$22,390,841	1.0
Salaries and Wages	113,613	75,553,709	125,320	80,135,521	6.1
Repairs	114,699	2,609,432	135,238	3,644,722	39.7
Bad Debts	31,184	1,589,037	31,849	1,540,422	-3.1
Rents	142,217	14,209,911	157,158	14,500,946	2.0
Taxes	198,878	10,191,338	232,127	12,102,354	18.8
Interest	107,548	6,048,484	116,839	7,212,145	19.2
Contributions	69,908	1,468,779	78,959	1,177,365	-19.8
Depreciation/Amortization	143,696	8,938,379	163,002	10,227,586	14.4
Depletion	583	70,006	135	16,705	-76.1
Advertising	110,687	6,695,974	130,492	6,788,697	1.4
Pension/Profit Sharing Plans	40,807	3,156,889	40,078	2,880,307	-8.8
Employee Benefit Plans	51,804	4,409,057	53,375	5,116,342	16.0
Other Deductions	218,003	79,297,036	252,844	88,771,420	11.9
Recovery Property	57,385	641,232	64,159	775,252	20.9
Portfolio Income	2,738	51,648	3,582	91,108	76.4
Interest on Investment Debts	1,432	153,414	2,195	371,353	142.1
Miscellaneous Deductions	561	1,078,490	513	16,027	-98.5
Total Deductions	**212,865**	**$238,341,617**	**249,778**	**$257,759,113**	**8.1**

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Taxable Years 2002 - 2003

ALL CORPORATIONS

Apportionment Factor	2002		2003		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Total Property Values					
Within and Outside of California	50,617	$11,408,738,522	49,165	$12,465,953,407	9.3
Within California	34,935	$1,060,315,366	35,109	$1,064,592,028	0.4
Statewide Average Property Factor		9.3%		8.5%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	48,234	$1,911,415,656	45,616	$2,042,947,611	6.9
Within California	35,099	$252,339,471	34,506	$245,829,050	-2.6
Statewide Average Payroll Factor		13.2%		12.0%	
Total Sales					
Within and Outside of California	52,150	$16,972,369,736	51,124	$22,407,591,897	32.0
Within California	43,685	$1,263,598,237	43,604	$1,310,096,741	3.7
Statewide Average Sales Factor		7.4%		5.8%	
Overall Average Apportionment Factor	53,497	9.4%	52,531	8.7%	

* Excludes banks and other financial corporation returns.

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

Apportionment Factor	2002		2003		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Total Property Values					
Within and Outside of California	35,275	$11,134,674,233	32,576	$12,188,726,640	9.5
Within California	24,435	$1,000,787,158	23,481	$1,009,201,070	0.8
Statewide Average Property Factor		9.0%		8.3%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	33,321	$1,758,622,100	30,984	$1,927,156,035	9.6
Within California	23,806	$219,876,145	23,813	$221,059,919	0.5
Statewide Average Payroll Factor		12.5%		11.5%	
Total Sales					
Within and Outside of California	36,058	$16,406,568,993	33,366	$21,851,876,149	33.2
Within California	29,710	$1,139,639,655	27,988	$1,185,259,063	4.0
Statewide Average Sales Factor		6.9%		5.4%	
Overall Average Apportionment Factor	37,055	8.9%	33,882	8.3%	

* Excludes banks and other financial corporation returns.

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

Apportionment Factor	2002		2003		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Total Property Values					
Within and Outside of California	15,343	$274,064,289	16,589	$277,226,767	1.2
Within California	10,500	$59,528,208	11,628	$55,390,958	-7.0
Statewide Average Property Factor		21.7%		20.0%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	14,914	$152,793,556	14,632	$115,791,576	-24.2
Within California	11,294	$32,463,326	10,693	$24,769,130	-23.7
Statewide Average Payroll Factor		21.2%		21.4%	
Total Sales					
Within and Outside of California	16,092	$565,800,743	17,758	$555,715,748	-1.8
Within California	13,975	$123,958,581	15,616	$124,837,677	0.7
Statewide Average Sales Factor		21.9%		22.5%	
Overall Average Apportionment Factor	16,443	21.8%	18,649	21.5%	

* Excludes banks and other financial corporation returns.

TABLE C-6
Corporation Tax
APPORTIONMENT OF STATE NET INCOME
Taxable Years 2002 - 2003

ALL APPORTIONING CORPORATIONS

Item	2002 Number	2002 Amount (Thousands)	2003 Number	2003 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	56,442	$ 224,178,775	54,822	$ 588,871,496	162.7
Nonbusiness Income/Loss					
Dividends	1,208	$ 1,871,240	996	$ 3,809,575	103.6
Interest	3,009	3,015,223	3,797	1,849,616	-38.7
Property Rental Income/Loss	1,023	186,123	1,232	129,214	-30.6
Royalties	113	275,403	217	179,891	-34.7
Gain/Loss from Sale of Assets	1,066	11,178,322	649	5,282,435	-52.7
Partnership Income/Loss	988	(963,464)	488	17,442	101.8
Miscellaneous	518	1,972,257	383	5,119,966	159.6
Total Nonbusiness Income/Loss	4,742	$ 17,535,104	5,418	$ 16,388,139	-6.5
Total Separately Apportionable Business Income	N/A	N/A	502	$ 1,429,213	
Balance of Net Income	56,408	$ 206,643,671	54,780	$ 571,054,144	176.3
Plus Interest Offset	1,537	437,981	2,102	604,122	37.9
Total Business Income	56,408	$ 207,081,652	54,780	$ 571,658,266	176.1
Apportioned Business Income/Loss Attributable to California	48,185	$ 17,422,263	46,240	$ 34,729,089	99.3
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	417	$ 4,992	294	$ 8,105	62.4
Interest	464	79,046	1,159	48,370	-38.8
Property Rental Income/Loss	314	64,272	912	(19,801)	-130.8
Royalties	26	21,926	7	3,858	-82.4
Gain/Loss from Sale of Assets	311	120,366	230	(25,030)	-120.8
Partnership Income/Loss	365	(10,311)	87	38,531	473.7
Miscellaneous Income/Loss	256	115,962	199	2,746	-97.6
Total Nonbusiness Income/Loss Wholly Allocable to California	1,547	$ 396,253	2,201	56,779	
Subtotal	48,486	$ 17,818,516	46,944	$ 34,785,868	95.2
Minus Interest Offset	202	38,315	678	21,363	-44.2
Balance of Net Income	48,486	$ 17,780,201	46,944	$ 34,764,505	95.5
Total Separately Apportioned Business Income	N/A	N/A	438	$ 100,679	
Plus Capital Gain/Loss Netting	457	776,458	1,834	1,302,242	67.7
Subtotal	48,485	$ 18,556,659	47,335	$ 36,167,426	
Contribution Adjustment	1,270	15,092	4,381	(16,389)	-208.6
Total State Net Income (After Apportionment)	48,485	$ 18,571,751	47,335	$ 36,151,037	94.7
Taxable Loss	16,633	$ 42,132,124	16,287	$ 32,263,234	-23.4
Taxable Profit	31,852	$ 60,703,875	31,048	$ 68,414,271	12.7

Totals may not add due to rounding.

TABLE C-6A
C CORPORATIONS: APPORTIONMENT OF STATE NET INCOME

Item	2002 Number	2002 Amount (Thousands)	2003 Number	2003 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	39,542	$ 196,089,574	35,218	$ 559,465,959	185.3
Nonbusiness Income/Loss					
Dividends	986	$ 1,808,771	471	$ 3,641,645	101.3
Interest	1,970	2,813,541	2,332	1,691,834	-39.9
Property Rental Income/Loss	842	131,623	877	54,668	-58.5
Royalties	97	265,104	109	173,892	-34.4
Gain/Loss from Sale of Assets	891	10,975,152	254	4,854,247	-55.8
Partnership Income/Loss	777	(956,551)	451	1,484	100.2
Miscellaneous	411	1,970,918	230	4,180,057	112.1
Total Nonbusiness Income/Loss	3,413	$ 17,008,558	3,680	$ 14,597,827	-14.2
Total Separately Apportionable Business Income	N/A	N/A	132	1,356,799	
Balance of Net Business Income	39,509	$ 179,081,016	35,198	$ 543,511,333	203.5
Plus Interest Offset	1,323	388,539	1,280	563,857	45.1
Total Business Income	39,509	$ 179,469,555	35,198	$ 544,075,190	203.2
Apportioned Business Income/Loss Attributable to California	33,276	$ 11,606,206	29,773	$ 28,064,800	141.8
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	366	$ 1,941	92	$ 4,890	151.9
Interest	286	29,941	452	22,303	-25.5
Property Rental Income/Loss	186	27,000	756	-30,619	-213.4
Royalties	23	15,209	4	3,855	-74.7
Gain/Loss from Sale of Assets	178	65,860	140	-92,011	-239.7
Partnership Income/Loss	182	(22,609)	78	20,754	191.8
Miscellaneous Income/Loss	167	108,124	173	1,496	-98.6
Total Nonbusiness Income/Loss Wholly Allocable to California	1,045	$ 225,466	1,334	$ (69,332)	-130.8
Subtotal	33,406	$ 11,831,672	30,432	$ 27,995,468	136.6
Minus Interest Offset	152	20,606	85	14,111	-31.5
Balance of Net Income	33,406	$ 11,811,066	30,432	$ 27,981,357	136.9
Total Separately Apportioned Business Income	N/A	N/A	34	$ 59,227	
Plus Capital Gain/Loss Netting	684	776,458	1,817	1,305,218	
Subtotal	33,405	$ 12,587,524	30,444	$ 29,345,803	
Contribution Adjustment	1,015	14,718	2,151	(9,993)	-167.9
Total State Net Income (After Apportionment)	33,405	$ 12,602,242	30,444	$ 29,335,810	132.8
Taxable Loss	12,951	$ 40,908,536	12,060	$ 31,250,366	-23.6
Taxable Profit	20,454	$ 53,510,778	18,384	$ 60,586,176	13.2

TABLE C-6B
S CORPORATIONS: APPORTIONMENT OF STATE NET INCOME

Item	2002 Number	2002 Amount (Thousands)	2003 Number	2003 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	16,899	$ 28,089,201	19,604	$ 29,405,536	4.7
Nonbusiness Income/Loss					
Dividends	222	$ 62,469	525	$ 167,930	168.8
Interest	1,039	201,683	1,465	157,782	-21.8
Property Rental Income/Loss	181	54,499	355	74,546	36.8
Royalties	17	10,300	109	5,999	-41.8
Gain/Loss from Sale of Assets	174	203,170	394	428,187	110.8
Partnership Income/Loss	211	-6,914	37	15,958	330.8
Miscellaneous	107	1,339	153	939,909	70094.8
Total Nonbusiness Income/Loss Business Income	1,329	$ 526,546	1,738	$ 1,790,311	240.0
Total Separately Apportionable Business Income	N/A	N/A	370	72,414	
Balance of Net Business Income	16,899	$ 27,562,655	19,582	$ 27,542,811	-0.1
Plus Interest Offset	215	49,442	823	40,265	-18.6
Total Business Income	16,899	$ 27,612,097	19,582	$ 27,583,076	-0.1
Apportioned Business Income/Loss Attributable to California	14,909	$ 5,816,056	16,467	$ 6,664,289	14.6
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	52	$ 3,051	202	$ 3,215	5.4
Interest	179	49,105	707	26,067	-46.9
Property Rental Income/Loss	128	37,272	156	10,818	-71.0
Royalties	b	6,716	3	2	-100.0
Gain/Loss from Sale of Assets	134	54,507	90	66,980	22.9
Partnership Income/Loss	183	12,297	9	17,777	44.6
Miscellaneous Income/Loss	89	7,839	26	1,251	-84.0
Total Nonbusiness Income/Loss Wholly Allocable to California	502	$ 170,787	866	$ 126,110	-26.2
Subtotal	15,080	$ 5,986,843	16,512	$ 6,790,399	13.4
Minus Interest Offset	50	17,708	594	7,251	-59.1
Balance of Net Income	15,080	$ 5,969,135	16,512	$ 6,783,148	13.6
Total Separately Apportioned Business Income	N/A	N/A	404	$ 41,452	
Plus Capital Gain/Loss Netting	5	-	17	(2,977)	
Subtotal	15,080	$ 5,969,135	16,891	$ 6,821,623	
Contribution Adjustment	255	374	2,230	(6,396)	-1810.2
Total State Net Income (After Apportionment)	15,080	$ 5,969,509	16,891	$ 6,815,227	14.2
Taxable Loss	3,682	$ 1,223,588	4,227	$ 1,012,868	-17.2
Taxable Profit	11,398	$ 7,193,097	12,664	$ 7,828,095	8.8

Totals may not add due to rounding.

TABLE C-7
Corporation Tax
TAX CREDITS ALLOWED
2003 Taxable Year

Credit	Number	Amount	Percent of Total
Credits Available in Taxable Year 2003			
Community Development Financial Institution Deposits	4	$173,014	0.0
Disabled Access for Eligible Small Businesses	259	29,413	0.0
Donated Agricultural Products Transportation	-	0	-
Employer Child Care Contribution	89	1,615,563	0.1
Employer Child Care Program	32	477,481	0.0
Enhanced Oil Recovery	17	609,672	0.1
Enterprise Zone Hiring and Sales or Use Tax	2,739	181,505,245	15.4
Farmworker Housing-Construction	-	0	-
Farmworker Housing-Loan	-	0	-
Joint Strike Fighter Wage	b	294,624	0.0
Joint Strike Fighter Property	-	0	-
Local Agency Military Base Recovery Area	23	692,533	0.1
Low-Income Housing	54	64,182,683	5.4
Manufacturer's Investment	4,173	316,131,484	26.8
Manufacturing Enhancement Area	b	916	0.0
Natural Heritage Preservation	b	96,601	0.0
Prior Year Alternative Minimum Tax	1,484	32,543,843	2.8
Prison Inmate Labor	b	202,369	0.0
Research	1,874	558,675,104	47.4
Rice Straw	13	62,584	0.0
Solar Energy System	34	355,336	0.0
Targeted Tax Area Hiring & Sales or Use Tax	63	3,159,710	0.3
Unidentified	b	123,565	0.0
Total Credits Available in Taxable Year 2003	**10,868**	**$1,160,931,740**	**98.4**
Expired Credits with Carryover Provisions			
Agricultural Products	-	0	-
Commercial Solar Electric System	b	$763	0.0
Commercial Solar Energy	9	341,155	0.0
Contribution of Computer Software	-	0	-
Employer Ridesharing - Large Employer	b	382	0.0
Employer Ridesharing - Small Employer	-	0	-
Employer Ridesharing - Transit	b	1,295	0.0
Energy Conservation	b	4,308	0.0
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	629	17,692,214	1.5
Low-Emission Vehicle	-	0	-
Orphan Drug	-	0	-
Recycling Equipment	8	193,354	0.0
Ridesharing	b	8,182	0.0
Salmon and Steelhead Trout Habitat	b	509	0.0
Solar Energy	19	210,391	0.0
Solar Pump	b	59,262	0.0
Technology Property Contributions	b	5,305	0.0
Total Expired Credits with Carryover Provisions	**674**	**$18,517,120**	**1.6**
Total	**11,542**	**$1,179,448,860**	**100.0**

Footnotes follow this section.

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

2003 Taxable Year

Item	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 2003						
Community Development Financial Institution Deposits	4	$173,014	0.0	-	0	-
Disabled Access for Eligible Small Businesses	163	21,405	0.0	96	$8,008	0.0
Donated Agricultural Products Transportation	-	0	-	-	0	-
Employer Child Care Contribution	59	1,591,846	0.1	30	23,717	0.1
Employer Child Care Program	23	466,981	0.0	9	10,500	0.0
Enhanced Oil Recovery	10	563,101	0.0	7	46,571	0.1
Enterprise Zone Hiring and Sales or Use Tax	1,466	169,173,362	14.7	1,273	12,331,883	38.1
Farmworker Housing-Construction	-	0	-	-	0	-
Farmworker Housing-Loan	-	0	-	-	0	-
Joint Strike Fighter Wage	b	294,624	0.0	-	0	-
Joint Strike Fighter Property	-	0	-	-	0	-
Local Agency Military Base Recovery Area	14	562,549	0.0	9	129,984	0.4
Low-Income Housing	51	64,156,073	5.6	b	26,610	0.1
Manufacturer's Investment	2,688	305,456,244	26.6	1,485	10,675,240	33.0
Manufacturing Enhancement Area	b	413	0.0	b	503	0.0
Natural Heritage Preservation	b	96,601	0.0	-	0	-
Prior Year Alternative Minimum Tax	1,477	32,509,869	2.8	7	33,974	0.1
Prison Inmate Labor	b	198,109	0.0	b	4,260	0.0
Research	1,349	552,181,704	48.1	525	6,493,400	20.1
Rice Straw	9	51,948	0.0	4	10,636	0.0
Solar Energy System	26	332,394	0.0	8	22,942	0.1
Targeted Tax Area Hiring & Sales or Use Tax	41	2,975,256	0.3	22	184,454	0.6
Unidentified	b	123,565	0.0	-	0	-
Total Credits Available in Taxable Year 2003	**7,387**	**$1,130,929,058**	**98.6**	**3,481**	**$30,002,682**	**92.6**
Expired Credits with Carryover Provisions						
Agricultural Products	-	0	-	-	0	-
Commercial Solar Electric System	-	0	-	b	$763	0.0
Commercial Solar Energy	7	$325,003	0.0	b	16,152	0.0
Contribution of Computer Software	-	0	-	-	0	-
Employer Ridesharing - Large Employer	b	382	0.0	-	0	-
Employer Ridesharing - Small Employer	-	0	-	-	0	-
Employer Ridesharing - Transit	-	0	-	b	1,295	0.0
Energy Conservation	b	4,308	0.0	-	0	-
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	329	15,387,253	1.3	300	2,304,961	7.1
Low-Emission Vehicle	-	0	-	-	0	-
Orphan Drug	-	0	-	-	0	-
Recycling Equipment	5	173,992	0.0	b	19,362	0.1
Ridesharing	b	8,182	0.0	-	0	-
Salmon and Steelhead Trout Habitat	-	0	-	b	509	0.0
Solar Energy	14	171,260	0.0	5	39,131	0.1
Solar Pump	b	58,551	0.0	b	711	0.0
Technology Property Contributions	b	5,305	0.0	-	0	-
Total Expired Credits with Carryover Provisions	**360**	**$16,134,236**	**1.4**	**314**	**$2,382,884**	**7.4**
Total	**7,747**	**$1,147,063,294**	**100.0**	**3,795**	**$32,385,566**	**100.0**

Footnotes follow this section.

TABLE C-8
Corporation Tax
TAX LIABILITY BY STATE NET INCOME CLASS [1]
2003 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	220,929	37.5	37.5	$-54,257,806	-	-	$174,962	2.8	2.8
No Income or Loss	46,787	7.9	45.4	0	-	-	30,419	0.5	3.3
$1 to $4,999	73,082	12.4	57.8	$150,529	0.1	0.1	$54,804	0.9	4.2
5,000 to 9,999	37,287	6.3	64.2	281,274	0.3	0.4	29,166	0.5	4.6
10,000 to 14,999	19,720	3.3	67.5	241,859	0.2	0.6	17,303	0.3	4.9
15,000 to 19,999	20,392	3.5	71.0	352,510	0.3	1.0	22,917	0.4	5.3
20,000 to 24,999	13,162	2.2	73.2	296,577	0.3	1.3	19,505	0.3	5.6
25,000 to 29,999	13,535	2.3	75.5	369,353	0.4	1.6	20,228	0.3	5.9
30,000 to 39,999	20,629	3.5	79.0	715,229	0.7	2.3	35,357	0.6	6.5
40,000 to 49,999	16,743	2.8	81.8	755,395	0.7	3.0	31,792	0.5	7.0
50,000 to 59,999	12,366	2.1	83.9	676,542	0.6	3.7	29,286	0.5	7.5
60,000 to 69,999	11,416	1.9	85.9	738,063	0.7	4.4	31,609	0.5	8.0
70,000 to 79,999	8,051	1.4	87.2	604,615	0.6	4.9	26,352	0.4	8.4
80,000 to 89,999	5,837	1.0	88.2	495,524	0.5	5.4	18,172	0.3	8.7
90,000 to 99,999	4,413	0.7	89.0	419,753	0.4	5.8	18,222	0.3	9.0
100,000 to 149,999	19,087	3.2	92.2	2,368,557	2.3	8.1	94,580	1.5	10.5
150,000 to 199,999	9,878	1.7	93.9	1,718,200	1.6	9.7	65,984	1.1	11.6
200,000 to 249,999	5,892	1.0	94.9	1,316,215	1.3	10.9	53,013	0.9	12.4
250,000 to 299,999	4,284	0.7	95.6	1,171,165	1.1	12.1	37,391	0.6	13.0
300,000 to 399,999	5,498	0.9	96.6	1,892,292	1.8	13.9	62,106	1.0	14.0
400,000 to 499,999	3,436	0.6	97.1	1,549,437	1.5	15.3	61,018	1.0	15.0
500,000 to 749,999	5,147	0.9	98.0	3,134,557	3.0	18.3	100,847	1.6	16.6
750,000 to 999,999	2,465	0.4	98.4	2,138,795	2.0	20.4	77,612	1.2	17.9
1,000,000 to 1,499,999	2,867	0.5	98.9	3,510,654	3.3	23.7	136,186	2.2	20.1
1,500,000 to 1,999,999	1,518	0.3	99.2	2,623,882	2.5	26.2	103,495	1.7	21.7
2,000,000 to 2,999,999	1,490	0.3	99.4	3,610,359	3.4	29.6	141,231	2.3	24.0
3,000,000 to 3,999,999	778	0.1	99.6	2,699,276	2.6	32.2	111,222	1.8	25.8
4,000,000 to 4,999,999	534	0.1	99.6	2,387,623	2.3	34.5	100,274	1.6	27.4
5,000,000 to 9,999,999	987	0.2	99.8	6,915,068	6.6	41.0	325,475	5.2	32.6
10,000,000 and over	1,100	0.2	100.0	61,943,717	59.0	100.0	4,196,301	67.4	100.0
Corporations with State Net Income	**321,594**	**54.6**	**-**	**$105,077,019**	**100.0**	**100.0**	**$6,021,449**	**96.7**	**-**
Total	**589,310**	**100.0**	**100.0**	**$50,819,214**	**-**	**-**	**$6,226,829**	**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			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent[2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	132,835	41.4	41.4	$-47,581,507	-	-	$112,539	2.0	2.0
No Income or Loss	30,195	9.4	50.8	0	-	-	21,323	0.4	2.4
$1 to $4,999	49,495	15.4	66.2	98,939	0.1	0.1	38,165	0.7	3.1
5,000 to 9,999	23,982	7.5	73.7	181,854	0.3	0.4	19,332	0.3	3.4
10,000 to 14,999	8,517	2.7	76.4	102,677	0.1	0.5	9,018	0.2	3.6
15,000 to 19,999	9,662	3.0	79.4	165,211	0.2	0.8	14,489	0.3	3.8
20,000 to 24,999	7,484	2.3	81.7	170,474	0.2	1.0	15,399	0.3	4.1
25,000 to 29,999	6,073	1.9	83.6	168,288	0.2	1.3	14,374	0.3	4.4
30,000 to 39,999	8,360	2.6	86.2	287,430	0.4	1.7	25,814	0.5	4.8
40,000 to 49,999	6,147	1.9	88.1	276,565	0.4	2.0	23,396	0.4	5.2
50,000 to 59,999	4,935	1.5	89.7	270,214	0.4	2.4	23,137	0.4	5.7
60,000 to 69,999	4,322	1.3	91.0	279,643	0.4	2.8	24,762	0.4	6.1
70,000 to 79,999	3,121	1.0	92.0	234,054	0.3	3.1	20,793	0.4	6.5
80,000 to 89,999	1,756	0.5	92.5	149,702	0.2	3.4	13,050	0.2	6.7
90,000 to 99,999	1,751	0.5	93.1	164,360	0.2	3.6	14,421	0.3	7.0
100,000 to 149,999	6,688	2.1	95.2	812,814	1.1	4.7	70,720	1.3	8.2
150,000 to 199,999	3,344	1.0	96.2	580,420	0.8	5.6	49,101	0.9	9.1
200,000 to 249,999	1,984	0.6	96.8	441,850	0.6	6.2	39,929	0.7	9.8
250,000 to 299,999	1,245	0.4	97.2	338,956	0.5	6.7	25,229	0.5	10.3
300,000 to 399,999	1,482	0.5	97.7	515,429	0.7	7.4	42,124	0.8	11.0
400,000 to 499,999	1,188	0.4	98.0	539,412	0.8	8.1	45,188	0.8	11.8
500,000 to 749,999	1,391	0.4	98.5	851,011	1.2	9.3	67,805	1.2	13.0
750,000 to 999,999	786	0.2	98.7	685,041	1.0	10.3	56,784	1.0	14.1
1,000,000 to 1,499,999	1,071	0.3	99.1	1,311,459	1.8	12.2	104,945	1.9	15.9
1,500,000 to 1,999,999	580	0.2	99.2	1,004,686	1.4	13.6	80,050	1.4	17.4
2,000,000 to 2,999,999	580	0.2	99.4	1,428,901	2.0	15.6	110,466	2.0	19.3
3,000,000 to 3,999,999	333	0.1	99.5	1,153,730	1.6	17.2	89,863	1.6	20.9
4,000,000 to 4,999,999	240	0.1	99.6	1,078,318	1.5	18.7	81,529	1.5	22.4
5,000,000 to 9,999,999	516	0.2	99.8	3,657,905	5.2	23.9	277,918	5.0	27.3
10,000,000 and over	770	0.2	100.0	54,040,332	76.1	100.0	4,068,679	72.7	100.0
Total with State Net Income	**157,803**	**49.2**	**-**	**$70,989,675**	**100.0**	**100.0**	**$5,466,480**	**97.6**	**-**
Total	**320,833**	**100.0**	**100.0**	**$23,408,168**	**-**	**-**	**$5,600,342**	**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			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent [2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	88,094	32.8	32.8	$-6,676,299	-	-	$62,423	10.0	10.0
No Income or Loss	16,592	6.2	39.0	0	-	-	9,096	1.5	11.4
$1 to $4,999	23,588	8.8	47.8	51,591	0.2	0.2	16,639	2.7	14.1
5,000 to 9,999	13,306	5.0	52.7	99,419	0.3	0.4	9,834	1.6	15.6
10,000 to 14,999	11,203	4.2	56.9	139,182	0.4	0.9	8,285	1.3	17.0
15,000 to 19,999	10,730	4.0	60.9	187,298	0.5	1.4	8,428	1.3	18.3
20,000 to 24,999	5,679	2.1	63.0	126,103	0.4	1.8	4,106	0.7	19.0
25,000 to 29,999	7,461	2.8	65.8	201,065	0.6	2.4	5,854	0.9	19.9
30,000 to 39,999	12,269	4.6	70.4	427,799	1.3	3.6	9,543	1.5	21.4
40,000 to 49,999	10,596	3.9	74.3	478,830	1.4	5.0	8,396	1.3	22.8
50,000 to 59,999	7,431	2.8	77.1	406,328	1.2	6.2	6,149	1.0	23.7
60,000 to 69,999	7,094	2.6	79.7	458,421	1.3	7.6	6,848	1.1	24.8
70,000 to 79,999	4,930	1.8	81.6	370,561	1.1	8.6	5,560	0.9	25.7
80,000 to 89,999	4,081	1.5	83.1	345,822	1.0	9.7	5,121	0.8	26.5
90,000 to 99,999	2,661	1.0	84.1	255,392	0.7	10.4	3,800	0.6	27.1
100,000 to 149,999	12,399	4.6	88.7	1,555,744	4.6	15.0	23,860	3.8	31.0
150,000 to 199,999	6,534	2.4	91.1	1,137,780	3.3	18.3	16,883	2.7	33.7
200,000 to 249,999	3,908	1.5	92.6	874,365	2.6	20.9	13,083	2.1	35.7
250,000 to 299,999	3,039	1.1	93.7	832,209	2.4	23.3	12,161	1.9	37.7
300,000 to 399,999	4,016	1.5	95.2	1,376,863	4.0	27.4	19,981	3.2	40.9
400,000 to 499,999	2,248	0.8	96.0	1,010,025	3.0	30.3	15,831	2.5	43.4
500,000 to 749,999	3,756	1.4	97.4	2,283,546	6.7	37.0	33,042	5.3	48.7
750,000 to 999,999	1,679	0.6	98.1	1,453,754	4.3	41.3	20,828	3.3	52.0
1,000,000 to 1,499,999	1,796	0.7	98.7	2,199,195	6.5	47.7	31,241	5.0	57.0
1,500,000 to 1,999,999	938	0.3	99.1	1,619,196	4.8	52.5	23,445	3.7	60.7
2,000,000 to 2,999,999	910	0.3	99.4	2,181,459	6.4	58.9	30,766	4.9	65.6
3,000,000 to 3,999,999	445	0.2	99.6	1,545,546	4.5	63.4	21,360	3.4	69.0
4,000,000 to 4,999,999	294	0.1	99.7	1,309,305	3.8	67.3	18,746	3.0	72.0
5,000,000 to 9,999,999	471	0.2	99.9	3,257,162	9.6	76.8	47,557	7.6	79.6
10,000,000 and over	329	0.1	100.0	7,903,385	23.2	100.0	127,622	20.4	100.0
Total with State Net Income	**163,791**	**61.0**	**-**	**$34,087,344**	**100.0**	**100.0**	**$554,969**	**88.6**	**-**
Total	**268,477**	**100.0**	**100.0**	**$27,411,046**	**-**	**-**	**$626,489**	**100.0**	**100.0**

TABLE C-9
Corporation Tax
TAX LIABILITY BY ACCOUNTING PERIOD
2003 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, 2003	3,564	1.1	$2,280,363	2.2	$179,335	3.0	7,501	1.3	$1,019,097	2.0	$182,805	2.9
Feb 28, 2003	4,337	1.3	1,732,582	1.6	127,132	2.1	8,391	1.4	930,195	1.8	130,431	2.1
Mar 31, 2003	10,413	3.2	4,025,129	3.8	305,019	5.1	19,758	3.4	530,223	1.0	313,078	5.0
Apr 30, 2003	4,577	1.4	671,477	0.6	44,887	0.7	8,702	1.5	40,413	0.1	48,088	0.8
May 31, 2003	3,306	1.0	1,426,807	1.4	84,864	1.4	7,590	1.3	942,997	1.9	88,137	1.4
Jun 30, 2003	21,272	6.6	4,337,231	4.1	317,951	5.3	39,895	6.8	1,120,778	2.2	333,028	5.3
Jul 31, 2003	3,003	0.9	1,959,702	1.9	42,884	0.7	8,480	1.4	454,588	0.9	47,150	0.8
Aug 31, 2003	4,173	1.3	1,376,099	1.3	99,313	1.6	7,612	1.3	586,812	1.2	101,414	1.6
Sep 30, 2003	12,188	3.8	3,926,627	3.7	236,425	3.9	23,718	4.0	1,464,439	2.9	246,159	4.0
Oct 31, 2003	5,532	1.7	1,209,851	1.2	70,683	1.2	10,755	1.8	190,450	0.4	75,036	1.2
Nov 30, 2003	3,420	1.1	1,446,233	1.4	85,243	1.4	5,687	1.0	988,173	1.9	86,964	1.4
Dec 31, 2003	245,809	76.4	80,684,918	76.8	4,427,713	73.5	441,221	74.9	42,551,049	83.7	4,574,539	73.5
Total	**321,594**	**100.0**	**$105,077,019**	**100.0**	**$6,021,449**	**100.0**	**589,310**	**100.0**	**$50,819,214**	**100.0**	**$6,226,829**	**100.0**

TABLE C-9A
C CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD
2003 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, 2003	3,555	2.3	$2,262,176	3.2	$179,072	3.3	7,492	2.3	$1,000,909	4.3	$182,543	3.3
Feb 28, 2003	3,782	2.4	1,580,412	2.2	124,671	2.3	7,835	2.4	784,754	3.4	127,968	2.3
Mar 31, 2003	9,934	6.3	3,904,900	5.5	303,104	5.5	19,279	6.0	409,994	1.8	311,164	5.6
Apr 30, 2003	4,225	2.7	618,805	0.9	44,097	0.8	7,840	2.4	-1,751	0.0	47,229	0.8
May 31, 2003	3,150	2.0	1,346,400	1.9	83,610	1.5	7,428	2.3	874,397	3.7	86,878	1.6
Jun 30, 2003	21,064	13.3	4,134,283	5.8	314,289	5.7	39,214	12.2	974,836	4.2	328,989	5.9
Jul 31, 2003	2,986	1.9	1,734,490	2.4	39,425	0.7	7,545	2.4	229,901	1.0	43,222	0.8
Aug 31, 2003	4,116	2.6	1,205,395	1.7	96,625	1.8	7,521	2.3	427,510	1.8	98,699	1.8
Sep 30, 2003	10,302	6.5	3,090,342	4.4	222,392	4.1	20,783	6.5	775,722	3.3	231,440	4.1
Oct 31, 2003	4,805	3.0	874,034	1.2	64,995	1.2	9,993	3.1	-82,232	-0.4	69,311	1.2
Nov 30, 2003	2,732	1.7	1,133,590	1.6	80,783	1.5	4,960	1.5	735,170	3.1	82,471	1.5
Dec 31, 2003	87,152	55.2	49,104,848	69.2	3,913,417	71.6	180,943	56.4	17,278,958	73.8	3,990,428	71.3
Total	**157,803**	**100.0**	**$70,989,675**	**100.0**	**$5,466,480**	**100.0**	**320,833**	**100.0**	**$23,408,168**	**100.0**	**$5,600,342**	**100.0**

TABLE C-9B
S CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD
2003 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, 2003	9	0.0	$18,187	0.1	$263	0.0	9	0.0	$18,187	0.1	263	0.0
Feb 28, 2003	554	0.3	152,170	0.4	2,462	0.4	556	0.2	145,442	0.5	2,464	0.4
Mar 31, 2003	479	0.3	120,229	0.4	1,915	0.3	479	0.2	120,229	0.4	1,915	0.3
Apr 30, 2003	353	0.2	52,672	0.2	790	0.1	862	0.3	42,164	0.2	860	0.1
May 31, 2003	156	0.1	80,407	0.2	1,254	0.2	162	0.1	68,600	0.3	1,258	0.2
Jun 30, 2003	209	0.1	202,948	0.6	3,662	0.7	680	0.3	145,942	0.5	4,039	0.6
Jul 31, 2003	16	0.0	225,212	0.7	3,458	0.6	935	0.3	224,686	0.8	3,928	0.6
Aug 31, 2003	57	0.0	170,704	0.5	2,688	0.5	91	0.0	159,302	0.6	2,715	0.4
Sep 30, 2003	1,886	1.2	836,285	2.5	14,033	2.5	2,935	1.1	688,718	2.5	14,718	2.3
Oct 31, 2003	728	0.4	335,817	1.0	5,688	1.0	762	0.3	272,682	1.0	5,724	0.9
Nov 30, 2003	688	0.4	312,643	0.9	4,460	0.8	727	0.3	253,003	0.9	4,493	0.7
Dec 31, 2003	158,656	96.9	31,580,070	92.6	514,296	92.7	260,279	96.9	25,272,091	92.2	584,111	93.2
Total	**163,791**	**100.0**	**$34,087,344**	**100.0**	**$554,969**	**100.0**	**268,477**	**100.0**	**$27,411,046**	**100.0**	**$626,488**	**100.0**

TABLE C-10
Corporation Tax
TAX LIABILITY BY INDUSTRY

Income Years 2002 - 2003

ALL CORPORATIONS

Industry	*Income and Tax in Thousands*					
	2002			2003		
	Number	Net Income Less Net Loss	Total Tax	Number	Net Income Less Net Loss	Total Tax
Agriculture, Forestry, and Fishing	9,008	$462,255	$40,839	8,085	$450,168	$42,070
Mining	1,854	$56,924	$28,033	1,984	$668,454	$52,638
Construction	45,482	$4,953,758	$325,255	49,088	$4,900,724	$334,029
Manufacturing	45,108	$1,519,769	$906,487	44,836	$7,808,948	$1,056,249
Durable Goods[3]	29,166	-6,064,428	390,822	30,050	-1,172,696	403,224
Nondurable Goods[4]	15,942	7,584,197	515,665	14,786	8,981,644	653,025
Services	219,600	$-3,078,034	$707,429	242,984	$1,759,307	$761,812
Professional, Scientific, and Technical[5]	94,404	-7,565,700	280,915	98,165	-2,984,050	313,965
Administrative Services	10,891	271,363	58,703	15,542	435,457	65,280
Accommodation and Food Services	18,510	629,022	71,749	19,851	562,647	76,319
Arts, Entertainment, and Recreation	17,734	653,898	41,868	19,380	543,809	46,908
Health Services	38,107	2,346,601	174,888	45,774	2,564,981	173,633
Other Services[6]	39,954	586,782	79,306	44,272	636,463	85,707
Trade	99,105	$10,330,702	$984,615	104,089	$11,916,712	$1,043,700
Wholesale Trade	55,775	4,455,235	445,459	54,890	5,674,722	494,568
Retail Trade	43,330	5,875,467	539,156	49,199	6,241,990	549,132
Finance, Insurance and Real Estate	93,897	$18,677,794	$1,984,779	101,391	$22,868,856	$2,325,963
Finance, Investment and Insurance[7]	23,513	15,010,575	1,575,766	25,258	17,514,301	1,792,070
Holding Companies	3,815	-270,423	114,695	4,234	82,425	155,214
Real Estate	66,569	3,937,642	294,318	71,899	5,272,130	378,679
Transportation, Warehousing and Utilities[8]	13,591	$1,090,179	$276,841	14,782	$1,375,173	$225,257
Information and Communications	23,208	$-4,327,422	$346,893	22,071	$-929,128	$385,111
Total	**550,853**	**$29,685,925**	**$5,601,171**	**589,310**	**$50,819,214**	**$6,226,829**

Footnotes follow this section.

TABLE C-10A
C CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	*Income and Tax in Thousands*					
	2002			2003		
	Number	Net Income Less Net Loss	Total Tax	Number	Net Income Less Net Loss	Total Tax
Agriculture, Forestry, and Fishing	4,464	$95,730	$30,091	4,468	$155,615	$32,593
Mining	933	$3,736	$26,162	1,616	$479,262	$49,786
Construction	25,064	$2,248,781	$270,416	24,329	$2,093,142	$271,786
Manufacturing	29,590	$-2,476,742	$838,653	27,409	$4,147,744	$993,457
Durable Goods[3]	20,262	-8,241,763	353,446	19,191	-3,432,600	363,356
Nondurable Goods[4]	9,328	5,765,021	485,207	8,218	7,580,344	630,101
Services	123,615	$-9,182,498	$547,501	127,861	$-5,327,199	$580,025
Professional, Scientific, and Technical[5]	54,797	-10,090,497	213,281	51,475	-5,988,445	241,007
Administrative Services	5,280	-186,167	47,466	6,550	-100,445	50,745
Accommodation and Food Services	8,788	258,198	57,790	8,166	175,812	60,482
Arts, Entertainment, and Recreation	9,376	-82,661	22,393	10,301	-251,533	26,583
Health Services	23,034	855,577	145,998	28,054	778,611	138,236
Other Services[6]	22,340	63,052	60,573	23,315	58,801	62,972
Trade	60,006	$5,287,336	$881,886	58,851	$6,468,739	$928,377
Wholesale Trade	35,203	1,618,152	388,939	34,493	2,718,181	435,478
Retail Trade	24,803	3,669,184	492,947	24,358	3,750,558	492,899
Finance, Insurance and Real Estate	58,315	$13,915,701	$1,871,440	55,555	$16,288,891	$2,170,331
Finance, Investment and Insurance[7]	13,144	13,100,770	1,527,847	12,258	14,857,208	1,723,344
Holding Companies	2,672	-456,007	109,217	3,162	-213,558	147,630
Real Estate	42,499	1,270,938	234,376	40,135	1,645,241	299,357
Transportation, Warehousing and Utilities[8]	9,018	$946,914	$268,078	9,190	$1,034,344	$215,091
Information and Communications	13,525	$-5,017,081	$322,245	11,554	$-1,932,370	$358,896
Total	**324,530**	**$5,821,877**	**5,056,472**	**320,833**	**23,408,168**	**5,600,342**

TABLE C-10B
S CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	*Income and Tax in Thousands*					
	2002			2003		
	Number	Net Income Less Net Loss	Total Tax	Number	Net Income Less Net Loss	Total Tax
Agriculture, Forestry, and Fishing	4,544	$366,525	$10,748	3,617	$294,552	$9,477
Mining	920	$53,188	$1,871	368	$189,191	$2,852
Construction	20,418	$2,704,977	$54,839	24,760	$2,807,582	$62,243
Manufacturing	15,519	$3,996,512	$67,833	17,427	$3,661,205	$62,792
Durable Goods[3]	8,905	2,177,335	37,376	10,859	2,259,905	39,868
Nondurable Goods[4]	6,614	1,819,177	30,457	6,568	1,401,300	22,924
Services	95,986	$6,104,463	$159,930	115,122	$7,086,507	$181,788
Professional, Scientific, and Technical[5]	39,608	2,524,797	67,635	46,689	3,004,395	72,958
Administrative Services	5,611	457,530	11,237	8,992	535,902	14,535
Accommodation and Food Services	9,722	370,824	13,959	11,685	386,835	15,838
Arts, Entertainment, and Recreation	8,358	736,559	19,475	9,079	795,342	20,325
Health Services	15,073	1,491,023	28,890	17,720	1,786,371	35,397
Other Services[6]	17,614	523,730	18,734	20,957	577,662	22,735
Trade	39,098	$5,043,366	$102,729	45,238	$5,447,972	$115,324
Wholesale Trade	20,571	2,837,083	56,520	20,397	2,956,540	59,091
Retail Trade	18,527	2,206,283	46,209	24,841	2,491,432	56,233
Finance, Insurance and Real Estate	35,582	$4,762,093	$113,339	45,836	$6,579,966	$155,631
Finance, Investment and Insurance[7]	10,369	1,909,805	47,919	13,000	2,657,093	68,726
Holding Companies	1,143	185,584	5,478	1,072	295,984	7,583
Real Estate	24,070	2,666,704	59,942	31,764	3,626,889	79,322
Transportation, Warehousing and Utilities[8]	4,574	$143,265	$8,762	5,592	$340,829	$10,166
Information and Communications	9,683	$689,659	$24,648	10,517	$1,003,242	$26,215
Total	**226,324**	**$23,864,048**	**$544,699**	**268,477**	**$27,411,046**	**$626,488**

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

2004 Claim Year

(Calendar Year 2004)

TABLE D-1
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
COMPARISON BY CLAIM YEAR
1970 Through 2004

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	
2004	139,735	$2,536,736,515	$18,154	$1,750	$117,401,645	$840	$37,212,799	$266	31.7
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 2004

Claim Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
2004	446,475	$4,870,326,902	$10,908	$140,045,645	$314
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
2004 Claim Year

Household Income Class	Number of Claimants	Cumulative Amount	Cumulative Percent	Household Income	Property Tax Paid	Assistance Amount	Cumulative Percent	Average Assistance
Under $1,000	873	873	0.6	$-859,213	$710,980	$354,925	1.0	$407
1,001 to 2,000	1,292	2,165	1.5	1,861,099	1,041,734	547,256	2.4	424
2,001 to 3,000	544	2,709	1.9	1,313,931	544,759	240,225	3.1	442
3,001 to 4,000	358	3,067	2.2	1,255,544	397,564	152,515	3.5	426
4,001 to 5,000	466	3,533	2.5	2,111,928	469,322	201,302	4.0	432
5,001 to 6,000	811	4,344	3.1	4,505,903	759,193	345,478	4.9	426
6,001 to 7,000	1,378	5,722	4.1	9,005,921	1,181,982	585,150	6.5	425
7,001 to 8,000	2,217	7,939	5.7	16,696,222	1,885,451	947,050	9.1	427
8,001 to 9,000	3,667	11,606	8.3	31,341,004	2,905,690	1,551,794	13.2	423
9,001 to 10,000	11,516	23,122	16.5	109,411,551	7,883,769	4,705,644	25.9	409
10,001 to 11,000	5,651	28,773	20.6	59,351,903	3,954,582	2,269,693	32.0	402
11,001 to 12,000	5,989	34,762	24.9	68,927,448	4,350,592	2,387,678	38.4	399
12,001 to 13,000	6,146	40,908	29.3	76,884,677	4,524,953	2,379,219	44.8	387
13,001 to 14,000	6,277	47,185	33.8	84,761,860	4,981,723	2,363,856	51.1	377
14,001 to 15,000	6,266	53,451	38.3	90,898,293	4,886,536	2,281,909	57.3	364
15,001 to 16,000	6,537	59,988	42.9	101,372,310	5,431,661	2,292,023	63.4	351
16,001 to 17,000	7,793	67,781	48.5	128,699,620	6,531,628	2,570,358	70.3	330
17,001 to 18,000	6,639	74,420	53.3	116,041,540	5,458,731	2,012,087	75.7	303
18,001 to 19,000	6,087	80,507	57.6	112,587,934	4,933,374	1,662,348	80.2	273
19,001 to 20,000	5,822	86,329	61.8	113,511,248	4,807,524	1,445,129	84.1	248
20,001 to 21,000	5,645	91,974	65.8	115,706,727	4,856,537	1,237,206	87.4	219
21,001 to 22,000	5,376	97,350	69.7	115,574,218	4,577,086	1,021,848	90.2	190
22,001 to 23,000	4,944	102,294	73.2	111,242,749	4,445,552	818,357	92.4	166
23,001 to 24,000	4,586	106,880	76.5	107,794,474	4,242,338	657,470	94.1	143
24,001 to 25,000	4,338	111,218	79.6	106,263,526	3,862,043	533,824	95.6	123
25,001 to 26,000	3,883	115,101	82.4	98,974,062	3,620,816	393,611	96.6	101
26,001 to 27,000	3,620	118,721	85.0	95,909,030	3,413,590	315,462	97.5	87
27,001 to 28,000	3,257	121,978	87.3	89,568,591	3,036,913	231,689	98.1	71
28,001 to 29,000	3,045	125,023	89.5	86,766,395	2,874,454	174,072	98.6	57
29,001 to 30,000	2,670	127,693	91.4	78,737,383	2,666,486	131,241	98.9	49
30,001 to 31,000	2,332	130,025	93.1	71,102,096	2,300,057	103,400	99.2	44
31,001 to 32,000	2,056	132,081	94.5	64,742,590	2,034,762	80,735	99.4	39
32,001 to 33,000	1,770	133,851	95.8	57,502,887	1,730,586	59,526	99.6	34
33,001 to 34,000	1,583	135,434	96.9	53,045,550	1,634,127	50,724	99.7	32
34,001 to 35,000	1,402	136,836	97.9	48,356,941	1,443,444	41,626	99.8	30
35,001 to 36,000	1,085	137,921	98.7	38,487,649	1,135,718	27,433	99.9	25
36,001 to 37,000	905	138,826	99.3	33,021,132	934,428	20,782	100.0	23
37,001 to 38,000	660	139,486	99.8	24,735,025	682,401	13,151	100.0	20
38,001 to 38,505	249	139,735	100.0	9,524,767	268,559	5,003	100.0	20
Total	**139,735**	**139,735**	**100.0**	**$2,536,736,515**	**$117,401,645**	**$37,212,799**	**100.0**	**$266**

TABLE D-4
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY HOUSEHOLD INCOME SIZE
2004 Claim Year

Household Income Class	Number of Claimants	Cumulative Amount	Cumulative Percent	Household Income	Property Tax Paid	Assistance Amount	Cumulative Percent	Average Assistance
Under $1,000	14,296	14,296	3.2	$10,947,778	$3,574,000	$4,895,987	3.5	$342
1,001 to 2,000	5,832	20,128	4.5	8,127,960	1,458,000	1,990,396	4.9	341
2,001 to 3,000	3,777	23,905	5.4	9,569,083	944,250	1,281,494	5.8	339
3,001 to 4,000	2,838	26,743	6.0	10,093,471	709,500	959,904	6.5	338
4,001 to 5,000	3,813	30,556	6.8	17,347,648	953,250	1,296,494	7.4	340
5,001 to 6,000	4,595	35,151	7.9	25,700,190	1,148,750	1,568,148	8.6	341
6,001 to 7,000	8,101	43,252	9.7	53,323,094	2,025,250	2,772,980	10.5	342
7,001 to 8,000	15,351	58,603	13.1	115,182,932	3,837,750	5,282,151	14.3	344
8,001 to 9,000	43,124	101,727	22.8	368,386,556	10,781,000	14,888,282	24.9	345
9,001 to 10,000	181,752	283,479	63.5	1,713,225,876	45,438,000	62,631,683	69.7	345
10,001 to 11,000	27,420	310,899	69.6	286,292,993	6,855,000	9,083,916	76.2	331
11,001 to 12,000	25,436	336,335	75.3	291,965,055	6,359,000	8,191,649	82.0	322
12,001 to 13,000	12,542	348,877	78.1	156,699,180	3,135,500	3,898,247	84.8	311
13,001 to 14,000	10,870	359,747	80.6	146,713,739	2,717,500	3,249,887	87.1	299
14,001 to 15,000	8,986	368,733	82.6	130,235,469	2,246,500	2,578,929	88.9	287
15,001 to 16,000	9,257	377,990	84.7	143,757,215	2,314,250	2,553,563	90.8	276
16,001 to 17,000	24,434	402,424	90.1	403,156,624	6,108,500	6,336,609	95.3	259
17,001 to 18,000	7,618	410,042	91.8	132,881,986	1,904,500	1,819,549	96.6	239
18,001 to 19,000	5,952	415,994	93.2	110,066,080	1,488,000	1,271,841	97.5	214
19,001 to 20,000	4,894	420,888	94.3	95,388,295	1,223,500	948,726	98.2	194
20,001 to 21,000	3,927	424,815	95.1	80,478,109	981,750	666,560	98.7	170
21,001 to 22,000	3,478	428,293	95.9	74,759,601	869,500	511,672	99.0	147
22,001 to 23,000	2,941	431,234	96.6	66,157,730	735,250	375,264	99.3	128
23,001 to 24,000	2,589	433,823	97.2	60,816,534	647,250	285,418	99.5	110
24,001 to 25,000	2,200	436,023	97.7	53,885,492	550,000	207,429	99.6	94
25,001 to 26,000	1,815	437,838	98.1	46,257,337	453,750	140,207	99.7	77
26,001 to 27,000	1,648	439,486	98.4	43,645,780	412,000	110,030	99.8	67
27,001 to 28,000	1,383	440,869	98.7	38,024,801	345,750	74,733	99.9	54
28,001 to 29,000	1,097	441,966	99.0	31,241,414	274,250	47,822	99.9	44
29,001 to 30,000	928	442,894	99.2	27,365,431	232,000	34,546	99.9	37
30,001 to 31,000	757	443,651	99.4	23,079,819	189,250	25,443	100.0	34
31,001 to 32,000	626	444,277	99.5	19,706,446	156,500	18,711	100.0	30
32,001 to 33,000	535	444,812	99.6	17,385,252	133,750	13,563	100.0	25
33,001 to 34,000	461	445,273	99.7	15,443,372	115,250	11,076	100.0	24
34,001 to 35,000	394	445,667	99.8	13,601,830	98,500	8,775	100.0	22
35,001 to 36,000	339	446,006	99.9	12,037,486	84,750	6,404	100.0	19
36,001 to 37,000	246	446,252	100.0	8,976,530	61,500	4,224	100.0	17
37,001 to 38,000	166	446,418	100.0	6,225,404	41,500	2,489	100.0	15
38,001 to 38,505	57	446,475	100.0	2,177,310	14,250	844	100.0	15
Total	**446,475**	**446,475**	**100.0**	**$4,870,326,902**	**$111,618,750**	**$140,045,645**	**100.0**	**$314**

*The renter statutory property tax equivalent is $250.

TABLE D-5
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY COUNTY
2004 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	4,622	$84,160,376	$18,209	$1,242,188	$269	$3,902,088	$844
Alpine	**	41,031	**	483	**	2,313	**
Amador	260	4,973,894	19,130	65,553	252	229,413	882
Butte	2,077	37,131,887	17,878	555,744	268	1,494,681	720
Calaveras	341	6,113,040	17,927	91,373	268	303,020	889
Colusa	129	2,300,264	17,832	30,978	240	59,918	464
Contra Costa	3,818	76,698,660	20,089	908,173	238	3,660,248	959
Del Norte	260	4,085,272	15,713	75,482	290	141,629	545
El Dorado	725	13,653,276	18,832	188,960	261	797,519	1,100
Fresno	4,991	81,948,718	16,419	1,447,796	290	3,148,385	631
Glenn	166	3,077,512	18,539	41,401	249	101,439	611
Humboldt	1,073	18,996,749	17,704	290,624	271	696,757	649
Imperial	755	10,838,780	14,356	232,981	309	398,720	528
Inyo	143	2,768,212	19,358	33,576	235	103,360	723
Kern	6,127	105,090,057	17,152	1,606,388	262	3,431,284	560
Kings	669	11,211,875	16,759	181,146	271	361,295	540
Lake	1,002	17,132,261	17,098	273,239	273	677,635	676
Lassen	143	2,464,072	17,231	35,700	250	88,900	622
Los Angeles	31,842	556,522,471	17,478	8,902,200	280	26,968,054	847
Madera	647	11,582,966	17,903	169,258	262	548,931	848
Marin	550	10,808,800	19,652	141,123	257	675,061	1,227
Mariposa	247	4,681,151	18,952	64,809	262	220,723	894
Mendocino	586	10,949,732	18,686	153,689	262	516,375	881
Merced	1,269	21,526,381	16,963	350,737	276	947,520	747
Modoc	123	2,118,273	17,222	29,475	240	54,516	443
Mono	**	331,155	**	4,221	**	14,277	**
Monterey	929	17,400,735	18,731	241,332	260	783,936	844
Napa	378	7,676,409	20,308	89,248	236	329,715	872
Nevada	512	9,725,212	18,995	130,649	255	623,972	1,219
Orange	9,571	188,151,804	19,659	2,422,894	253	8,578,072	896
Placer	1,240	25,088,692	20,233	290,459	234	1,564,006	1,261
Plumas	132	2,529,977	19,166	32,649	247	94,934	719
Riverside	9,478	177,180,220	18,694	2,420,832	255	7,945,170	838
Sacramento	5,373	96,757,969	18,008	1,443,328	269	4,287,858	798
San Benito	113	1,989,688	17,608	31,995	283	200,273	1,772
San Bernardino	8,131	142,670,378	17,546	2,190,545	269	6,079,431	748
San Diego	9,718	185,750,118	19,114	2,488,934	256	9,042,743	931
San Francisco	2,150	37,638,965	17,506	623,084	290	2,441,162	1,135
San Joaquin	2,915	50,821,850	17,435	794,925	273	2,075,205	712
San Luis Obispo	1,121	21,124,844	18,845	293,132	261	1,245,600	1,111
San Mateo	2,016	38,403,360	19,049	538,397	267	2,231,688	1,107
Santa Barbara	1,277	24,271,452	19,007	329,219	258	1,147,532	899
Santa Clara	3,984	76,631,147	19,235	1,012,490	254	3,723,161	935
Santa Cruz	849	16,241,637	19,130	217,767	256	936,694	1,103
Shasta	1,906	34,340,097	18,017	489,107	257	1,400,073	735
Sierra	20	360,087	18,004	5,208	260	14,102	705
Siskiyou	839	14,959,681	17,830	217,702	259	481,956	574
Solano	1,091	21,001,601	19,250	272,277	250	1,017,534	933
Sonoma	1,994	39,184,172	19,651	485,959	244	2,304,082	1,156
Stanislaus	2,358	40,385,073	17,127	668,832	284	1,856,211	787
Sutter	380	6,640,188	17,474	106,638	281	278,105	732
Tehama	575	9,892,026	17,204	153,217	266	381,958	664
Trinity	150	2,562,345	17,082	44,199	295	97,157	648
Tulare	2,329	37,693,333	16,184	646,967	278	1,404,886	603
Tuolumne	450	8,627,866	19,173	110,414	245	392,718	873
Ventura	2,358	46,297,044	19,634	588,088	249	2,489,964	1,056
Yolo	610	11,301,926	18,528	155,244	254	453,951	744
Yuba	387	6,260,401	16,177	109,094	282	236,626	611
Unallocated*	1,817	35,969,353	19,796	450,677	248	1,717,109	797
Total	**139,735**	**$2,536,736,515**	**$18,154**	**$37,212,799**	**$266**	**$117,401,645**	**$840**

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

TABLE D-6
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY COUNTY
2004 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	18,516	$193,495,607	$10,450	$5,862,912	$317	$4,629,000	$250
Alpine	**	44,526	**	1,303	**	**	250
Amador	280	3,620,575	12,931	80,415	287	70,000	250
Butte	3,514	40,274,806	11,461	1,078,591	307	878,500	250
Calaveras	362	4,494,816	12,417	106,209	293	90,500	250
Colusa	155	1,877,803	12,115	46,541	300	38,750	250
Contra Costa	7,709	85,533,333	11,095	2,369,705	307	1,927,250	250
Del Norte	891	9,401,432	10,552	287,304	322	222,750	250
El Dorado	1,003	12,985,905	12,947	284,245	283	250,750	250
Fresno	15,434	159,238,095	10,317	4,965,299	322	3,858,500	250
Glenn	319	3,653,678	11,454	98,806	310	79,750	250
Humboldt	2,088	23,728,415	11,364	646,742	310	522,000	250
Imperial	2,442	25,259,398	10,344	794,088	325	610,500	250
Inyo	300	4,027,325	13,424	84,886	283	75,000	250
Kern	12,243	126,359,124	10,321	3,930,511	321	3,060,750	250
Kings	1,453	15,348,035	10,563	462,144	318	363,250	250
Lake	1,394	15,918,747	11,419	431,006	309	348,500	250
Lassen	233	2,551,342	10,950	70,315	302	58,250	250
Los Angeles	158,350	1,657,406,542	10,467	50,689,824	320	39,587,500	250
Madera	1,040	11,400,299	10,962	325,091	313	260,000	250
Marin	1,101	13,244,590	12,030	330,088	300	275,250	250
Mariposa	187	2,305,906	12,331	55,871	299	46,750	250
Mendocino	1,227	14,802,806	12,064	367,889	300	306,750	250
Merced	3,140	33,948,005	10,811	992,041	316	785,000	250
Modoc	96	979,198	10,200	31,186	325	24,000	250
Mono	**	212,031	**	6,175	**	**	250
Monterey	1,944	24,671,639	12,691	562,136	289	486,000	250
Napa	659	8,903,529	13,511	185,042	281	164,750	250
Nevada	658	8,516,006	12,942	190,464	289	164,500	250
Orange	27,811	311,577,816	11,203	8,659,326	311	6,952,750	250
Placer	2,126	27,665,002	13,013	603,651	284	531,500	250
Plumas	220	2,403,154	10,923	69,327	315	55,000	250
Riverside	15,024	180,472,471	12,012	4,475,554	298	3,756,000	250
Sacramento	21,048	228,207,556	10,842	6,597,708	313	5,262,000	250
San Benito	160	1,918,596	11,991	48,411	303	40,000	250
San Bernardino	18,616	206,119,853	11,072	5,782,797	311	4,654,000	250
San Diego	33,343	376,933,104	11,305	10,275,063	308	8,335,750	250
San Francisco	18,803	209,725,805	11,154	5,857,305	312	4,700,750	250
San Joaquin	11,552	119,611,018	10,354	3,708,365	321	2,888,000	250
San Luis Obispo	1,923	23,805,421	12,379	565,292	294	480,750	250
San Mateo	3,273	38,656,142	11,811	977,212	299	818,250	250
Santa Barbara	3,120	37,412,774	11,991	930,730	298	780,000	250
Santa Clara	13,775	150,722,421	10,942	4,339,179	315	3,443,750	250
Santa Cruz	2,131	26,362,282	12,371	627,416	294	532,750	250
Shasta	2,872	32,703,116	11,387	881,188	307	718,000	250
Sierra	49	549,705	11,218	14,734	301	12,250	250
Siskiyou	922	10,223,194	11,088	286,829	311	230,500	250
Solano	3,263	35,654,096	10,927	1,003,533	308	815,750	250
Sonoma	3,807	50,237,307	13,196	1,078,087	283	951,750	250
Stanislaus	7,276	79,425,932	10,916	2,289,396	315	1,819,000	250
Sutter	960	10,899,156	11,353	294,019	306	240,000	250
Tehama	860	9,842,668	11,445	262,391	305	215,000	250
Trinity	164	1,731,845	10,560	52,382	319	41,000	250
Tulare	4,638	49,990,940	10,779	1,463,363	316	1,159,500	250
Tuolumne	749	9,081,429	12,125	224,486	300	187,250	250
Ventura	5,168	66,060,697	12,783	1,494,964	289	1,292,000	250
Yolo	1,986	22,683,738	11,422	606,182	305	496,500	250
Yuba	1,363	13,980,869	10,257	437,113	321	340,750	250
Unallocated*	2,711	31,465,282	11,607	802,813	296	677,750	250
Total	**446,475**	**$4,870,326,902**	**$10,908**	**$140,045,645**	**$314**	**$111,618,750**	**$250**

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

TABLE D-7
Homeowner and Renter Property Tax Assistance
HOMEOWNER CLAIMANTS
BY BIRTH YEAR
2004 Claim Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
1950 and after	4,715	$66,102,876	$4,928,240	$1,645,809	$349
1945 through 1949	2,622	37,581,400	2,472,025	891,809	340
1940 through 1944	6,785	113,287,446	6,660,949	1,985,134	293
1935 through 1939	20,975	384,847,110	20,289,907	5,511,494	263
1930 through 1934	28,964	543,438,553	25,140,909	7,421,044	256
1929	6,392	120,097,365	5,382,442	1,629,491	255
1928	6,198	115,593,326	5,119,005	1,589,444	256
1927	6,452	121,055,949	5,269,698	1,644,620	255
1926	6,488	121,540,915	5,143,386	1,648,186	254
1925	6,151	115,305,508	4,695,850	1,568,754	255
1924	6,176	116,675,745	4,697,241	1,571,108	254
1923	5,853	109,664,574	4,369,871	1,487,241	254
1922	5,453	101,308,839	4,080,836	1,410,016	259
1921	4,894	90,836,709	3,658,340	1,265,341	259
1920	4,276	78,124,854	3,128,650	1,122,698	263
1919	3,430	62,393,996	2,615,891	899,860	262
1918	2,948	53,705,305	2,098,249	782,576	265
1917	2,343	41,868,933	1,639,921	634,715	271
1916	1,963	33,948,716	1,461,291	550,079	280
1915	1,565	26,710,548	1,123,140	441,501	282
1914	1,379	23,449,393	999,149	396,576	288
1913	1,046	17,614,068	714,390	303,294	290
1912	818	13,059,430	551,175	245,095	300
1911	531	8,695,542	342,116	155,153	292
1910	373	5,868,718	236,686	111,453	299
1909	275	4,304,195	162,382	82,546	300
1908	198	2,949,527	121,391	61,828	312
1907	137	2,057,337	82,097	44,293	323
1906	85	1,219,470	42,536	27,092	319
1905	47	604,034	30,042	15,824	337
1904	27	426,642	17,186	7,934	294
1903	27	394,913	13,637	8,685	322
1902	11	109,168	5,295	4,728	430
1901	9	100,143	3,861	3,435	382
1900 and prior	44	694,034	38,001	13,724	312
Not available	85	1,101,234	65,860	30,219	356
Total	**139,735**	**$2,536,736,515**	**$117,401,645**	**$37,212,799**	**$266**

TABLE D-8
Homeowner and Renter Property Tax Assistance
RENTER CLAIMANTS
BY BIRTH YEAR
2004 Claim Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1950 and after	117,061	$1,119,791,209	$29,265,250	$38,582,785	$330
1945 through 1949	32,285	322,042,902	8,071,250	10,562,112	327
1940 through 1944	38,094	395,113,309	9,523,500	12,193,958	320
1935 through 1939	59,735	669,299,576	14,933,750	18,381,198	308
1930 through 1934	63,446	736,071,199	15,861,500	19,349,419	305
1929	12,038	142,194,215	3,009,500	3,648,433	303
1928	11,860	139,745,683	2,965,000	3,603,002	304
1927	11,632	139,288,353	2,908,000	3,509,716	302
1926	11,248	135,055,862	2,812,000	3,388,969	301
1925	10,836	130,898,872	2,709,000	3,250,339	300
1924	9,989	120,777,711	2,497,250	3,000,075	300
1923	9,397	114,717,667	2,349,250	2,807,771	299
1922	8,408	102,016,017	2,102,000	2,523,121	300
1921	7,510	92,725,116	1,877,500	2,226,808	297
1920	7,231	88,444,477	1,807,750	2,158,285	298
1919	5,587	68,822,537	1,396,750	1,660,953	297
1918	4,780	59,811,607	1,195,000	1,412,520	296
1917	4,053	49,668,264	1,013,250	1,207,869	298
1916	3,380	42,090,392	845,000	996,412	295
1915	2,868	35,334,489	717,000	853,029	297
1914	2,486	30,137,350	621,500	748,321	301
1913	1,951	23,464,607	487,750	589,277	302
1912	2,096	23,660,993	524,000	653,746	312
1911	1,148	13,312,438	287,000	353,039	308
1910	933	10,754,291	233,250	286,669	307
1909	639	7,334,715	159,750	198,292	310
1908	429	4,977,661	107,250	133,642	312
1907	321	3,562,652	80,250	100,216	312
1906	211	2,371,722	52,750	65,884	312
1905	160	1,799,592	40,000	49,741	311
1904	145	1,559,746	36,250	46,008	317
1903	94	971,317	23,500	30,134	321
1902	72	765,554	18,000	23,012	320
1901	50	519,065	12,500	16,025	321
1900 and prior	480	4,856,489	120,000	157,711	329
Not available	3,822	36,369,253	955,500	1,277,154	334
Total	**446,475**	**$4,870,326,902**	**$111,618,750**	**$140,045,645**	**$314**

*The renter statutory property tax equivalent is $250.

TABLE D-9
Homeowner and Renter Property Tax Assistance
HOUSEHOLD INCOME SIZE
BY CLAIMANT TYPE
2004 Taxable Year

Household Items Class	*Homeowners*			*Renters*			
	Claimants Age 62 and Over	Blind and Disabled	Total	Claimants Age 62 and Over	Blind and Disabled	Total	Grand Total
Under $1,000	750	123	873	6,800	7,496	14,296	15,169
1,001 to 2,000	1,175	117	1,292	3,868	1,964	5,832	7,124
2,001 to 3,000	479	65	544	1,993	1,784	3,777	4,321
3,001 to 4,000	313	45	358	1,812	1,026	2,838	3,196
4,001 to 5,000	416	50	466	2,383	1,430	3,813	4,279
5,001 to 6,000	732	79	811	3,073	1,522	4,595	5,406
6,001 to 7,000	1,236	142	1,378	5,163	2,938	8,101	9,479
7,001 to 8,000	1,963	254	2,217	9,813	5,538	15,351	17,568
8,001 to 9,000	3,116	551	3,667	23,786	19,338	43,124	46,791
9,001 to 10,000	9,119	2,397	11,516	98,438	83,314	181,752	193,268
10,001 to 11,000	5,132	519	5,651	14,297	13,123	27,420	33,071
11,001 to 12,000	5,578	411	5,989	11,938	13,498	25,436	31,425
12,001 to 13,000	5,701	445	6,146	8,761	3,781	12,542	18,688
13,001 to 14,000	5,912	365	6,277	7,898	2,972	10,870	17,147
14,001 to 15,000	5,869	397	6,266	6,801	2,185	8,986	15,252
15,001 to 16,000	6,136	401	6,537	7,388	1,869	9,257	15,794
16,001 to 17,000	7,221	572	7,793	20,807	3,627	24,434	32,227
17,001 to 18,000	6,265	374	6,639	6,042	1,576	7,618	14,257
18,001 to 19,000	5,781	306	6,087	4,808	1,144	5,952	12,039
19,001 to 20,000	5,574	248	5,822	4,001	893	4,894	10,716
20,001 to 21,000	5,414	231	5,645	3,257	670	3,927	9,572
21,001 to 22,000	5,190	186	5,376	2,958	520	3,478	8,854
22,001 to 23,000	4,760	184	4,944	2,585	356	2,941	7,885
23,001 to 24,000	4,394	192	4,586	2,230	359	2,589	7,175
24,001 to 25,000	4,184	154	4,338	1,919	281	2,200	6,538
25,001 to 26,000	3,738	145	3,883	1,589	226	1,815	5,698
26,001 to 27,000	3,500	120	3,620	1,439	209	1,648	5,268
27,001 to 28,000	3,151	106	3,257	1,239	144	1,383	4,640
28,001 to 29,000	2,950	95	3,045	987	110	1,097	4,142
29,001 to 30,000	2,602	68	2,670	840	88	928	3,598
30,001 to 31,000	2,271	61	2,332	689	68	757	3,089
31,001 to 32,000	2,006	50	2,056	562	64	626	2,682
32,001 to 33,000	1,718	52	1,770	495	40	535	2,305
33,001 to 34,000	1,521	62	1,583	417	44	461	2,044
34,001 to 35,000	1,353	49	1,402	349	45	394	1,796
35,001 to 36,000	1,051	34	1,085	301	38	339	1,424
36,001 to 37,000	877	28	905	220	26	246	1,151
37,001 to 38,000	645	15	660	147	19	166	826
38,001 to 38,505	241	8	249	52	5	57	306
Totals	**130,034**	**9,701**	**139,735**	**272,145**	**174,330**	**446,475**	**586,210**

NOTES