Tax Rates, Exemptions,

and

Standard Deductions

TABLE A-1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2008
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*	1987-90[g,h] Taxable Income*	1991-92[g,i] Taxable Income*
0.0			Up to $ 3,420		
1.0	Up to $ 4,000	Up to $ 4,000	3,420 to 10,420	Up to $ 7,300	Up to $ 8,788
2.0	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620	7,300 to 17,300	8,788 to 20,828
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	17,300 to 27,300	20,828 to 32,870
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	27,300 to 37,900	32,870 to 45,632
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	37,900 to 47,900	45,632 to 57,670
9.0	25,000 to 28,000	25,000 to 28,000	47,120 to 52,360		
9.3				$ 47,900 and over	57,670 to 200,000
10.0	$ 28,000 and over	28,000 to 31,000	52,360 to 57,580		200,000 to 400,000
11.0		$ 31,000 and over	$ 57,580 and over		$ 400,000 and over

Tax Rate	1993[g,i] Taxable Income*	1994[g,i] Taxable Income*	1995[g,i] Taxable Income*	1996[g,j] Taxable Income*	1997[g,j] Taxable Income*
1.0	Up to $ 9,332	Up to $ 9,444	Up to $ 9,662	Up to $ 9,816	Up to $ 10,032
2.0	9,332 to 22,118	9,444 to 22,384	9,662 to 22,898	9,816 to 23,264	10,032 to 23,776
4.0	22,118 to 34,906	22,384 to 35,324	22,898 to 36,136	23,264 to 36,714	23,776 to 37,522
6.0	34,906 to 48,456	35,324 to 49,038	36,136 to 50,166	36,714 to 50,968	37,522 to 52,090
8.0	48,456 to 61,240	49,038 to 61,974	50,166 to 63,400	50,968 to 64,414	52,090 to 65,832
9.3	61,240 to 212,380	61,974 to 214,928	63,400 to 219,872	$ 64,414 and over	$ 65,832 and over
10.0	212,380 to 424,760	214,928 to 429,858	219,872 to 439,744		
11.0	$ 424,760 and over	$ 429,858 and over	$ 439,744 and over		

Tax Rate	1998[g,j] Taxable Income*	1999[g,j] Taxable Income*	2000[g,j] Taxable Income*	2001[g,j] Taxable Income*	2002[g,j] Taxable Income*
1.0	Up to $ 10,262	Up to $ 10,528	Up to $ 10,918	Up to $ 11,496	Up to $ 11,668
2.0	10,262 to 24,322	10,528 to 24,954	10,918 to 25,878	11,496 to 27,250	11,668 to 27,658
4.0	24,322 to 38,386	24,954 to 39,384	25,878 to 40,842	27,250 to 43,006	27,658 to 43,652
6.0	38,386 to 53,288	39,384 to 54,674	40,842 to 56,696	43,006 to 59,700	43,652 to 60,596
8.0	53,288 to 67,346	54,674 to 69,096	56,696 to 71,652	59,700 to 75,450	60,596 to 76,582
9.3	$ 67,346 and over	$ 69,096 and over	$ 71,652 and over	$ 75,450 and over	$ 76,582 and over

Tax Rate	2003[g,j] Taxable Income*	2004[g,j] Taxable Income*	2005[g,j] Taxable Income*	2006[g,j] Taxable Income*	2007[g,j] Taxable Income*
1.0	Up to $ 11,924	Up to $ 12,294	Up to $ 12,638	Up to $ 13,244	Up to $ 13,654
2.0	11,924 to 28,266	12,294 to 29,142	12,638 to 29,958	13,244 to 31,963	13,244 to 32,370
4.0	28,266 to 44,612	29,142 to 45,994	29,958 to 47,282	31,963 to 49,552	32,370 to 51,088
6.0	44,612 to 61,930	45,994 to 63,850	47,282 to 65,638	49,552 to 68,788	51,088 to 70,920
8.0	61,930 to 78,266	63,850 to 80,692	65,638 to 82,952	68,788 to 86,934	70,920 to 89,628
9.3	$ 78,266 and over	$ 80,692 and over	82,952 to 999,999	86,934 to 999,999	89,628 to 999,999
10.3			$ 1,000,000 and over	$ 1,000,000 and over	$ 1,000,000 and over

Tax Rate	2008[g,j] Taxable Income*
1.0	Up to $ 14,336
2.0	14,336 to 33,988
4.0	33,988 to 53,642
6.0	53,642 to 74,466
8.0	74,466 to 94,110
9.3	94,110 to 999,999
10.3	$ 1,000,000 and over

Footnotes follow this section.

TABLE A-1B

Personal Income Tax

SYNOPSIS OF TAX RATES

Taxable Years 1935 - 2008

SINGLE* and *MARRIED FILING SEPARATELY

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

Tax Rate	1967-72[d] Taxable Income*	1973-1985[e,g] Taxable Income*	1986[g] Taxable Income*	1987-90[g,h] Taxable Income*	1991-92[g,i] Taxable Income*
0.0			Up to $ 1,710		
1.0	Up to $ 2,000	Up to $ 2,000	1,710 to 5,210	Up to $ 3,650	Up to $ 4,394
2.0	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810	3,650 to 8,650	4,394 to 10,414
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	8,650 to 13,650	10,414 to 16,435
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	13,650 to 18,950	16,435 to 22,816
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	18,950 to 23,950	22,816 to 28,835
9.0	12,500 to 14,000	12,500 to 14,000	23,560 to 26,180		
9.3				$ 23,950 and over	28,835 to 100,000
10.0	$ 14,000 and over	14,000 to 15,500	26,180 to 28,790		100,000 to 200,000
11.0		$ 15,500 and over	$ 28,790 and over		$ 200,000 and over

Tax Rate	1993[g,i] Taxable Income*	1994[g,i] Taxable Income*	1995[g,i] Taxable Income*	1996[g,j] Taxable Income*	1997[g,j] Taxable Income*
1.0	Up to $ 4,666	Up to $ 4,722	Up to $ 4,831	Up to $ 4,908	Up to $ 5,016
2.0	4,666 to 11,059	4,722 to 11,192	4,831 to 11,449	4,908 to 11,632	5,016 to 11,888
4.0	11,059 to 17,453	11,192 to 17,662	11,449 to 18,068	11,632 to 18,357	11,888 to 18,761
6.0	17,453 to 24,228	17,662 to 24,519	18,068 to 25,083	18,357 to 25,484	18,761 to 26,045
8.0	24,228 to 30,620	24,519 to 30,987	25,083 to 31,700	25,484 to 32,207	26,045 to 32,916
9.3	30,620 to 106,190	30,987 to 107,464	31,700 to 109,936	$ 32,207 and over	$ 32,916 and over
10.0	106,190 to 212,380	107,464 to 214,929	109,936 to 219,872		
11.0	$ 212,380 and over	$ 214,929 and over	$ 219,872 and over		

Tax Rate	1998[g,j] Taxable Income*	1999[g,j] Taxable Income*	2000[g,j] Taxable Income*	2001[g,j] Taxable Income*	2002[g,j] Taxable Income*
1.0	Up to $ 5,131	Up to $ 5,264	Up to $ 5,459	Up to $ 5,748	Up to $ 5,834
2.0	5,131 to 12,161	5,264 to 12,477	5,459 to 12,939	5,748 to 13,625	5,834 to 13,829
4.0	12,161 to 19,193	12,477 to 19,692	12,939 to 20,421	13,625 to 21,503	13,829 to 21,826
6.0	19,193 to 26,644	19,692 to 27,337	20,421 to 28,348	21,503 to 29,850	21,826 to 30,298
8.0	26,644 to 33,673	27,337 to 34,548	28,348 to 35,826	29,850 to 37,725	30,298 to 38,291

Tax Rate	2003[g,j] Taxable Income*	2004[g,j] Taxable Income*	2005[g,j] Taxable Income*	2006[g,j] Taxable Income*	2007[g,j] Taxable Income*
1.0	Up to $ 5,962	Up to $ 6,147	Up to $ 6,319	Up to $ 6,622	Up to $ 6,827
2.0	5,962 to 14,133	6,147 to 14,571	6,319 to 14,979	6,622 to 15,698	6,622 to 16,185
4.0	14,133 to 22,306	14,571 to 22,997	14,979 to 23,641	15,698 to 24,776	16,185 to 25,544
6.0	22,306 to 30,965	22,997 to 31,925	23,641 to 32,819	24,776 to 34,394	25,544 to 35,460
8.0	30,965 to 39,133	31,925 to 40,346	32,819 to 41,476	34,394 to 43,467	35,460 to 44,814
9.3	$ 39,133 and over	$ 40,346 and over	41,476 to 999,999	43,467 to 999,999	44,814 to 999,999
10.3			$ 1,000,000 and over	$ 1,000,000 and over	$ 1,000,000 and over

Tax Rate	2008[g,j] Taxable Income*
1.0	Up to $ 7,168
2.0	7,168 to 16,994
4.0	16,994 to 26,821
6.0	26,821 to 37,233
8.0	37,233 to 47,055
9.3	47,055 to 999,999
10.3	$ 1,000,000 and over

Footnotes follow this section.

TABLE A-1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Taxable Years 1935 - 2008
HEAD OF HOUSEHOLD

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-58 Taxable Income*	1959-66[c] Taxable Income*	1967-72[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*	1987-90[f,g,h] Taxable Income*	1991-92[f,g,i] Taxable Income*
0.0			Up to $ 3,420		
1.0	Up to $ 3,000	Up to $ 4,000	3,420 to 10,410	Up to $ 7,300	Up to $ 8,789
2.0	3,000 to 4,500	4,000 to 6,000	10,410 to 13,890	7,300 to 17,300	8,789 to 20,829
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	17,300 to 22,300	20,829 to 26,848
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	22,300 to 27,600	26,848 to 33,229
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	27,600 to 32,600	33,229 to 39,249
9.0	13,500 to 15,000	15,000 to 16,500	29,630 to 32,260		
9.3				$ 32,600 and over	39,249 to 136,115
10.0	15,000 to 16,500	16,500 to 18,000	32,260 to 34,880		136,115 to 272,230
11.0	$ 16,500 and over	$ 18,000 and over	$ 34,880 and over		$ 272,230 and over

Tax Rate	1993[f,g,i] Taxable Income*	1994[f,g,i] Taxable Income*	1995[f,g,i] Taxable Income*	1996[f,g,j] Taxable Income*	1997[f,g,j] Taxable Income*
1.0	Up to $ 9,333	Up to $ 9,445	Up to $ 9,662	Up to $ 9,817	Up to $ 10,033
2.0	9,333 to 22,118	9,445 to 22,383	9,662 to 22,898	9,817 to 23,264	10,033 to 23,776
4.0	22,118 to 28,510	22,383 to 28,852	22,898 to 29,516	23,264 to 29,988	23,776 to 30,648
6.0	28,510 to 35,286	28,852 to 35,709	29,516 to 36,530	29,988 to 37,114	30,648 to 37,931
8.0	35,286 to 41,679	35,709 to 42,179	36,530 to 43,149	37,114 to 43,839	37,931 to 44,803
9.3	41,679 to 144,540	42,179 to 146,274	43,149 to 149,638	$ 43,839 and over	$ 44,803 and over
10.0	144,540 to 289,081	146,274 to 292,550	149,638 to 299,279		
11.0	$ 289,081 and over	$ 292,550 and over	$ 299,279 and over		

Tax Rate	1998[f,g,j] Taxable Income*	1999[f,g,j] Taxable Income*	2000[f,g,j] Taxable Income*	2001[f,g,j] Taxable Income*	2002[f,g,j] Taxable Income*
1.0	Up to $ 10,264	Up to $ 10,531	Up to $ 10,921	Up to $ 11,500	Up to $ 11,673
2.0	10,264 to 24,323	10,531 to 24,955	10,921 to 25,878	11,500 to 27,250	11,673 to 27,659
4.0	24,323 to 31,353	24,955 to 32,168	25,878 to 33,358	27,250 to 35,126	27,659 to 35,653
6.0	31,353 to 38,803	32,168 to 39,812	33,358 to 41,285	35,126 to 43,473	35,653 to 44,125
8.0	38,803 to 45,833	39,812 to 47,025	41,285 to 48,765	43,473 to 51,350	44,125 to 52,120
9.3	$ 45,833 and over	$ 47,025 and over	$ 48,765 and over	$ 51,350 and over	$ 52,120 and over

Tax Rate	2003[f,g,j] Taxable Income*	2004[f,g,j] Taxable Income*	2005[f,g,j] Taxable Income*	2006[f,g,j] Taxable Income*	2007[f,g,j] Taxable Income*
1.0	Up to $ 11,930	Up to $ 12,300	Up to $ 12,644	Up to $ 13,251	Up to $ 13,662
2.0	11,930 to 28,267	12,300 to 29,143	12,644 to 29,959	13,251 to 31,397	13,662 to 32,370
4.0	28,267 to 36,437	29,143 to 37,567	29,959 to 38,619	31,397 to 40,473	32,370 to 41,728
6.0	36,437 to 45,096	37,567 to 46,494	38,619 to 47,796	40,473 to 50,090	41,728 to 51,643
8.0	45,096 to 53,267	46,494 to 54,918	47,796 to 56,456	50,090 to 59,166	51,643 to 61,000
9.3	$ 53,267 and over	$ 54,918 and over	56,456 to 999,999	59,166 to 999,999	61,000 to 999,999
10.3			$ 1,000,000 and over	$ 1,000,000 and over	$ 1,000,000 and over

Tax Rate	2008[f,g,j] Taxable Income*
1.0	Up to $ 14,345
2.0	14,345 to 33,989
4.0	33,989 to 43,814
6.0	43,814 to 54,225
8.0	54,225 to 64,050
9.3	64,050 to 999,999
10.3	$ 1,000,000 and over

Footnotes follow this section.

TABLE A-2
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND STANDARD DEDUCTIONS
Taxable Years 1935 - 2008

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

Type	Taxable Year							
	1967[f,g]	1968-77[h]	1978[i,j1]	1979-86[j1]	1987-94[j,k]	1995[k]	1996[k]	1997[k]
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$ 50	$ 50	$ 200	$ 50	$ 102	$ 132	$ 134	$ 136
b. Married Filing Separately	25	25	100	25	51	66	67	68
c. Single	25	25	100	25	51	66	67	68
d. Head of Household (Unmarried)	50	50	200	50	102	66	67	68
e. Blind (Additional)	8	8	8	8	51	66	67	68
f. Senior (Additional)	-	-	-	-	51	66	67	68
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	66	67	68
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 3,760	$ 4,974	$ 5,054	$ 5,166
b. Head of Household (Unmarried)	$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 3,760	$ 4,974	$ 5,054	$ 5,166
c. Single and Married Filing Separately	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,880	$ 2,487	$ 2,527	$ 2,583

Type	Taxable Year							
	1998[k]	1999[k]	2000[k]	2001[k]	2002[k]	2003[k]	2004[k]	2005[k]
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$ 140	$ 144	$ 150	$ 158	$ 160	$ 164	$ 170	$ 174
b. Married Filing Separately	70	72	75	79	80	82	85	87
c. Single	70	72	75	79	80	82	85	87
d. Head of Household (Unmarried)	70	72	75	79	80	82	85	87
e. Blind (Additional)	70	72	75	79	80	82	85	87
f. Senior (Additional)	70	72	75	79	80	82	85	87
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II Dependent Exemption	253	227	235	247	251	257	265	272
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	$ 5,284	$ 5,422	$ 5,622	$ 5,920	$ 6,008	$ 6,140	$ 6,330	$ 6,508
b. Head of Household (Unmarried)	$ 5,284	$ 5,422	$ 5,622	$ 5,920	$ 6,008	$ 6,140	$ 6,330	$ 6,508
c. Single and Married Filing Separately	$ 2,642	$ 2,711	$ 2,811	$ 2,960	$ 3,004	$ 3,070	$ 3,165	$ 3,254

Footnotes follow this section.

TABLE A-2
Personal Income Tax
PERSONAL EXEMPTIONS, DEPENDENT EXEMPTIONS, AND STANDARD DEDUCTIONS
Taxable Years 1935 - 2008

Type	Taxable Year							
	2006[k]	2007[k]	2008[k]					
I Personal Exemptions								
a. Married Filing Jointly and Surviving Spouse	$ 182	$ 188	$ 198					
b. Married Filing Separately	91	94	99					
c. Single	91	94	99					
d. Head of Household (Unmarried)	91	94	99					
e. Blind (Additional)	91	94	99					
f. Senior (Additional)	91	94	99					
g. Estates	10	10	10					
h. Trusts	1	1	1					
II Dependent Exemption	285	294	309					
III Standard Deductions								
a. Married Filing Jointly and Surviving Spouse	$ 6,820	$ 7,032	$ 7,384					
b. Head of Household (Unmarried)	$ 6,820	$ 7,032	$ 7,384					
c. Single and Married Filing Separately	$ 3,410	$ 3,516	$ 3,692					

Footnotes follow this section.

TABLE A-3
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE
Taxable Years 1929 - 2007

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]	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	$ 200	$ 200
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
IV. Other Financial Corporations									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Minimum Franchise Tax*	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
e. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
V. Corporations Subject to Income Tax									
a. Tax Rate*	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Footnotes follow this section.

TABLE A-3 *(continued)*
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE
Taxable Years 1929 - 2007

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

Type	Taxable Year (Calendar Year Basis)								
	1994[h]	**1995-96[h]**	**1997-99[i]**	**2000[i]**	**2001[i]**	**2002[i]**	**2003[i]**	**2004[i]**	**2005[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.

TABLE A-3 *(continued)*
Corporation Tax
SYNOPSIS OF TAX RATES BY CORPORATION TYPE
Taxable Years 1929 - 2008

Type	Taxable Year (Calendar Year Basis)								
	2006[i]	**2007[i]**	**2008[i]**						
I. General Corporations									
a. Tax Rate	8.84%	8.84%	8.84%						
b. Minimum Franchise Tax*	$ 800	$ 800	$ 800						
c. Alternative Minimum Tax**	6.65%	6.65%	6.65%						
d. Preference Tax	-	-	-						
II. S Corporations									
a. Tax Rate	1.5%	1.5%	1.5%						
b. Financial S Corp. Add-on, In-lieu Rate	2%	2%	2%						
c. Composite Rate	3.5%	3.5%	3.5%						
d. Minimum Franchise Tax	$ 800	$ 800	$ 800						
e Excess Net Passive Income Tax	8.84%	8.84%	8.84%						
f. Built-in Gains Tax	8.84%	8.84%	8.84%						
III. Banks									
a. General Franchise Tax Rate	8.84%	8.84%	8.84%						
b. Add-on, In-lieu Rate	2%	2%	2%						
c. Composite Rate	10.84%	10.84%	10.84%						
d. Minimum Franchise Tax Rate*	$ 800	$ 800	$ 800						
e. Alternative Minimum Tax **	8.65%	8.65%	8.65%						
f. Preference Tax	-	-	-						
IV. Other Financial Corporations									
a. General Franchise Tax Rate	8.84%	8.84%	8.84%						
b. Add-on, In-lieu Rate	2%	2%	2%						
c. Composite Rate	10.84%	10.84%	10.84%						
d. Minimum Franchise Tax*	$ 800	$ 800	$ 800						
e. Alternative Minimum Tax**	8.65%	8.65%	8.65%						
f. Preference Tax	-	-	-						
V. Corporations Subject to Income Tax									
a. Tax Rate*	8.84%	8.84%	8.84%						
b. Alternative Minimum Tax**	6.65%	6.65%	6.65%						
c. Preference Tax	-	-	-						

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 seven 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 seven-bracket tax tables for the three 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 in 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, 1.5% for 2002, 2.2% for 2003, 3.1% for 2004, 2.8% for 2005, 4.8% for 2006, and 3.1% for taxable year 2007.

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 in 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%.

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 in 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 in 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, 1.5% for 2002, 2.2% for 2003, 3.1% for 2004, 2.8% for 2005, 4.8% for 2006, and 3.1% for taxable year 2007.

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'*

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).

Personal Income Tax

TABLE B-1
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY TAXABLE YEARS [5, 6]
1945 Though 2007

Year		Number of Returns	Adjusted Gross [3] Income	Taxable [4] Income	Total Tax Liability
2007		15,016,276	$ 1,061,495,141,821	$ 872,868,797,597	$ 49,692,924,419
2006		14,382,675	990,695,483,870	812,008,371,584	45,715,905,666
2005		14,087,896	932,142,017,454	767,877,143,990	43,130,653,677
2004		13,832,810	841,229,496,448	695,075,343,629	36,093,340,053
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
Tax Years 2004 Through 2007

Adjusted Gross Income Class	*NUMBER OF RETURNS*							
	2004 Tax Year		2005 Tax Year		2006 Tax Year		2007 Tax Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $ 5,000	1,046,035	8.0	1,057,675	7.5	1,016,464	7.1	1,078,161	7.2
5,000 to 9,999	1,127,452	8.5	1,099,188	7.8	1,075,394	7.5	1,188,956	7.9
10,000 to 14,999	1,182,376	8.6	1,147,479	8.1	1,139,429	7.9	1,182,822	7.9
15,000 to 19,999	1,155,257	8.4	1,163,356	8.3	1,155,979	8.0	1,160,665	7.7
20,000 to 24,999	1,000,292	7.7	1,015,039	7.2	1,028,821	7.2	1,050,681	7.0
25,000 to 29,999	946,276	6.5	909,952	6.5	951,467	6.6	965,125	6.4
30,000 to 39,999	1,478,641	11.1	1,544,745	11.0	1,529,769	10.6	1,604,155	10.7
40,000 to 49,999	1,192,237	8.5	1,220,580	8.7	1,257,024	8.7	1,244,970	8.3
50,000 to 99,999	2,960,452	21.1	3,014,900	21.4	3,124,859	21.7	3,227,607	21.5
100,000 and over	1,743,792	11.5	1,914,982	13.6	2,103,471	14.6	2,313,131	15.4
Total	**13,832,810**	**100.0**	**14,087,896**	**100.0**	**14,382,677**	**100.0**	**15,016,273**	**100.0**

Adjusted Gross Income Class	*ADJUSTED GROSS INCOME (In Thousands)*							
	2004 Tax Year		2005 Tax Year		2006 Tax Year		2007 Tax Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $ 5,000	$ -6,940,191	-0.2	$ -7,530,640	-0.8	$ -9,562,708	-1.0	$ -13,119,244	-1.2
5,000 to 9,999	8,483,976	1.2	8,292,254	0.9	8,099,233	0.8	8,946,146	0.8
10,000 to 14,999	14,792,004	1.9	14,341,318	1.5	14,257,441	1.4	14,790,331	1.4
15,000 to 19,999	20,159,745	2.6	20,305,722	2.2	20,192,762	2.0	20,261,208	1.9
20,000 to 24,999	22,486,306	3.1	22,838,488	2.5	23,110,062	2.3	23,566,918	2.2
25,000 to 29,999	25,967,731	3.2	24,928,464	2.7	26,113,599	2.6	26,524,417	2.5
30,000 to 39,999	51,453,552	6.9	53,690,701	5.8	53,116,796	5.4	55,730,514	5.3
40,000 to 49,999	53,408,378	6.8	54,580,801	5.9	56,236,318	5.7	55,691,754	5.2
50,000 to 99,999	207,458,873	26.4	213,853,100	22.9	220,828,508	22.3	228,372,970	21.5
100,000 and over	443,959,123	48.2	526,841,809	56.5	578,303,473	58.4	640,730,128	60.4
Total	**$ 841,229,496**	**100.0**	**$ 932,142,017**	**100.0**	**$ 990,695,484**	**100.0**	**$ 1,061,495,142**	**100.0**

Adjusted Gross Income Class	*TOTAL TAX LIABILITY (In Thousands)*							
	2004 Tax Year		2005 Tax Year		2006 Tax Year		2007 Tax Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $ 5,000	$ 6,556	0.0	$ 7,321	0.0	$ 7,755	0.0	$ 7,368	0.0
5,000 to 9,999	8,732	0.0	8,748	0.0	9,688	0.0	11,262	0.0
10,000 to 14,999	23,624	0.1	21,138	0.0	18,937	0.0	15,532	0.0
15,000 to 19,999	56,241	0.2	54,558	0.1	50,282	0.1	47,733	0.1
20,000 to 24,999	117,178	0.4	105,701	0.2	104,411	0.2	99,256	0.2
25,000 to 29,999	194,776	0.6	176,933	0.4	167,271	0.4	162,815	0.3
30,000 to 39,999	571,029	2.0	578,243	1.3	544,796	1.2	550,704	1.1
40,000 to 49,999	861,190	2.8	857,355	2.0	832,500	1.8	797,928	1.6
50,000 to 99,999	5,502,410	17.9	5,517,572	12.8	5,485,178	12.0	5,540,704	11.1
100,000 and over	28,751,605	75.8	35,803,085	83.0	38,495,088	84.2	42,459,622	85.4
Total	**$ 36,093,340**	**100.0**	**$ 43,130,654**	**100.0**	**$ 45,715,906**	**100.0**	**$ 49,692,924**	**100.0**

TABLE B-3
Personal Income Tax Statistics for Resident Tax Returns
ADJUSTED GROSS INCOME WITH ACCUMULATED PERCENTAGES
Tax Year 2007

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	184,193	1.2	1.2	$ -15,524,912	-1.5	-1.5	0	0.0	0.0	$ 4,319	0.0	0.0
Zero	453	0.0	1.2	0	0.0	-1.5	0	0.0	0.0	0	0.0	0.0
$ 1 to $ 999	139,804	0.9	2.2	65,998	0.0	-1.5	$ 301	0.0	0.0	39	0.0	0.0
1,000 to 1,999	157,975	1.1	3.2	236,744	0.0	-1.4	15,240	0.0	0.0	166	0.0	0.0
2,000 to 2,999	181,906	1.2	4.4	461,366	0.0	-1.4	28,953	0.0	0.0	471	0.0	0.0
3,000 to 3,999	214,837	1.4	5.9	751,143	0.1	-1.3	47,898	0.0	0.0	518	0.0	0.0
4,000 to 4,999	198,993	1.3	7.2	890,417	0.1	-1.2	164,376	0.0	0.0	1,856	0.0	0.0
5,000 to 5,999	223,323	1.5	8.7	1,220,840	0.1	-1.1	350,596	0.0	0.1	2,439	0.0	0.0
6,000 to 6,999	240,783	1.6	10.3	1,557,004	0.1	-1.0	557,775	0.1	0.1	2,922	0.0	0.0
7,000 to 7,999	229,408	1.5	11.8	1,719,449	0.2	-0.8	711,115	0.1	0.2	2,336	0.0	0.0
8,000 to 8,999	248,291	1.7	13.5	2,100,650	0.2	-0.6	875,986	0.1	0.3	1,781	0.0	0.0
9,000 to 9,999	247,151	1.6	15.1	2,348,204	0.2	-0.4	1,152,654	0.1	0.4	1,784	0.0	0.0
10,000 to 10,999	242,473	1.6	16.7	2,541,807	0.2	-0.2	1,288,825	0.1	0.6	2,024	0.0	0.0
11,000 to 11,999	235,809	1.6	18.3	2,712,523	0.3	0.1	1,463,961	0.2	0.8	2,427	0.0	0.0
12,000 to 12,999	222,251	1.5	19.8	2,781,211	0.3	0.4	1,591,778	0.2	0.9	2,297	0.0	0.1
13,000 to 13,999	235,977	1.6	21.3	3,183,721	0.3	0.7	1,859,684	0.2	1.2	4,627	0.0	0.1
14,000 to 14,999	246,312	1.6	23.0	3,571,068	0.3	1.0	2,114,543	0.2	1.4	4,158	0.0	0.1
15,000 to 15,999	241,503	1.6	24.6	3,739,053	0.4	1.4	2,361,468	0.3	1.7	5,819	0.0	0.1
16,000 to 16,999	233,542	1.6	26.1	3,850,840	0.4	1.7	2,394,697	0.3	1.9	7,919	0.0	0.1
17,000 to 17,999	233,876	1.6	27.7	4,089,408	0.4	2.1	2,686,481	0.3	2.3	10,375	0.0	0.1
18,000 to 18,999	226,691	1.5	29.2	4,192,800	0.4	2.5	2,703,049	0.3	2.6	9,683	0.0	0.1
19,000 to 19,999	225,053	1.5	30.7	4,389,107	0.4	2.9	2,989,323	0.3	2.9	13,937	0.0	0.2
20,000 to 20,999	237,259	1.6	32.3	4,860,869	0.5	3.4	3,290,944	0.4	3.3	16,099	0.0	0.2
21,000 to 21,999	198,950	1.3	33.6	4,277,990	0.4	3.8	2,863,300	0.3	3.6	15,713	0.0	0.2
22,000 to 22,999	208,585	1.4	35.0	4,693,666	0.4	4.2	3,171,251	0.4	4.0	19,148	0.0	0.3
23,000 to 23,999	204,476	1.4	36.4	4,804,819	0.5	4.7	3,301,121	0.4	4.4	22,908	0.0	0.3
24,000 to 24,999	201,411	1.3	37.7	4,929,574	0.5	5.1	3,398,302	0.4	4.7	25,388	0.1	0.4
25,000 to 25,999	197,155	1.3	39.0	5,027,900	0.5	5.6	3,586,750	0.4	5.2	28,586	0.1	0.4
26,000 to 26,999	201,922	1.3	40.4	5,349,987	0.5	6.1	3,774,582	0.4	5.6	32,282	0.1	0.5
27,000 to 27,999	185,677	1.2	41.6	5,109,564	0.5	6.6	3,672,947	0.4	6.0	31,429	0.1	0.6
28,000 to 28,999	190,197	1.3	42.9	5,421,789	0.5	7.1	3,732,655	0.4	6.4	34,937	0.1	0.6
29,000 to 29,999	190,174	1.3	44.1	5,615,177	0.5	7.6	3,974,790	0.5	6.9	35,581	0.1	0.7
30,000 to 30,999	191,330	1.3	45.4	5,836,920	0.5	8.2	4,276,185	0.5	7.4	48,850	0.1	0.8
31,000 to 31,999	176,192	1.2	46.6	5,548,389	0.5	8.7	4,015,555	0.5	7.8	46,875	0.1	0.9
32,000 to 32,999	170,996	1.1	47.7	5,556,497	0.5	9.2	4,091,461	0.5	8.3	47,780	0.1	1.0
33,000 to 33,999	176,705	1.2	48.9	5,920,339	0.6	9.8	4,417,808	0.5	8.8	60,571	0.1	1.1
34,000 to 34,999	162,160	1.1	50.0	5,593,415	0.5	10.3	4,058,156	0.5	9.3	49,245	0.1	1.2
35,000 to 35,999	143,530	1.0	50.9	5,092,912	0.5	10.8	3,665,684	0.4	9.7	52,359	0.1	1.3
36,000 to 36,999	149,546	1.0	51.9	5,457,279	0.5	11.3	4,048,033	0.5	10.2	55,899	0.1	1.4
37,000 to 37,999	128,981	0.9	52.8	4,836,462	0.5	11.8	3,472,442	0.4	10.6	45,975	0.1	1.5
38,000 to 38,999	146,898	1.0	53.8	5,653,983	0.5	12.3	4,211,932	0.5	11.0	61,509	0.1	1.6
39,000 to 39,999	157,817	1.1	54.8	6,234,318	0.6	12.9	4,671,468	0.5	11.6	81,642	0.2	1.8
40,000 to 49,999	1,244,970	8.3	63.1	55,691,754	5.2	18.1	41,058,817	4.7	16.3	797,928	1.6	3.4
50,000 to 59,999	933,675	6.2	69.3	51,147,412	4.8	22.9	38,331,489	4.4	20.7	941,254	1.9	5.3
60,000 to 69,999	756,466	5.0	74.4	49,065,791	4.6	27.6	36,984,995	4.2	24.9	1,078,212	2.2	7.5
70,000 to 79,999	630,531	4.2	78.6	47,190,523	4.4	32.0	35,795,852	4.1	29.0	1,182,972	2.4	9.9
80,000 to 89,999	500,737	3.3	81.9	42,472,658	4.0	36.0	32,476,478	3.7	32.7	1,178,274	2.4	12.2
90,000 to 99,999	406,198	2.7	84.6	38,496,586	3.6	39.6	29,744,594	3.4	36.1	1,159,991	2.3	14.6
100,000 to 149,999	1,185,897	7.9	92.5	143,662,044	13.5	53.2	112,394,618	12.9	49.0	5,387,045	10.8	25.4
150,000 to 199,999	479,687	3.2	95.7	82,453,059	7.8	60.9	66,898,915	7.7	56.7	4,052,629	8.2	33.6
200,000 to 299,999	328,462	2.2	97.9	78,669,961	7.4	68.4	65,915,138	7.6	64.2	4,632,045	9.3	42.9
300,000 to 399,999	115,449	0.8	98.6	39,685,295	3.7	72.1	34,521,746	4.0	68.2	2,689,415	5.4	48.3
400,000 to 499,999	57,415	0.4	99.0	25,557,381	2.4	74.5	22,857,417	2.6	70.8	1,869,757	3.8	52.0
500,000 to 999,999	90,523	0.6	99.6	61,533,488	5.8	80.3	56,921,687	6.5	77.3	4,817,385	9.7	61.7
1,000,000 and over	55,698	0.4	100.0	209,168,900	19.7	100.0	197,912,984	22.7	100.0	19,011,347	38.3	100.0
Total	**15,016,273**	**100.0**		**$ 1,061,495,142**	**100.0**		**$ 872,868,798**	**100.0**		**$ 49,692,924**	**100.0**	

TABLE B-4A.1
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2007

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Number of Returns		Federal AGI	California[7] Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	184,193	4,914	$ -16,039,973	$ 514,616	$ -15,524,912	$ 3,853,634	0	$ 4,319
Zero	453	0	10,348	-10,348	0	1,874	0	0
$ 1 to $ 999	139,804	4,783	552,353	-486,355	65,998	697,490	$ 301	39
1,000 to 1,999	157,975	21,614	273,840	-37,838	236,744	652,775	15,240	166
2,000 to 2,999	181,906	20,315	499,921	-38,568	461,366	794,978	28,953	471
3,000 to 3,999	214,837	38,739	789,926	-38,799	751,143	1,028,464	47,898	518
4,000 to 4,999	198,993	60,491	938,781	-49,679	890,417	1,127,158	164,376	1,856
5,000 to 5,999	223,323	64,134	1,279,640	-58,904	1,220,840	1,114,831	350,596	2,439
6,000 to 6,999	240,783	54,298	1,594,941	-37,970	1,557,004	1,245,441	557,775	2,922
7,000 to 7,999	229,408	54,293	1,752,023	-32,702	1,719,449	1,225,631	711,115	2,336
8,000 to 8,999	248,291	36,113	2,180,416	-79,961	2,100,650	1,523,979	875,986	1,781
9,000 to 9,999	247,151	30,516	2,429,748	-81,783	2,348,204	1,515,104	1,152,654	1,784
10,000 to 10,999	242,473	29,537	2,645,912	-105,274	2,541,807	1,447,104	1,288,825	2,024
11,000 to 11,999	235,809	37,020	2,789,665	-77,316	2,712,523	1,458,493	1,463,961	2,427
12,000 to 12,999	222,251	59,834	2,859,597	-78,836	2,781,211	1,355,331	1,591,778	2,297
13,000 to 13,999	235,977	70,533	3,276,773	-93,544	3,183,721	1,522,889	1,859,684	4,627
14,000 to 14,999	246,312	75,336	3,663,700	-92,946	3,571,068	1,747,361	2,114,543	4,158
15,000 to 15,999	241,503	96,621	3,810,860	-72,365	3,739,053	1,507,848	2,361,468	5,819
16,000 to 16,999	233,542	95,578	3,918,265	-70,281	3,850,840	1,621,048	2,394,697	7,919
17,000 to 17,999	233,876	109,896	4,177,749	-88,710	4,089,408	1,565,420	2,686,481	10,375
18,000 to 18,999	226,691	88,414	4,265,437	-95,967	4,192,800	1,685,749	2,703,049	9,683
19,000 to 19,999	225,053	110,752	4,458,250	-70,460	4,389,107	1,539,944	2,989,323	13,937
20,000 to 20,999	237,259	106,046	4,942,239	-90,172	4,860,869	1,747,686	3,290,944	16,099
21,000 to 21,999	198,950	84,193	4,405,597	-129,749	4,277,990	1,566,260	2,863,300	15,713
22,000 to 22,999	208,585	90,020	4,823,755	-130,283	4,693,666	1,659,125	3,171,251	19,148
23,000 to 23,999	204,476	92,049	4,883,478	-78,742	4,804,819	1,591,941	3,301,121	22,908
24,000 to 24,999	201,411	95,204	5,047,617	-118,161	4,929,574	1,623,138	3,398,302	25,388
25,000 to 25,999	197,155	91,339	5,163,782	-135,883	5,027,900	1,505,234	3,586,750	28,586
26,000 to 26,999	201,922	98,763	5,504,072	-154,720	5,349,987	1,671,363	3,774,582	32,282
27,000 to 27,999	185,677	86,067	5,254,737	-151,286	5,109,564	1,539,822	3,672,947	31,429
28,000 to 28,999	190,197	89,985	5,624,121	-202,443	5,421,789	1,872,747	3,732,655	34,937
29,000 to 29,999	190,174	87,946	5,801,063	-186,118	5,615,177	1,729,833	3,974,790	35,581
30,000 to 30,999	191,330	104,231	6,054,840	-218,020	5,836,920	1,596,510	4,276,185	48,850
31,000 to 31,999	176,192	90,662	5,785,411	-237,266	5,548,389	1,616,938	4,015,555	46,875
32,000 to 32,999	170,996	89,488	5,824,536	-270,309	5,556,497	1,544,510	4,091,461	47,780
33,000 to 33,999	176,705	106,934	6,166,954	-246,006	5,920,339	1,551,609	4,417,808	60,571
34,000 to 34,999	162,160	87,010	5,876,507	-283,180	5,593,415	1,579,503	4,058,156	49,245
35,000 to 35,999	143,530	80,890	5,297,718	-205,204	5,092,912	1,472,120	3,665,684	52,359
36,000 to 36,999	149,546	83,942	5,736,024	-278,811	5,457,279	1,607,448	4,048,033	55,899
37,000 to 37,999	128,981	72,808	5,077,452	-241,139	4,836,462	1,406,294	3,472,442	45,975
38,000 to 38,999	146,898	89,670	5,873,467	-240,014	5,653,983	1,468,330	4,211,932	61,509
39,000 to 39,999	157,817	101,006	6,518,145	-287,925	6,234,318	1,592,199	4,671,468	81,642
40,000 to 49,999	1,244,970	879,947	58,461,634	-2,801,060	55,691,754	15,185,247	41,058,817	797,928
50,000 to 59,999	933,675	758,601	53,537,511	-2,394,771	51,147,412	13,036,554	38,331,489	941,254
60,000 to 69,999	756,466	659,912	51,061,227	-2,000,769	49,065,791	12,214,317	36,984,995	1,078,212
70,000 to 79,999	630,531	576,590	48,951,498	-1,774,391	47,190,523	11,538,902	35,795,852	1,182,972
80,000 to 89,999	500,737	478,655	43,806,001	-1,338,316	42,472,658	10,021,588	32,476,478	1,178,274
90,000 to 99,999	406,198	394,945	39,628,260	-1,135,008	38,496,586	8,789,741	29,744,594	1,159,991
100,000 to 149,999	1,185,897	1,167,196	146,627,457	-2,986,264	143,662,044	31,411,866	112,394,618	5,387,045
150,000 to 199,999	479,687	477,248	83,388,585	-935,666	82,453,059	15,631,626	66,898,915	4,052,629
200,000 to 299,999	328,462	327,330	79,336,788	-667,031	78,669,961	12,818,670	65,915,138	4,632,045
300,000 to 399,999	115,449	115,075	39,859,113	-173,819	39,685,295	5,187,531	34,521,746	2,689,415
400,000 to 499,999	57,415	57,244	25,627,597	-72,499	25,557,381	2,709,762	22,857,417	1,869,757
500,000 to 999,999	90,523	90,239	61,557,152	-23,726	61,533,488	4,640,941	56,921,687	4,817,385
1,000,000 to 1,999,999	33,101	33,048	45,172,646	-19,761	45,152,893	2,351,341	42,810,920	3,823,107
2,000,000 to 2,999,999	9,101	9,089	22,073,679	10,935	22,084,700	1,036,862	21,051,573	1,975,679
3,000,000 to 3,999,999	4,142	4,136	14,265,365	24,248	14,289,618	661,080	13,648,132	1,304,260
4,000,000 to 4,999,999	2,295	2,292	10,183,368	42,293	10,225,744	518,551	9,708,641	938,692
5,000,000 and over	7,059	7,050	118,092,747	-676,803	117,415,945	6,745,815	110,693,717	10,969,609
Total	**15,016,276**	**9,030,579**	**$ 1,083,420,319**	**$ -22,091,827**	**$ 1,061,495,142**	**$ 216,675,553**	**$ 872,868,798**	**$ 49,692,924**

Footnotes follow this section.

TABLE B - 4A.2

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	59,453	$ 1,838,863	120,444	$ 1,542,010	65,384	$ 418,556	23,100	$ 323,963
Zero	81	9,397	0	0	0	0		
$ 1 to $ 999	64,294	239,345	46,170	46,776	14,814	12,071	7,971	46,435
1,000 to 1,999	107,819	213,502	46,204	47,885	27,278	16,350	8,800	17,458
2,000 to 2,999	124,589	343,218	51,509	34,916	25,019	19,174	13,759	32,580
3,000 to 3,999	153,739	604,032	51,788	44,367	28,465	30,550	14,419	47,598
4,000 to 4,999	148,657	676,669	50,351	63,655	22,301	33,216	10,717	32,307
5,000 to 5,999	171,448	942,964	56,780	66,736	33,035	40,168	15,188	57,204
6,000 to 6,999	177,254	1,148,582	61,427	63,387	24,321	41,803	17,849	79,492
7,000 to 7,999	180,095	1,420,446	54,677	82,979	26,652	32,217	17,356	70,502
8,000 to 8,999	183,305	1,446,130	48,597	72,260	20,834	23,728	21,130	131,934
9,000 to 9,999	194,727	1,747,442	45,396	59,452	21,234	36,191	24,817	137,545
10,000 to 10,999	196,768	2,014,385	53,251	88,353	23,379	34,780	20,849	116,584
11,000 to 11,999	177,883	2,002,246	51,772	97,385	26,012	56,350	25,063	189,485
12,000 to 12,999	177,013	2,114,641	53,063	76,735	29,680	59,788	18,965	148,335
13,000 to 13,999	178,522	2,277,515	62,198	115,687	22,760	26,727	28,575	258,136
14,000 to 14,999	194,343	2,804,778	63,442	80,252	24,484	45,208	31,081	280,861
15,000 to 15,999	195,060	2,934,366	58,970	104,357	22,806	34,326	31,276	306,675
16,000 to 16,999	189,029	3,024,023	66,721	118,996	23,903	35,570	24,465	239,675
17,000 to 17,999	189,928	3,200,513	57,921	150,446	20,646	56,778	30,851	321,160
18,000 to 18,999	179,921	3,207,692	69,426	154,543	26,579	94,803	33,213	387,467
19,000 to 19,999	186,619	3,491,338	58,327	107,957	24,699	49,208	31,134	367,848
20,000 to 20,999	197,551	3,906,930	64,678	163,487	24,053	54,000	30,947	328,880
21,000 to 21,999	161,984	3,462,677	59,945	153,779	21,028	65,608	29,779	365,632
22,000 to 22,999	169,177	3,742,558	70,511	155,316	32,091	79,627	31,910	354,329
23,000 to 23,999	175,687	4,004,011	58,389	101,370	20,600	59,911	22,639	292,206
24,000 to 24,999	171,567	4,029,528	60,008	133,017	23,745	77,745	26,866	341,551
25,000 to 25,999	168,719	4,175,427	54,728	113,379	22,402	50,347	22,486	336,809
26,000 to 26,999	170,455	4,361,001	61,039	158,522	22,615	86,352	23,486	325,189
27,000 to 27,999	159,745	4,329,489	56,829	109,032	22,456	72,811	24,050	337,270
28,000 to 28,999	161,223	4,389,482	70,555	129,156	28,882	66,399	30,996	451,839
29,000 to 29,999	165,352	4,666,222	67,946	144,421	21,892	50,403	23,443	460,690
30,000 to 30,999	166,366	4,893,743	67,703	170,420	25,097	57,663	26,732	413,862
31,000 to 31,999	149,723	4,482,938	58,782	150,494	21,481	67,900	28,311	470,778
32,000 to 32,999	147,439	4,620,885	67,298	170,952	24,884	73,277	25,623	445,708
33,000 to 33,999	150,706	4,864,335	73,730	163,423	20,914	38,386	26,576	412,335
34,000 to 34,999	140,097	4,633,876	62,234	194,597	22,890	70,055	25,015	402,824
35,000 to 35,999	124,012	4,199,535	60,860	195,555	22,155	46,008	18,644	337,852
36,000 to 36,999	131,302	4,507,626	59,205	137,698	20,831	40,142	23,157	458,917
37,000 to 37,999	111,225	4,055,680	53,943	99,728	16,890	63,001	21,068	450,577
38,000 to 38,999	126,024	4,748,234	65,917	167,171	23,875	64,412	20,188	401,792
39,000 to 39,999	140,511	5,347,744	65,535	179,042	21,196	61,458	21,492	417,922
40,000 to 49,999	1,089,615	46,148,383	625,437	1,436,753	227,185	817,329	197,056	4,061,504
50,000 to 59,999	821,811	42,478,694	542,932	1,408,411	198,415	672,075	157,575	3,568,409
60,000 to 69,999	675,941	40,544,936	492,057	1,337,760	191,271	603,997	138,211	3,414,314
70,000 to 79,999	556,706	38,430,943	439,937	1,221,709	181,630	652,805	124,177	3,590,451
80,000 to 89,999	447,270	34,564,751	370,259	1,086,677	165,786	656,676	96,658	2,935,087
90,000 to 99,999	368,671	31,577,542	324,242	922,454	143,912	659,531	81,762	2,570,034
100,000 to 149,999	1,071,312	115,476,727	992,042	3,574,649	508,513	2,515,554	244,179	8,618,345
150,000 to 199,999	431,269	62,960,399	434,809	2,173,046	280,222	1,748,027	95,042	3,807,605
200,000 to 299,999	288,900	54,384,203	308,681	2,463,723	224,707	2,279,369	62,276	2,805,207
300,000 to 399,999	97,530	24,226,757	111,133	1,401,819	89,789	1,419,393	19,372	855,477
400,000 to 499,999	47,835	14,402,384	55,534	918,155	46,069	974,359	9,592	454,699
500,000 to 999,999	71,134	28,977,666	88,575	2,626,108	76,782	2,638,987	14,803	699,830
1,000,000 to 1,999,999	25,482	16,943,241	32,634	2,073,353	29,674	2,118,695	5,171	263,673
2,000,000 to 2,999,999	6,968	7,185,064	9,027	1,061,368	8,432	1,114,356	1,411	78,250
3,000,000 to 3,999,999	3,255	4,360,124	4,112	721,543	3,887	754,319	599	36,670
4,000,000 to 4,999,999	1,803	2,985,027	2,275	503,465	2,179	561,165	344	36,929
5,000,000 and over	5,436	22,075,105	7,038	6,238,801	6,827	7,814,551	1,093	137,296
Total	**12,530,349**	**$ 712,845,952**	**7,328,995**	**$ 37,379,491**	**3,399,542**	**$ 30,444,256**	**2,203,306**	**$ 49,333,987**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	34,148	$ 553,793	61,460	$ 1,950,852	24,750	$ 3,042,002	54,810	$ 142,740
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	30,279	43,004	3,047	16,996	8,414	17,004	5,329	10,670
1,000 to 1,999	21,591	92,279	1,827	9,992	19,686	30,922	9,128	20,552
2,000 to 2,999	32,171	112,275	1,889	10,797	14,988	24,029	5,497	12,860
3,000 to 3,999	40,125	145,256	5,343	24,688	16,966	42,187	7,373	19,618
4,000 to 4,999	34,428	155,950	2,489	14,886	15,039	37,282	6,120	15,845
5,000 to 5,999	33,184	191,644	3,424	18,132	21,424	36,901	7,111	18,329
6,000 to 6,999	48,198	312,654	3,496	17,023	15,719	38,163	6,574	11,677
7,000 to 7,999	32,217	237,770	3,907	23,330	14,144	39,074	7,405	17,374
8,000 to 8,999	61,787	476,955	5,252	28,167	12,099	14,521	7,851	18,246
9,000 to 9,999	48,491	391,048	5,916	27,507	11,803	37,401	5,802	13,889
10,000 to 10,999	43,756	362,180	5,762	30,947	17,199	45,563	4,521	10,469
11,000 to 11,999	41,772	417,297	5,264	46,954	12,612	35,936	8,481	19,383
12,000 to 12,999	40,082	396,477	5,177	52,408	18,145	107,690	8,069	18,380
13,000 to 13,999	48,755	547,389	5,746	31,018	9,368	19,255	5,843	13,954
14,000 to 14,999	38,854	470,801	4,184	74,443	11,411	63,298	10,421	28,426
15,000 to 15,999	38,392	368,442	5,689	41,736	10,671	38,570	4,460	11,041
16,000 to 16,999	30,726	403,981	4,861	23,178	10,659	45,262	11,354	29,275
17,000 to 17,999	31,136	402,629	5,515	33,393	9,538	32,963	6,892	17,628
18,000 to 18,999	24,262	339,502	5,038	41,820	13,793	56,507	6,155	15,949
19,000 to 19,999	27,568	322,900	3,648	30,391	15,910	72,746	2,886	6,402
20,000 to 20,999	26,756	362,526	6,701	37,069	13,522	33,601	9,846	20,974
21,000 to 21,999	19,409	277,818	6,150	36,091	10,311	86,128	6,533	14,018
22,000 to 22,999	25,488	387,148	5,552	64,586	18,708	140,098	7,612	16,536
23,000 to 23,999	20,315	308,898	4,293	35,136	10,828	39,862	6,581	13,667
24,000 to 24,999	30,141	406,881	3,546	50,605	14,795	78,596	6,134	11,317
25,000 to 25,999	20,755	329,239	6,097	48,958	11,121	22,136	7,501	20,078
26,000 to 26,999	23,845	387,045	3,695	26,911	11,061	44,750	9,886	27,533
27,000 to 27,999	15,756	222,361	4,984	37,321	8,885	41,434	6,470	14,920
28,000 to 28,999	20,627	323,091	8,124	63,248	11,636	57,566	14,108	33,638
29,000 to 29,999	15,477	294,830	6,383	40,638	8,116	47,805	6,172	12,544
30,000 to 30,999	18,344	264,863	8,817	46,217	15,559	83,381	5,342	12,144
31,000 to 31,999	17,263	317,939	5,047	47,083	12,424	46,907	6,666	13,728
32,000 to 32,999	19,266	307,807	6,475	35,570	14,257	60,434	7,500	16,322
33,000 to 33,999	21,937	414,349	5,828	48,964	11,052	72,636	9,823	24,353
34,000 to 34,999	13,879	240,676	4,899	34,887	14,305	76,965	5,447	12,993
35,000 to 35,999	14,970	265,795	4,830	31,763	10,561	46,850	4,656	11,705
36,000 to 36,999	16,320	220,378	4,840	22,717	9,649	69,732	7,197	14,568
37,000 to 37,999	8,550	150,799	4,524	37,690	9,381	54,459	5,000	10,619
38,000 to 38,999	15,837	324,225	6,985	39,820	11,831	58,072	8,337	19,387
39,000 to 39,999	16,083	232,526	5,934	38,532	12,284	56,376	6,407	12,985
40,000 to 49,999	131,586	2,471,544	50,613	416,953	120,894	889,390	66,398	153,959
50,000 to 59,999	110,374	2,132,392	47,535	327,728	109,478	709,541	62,136	143,891
60,000 to 69,999	91,042	2,017,946	43,062	298,043	110,095	1,102,254	51,679	118,751
70,000 to 79,999	77,063	1,872,175	35,375	252,899	104,844	877,622	50,524	115,967
80,000 to 89,999	73,357	1,918,556	27,646	164,571	93,448	828,972	48,472	106,269
90,000 to 99,999	53,818	1,499,924	29,713	182,091	84,983	950,676	40,145	90,774
100,000 to 149,999	172,814	5,853,248	86,444	732,160	296,152	4,358,819	159,249	363,043
150,000 to 199,999	80,476	4,362,134	32,742	317,016	172,452	3,927,353	82,498	188,028
200,000 to 299,999	64,399	4,882,858	23,511	240,276	151,859	5,816,688	68,493	163,147
300,000 to 399,999	22,812	2,593,307	7,651	140,669	62,792	4,503,676	26,536	66,341
400,000 to 499,999	11,653	1,486,429	3,906	73,245	34,226	3,598,526	12,473	31,357
500,000 to 999,999	18,507	3,460,604	6,411	190,290	60,056	12,099,006	18,427	47,778
1,000,000 to 1,999,999	6,155	1,634,745	2,253	117,334	24,072	11,406,142	6,209	16,760
2,000,000 to 2,999,999	1,669	575,686	604	52,963	7,062	6,741,584	1,512	4,124
3,000,000 to 3,999,999	721	302,800	283	27,975	3,362	4,895,702	585	1,638
4,000,000 to 4,999,999	419	212,864	187	18,311	1,885	3,765,875	311	868
5,000,000 and over	1,243	1,080,860	610	345,971	6,137	63,018,650	756	2,146
Total	**2,081,046**	**$ 51,141,491**	**661,184**	**$ 7,270,959**	**1,988,426**	**$ 134,585,538**	**1,035,709**	**$ 2,421,576**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	10,541	$ 228,585	59,645	$ 1,782,679	17,737	$ 1,830,484	40,228	$ 10,661,884
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	2,192	3,341	2,957	35,999	527	7,201	1,034	12,032
1,000 to 1,999	1,607	1,990	4,225	63,700	623	3,249	2,126	12,092
2,000 to 2,999	1,298	2,395	2,712	45,923	1,581	3,976	1,989	12,654
3,000 to 3,999	2,675	12,894	1,509	22,930	2,450	72,220	1,218	48,346
4,000 to 4,999	2,415	8,054	3,334	52,406	2,289	6,208	1,141	12,879
5,000 to 5,999	3,051	9,091	3,095	45,349	2,078	7,310	592	5,763
6,000 to 6,999	4,704	16,202	5,116	92,592	1,890	14,313	2,046	11,079
7,000 to 7,999	6,303	33,567	2,769	35,779	5,158	27,430	3,754	24,922
8,000 to 8,999	3,212	17,751	2,784	28,668	1,474	11,143	1,986	20,641
9,000 to 9,999	4,331	35,275	3,225	48,544	1,430	13,992	2,887	33,550
10,000 to 10,999	2,604	12,421	7,099	81,928	1,262	11,332	2,186	18,355
11,000 to 11,999	4,837	30,827	2,321	33,426	2,941	14,625	1,243	14,347
12,000 to 12,999	4,354	22,783	6,521	60,873	3,100	13,249	2,690	43,150
13,000 to 13,999	3,351	25,487	4,557	39,638	1,191	10,320	867	14,809
14,000 to 14,999	7,014	42,242	6,839	97,699	1,403	12,543	2,644	10,177
15,000 to 15,999	5,079	20,757	4,358	63,445	1,234	11,411	1,052	29,612
16,000 to 16,999	8,045	96,598	5,797	100,808	1,218	20,264	3,602	56,637
17,000 to 17,999	4,439	19,822	4,501	50,724	1,290	13,640	1,644	20,554
18,000 to 18,999	4,218	21,420	2,870	40,476	4,521	27,795	4,713	40,107
19,000 to 19,999	5,037	19,279	3,481	41,527	2,560	36,270	988	15,333
20,000 to 20,999	8,029	76,888	7,295	90,729	3,849	47,890	2,738	20,612
21,000 to 21,999	6,460	40,194	5,758	87,111	2,724	25,735	1,675	41,145
22,000 to 22,999	4,954	37,056	5,905	52,137	2,869	21,172	2,157	99,851
23,000 to 23,999	4,994	25,371	3,748	42,197	3,338	67,202	2,638	38,061
24,000 to 24,999	4,216	21,714	4,902	77,317	2,660	19,667	1,854	15,078
25,000 to 25,999	3,344	23,595	5,933	58,404	4,753	99,259	3,130	79,508
26,000 to 26,999	3,839	42,868	3,544	42,223	3,498	92,677	2,928	17,591
27,000 to 27,999	4,185	26,456	4,527	61,139	2,710	89,691	3,036	85,953
28,000 to 28,999	7,458	84,085	8,991	133,584	2,762	50,285	4,235	38,638
29,000 to 29,999	3,049	31,764	9,923	118,755	4,516	104,995	2,657	80,600
30,000 to 30,999	3,391	25,990	5,161	77,603	3,552	42,554	3,337	32,578
31,000 to 31,999	5,394	43,112	3,549	49,296	1,968	27,805	2,079	30,958
32,000 to 32,999	4,958	46,222	9,053	140,315	2,177	37,011	3,813	20,380
33,000 to 33,999	3,419	36,773	5,743	56,161	4,221	90,369	3,807	51,231
34,000 to 34,999	5,759	33,700	4,479	57,354	2,819	32,307	1,582	23,512
35,000 to 35,999	4,391	36,492	5,140	69,377	3,602	122,782	3,030	49,280
36,000 to 36,999	4,772	41,215	4,401	56,475	2,024	23,209	2,388	46,443
37,000 to 37,999	3,838	34,212	5,314	67,251	1,619	25,686	1,870	41,684
38,000 to 38,999	4,095	21,139	8,062	96,548	3,255	38,109	3,608	37,357
39,000 to 39,999	4,532	59,435	6,486	94,246	1,709	20,312	1,346	15,286
40,000 to 49,999	43,360	423,288	56,006	706,252	30,982	667,248	29,317	532,872
50,000 to 59,999	34,817	429,896	55,103	746,549	27,390	699,292	22,148	403,446
60,000 to 69,999	31,669	467,943	53,524	711,546	28,857	625,366	25,331	518,986
70,000 to 79,999	30,621	389,735	41,807	515,181	26,047	955,709	24,043	560,955
80,000 to 89,999	28,327	369,867	45,191	534,802	27,811	879,093	21,443	439,501
90,000 to 99,999	22,001	293,991	30,590	398,810	22,309	657,780	20,832	323,830
100,000 to 149,999	85,134	1,528,612	103,562	1,381,536	91,856	3,502,786	75,859	1,354,535
150,000 to 199,999	43,330	1,023,531	15,818	466,159	63,763	3,480,715	50,193	1,207,733
200,000 to 299,999	41,662	1,385,641	16,695	479,952	69,213	5,793,991	57,618	1,441,993
300,000 to 399,999	18,140	856,911	7,707	264,768	37,319	4,770,522	31,132	1,109,037
400,000 to 499,999	10,400	580,118	4,183	149,531	21,958	3,845,027	18,877	913,021
500,000 to 999,999	20,309	1,557,305	8,043	361,586	45,479	11,731,597	40,178	2,504,844
1,000,000 to 1,999,999	9,382	1,013,005	3,378	184,446	20,604	11,126,411	18,716	2,015,517
2,000,000 to 2,999,999	2,978	433,751	1,002	65,939	6,315	5,590,027	5,962	1,073,602
3,000,000 to 3,999,999	1,465	237,219	487	44,848	2,996	3,495,458	2,810	702,318
4,000,000 to 4,999,999	855	127,936	283	21,315	1,712	2,364,613	1,640	464,070
5,000,000 and over	3,014	885,631	913	125,071	5,686	21,840,547	5,501	6,064,738
Total	**613,849**	**$ 13,473,441**	**701,921**	**$ 11,551,631**	**648,877**	**$ 85,273,875**	**586,138**	**$ 33,615,667**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	1,836	$ 52,145	1,240	$ 170,081	958	$ 56,130	4,736	$ 397,506
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	278	96	0	0	52	44	34	1,572
1,000 to 1,999	55	100	a	0	0	0	53	426
2,000 to 2,999	52	35	0	0	52	828	70	227
3,000 to 3,999	353	8,701	300	2,412	371	3,628	53	248
4,000 to 4,999	1,472	4,942	0	0	104	292	227	13,360
5,000 to 5,999	203	4,125	106	1,902	1,283	2,517	53	101
6,000 to 6,999	1,316	455	1,264	36	52	292	103	634
7,000 to 7,999	a	1	a	0	16	3,866	103	1,962
8,000 to 8,999	1,688	10,245	371	2	103	1,058	155	1,945
9,000 to 9,999	207	981	52	68	52	479	213	2,654
10,000 to 10,999	a	120	a	1	103	1,049	52	137
11,000 to 11,999	1,317	1,706	0	0	0	0	207	2,526
12,000 to 12,999	1,508	1,107	0	0	52	441	19	55
13,000 to 13,999	152	1,463	52	7	429	3,762	202	3,988
14,000 to 14,999	1,473	4,721	52	453	226	5,562	a	65
15,000 to 15,999	54	19	53	13	150	1,213	150	806
16,000 to 16,999	1,200	9,888	0	0	98	511	278	5,493
17,000 to 17,999	1,253	8,310	103	2,060	0	0	104	926
18,000 to 18,999	295	2,094	53	322	a	13	165	3,674
19,000 to 19,999	52	4	0	0	360	994	325	11,309
20,000 to 20,999	2,544	14,654	1,353	3,841	97	680	216	5,649
21,000 to 21,999	199	669	51	6	93	257	200	3,484
22,000 to 22,999	199	1,290	209	1,506	198	2,653	1,439	22,045
23,000 to 23,999	453	4,712	47	12	47	822	299	3,136
24,000 to 24,999	66	2,402	47	244	a	258	149	1,553
25,000 to 25,999	1,741	2,383	1,694	347	15	185	183	987
26,000 to 26,999	896	1,446	0	0	51	1,321	103	122
27,000 to 27,999	645	2,034	360	41	0	0	148	1,814
28,000 to 28,999	259	2,346	47	3	52	781	237	1,750
29,000 to 29,999	97	342	0	0	191	4,031	199	3,385
30,000 to 30,999	237	1,190	0	0	a	30	150	1,675
31,000 to 31,999	1,599	26,430	210	3	144	2,822	292	2,000
32,000 to 32,999	536	4,698	93	97	18	173	191	3,535
33,000 to 33,999	149	2,120	98	384	0	0	246	3,988
34,000 to 34,999	93	390	0	0	52	226	553	5,676
35,000 to 35,999	195	5,294	393	618	47	1,798	195	1,442
36,000 to 36,999	435	4,278	195	182	47	1,331	193	4,004
37,000 to 37,999	286	2,555	145	142	0	0	319	5,592
38,000 to 38,999	335	3,079	195	206	97	4,295	102	2,089
39,000 to 39,999	509	1,265	0	0	47	37	300	5,747
40,000 to 49,999	6,000	66,936	1,789	1,050	2,218	66,332	1,876	24,729
50,000 to 59,999	6,314	74,736	1,667	1,884	1,110	22,297	2,860	34,218
60,000 to 69,999	4,266	68,281	822	3,918	771	13,157	1,642	23,957
70,000 to 79,999	4,046	112,371	753	272	678	18,254	2,211	32,429
80,000 to 89,999	5,360	80,791	2,620	2,901	537	13,347	1,373	18,621
90,000 to 99,999	3,605	63,497	1,982	12,171	653	25,104	2,295	48,985
100,000 to 149,999	14,293	322,215	3,180	26,438	1,623	56,829	6,786	121,065
150,000 to 199,999	6,612	135,352	1,096	7,259	863	57,400	1,375	23,909
200,000 to 299,999	8,240	306,914	1,908	18,174	1,363	107,009	2,504	78,983
300,000 to 399,999	4,550	228,384	1,021	8,203	622	52,764	1,199	51,810
400,000 to 499,999	2,289	146,116	644	20,959	257	19,171	649	23,844
500,000 to 999,999	4,284	450,042	1,180	51,787	552	73,876	1,330	68,142
1,000,000 to 1,999,999	2,211	373,657	710	26,950	262	53,746	641	67,157
2,000,000 to 2,999,999	682	190,779	226	13,814	77	22,532	188	34,235
3,000,000 to 3,999,999	358	131,436	134	40,316	41	13,855	86	13,329
4,000,000 to 4,999,999	194	56,468	77	6,067	22	7,653	68	13,145
5,000,000 and over	778	596,508	367	71,579	66	28,178	207	82,674
Total	**100,317**	**$ 3,599,315**	**28,961**	**$ 498,736**	**17,374**	**$ 755,883**	**40,304**	**$ 1,290,518**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	50,715	$ 835,494	78,149	$ 11,398,431	182,009	$ -15,783,487
Zero	0	0	0	0	81	9,397
$ 1 to $ 999	22,456	332,186	2,775	90,483	138,965	579,752
1,000 to 1,999	15,415	67,757	2,911	57,312	157,975	327,416
2,000 to 2,999	24,523	108,433	2,652	50,251	181,906	549,150
3,000 to 3,999	25,349	67,573	1,962	95,963	214,837	864,804
4,000 to 4,999	28,549	111,017	1,676	35,299	198,993	984,919
5,000 to 5,999	31,226	105,428	2,404	55,364	223,272	1,319,149
6,000 to 6,999	36,523	134,191	1,954	38,185	240,783	1,678,310
7,000 to 7,999	34,196	135,642	3,284	78,452	229,357	1,901,678
8,000 to 8,999	50,203	204,166	3,830	44,425	248,291	2,267,803
9,000 to 9,999	48,572	216,916	2,281	37,098	247,151	2,519,196
10,000 to 10,999	46,038	215,201	2,047	37,759	242,421	2,722,373
11,000 to 11,999	42,403	174,100	1,317	35,208	235,809	2,868,492
12,000 to 12,999	45,862	194,552	3,065	33,206	222,251	2,927,722
13,000 to 13,999	49,966	212,905	1,711	18,927	235,977	3,377,195
14,000 to 14,999	54,479	221,138	3,259	38,563	246,312	3,781,579
15,000 to 15,999	55,321	240,678	963	30,258	241,503	3,883,904
16,000 to 16,999	50,813	265,686	1,336	40,946	233,542	4,004,117
17,000 to 17,999	58,330	215,208	2,480	35,297	233,876	4,260,891
18,000 to 18,999	66,134	237,437	1,341	34,828	226,691	4,352,101
19,000 to 19,999	59,355	200,612	1,525	28,915	225,053	4,535,284
20,000 to 20,999	69,596	263,179	2,561	41,969	237,259	5,031,876
21,000 to 21,999	73,177	239,088	2,416	66,090	198,950	4,469,580
22,000 to 22,999	73,389	283,761	1,937	51,939	208,585	4,896,413
23,000 to 23,999	67,912	225,156	2,114	46,940	203,466	4,950,373
24,000 to 24,999	66,562	257,095	1,312	56,745	201,411	5,155,603
25,000 to 25,999	68,916	316,480	2,410	28,031	197,155	5,232,931
26,000 to 26,999	68,989	260,958	992	12,660	201,922	5,635,092
27,000 to 27,999	71,135	314,285	867	24,690	185,627	5,318,986
28,000 to 28,999	88,321	462,611	2,264	41,223	190,197	5,705,560
29,000 to 29,999	73,195	374,533	2,726	51,082	190,174	5,873,260
30,000 to 30,999	76,143	375,856	1,308	25,664	191,330	6,133,677
31,000 to 31,999	73,463	370,745	1,267	20,877	176,192	5,843,928
32,000 to 32,999	72,178	386,805	2,933	22,132	170,996	5,915,627
33,000 to 33,999	73,988	392,309	1,941	16,967	176,705	6,284,991
34,000 to 34,999	75,145	409,463	1,781	28,110	162,160	5,932,610
35,000 to 35,999	62,002	334,152	1,787	55,444	143,530	5,372,486
36,000 to 36,999	66,340	414,575	1,238	15,296	149,546	5,759,424
37,000 to 37,999	71,032	389,035	1,309	23,210	128,981	5,139,549
38,000 to 38,999	73,845	379,441	1,020	34,660	146,898	5,979,907
39,000 to 39,999	74,843	442,262	1,330	31,889	157,817	6,619,698
40,000 to 49,999	710,683	4,353,537	12,176	215,219	1,244,970	59,316,361
50,000 to 59,999	632,749	3,933,402	9,354	231,922	933,164	54,240,564
60,000 to 69,999	564,434	3,414,003	9,232	176,984	756,466	51,760,705
70,000 to 79,999	511,673	3,082,680	8,940	166,860	630,531	49,559,804
80,000 to 89,999	439,114	2,525,403	7,985	155,644	500,737	44,437,372
90,000 to 99,999	356,331	2,087,434	5,985	109,999	406,198	40,141,315
100,000 to 149,999	1,096,137	7,367,078	22,062	453,435	1,185,679	148,744,810
150,000 to 199,999	420,002	3,553,271	10,739	319,063	479,469	84,699,634
200,000 to 299,999	267,611	3,463,102	13,489	404,781	328,462	80,861,735
300,000 to 399,999	90,303	1,698,181	7,136	228,787	115,449	40,737,384
400,000 to 499,999	46,087	1,176,575	4,212	215,835	57,415	26,173,767
500,000 to 999,999	78,641	2,077,515	9,366	412,132	90,523	62,762,727
1,000,000 to 1,999,999	35,626	1,558,038	4,884	320,028	33,101	45,816,453
2,000,000 to 2,999,999	11,068	714,427	1,464	150,059	9,101	22,313,194
3,000,000 to 3,999,999	5,242	415,968	747	141,394	4,142	14,393,283
4,000,000 to 4,999,999	2,795	284,957	490	129,314	2,294	10,252,935
5,000,000 and over	10,083	2,302,794	1,666	750,948	7,059	118,578,447
Total	**7,615,174**	**$ 55,396,474**	**288,358**	**$ 17,593,192**	**15,010,716**	**$ 1,099,973,805**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	3,523	$ 11,442	8,490	$ 9,891	6,657	$ 13,946	165	$ 2,153
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	411	1,508	1,181	1,084	1,302	1,673	0	0
1,000 to 1,999	259	472	1,681	775	2,270	5,434	155	123
2,000 to 2,999	383	951	1,207	1,113	3,386	5,741	103	353
3,000 to 3,999	1,593	1,734	5,054	3,564	5,904	11,643	1,316	433
4,000 to 4,999	414	1,115	2,899	4,408	5,955	12,519	103	85
5,000 to 5,999	733	2,211	4,183	3,009	5,560	10,468	207	192
6,000 to 6,999	460	1,278	3,688	4,733	4,461	8,659	1,574	2,567
7,000 to 7,999	1,731	6,504	3,501	2,935	7,278	18,903	305	345
8,000 to 8,999	1,143	3,571	4,489	5,105	6,790	14,206	465	1,304
9,000 to 9,999	2,191	8,682	5,296	6,018	9,214	23,681	536	971
10,000 to 10,999	997	2,126	3,970	2,994	8,454	24,414	413	750
11,000 to 11,999	460	1,204	4,113	3,045	5,434	14,869	493	955
12,000 to 12,999	869	2,185	5,099	3,966	4,527	11,026	1,522	2,226
13,000 to 13,999	1,172	4,034	8,423	5,405	3,493	3,656	460	683
14,000 to 14,999	4,718	19,860	6,086	5,249	3,429	9,121	413	484
15,000 to 15,999	3,924	13,740	4,796	2,976	5,720	6,279	821	1,397
16,000 to 16,999	1,487	2,586	4,962	5,366	3,688	8,941	1,930	4,288
17,000 to 17,999	1,229	2,723	5,186	3,683	3,900	7,416	548	1,357
18,000 to 18,999	3,456	7,649	7,173	4,181	5,776	9,061	2,387	4,940
19,000 to 19,999	3,697	11,091	4,808	3,383	1,635	3,148	2,073	2,638
20,000 to 20,999	2,791	11,244	9,274	8,184	2,520	4,846	798	1,489
21,000 to 21,999	1,566	4,067	8,176	5,758	3,193	8,340	643	666
22,000 to 22,999	3,079	11,273	8,112	5,018	4,466	13,552	601	1,416
23,000 to 23,999	1,295	3,689	12,016	10,555	3,514	5,742	707	1,448
24,000 to 24,999	5,111	18,044	6,863	5,136	1,811	3,700	1,761	2,175
25,000 to 25,999	3,749	10,192	8,165	5,125	4,598	13,426	691	1,300
26,000 to 26,999	2,824	9,543	9,529	5,525	4,003	6,019	546	1,043
27,000 to 27,999	3,182	10,369	11,989	9,038	1,704	2,784	656	1,516
28,000 to 28,999	2,703	8,859	10,610	8,702	3,456	7,636	711	1,144
29,000 to 29,999	3,661	13,822	8,479	7,966	2,738	3,334	1,113	3,100
30,000 to 30,999	3,713	8,722	9,579	6,904	1,858	3,306	1,826	4,187
31,000 to 31,999	2,460	7,447	9,564	7,544	3,595	4,222	702	1,421
32,000 to 32,999	5,250	19,929	9,238	5,490	1,367	2,472	757	1,061
33,000 to 33,999	6,685	22,195	10,770	11,492	3,178	3,393	449	1,224
34,000 to 34,999	2,625	9,504	8,021	6,002	2,758	5,732	559	803
35,000 to 35,999	4,515	21,048	8,526	6,920	1,823	2,646	546	1,542
36,000 to 36,999	4,026	11,805	7,695	5,585	1,513	2,380	800	1,206
37,000 to 37,999	3,151	10,752	12,661	11,962	1,058	1,292	2,261	5,405
38,000 to 38,999	5,624	22,931	8,320	6,060	4,952	7,460	1,956	3,106
39,000 to 39,999	3,330	12,537	14,567	9,496	3,007	7,620	652	2,186
40,000 to 49,999	38,941	146,001	104,560	102,528	28,975	43,075	4,846	10,114
50,000 to 59,999	33,064	115,365	80,805	69,105	41,319	83,289	6,090	13,916
60,000 to 69,999	27,721	128,526	69,263	45,375	35,722	57,861	4,225	9,202
70,000 to 79,999	22,530	91,001	38,442	35,395	22,488	32,234	2,755	6,643
80,000 to 89,999	23,651	97,743	34,689	33,986	10,229	16,495	3,446	10,592
90,000 to 99,999	21,012	91,708	30,749	31,991	19,078	33,079	3,024	8,327
100,000 to 149,999	60,561	271,551	98,112	67,574	150,223	293,067	9,311	37,541
150,000 to 199,999	22,221	109,399	222	190	14,683	22,955	2,772	14,476
200,000 to 299,999	10,388	74,327	106	238	179	605	2,086	10,927
300,000 to 399,999	4,471	33,128	20	27	36	53	623	3,863
400,000 to 499,999	2,214	15,988	a	5	14	17	232	2,112
500,000 to 999,999	3,504	27,250	0	0	14	56	287	1,497
1,000,000 to 1,999,999	1,228	9,305	a	2	a	4	85	906
2,000,000 to 2,999,999	297	2,220	0	0	0	0	14	182
3,000,000 to 3,999,999	139	1,049	0	0	0	0	a	64
4,000,000 to 4,999,999	60	498	0	0	0	0	a	3
5,000,000 and over	135	1,045	a	9	a	4	a	21
Total	**378,326**	**$ 1,570,742**	**745,415**	**$ 617,771**	**484,908**	**$ 917,505**	**74,530**	**$ 196,068**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	35,724	$ 42,857	15,094	$ 80,637	590	$ 19,724	4,104	$ 1,646
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	11,930	4,400	1,569	5,382	0	0	1,367	145
1,000 to 1,999	22,491	13,038	3,106	17,134	a	3	1,915	4,621
2,000 to 2,999	34,083	10,440	2,454	11,574	0	0	961	151
3,000 to 3,999	43,819	20,133	1,891	6,706	54	46	1,321	222
4,000 to 4,999	35,415	11,791	2,423	8,690	52	35	691	421
5,000 to 5,999	36,920	14,977	3,699	11,426	0	0	826	150
6,000 to 6,999	46,964	33,864	3,582	23,668	1,311	1,094	362	76
7,000 to 7,999	40,113	29,553	3,523	11,953	155	399	1,989	184
8,000 to 8,999	62,588	35,953	5,435	21,190	156	524	2,586	1,217
9,000 to 9,999	48,694	29,671	4,743	12,654	155	478	673	160
10,000 to 10,999	44,375	29,369	2,390	8,886	103	446	878	292
11,000 to 11,999	45,535	37,722	3,652	9,865	155	847	1,829	273
12,000 to 12,999	40,733	31,700	4,448	9,905	155	618	1,029	207
13,000 to 13,999	50,596	44,945	8,164	31,234	155	418	3,045	593
14,000 to 14,999	40,016	35,480	6,236	37,274	102	455	1,305	256
15,000 to 15,999	39,589	28,152	4,114	15,535	155	784	2,237	290
16,000 to 16,999	32,060	30,515	5,178	23,817	103	326	3,696	132
17,000 to 17,999	33,854	33,853	4,712	16,378	305	1,178	2,266	111
18,000 to 18,999	25,675	25,179	3,474	11,680	103	523	3,296	292
19,000 to 19,999	28,246	24,924	5,601	18,551	a	326	2,078	619
20,000 to 20,999	29,411	30,120	4,992	17,821	52	315	3,439	736
21,000 to 21,999	20,181	20,862	3,453	14,099	254	1,434	1,166	247
22,000 to 22,999	26,070	28,943	8,067	21,059	1,487	7,829	695	37
23,000 to 23,999	21,925	23,230	3,568	13,749	351	2,110	644	101
24,000 to 24,999	29,266	29,268	7,120	26,827	196	1,199	1,310	184
25,000 to 25,999	24,411	29,238	3,971	13,912	102	437	877	114
26,000 to 26,999	27,015	37,654	4,723	28,059	1,571	6,446	1,122	174
27,000 to 27,999	19,698	18,815	2,323	12,006	148	550	4,270	1,656
28,000 to 28,999	20,728	23,745	4,812	16,241	518	3,167	546	155
29,000 to 29,999	18,337	24,108	3,308	12,725	199	1,092	696	348
30,000 to 30,999	20,398	20,112	3,895	13,297	842	3,081	1,128	171
31,000 to 31,999	17,901	23,181	3,201	11,551	103	715	691	129
32,000 to 32,999	20,293	23,647	4,653	18,746	1,477	13,816	831	211
33,000 to 33,999	26,886	39,939	7,921	37,328	343	2,174	2,454	1,533
34,000 to 34,999	16,534	18,407	2,860	10,334	244	1,928	2,492	646
35,000 to 35,999	16,485	23,013	4,171	22,235	153	532	1,424	812
36,000 to 36,999	18,347	16,786	3,137	16,465	355	1,759	2,408	358
37,000 to 37,999	10,609	12,823	3,711	13,097	405	4,110	925	443
38,000 to 38,999	21,225	31,236	6,505	27,961	612	8,611	2,436	328
39,000 to 39,999	17,208	17,769	5,967	26,797	152	1,167	748	115
40,000 to 49,999	146,886	205,315	37,753	195,074	7,584	59,129	11,054	3,098
50,000 to 59,999	125,423	181,418	30,546	139,304	6,668	57,840	9,678	4,138
60,000 to 69,999	105,584	164,941	27,570	136,868	8,752	91,381	7,164	2,803
70,000 to 79,999	89,769	154,115	22,248	115,273	7,501	100,107	10,149	2,658
80,000 to 89,999	80,468	157,353	21,009	109,527	9,399	92,788	6,309	1,127
90,000 to 99,999	62,256	116,237	19,909	95,955	7,399	100,923	4,395	943
100,000 to 149,999	198,754	441,492	52,283	328,670	28,105	414,991	20,513	9,682
150,000 to 199,999	93,331	273,949	34,426	235,146	26,277	512,744	6,541	1,709
200,000 to 299,999	78,950	285,613	31,091	247,712	27,479	703,218	4,575	2,354
300,000 to 399,999	32,132	142,973	15,130	128,874	12,697	422,288	1,569	1,358
400,000 to 499,999	17,051	84,916	7,733	74,461	7,234	260,088	649	511
500,000 to 999,999	29,735	189,614	16,188	166,892	12,902	576,937	1,234	2,230
1,000,000 to 1,999,999	11,732	99,740	6,644	74,796	4,572	244,036	411	750
2,000,000 to 2,999,999	3,386	36,843	1,866	21,986	1,191	65,033	102	313
3,000,000 to 3,999,999	1,518	17,664	776	9,173	448	26,126	49	127
4,000,000 to 4,999,999	847	11,252	404	5,450	220	12,086	29	57
5,000,000 and over	2,813	59,398	1,416	20,110	695	32,872	73	227
Total	**2,302,983**	**$ 3,684,246**	**514,837**	**$ 2,873,718**	**182,542**	**$ 3,863,284**	**153,249**	**$ 54,639**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Alimony Paid		Domestic Production		Total Adjustments[13]		California Adjustments			
							Subtractions		Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,319	$ 45,648	1,713	$ 2,358	55,434	$ 238,338	96,192	$ 10,563,616	78,774	$ 11,078,232
Zero	0	0	0	0	0	0	452	10,348	0	0
$ 1 to $ 999	55	841	1,946	194	16,038	15,540	27,446	584,828	5,066	98,474
1,000 to 1,999	52	273	4,562	614	27,368	42,846	13,086	102,782	8,741	64,944
2,000 to 2,999	52	1,611	4,103	92	37,560	32,763	15,980	91,704	7,440	53,135
3,000 to 3,999	1,447	2,444	7,363	945	55,796	48,454	15,493	168,553	12,439	129,754
4,000 to 4,999	53	584	2,275	111	42,390	40,472	18,653	107,568	10,471	57,888
5,000 to 5,999	0	0	2,890	138	46,053	42,717	22,084	113,453	7,996	54,549
6,000 to 6,999	0	0	7,527	1,321	55,904	78,259	25,423	112,399	11,501	74,429
7,000 to 7,999	103	842	6,741	1,131	49,245	75,070	26,004	147,173	17,724	114,471
8,000 to 8,999	629	4,026	4,515	253	73,492	88,443	32,190	142,518	13,427	62,557
9,000 to 9,999	103	279	5,850	5,279	61,921	88,398	30,321	156,798	15,717	75,015
10,000 to 10,999	103	1,332	4,464	341	56,658	71,897	32,948	173,837	15,429	68,562
11,000 to 11,999	155	753	6,475	1,194	56,720	71,570	31,297	138,052	11,422	60,737
12,000 to 12,999	52	142	5,235	504	50,692	63,419	34,024	135,399	9,144	56,563
13,000 to 13,999	445	9,174	6,675	575	62,622	101,556	33,212	133,488	6,567	39,944
14,000 to 14,999	458	3,138	1,955	347	51,391	115,761	35,881	153,762	12,786	60,816
15,000 to 15,999	463	2,711	5,095	187	52,028	72,783	32,133	115,197	9,268	42,832
16,000 to 16,999	103	791	5,200	418	45,474	77,942	34,435	142,140	11,456	71,860
17,000 to 17,999	1,517	14,182	4,871	745	44,208	83,366	36,651	129,739	7,090	41,029
18,000 to 18,999	155	954	408	131	43,890	67,352	44,827	152,486	11,121	56,519
19,000 to 19,999	201	2,204	2,567	250	40,613	67,536	37,870	112,398	8,221	41,938
20,000 to 20,999	303	1,564	4,056	394	46,218	77,185	52,410	164,810	13,787	74,638
21,000 to 21,999	569	5,471	1,789	307	32,392	61,767	51,023	200,389	8,947	70,640
22,000 to 22,999	149	2,302	1,022	150	37,770	92,444	49,081	200,472	13,513	70,189
23,000 to 23,999	591	5,641	250	66	37,536	66,496	45,584	146,273	6,860	67,531
24,000 to 24,999	204	2,100	4,589	847	43,222	98,013	52,159	185,528	5,640	67,367
25,000 to 25,999	336	1,380	554	89	38,815	75,470	45,355	180,850	11,486	44,967
26,000 to 26,999	1,636	31,271	4,181	779	41,763	127,174	47,420	178,867	9,094	24,148
27,000 to 27,999	343	1,859	1,593	149	38,358	60,157	49,289	205,287	6,868	54,001
28,000 to 28,999	297	2,791	1,418	249	36,378	73,635	54,615	248,824	11,693	46,381
29,000 to 29,999	144	1,238	3,295	405	32,739	69,993	49,946	239,479	7,061	53,361
30,000 to 30,999	444	8,412	1,857	242	37,628	69,771	53,442	250,142	7,322	32,122
31,000 to 31,999	199	329	351	194	32,385	58,052	48,138	273,914	7,213	36,648
32,000 to 32,999	389	2,497	343	64	33,463	88,879	51,303	308,890	10,394	38,581
33,000 to 33,999	553	7,739	4,080	624	46,053	128,742	54,420	278,154	7,626	32,148
34,000 to 34,999	305	1,940	1,315	100	31,332	56,336	56,027	337,043	8,135	53,862
35,000 to 35,999	542	4,085	1,593	469	31,532	89,145	43,561	283,982	9,537	78,778
36,000 to 36,999	355	987	2,781	68	32,843	58,336	43,203	307,291	6,699	28,480
37,000 to 37,999	300	1,309	2,158	133	30,851	62,619	48,645	265,948	5,005	24,810
38,000 to 38,999	1,223	4,455	4,053	101	36,877	113,014	50,291	277,908	9,928	37,893
39,000 to 39,999	1,844	19,429	3,446	282	38,089	98,278	54,260	333,524	9,007	45,599
40,000 to 49,999	6,933	73,951	14,510	1,519	304,042	864,033	485,568	3,147,599	83,324	346,539
50,000 to 59,999	4,365	49,168	16,976	2,840	267,476	733,617	426,921	2,758,606	94,771	363,835
60,000 to 69,999	5,415	40,794	18,095	6,618	233,671	701,666	387,157	2,317,840	78,754	317,071
70,000 to 79,999	3,912	47,107	12,761	2,021	182,822	604,002	361,190	2,099,536	68,434	325,145
80,000 to 89,999	6,000	77,083	7,858	3,617	155,469	626,916	307,746	1,655,357	58,078	317,041
90,000 to 99,999	4,126	49,209	7,954	2,196	134,587	550,702	250,184	1,350,324	54,457	215,316
100,000 to 149,999	15,504	197,992	25,827	23,589	481,360	2,147,837	738,302	4,260,216	245,733	1,274,003
150,000 to 199,999	7,966	143,415	7,401	19,665	160,794	1,371,826	295,555	1,918,178	104,677	982,512
200,000 to 299,999	5,468	155,973	6,317	35,055	112,568	1,550,494	188,966	1,720,568	86,237	1,053,603
300,000 to 399,999	2,477	112,074	3,423	29,228	45,128	888,211	63,676	808,492	41,244	634,673
400,000 to 499,999	1,583	78,099	1,814	21,001	23,609	544,247	32,820	551,093	22,639	478,595
500,000 to 999,999	2,155	139,350	4,916	97,427	41,455	1,216,102	55,377	1,258,293	43,828	1,234,567
1,000,000 to 1,999,999	951	87,781	3,179	115,603	16,684	645,322	22,784	886,435	19,700	866,674
2,000,000 to 2,999,999	280	37,154	1,163	70,197	4,855	238,452	6,676	444,080	6,098	455,014
3,000,000 to 3,999,999	150	22,307	604	50,114	2,195	127,619	3,053	279,111	2,878	303,359
4,000,000 to 4,999,999	84	10,449	343	31,375	1,254	73,233	1,758	229,283	1,680	271,575
5,000,000 and over	231	45,760	1,310	323,045	4,128	594,174	5,652	2,916,714	5,565	2,239,911
Total	**85,790**	**$ 1,566,395**	**271,606**	**$ 857,948**	**3,933,838**	**$ 16,688,440**	**5,310,160**	**$ 47,157,536**	**1,485,715**	**$ 25,065,827**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	171,306	$ 1,139,150	70,877	$ 519,480	74,612	$ 432,939	42,879	$ 18,539
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	7,621	44,984	11,036	11,474	10,348	31,423	8,257	1,734
1,000 to 1,999	10,537	39,398	10,767	15,053	8,406	21,861	4,665	596
2,000 to 2,999	5,943	30,082	9,224	5,905	6,028	23,116	4,314	849
3,000 to 3,999	8,877	32,579	6,921	5,536	7,801	25,791	3,420	920
4,000 to 4,999	8,573	223,675	11,055	15,867	6,935	20,653	2,887	571
5,000 to 5,999	7,727	56,968	10,496	6,269	8,879	26,736	8,323	1,552
6,000 to 6,999	10,879	85,108	11,517	7,203	12,115	26,816	9,386	2,835
7,000 to 7,999	7,825	57,703	13,147	12,223	13,298	54,609	6,510	1,542
8,000 to 8,999	9,683	70,319	15,852	12,602	14,387	124,223	7,627	2,107
9,000 to 9,999	8,502	110,462	17,121	9,866	12,007	42,955	9,274	2,714
10,000 to 10,999	10,063	89,082	22,268	11,846	17,019	47,447	8,204	2,309
11,000 to 11,999	14,291	88,117	22,583	22,174	19,464	53,206	7,692	1,870
12,000 to 12,999	11,062	84,140	19,421	15,353	14,720	46,918	8,537	1,831
13,000 to 13,999	15,733	96,717	24,525	15,485	20,718	58,434	12,502	2,765
14,000 to 14,999	15,748	106,556	27,718	25,825	23,537	87,130	15,898	4,452
15,000 to 15,999	14,493	94,786	25,207	18,781	18,308	46,130	13,965	3,856
16,000 to 16,999	17,783	143,501	31,833	20,532	24,276	62,568	19,303	3,894
17,000 to 17,999	14,130	123,625	27,705	19,669	20,572	55,978	18,998	5,936
18,000 to 18,999	17,556	190,599	29,477	30,590	26,886	94,116	16,636	4,364
19,000 to 19,999	9,658	66,738	28,003	23,327	22,174	57,237	16,652	4,715
20,000 to 20,999	16,832	178,672	34,675	28,840	24,080	67,659	19,543	6,201
21,000 to 21,999	16,055	114,021	35,747	32,653	25,196	75,332	21,975	7,458
22,000 to 22,999	16,297	100,611	39,110	104,407	28,859	85,738	25,116	14,496
23,000 to 23,999	15,203	83,146	37,640	35,406	30,404	97,767	24,055	8,170
24,000 to 24,999	15,748	92,647	41,913	37,602	31,370	95,379	26,819	6,923
25,000 to 25,999	13,551	107,320	33,227	30,687	22,898	64,256	20,242	6,389
26,000 to 26,999	13,454	97,640	43,276	52,802	33,512	109,070	24,566	8,495
27,000 to 27,999	12,206	112,473	34,823	30,845	26,156	74,088	21,323	6,394
28,000 to 28,999	23,877	188,833	54,449	60,792	43,424	139,008	37,625	15,441
29,000 to 29,999	16,432	136,279	47,272	46,430	35,794	104,584	31,041	8,320
30,000 to 30,999	16,080	91,805	51,740	55,392	33,748	92,885	34,440	10,610
31,000 to 31,999	14,032	101,439	41,211	78,945	31,480	92,640	25,265	9,107
32,000 to 32,999	13,163	113,463	42,023	48,834	29,530	87,932	30,971	9,340
33,000 to 33,999	16,788	111,703	46,382	53,260	35,852	110,376	29,613	9,552
34,000 to 34,999	14,384	108,619	52,333	55,929	37,996	99,738	32,977	9,992
35,000 to 35,999	13,129	95,895	44,925	51,115	33,184	104,811	29,218	11,352
36,000 to 36,999	13,169	113,635	44,541	51,572	34,143	236,184	33,751	10,202
37,000 to 37,999	11,544	78,822	44,982	62,396	36,391	109,772	33,039	10,607
38,000 to 38,999	12,167	87,715	49,192	72,199	40,414	127,105	34,369	10,836
39,000 to 39,999	16,310	119,759	57,362	80,593	43,195	116,420	44,100	14,911
40,000 to 49,999	138,658	880,219	527,978	855,751	415,166	1,339,722	387,061	140,350
50,000 to 59,999	101,812	791,907	488,180	1,229,530	388,543	1,291,413	367,392	128,332
60,000 to 69,999	84,670	546,888	462,695	1,306,875	386,258	1,347,790	352,118	130,384
70,000 to 79,999	70,307	631,335	435,812	1,420,986	366,235	1,309,653	342,656	121,723
80,000 to 89,999	47,778	358,297	393,113	1,525,243	330,559	1,247,375	305,583	111,460
90,000 to 99,999	35,209	281,763	333,622	1,469,434	283,290	1,125,149	260,887	96,762
100,000 to 149,999	88,980	840,670	1,057,857	6,699,362	937,488	4,400,189	840,702	332,953
150,000 to 199,999	22,094	300,893	462,120	4,771,716	423,055	2,430,452	360,389	147,837
200,000 to 299,999	12,067	247,193	321,169	5,315,198	292,072	2,144,965	243,862	102,961
300,000 to 399,999	2,543	71,520	113,361	2,945,985	104,717	933,718	81,902	40,503
400,000 to 499,999	1,130	50,432	56,474	1,984,426	52,316	535,136	40,459	20,020
500,000 to 999,999	1,423	67,965	88,632	5,262,196	83,245	1,061,648	60,321	35,100
1,000,000 to 1,999,999	237	22,837	32,446	4,105,767	30,599	555,586	21,293	15,857
2,000,000 to 2,999,999	36	3,901	8,952	2,087,816	8,465	205,149	5,675	5,285
3,000,000 to 3,999,999	15	1,313	4,071	1,322,133	3,847	111,303	2,609	2,891
4,000,000 to 4,999,999	5	7,829	2,242	934,591	2,142	72,756	1,438	1,609
5,000,000 and over	12	2,393	6,905	9,771,470	6,642	383,291	4,411	9,486
Total	**1,305,392**	**$ 10,316,140**	**6,119,205**	**$ 54,904,236**	**5,154,752**	**$ 24,026,327**	**4,504,733**	**$ 1,708,257**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	9,290	$ 4,696	89,072	$ 975,655	76,138	$ 1,901,071	20,818	$ 347,386
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	5,364	207	13,668	44,839	10,759	160,438	749	347
1,000 to 1,999	2,404	392	11,149	37,902	7,255	139,547	2,056	2,842
2,000 to 2,999	967	282	9,588	30,152	6,926	139,757	1,465	2,336
3,000 to 3,999	990	109	8,914	32,356	7,970	137,259	1,180	2,701
4,000 to 4,999	820	116	12,496	37,207	6,531	93,349	1,959	1,306
5,000 to 5,999	3,405	115	14,774	34,672	9,290	154,287	474	121
6,000 to 6,999	6,067	542	14,498	37,397	10,852	143,126	853	969
7,000 to 7,999	929	542	15,191	68,916	11,726	199,595	967	1,311
8,000 to 8,999	4,461	1,082	19,437	140,014	14,692	217,985	1,312	1,462
9,000 to 9,999	7,128	801	18,080	56,336	13,747	300,556	1,324	1,248
10,000 to 10,999	3,237	329	24,444	61,931	15,472	230,694	1,429	5,049
11,000 to 11,999	3,039	407	24,793	77,657	18,765	288,627	1,278	957
12,000 to 12,999	1,906	360	20,376	64,463	12,050	211,636	1,309	1,229
13,000 to 13,999	6,718	843	26,345	77,528	18,770	307,152	1,430	2,859
14,000 to 14,999	5,951	1,404	31,444	118,811	23,134	408,478	1,901	1,088
15,000 to 15,999	4,183	739	27,450	69,505	15,461	205,680	1,780	2,078
16,000 to 16,999	6,031	1,507	32,537	88,500	23,339	311,403	3,957	8,788
17,000 to 17,999	6,720	933	28,907	82,516	19,556	273,653	4,068	5,919
18,000 to 18,999	7,543	683	33,749	129,754	24,582	355,071	3,514	3,278
19,000 to 19,999	5,651	1,535	29,190	86,813	21,298	366,453	1,620	987
20,000 to 20,999	8,682	2,277	35,078	104,977	21,301	326,523	2,275	1,799
21,000 to 21,999	9,960	2,291	36,655	117,733	24,544	367,527	2,998	3,522
22,000 to 22,999	10,303	1,802	42,036	206,444	27,688	421,649	4,558	6,860
23,000 to 23,999	6,997	1,020	39,788	142,363	29,296	410,636	3,139	4,135
24,000 to 24,999	6,406	631	43,340	140,534	31,817	463,079	2,744	4,966
25,000 to 25,999	5,573	1,312	33,695	102,643	23,534	329,750	3,970	4,452
26,000 to 26,999	10,650	2,308	43,924	172,674	30,883	472,484	3,508	5,113
27,000 to 27,999	5,129	1,149	36,156	112,475	27,518	419,658	2,517	2,503
28,000 to 28,999	13,596	2,932	56,361	218,174	40,868	661,589	6,342	8,825
29,000 to 29,999	11,879	1,896	48,191	161,230	32,675	509,837	3,533	8,013
30,000 to 30,999	13,516	2,228	52,044	161,115	33,590	463,591	4,810	2,661
31,000 to 31,999	10,509	15,769	42,703	196,461	31,083	511,483	2,414	1,686
32,000 to 32,999	9,027	1,434	42,423	147,540	29,576	435,997	3,121	3,454
33,000 to 33,999	14,253	1,559	46,687	174,747	34,904	477,472	4,191	5,350
34,000 to 34,999	18,154	2,474	52,690	168,133	36,081	514,212	5,802	4,473
35,000 to 35,999	12,071	4,120	45,287	171,397	31,937	498,868	3,757	4,221
36,000 to 36,999	11,206	2,067	46,107	300,025	34,009	508,593	4,470	4,544
37,000 to 37,999	12,695	1,774	45,237	184,549	35,519	518,897	4,238	10,227
38,000 to 38,999	17,353	1,784	49,345	211,924	35,780	516,560	3,627	6,890
39,000 to 39,999	17,034	2,809	58,759	214,733	41,852	564,534	5,810	3,144
40,000 to 49,999	145,885	28,622	532,953	2,364,445	411,156	6,839,112	57,609	115,229
50,000 to 59,999	140,698	29,588	489,727	2,678,863	380,498	6,085,772	62,439	101,884
60,000 to 69,999	127,095	31,102	463,780	2,816,151	375,848	6,311,474	57,059	61,154
70,000 to 79,999	113,627	25,667	436,875	2,878,028	350,028	6,217,383	56,589	71,252
80,000 to 89,999	100,907	28,351	394,403	2,912,430	317,629	5,729,918	57,731	74,313
90,000 to 99,999	80,647	23,477	333,725	2,714,821	274,655	5,039,544	53,253	62,658
100,000 to 149,999	244,116	78,948	1,058,035	11,511,452	889,263	18,482,121	173,976	303,418
150,000 to 199,999	91,651	42,869	462,600	7,392,874	391,670	9,165,061	88,836	207,307
200,000 to 299,999	43,193	26,008	321,395	7,589,133	266,230	7,355,587	69,359	266,394
300,000 to 399,999	12,853	12,730	113,427	3,932,936	93,170	2,889,221	29,909	202,446
400,000 to 499,999	5,918	6,680	56,531	2,546,261	45,732	1,487,709	16,088	149,815
500,000 to 999,999	9,522	16,760	88,658	6,375,704	69,821	2,471,024	31,260	510,882
1,000,000 to 1,999,999	3,719	9,943	32,467	4,687,152	24,596	952,248	14,699	481,322
2,000,000 to 2,999,999	970	3,873	8,956	2,302,123	6,500	265,519	4,805	277,781
3,000,000 to 3,999,999	399	2,110	4,071	1,438,437	2,864	118,640	2,366	205,357
4,000,000 to 4,999,999	218	1,359	2,243	1,010,314	1,570	68,946	1,364	137,767
5,000,000 and over	647	7,202	6,907	10,171,448	4,252	191,027	4,823	1,602,624
Total	**1,439,861**	**$ 446,548**	**6,209,358**	**$ 81,085,368**	**4,908,251**	**$ 95,609,063**	**915,431**	**$ 5,322,704**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	78,360	$ 2,248,457	49,307	$ 178,301	21,012	$ 44,996	27,971	$ 367,042
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	10,870	160,785	5,463	403	3,223	991	2,182	6,405
1,000 to 1,999	7,256	142,389	5,341	271	2,545	1,178	2,526	6,049
2,000 to 2,999	7,030	142,093	1,998	1,554	828	439	601	632
3,000 to 3,999	7,972	139,960	3,738	3,074	1,590	2,466	620	1,395
4,000 to 4,999	7,898	94,655	3,993	1,427	2,736	770	336	513
5,000 to 5,999	9,344	154,409	5,305	3,263	1,054	563	334	1,018
6,000 to 6,999	10,956	144,095	7,883	7,242	5,801	4,215	805	1,758
7,000 to 7,999	11,900	200,906	7,771	3,123	4,556	2,035	817	2,438
8,000 to 8,999	14,796	219,447	7,981	6,759	7,284	4,628	1,824	1,689
9,000 to 9,999	13,800	301,804	6,927	-2,371	2,905	1,146	775	12,001
10,000 to 10,999	15,948	235,744	9,526	6,312	6,599	3,710	1,656	5,568
11,000 to 11,999	18,767	289,584	11,844	8,123	6,344	2,609	668	2,057
12,000 to 12,999	12,154	212,866	10,069	22,276	4,899	3,825	1,125	3,708
13,000 to 13,999	18,928	310,011	15,501	13,438	8,859	3,417	355	3,489
14,000 to 14,999	23,255	409,566	17,382	9,717	11,384	4,029	1,172	5,130
15,000 to 15,999	15,658	207,758	16,747	20,052	8,016	3,830	327	2,630
16,000 to 16,999	23,539	320,190	17,785	28,576	8,972	4,617	616	3,449
17,000 to 17,999	20,807	279,572	17,210	27,175	9,431	6,279	348	1,254
18,000 to 18,999	24,836	358,349	19,459	21,463	9,080	5,595	388	2,177
19,000 to 19,999	21,447	367,440	17,298	25,139	10,538	5,863	675	2,786
20,000 to 20,999	21,501	328,322	22,101	25,255	14,041	6,314	1,967	13,218
21,000 to 21,999	24,637	371,049	20,122	30,034	11,611	5,905	949	5,415
22,000 to 22,999	27,829	428,510	26,145	39,071	16,657	8,441	860	3,498
23,000 to 23,999	29,799	414,771	26,062	14,158	15,186	7,518	387	20,683
24,000 to 24,999	32,235	468,046	26,371	33,877	17,288	8,196	1,011	5,043
25,000 to 25,999	24,084	334,202	19,164	32,389	13,097	8,248	369	5,225
26,000 to 26,999	31,931	477,597	24,576	31,576	19,027	9,666	1,586	4,780
27,000 to 27,999	27,566	422,161	22,524	42,588	11,860	6,553	1,240	1,129
28,000 to 28,999	42,137	670,414	34,760	48,017	23,615	13,168	577	1,707
29,000 to 29,999	32,969	517,850	32,182	22,517	19,184	49,929	2,201	40,857
30,000 to 30,999	34,046	466,251	33,745	50,556	22,037	15,537	443	3,251
31,000 to 31,999	31,134	513,169	23,932	36,669	16,199	14,645	593	2,895
32,000 to 32,999	29,720	439,451	25,997	31,153	16,641	12,849	857	13,148
33,000 to 33,999	35,401	482,822	30,966	44,704	18,847	11,889	305	2,904
34,000 to 34,999	36,174	518,684	32,997	46,303	25,807	13,998	352	2,195
35,000 to 35,999	32,039	503,089	30,282	46,406	19,496	13,180	464	1,428
36,000 to 36,999	34,105	513,137	32,982	58,005	22,315	16,888	147	258
37,000 to 37,999	35,815	529,124	27,939	45,827	18,231	15,483	304	2,435
38,000 to 38,999	36,121	523,450	36,975	25,626	23,085	47,282	445	11,924
39,000 to 39,999	42,099	567,678	40,483	59,383	28,242	13,595	534	430
40,000 to 49,999	413,595	6,954,341	376,454	637,732	255,274	170,285	2,961	18,603
50,000 to 59,999	383,507	6,187,655	357,346	636,441	248,220	174,364	4,384	61,383
60,000 to 69,999	378,059	6,372,628	345,952	339,680	247,318	452,331	3,037	94,475
70,000 to 79,999	352,094	6,288,635	332,233	714,519	235,187	167,547	3,628	33,009
80,000 to 89,999	321,280	5,804,231	302,643	538,016	219,849	173,269	2,074	165,274
90,000 to 99,999	276,808	5,102,202	259,371	596,166	192,921	157,240	1,237	7,267
100,000 to 149,999	900,523	18,785,540	861,143	2,381,979	663,438	605,043	6,663	60,264
150,000 to 199,999	396,995	9,372,368	398,951	1,119,818	308,323	409,865	3,504	276,743
200,000 to 299,999	272,781	7,621,981	279,321	1,107,314	202,967	322,742	2,518	177,181
300,000 to 399,999	96,416	3,091,667	100,795	528,108	67,922	155,351	1,103	145,015
400,000 to 499,999	47,724	1,637,523	51,269	390,023	32,773	122,225	514	50,259
500,000 to 999,999	74,811	2,981,907	82,021	346,225	50,534	524,951	1,510	553,125
1,000,000 to 1,999,999	27,466	1,433,570	30,331	315,721	17,172	397,365	574	356,460
2,000,000 to 2,999,999	7,672	543,300	8,432	197,932	4,518	205,583	195	172,361
3,000,000 to 3,999,999	3,493	323,997	3,874	83,761	1,999	150,997	114	157,908
4,000,000 to 4,999,999	1,940	206,713	2,127	-173,143	1,161	251,714	69	231,623
5,000,000 and over	5,994	1,793,651	6,688	-2,279,612	3,585	4,536,606	322	3,756,654
Total	**4,978,022**	**$ 100,931,767**	**4,627,785**	**$ 8,630,108**	**3,263,284**	**$ 9,383,968**	**96,119**	**$ 6,893,212**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	57,203	$ 590,339	374	$ 12,444	169,760	$ 425,476	91,584	$ 3,941,384
Zero	0	0	0	0	0	0	0	0
$ 1 to $ 999	5,657	7,798	371	376	6,525	42,793	14,028	291,802
1,000 to 1,999	6,241	7,498	a	1	9,087	3,045	11,253	225,895
2,000 to 2,999	2,379	2,625	0	0	5,051	4,194	9,589	207,020
3,000 to 3,999	3,853	6,935	0	0	6,936	9,866	9,071	218,178
4,000 to 4,999	4,369	2,710	0	0	5,972	12,737	12,550	369,945
5,000 to 5,999	5,632	4,843	0	0	5,253	17,112	14,828	265,626
6,000 to 6,999	9,758	13,215	0	0	6,013	7,943	14,601	283,348
7,000 to 7,999	8,340	7,596	52	163	5,708	23,447	15,294	354,886
8,000 to 8,999	9,829	13,076	0	0	5,229	6,939	19,748	457,439
9,000 to 9,999	7,600	10,776	53	1,063	4,475	15,106	18,658	494,497
10,000 to 10,999	11,429	15,590	52	1,056	7,860	18,840	24,653	420,139
11,000 to 11,999	12,156	12,788	155	1,205	4,090	10,601	25,020	477,220
12,000 to 12,999	11,150	29,809	52	174	5,965	15,191	20,583	404,873
13,000 to 13,999	16,405	20,344	52	534	5,568	20,936	26,655	523,598
14,000 to 14,999	19,967	18,875	0	0	8,850	49,195	31,753	701,104
15,000 to 15,999	17,850	26,512	155	2,845	11,512	66,356	27,709	466,383
16,000 to 16,999	20,741	36,643	103	83	9,493	30,778	34,236	619,091
17,000 to 17,999	18,068	34,708	103	204	10,372	44,809	29,014	564,095
18,000 to 18,999	21,902	29,234	52	485	7,657	28,202	35,375	733,932
19,000 to 19,999	19,253	33,787	508	1,756	10,921	33,762	29,699	589,534
20,000 to 20,999	24,108	44,787	460	18,166	9,838	50,785	35,227	722,791
21,000 to 21,999	21,819	41,354	0	0	12,136	63,517	36,804	706,874
22,000 to 22,999	28,403	51,010	250	3,303	12,882	82,433	42,152	871,320
23,000 to 23,999	27,430	42,360	1,335	5,337	13,943	80,300	39,838	766,782
24,000 to 24,999	29,305	47,116	0	0	14,215	75,522	43,437	822,375
25,000 to 25,999	21,453	45,863	97	55	12,349	56,322	35,091	641,596
26,000 to 26,999	30,282	46,022	51	13	14,520	81,256	43,976	876,699
27,000 to 27,999	24,167	50,270	97	497	14,593	66,935	36,203	765,011
28,000 to 28,999	36,932	62,892	a	4	15,671	82,334	56,454	1,223,269
29,000 to 29,999	35,479	113,302	0	0	18,329	113,650	48,242	1,001,767
30,000 to 30,999	36,029	69,343	1,242	3,025	20,589	150,856	52,090	938,622
31,000 to 31,999	29,104	54,209	97	951	16,782	109,404	43,062	974,724
32,000 to 32,999	28,488	57,150	97	289	15,610	106,248	42,424	862,834
33,000 to 33,999	33,075	59,497	0	0	14,903	101,990	46,738	931,588
34,000 to 34,999	40,450	62,496	0	0	22,503	174,594	52,742	1,032,281
35,000 to 35,999	33,076	61,014	199	1,093	17,577	153,381	45,335	985,058
36,000 to 36,999	35,134	75,152	0	0	17,453	111,268	46,153	1,114,682
37,000 to 37,999	31,485	63,745	97	321	15,456	83,640	45,285	940,605
38,000 to 38,999	39,947	84,833	152	2,350	15,992	94,342	49,345	1,003,939
39,000 to 39,999	43,924	73,408	98	745	22,834	172,249	58,810	1,144,329
40,000 to 49,999	417,031	826,621	2,102	24,576	190,616	1,106,198	533,302	12,170,623
50,000 to 59,999	394,518	872,189	1,313	24,451	190,937	1,155,406	490,500	11,715,631
60,000 to 69,999	381,591	886,487	852	11,264	181,349	1,145,161	463,883	11,786,494
70,000 to 79,999	363,492	915,075	2,134	19,295	163,040	998,190	436,766	11,734,709
80,000 to 89,999	332,095	876,559	866	7,137	134,846	788,460	394,404	10,757,573
90,000 to 99,999	285,948	760,673	846	19,565	113,716	712,308	334,156	9,602,045
100,000 to 149,999	939,963	3,047,286	1,943	112,573	362,617	2,608,135	1,058,485	36,879,805
150,000 to 199,999	425,352	1,806,426	636	61,258	135,569	1,204,541	462,602	19,942,072
200,000 to 299,999	294,828	1,607,237	384	40,469	74,674	996,170	321,437	17,523,392
300,000 to 399,999	104,632	828,474	139	19,039	22,791	466,185	113,430	7,973,596
400,000 to 499,999	52,745	562,507	144	11,930	11,369	318,968	56,535	4,789,848
500,000 to 999,999	83,790	1,424,300	53	16,719	17,934	697,292	88,663	10,622,014
1,000,000 to 1,999,999	30,848	1,069,545	23	10,625	7,619	608,268	32,473	7,045,734
2,000,000 to 2,999,999	8,537	575,876	a	5,723	2,470	302,235	8,958	3,334,259
3,000,000 to 3,999,999	3,919	392,666	0	0	1,237	187,328	4,072	2,070,128
4,000,000 to 4,999,999	2,149	310,194	a	3,823	730	157,826	2,243	1,507,441
5,000,000 and over	6,742	6,013,649	0	0	2,663	1,171,563	6,908	17,019,411
Total	**5,048,049**	**$ 24,907,288**	**17,797**	**$ 446,983**	**2,244,650**	**$ 17,522,586**	**6,224,125**	**$ 227,411,915**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	98,359	$ 516,655	99,480	$ 3,525,816	84,695	$ 327,818	229,984	$ 21,619
Zero	0	0	0	0	452	1,874	452	42
$ 1 to $ 999	15,177	11,676	14,888	278,413	124,916	419,078	118,840	11,171
1,000 to 1,999	13,191	10,139	10,414	214,970	147,561	437,805	100,805	9,476
2,000 to 2,999	12,327	7,097	9,531	214,151	172,376	580,828	116,916	10,990
3,000 to 3,999	12,119	6,557	10,836	219,832	204,001	808,631	165,459	15,553
4,000 to 4,999	16,601	15,993	15,204	383,971	183,789	743,187	159,589	15,001
5,000 to 5,999	16,500	7,286	19,078	290,926	204,245	823,905	172,924	16,255
6,000 to 6,999	24,473	10,918	19,212	338,760	221,571	906,681	210,123	19,752
7,000 to 7,999	20,751	11,044	16,753	340,549	212,655	885,083	195,884	18,413
8,000 to 8,999	26,064	5,991	20,653	467,160	227,638	1,056,819	242,334	22,779
9,000 to 9,999	23,520	10,602	20,315	495,874	226,837	1,019,230	254,413	23,915
10,000 to 10,999	29,535	13,783	26,129	422,665	216,344	1,024,439	249,508	23,454
11,000 to 11,999	30,788	25,507	27,052	480,046	208,757	978,448	245,792	23,104
12,000 to 12,999	26,670	17,499	23,703	412,250	198,548	943,082	246,868	23,206
13,000 to 13,999	33,321	20,109	32,647	557,660	203,331	965,229	256,427	24,104
14,000 to 14,999	39,381	28,095	35,823	716,984	210,490	1,030,377	278,243	26,155
15,000 to 15,999	34,238	20,139	27,221	440,486	214,282	1,067,362	275,663	25,912
16,000 to 16,999	41,660	20,833	39,193	642,753	194,349	978,295	269,463	25,330
17,000 to 17,999	41,659	20,911	33,504	574,708	200,372	990,713	264,913	24,902
18,000 to 18,999	40,496	33,791	38,575	727,341	188,116	958,408	271,034	25,477
19,000 to 19,999	36,008	26,395	33,168	591,419	191,885	948,526	268,039	25,196
20,000 to 20,999	52,621	41,746	41,422	734,342	195,837	1,013,344	285,437	26,831
21,000 to 21,999	47,075	40,261	40,196	738,526	158,754	827,734	240,904	22,645
22,000 to 22,999	50,606	49,264	45,875	819,345	162,710	839,780	258,950	24,341
23,000 to 23,999	46,814	39,630	42,907	757,693	161,569	834,248	249,223	23,427
24,000 to 24,999	48,011	43,067	45,104	806,669	156,307	816,469	248,269	23,337
25,000 to 25,999	47,255	36,970	39,078	667,009	158,077	838,225	247,422	23,258
26,000 to 26,999	54,731	56,490	47,059	852,229	154,863	819,133	254,232	23,898
27,000 to 27,999	47,737	37,814	39,745	759,504	145,932	780,318	230,841	21,699
28,000 to 28,999	69,274	65,035	60,088	1,191,925	130,108	680,821	247,515	23,266
29,000 to 29,999	54,901	50,582	49,769	977,007	140,405	752,826	244,389	22,973
30,000 to 30,999	59,997	58,774	54,097	893,893	137,233	702,617	238,970	22,463
31,000 to 31,999	58,083	89,224	49,575	956,104	126,247	660,834	225,548	21,202
32,000 to 32,999	53,784	58,738	46,546	875,371	124,450	669,139	220,530	20,730
33,000 to 33,999	55,431	61,067	49,241	893,182	127,464	658,427	226,409	21,282
34,000 to 34,999	64,737	66,080	54,884	994,822	107,276	584,681	215,439	20,251
35,000 to 35,999	59,374	57,543	52,128	1,000,432	91,402	471,689	192,750	18,118
36,000 to 36,999	53,820	58,701	47,914	1,066,020	101,633	541,427	201,217	18,914
37,000 to 37,999	58,595	62,797	50,746	978,591	78,236	427,703	169,234	15,908
38,000 to 38,999	57,343	81,584	49,977	946,283	96,921	522,047	199,856	18,787
39,000 to 39,999	67,046	88,523	61,363	1,091,025	96,454	501,174	205,532	19,320
40,000 to 49,999	622,960	920,768	549,070	11,506,119	695,900	3,679,128	1,712,717	160,995
50,000 to 59,999	572,047	1,156,136	499,438	10,670,724	434,237	2,365,829	1,338,743	125,842
60,000 to 69,999	527,882	1,362,515	460,374	10,571,776	296,092	1,642,541	1,142,945	107,437
70,000 to 79,999	483,806	1,456,529	425,186	10,382,187	205,345	1,156,715	993,529	93,392
80,000 to 89,999	427,111	1,485,592	369,445	9,266,866	131,292	754,722	816,487	76,750
90,000 to 99,999	354,103	1,404,762	308,232	8,204,055	97,966	585,686	686,700	64,550
100,000 to 149,999	1,126,230	6,648,669	982,027	30,184,496	203,648	1,227,370	2,095,047	196,934
150,000 to 199,999	484,354	4,656,482	425,470	15,311,269	54,218	320,356	875,394	82,287
200,000 to 299,999	333,932	5,156,344	291,023	12,601,293	37,438	217,378	603,120	56,693
300,000 to 399,999	118,525	2,885,079	101,522	5,108,510	13,927	79,021	211,425	19,874
400,000 to 499,999	59,514	1,932,581	48,132	2,653,981	9,283	55,781	104,532	9,826
500,000 to 999,999	95,636	5,103,271	69,987	4,510,619	20,536	130,323	164,702	15,482
1,000,000 to 1,999,999	36,755	4,065,522	26,161	2,306,764	6,939	44,577	59,542	5,597
2,000,000 to 2,999,999	10,597	2,090,278	7,725	1,028,021	1,375	8,841	16,349	1,537
3,000,000 to 3,999,999	4,975	1,329,652	3,626	657,731	516	3,349	7,416	697
4,000,000 to 4,999,999	2,798	947,815	2,067	517,122	228	1,429	4,138	389
5,000,000 and over	9,199	9,994,561	6,586	6,742,862	473	2,953	12,628	1,187
Total	**7,010,497**	**$ 54,581,467**	**6,117,160**	**$ 172,561,103**	**8,898,504**	**$ 44,114,450**	**20,041,749**	**$ 1,883,924**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	78,418	$ 23,055	47,050	$ 4,423	167,240	$ 48,952
Zero	81	24	0	0	452	66
$ 1 to $ 999	35,234	10,359	26,995	2,538	98,753	23,571
1,000 to 1,999	30,503	8,968	14,230	1,338	86,900	19,763
2,000 to 2,999	37,333	10,976	23,604	2,219	103,382	24,186
3,000 to 3,999	48,591	14,286	27,549	2,590	144,441	31,906
4,000 to 4,999	45,555	13,393	28,525	2,681	137,019	31,069
5,000 to 5,999	68,599	20,168	29,281	2,752	154,384	39,171
6,000 to 6,999	73,363	21,569	29,671	2,789	186,214	44,222
7,000 to 7,999	91,793	26,987	26,554	2,496	172,410	47,023
8,000 to 8,999	126,083	37,068	31,250	2,938	211,656	62,783
9,000 to 9,999	119,462	35,122	34,326	3,227	219,174	62,259
10,000 to 10,999	141,978	41,742	30,758	2,891	214,612	68,084
11,000 to 11,999	161,764	47,559	34,521	3,245	211,979	73,906
12,000 to 12,999	154,375	45,386	35,838	3,369	209,018	71,968
13,000 to 13,999	145,471	42,769	36,391	3,421	218,143	70,289
14,000 to 14,999	175,967	51,734	33,962	3,192	238,529	81,078
15,000 to 15,999	183,658	53,995	44,351	4,169	232,727	84,074
16,000 to 16,999	174,300	51,244	34,734	3,265	221,978	79,844
17,000 to 17,999	159,871	47,001	44,392	4,173	223,191	76,224
18,000 to 18,999	170,758	50,203	49,971	4,697	220,169	80,423
19,000 to 19,999	150,647	44,290	43,130	4,054	218,741	73,554
20,000 to 20,999	177,638	52,225	41,035	3,857	232,271	82,927
21,000 to 21,999	161,035	47,343	38,831	3,650	194,331	73,636
22,000 to 22,999	163,607	48,100	44,436	4,177	206,507	76,616
23,000 to 23,999	168,013	49,396	30,248	2,843	201,648	75,656
24,000 to 24,999	172,304	50,657	34,149	3,210	198,299	77,200
25,000 to 25,999	181,525	53,368	31,250	2,938	196,442	79,563
26,000 to 26,999	169,410	49,805	29,011	2,727	200,351	76,479
27,000 to 27,999	162,847	47,877	29,766	2,798	185,370	72,373
28,000 to 28,999	160,346	47,141	39,401	3,704	189,686	74,060
29,000 to 29,999	179,424	52,750	29,631	2,785	188,895	78,505
30,000 to 30,999	149,239	43,876	29,740	2,796	191,073	69,133
31,000 to 31,999	144,359	42,442	32,169	3,024	175,925	66,662
32,000 to 32,999	152,010	44,691	31,151	2,928	169,349	68,348
33,000 to 33,999	136,810	40,222	27,180	2,555	175,678	64,073
34,000 to 34,999	158,760	46,675	29,425	2,766	162,006	69,682
35,000 to 35,999	124,921	36,727	24,092	2,265	142,400	57,109
36,000 to 36,999	138,218	40,636	30,758	2,891	148,369	62,441
37,000 to 37,999	120,601	35,457	23,452	2,204	128,980	53,568
38,000 to 38,999	132,485	38,950	23,941	2,250	146,895	59,986
39,000 to 39,999	123,089	36,188	26,562	2,497	157,712	58,005
40,000 to 49,999	1,006,730	295,977	230,172	21,636	1,242,767	478,510
50,000 to 59,999	780,769	229,543	170,835	16,058	932,356	371,463
60,000 to 69,999	659,359	193,848	131,779	12,387	755,061	313,642
70,000 to 79,999	561,782	165,164	110,882	10,423	630,386	268,909
80,000 to 89,999	442,139	129,989	85,935	8,078	500,635	214,803
90,000 to 99,999	375,788	110,482	68,867	6,473	406,084	181,331
100,000 to 149,999	1,145,744	336,849	191,973	18,045	1,185,184	551,525
150,000 to 199,999	493,323	145,037	83,593	7,858	468,744	230,810
200,000 to 299,999	327,654	96,330	63,389	5,959	284,351	151,993
300,000 to 399,999	115,334	33,908	25,313	2,379	77,533	29,963
400,000 to 499,999	56,747	16,684	13,393	1,259	11,089	1,545
500,000 to 999,999	89,887	26,427	25,867	2,432	323	128
1,000,000 to 1,999,999	32,209	9,469	9,629	905	52	25
2,000,000 to 2,999,999	9,045	2,659	2,713	255	14	8
3,000,000 to 3,999,999	4,125	1,213	1,269	119	7	3
4,000,000 to 4,999,999	2,370	697	640	60	3	1
5,000,000 and over	7,377	2,169	2,250	212	11	4
Total	**11,560,830**	**$ 3,398,869**	**2,551,809**	**$ 239,870**	**13,977,900**	**$ 5,385,097**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Other State Tax Credit		G-1 Tax / 5870A Tax		Alternative Minimum Tax		Mental Health Tax		Other Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	a	$ 0	a	$ 34	395	$ 2,800	$ 0	$ 0	4,525	$ 1,485
Zero	0	0	0	0	0	0	0	0	0	0
$ 1 to $ 999	0	0	0	0	a	1	0	0	2,636	35
1,000 to 1,999	52	1	0	0	0	0	0	0	1,646	9
2,000 to 2,999	1,045	4	0	0	0	0	0	0	1,307	67
3,000 to 3,999	52	0	0	0	0	0	0	0	2,026	25
4,000 to 4,999	207	2	0	0	0	0	0	0	2,169	96
5,000 to 5,999	155	2	0	0	0	0	0	0	2,997	235
6,000 to 6,999	52	1	0	0	0	0	0	0	4,110	361
7,000 to 7,999	329	10	0	0	0	0	0	0	1,427	51
8,000 to 8,999	155	10	0	0	0	0	0	0	2,503	73
9,000 to 9,999	1,316	31	0	0	0	0	0	0	3,167	116
10,000 to 10,999	0	0	52	5	0	0	0	0	1,684	39
11,000 to 11,999	155	4	0	0	0	0	0	0	2,492	311
12,000 to 12,999	155	3	0	0	0	0	0	0	1,743	72
13,000 to 13,999	155	2	0	0	a	1	0	0	2,941	410
14,000 to 14,999	156	8	0	0	0	0	0	0	4,446	206
15,000 to 15,999	258	14	0	0	0	0	0	0	5,491	268
16,000 to 16,999	201	5	0	0	a	1	0	0	2,883	317
17,000 to 17,999	155	11	359	65	0	0	0	0	3,969	229
18,000 to 18,999	207	6	0	0	0	0	0	0	2,718	272
19,000 to 19,999	155	8	0	0	0	0	0	0	3,696	605
20,000 to 20,999	1,464	12	0	0	2	3	0	0	2,224	180
21,000 to 21,999	102	8	0	0	1	4	0	0	5,320	954
22,000 to 22,999	102	47	0	0	0	0	0	0	6,882	640
23,000 to 23,999	1,478	91	0	0	0	0	0	0	3,518	291
24,000 to 24,999	a	0	0	0	0	0	0	0	6,046	499
25,000 to 25,999	152	21	0	0	0	0	0	0	3,406	671
26,000 to 26,999	144	28	0	0	0	0	0	0	3,996	370
27,000 to 27,999	402	46	0	0	0	0	0	0	5,957	1,007
28,000 to 28,999	203	16	0	0	14	4	0	0	5,056	702
29,000 to 29,999	102	19	0	0	0	0	0	0	5,045	511
30,000 to 30,999	1,172	114	0	0	10	110	0	0	7,178	1,172
31,000 to 31,999	0	0	0	0	0	0	0	0	4,010	480
32,000 to 32,999	237	17	209	234	202	239	0	0	6,255	1,128
33,000 to 33,999	97	15	0	0	0	0	0	0	7,302	418
34,000 to 34,999	2,048	847	0	0	0	0	0	0	3,275	229
35,000 to 35,999	151	58	0	0	0	0	0	0	3,105	414
36,000 to 36,999	203	70	0	0	0	0	0	0	3,582	329
37,000 to 37,999	102	87	0	0	0	0	0	0	2,203	181
38,000 to 38,999	343	30	0	0	0	0	0	0	2,572	440
39,000 to 39,999	246	59	0	0	0	0	0	0	3,839	413
40,000 to 49,999	4,184	3,280	0	0	a	6	0	0	47,868	7,504
50,000 to 59,999	2,943	1,127	0	0	11	191	0	0	38,504	8,272
60,000 to 69,999	3,125	1,447	0	0	60	140	0	0	36,380	7,800
70,000 to 79,999	3,051	1,753	101	59	99	36	0	0	28,503	7,624
80,000 to 89,999	3,556	1,512	0	0	163	151	0	0	22,614	6,273
90,000 to 99,999	2,839	2,381	101	54	251	163	0	0	21,256	6,222
100,000 to 149,999	11,545	10,578	241	502	3,044	2,603	0	0	64,134	21,883
150,000 to 199,999	10,865	14,090	218	18	505	1,369	0	0	22,445	11,115
200,000 to 299,999	10,166	19,924	34	3	1,418	5,763	0	0	12,655	9,806
300,000 to 399,999	5,550	18,522	0	0	681	3,167	0	0	3,255	3,570
400,000 to 499,999	3,985	20,592	0	0	383	2,484	0	0	1,487	1,881
500,000 to 999,999	9,753	79,890	18	13	583	6,642	0	0	1,748	1,689
1,000,000 to 1,999,999	5,869	91,440	0	0	202	4,074	29,312	103,379	549	1,257
2,000,000 to 2,999,999	2,067	45,821	0	0	46	1,542	8,982	120,214	166	641
3,000,000 to 3,999,999	1,054	30,751	a	14	20	432	4,108	95,275	82	515
4,000,000 to 4,999,999	631	21,365	0	0	13	1,386	2,271	74,333	37	178
5,000,000 and over	2,557	243,435	a	57	29	3,661	7,028	1,036,583	160	7,696
Total	**97,448**	**$ 609,614**	**1,335**	**$ 1,057**	**8,137**	**$ 36,974**	**$ 51,701**	**$ 1,429,784**	**453,193**	**$ 120,236**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	43,633	$ 66,191	11,613	$ 111,533	829	$ 169	385	$ 64
Zero	81	669	0	0	0	0	0	0
$ 1 to $ 999	29,079	2,670	496	475	a	0	52	3
1,000 to 1,999	60,264	1,863	881	376	0	0	253	54
2,000 to 2,999	77,622	2,735	4,249	1,473	0	0	465	91
3,000 to 3,999	110,612	4,293	1,593	283	47	0	376	157
4,000 to 4,999	112,589	5,569	2,083	1,173	a	0	742	239
5,000 to 5,999	120,738	6,956	4,026	1,843	0	0	671	226
6,000 to 6,999	135,517	8,772	4,710	1,556	0	0	1,536	690
7,000 to 7,999	141,723	8,710	1,226	1,359	0	0	897	315
8,000 to 8,999	150,763	10,561	1,311	2,435	0	0	2,886	1,081
9,000 to 9,999	161,396	14,011	1,291	1,115	0	0	2,775	1,189
10,000 to 10,999	158,801	17,919	1,099	371	0	0	2,441	942
11,000 to 11,999	147,108	15,615	3,441	2,353	0	0	2,914	1,452
12,000 to 12,999	147,892	20,117	3,210	3,276	0	0	3,292	1,647
13,000 to 13,999	155,108	21,910	4,018	1,561	0	0	4,315	2,234
14,000 to 14,999	172,908	30,238	2,773	2,331	0	0	3,736	1,738
15,000 to 15,999	167,778	27,604	4,708	3,611	0	0	4,095	1,830
16,000 to 16,999	164,933	31,085	3,135	1,161	0	0	3,790	1,779
17,000 to 17,999	176,814	36,027	3,306	1,918	0	0	7,945	3,131
18,000 to 18,999	161,967	35,360	1,962	1,219	0	0	4,441	1,618
19,000 to 19,999	174,597	40,909	5,997	5,555	0	0	4,954	1,951
20,000 to 20,999	186,277	46,168	2,624	913	0	0	6,477	2,500
21,000 to 21,999	156,764	48,239	3,414	1,737	0	0	6,553	2,723
22,000 to 22,999	158,268	51,198	6,563	2,708	0	0	6,351	2,197
23,000 to 23,999	166,143	54,751	6,800	1,963	0	0	6,836	2,547
24,000 to 24,999	159,860	60,088	7,551	5,934	48	3	6,284	2,244
25,000 to 25,999	162,630	60,274	4,503	2,327	0	0	6,604	2,419
26,000 to 26,999	170,088	64,528	4,769	5,050	0	0	7,433	3,180
27,000 to 27,999	160,255	69,715	5,877	3,292	0	0	7,868	2,830
28,000 to 28,999	155,695	76,642	5,994	3,062	0	0	7,498	2,910
29,000 to 29,999	160,546	79,150	5,342	2,739	0	0	7,073	2,494
30,000 to 30,999	165,111	85,012	5,850	2,551	0	0	10,937	3,560
31,000 to 31,999	143,927	81,814	4,120	3,631	0	0	8,303	3,046
32,000 to 32,999	146,092	89,348	5,700	3,976	0	0	8,985	3,283
33,000 to 33,999	148,921	96,610	10,971	9,949	0	0	8,915	3,188
34,000 to 34,999	144,310	90,571	7,057	5,441	0	0	9,705	3,937
35,000 to 35,999	123,910	89,489	6,751	5,398	0	0	5,606	2,023
36,000 to 36,999	132,873	98,013	6,840	6,399	51	3	5,890	1,971
37,000 to 37,999	116,529	94,506	3,904	5,186	47	4	8,370	2,724
38,000 to 38,999	132,016	113,389	5,321	5,857	a	0	8,178	2,743
39,000 to 39,999	142,943	130,606	7,782	7,360	0	0	9,442	3,809
40,000 to 49,999	1,120,608	1,254,976	81,025	88,404	392	34	61,469	15,731
50,000 to 59,999	852,971	1,362,145	77,726	118,300	972	64	47,168	12,196
60,000 to 69,999	702,605	1,443,558	67,999	122,063	1,351	47	49,425	11,996
70,000 to 79,999	581,756	1,453,576	68,119	135,430	3,580	169	48,867	9,632
80,000 to 89,999	464,971	1,376,426	60,990	131,473	16,167	539	37,204	7,741
90,000 to 99,999	381,177	1,305,514	47,644	126,028	22,176	1,345	30,132	6,131
100,000 to 149,999	1,101,344	5,364,336	181,716	687,497	85,354	9,826	1,546	232
150,000 to 199,999	438,394	3,477,331	107,059	655,507	45,938	6,984	0	0
200,000 to 299,999	292,139	3,440,523	111,346	1,079,057	37,876	8,102	34	10
300,000 to 399,999	97,546	1,707,319	52,993	827,626	12,484	3,288	0	0
400,000 to 499,999	47,963	1,086,868	30,138	636,823	5,696	1,581	0	0
500,000 to 999,999	70,886	2,328,417	58,381	2,122,550	8,878	2,667	0	0
1,000,000 to 1,999,999	25,074	1,487,828	25,385	2,146,072	3,143	1,055	0	0
2,000,000 to 2,999,999	6,831	676,807	7,620	1,234,344	897	325	0	0
3,000,000 to 3,999,999	3,197	412,708	3,558	862,870	429	156	0	0
4,000,000 to 4,999,999	1,758	285,500	2,020	638,773	251	98	0	0
5,000,000 and over	5,317	2,233,287	6,508	9,146,211	763	293	0	0
Total	**11,999,618**	**$ 32,687,013**	**1,175,089**	**$ 20,991,478**	**247,370**	**$ 36,753**	**482,117**	**$ 142,430**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

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	52,375	$ 198,644	4,936	$ 25,381	533	$ 37	48,554	$ 173,148
Zero	81	669	0	0	0	0	81	669
$ 1 to $ 999	29,082	3,171	231	199	784	15	28,595	2,958
1,000 to 1,999	61,196	2,285	361	104	1,471	8	59,364	2,173
2,000 to 2,999	80,139	4,494	725	259	1,523	7	78,150	4,228
3,000 to 3,999	105,588	5,022	1,154	220	1,677	19	103,283	4,784
4,000 to 4,999	92,308	6,550	1,959	262	1,903	4	89,075	6,284
5,000 to 5,999	108,010	7,520	897	503	207	2	107,164	7,015
6,000 to 6,999	120,717	10,025	2,034	647	629	4	118,307	9,370
7,000 to 7,999	111,385	9,649	864	127	258	7	110,972	9,514
8,000 to 8,999	132,005	13,091	409	42	408	5	131,642	13,043
9,000 to 9,999	148,469	15,103	568	196	466	22	147,850	14,899
10,000 to 10,999	150,886	17,846	462	65	907	42	150,001	17,740
11,000 to 11,999	134,717	18,090	466	92	484	10	134,128	17,987
12,000 to 12,999	140,317	23,521	1,129	497	991	10	139,124	23,008
13,000 to 13,999	148,505	22,610	667	163	516	8	146,574	22,432
14,000 to 14,999	174,121	33,932	1,725	547	1,626	12	173,024	33,372
15,000 to 15,999	164,915	28,053	1,495	1,397	460	12	164,016	26,644
16,000 to 16,999	157,372	27,326	1,927	377	1,410	15	155,497	26,943
17,000 to 17,999	171,298	33,238	609	124	973	16	170,642	33,103
18,000 to 18,999	152,872	30,258	705	309	764	19	152,312	29,931
19,000 to 19,999	165,188	36,298	4,960	4,182	825	12	161,738	32,102
20,000 to 20,999	171,376	35,734	1,193	166	1,843	21	169,136	35,544
21,000 to 21,999	148,164	40,294	1,279	537	656	7	147,224	39,747
22,000 to 22,999	151,515	43,010	1,995	815	660	9	149,669	42,181
23,000 to 23,999	158,783	42,083	1,614	327	504	10	157,263	41,741
24,000 to 24,999	154,918	46,649	3,771	1,720	690	14	152,649	44,913
25,000 to 25,999	152,573	39,491	1,889	335	457	7	150,832	39,119
26,000 to 26,999	152,626	46,633	1,564	1,075	698	12	151,586	45,542
27,000 to 27,999	147,229	49,136	1,668	830	1,699	24	146,208	48,283
28,000 to 28,999	145,092	52,609	1,580	433	406	10	143,935	52,166
29,000 to 29,999	147,264	53,338	1,850	742	711	10	145,706	52,570
30,000 to 30,999	141,699	51,901	1,719	666	495	8	140,362	51,224
31,000 to 31,999	127,405	50,808	2,216	1,026	3,284	41	125,765	49,600
32,000 to 32,999	132,337	57,836	1,837	708	656	15	130,842	57,111
33,000 to 33,999	134,521	57,504	6,358	1,828	2,201	35	130,176	55,630
34,000 to 34,999	124,574	59,442	1,248	772	2,252	22	122,609	58,628
35,000 to 35,999	109,904	51,139	1,989	951	608	10	108,296	50,175
36,000 to 36,999	115,465	56,818	2,939	1,208	663	12	113,574	55,595
37,000 to 37,999	105,567	61,025	1,718	1,104	453	21	104,428	59,895
38,000 to 38,999	118,130	69,920	1,880	1,358	927	15	116,539	68,544
39,000 to 39,999	120,848	70,803	2,767	845	1,699	35	119,230	69,913
40,000 to 49,999	975,612	652,369	28,129	17,074	8,679	380	956,733	635,063
50,000 to 59,999	708,181	667,556	22,606	15,897	7,105	216	693,553	651,372
60,000 to 69,999	556,826	615,463	24,106	18,633	6,989	268	541,165	596,526
70,000 to 79,999	441,416	559,013	21,768	18,827	5,733	279	426,290	539,912
80,000 to 89,999	344,283	488,886	20,053	19,212	6,684	274	331,573	469,301
90,000 to 99,999	271,487	429,920	15,366	22,724	5,443	280	261,273	406,810
100,000 to 149,999	718,005	1,379,192	55,479	95,177	9,826	768	682,680	1,283,014
150,000 to 199,999	261,325	624,466	38,429	88,095	3,634	204	235,944	535,993
200,000 to 299,999	169,618	577,247	39,734	135,084	2,600	250	144,022	441,876
300,000 to 399,999	56,892	287,438	19,703	106,754	850	152	44,919	180,529
400,000 to 499,999	26,514	171,732	11,296	71,102	291	31	19,134	100,590
500,000 to 999,999	43,067	451,675	23,419	247,027	291	75	27,920	204,487
1,000,000 to 1,999,999	17,336	413,184	11,806	267,351	112	31	9,890	145,751
2,000,000 to 2,999,999	5,144	214,889	3,817	152,397	27	13	2,748	62,319
3,000,000 to 3,999,999	2,452	140,462	1,867	105,059	10	3	1,273	35,307
4,000,000 to 4,999,999	1,416	100,260	1,090	73,053	8	5	745	27,177
5,000,000 and over	4,842	1,324,889	3,964	1,067,092	6	71	2,334	254,108
Total	**9,965,953**	**$ 10,682,209**	**413,988**	**$ 2,573,698**	**98,665**	**$ 3,926**	**9,678,319**	**$ 8,099,601**

Footnotes follow this section.

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

Personal Income Tax Statistics for Resident Tax Returns

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Tax Year 2007

ALL FILING STATUS TYPES

Adjusted Gross Income Class	Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,593	$ 1,565	1,280	$ 716
Zero	0	0	0	0
$ 1 to $ 999	4,787	34	1,537	2
1,000 to 1,999	19,524	158	9,564	77
2,000 to 2,999	15,129	396	8,478	213
3,000 to 3,999	20,944	412	10,450	120
4,000 to 4,999	35,497	1,389	11,495	65
5,000 to 5,999	41,884	892	18,810	427
6,000 to 6,999	33,687	1,948	10,450	440
7,000 to 7,999	41,162	1,298	21,120	740
8,000 to 8,999	25,769	794	13,131	514
9,000 to 9,999	17,283	586	2,100	121
10,000 to 10,999	15,222	625	4,672	241
11,000 to 11,999	20,397	594	5,717	222
12,000 to 12,999	16,164	455	7,553	240
13,000 to 13,999	23,635	1,681	11,717	726
14,000 to 14,999	7,410	263	3,153	101
15,000 to 15,999	16,959	828	15,668	1,198
16,000 to 16,999	21,645	1,200	8,551	292
17,000 to 17,999	24,322	1,878	8,427	665
18,000 to 18,999	21,001	1,419	7,369	629
19,000 to 19,999	25,662	1,824	8,494	431
20,000 to 20,999	27,011	1,979	10,577	845
21,000 to 21,999	20,296	3,046	14,470	2,489
22,000 to 22,999	20,027	2,142	4,515	777
23,000 to 23,999	19,511	2,823	8,020	1,122
24,000 to 24,999	24,597	3,760	9,137	983
25,000 to 25,999	19,913	3,066	8,419	421
26,000 to 26,999	31,920	6,113	11,841	2,510
27,000 to 27,999	22,143	3,879	5,153	1,039
28,000 to 28,999	21,958	4,915	5,167	992
29,000 to 29,999	23,539	4,313	9,555	1,692
30,000 to 30,999	35,360	9,186	14,208	2,909
31,000 to 31,999	30,570	9,021	9,978	3,209
32,000 to 32,999	27,547	8,172	7,477	1,830
33,000 to 33,999	31,632	8,155	10,765	1,872
34,000 to 34,999	29,001	6,843	10,431	2,389
35,000 to 35,999	24,139	6,451	5,628	2,162
36,000 to 36,999	27,232	6,305	13,573	2,917
37,000 to 37,999	17,548	4,524	6,047	1,117
38,000 to 38,999	22,818	8,435	7,028	1,567
39,000 to 39,999	30,975	9,177	7,278	1,488
40,000 to 49,999	231,257	86,697	88,223	28,534
50,000 to 59,999	208,601	109,016	66,176	30,105
60,000 to 69,999	192,100	113,007	69,285	36,187
70,000 to 79,999	181,448	128,073	64,346	38,361
80,000 to 89,999	154,313	141,354	50,100	45,228
90,000 to 99,999	133,612	131,539	44,031	41,700
100,000 to 149,999	463,334	670,840	148,999	209,684
150,000 to 199,999	216,926	512,974	73,092	165,613
200,000 to 299,999	157,110	618,569	53,862	202,712
300,000 to 399,999	57,912	384,785	19,611	127,872
400,000 to 499,999	30,414	276,957	10,974	96,421
500,000 to 999,999	46,789	711,888	16,614	253,849
1,000,000 to 1,999,999	15,553	530,868	6,287	202,167
2,000,000 to 2,999,999	3,909	251,730	1,651	93,136
3,000,000 to 3,999,999	1,674	152,268	806	67,147
4,000,000 to 4,999,999	868	101,343	417	46,052
5,000,000 and over	2,199	859,815	1,203	491,153
Total	**3,056,434**	**$ 5,914,266**	**1,084,682**	**$ 2,218,428**

Footnotes follow this section.

TABLE B-4B
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2007

SINGLE

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	105,789	1,487	$ -4,696,540	$ 360,120	$ -4,336,699	$ 1,240,610	0	$ 689
Zero	372	0	951	-951	0	1,305	0	0
$ 1 to $ 999	105,497	3,686	265,363	-211,663	53,700	364,897	$ 301	27
1,000 to 1,999	135,907	21,562	215,988	-12,777	203,951	407,119	15,240	166
2,000 to 2,999	159,062	20,212	430,620	-27,418	403,213	533,495	28,598	464
3,000 to 3,999	172,828	38,235	617,011	-12,465	604,545	657,603	47,809	496
4,000 to 4,999	157,826	59,741	739,431	-34,597	706,150	642,667	163,823	1,801
5,000 to 5,999	179,315	63,699	1,009,712	-30,519	979,297	719,129	349,682	2,411
6,000 to 6,999	188,029	53,147	1,242,778	-26,620	1,216,190	755,360	551,649	2,757
7,000 to 7,999	176,170	54,034	1,331,800	-12,509	1,319,418	720,673	689,416	2,323
8,000 to 8,999	162,311	35,854	1,401,588	-29,017	1,372,766	725,535	756,632	1,773
9,000 to 9,999	172,092	28,433	1,644,153	-7,722	1,636,615	763,335	983,408	1,705
10,000 to 10,999	154,729	28,636	1,672,529	-50,629	1,622,430	746,589	993,540	2,012
11,000 to 11,999	151,404	35,077	1,763,729	-23,910	1,739,959	666,437	1,124,714	2,147
12,000 to 12,999	140,161	59,167	1,783,513	-28,883	1,754,857	640,321	1,187,390	2,279
13,000 to 13,999	147,232	68,403	2,028,032	-42,198	1,986,214	750,685	1,336,254	4,556
14,000 to 14,999	149,855	74,249	2,207,026	-36,041	2,171,259	851,610	1,478,788	4,112
15,000 to 15,999	136,785	93,455	2,151,996	-34,037	2,117,960	629,477	1,541,508	5,571
16,000 to 16,999	131,488	93,865	2,196,490	-31,147	2,168,198	695,361	1,536,734	7,742
17,000 to 17,999	136,618	105,687	2,421,105	-32,342	2,389,100	700,590	1,772,006	10,038
18,000 to 18,999	121,113	87,045	2,271,310	-54,748	2,239,782	667,518	1,656,903	9,580
19,000 to 19,999	128,090	105,377	2,531,741	-34,202	2,498,823	620,509	1,906,044	12,992
20,000 to 20,999	125,517	104,114	2,594,304	-34,763	2,568,343	699,943	1,942,600	15,909
21,000 to 21,999	102,018	80,546	2,261,286	-69,978	2,193,451	604,907	1,628,008	14,773
22,000 to 22,999	106,957	84,701	2,469,756	-62,557	2,407,393	658,114	1,780,780	18,009
23,000 to 23,999	104,315	89,114	2,465,983	-14,287	2,451,776	561,414	1,907,610	22,682
24,000 to 24,999	100,789	86,316	2,539,163	-74,678	2,464,593	603,479	1,885,381	24,060
25,000 to 25,999	94,275	84,535	2,483,562	-80,263	2,403,299	536,554	1,897,590	27,903
26,000 to 26,999	97,478	88,917	2,664,472	-81,616	2,583,439	602,107	2,016,332	31,037
27,000 to 27,999	87,200	77,456	2,495,189	-96,738	2,398,496	540,635	1,908,407	30,498
28,000 to 28,999	89,523	78,951	2,658,166	-105,959	2,552,319	583,172	2,000,424	33,457
29,000 to 29,999	88,926	75,757	2,727,492	-100,872	2,626,636	603,359	2,048,753	34,525
30,000 to 30,999	95,804	90,328	3,029,167	-107,445	2,921,780	561,788	2,370,093	46,446
31,000 to 31,999	88,884	79,192	2,907,275	-107,512	2,799,997	664,267	2,167,427	44,803
32,000 to 32,999	75,736	71,617	2,587,607	-128,615	2,461,262	525,167	1,979,538	43,382
33,000 to 33,999	90,153	86,954	3,137,130	-114,667	3,021,854	589,602	2,450,548	58,651
34,000 to 34,999	74,066	67,453	2,735,182	-179,212	2,556,050	568,894	2,001,813	47,144
35,000 to 35,999	65,295	61,278	2,398,591	-81,522	2,317,467	463,130	1,860,795	48,591
36,000 to 36,999	64,652	61,484	2,489,542	-128,322	2,361,260	601,976	1,922,082	52,126
37,000 to 37,999	57,226	53,160	2,243,673	-99,815	2,144,007	560,764	1,611,506	43,134
38,000 to 38,999	63,171	60,148	2,499,319	-88,384	2,431,465	488,842	1,951,901	55,911
39,000 to 39,999	77,641	74,021	3,178,756	-115,519	3,067,282	585,292	2,496,051	74,817
40,000 to 49,999	549,121	526,371	25,462,659	-976,871	24,490,093	4,772,684	19,827,966	691,834
50,000 to 59,999	376,925	367,802	21,262,769	-677,707	20,590,019	4,011,137	16,643,938	721,598
60,000 to 69,999	271,595	268,127	17,995,157	-401,027	17,595,735	3,259,408	14,356,642	727,604
70,000 to 79,999	203,926	199,938	15,703,046	-464,445	15,239,902	3,006,961	12,314,495	689,465
80,000 to 89,999	143,000	142,005	12,395,901	-296,529	12,102,119	2,252,982	9,857,313	590,451
90,000 to 99,999	90,691	90,064	8,862,030	-276,081	8,586,084	1,518,561	7,071,325	449,342
100,000 to 149,999	207,328	205,110	25,157,849	-555,939	24,622,188	4,229,473	20,416,356	1,417,437
150,000 to 199,999	62,702	62,656	10,942,695	-193,462	10,749,233	1,553,738	9,198,105	711,145
200,000 to 299,999	43,255	43,071	10,454,082	-87,346	10,366,736	1,252,120	9,126,213	750,283
300,000 to 399,999	15,443	15,385	5,340,686	-28,707	5,311,979	516,626	4,801,470	407,981
400,000 to 499,999	7,935	7,904	3,590,299	-56,717	3,533,582	309,332	3,229,681	280,545
500,000 to 999,999	12,367	12,318	8,361,890	15,142	8,377,032	572,305	7,809,521	682,951
1,000,000 to 1,999,999	4,837	4,823	6,591,391	-180	6,591,213	399,082	6,195,087	560,745
2,000,000 to 2,999,999	1,285	1,281	3,128,057	-8,236	3,119,820	174,281	2,945,628	277,649
3,000,000 to 3,999,999	600	599	2,035,789	26,877	2,062,665	112,249	1,950,417	186,884
4,000,000 to 4,999,999	322	321	1,380,148	58,219	1,438,367	92,704	1,346,459	129,881
5,000,000 and over	1,009	1,006	16,679,103	-61,867	16,617,235	1,270,858	15,352,421	1,505,542
Total	**6,854,643**	**4,635,876**	**$ 273,139,495**	**$ -6,271,876**	**$ 266,973,905**	**$ 55,408,730**	**$ 220,391,115**	**$ 11,624,836**

Footnotes follow this section.

TABLE B-4C
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2007
MARRIED FILING JOINTLY

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	62,283	2,736	$ -10,068,662	$ 172,456	$ -9,895,481	$ 2,294,714	$ 0	$ 3,089
Zero	1	0	0	0	0	0	0	0
$ 1 to $ 999	19,745	1	173,228	-166,152	7,077	234,422	0	1
1,000 to 1,999	13,815		38,714	-18,055	20,659	181,252	0	0
2,000 to 2,999	13,616		36,497	-1,855	34,642	197,243	88	0
3,000 to 3,999	21,151	504	92,173	-19,080	73,109	225,320	0	22
4,000 to 4,999	22,607	595	103,359	-2,389	100,970	335,726	0	53
5,000 to 5,999	18,530	157	114,868	-13,611	101,258	174,688	0	10
6,000 to 6,999	22,732	54	136,204	10,732	146,936	238,383	0	1
7,000 to 7,999	23,515	103	175,687	906	176,593	282,530	6,229	3
8,000 to 8,999	30,620	53	278,689	-19,505	259,184	297,517	36,149	1
9,000 to 9,999	35,168	1,702	369,900	-36,298	333,657	378,221	74,855	69
10,000 to 10,999	34,887	99	387,254	-21,894	365,996	312,129	105,282	3
11,000 to 11,999	33,708	1,204	418,145	-30,137	388,030	413,993	110,265	241
12,000 to 12,999	37,845	253	503,591	-29,597	474,149	372,703	168,629	9
13,000 to 13,999	38,278	153	551,506	-35,578	516,039	385,190	201,994	3
14,000 to 14,999	39,699	341	606,645	-29,722	576,963	455,329	227,202	16
15,000 to 15,999	42,868	497	673,013	-8,559	664,619	412,157	314,615	65
16,000 to 16,999	47,621	644	799,638	-13,922	785,716	509,924	363,387	125
17,000 to 17,999	44,341	1,697	809,087	-33,886	775,233	446,116	385,659	151
18,000 to 18,999	50,950	145	966,329	-24,660	941,779	598,951	441,252	2
19,000 to 19,999	49,294	1,810	985,529	-25,967	959,594	550,289	506,119	496
20,000 to 20,999	51,919	497	1,099,946	-34,398	1,065,548	553,348	588,411	28
21,000 to 21,999	46,521	659	1,038,150	-38,072	1,000,078	549,371	537,870	322
22,000 to 22,999	52,294	748	1,231,329	-54,878	1,176,451	615,063	657,876	88
23,000 to 23,999	47,474	1,475	1,166,530	-51,097	1,115,433	545,189	617,276	65
24,000 to 24,999	49,947	4,264	1,260,685	-35,871	1,224,823	599,827	675,602	402
25,000 to 25,999	50,880	2,972	1,322,681	-25,697	1,296,984	552,636	773,349	159
26,000 to 26,999	53,878	5,113	1,484,264	-56,288	1,428,028	646,417	831,994	338
27,000 to 27,999	45,418	4,566	1,280,580	-37,061	1,249,587	560,497	736,808	398
28,000 to 28,999	57,724	7,338	1,717,064	-71,918	1,645,145	859,176	912,810	506
29,000 to 29,999	55,382	8,933	1,720,508	-86,403	1,634,320	672,719	1,013,974	500
30,000 to 30,999	47,745	7,145	1,540,740	-82,617	1,458,123	575,265	903,672	535
31,000 to 31,999	49,516	7,656	1,684,017	-124,893	1,559,124	619,949	983,431	758
32,000 to 32,999	51,178	13,501	1,788,035	-125,125	1,662,909	644,296	1,048,725	2,054
33,000 to 33,999	50,778	14,882	1,821,773	-120,579	1,701,194	595,496	1,130,852	1,589
34,000 to 34,999	53,431	12,582	1,937,413	-94,426	1,842,987	682,317	1,183,518	1,284
35,000 to 35,999	50,199	11,415	1,888,131	-107,227	1,780,904	714,423	1,096,651	1,619
36,000 to 36,999	52,847	17,247	2,062,341	-135,336	1,927,020	673,216	1,281,902	2,388
37,000 to 37,999	40,100	11,771	1,623,391	-117,617	1,505,774	524,758	993,256	1,854
38,000 to 38,999	52,958	17,615	2,170,438	-132,899	2,037,539	667,728	1,384,219	2,822
39,000 to 39,999	47,719	14,709	2,044,218	-158,153	1,886,118	690,931	1,207,704	2,120
40,000 to 49,999	469,857	226,089	22,772,362	-1,694,012	21,105,025	7,514,365	13,978,870	64,241
50,000 to 59,999	405,738	271,013	23,895,934	-1,606,483	22,289,147	6,890,018	15,543,478	137,146
60,000 to 69,999	387,496	305,712	26,674,856	-1,507,687	25,169,709	7,336,107	17,932,060	250,902
70,000 to 79,999	362,749	317,472	28,383,942	-1,221,831	27,174,069	7,332,127	19,901,285	385,706
80,000 to 89,999	315,136	295,257	27,734,201	-984,896	26,751,314	6,851,181	19,912,365	491,639
90,000 to 99,999	280,351	271,372	27,383,495	-813,225	26,573,468	6,453,185	20,139,900	602,093
100,000 to 149,999	909,235	894,098	113,210,313	-2,349,689	110,861,196	25,260,892	85,717,384	3,639,866
150,000 to 199,999	395,604	393,658	68,764,094	-740,749	68,023,486	13,340,192	54,757,839	3,146,293
200,000 to 299,999	274,926	274,074	66,394,489	-566,716	65,827,815	11,134,160	54,741,456	3,727,401
300,000 to 399,999	96,052	95,763	33,165,971	-155,365	33,010,605	4,499,776	28,527,545	2,183,919
400,000 to 499,999	47,062	46,931	20,959,369	-12,788	20,948,864	2,274,309	18,678,885	1,509,163
500,000 to 999,999	74,248	74,033	50,478,712	-40,895	50,437,879	3,840,100	46,621,139	3,921,881
1,000,000 to 1,999,999	26,515	26,478	36,162,656	-10,725	36,151,931	1,824,081	34,335,648	3,056,189
2,000,000 to 2,999,999	7,273	7,265	17,623,565	23,886	17,647,538	792,162	16,859,023	1,581,122
3,000,000 to 3,999,999	3,276	3,272	11,300,670	1,438	11,302,113	496,302	10,820,644	1,032,147
4,000,000 to 4,999,999	1,844	1,842	8,232,662	-13,343	8,219,403	377,899	7,842,157	758,264
5,000,000 and over	5,589	5,583	89,405,130	-465,536	88,939,593	4,671,113	84,286,024	8,359,858
Total	**5,774,136**	**3,687,748**	**$ 702,576,052**	**$ -14,195,946**	**$ 688,437,969**	**$ 132,727,388**	**$ 572,097,327**	**$ 34,872,022**

Footnotes follow this section.

TABLE B-4D
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2007
MARRIED FILING SEPARATELY

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	5,046	239	$ -744,185	$ 105,947	$ -638,238	$ 88,955	$ 0	$ 362
Zero	1	0	0	0	0	0	0	0
$ 1 to $ 999	4,148	47	13,163	-11,799	1,363	15,072	0	0
1,000 to 1,999	254		2,305	-1,929	376	3,220	0	0
2,000 to 2,999	579	52	3,574	-2,081	1,492	1,538	267	3
3,000 to 3,999	2,191		10,182	-3,127	7,055	7,868	89	0
4,000 to 4,999	569	103	2,001	554	2,555	2,019	553	1
5,000 to 5,999	1,733		7,574	1,838	9,412	42,212	914	0
6,000 to 6,999	2,275		18,406	-4,139	14,267	8,178	6,127	0
7,000 to 7,999	610	52	6,566	-2,008	4,558	4,391	1,729	9
8,000 to 8,999	3,788		37,259	-4,911	32,349	21,333	14,321	0
9,000 to 9,999	2,147		24,324	-4,473	19,850	8,765	11,163	0
10,000 to 10,999	4,507		49,674	-2,918	46,756	16,979	30,152	0
11,000 to 11,999	2,799	585	39,028	-6,882	32,146	14,235	21,149	37
12,000 to 12,999	1,801	258	19,125	3,055	22,180	7,300	15,348	4
13,000 to 13,999	4,397	1,367	55,657	2,891	58,548	18,355	41,298	45
14,000 to 14,999	676	150	10,958	-1,212	9,746	6,741	4,682	6
15,000 to 15,999	2,423	1,797	43,063	-5,229	37,834	13,851	24,166	142
16,000 to 16,999	1,185	310	21,756	-2,239	19,517	10,057	12,209	26
17,000 to 17,999	2,474	1,561	49,947	-7,244	42,702	20,190	26,830	157
18,000 to 18,999	1,984	460	36,361	345	36,706	7,120	29,586	52
19,000 to 19,999	3,988	2,517	73,849	4,288	78,137	14,953	63,185	383
20,000 to 20,999	1,251	499	28,806	-3,146	25,660	16,334	12,921	70
21,000 to 21,999	1,532	1,384	32,540	836	33,376	6,161	27,215	267
22,000 to 22,999	5,326	3,632	118,771	-110	118,661	20,008	98,653	976
23,000 to 23,999	2,262	415	55,097	-2,264	52,833	50,264	14,836	90
24,000 to 24,999	2,719	2,496	63,403	3,633	67,036	11,154	55,917	843
25,000 to 25,999	735	636	26,511	-7,842	18,669	4,431	14,270	190
26,000 to 26,999	3,976	3,477	109,807	-4,328	105,479	33,584	72,395	716
27,000 to 27,999	2,295	807	66,396	-2,904	63,492	27,309	36,183	155
28,000 to 28,999	2,287	2,084	72,189	-7,387	64,802	11,502	53,300	862
29,000 to 29,999	812	660	24,057	-40	24,017	6,362	18,384	300
30,000 to 30,999	4,022	3,828	130,548	-7,689	122,859	39,441	83,418	1,227
31,000 to 31,999	1,819	1,717	55,817	1,553	57,370	5,598	51,772	1,047
32,000 to 32,999	3,191	2,891	101,375	2,098	103,472	16,173	89,771	2,030
33,000 to 33,999	1,644	250	56,089	-517	55,573	29,228	26,713	168
34,000 to 34,999	510	508	16,946	598	17,544	2,773	14,781	360
35,000 to 35,999	1,834	1,635	66,887	-1,811	65,076	14,500	50,589	1,301
36,000 to 36,999	1,665	1,564	63,368	-3,046	60,322	9,627	50,696	1,044
37,000 to 37,999	1,992	1,742	75,940	-1,728	74,211	18,636	56,232	409
38,000 to 38,999	2,118	1,757	84,211	-2,451	81,760	18,525	63,235	1,752
39,000 to 39,999	3,808	3,757	152,092	-1,314	150,778	21,401	129,394	4,046
40,000 to 49,999	19,462	18,595	905,578	-18,250	887,328	280,296	611,433	16,762
50,000 to 59,999	16,173	15,306	914,292	-17,965	896,327	219,127	677,253	25,609
60,000 to 69,999	9,153	8,903	612,710	-16,895	595,816	133,727	463,314	22,819
70,000 to 79,999	8,175	8,023	635,180	-23,778	611,403	140,511	472,524	25,247
80,000 to 89,999	4,382	4,382	375,838	-4,806	371,032	116,476	257,916	14,128
90,000 to 99,999	4,689	4,689	454,680	-6,003	448,678	83,529	365,148	23,261
100,000 to 149,999	11,117	11,114	1,324,505	-10,319	1,314,186	282,653	1,031,967	69,549
150,000 to 199,999	3,474	3,472	595,245	7,064	602,309	84,773	517,558	40,046
200,000 to 299,999	2,237	2,219	544,752	-8,722	536,030	78,460	460,911	37,627
300,000 to 399,999	925	916	301,129	10,444	311,573	43,353	268,490	23,027
400,000 to 499,999	723	722	327,288	-736	326,552	30,308	296,244	25,379
500,000 to 999,999	1,281	1,274	936,605	-7,140	929,465	69,668	860,055	72,774
1,000,000 to 1,999,999	898	897	1,244,417	-3,343	1,241,081	53,613	1,187,467	107,955
2,000,000 to 2,999,999	297	297	730,241	-7,508	722,734	33,330	689,404	64,777
3,000,000 to 3,999,999	163	162	573,263	-6,519	566,744	33,967	537,537	52,374
4,000,000 to 4,999,999	$ 63	63	281,454	-1,227	280,227	19,376	260,851	25,579
5,000,000 and over	270	270	8,622,285	-132,286	8,489,999	620,166	7,869,832	786,799
Total	**178,852**	**126,538**	**$ 20,560,899**	**$ -227,118**	**$ 20,333,787**	**$ 3,019,677**	**$ 18,152,345**	**$ 1,452,790**

Footnotes follow this section.

TABLE B-4E
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2007
HEAD OF HOUSEHOLD

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	10,944	450	$ -509,479	$ -124,306	$ -633,785	$ 225,754	$ 0	$ 165
Zero	82	0	9,397	-9,397	0	570	0	0
$ 1 to $ 999	10,367	1,049	99,566	-95,712	3,854	82,772	0	10
1,000 to 1,999	7,947	52	16,772	-5,076	11,695	60,821	0	0
2,000 to 2,999	8,599	52	29,109	-7,215	21,896	62,338	0	5
3,000 to 3,999	18,667		70,560	-4,127	66,433	137,673	0	0
4,000 to 4,999	17,938	52	93,033	-12,553	80,479	146,279	0	1
5,000 to 5,999	23,745	278	147,485	-16,613	130,872	178,802	0	19
6,000 to 6,999	25,218	1,097	180,826	-17,616	163,210	189,208	0	164
7,000 to 7,999	29,112	104	237,758	-18,887	218,872	218,031	13,740	1
8,000 to 8,999	51,520	207	462,449	-26,529	435,920	479,231	68,816	7
9,000 to 9,999	37,692	381	390,906	-33,289	357,617	364,420	83,127	10
10,000 to 10,999	48,350	802	536,455	-29,834	506,626	371,407	159,851	8
11,000 to 11,999	47,744	155	567,109	-16,521	550,599	361,618	207,365	1
12,000 to 12,999	42,341	155	552,030	-23,410	528,687	334,282	219,799	5
13,000 to 13,999	46,071	609	641,579	-18,659	622,920	368,660	280,138	23
14,000 to 14,999	56,083	596	839,071	-25,971	813,100	433,680	403,871	24
15,000 to 15,999	59,375	872	942,003	-24,540	917,857	451,926	480,832	40
16,000 to 16,999	53,196	759	899,574	-23,024	876,549	404,949	482,265	26
17,000 to 17,999	50,443	951	897,610	-15,238	882,372	398,524	501,985	28
18,000 to 18,999	52,644	764	991,437	-16,904	974,533	412,159	575,308	49
19,000 to 19,999	43,629	1,047	866,127	-14,579	851,548	353,830	513,334	65
20,000 to 20,999	57,279	935	1,192,909	-17,846	1,175,063	468,970	729,848	91
21,000 to 21,999	48,832	1,604	1,072,501	-22,424	1,050,077	405,493	669,526	351
22,000 to 22,999	43,863	940	1,000,323	-12,447	987,875	364,928	631,669	74
23,000 to 23,999	50,328	1,045	1,193,515	-11,010	1,182,506	434,239	759,963	71
24,000 to 24,999	47,956	2,127	1,184,365	-11,245	1,173,121	408,678	781,402	83
25,000 to 25,999	51,168	3,196	1,328,386	-21,923	1,306,462	410,602	900,068	334
26,000 to 26,999	46,539	1,256	1,244,180	-12,487	1,231,693	388,505	853,262	191
27,000 to 27,999	50,715	3,237	1,411,135	-14,541	1,396,593	411,025	990,510	377
28,000 to 28,999	40,560	1,612	1,173,798	-17,169	1,156,628	417,754	764,368	111
29,000 to 29,999	44,957	2,596	1,325,752	1,581	1,327,333	446,708	891,493	256
30,000 to 30,999	43,610	2,930	1,349,418	-19,810	1,329,650	418,273	916,237	642
31,000 to 31,999	35,880	2,097	1,134,764	-5,832	1,128,942	326,389	810,705	267
32,000 to 32,999	40,891	1,479	1,347,520	-18,666	1,328,854	358,874	973,427	314
33,000 to 33,999	34,079	4,849	1,150,281	-10,244	1,140,037	336,926	808,371	164
34,000 to 34,999	34,153	6,467	1,186,966	-10,140	1,176,833	325,519	858,044	458
35,000 to 35,999	26,056	6,563	937,494	-13,236	924,258	277,221	655,289	848
36,000 to 36,999	30,382	3,647	1,120,773	-12,107	1,108,677	322,629	793,354	340
37,000 to 37,999	29,511	6,134	1,128,685	-21,909	1,106,776	300,062	807,828	578
38,000 to 38,999	28,650	10,150	1,119,498	-16,280	1,103,218	293,236	812,577	1,024
39,000 to 39,999	28,551	8,468	1,139,251	-12,922	1,126,328	292,612	836,469	644
40,000 to 49,999	205,929	108,842	9,290,091	-107,400	9,182,892	2,607,633	6,624,401	25,084
50,000 to 59,999	134,029	103,920	7,417,626	-90,272	7,327,373	1,903,549	5,434,516	56,678
60,000 to 69,999	87,813	76,811	5,748,879	-71,714	5,678,353	1,480,356	4,211,519	76,738
70,000 to 79,999	55,382	51,006	4,205,579	-63,112	4,142,625	1,050,616	3,093,711	82,438
80,000 to 89,999	37,555	36,349	3,241,742	-51,903	3,190,056	787,880	2,403,731	80,868
90,000 to 99,999	30,265	28,619	2,908,721	-39,644	2,869,077	729,905	2,153,502	84,823
100,000 to 149,999	57,776	56,433	6,887,830	-70,636	6,817,194	1,622,686	5,197,794	259,292
150,000 to 199,999	17,586	17,141	3,024,242	-5,902	3,018,340	640,762	2,377,883	152,321
200,000 to 299,999	7,973	7,899	1,926,945	-3,611	1,923,496	350,051	1,574,547	115,959
300,000 to 399,999	2,985	2,967	1,036,286	75	1,036,361	125,002	912,238	73,531
400,000 to 499,999	1,609	1,602	710,613	-2,458	708,155	91,054	617,137	51,746
500,000 to 999,999	2,593	2,580	1,758,033	9,157	1,767,189	155,872	1,612,044	138,168
1,000,000 to 1,999,999	835	834	1,152,488	-5,750	1,146,739	73,914	1,071,438	96,276
2,000,000 to 2,999,999	242	242	582,967	4,217	587,184	35,853	551,331	51,538
3,000,000 to 3,999,999	102	102	352,094	2,452	354,546	18,549	335,997	32,505
4,000,000 to 4,999,999	60	60	267,157	-1,700	265,457	24,614	240,843	23,145
5,000,000 and over	189	189	3,352,343	-17,601	3,334,742	181,579	3,153,163	314,242
Total	**2,198,588**	**577,359**	**$ 86,566,523**	**$ -1,376,461**	**$ 85,192,556**	**$ 25,325,451**	**$ 61,800,633**	**$ 1,723,220**

Footnotes follow this section.

TABLE B-4F
Personal Income Tax Statistics for Resident Tax Returns
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Tax Year 2007
SURVIVING SPOUSE

Adjusted Gross Income Class	Number of Returns		Federal AGI	California Adjustments	California AGI	California Deductions	Taxable Income	Total Tax Liability
	All	Taxable	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*	*(Thousands)*
Negative	131	1	$ -21,107	$ 398	$ -20,709	$ 3,601	$ 0	$ 14
Zero	1	0	0	0	0	0	0	0
$ 1 to $ 999	47		1,032	-1,028	4	328	0	0
1,000 to 1,999	52		62	0	62	363	0	0
2,000 to 2,999	52		122	0	122	363	0	0
3,000 to 3,999			0	0	0	0	0	0
4,000 to 4,999	53		956	-694	262	467	0	0
5,000 to 5,999			0	0	0	0	0	0
6,000 to 6,999	2,528		16,727	-326	16,400	54,312	0	0
7,000 to 7,999	1		212	-204	8	7	1	0
8,000 to 8,999	52		431	0	431	363	68	0
9,000 to 9,999	52		465	0	465	363	102	0
10,000 to 10,999			0	0	0	0	0	0
11,000 to 11,999	155		1,655	134	1,789	2,210	469	0
12,000 to 12,999	103		1,338	0	1,338	726	612	0
13,000 to 13,999			0	0	0	0	0	0
14,000 to 14,999			0	0	0	0	0	0
15,000 to 15,999	52		784	0	784	437	347	0
16,000 to 16,999	52		808	51	860	757	103	0
17,000 to 17,999			0	0	0	0	0	0
18,000 to 18,999			0	0	0	0	0	0
19,000 to 19,999	52		1,004	0	1,004	363	641	0
20,000 to 20,999	1,293		26,274	-19	26,255	9,090	17,165	0
21,000 to 21,999	47		1,120	-111	1,009	328	681	0
22,000 to 22,999	144		3,576	-290	3,286	1,012	2,274	0
23,000 to 23,999	97		2,354	-83	2,271	836	1,435	0
24,000 to 24,999			0	0	0	0	0	0
25,000 to 25,999	97		2,642	-157	2,485	1,012	1,473	0
26,000 to 26,999	51		1,348	0	1,348	750	599	0
27,000 to 27,999	51		1,438	-42	1,396	357	1,039	0
28,000 to 28,999	102		2,904	-10	2,894	1,142	1,752	0
29,000 to 29,999	97		3,255	-384	2,870	685	2,186	0
30,000 to 30,999	148		4,967	-458	4,509	1,744	2,765	0
31,000 to 31,999	93		3,538	-582	2,956	735	2,220	0
32,000 to 32,999			0	0	0	0	0	0
33,000 to 33,999	51		1,681	0	1,681	357	1,324	0
34,000 to 34,999			0	0	0	0	0	0
35,000 to 35,999	147		6,615	-1,408	5,207	2,846	2,361	0
36,000 to 36,999			0	0	0	0	0	0
37,000 to 37,999	152		5,763	-69	5,695	2,074	3,620	0
38,000 to 38,999			0	0	0	0	0	0
39,000 to 39,999	97	51	3,829	-17	3,812	1,963	1,849	16
40,000 to 49,999	601	51	30,944	-4,527	26,416	10,269	16,148	8
50,000 to 59,999	811	560	46,889	-2,344	44,546	12,723	32,304	223
60,000 to 69,999	409	359	29,625	-3,446	26,178	4,718	21,461	150
70,000 to 79,999	299	151	23,750	-1,225	22,525	8,688	13,837	117
80,000 to 89,999	664	663	58,319	-182	58,137	13,070	45,153	1,188
90,000 to 99,999	201	201	19,333	-54	19,279	4,561	14,718	473
100,000 to 149,999	441	440	46,961	319	47,280	16,163	31,117	901
150,000 to 199,999	321	321	62,308	-2,617	59,691	12,160	47,531	2,824
200,000 to 299,999	70	67	16,521	-637	15,884	3,880	12,011	775
300,000 to 399,999	44	44	15,042	-265	14,777	2,774	12,002	956
400,000 to 499,999	86	86	40,027	200	40,227	4,757	35,470	2,923
500,000 to 999,999	34	34	21,913	10	21,923	2,996	18,928	1,610
1,000,000 to 1,999,999	16	16	21,694	236	21,930	651	21,280	1,942
2,000,000 to 2,999,999	3	3	8,849	-1,425	7,424	1,236	6,188	593
3,000,000 to 3,999,999	1	1	3,550	0	3,550	13	3,537	350
4,000,000 to 4,999,999	5	5	21,947	343	22,289	3,958	18,331	1,824
5,000,000 and over	3	3	33,887	488	34,376	2,098	32,277	3,169
Total	**10,057**	**3,058**	**$ 577,350**	**$ -20,425**	**$ 556,925**	**$ 194,306**	**$ 427,377**	**$ 20,057**

Footnotes follow this section.

TABLE B-4G
Personal Income Tax Statistics
PART-YEAR RESIDENT and NONRESIDENT RETURNS
Tax Year 2007

Element	Number of Returns	Amount *(Thousands)*
Synopsis of California Tax Liability Computations		
Number of Returns - All	764,010	-
Number of Returns - Taxable	500,959	-
Federal AGI	764,010	$ 726,544,906
California Adjustments	446,539	-65,966,129
California AGI	764,010	26,972,125
California Deductions	764,010	57,724,557
Taxable Income	764,010	622,465,922
Total Tax Liability	764,010	2,441,112
Elements of California Tax Liability Computations		
Salaries and Wages	656,071	208,111,246
Interest	493,394	63,367,738
Dividends	317,538	42,814,918
Business Income - Profit[8]	105,400	7,271,606
Business Income - Loss[8]	44,891	7,857,207
Net Sale of Capital Assets - Profit	241,862	348,120,663
Net Sale of Capital Assets - Loss	80,027	181,003
Taxable Pensions and Annuities	128,184	4,128,057
Rents and Royalties - Profit	100,753	4,061,183
Rents and Royalties - Loss	74,207	2,468,121
Partnerships and S Corporations - Profit[9]	169,645	163,679,747
Partnerships and S Corporations - Loss[9]	162,776	103,287,529
Estate and Trusts - Profit	35,297	5,189,965
Estate and Trusts - Loss	19,727	5,563,845
Farm Income - Profit	1,135	236,904
Farm Income - Loss	4,698	360,043
All Other Income Sources - Profit[10]	532,549	17,447,087
All Other Income Sources - Loss[10]	72,551	13,495,199
Total Income	762,424	732,353,009
Individual Retirement Plan[11, 12]	22,209	105,703
Student Loan	58,337	51,955
Tuition & Fees	21,570	56,390
Moving Expenses	113,553	411,235
Half Self-Employment Tax[12]	148,103	1,093,232
Self-Employed Health Insurance[12]	70,564	593,433
Self-Employed Retirement Plan[12]	41,504	1,471,828
Penalty on Early Withdrawal on Savings	7,936	2,191
Alimony Paid	10,139	434,940
Total Adjustments[13]	339,690	5,487,700

Element	Number of Returns	Amount *(Thousands)*
Elements of California Tax Liability Computations (continued)		
California Adjustments - Subtractions	373,488	104,972,280
California Adjustments - Additions	207,531	39,006,151
Medical Expenses	60,955	923,597
State and Local Income Taxes	418,579	43,470,613
Real Estate Taxes	339,215	3,596,130
Personal Property Taxes	172,269	126,514
Other Taxes	52,127	94,196
Total Taxes	424,366	47,287,452
Mortgage Interest	310,376	6,687,228
Points, Investment and Personal Interest	108,407	13,572,914
Total Interest	336,031	20,260,142
Cash/Check Contributions	317,059	24,130,503
Non-Cash Contributions	212,189	15,747,960
Contribution Carryover	10,781	3,167,977
Total Contributions[14]	347,415	43,046,440
Casualty and Theft Losses	1,578	34,932
All Other Deductions[15]	172,230	7,775,810
Total Federal Itemized Deductions	424,736	106,863,620
Calif. Adjs. to Fed. Itemized Deductions	520,215	47,160,948
California Itemized Deductions	389,988	55,928,283
California Standard Deductions	373,481	1,796,274
Personal Exemption Credit[15]	1,126,093	105,853
Dependent Exemption Credit	509,656	149,839
Senior/Blind Exemption Credits	113,868	10,704
Total Exemption Credits Allowed	610,273	202,821
Other Special Credits	4,080	9,617
Renters Credit	27,815	1,256
Excess State Disability Insurance (SDI)	3,076	485
California Child and Dependent Credit	6,861	1,631
Total Special Credits	38,202	145,331
G-1 Tax/5870A Tax	1	3
Alternative Minimum Tax	6,466	3,977
Mental Health Tax	3,200	83,544
Other Taxes	17,148	5,005
Taxes Withheld	473,886	1,116,438
Estimated Taxes Paid	105,862	1,607,040
Credit to Next Year's Tax	51,621	268,835
Overpayment	460,587	919,238
Total Voluntary Contributions	1,562	80
Refund	425,194	650,328
Tax Due	183,373	370,747
Remittance Amount	93,457	200,413

Footnotes follow this section.

TABLE B-5 [8]
Personal Income Tax: Statistics for Resident Tax Returns
SOLE PROPRIETORSHIPS BY MAJOR INDUSTRY
Tax Year 2007

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	12,731	$ 391,799	7,046	$ 165,462	19,777	$ 4,359,848	12,563	$ 324,580
Construction	162,033	4,454,961	31,079	442,858	193,112	9,723,186	81,400	311,345
Manufacturing	19,781	542,000	11,239	189,080	31,020	2,905,390	14,926	169,077
Durable Goods	12,413	349,649	5,748	62,684	18,161	1,396,879	9,531	63,234
Nondurable Goods	7,368	192,351	5,491	126,395	12,859	1,508,511	5,395	105,843
Services[16]	1,080,607	28,406,268	287,871	2,884,847	1,368,476	126,623,040	749,694	6,735,698
Professional, Scientific, & Technical Services	324,337	12,974,380	93,865	1,003,353	418,202	61,273,580	308,830	3,695,925
Administrative Services	145,568	2,261,507	23,564	161,342	169,132	8,232,437	67,490	269,851
Accommodation & Food Services	31,212	902,150	13,230	394,173	44,441	3,286,655	18,379	166,342
Arts, Entertainment, & Recreation	84,549	1,927,456	54,778	477,637	139,327	16,866,458	94,685	1,056,324
Health Services	177,829	6,045,166	31,302	252,995	209,130	17,751,430	96,282	899,897
Other Services	317,112	4,295,610	71,132	595,346	388,244	19,212,479	164,028	647,361
Trade	123,704	2,756,918	93,796	992,389	217,500	16,196,292	120,121	706,641
Retail	99,884	1,795,994	81,760	855,665	181,644	12,986,851	97,719	548,301
Wholesale	23,820	960,924	12,036	136,724	35,856	3,209,442	22,402	158,341
Finance, Insurance, and Real Estate	170,182	7,312,136	81,970	1,176,169	252,152	32,044,254	149,046	1,987,868
Finance, Investment, & Insurance	48,641	2,749,292	19,929	319,110	68,570	11,118,694	43,308	752,264
Real Estate	121,541	4,562,844	62,041	857,059	183,582	20,925,560	105,738	1,235,604
Transportation, Warehousing, and Utilities	74,262	1,387,432	16,612	228,366	90,874	3,974,680	26,342	146,663
Information and Communications	22,535	535,755	14,474	242,400	37,009	5,644,322	27,914	362,460
Nature of Business Unknown	415,213	5,354,221	117,097	949,388	532,310	31,081,415	247,045	1,308,041
Total	**2,081,048**	**$ 51,141,491**	**661,184**	**$ 7,270,959**	**2,742,230**	**$ 232,552,426**	**1,429,051**	**$ 12,052,375**

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

TABLE B-6
Personal Income Tax Statistics
COMPARISON BY COUNTY
Tax Year 2007

COUNTY	Population July 1, 2007	All Returns-Taxable and Nontaxable				Joint Returns			Tax Assessed (Thousands)
		Number of Returns	AGI (Thousands)	Median Income	Rank	Number of Returns	Median Income	Rank	
Alameda	1,528,679	663,446	$ 51,083,819	$ 43,220	8	254,101	$ 87,448	5	$ 2,326,688
Alpine	1,255	322	18,331	41,249	9	149	70,384	16	630
Amador	38,172	15,821	855,992	38,080	15	7,850	62,720	26	27,314
Butte	218,874	82,760	3,951,717	29,710	44	35,101	55,058	38	129,341
Calaveras	45,903	18,793	1,019,416	38,038	16	9,831	61,378	27	32,593
Colusa	21,776	8,849	387,930	27,953	54	4,190	43,835	57	11,693
Contra Costa	1,042,488	436,286	39,924,821	46,375	4	183,649	91,043	4	2,018,075
Del Norte	29,301	8,428	373,272	30,137	42	3,866	54,394	42	10,297
El Dorado	178,354	70,081	5,313,256	45,523	5	36,205	81,487	6	208,379
Fresno	921,361	321,202	16,281,834	28,180	51	125,828	54,609	41	584,744
Glenn	29,004	10,553	443,814	28,839	47	5,079	46,488	52	12,857
Humboldt	132,184	49,800	2,184,618	29,312	45	19,784	54,907	39	69,066
Imperial	173,790	58,190	2,232,607	23,851	58	26,315	38,322	58	53,300
Inyo	18,183	8,320	417,058	33,690	28	3,575	64,150	24	13,522
Kern	808,700	264,154	13,303,071	30,438	41	113,181	56,722	37	440,926
Kings	152,920	42,317	1,805,532	28,963	46	18,487	49,304	48	49,681
Lake	63,744	22,591	973,158	29,855	43	10,065	49,755	47	25,856
Lassen	36,260	10,087	598,595	39,117	13	5,193	65,419	23	22,376
Los Angeles	10,273,083	4,020,431	272,550,136	31,187	38	1,331,491	59,389	30	12,842,877
Madera	149,316	47,962	2,096,887	27,968	53	22,508	47,615	49	60,011
Marin	255,774	119,402	19,831,768	53,673	1	47,315	123,463	1	1,383,319
Mariposa	18,299	6,907	308,631	31,357	37	3,246	53,272	44	8,568
Mendocino	89,612	35,653	1,622,163	28,786	48	14,763	51,028	45	52,291
Merced	252,255	82,915	3,339,869	27,420	56	36,436	46,025	53	85,380
Modoc	9,659	3,069	118,770	28,083	52	1,545	44,018	56	3,666
Mono	13,759	5,096	269,108	32,591	31	2,003	62,800	25	9,329
Monterey	424,787	155,606	9,301,841	31,840	35	60,734	57,766	32	369,639
Napa	135,328	59,720	4,862,715	40,296	11	25,782	73,303	14	242,819
Nevada	99,141	42,196	2,614,371	37,504	18	19,707	66,495	21	100,505
Orange	3,094,872	1,301,859	102,681,757	38,152	14	521,728	77,178	9	4,974,660
Placer	330,167	158,604	11,411,560	44,604	6	75,773	81,439	7	461,031
Plumas	20,906	8,162	399,861	34,986	27	4,018	57,022	35	12,024
Riverside	2,062,150	791,282	41,620,899	32,241	32	334,851	59,601	29	1,251,339
Sacramento	1,412,242	572,597	31,733,084	36,623	21	218,800	68,394	20	1,075,049
San Benito	57,347	21,638	1,301,974	36,813	19	9,788	69,648	19	45,181
San Bernardino	2,038,345	727,468	35,273,889	31,380	36	290,547	58,609	31	973,320
San Diego	3,114,843	1,284,642	87,843,382	36,441	22	505,383	69,997	17	3,805,388
San Francisco	829,848	403,015	45,318,520	43,757	7	110,534	77,332	8	2,888,129
San Joaquin	679,107	245,911	12,807,013	33,572	29	105,310	60,613	28	394,307
San Luis Obispo	267,162	112,149	6,959,455	36,684	20	47,999	69,656	18	282,707
San Mateo	732,643	326,907	44,856,060	49,230	2	130,530	100,413	2	2,911,646
Santa Barbara	425,203	166,914	13,393,054	35,511	24	66,687	65,768	22	686,931
Santa Clara	1,815,199	789,217	84,635,889	48,131	3	327,799	99,526	3	4,816,485
Santa Cruz	264,674	114,521	8,018,078	35,302	25	43,418	73,900	13	367,300
Shasta	181,165	71,482	3,407,773	32,075	34	33,989	54,816	40	106,095
Sierra	3,397	1,242	64,166	35,181	26	615	57,733	33	2,206
Siskiyou	45,640	17,700	746,060	28,783	49	8,434	47,472	50	21,344
Solano	423,974	167,916	9,755,405	40,910	10	69,788	75,768	11	300,433
Sonoma	480,712	212,689	14,108,438	39,344	12	85,149	74,290	12	589,566
Stanislaus	521,316	188,646	9,399,671	32,200	33	82,612	56,754	36	287,105
Sutter	94,851	35,427	1,694,823	31,136	39	16,805	53,343	43	50,498
Tehama	61,893	19,315	775,698	28,368	50	9,142	45,835	54	19,282
Trinity	13,931	4,669	183,131	27,882	55	2,190	45,125	55	4,844
Tulare	430,167	142,654	5,873,932	25,960	57	59,258	46,568	51	165,898
Tuolumne	56,583	22,823	1,151,764	33,026	30	10,595	57,222	34	36,920
Ventura	824,041	345,970	25,571,313	37,996	17	146,079	76,981	10	1,136,263
Yolo	197,125	76,663	4,781,389	36,316	23	31,615	72,420	15	187,911
Yuba	71,124	24,461	1,036,048	30,566	40	11,365	50,333	46	23,469
Resident Out-of-State[19]	-	187,141	15,215,330	28,296		59,290	54,130		888,246
Nonresident[20]	-	536,017	118,226,509	64,404		280,234	119,560		1,987,683
Unallocated	-	4,386	1,015,313	38,111		1,596	100,196		27,843
Total: 58 Counties	**37,332,976**	**15,027,500**	**$ 1,064,889,186**	**-**	**-**	**5,788,780**	**-**	**-**	**$ 48,854,548**
Total	**-**	**15,755,044**	**$ 1,199,346,338**	**$ 35,646**		**6,129,900**	**$ 68,797**		**$ 51,758,322**

Footnotes follow this section.

TABLE B-7
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

ALAMEDA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and Deficit	7,805	2,352	215	3,282	$ -379,996	$ 73
$ 1 to $ 2,999	23,736	1,964	2,901	3,738	33,803	58
3,000 to 5,999	25,559	1,946	7,458	5,714	114,600	196
6,000 to 8,999	24,950	2,579	5,540	8,057	187,531	303
9,000 to 11,999	24,437	3,085	4,236	10,467	256,354	344
12,000 to 14,999	24,205	3,673	8,416	12,742	326,642	561
15,000 to 17,999	24,202	4,043	12,157	13,895	398,954	1,006
18,000 to 20,999	23,835	4,365	12,410	14,622	464,207	1,644
21,000 to 23,999	23,279	4,554	12,239	15,469	523,523	2,727
24,000 to 26,999	22,723	4,846	12,478	15,671	579,102	3,897
27,000 to 29,999	21,877	4,913	12,229	15,407	623,214	5,019
30,000 to 34,999	34,717	8,424	20,807	25,120	1,127,171	11,696
35,000 to 39,999	32,102	8,495	21,115	22,558	1,203,058	15,892
40,000 to 49,999	56,800	16,517	43,147	39,719	2,544,393	43,418
50,000 to 59,999	44,495	15,866	37,366	31,468	2,437,648	51,956
60,000 to 69,999	35,906	14,971	31,869	25,765	2,327,689	58,490
70,000 to 79,999	29,447	14,303	27,137	21,888	2,203,753	61,463
80,000 to 89,999	24,266	13,631	22,990	18,887	2,058,674	61,874
90,000 to 99,999	20,729	12,882	20,023	16,845	1,966,661	63,404
100,000 to 149,999	66,274	48,792	65,395	62,094	8,071,518	309,812
150,000 to 199,999	31,849	26,973	31,730	34,319	5,482,536	265,449
200,000 to 299,999	23,353	20,470	23,282	26,500	5,588,705	324,222
300,000 to 399,999	7,154	6,222	7,130	8,060	2,449,759	165,196
400,000 to 499,999	3,253	2,798	3,237	3,658	1,445,041	104,791
500,000 to 999,999	4,304	3,616	4,285	4,728	2,882,165	224,015
1,000,000 and over	2,189	1,821	2,182	2,432	6,167,116	549,185
Total	**663,446**	**254,101**	**451,974**	**463,105**	**$ 51,083,819**	**$ 2,326,688**

ALPINE [18]

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and Deficit to $ 17,999	82	8	23	19	$ -51	$ 0
18,000 to 29,999	44	8	26	22	1,051	4
30,000 to 59,999	75	38	55	49	3,297	41
60,000 to 99,999	73	56	68	46	5,585	141
100,000 and over	48	39	48	26	8,450	444
Total	**322**	**149**	**220**	**162**	**$ 18,331**	**$ 630**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

AMADOR						
	Number of Returns					
Adjusted Gross Income Class	**All**	**Joint**	**Taxable**	**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
Zero and deficit	283	125	a	92	$ -14,436	$ 0
$ 1 to $ 2,999	538	75	37	82	719	0
3,000 to 5,999	609	82	158	87	2,745	3
6,000 to 8,999	629	86	133	109	4,716	9
9,000 to 11,999	608	111	87	137	6,385	5
12,000 to 14,999	659	123	203	157	8,889	11
15,000 to 17,999	680	156	297	210	11,233	23
18,000 to 20,999	646	176	332	200	12,613	41
21,000 to 23,999	646	207	342	260	14,521	67
24,000 to 26,999	601	198	337	204	15,337	96
27,000 to 29,999	591	207	345	219	16,871	129
30,000 to 34,999	882	364	506	393	28,644	241
35,000 to 39,999	874	394	602	413	32,770	347
40,000 to 49,999	1,385	722	1,110	603	61,870	843
50,000 to 59,999	1,107	720	997	550	60,574	980
60,000 to 69,999	936	658	886	527	60,736	1,196
70,000 to 79,999	835	645	804	570	62,359	1,437
80,000 to 89,999	685	534	672	486	58,064	1,554
90,000 to 99,999	533	450	528	411	50,471	1,486
100,000 to 149,999	1,342	1,173	1,334	1,044	159,664	6,071
150,000 to 199,999	402	347	400	314	68,714	3,507
200,000 to 299,999	211	192	208	151	49,915	2,960
300,000 to 399,999	67	55	66	36	22,829	1,482
400,000 to 499,999	27	22	27	23	12,103	934
500,000 to 999,999	31	a	31	a	21,931	1,725
1,000,000 and over	14	a	a	a	25,752	2,163
Total	**15,821**	**7,850**	**10,460**	**7,291**	**$ 855,992**	**$ 27,314**

BUTTE						
	Number of Returns					
Adjusted Gross Income Class	**All**	**Joint**	**Taxable**	**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
Zero and deficit	1,220	499	20	436	$ -49,652	$ 3
$ 1 to $ 2,999	3,107	375	230	682	4,385	3
3,000 to 5,999	4,052	406	859	1,040	18,334	18
6,000 to 8,999	4,518	533	755	1,458	33,960	34
9,000 to 11,999	4,690	664	702	1,753	49,219	44
12,000 to 14,999	4,496	760	1,327	2,022	60,573	72
15,000 to 17,999	4,378	918	2,153	2,133	72,211	148
18,000 to 20,999	4,280	1,069	2,059	2,392	83,391	249
21,000 to 23,999	3,922	1,120	1,952	2,252	88,217	396
24,000 to 26,999	3,614	1,117	1,894	2,175	92,062	541
27,000 to 29,999	3,410	1,153	1,781	2,131	97,059	677
30,000 to 34,999	4,904	1,936	2,909	3,059	159,077	1,407
35,000 to 39,999	4,289	1,931	2,834	2,745	160,600	1,656
40,000 to 49,999	6,638	3,442	5,051	4,559	297,351	3,885
50,000 to 59,999	5,183	3,217	4,465	3,940	284,166	4,619
60,000 to 69,999	4,193	2,917	3,907	3,369	271,525	5,343
70,000 to 79,999	3,335	2,501	3,238	2,816	249,185	5,752
80,000 to 89,999	2,655	2,064	2,613	2,210	224,890	6,038
90,000 to 99,999	1,954	1,595	1,929	1,768	185,248	5,584
100,000 to 149,999	4,900	4,266	4,881	4,431	587,893	23,241
150,000 to 199,999	1,397	1,220	1,390	1,139	237,317	12,452
200,000 to 299,999	878	753	875	713	212,040	13,066
300,000 to 399,999	317	273	316	269	108,630	7,668
400,000 to 499,999	157	135	156	134	69,635	5,250
500,000 to 999,999	188	160	187	141	127,867	10,310
1,000,000 and over	85	77	85	86	226,533	20,884
Total	**82,760**	**35,101**	**48,568**	**49,853**	**$ 3,951,717**	**$ 129,341**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

CALAVERAS

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	417	197	13	133	$ -22,568	$ 5
$ 1 to $ 2,999	665	103	44	112	928	6
3,000 to 5,999	764	120	210	141	3,429	4
6,000 to 8,999	702	113	129	161	5,270	6
9,000 to 11,999	785	148	116	202	8,239	7
12,000 to 14,999	800	158	247	230	10,792	14
15,000 to 17,999	782	208	347	258	12,886	27
18,000 to 20,999	779	255	338	346	15,198	39
21,000 to 23,999	723	265	322	295	16,255	65
24,000 to 26,999	699	239	352	335	17,824	100
27,000 to 29,999	701	282	350	291	19,972	127
30,000 to 34,999	989	427	589	431	32,131	273
35,000 to 39,999	938	457	614	490	35,109	345
40,000 to 49,999	1,699	988	1,273	946	76,059	877
50,000 to 59,999	1,303	844	1,091	801	71,445	1,081
60,000 to 69,999	1,099	809	997	742	71,193	1,195
70,000 to 79,999	1,010	789	965	755	75,495	1,573
80,000 to 89,999	819	666	796	656	69,551	1,686
90,000 to 99,999	623	530	615	534	58,997	1,642
100,000 to 149,999	1,636	1,464	1,625	1,339	195,372	7,082
150,000 to 199,999	446	405	445	314	75,613	3,754
200,000 to 299,999	238	214	238	151	57,735	3,474
300,000 to 399,999	88	77	88	45	30,360	2,159
400,000 to 499,999	32	27	32	21	14,495	1,087
500,000 to 999,999	38	33	38	a	25,557	2,128
1,000,000 and over	18	13	18	a	42,080	3,835
Total	**18,793**	**9,831**	**11,892**	**9,743**	**$ 1,019,416**	**$ 32,593**

COLUSA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	125	60	a	61	$ -7,687	$ 1
$ 1 to $ 2,999	305	52	23	83	415	2
3,000 to 5,999	393	47	120	126	1,791	1
6,000 to 8,999	425	64	82	236	3,191	3
9,000 to 11,999	448	78	72	360	4,717	5
12,000 to 14,999	493	126	147	465	6,655	7
15,000 to 17,999	511	168	156	672	8,442	13
18,000 to 20,999	547	187	185	680	10,666	25
21,000 to 23,999	526	186	153	747	11,853	33
24,000 to 26,999	493	198	154	727	12,522	47
27,000 to 29,999	446	202	143	703	12,699	52
30,000 to 34,999	579	283	240	849	18,769	113
35,000 to 39,999	500	248	254	644	18,695	156
40,000 to 49,999	775	511	439	1,076	34,787	326
50,000 to 59,999	540	378	409	719	29,524	369
60,000 to 69,999	379	283	327	459	24,455	427
70,000 to 79,999	297	238	286	346	22,190	479
80,000 to 89,999	227	188	221	222	19,257	489
90,000 to 99,999	165	133	163	151	15,599	460
100,000 to 149,999	392	326	392	387	46,945	1,909
150,000 to 199,999	111	87	111	97	18,940	1,051
200,000 to 299,999	94	80	94	85	22,490	1,463
300,000 to 399,999	23	18	23	a	7,895	585
400,000 to 499,999	a	a	21	16	9,444	726
500,000 to 999,999	26	23	26	19	17,993	1,463
1,000,000 and over	a	a	a	a	15,682	1,490
Total	**8,849**	**4,190**	**4,252**	**9,949**	**$ 387,930**	**$ 11,693**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

CONTRA COSTA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	5,538	1,957	179	2,593	$ -422,868	$ 363
$ 1 to $ 2,999	16,263	1,178	2,417	2,274	23,572	95
3,000 to 5,999	16,808	1,086	6,207	3,217	75,105	179
6,000 to 8,999	15,768	1,329	4,323	4,473	118,242	253
9,000 to 11,999	15,327	1,722	3,233	6,239	160,798	275
12,000 to 14,999	14,962	2,039	5,477	7,580	201,791	408
15,000 to 17,999	14,789	2,456	7,108	8,664	243,766	628
18,000 to 20,999	14,497	2,720	7,195	9,141	282,524	964
21,000 to 23,999	13,925	2,959	6,938	9,597	313,272	1,581
24,000 to 26,999	13,604	3,064	7,069	9,642	346,562	2,223
27,000 to 29,999	13,252	3,225	6,928	9,624	377,559	2,802
30,000 to 34,999	20,950	5,518	11,828	15,332	680,232	6,446
35,000 to 39,999	20,019	5,761	12,596	14,271	749,794	9,072
40,000 to 49,999	35,197	11,326	25,525	24,780	1,578,891	24,256
50,000 to 59,999	28,724	11,508	23,064	21,239	1,573,622	29,285
60,000 to 69,999	24,200	11,307	20,741	18,463	1,569,773	34,365
70,000 to 79,999	20,230	11,028	18,259	16,162	1,514,519	37,021
80,000 to 89,999	17,251	10,566	16,171	14,394	1,463,286	39,044
90,000 to 99,999	15,219	10,301	14,591	13,741	1,444,064	41,587
100,000 to 149,999	47,683	37,099	46,926	46,653	5,795,841	207,002
150,000 to 199,999	21,539	18,541	21,454	23,056	3,699,084	173,825
200,000 to 299,999	15,719	13,891	15,661	17,647	3,767,147	213,607
300,000 to 399,999	5,536	4,846	5,512	6,367	1,904,181	125,316
400,000 to 499,999	2,758	2,442	2,745	3,324	1,225,490	87,395
500,000 to 999,999	4,264	3,782	4,228	5,332	2,890,361	220,745
1,000,000 and over	2,264	1,998	2,259	2,798	8,348,212	759,338
Total	**436,286**	**183,649**	**298,634**	**316,603**	**$ 39,924,821**	**$ 2,018,075**

DEL NORTE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	128	59	a	38	$ -8,023	$ 0
$ 1 to $ 2,999	322	59	17	73	477	0
3,000 to 5,999	384	42	95	107	1,748	3
6,000 to 8,999	456	83	67	150	3,446	4
9,000 to 11,999	435	73	49	184	4,603	3
12,000 to 14,999	442	97	129	195	5,976	6
15,000 to 17,999	455	110	200	221	7,542	16
18,000 to 20,999	442	127	199	261	8,644	25
21,000 to 23,999	409	122	188	253	9,194	39
24,000 to 26,999	379	130	196	220	9,655	54
27,000 to 29,999	347	118	178	233	9,873	63
30,000 to 34,999	463	199	287	294	14,994	129
35,000 to 39,999	429	197	269	319	16,010	162
40,000 to 49,999	665	379	494	464	29,664	356
50,000 to 59,999	482	314	419	367	26,416	447
60,000 to 69,999	420	293	393	309	27,236	576
70,000 to 79,999	388	292	376	343	29,050	681
80,000 to 89,999	283	222	279	270	23,974	650
90,000 to 99,999	242	194	240	234	22,959	711
100,000 to 149,999	629	553	626	646	74,944	2,930
150,000 to 199,999	125	115	123	111	21,473	1,128
200,000 to 299,999	60	53	58	53	13,877	812
300,000 to 399,999	23	20	23	16	7,701	553
400,000 to 499,999	a	a	a	a	2,662	210
500,000 to 999,999	12	a	12	15	6,893	539
1,000,000 and over	a	a	a	a	2,282	203
Total	**8,428**	**3,866**	**4,927**	**5,385**	**$ 373,272**	**$ 10,297**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics

ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

EL DORADO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,272	577	45	595	$ -53,375	$ 18
$ 1 to $ 2,999	2,783	320	368	321	4,001	8
3,000 to 5,999	2,883	248	995	356	12,930	25
6,000 to 8,999	2,832	296	811	512	21,226	39
9,000 to 11,999	2,677	368	595	622	28,204	44
12,000 to 14,999	2,580	443	970	824	34,771	71
15,000 to 17,999	2,476	494	1,282	811	40,805	105
18,000 to 20,999	2,371	594	1,233	934	46,190	158
21,000 to 23,999	2,174	600	1,128	963	48,880	240
24,000 to 26,999	2,142	646	1,152	972	54,556	335
27,000 to 29,999	2,060	705	1,116	1,023	58,677	422
30,000 to 34,999	3,204	1,229	1,834	1,618	104,039	911
35,000 to 39,999	2,862	1,252	1,852	1,482	107,157	1,139
40,000 to 49,999	4,932	2,423	3,708	2,776	221,134	2,837
50,000 to 59,999	4,335	2,557	3,610	2,806	237,806	3,660
60,000 to 69,999	3,957	2,626	3,480	2,858	257,277	4,619
70,000 to 79,999	3,331	2,369	3,119	2,568	249,717	5,400
80,000 to 89,999	3,060	2,390	2,932	2,672	260,176	6,206
90,000 to 99,999	2,610	2,151	2,544	2,441	247,689	6,488
100,000 to 149,999	8,288	7,294	8,193	8,501	1,008,065	35,327
150,000 to 199,999	3,497	3,205	3,486	3,985	596,638	27,934
200,000 to 299,999	2,150	1,971	2,145	2,510	513,690	29,295
300,000 to 399,999	687	624	684	809	235,288	15,478
400,000 to 499,999	288	261	286	362	126,915	9,071
500,000 to 999,999	417	373	414	511	278,819	21,214
1,000,000 and over	213	189	210	254	571,981	37,335
Total	**70,081**	**36,205**	**48,192**	**44,086**	**$ 5,313,256**	**$ 208,379**

FRESNO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	3,314	1,453	87	1,610	$ -231,949	$ 39
$ 1 to $ 2,999	11,060	1,244	792	3,301	15,935	14
3,000 to 5,999	15,047	1,390	3,370	6,618	68,396	71
6,000 to 8,999	18,159	2,042	2,994	10,853	137,010	135
9,000 to 11,999	19,326	2,567	2,554	14,619	203,250	163
12,000 to 14,999	19,338	3,176	5,179	17,236	260,702	297
15,000 to 17,999	19,166	3,801	7,015	18,145	315,823	567
18,000 to 20,999	17,819	4,189	6,441	18,017	347,559	830
21,000 to 23,999	16,589	4,473	6,022	17,425	372,845	1,279
24,000 to 26,999	15,216	4,490	5,838	16,921	387,647	1,695
27,000 to 29,999	13,819	4,356	5,424	15,586	393,573	2,046
30,000 to 34,999	19,657	7,026	8,926	21,974	636,900	4,395
35,000 to 39,999	16,002	6,384	8,792	16,771	599,176	5,430
40,000 to 49,999	24,770	11,538	16,763	25,290	1,108,232	13,046
50,000 to 59,999	18,253	10,379	14,754	19,168	1,000,340	15,166
60,000 to 69,999	14,352	9,139	12,912	14,698	930,102	17,683
70,000 to 79,999	11,549	8,141	10,966	12,024	863,605	19,368
80,000 to 89,999	9,042	6,927	8,828	9,524	766,492	19,564
90,000 to 99,999	7,250	5,843	7,108	7,776	687,443	19,551
100,000 to 149,999	18,677	16,118	18,553	20,314	2,243,550	84,154
150,000 to 199,999	5,930	5,252	5,896	6,277	1,009,780	50,261
200,000 to 299,999	3,504	3,049	3,489	3,475	836,541	50,298
300,000 to 399,999	1,247	1,068	1,241	1,320	428,534	29,426
400,000 to 499,999	609	530	605	619	270,323	19,631
500,000 to 999,999	946	801	938	892	633,977	49,029
1,000,000 and over	561	452	557	409	1,996,044	180,607
Total	**321,202**	**125,828**	**166,044**	**300,862**	**$ 16,281,834**	**$ 584,744**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

GLENN

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	209	111	a	80	$ -16,066	$ 1
$ 1 to $ 2,999	353	55	19	87	501	0
3,000 to 5,999	492	43	120	145	2,224	3
6,000 to 8,999	552	89	111	209	4,140	4
9,000 to 11,999	556	89	71	301	5,837	5
12,000 to 14,999	507	114	155	341	6,844	9
15,000 to 17,999	575	153	216	468	9,498	15
18,000 to 20,999	561	170	208	484	10,928	27
21,000 to 23,999	575	210	203	554	12,922	42
24,000 to 26,999	590	223	227	675	15,083	65
27,000 to 29,999	487	203	184	584	13,880	69
30,000 to 34,999	730	353	319	805	23,629	151
35,000 to 39,999	613	330	331	681	22,929	181
40,000 to 49,999	930	611	588	1,078	41,520	393
50,000 to 59,999	687	514	555	801	37,730	493
60,000 to 69,999	518	419	477	592	33,512	559
70,000 to 79,999	390	314	375	400	29,062	653
80,000 to 89,999	287	248	283	310	24,314	644
90,000 to 99,999	207	180	207	188	19,633	621
100,000 to 149,999	450	404	446	454	53,608	2,208
150,000 to 199,999	131	118	131	109	22,323	1,242
200,000 to 299,999	70	60	70	54	16,741	1,101
300,000 to 399,999	40	35	40	26	13,661	1,004
400,000 to 499,999	19	17	19	16	8,508	649
500,000 to 999,999	a	a	17	a	11,736	969
1,000,000 and over	a	a	a	a	19,119	1,749
Total	**10,553**	**5,079**	**5,382**	**9,450**	**$ 443,814**	**$ 12,857**

HUMBOLDT

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	782	250	15	241	$ -84,675	$ 5
$ 1 to $ 2,999	1,936	181	155	327	2,724	3
3,000 to 5,999	2,366	205	500	437	10,684	11
6,000 to 8,999	2,631	260	406	620	19,747	21
9,000 to 11,999	2,677	317	338	805	28,126	18
12,000 to 14,999	2,799	412	872	1,033	37,775	44
15,000 to 17,999	2,698	473	1,453	1,061	44,500	95
18,000 to 20,999	2,676	586	1,458	1,180	52,110	176
21,000 to 23,999	2,405	540	1,329	1,210	54,041	279
24,000 to 26,999	2,313	658	1,281	1,282	58,912	376
27,000 to 29,999	2,061	619	1,245	1,147	58,647	464
30,000 to 34,999	3,084	1,125	1,905	1,813	100,123	946
35,000 to 39,999	2,728	1,175	1,830	1,672	102,077	1,091
40,000 to 49,999	4,272	2,105	3,407	2,702	191,295	2,702
50,000 to 59,999	3,185	2,009	2,796	2,290	174,517	2,888
60,000 to 69,999	2,574	1,800	2,445	1,901	166,886	3,448
70,000 to 79,999	1,903	1,479	1,841	1,464	142,223	3,416
80,000 to 89,999	1,495	1,208	1,465	1,185	126,689	3,494
90,000 to 99,999	1,054	905	1,045	788	99,955	3,173
100,000 to 149,999	2,546	2,147	2,528	2,024	302,826	12,388
150,000 to 199,999	720	608	718	514	122,850	6,641
200,000 to 299,999	475	383	472	355	113,488	7,107
300,000 to 399,999	165	131	164	109	56,386	3,927
400,000 to 499,999	92	77	91	60	41,388	2,979
500,000 to 999,999	114	93	114	72	76,008	6,103
1,000,000 and over	49	38	49	23	85,318	7,266
Total	**49,800**	**19,784**	**29,922**	**26,315**	**$ 2,184,618**	**$ 69,066**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

IMPERIAL

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	334	157	15	237	$ -25,194	$ 4
$ 1 to $ 2,999	2,234	391	72	876	3,417	1
3,000 to 5,999	3,601	627	579	2,094	16,488	10
6,000 to 8,999	4,516	980	448	3,516	34,164	18
9,000 to 11,999	4,339	1,109	359	3,919	45,505	19
12,000 to 14,999	4,013	1,235	991	4,386	54,159	48
15,000 to 17,999	3,874	1,245	1,077	4,223	63,847	95
18,000 to 20,999	3,287	1,209	873	3,949	64,060	123
21,000 to 23,999	3,040	1,149	796	3,792	68,336	176
24,000 to 26,999	2,752	1,178	831	3,641	70,024	220
27,000 to 29,999	2,357	1,148	669	3,365	67,022	232
30,000 to 34,999	3,232	1,701	1,060	4,743	104,607	463
35,000 to 39,999	2,764	1,522	1,208	3,944	103,499	614
40,000 to 49,999	4,138	2,415	2,306	6,092	184,793	1,531
50,000 to 59,999	2,994	1,876	2,212	4,487	163,963	1,985
60,000 to 69,999	2,282	1,556	1,985	3,297	147,987	2,357
70,000 to 79,999	1,888	1,345	1,788	2,844	141,389	2,894
80,000 to 89,999	1,468	1,122	1,431	2,221	124,571	2,926
90,000 to 99,999	1,140	903	1,129	1,773	107,960	2,959
100,000 to 149,999	2,703	2,361	2,689	4,039	321,772	11,697
150,000 to 199,999	670	599	670	887	113,331	5,693
200,000 to 299,999	304	268	302	326	72,539	4,498
300,000 to 399,999	88	72	87	85	30,250	2,078
400,000 to 499,999	45	39	45	32	19,598	1,441
500,000 to 999,999	86	73	86	89	61,988	4,925
1,000,000 and over	41	35	41	32	72,534	6,291
Total	**58,190**	**26,315**	**23,749**	**68,889**	**$ 2,232,607**	**$ 53,300**

INYO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	114	41	a	54	$ -3,443	$ 0
$ 1 to $ 2,999	380	40	24	75	485	0
3,000 to 5,999	404	22	139	109	1,825	2
6,000 to 8,999	379	53	72	98	2,879	3
9,000 to 11,999	377	53	50	147	3,974	4
12,000 to 14,999	391	61	126	161	5,271	8
15,000 to 17,999	388	79	170	177	6,423	12
18,000 to 20,999	382	86	193	172	7,470	22
21,000 to 23,999	378	92	192	200	8,457	40
24,000 to 26,999	316	86	163	201	8,053	46
27,000 to 29,999	282	85	159	161	8,055	60
30,000 to 34,999	494	167	294	293	16,031	148
35,000 to 39,999	424	175	274	281	15,867	172
40,000 to 49,999	691	307	560	416	30,965	475
50,000 to 59,999	543	311	489	337	29,805	554
60,000 to 69,999	469	312	451	297	30,456	710
70,000 to 79,999	385	296	374	275	28,859	711
80,000 to 89,999	301	244	298	202	25,572	750
90,000 to 99,999	275	231	271	236	26,147	810
100,000 to 149,999	659	581	658	558	79,146	3,218
150,000 to 199,999	150	134	150	104	25,785	1,389
200,000 to 299,999	91	82	91	55	21,330	1,357
300,000 to 399,999	23	21	23	18	7,705	546
400,000 to 499,999	a	a	a	a	2,131	160
500,000 to 999,999	13	a	13	12	8,391	647
1,000,000 and over	a	a	a	a	19,419	1,680
Total	**8,320**	**3,575**	**5,247**	**4,643**	**$ 417,058**	**$ 13,522**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

KERN

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	2,540	1,203	54	1,457	$ -274,985	$ 48
$ 1 to $ 2,999	8,366	1,111	465	2,253	11,730	39
3,000 to 5,999	11,522	1,312	2,681	4,789	52,359	53
6,000 to 8,999	14,181	1,689	2,321	8,448	107,230	99
9,000 to 11,999	15,052	2,235	1,905	11,678	158,277	112
12,000 to 14,999	15,050	2,727	3,797	13,752	202,998	214
15,000 to 17,999	15,393	3,366	5,302	14,709	253,738	417
18,000 to 20,999	13,774	3,386	4,794	13,577	268,411	601
21,000 to 23,999	12,581	3,589	4,377	13,261	282,654	910
24,000 to 26,999	11,533	3,756	4,201	12,625	294,025	1,179
27,000 to 29,999	10,604	3,750	4,017	12,065	302,011	1,464
30,000 to 34,999	15,513	6,099	6,662	17,984	502,787	3,098
35,000 to 39,999	12,863	5,722	6,500	14,453	481,084	3,742
40,000 to 49,999	20,383	10,355	12,889	22,957	912,947	9,614
50,000 to 59,999	16,311	9,356	12,713	18,398	894,461	12,719
60,000 to 69,999	13,397	8,474	11,796	15,098	868,303	15,590
70,000 to 79,999	10,836	7,664	10,160	12,679	811,348	17,149
80,000 to 89,999	8,909	6,771	8,638	10,170	755,915	18,552
90,000 to 99,999	7,104	5,722	7,003	8,201	673,232	18,600
100,000 to 149,999	18,036	15,809	17,934	20,805	2,165,066	78,406
150,000 to 199,999	5,340	4,815	5,324	5,788	907,758	44,948
200,000 to 299,999	2,649	2,360	2,638	2,746	625,999	37,431
300,000 to 399,999	813	717	806	845	278,112	19,179
400,000 to 499,999	402	352	401	365	178,579	13,419
500,000 to 999,999	610	518	608	556	412,115	33,203
1,000,000 and over	392	323	392	304	1,176,917	110,143
Total	**264,154**	**113,181**	**138,378**	**259,963**	**$ 13,303,071**	**$ 440,926**

KINGS

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	447	256	10	288	$ -82,662	$ 75
$ 1 to $ 2,999	1,484	232	98	478	1,929	1
3,000 to 5,999	1,881	209	466	829	8,591	10
6,000 to 8,999	2,177	277	391	1,269	16,505	18
9,000 to 11,999	2,328	347	305	1,723	24,466	26
12,000 to 14,999	2,279	404	633	1,962	30,765	36
15,000 to 17,999	2,395	513	853	2,200	39,522	67
18,000 to 20,999	2,381	614	806	2,550	46,425	105
21,000 to 23,999	2,221	672	714	2,553	49,971	149
24,000 to 26,999	2,236	771	756	2,750	57,032	216
27,000 to 29,999	1,971	784	670	2,508	56,080	244
30,000 to 34,999	2,885	1,269	1,152	3,667	93,518	527
35,000 to 39,999	2,309	1,120	1,141	2,848	86,384	635
40,000 to 49,999	3,474	1,908	2,188	4,321	155,320	1,479
50,000 to 59,999	2,516	1,632	1,987	3,136	137,760	1,801
60,000 to 69,999	1,903	1,320	1,740	2,219	123,006	2,205
70,000 to 79,999	1,621	1,215	1,561	1,900	121,149	2,622
80,000 to 89,999	1,260	977	1,237	1,532	106,918	2,662
90,000 to 99,999	969	794	960	1,181	91,916	2,604
100,000 to 149,999	2,436	2,182	2,424	3,108	291,079	10,532
150,000 to 199,999	645	586	641	799	109,813	5,465
200,000 to 299,999	277	229	274	288	67,111	3,989
300,000 to 399,999	93	74	92	79	31,968	2,209
400,000 to 499,999	28	21	28	19	12,636	987
500,000 to 999,999	66	53	64	58	46,242	3,590
1,000,000 and over	35	28	34	18	82,086	7,427
Total	**42,317**	**18,487**	**21,225**	**44,283**	**$ 1,805,532**	**$ 49,681**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

LAKE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	477	216	a	171	$ -21,367	$ 6
$ 1 to $ 2,999	888	138	30	201	1,143	1
3,000 to 5,999	1,031	140	201	243	4,675	4
6,000 to 8,999	1,056	181	114	345	7,929	6
9,000 to 11,999	1,149	237	115	494	12,079	6
12,000 to 14,999	1,166	244	302	574	15,746	16
15,000 to 17,999	1,221	298	494	555	20,147	33
18,000 to 20,999	1,156	330	506	671	22,526	57
21,000 to 23,999	1,150	353	512	731	25,846	102
24,000 to 26,999	1,086	371	474	775	27,673	132
27,000 to 29,999	961	355	463	660	27,359	169
30,000 to 34,999	1,359	582	725	933	44,103	321
35,000 to 39,999	1,219	568	760	840	45,649	432
40,000 to 49,999	1,999	1,045	1,488	1,389	89,320	1,111
50,000 to 59,999	1,487	903	1,272	1,117	81,448	1,247
60,000 to 69,999	1,097	744	1,009	888	71,153	1,364
70,000 to 79,999	882	674	833	719	66,048	1,461
80,000 to 89,999	683	547	668	602	57,850	1,440
90,000 to 99,999	614	509	611	457	58,281	1,758
100,000 to 149,999	1,320	1,131	1,311	1,065	158,289	6,087
150,000 to 199,999	314	274	311	205	53,480	2,750
200,000 to 299,999	153	125	153	86	36,989	2,313
300,000 to 399,999	56	46	56	34	19,249	1,383
400,000 to 499,999	a	a	21	13	9,391	644
500,000 to 999,999	41	31	39	17	27,482	1,992
1,000,000 and over	a	a	a	0	10,670	1,021
Total	**22,591**	**10,065**	**12,486**	**13,785**	**$ 973,158**	**$ 25,856**

LASSEN

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	149	76	a	60	$ -4,748	$ 1
$ 1 to $ 2,999	316	47	17	69	460	0
3,000 to 5,999	439	44	120	99	1,998	3
6,000 to 8,999	390	57	82	124	2,932	3
9,000 to 11,999	436	62	64	181	4,557	4
12,000 to 14,999	411	98	124	216	5,571	7
15,000 to 17,999	403	97	178	229	6,635	12
18,000 to 20,999	403	104	197	244	7,865	25
21,000 to 23,999	378	111	186	179	8,498	39
24,000 to 26,999	371	123	186	213	9,440	53
27,000 to 29,999	324	125	180	166	9,239	63
30,000 to 34,999	565	244	330	364	18,364	148
35,000 to 39,999	545	250	355	348	20,381	203
40,000 to 49,999	810	435	635	524	36,142	475
50,000 to 59,999	750	485	655	575	40,854	678
60,000 to 69,999	602	440	570	484	39,111	788
70,000 to 79,999	479	365	466	428	35,988	863
80,000 to 89,999	469	372	460	488	39,922	1,106
90,000 to 99,999	437	360	432	478	41,505	1,237
100,000 to 149,999	1,031	945	1,026	1,136	123,008	4,674
150,000 to 199,999	267	253	267	256	44,827	2,283
200,000 to 299,999	84	75	83	67	20,063	1,224
300,000 to 399,999	12	10	12	a	4,110	281
400,000 to 499,999	a	a	a	12	2,655	200
500,000 to 999,999	a	a	a	a	4,969	415
1,000,000 and over	a	a	a	a	74,250	7,594
Total	**10,087**	**5,193**	**6,643**	**6,947**	**$ 598,595**	**$ 22,376**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

LOS ANGELES

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	48,514	14,449	1,108	18,823	$ -3,900,406	$ 1,668
$ 1 to $ 2,999	151,859	15,290	11,871	24,059	213,645	247
3,000 to 5,999	181,322	16,287	41,614	44,871	816,932	961
6,000 to 8,999	204,893	22,373	32,927	87,579	1,550,972	1,707
9,000 to 11,999	205,932	26,819	26,080	123,195	2,164,605	1,869
12,000 to 14,999	211,427	33,136	56,258	161,956	2,853,081	3,276
15,000 to 17,999	216,015	39,388	84,752	177,476	3,558,985	6,416
18,000 to 20,999	205,116	42,113	82,369	174,178	3,995,507	10,434
21,000 to 23,999	189,425	41,841	78,229	167,101	4,257,878	16,615
24,000 to 26,999	175,077	42,464	77,503	158,553	4,459,532	22,716
27,000 to 29,999	159,809	41,615	72,498	147,294	4,550,903	27,744
30,000 to 34,999	239,761	66,348	122,737	216,512	7,774,196	63,147
35,000 to 39,999	205,570	61,656	118,731	180,788	7,694,817	80,767
40,000 to 49,999	328,590	110,958	228,983	284,127	14,702,938	206,467
50,000 to 59,999	242,592	96,911	196,122	211,966	13,284,790	244,060
60,000 to 69,999	188,932	85,089	166,127	162,889	12,242,208	277,754
70,000 to 79,999	148,218	75,024	136,465	129,852	11,081,887	289,504
80,000 to 89,999	115,893	65,317	110,030	102,738	9,827,478	283,419
90,000 to 99,999	92,282	57,111	89,293	85,206	8,748,203	273,923
100,000 to 149,999	255,333	181,161	251,272	246,120	30,870,022	1,175,584
150,000 to 199,999	102,000	78,892	101,355	98,014	17,486,873	858,817
200,000 to 299,999	71,585	55,734	71,127	65,315	17,185,908	1,004,652
300,000 to 399,999	26,789	20,617	26,628	24,522	9,203,478	613,103
400,000 to 499,999	13,662	10,573	13,593	12,680	6,087,306	434,660
500,000 to 999,999	23,420	17,987	23,263	21,855	15,998,176	1,217,364
1,000,000 and over	16,415	12,338	16,332	15,678	65,840,222	5,726,003
Total	**4,020,431**	**1,331,491**	**2,237,267**	**3,143,347**	**$ 272,550,136**	**$ 12,842,877**

MADERA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	730	367	18	394	$ -65,787	$ 16
$ 1 to $ 2,999	1,715	284	73	678	2,480	1
3,000 to 5,999	2,310	305	469	1,174	10,558	8
6,000 to 8,999	2,657	442	384	1,926	20,052	17
9,000 to 11,999	2,722	534	331	2,301	28,607	21
12,000 to 14,999	2,722	601	687	2,645	36,722	38
15,000 to 17,999	2,786	784	884	2,884	45,943	70
18,000 to 20,999	2,696	813	836	2,898	52,624	110
21,000 to 23,999	2,597	914	802	3,069	58,388	180
24,000 to 26,999	2,343	884	766	2,808	59,608	216
27,000 to 29,999	2,080	913	734	2,486	59,235	266
30,000 to 34,999	2,879	1,383	1,247	3,284	93,365	561
35,000 to 39,999	2,457	1,279	1,237	2,802	91,941	668
40,000 to 49,999	3,855	2,299	2,428	4,350	172,549	1,610
50,000 to 59,999	2,874	1,925	2,272	3,086	157,622	2,055
60,000 to 69,999	2,190	1,625	1,920	2,444	142,016	2,259
70,000 to 79,999	1,736	1,391	1,627	1,910	129,779	2,560
80,000 to 89,999	1,395	1,139	1,346	1,482	118,392	2,889
90,000 to 99,999	1,099	940	1,085	1,121	104,191	2,928
100,000 to 149,999	2,621	2,350	2,606	2,676	313,191	11,680
150,000 to 199,999	758	690	755	738	129,261	6,533
200,000 to 299,999	400	352	394	340	94,926	5,697
300,000 to 399,999	132	118	131	100	45,054	3,138
400,000 to 499,999	67	55	67	36	29,967	2,225
500,000 to 999,999	90	83	90	49	60,214	4,829
1,000,000 and over	51	38	51	57	105,988	9,435
Total	**47,962**	**22,508**	**23,240**	**47,738**	**$ 2,096,887**	**$ 60,011**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

MARIN

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	2,748	779	66	925	$ -395,199	$ 61
$ 1 to $ 2,999	4,840	217	1,079	345	7,227	19
3,000 to 5,999	4,954	220	1,848	430	21,938	80
6,000 to 8,999	3,963	253	1,196	629	29,534	117
9,000 to 11,999	3,661	315	853	700	38,291	126
12,000 to 14,999	3,462	377	1,310	1,033	46,649	144
15,000 to 17,999	3,330	408	1,779	1,086	54,940	183
18,000 to 20,999	3,229	463	1,868	1,162	62,975	272
21,000 to 23,999	3,186	538	1,814	1,255	71,650	415
24,000 to 26,999	3,108	619	1,821	1,383	79,179	584
27,000 to 29,999	3,042	615	1,937	1,264	86,657	794
30,000 to 34,999	4,945	1,071	3,277	2,116	160,547	1,860
35,000 to 39,999	4,569	1,125	3,290	1,841	171,180	2,540
40,000 to 49,999	8,161	2,261	6,456	3,363	366,016	6,811
50,000 to 59,999	6,813	2,201	5,822	2,817	373,238	8,778
60,000 to 69,999	5,685	2,097	5,110	2,352	368,851	10,315
70,000 to 79,999	4,936	2,096	4,584	2,215	369,469	11,304
80,000 to 89,999	4,325	2,094	4,048	2,090	366,777	11,839
90,000 to 99,999	3,691	2,014	3,555	1,908	350,064	12,073
100,000 to 149,999	12,681	8,299	12,438	8,248	1,551,469	61,906
150,000 to 199,999	7,295	5,599	7,239	5,935	1,258,664	61,175
200,000 to 299,999	6,798	5,504	6,767	6,233	1,647,387	94,666
300,000 to 399,999	3,158	2,586	3,147	3,132	1,088,269	71,849
400,000 to 499,999	1,691	1,393	1,684	1,792	753,373	54,090
500,000 to 999,999	3,004	2,463	2,990	3,241	2,065,219	157,838
1,000,000 and over	2,127	1,708	2,123	2,489	8,837,404	813,482
Total	**119,402**	**47,315**	**88,101**	**59,984**	**$ 19,831,768**	**$ 1,383,319**

MARIPOSA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	124	65	a	21	$ -3,686	$ 0
$ 1 to $ 2,999	280	44	20	31	371	0
3,000 to 5,999	305	40	70	68	1,387	1
6,000 to 8,999	320	46	49	56	2,405	3
9,000 to 11,999	335	58	41	105	3,521	3
12,000 to 14,999	329	68	106	109	4,415	7
15,000 to 17,999	364	98	183	120	5,990	13
18,000 to 20,999	356	104	204	109	6,964	26
21,000 to 23,999	332	93	176	132	7,470	39
24,000 to 26,999	299	102	178	106	7,602	52
27,000 to 29,999	297	89	186	111	8,465	74
30,000 to 34,999	450	183	294	209	14,656	147
35,000 to 39,999	364	178	260	170	13,656	156
40,000 to 49,999	620	346	486	332	27,678	387
50,000 to 59,999	480	333	412	327	26,289	394
60,000 to 69,999	334	255	305	234	21,610	400
70,000 to 79,999	287	233	281	220	21,423	476
80,000 to 89,999	258	219	254	185	21,863	604
90,000 to 99,999	159	137	157	121	15,066	459
100,000 to 149,999	417	382	417	333	50,118	1,941
150,000 to 199,999	110	94	110	104	18,854	984
200,000 to 299,999	54	49	53	38	12,782	793
300,000 to 399,999	11	10	11	a	3,851	264
400,000 to 499,999	a	a	a	a	3,575	285
500,000 to 999,999	11	10	11	a	7,834	645
1,000,000 and over	a	a	a	a	4,470	416
Total	**6,907**	**3,246**	**4,280**	**3,261**	**$ 308,631**	**$ 8,568**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

MENDOCINO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	685	259	12	214	$ -48,234	$ 3
$ 1 to $ 2,999	1,484	189	94	312	2,070	4
3,000 to 5,999	1,779	172	371	511	7,974	6
6,000 to 8,999	1,798	258	260	663	13,490	12
9,000 to 11,999	1,909	280	221	826	20,066	13
12,000 to 14,999	1,920	363	556	1,140	25,869	28
15,000 to 17,999	1,903	428	807	1,332	31,384	63
18,000 to 20,999	1,856	455	805	1,308	36,237	96
21,000 to 23,999	1,873	538	828	1,384	42,099	173
24,000 to 26,999	1,689	505	803	1,328	43,058	242
27,000 to 29,999	1,514	496	762	1,179	43,092	288
30,000 to 34,999	2,234	888	1,206	1,781	72,394	599
35,000 to 39,999	1,850	815	1,158	1,421	69,191	722
40,000 to 49,999	3,038	1,593	2,205	2,442	135,835	1,713
50,000 to 59,999	2,210	1,385	1,859	1,727	121,060	1,972
60,000 to 69,999	1,701	1,161	1,556	1,271	110,141	2,197
70,000 to 79,999	1,272	983	1,209	999	95,144	2,213
80,000 to 89,999	1,009	808	985	796	85,473	2,282
90,000 to 99,999	797	658	783	569	75,568	2,352
100,000 to 149,999	1,801	1,469	1,788	1,294	216,088	8,731
150,000 to 199,999	583	489	580	376	99,291	5,183
200,000 to 299,999	391	307	387	232	94,036	5,773
300,000 to 399,999	135	104	134	79	46,248	3,201
400,000 to 499,999	64	44	64	31	28,435	2,160
500,000 to 999,999	107	80	107	46	70,125	5,560
1,000,000 and over	51	36	51	17	86,026	6,704
Total	**35,653**	**14,763**	**19,591**	**23,278**	**$ 1,622,163**	**$ 52,291**

MERCED

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,054	558	28	678	$ -146,027	$ 11
$ 1 to $ 2,999	3,134	480	133	1,188	4,587	3
3,000 to 5,999	4,141	488	838	2,076	18,791	15
6,000 to 8,999	4,688	637	740	2,836	35,359	33
9,000 to 11,999	4,842	838	554	3,767	50,905	37
12,000 to 14,999	4,809	1,007	1,146	4,670	64,979	66
15,000 to 17,999	4,858	1,227	1,670	4,874	80,129	129
18,000 to 20,999	4,787	1,425	1,485	5,417	93,325	188
21,000 to 23,999	4,478	1,517	1,358	5,613	100,546	282
24,000 to 26,999	4,138	1,588	1,339	5,319	105,292	373
27,000 to 29,999	3,728	1,536	1,220	5,040	106,230	441
30,000 to 34,999	5,472	2,389	2,163	7,567	177,418	990
35,000 to 39,999	4,478	2,190	2,074	5,944	167,578	1,212
40,000 to 49,999	6,952	3,880	3,934	9,470	310,763	2,801
50,000 to 59,999	4,989	3,312	3,596	6,613	273,000	3,282
60,000 to 69,999	3,867	2,779	3,238	5,122	250,333	3,917
70,000 to 79,999	2,928	2,281	2,675	3,844	219,063	4,186
80,000 to 89,999	2,273	1,888	2,171	2,921	192,526	4,326
90,000 to 99,999	1,698	1,446	1,646	2,244	161,004	4,216
100,000 to 149,999	3,760	3,354	3,718	4,655	446,554	15,933
150,000 to 199,999	888	802	880	925	150,847	7,505
200,000 to 299,999	489	434	487	478	117,002	7,142
300,000 to 399,999	164	135	160	146	56,234	3,768
400,000 to 499,999	81	68	78	81	36,586	2,575
500,000 to 999,999	152	130	151	99	103,731	8,163
1,000,000 and over	67	47	66	58	163,114	13,783
Total	**82,915**	**36,436**	**37,548**	**91,645**	**$ 3,339,869**	**$ 85,380**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

MODOC

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
Zero and deficit	84	54	a	18	$ -8,588	$ 1
$ 1 to $ 2,999	155	31	a	44	223	0
3,000 to 5,999	138	28	36	29	618	0
6,000 to 8,999	157	34	21	34	1,197	1
9,000 to 11,999	168	41	16	50	1,768	0
12,000 to 14,999	169	47	52	75	2,284	2
15,000 to 17,999	189	55	82	79	3,112	6
18,000 to 20,999	165	62	71	74	3,204	9
21,000 to 23,999	129	47	62	72	2,890	13
24,000 to 26,999	141	58	63	94	3,586	15
27,000 to 29,999	129	59	79	70	3,679	26
30,000 to 34,999	189	95	106	118	6,125	48
35,000 to 39,999	160	96	112	100	5,990	57
40,000 to 49,999	262	163	215	156	11,679	150
50,000 to 59,999	201	146	184	163	11,040	178
60,000 to 69,999	147	113	143	109	9,501	198
70,000 to 79,999	119	93	118	89	8,898	237
80,000 to 89,999	99	84	98	106	8,394	245
90,000 to 99,999	71	61	71	38	6,750	241
100,000 to 149,999	135	121	134	96	16,360	711
150,000 to 199,999	33	32	33	18	5,509	308
200,000 to 299,999	20	18	20	a	4,867	331
300,000 to 399,999	a	a	a	a	1,727	134
400,000 to 499,999	a	0	a	0	427	37
500,000 to 999,999	a	a	a	0	551	46
1,000,000 and over	a	a	a	a	6,977	670
Total	**3,069**	**1,545**	**1,733**	**1,641**	**$ 118,770**	**$ 3,666**

MONO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
Zero and deficit	106	45	a	36	$ -4,399	$ 0
$ 1 to $ 2,999	177	13	19	a	261	0
3,000 to 5,999	203	22	62	29	944	1
6,000 to 8,999	212	17	44	31	1,605	3
9,000 to 11,999	234	28	35	75	2,483	1
12,000 to 14,999	239	36	81	70	3,206	5
15,000 to 17,999	276	43	151	148	4,564	10
18,000 to 20,999	254	48	152	121	4,941	18
21,000 to 23,999	248	47	134	169	5,574	29
24,000 to 26,999	227	51	129	158	5,769	42
27,000 to 29,999	210	53	129	126	5,973	50
30,000 to 34,999	321	95	193	201	10,448	112
35,000 to 39,999	279	104	167	210	10,431	121
40,000 to 49,999	452	182	335	325	20,304	319
50,000 to 59,999	315	171	262	217	17,208	323
60,000 to 69,999	256	166	234	176	16,532	356
70,000 to 79,999	185	142	165	143	13,903	293
80,000 to 89,999	148	106	143	105	12,592	351
90,000 to 99,999	143	110	140	92	13,544	415
100,000 to 149,999	338	296	331	253	40,762	1,446
150,000 to 199,999	117	102	117	75	19,788	918
200,000 to 299,999	85	66	85	63	20,235	1,185
300,000 to 399,999	30	27	30	24	10,385	704
400,000 to 499,999	a	a	12	13	5,333	386
500,000 to 999,999	24	17	24	20	16,294	1,261
1,000,000 and over	a	a	a	a	10,428	980
Total	**5,096**	**2,003**	**3,182**	**2,894**	**$ 269,108**	**$ 9,329**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

MONTEREY

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	2,193	834	48	1,030	$ -158,239	$ 21
$ 1 to $ 2,999	4,901	539	463	1,133	7,101	9
3,000 to 5,999	6,069	518	1,641	2,197	27,405	33
6,000 to 8,999	6,951	750	1,275	3,923	52,442	64
9,000 to 11,999	8,031	1,211	941	6,975	84,529	73
12,000 to 14,999	8,621	1,380	1,968	9,508	116,439	119
15,000 to 17,999	8,691	1,555	2,718	10,307	143,147	212
18,000 to 20,999	8,159	1,810	2,650	10,100	158,781	333
21,000 to 23,999	7,334	1,893	2,590	8,881	164,934	554
24,000 to 26,999	6,879	2,000	2,640	8,377	175,252	793
27,000 to 29,999	6,292	2,059	2,487	7,633	179,155	969
30,000 to 34,999	9,366	3,322	4,187	11,152	303,664	2,211
35,000 to 39,999	8,117	3,112	4,196	9,301	303,934	2,823
40,000 to 49,999	13,097	5,550	8,281	14,074	586,377	7,347
50,000 to 59,999	9,910	4,936	7,426	10,105	542,316	9,007
60,000 to 69,999	7,321	4,098	6,085	7,259	474,226	9,580
70,000 to 79,999	5,819	3,643	5,161	5,676	435,072	10,123
80,000 to 89,999	4,659	3,144	4,311	4,321	394,890	10,291
90,000 to 99,999	3,765	2,707	3,589	3,415	357,342	10,280
100,000 to 149,999	10,194	8,046	10,008	9,240	1,231,016	44,553
150,000 to 199,999	3,992	3,346	3,966	3,465	683,725	32,529
200,000 to 299,999	2,654	2,220	2,644	2,173	634,086	36,318
300,000 to 399,999	893	709	891	626	307,335	20,584
400,000 to 499,999	463	357	460	339	206,134	14,780
500,000 to 999,999	775	623	770	515	525,496	40,269
1,000,000 and over	460	372	460	280	1,365,282	115,767
Total	**155,606**	**60,734**	**81,856**	**152,005**	**$ 9,301,841**	**$ 369,639**

NAPA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,031	382	34	460	$ -145,666	$ 29
$ 1 to $ 2,999	1,916	175	225	267	2,657	12
3,000 to 5,999	2,123	156	697	367	9,569	16
6,000 to 8,999	2,040	194	533	516	15,369	29
9,000 to 11,999	2,157	259	412	831	22,652	31
12,000 to 14,999	2,202	339	775	959	29,680	55
15,000 to 17,999	2,241	409	1,058	1,250	37,024	87
18,000 to 20,999	2,323	494	1,174	1,588	45,280	152
21,000 to 23,999	2,377	559	1,132	1,883	53,499	244
24,000 to 26,999	2,293	587	1,138	1,896	58,453	347
27,000 to 29,999	2,217	656	1,114	1,855	63,180	448
30,000 to 34,999	3,601	1,164	1,936	3,203	116,937	1,046
35,000 to 39,999	3,180	1,112	1,933	2,577	119,123	1,365
40,000 to 49,999	5,370	2,084	3,827	4,327	240,083	3,587
50,000 to 59,999	4,044	1,983	3,189	3,467	221,337	3,924
60,000 to 69,999	3,096	1,776	2,644	2,598	200,987	4,152
70,000 to 79,999	2,709	1,701	2,445	2,373	202,509	4,825
80,000 to 89,999	2,152	1,456	2,015	1,912	182,629	4,835
90,000 to 99,999	1,871	1,380	1,797	1,589	177,330	5,076
100,000 to 149,999	5,455	4,432	5,346	5,037	661,020	23,575
150,000 to 199,999	2,155	1,847	2,140	1,948	368,935	17,293
200,000 to 299,999	1,539	1,300	1,532	1,315	366,938	21,195
300,000 to 399,999	571	473	568	474	196,414	13,092
400,000 to 499,999	273	227	272	211	121,759	8,944
500,000 to 999,999	448	375	445	294	305,845	23,670
1,000,000 and over	336	262	336	219	1,189,173	104,791
Total	**59,720**	**25,782**	**38,717**	**43,416**	**$ 4,862,715**	**$ 242,819**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

NEVADA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	974	404	44	356	$ -38,075	$ 22
$ 1 to $ 2,999	1,708	171	199	193	2,406	3
3,000 to 5,999	1,871	184	557	289	8,416	13
6,000 to 8,999	1,784	231	393	325	13,411	21
9,000 to 11,999	1,725	247	284	402	18,169	20
12,000 to 14,999	1,699	324	533	556	22,953	31
15,000 to 17,999	1,731	376	854	617	28,576	64
18,000 to 20,999	1,673	412	865	597	32,610	104
21,000 to 23,999	1,619	435	848	669	36,412	174
24,000 to 26,999	1,525	428	859	642	38,871	254
27,000 to 29,999	1,431	489	794	600	40,793	288
30,000 to 34,999	2,377	894	1,415	1,124	77,093	684
35,000 to 39,999	1,969	815	1,313	868	73,832	811
40,000 to 49,999	3,460	1,692	2,661	1,758	155,227	2,085
50,000 to 59,999	2,855	1,731	2,419	1,578	156,583	2,480
60,000 to 69,999	2,352	1,571	2,150	1,432	152,719	2,931
70,000 to 79,999	1,940	1,414	1,822	1,311	145,271	3,207
80,000 to 89,999	1,675	1,304	1,622	1,169	141,971	3,572
90,000 to 99,999	1,335	1,081	1,306	953	126,676	3,636
100,000 to 149,999	3,638	3,078	3,592	2,733	437,619	16,483
150,000 to 199,999	1,278	1,111	1,265	1,030	218,142	10,787
200,000 to 299,999	835	703	832	675	200,791	11,902
300,000 to 399,999	294	252	292	213	101,172	6,862
400,000 to 499,999	152	123	152	91	67,626	4,943
500,000 to 999,999	203	160	202	150	135,485	10,366
1,000,000 and over	93	77	93	61	219,623	18,764
Total	**42,196**	**19,707**	**27,366**	**20,392**	**$ 2,614,371**	**$ 100,505**

ORANGE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	17,640	6,346	545	8,083	$ -1,859,340	$ 651
$ 1 to $ 2,999	48,214	4,362	5,109	5,929	68,619	98
3,000 to 5,999	53,763	4,544	16,988	9,962	241,119	376
6,000 to 8,999	54,977	5,860	13,565	16,995	413,793	691
9,000 to 11,999	53,903	7,070	10,346	24,698	565,619	753
12,000 to 14,999	54,229	8,435	18,302	33,865	731,738	1,221
15,000 to 17,999	56,845	10,625	24,806	42,703	937,756	2,084
18,000 to 20,999	55,220	11,764	24,503	44,653	1,075,919	3,236
21,000 to 23,999	51,950	12,054	23,636	43,343	1,168,302	5,219
24,000 to 26,999	49,045	12,588	23,344	42,183	1,249,246	7,122
27,000 to 29,999	45,879	12,492	22,548	39,109	1,306,814	8,989
30,000 to 34,999	69,535	20,566	37,754	58,692	2,255,683	20,306
35,000 to 39,999	61,591	19,928	37,298	50,078	2,306,085	26,378
40,000 to 49,999	102,780	37,470	73,356	80,570	4,604,786	69,013
50,000 to 59,999	79,960	34,102	65,141	62,513	4,381,531	83,376
60,000 to 69,999	64,759	31,552	56,651	51,132	4,197,690	94,240
70,000 to 79,999	53,935	29,397	49,373	43,572	4,036,723	102,712
80,000 to 89,999	44,924	27,606	42,317	38,648	3,812,414	104,618
90,000 to 99,999	37,536	25,173	36,133	33,746	3,560,492	105,721
100,000 to 149,999	117,793	91,171	115,738	117,973	14,335,948	520,117
150,000 to 199,999	53,193	45,190	52,886	56,880	9,127,693	429,877
200,000 to 299,999	37,723	32,538	37,539	41,086	9,031,918	512,248
300,000 to 399,999	13,177	11,263	13,114	14,546	4,525,786	296,587
400,000 to 499,999	6,651	5,643	6,623	7,065	2,961,066	211,175
500,000 to 999,999	10,304	8,704	10,240	11,007	6,993,684	536,857
1,000,000 and over	6,333	5,285	6,304	6,418	20,650,673	1,830,995
Total	**1,301,859**	**521,728**	**824,159**	**985,449**	**$ 102,681,757**	**$ 4,974,660**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

PLACER						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	2,548	1,162	66	1,288	$ -205,874	$ 73
$ 1 to $ 2,999	5,780	547	729	603	8,463	21
3,000 to 5,999	6,341	538	2,330	898	28,582	50
6,000 to 8,999	6,027	608	1,702	1,209	45,193	85
9,000 to 11,999	5,789	725	1,329	1,497	60,724	96
12,000 to 14,999	5,791	860	2,094	1,876	78,092	146
15,000 to 17,999	5,641	1,018	3,021	2,096	93,101	255
18,000 to 20,999	5,561	1,224	2,956	2,322	108,434	378
21,000 to 23,999	5,261	1,255	2,908	2,346	118,294	609
24,000 to 26,999	5,046	1,351	2,856	2,369	128,505	865
27,000 to 29,999	4,938	1,437	2,742	2,350	140,540	1,094
30,000 to 34,999	7,811	2,585	4,711	4,076	253,638	2,419
35,000 to 39,999	7,116	2,609	4,718	3,692	266,238	3,092
40,000 to 49,999	12,275	5,263	9,243	6,970	550,711	7,777
50,000 to 59,999	10,185	5,333	8,414	6,718	558,728	9,147
60,000 to 69,999	8,946	5,393	7,926	6,487	580,557	11,160
70,000 to 79,999	7,857	5,253	7,291	6,349	588,277	12,793
80,000 to 89,999	6,817	5,040	6,493	6,054	578,279	13,900
90,000 to 99,999	5,880	4,667	5,713	5,709	557,661	14,890
100,000 to 149,999	18,088	15,565	17,898	19,473	2,195,213	76,348
150,000 to 199,999	7,023	6,326	6,995	7,987	1,201,312	56,903
200,000 to 299,999	4,398	3,984	4,387	5,033	1,049,567	60,217
300,000 to 399,999	1,362	1,219	1,358	1,565	466,404	31,226
400,000 to 499,999	668	590	666	778	296,618	21,498
500,000 to 999,999	1,010	837	1,002	1,164	677,517	52,473
1,000,000 and over	445	384	444	455	986,786	83,514
Total	**158,604**	**75,773**	**109,992**	**101,364**	**$ 11,411,560**	**$ 461,031**

PLUMAS						
Adjusted Gross Income Class	**Number of Returns**			**Number of Dependents**	**Adjusted Gross Income *(Thousands)***	**Tax Assessed *(Thousands)***
	All	**Joint**	**Taxable**			
Zero and deficit	149	71	a	41	$ -5,180	$ 2
$ 1 to $ 2,999	324	45	17	57	450	0
3,000 to 5,999	407	50	125	86	1,847	2
6,000 to 8,999	349	60	59	92	2,620	3
9,000 to 11,999	396	71	44	127	4,182	5
12,000 to 14,999	338	76	97	112	4,562	6
15,000 to 17,999	362	90	172	128	5,963	12
18,000 to 20,999	354	108	173	134	6,901	21
21,000 to 23,999	343	104	184	166	7,698	36
24,000 to 26,999	325	115	173	148	8,281	50
27,000 to 29,999	283	104	157	153	8,056	57
30,000 to 34,999	452	217	257	204	14,678	120
35,000 to 39,999	443	209	330	168	16,598	194
40,000 to 49,999	789	413	627	463	35,311	486
50,000 to 59,999	601	393	538	351	32,858	557
60,000 to 69,999	448	326	423	292	29,082	584
70,000 to 79,999	389	310	380	268	29,109	683
80,000 to 89,999	328	288	322	233	27,796	721
90,000 to 99,999	243	216	239	163	23,026	704
100,000 to 149,999	552	504	551	413	65,647	2,592
150,000 to 199,999	151	127	149	74	25,773	1,364
200,000 to 299,999	81	73	79	46	19,659	1,157
300,000 to 399,999	22	20	22	12	7,607	542
400,000 to 499,999	a	a	a	a	3,866	294
500,000 to 999,999	14	14	14	a	8,734	598
1,000,000 and over	a	a	10	a	14,740	1,236
Total	**8,162**	**4,018**	**5,156**	**3,948**	**$ 399,861**	**$ 12,024**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

RIVERSIDE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	10,368	4,462	310	5,243	$ -580,480	$ 218
$ 1 to $ 2,999	27,946	3,796	1,262	5,999	38,236	28
3,000 to 5,999	33,230	3,534	7,867	10,413	150,171	154
6,000 to 8,999	38,444	4,730	6,999	18,224	290,413	343
9,000 to 11,999	39,879	5,994	5,427	26,037	419,498	332
12,000 to 14,999	41,384	7,320	11,487	33,808	558,077	658
15,000 to 17,999	41,296	8,856	15,240	35,122	680,843	1,240
18,000 to 20,999	39,511	9,701	14,741	35,526	769,676	1,875
21,000 to 23,999	36,894	9,851	13,958	34,849	829,535	2,910
24,000 to 26,999	33,841	9,924	13,585	33,215	862,099	3,874
27,000 to 29,999	31,141	10,054	12,509	32,007	886,823	4,583
30,000 to 34,999	46,303	16,672	20,751	48,305	1,501,581	9,813
35,000 to 39,999	39,242	15,856	20,099	40,819	1,468,831	11,722
40,000 to 49,999	64,268	29,884	39,074	68,035	2,877,957	29,165
50,000 to 59,999	50,200	27,900	35,620	55,887	2,751,610	34,683
60,000 to 69,999	41,260	26,000	33,029	47,646	2,674,988	40,876
70,000 to 79,999	33,626	23,020	29,163	40,003	2,515,664	45,193
80,000 to 89,999	27,515	20,472	25,471	32,577	2,333,668	48,494
90,000 to 99,999	22,096	17,500	21,106	26,643	2,094,964	49,347
100,000 to 149,999	58,086	49,714	57,096	70,132	6,987,179	221,656
150,000 to 199,999	18,148	15,938	18,018	20,638	3,089,532	138,633
200,000 to 299,999	9,094	7,684	9,005	8,883	2,157,211	120,134
300,000 to 399,999	2,860	2,338	2,835	2,384	983,790	64,379
400,000 to 499,999	1,567	1,187	1,555	1,256	693,695	49,088
500,000 to 999,999	1,964	1,571	1,947	1,534	1,325,902	99,566
1,000,000 and over	1,119	893	1,107	721	3,259,438	272,381
Total	**791,282**	**334,851**	**419,261**	**735,906**	**$ 41,620,899**	**$ 1,251,339**

SACRAMENTO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	5,774	2,127	174	2,580	$ -356,217	$ 66
$ 1 to $ 2,999	18,572	1,762	1,519	3,772	26,390	27
3,000 to 5,999	22,097	1,883	5,754	6,244	99,596	125
6,000 to 8,999	23,954	2,552	4,868	9,446	180,359	233
9,000 to 11,999	24,367	3,052	3,942	12,229	255,870	258
12,000 to 14,999	25,034	3,863	7,905	15,673	337,803	470
15,000 to 17,999	25,121	4,399	11,979	16,729	414,486	896
18,000 to 20,999	24,956	4,679	12,347	17,487	486,427	1,534
21,000 to 23,999	23,810	4,830	11,897	17,607	535,293	2,529
24,000 to 26,999	22,867	5,182	11,742	17,774	582,993	3,504
27,000 to 29,999	22,546	5,439	11,822	17,696	642,376	4,679
30,000 to 34,999	36,016	9,356	20,759	28,335	1,169,292	11,136
35,000 to 39,999	32,819	9,664	20,938	25,241	1,228,895	14,515
40,000 to 49,999	52,664	18,457	39,196	40,288	2,357,660	35,180
50,000 to 59,999	39,988	17,762	33,256	31,466	2,190,775	40,049
60,000 to 69,999	32,648	17,145	29,314	26,736	2,115,945	45,883
70,000 to 79,999	26,586	16,311	24,982	22,820	1,988,310	48,233
80,000 to 89,999	20,997	14,488	20,355	19,066	1,780,888	47,689
90,000 to 99,999	17,371	12,971	17,095	16,052	1,647,327	48,737
100,000 to 149,999	46,456	38,694	46,166	46,192	5,591,152	210,053
150,000 to 199,999	14,789	12,994	14,751	14,655	2,519,062	125,953
200,000 to 299,999	7,646	6,581	7,623	7,573	1,819,674	109,527
300,000 to 399,999	2,330	1,996	2,321	2,320	800,520	55,354
400,000 to 499,999	1,028	842	1,021	950	457,812	34,038
500,000 to 999,999	1,497	1,239	1,492	1,368	1,004,698	78,810
1,000,000 and over	664	532	660	543	1,855,695	155,565
Total	**572,597**	**218,800**	**363,878**	**420,842**	**$ 31,733,084**	**$ 1,075,049**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

SAN BENITO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	282	119	10	142	$ -17,788	$ 8
$ 1 to $ 2,999	808	93	65	190	1,166	0
3,000 to 5,999	967	66	322	259	4,353	6
6,000 to 8,999	972	114	250	391	7,292	13
9,000 to 11,999	989	132	173	570	10,342	9
12,000 to 14,999	956	188	302	674	12,904	18
15,000 to 17,999	967	207	375	818	15,935	36
18,000 to 20,999	902	212	337	875	17,590	44
21,000 to 23,999	850	215	296	946	19,127	68
24,000 to 26,999	811	267	331	884	20,641	102
27,000 to 29,999	784	244	303	858	22,336	122
30,000 to 34,999	1,138	384	508	1,311	36,951	275
35,000 to 39,999	1,070	415	535	1,231	40,090	348
40,000 to 49,999	1,778	823	1,071	2,031	79,757	890
50,000 to 59,999	1,313	726	935	1,581	72,034	966
60,000 to 69,999	1,150	714	903	1,273	74,674	1,264
70,000 to 79,999	934	656	810	1,078	69,817	1,343
80,000 to 89,999	852	648	782	1,030	72,310	1,523
90,000 to 99,999	687	561	654	864	65,261	1,516
100,000 to 149,999	2,074	1,794	2,041	2,510	251,165	7,937
150,000 to 199,999	752	693	751	915	128,420	5,651
200,000 to 299,999	352	309	350	419	83,167	4,727
300,000 to 399,999	109	90	107	103	37,640	2,608
400,000 to 499,999	52	43	51	64	22,696	1,597
500,000 to 999,999	58	51	58	51	39,116	3,189
1,000,000 and over	31	24	31	19	114,976	10,920
Total	**21,638**	**9,788**	**12,351**	**21,087**	**$ 1,301,974**	**$ 45,181**

SAN BERNARDINO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	6,857	2,957	194	3,840	$ -318,077	$ 100
$ 1 to $ 2,999	26,620	3,428	1,160	5,916	36,651	24
3,000 to 5,999	31,845	3,183	7,731	10,771	144,015	129
6,000 to 8,999	37,681	4,300	6,906	19,244	285,078	299
9,000 to 11,999	38,429	5,340	5,607	26,829	404,391	342
12,000 to 14,999	39,308	6,496	11,382	33,838	530,167	653
15,000 to 17,999	39,280	7,712	15,163	34,742	647,419	1,232
18,000 to 20,999	36,888	8,302	14,139	34,629	718,621	1,837
21,000 to 23,999	34,057	8,489	12,957	33,656	765,195	2,751
24,000 to 26,999	31,321	8,586	12,715	32,328	797,794	3,608
27,000 to 29,999	28,640	8,747	11,605	30,554	815,701	4,256
30,000 to 34,999	43,908	14,585	19,841	47,671	1,423,786	9,429
35,000 to 39,999	37,512	14,183	19,152	40,981	1,404,073	11,429
40,000 to 49,999	60,976	26,990	37,790	66,875	2,730,319	28,630
50,000 to 59,999	47,587	25,523	34,736	55,261	2,606,915	34,094
60,000 to 69,999	38,102	23,179	31,243	45,202	2,468,482	39,711
70,000 to 79,999	30,870	20,812	27,601	36,417	2,308,811	44,281
80,000 to 89,999	24,154	17,860	22,634	28,929	2,049,225	45,009
90,000 to 99,999	19,144	15,158	18,513	23,350	1,815,547	45,129
100,000 to 149,999	48,462	41,834	47,803	59,620	5,817,091	192,066
150,000 to 199,999	14,533	13,065	14,475	17,319	2,469,535	113,983
200,000 to 299,999	6,795	6,006	6,771	7,647	1,609,540	91,966
300,000 to 399,999	1,904	1,644	1,891	1,915	651,364	43,545
400,000 to 499,999	795	664	792	775	353,419	25,748
500,000 to 999,999	1,213	1,029	1,207	1,115	817,244	63,223
1,000,000 and over	587	475	584	491	1,921,584	169,847
Total	**727,468**	**290,547**	**384,592**	**699,915**	**$ 35,273,889**	**$ 973,320**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

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	16,914	6,006	518	7,272	$ -1,266,132	$ 297
$ 1 to $ 2,999	45,545	4,603	4,112	7,418	63,493	84
3,000 to 5,999	51,658	4,548	14,537	11,196	232,396	325
6,000 to 8,999	53,915	5,791	11,328	17,884	406,131	626
9,000 to 11,999	54,794	6,903	9,286	24,235	575,565	695
12,000 to 14,999	55,769	8,629	18,771	31,573	752,995	1,143
15,000 to 17,999	57,570	10,516	27,743	34,775	949,909	2,213
18,000 to 20,999	56,973	11,778	27,898	37,163	1,110,485	3,593
21,000 to 23,999	54,713	12,336	27,379	37,594	1,230,136	5,935
24,000 to 26,999	51,194	12,889	26,783	36,257	1,304,908	8,089
27,000 to 29,999	48,645	13,039	25,865	35,258	1,385,798	10,252
30,000 to 34,999	74,815	22,073	43,358	53,574	2,426,925	23,323
35,000 to 39,999	65,662	21,236	42,259	46,006	2,458,412	29,922
40,000 to 49,999	107,943	40,502	79,382	77,101	4,834,487	74,113
50,000 to 59,999	82,827	37,156	68,468	61,117	4,536,954	85,666
60,000 to 69,999	66,226	34,691	58,272	50,493	4,294,558	94,558
70,000 to 79,999	54,207	31,696	49,805	42,675	4,056,181	100,558
80,000 to 89,999	44,813	29,118	42,500	36,886	3,801,706	102,519
90,000 to 99,999	36,761	26,090	35,511	31,732	3,486,478	101,554
100,000 to 149,999	106,168	83,709	104,478	98,759	12,857,244	466,423
150,000 to 199,999	42,777	36,291	42,471	42,388	7,328,934	348,336
200,000 to 299,999	28,443	24,039	28,288	28,251	6,810,583	390,984
300,000 to 399,999	9,807	8,189	9,767	10,157	3,367,899	221,895
400,000 to 499,999	4,864	3,992	4,842	4,738	2,163,975	154,541
500,000 to 999,999	7,313	6,014	7,266	7,239	4,938,447	377,171
1,000,000 and over	4,326	3,549	4,300	4,180	13,734,911	1,200,578
Total	**1,284,642**	**505,383**	**815,187**	**875,921**	**$ 87,843,382**	**$ 3,805,388**

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	5,233	1,128	109	1,175	$ -584,425	$ 102
$ 1 to $ 2,999	13,177	1,208	1,387	1,307	17,907	34
3,000 to 5,999	14,086	1,294	3,141	1,965	63,368	101
6,000 to 8,999	14,532	1,668	2,419	3,032	109,507	151
9,000 to 11,999	14,779	2,132	2,134	4,019	154,931	195
12,000 to 14,999	14,698	2,363	4,937	4,873	198,150	312
15,000 to 17,999	14,449	2,551	8,518	5,024	238,299	633
18,000 to 20,999	14,603	2,720	9,052	5,598	284,523	1,148
21,000 to 23,999	13,816	2,610	8,877	5,350	310,764	1,941
24,000 to 26,999	13,735	2,692	9,204	5,265	350,221	2,952
27,000 to 29,999	13,170	2,621	9,028	5,151	375,152	3,818
30,000 to 34,999	21,175	4,267	15,604	8,327	687,387	9,306
35,000 to 39,999	20,509	4,138	16,340	7,400	768,629	13,800
40,000 to 49,999	36,045	7,622	31,635	12,233	1,615,780	38,290
50,000 to 59,999	27,881	6,394	26,021	9,463	1,527,852	46,307
60,000 to 69,999	22,469	5,911	21,482	7,816	1,455,931	51,999
70,000 to 79,999	18,292	5,384	17,745	6,501	1,368,482	54,486
80,000 to 89,999	15,008	5,010	14,688	5,366	1,273,125	54,290
90,000 to 99,999	12,141	4,358	11,953	4,570	1,152,008	52,238
100,000 to 149,999	36,131	16,013	35,822	15,264	4,383,063	219,072
150,000 to 199,999	16,855	9,233	16,785	7,819	2,899,066	164,974
200,000 to 299,999	14,206	8,686	14,161	7,000	3,431,789	217,366
300,000 to 399,999	5,362	3,460	5,344	2,906	1,843,194	128,063
400,000 to 499,999	2,738	1,790	2,723	1,671	1,219,824	89,229
500,000 to 999,999	4,696	3,133	4,682	3,119	3,209,086	246,903
1,000,000 and over	3,229	2,148	3,225	2,530	16,964,909	1,490,418
Total	**403,015**	**110,534**	**297,016**	**144,744**	**$ 45,318,520**	**$ 2,888,129**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

SAN JOAQUIN

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	2,808	1,221	84	1,706	$ -201,390	$ 46
$ 1 to $ 2,999	8,169	989	593	1,917	11,852	12
3,000 to 5,999	10,349	997	2,582	3,677	46,772	53
6,000 to 8,999	11,686	1,480	2,295	5,422	87,911	102
9,000 to 11,999	11,822	1,720	1,734	7,416	124,070	110
12,000 to 14,999	11,899	2,104	3,527	9,032	160,585	205
15,000 to 17,999	12,269	2,626	4,838	10,255	202,596	387
18,000 to 20,999	11,804	2,890	4,645	10,556	230,262	600
21,000 to 23,999	11,063	2,955	4,259	10,941	248,697	899
24,000 to 26,999	10,392	3,110	4,201	10,872	264,820	1,234
27,000 to 29,999	9,946	3,213	4,088	10,553	283,396	1,568
30,000 to 34,999	14,762	5,119	6,783	16,061	478,852	3,376
35,000 to 39,999	13,207	5,160	6,955	13,904	494,552	4,372
40,000 to 49,999	21,333	9,694	13,472	23,523	954,223	10,510
50,000 to 59,999	16,057	8,871	11,905	18,301	880,299	12,021
60,000 to 69,999	13,049	8,242	10,794	15,312	846,204	14,192
70,000 to 79,999	10,805	7,555	9,653	12,913	808,290	15,826
80,000 to 89,999	8,769	6,731	8,252	10,476	744,079	16,778
90,000 to 99,999	6,953	5,615	6,744	8,364	659,122	16,790
100,000 to 149,999	18,291	15,734	18,069	22,539	2,197,922	75,241
150,000 to 199,999	5,702	5,108	5,678	6,782	970,811	46,096
200,000 to 299,999	2,723	2,412	2,704	2,930	643,267	37,554
300,000 to 399,999	812	698	809	782	277,439	18,990
400,000 to 499,999	405	352	402	375	179,412	13,031
500,000 to 999,999	527	456	523	440	361,379	28,284
1,000,000 and over	309	258	309	230	851,591	76,029
Total	**245,911**	**105,310**	**135,898**	**235,279**	**$ 12,807,013**	**$ 394,307**

SAN LUIS OBISPO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	2,198	951	60	841	$ -210,748	$ 69
$ 1 to $ 2,999	4,057	358	435	378	5,813	7
3,000 to 5,999	4,779	368	1,569	646	21,481	34
6,000 to 8,999	4,920	407	1,287	892	36,863	69
9,000 to 11,999	4,873	537	973	1,283	51,203	67
12,000 to 14,999	4,965	673	1,775	1,630	67,043	113
15,000 to 17,999	4,801	838	2,540	1,912	79,177	193
18,000 to 20,999	4,627	939	2,543	2,136	90,212	309
21,000 to 23,999	4,483	1,030	2,467	2,173	100,703	518
24,000 to 26,999	4,284	1,098	2,425	2,180	109,152	740
27,000 to 29,999	3,981	1,187	2,197	2,235	113,379	872
30,000 to 34,999	6,125	1,992	3,657	3,354	198,887	1,956
35,000 to 39,999	5,537	2,098	3,585	3,176	207,220	2,433
40,000 to 49,999	9,048	4,064	6,770	5,435	405,255	5,756
50,000 to 59,999	7,222	3,834	6,096	4,491	395,674	7,054
60,000 to 69,999	6,060	3,754	5,436	4,076	392,737	8,015
70,000 to 79,999	5,073	3,423	4,770	3,557	379,642	8,890
80,000 to 89,999	4,297	3,125	4,132	3,273	364,489	9,494
90,000 to 99,999	3,512	2,710	3,423	2,724	333,385	9,641
100,000 to 149,999	9,827	8,277	9,728	8,177	1,186,328	43,540
150,000 to 199,999	3,424	2,944	3,410	2,816	586,352	28,914
200,000 to 299,999	2,099	1,782	2,083	1,664	502,787	29,254
300,000 to 399,999	737	624	733	609	253,929	17,172
400,000 to 499,999	364	307	359	282	162,692	11,847
500,000 to 999,999	571	456	569	454	384,361	29,740
1,000,000 and over	285	223	284	215	741,439	66,012
Total	**112,149**	**47,999**	**73,306**	**60,609**	**$ 6,959,455**	**$ 282,707**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

SAN MATEO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	4,234	1,240	100	1,463	$ -359,144	$ 68
$ 1 to $ 2,999	12,205	768	2,127	839	16,952	39
3,000 to 5,999	11,668	708	4,352	1,407	52,136	143
6,000 to 8,999	10,836	856	3,067	1,951	81,161	213
9,000 to 11,999	10,272	1,124	2,275	2,717	107,735	232
12,000 to 14,999	10,415	1,316	4,207	3,520	140,527	358
15,000 to 17,999	10,401	1,674	5,593	4,376	171,536	526
18,000 to 20,999	10,275	1,847	5,742	4,812	200,315	800
21,000 to 23,999	9,945	1,931	5,621	5,050	223,615	1,296
24,000 to 26,999	9,798	2,061	5,710	5,228	249,778	1,829
27,000 to 29,999	9,319	2,136	5,480	5,092	265,663	2,288
30,000 to 34,999	15,381	3,707	9,917	8,227	499,292	5,669
35,000 to 39,999	14,366	3,693	10,006	7,792	538,369	7,748
40,000 to 49,999	26,365	7,616	20,837	14,626	1,182,501	21,659
50,000 to 59,999	21,099	7,533	18,131	11,807	1,156,933	26,342
60,000 to 69,999	17,471	7,184	15,610	10,227	1,132,620	30,512
70,000 to 79,999	14,454	6,900	13,327	9,095	1,081,780	32,099
80,000 to 89,999	12,436	6,616	11,696	8,101	1,055,632	33,903
90,000 to 99,999	10,602	6,157	10,165	7,636	1,006,207	34,455
100,000 to 149,999	34,754	23,931	34,181	28,471	4,236,669	169,398
150,000 to 199,999	17,729	14,081	17,642	16,606	3,055,197	150,739
200,000 to 299,999	15,016	12,446	14,972	14,838	3,622,064	212,049
300,000 to 399,999	5,867	4,959	5,854	6,092	2,014,806	134,769
400,000 to 499,999	3,030	2,497	3,024	3,171	1,347,438	98,321
500,000 to 999,999	5,113	4,299	5,098	5,500	3,505,836	273,571
1,000,000 and over	3,856	3,250	3,848	4,725	18,270,444	1,672,620
Total	**326,907**	**130,530**	**238,582**	**193,369**	**$ 44,856,060**	**$ 2,911,646**

SANTA BARBARA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	2,646	952	76	1,113	$ -235,785	$ 64
$ 1 to $ 2,999	5,654	512	624	753	8,085	18
3,000 to 5,999	6,596	496	2,063	1,207	29,732	48
6,000 to 8,999	6,973	684	1,659	2,243	52,364	85
9,000 to 11,999	7,046	854	1,241	3,041	74,102	88
12,000 to 14,999	7,269	1,139	2,253	4,108	98,236	146
15,000 to 17,999	7,580	1,376	3,510	5,009	124,990	281
18,000 to 20,999	7,615	1,623	3,516	5,641	148,454	448
21,000 to 23,999	7,480	1,797	3,500	6,024	168,393	760
24,000 to 26,999	7,044	1,953	3,422	5,927	179,480	1,048
27,000 to 29,999	6,705	2,023	3,371	5,594	190,855	1,339
30,000 to 34,999	9,892	3,189	5,412	8,398	320,818	2,957
35,000 to 39,999	8,625	3,166	5,160	7,110	322,762	3,736
40,000 to 49,999	14,246	5,748	10,179	11,164	637,187	9,682
50,000 to 59,999	10,742	5,121	8,787	8,233	588,667	11,274
60,000 to 69,999	8,458	4,698	7,422	6,628	548,326	12,208
70,000 to 79,999	6,729	4,136	6,239	5,327	503,452	12,812
80,000 to 89,999	5,473	3,690	5,180	4,463	464,542	12,839
90,000 to 99,999	4,495	3,295	4,331	3,760	426,136	12,778
100,000 to 149,999	12,494	9,785	12,276	10,571	1,510,106	56,865
150,000 to 199,999	4,993	4,054	4,950	4,158	855,626	41,573
200,000 to 299,999	3,581	2,834	3,549	2,824	859,149	49,732
300,000 to 399,999	1,416	1,129	1,399	1,116	484,743	31,513
400,000 to 499,999	746	601	745	547	332,627	23,657
500,000 to 999,999	1,401	1,043	1,397	991	954,630	72,026
1,000,000 and over	1,015	789	1,009	788	3,745,375	328,951
Total	**166,914**	**66,687**	**103,270**	**116,738**	**$ 13,393,054**	**$ 686,931**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

SANTA CLARA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	9,166	2,935	248	3,630	$ -591,329	$ 303
$ 1 to $ 2,999	28,942	2,493	3,980	3,419	41,348	128
3,000 to 5,999	29,635	2,303	9,871	5,275	132,691	289
6,000 to 8,999	28,415	2,899	7,004	7,989	213,155	478
9,000 to 11,999	27,491	3,510	5,421	10,831	288,300	483
12,000 to 14,999	26,641	4,032	9,808	13,795	359,308	700
15,000 to 17,999	26,543	4,620	13,198	16,155	437,804	1,175
18,000 to 20,999	26,326	5,011	13,168	17,971	513,087	1,790
21,000 to 23,999	25,306	5,287	12,485	19,160	569,048	2,844
24,000 to 26,999	24,727	5,676	12,671	19,446	630,110	4,025
27,000 to 29,999	23,524	5,805	12,409	18,596	670,212	5,149
30,000 to 34,999	36,640	9,633	20,872	29,363	1,189,221	11,797
35,000 to 39,999	33,236	9,530	20,835	26,230	1,245,011	15,541
40,000 to 49,999	59,042	18,829	43,513	44,819	2,646,953	43,576
50,000 to 59,999	47,342	17,921	39,073	35,675	2,594,132	54,460
60,000 to 69,999	39,538	17,115	34,642	29,829	2,564,073	64,642
70,000 to 79,999	34,083	16,513	31,183	25,633	2,552,523	73,388
80,000 to 89,999	29,190	15,656	27,568	22,214	2,477,319	78,317
90,000 to 99,999	25,242	14,833	24,306	20,089	2,395,106	81,389
100,000 to 149,999	86,334	60,376	85,098	78,805	10,553,024	425,893
150,000 to 199,999	46,408	37,808	46,201	48,647	8,009,516	400,222
200,000 to 299,999	39,656	34,315	39,541	45,263	9,538,119	563,295
300,000 to 399,999	13,998	12,187	13,966	16,371	4,800,496	325,755
400,000 to 499,999	6,583	5,657	6,564	7,798	2,926,051	215,470
500,000 to 999,999	9,578	8,134	9,565	11,165	6,489,133	512,793
1,000,000 and over	5,631	4,721	5,616	6,596	21,391,477	1,932,584
Total	**789,217**	**327,799**	**548,806**	**584,764**	**$ 84,635,889**	**$ 4,816,485**

SANTA CRUZ

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,968	622	50	749	$ -122,286	$ 23
$ 1 to $ 2,999	4,116	330	480	547	5,890	16
3,000 to 5,999	4,875	349	1,490	1,121	22,079	43
6,000 to 8,999	5,055	489	1,094	1,918	37,902	56
9,000 to 11,999	5,566	679	849	3,209	58,524	65
12,000 to 14,999	5,440	757	1,550	4,039	73,322	96
15,000 to 17,999	5,410	892	2,365	4,449	89,214	179
18,000 to 20,999	5,094	977	2,386	4,269	99,347	309
21,000 to 23,999	4,718	1,110	2,133	4,280	106,051	465
24,000 to 26,999	4,476	1,126	2,194	3,872	114,007	676
27,000 to 29,999	4,087	1,126	2,081	3,560	116,407	845
30,000 to 34,999	6,121	1,777	3,428	5,112	198,588	1,903
35,000 to 39,999	5,393	1,704	3,379	4,207	201,905	2,510
40,000 to 49,999	8,880	3,172	6,439	6,691	398,102	6,323
50,000 to 59,999	6,686	2,820	5,491	4,911	366,131	7,164
60,000 to 69,999	5,502	2,766	4,823	3,899	356,676	8,158
70,000 to 79,999	4,506	2,597	4,143	3,415	337,385	8,625
80,000 to 89,999	3,864	2,457	3,640	3,031	327,639	8,915
90,000 to 99,999	3,242	2,159	3,150	2,406	307,193	9,534
100,000 to 149,999	9,863	7,496	9,729	8,144	1,196,381	45,238
150,000 to 199,999	4,251	3,520	4,237	3,777	728,797	35,613
200,000 to 299,999	2,920	2,450	2,915	2,825	696,585	40,743
300,000 to 399,999	972	821	969	879	332,905	22,652
400,000 to 499,999	474	380	473	416	210,498	15,443
500,000 to 999,999	707	572	704	645	471,002	37,101
1,000,000 and over	335	270	335	271	1,287,832	114,600
Total	**114,521**	**43,418**	**70,527**	**82,642**	**$ 8,018,078**	**$ 367,300**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

SHASTA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,174	594	30	442	$ -124,051	$ 9
$ 1 to $ 2,999	2,695	391	224	451	3,716	6
3,000 to 5,999	3,075	346	756	599	13,899	26
6,000 to 8,999	3,338	478	617	963	25,046	29
9,000 to 11,999	3,459	554	537	1,253	36,387	36
12,000 to 14,999	3,598	703	1,146	1,416	48,616	65
15,000 to 17,999	3,584	839	1,722	1,560	59,118	123
18,000 to 20,999	3,586	976	1,743	1,654	69,810	205
21,000 to 23,999	3,334	1,059	1,588	1,674	74,954	331
24,000 to 26,999	3,051	1,022	1,531	1,729	77,825	435
27,000 to 29,999	2,922	1,113	1,499	1,647	83,222	523
30,000 to 34,999	4,376	1,858	2,530	2,568	141,901	1,150
35,000 to 39,999	3,768	1,852	2,467	2,252	141,040	1,342
40,000 to 49,999	6,142	3,582	4,570	4,280	274,795	3,196
50,000 to 59,999	4,954	3,379	4,260	3,735	271,831	3,988
60,000 to 69,999	3,913	2,919	3,653	3,105	253,426	4,649
70,000 to 79,999	3,114	2,455	3,003	2,612	233,103	5,208
80,000 to 89,999	2,395	1,988	2,356	2,027	203,131	5,279
90,000 to 99,999	1,847	1,578	1,818	1,712	175,221	5,055
100,000 to 149,999	4,512	3,995	4,483	4,183	540,324	20,770
150,000 to 199,999	1,235	1,098	1,224	1,151	210,451	10,795
200,000 to 299,999	775	684	766	720	185,431	11,185
300,000 to 399,999	247	203	246	229	84,725	5,933
400,000 to 499,999	131	104	131	88	58,102	4,385
500,000 to 999,999	181	156	181	151	123,733	9,791
1,000,000 and over	76	63	75	58	142,012	11,581
Total	**71,482**	**33,989**	**43,156**	**42,259**	**$ 3,407,773**	**$ 106,095**

SIERRA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	29	18	a	12	$ -629	$ 0
$ 1 to $ 2,999	62	10	a	a	76	0
3,000 to 5,999	41	a	13	a	189	0
6,000 to 8,999	61	a	11	18	459	0
9,000 to 11,999	58	12	a	13	600	0
12,000 to 14,999	37	10	a	a	502	0
15,000 to 17,999	55	13	22	19	901	1
18,000 to 20,999	48	16	26	12	933	4
21,000 to 23,999	58	22	26	23	1,313	5
24,000 to 26,999	41	11	24	17	1,042	8
27,000 to 29,999	57	12	35	21	1,616	13
30,000 to 34,999	70	22	46	46	2,260	23
35,000 to 39,999	72	35	58	30	2,684	28
40,000 to 49,999	123	63	96	64	5,465	83
50,000 to 59,999	93	64	78	71	5,128	79
60,000 to 69,999	80	66	78	52	5,138	99
70,000 to 79,999	55	49	54	51	4,116	88
80,000 to 89,999	40	37	40	19	3,404	84
90,000 to 99,999	35	32	35	25	3,324	99
100,000 to 149,999	93	80	93	67	10,883	433
150,000 to 199,999	17	14	17	a	2,857	146
200,000 to 299,999	13	12	13	a	3,162	187
300,000 to 399,999	a	a	a	0	368	27
400,000 to 499,999	a	a	a	a	476	34
500,000 to 999,999	a	0	a	0	501	43
1,000,000 and over	a	a	a	0	7,397	724
Total	**1,242**	**615**	**785**	**596**	**$ 64,166**	**$ 2,206**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

SISKIYOU

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	458	241	11	141	$ -20,327	$ 1
$ 1 to $ 2,999	802	144	52	153	1,157	1
3,000 to 5,999	893	134	204	208	4,083	4
6,000 to 8,999	950	176	139	326	7,130	7
9,000 to 11,999	941	154	103	370	9,868	6
12,000 to 14,999	957	214	275	390	12,920	14
15,000 to 17,999	917	267	383	388	15,132	27
18,000 to 20,999	890	279	382	382	17,380	46
21,000 to 23,999	849	287	413	382	19,067	82
24,000 to 26,999	795	298	384	485	20,229	103
27,000 to 29,999	695	300	375	373	19,831	127
30,000 to 34,999	1,089	507	655	650	35,364	286
35,000 to 39,999	1,005	530	687	611	37,641	372
40,000 to 49,999	1,509	918	1,169	973	67,408	807
50,000 to 59,999	1,197	865	1,056	847	65,500	979
60,000 to 69,999	890	684	848	671	57,610	1,172
70,000 to 79,999	709	593	693	502	52,878	1,236
80,000 to 89,999	490	415	479	426	41,543	1,088
90,000 to 99,999	393	331	392	280	37,208	1,187
100,000 to 149,999	800	703	796	636	94,735	3,849
150,000 to 199,999	212	186	211	139	36,202	1,941
200,000 to 299,999	138	116	135	108	33,235	2,056
300,000 to 399,999	50	39	49	29	16,723	1,192
400,000 to 499,999	21	16	21	a	9,606	730
500,000 to 999,999	35	26	35	22	24,917	1,838
1,000,000 and over	15	11	15	a	29,023	2,190
Total	**17,700**	**8,434**	**9,962**	**9,513**	**$ 746,060**	**$ 21,344**

SOLANO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,640	624	54	825	$ -92,760	$ 22
$ 1 to $ 2,999	5,704	507	390	1,066	8,189	9
3,000 to 5,999	6,473	489	2,101	1,621	29,206	36
6,000 to 8,999	6,604	579	1,690	2,234	49,486	74
9,000 to 11,999	6,572	729	1,345	2,783	68,840	89
12,000 to 14,999	6,660	900	2,472	3,466	89,940	151
15,000 to 17,999	6,537	1,051	3,147	3,867	107,779	255
18,000 to 20,999	6,530	1,197	3,284	4,129	127,194	432
21,000 to 23,999	6,209	1,300	3,029	4,362	139,696	659
24,000 to 26,999	5,983	1,430	3,030	4,302	152,573	911
27,000 to 29,999	5,808	1,501	2,918	4,438	165,534	1,142
30,000 to 34,999	9,334	2,654	5,136	7,200	303,028	2,696
35,000 to 39,999	8,546	2,644	5,147	6,706	319,944	3,458
40,000 to 49,999	14,912	5,635	10,467	12,167	668,360	8,815
50,000 to 59,999	11,855	5,317	9,466	10,052	649,846	10,669
60,000 to 69,999	9,982	5,408	8,510	9,165	647,488	12,334
70,000 to 79,999	8,354	5,077	7,582	7,918	625,406	13,716
80,000 to 89,999	7,196	4,952	6,792	7,336	610,773	14,695
90,000 to 99,999	6,064	4,570	5,849	6,313	575,217	15,261
100,000 to 149,999	17,287	14,580	17,045	19,113	2,083,021	70,947
150,000 to 199,999	5,770	5,200	5,753	6,299	982,978	45,628
200,000 to 299,999	2,609	2,347	2,602	2,647	615,197	34,979
300,000 to 399,999	588	504	587	578	200,845	13,275
400,000 to 499,999	237	198	236	204	105,417	7,560
500,000 to 999,999	333	285	331	258	221,569	17,080
1,000,000 and over	129	110	129	133	300,641	25,540
Total	**167,916**	**69,788**	**109,092**	**129,182**	**$ 9,755,405**	**$ 300,433**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

SONOMA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	3,551	1,255	100	1,367	$ -267,948	$ 62
$ 1 to $ 2,999	7,155	528	900	741	10,179	14
3,000 to 5,999	8,135	510	2,632	1,114	36,534	70
6,000 to 8,999	8,123	664	2,045	1,822	60,998	108
9,000 to 11,999	8,108	828	1,568	2,291	85,188	127
12,000 to 14,999	8,078	1,063	2,760	3,111	109,098	199
15,000 to 17,999	8,391	1,278	4,245	4,068	138,596	341
18,000 to 20,999	8,515	1,487	4,451	4,938	165,847	561
21,000 to 23,999	8,243	1,675	4,325	5,375	185,414	926
24,000 to 26,999	8,232	1,974	4,370	5,822	209,713	1,345
27,000 to 29,999	7,798	1,972	4,295	5,293	222,161	1,721
30,000 to 34,999	12,317	3,288	7,348	8,578	399,566	4,037
35,000 to 39,999	11,111	3,299	7,312	7,405	416,127	5,325
40,000 to 49,999	18,969	6,904	14,000	13,187	849,725	13,252
50,000 to 59,999	14,735	6,719	12,132	10,510	807,775	15,138
60,000 to 69,999	12,026	6,546	10,573	9,210	779,685	16,624
70,000 to 79,999	9,663	6,023	8,903	7,581	723,559	17,400
80,000 to 89,999	8,220	5,648	7,859	6,560	697,425	18,667
90,000 to 99,999	6,693	4,938	6,545	5,562	634,916	18,596
100,000 to 149,999	19,369	15,753	19,154	17,186	2,338,155	86,565
150,000 to 199,999	7,083	6,066	7,057	6,556	1,209,913	59,174
200,000 to 299,999	4,375	3,670	4,358	3,951	1,047,027	61,744
300,000 to 399,999	1,420	1,154	1,416	1,203	485,291	33,046
400,000 to 499,999	704	578	699	596	313,239	22,818
500,000 to 999,999	1,084	860	1,080	869	732,944	57,425
1,000,000 and over	591	469	588	400	1,717,313	154,278
Total	**212,689**	**85,149**	**140,715**	**135,296**	**$ 14,108,438**	**$ 589,566**

STANISLAUS

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	2,349	1,098	62	1,344	$ -161,611	$ 29
$ 1 to $ 2,999	6,543	866	458	1,436	9,503	7
3,000 to 5,999	8,204	822	2,292	2,499	37,201	45
6,000 to 8,999	9,419	1,166	1,979	4,287	70,939	93
9,000 to 11,999	9,738	1,466	1,626	5,526	102,170	103
12,000 to 14,999	9,808	1,816	3,036	7,026	132,223	177
15,000 to 17,999	9,455	2,017	3,989	7,121	155,851	322
18,000 to 20,999	9,142	2,226	3,825	7,632	178,150	499
21,000 to 23,999	8,626	2,479	3,374	7,903	193,864	718
24,000 to 26,999	8,136	2,643	3,329	8,242	207,272	973
27,000 to 29,999	7,509	2,622	3,158	7,799	213,888	1,199
30,000 to 34,999	11,597	4,350	5,452	12,155	375,869	2,701
35,000 to 39,999	10,047	4,267	5,321	10,660	376,151	3,271
40,000 to 49,999	16,766	8,330	10,667	18,107	750,170	8,162
50,000 to 59,999	12,522	7,606	9,404	14,455	685,872	9,116
60,000 to 69,999	10,260	6,994	8,749	12,077	665,672	11,035
70,000 to 79,999	8,142	6,046	7,515	9,740	609,216	12,044
80,000 to 89,999	6,556	5,222	6,305	7,597	555,815	12,872
90,000 to 99,999	5,060	4,178	4,955	6,075	479,381	12,669
100,000 to 149,999	11,965	10,421	11,873	14,070	1,431,375	51,032
150,000 to 199,999	3,440	3,084	3,425	3,669	585,051	28,999
200,000 to 299,999	1,702	1,486	1,687	1,748	405,887	24,157
300,000 to 399,999	598	510	596	571	206,414	14,167
400,000 to 499,999	332	295	331	335	146,748	10,723
500,000 to 999,999	472	409	468	399	315,321	24,485
1,000,000 and over	258	193	256	207	671,281	57,506
Total	**188,646**	**82,612**	**104,132**	**172,680**	**$ 9,399,671**	**$ 287,105**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

SUTTER

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	506	242	13	253	$ -30,451	$ 4
$ 1 to $ 2,999	1,299	188	104	290	1,845	2
3,000 to 5,999	1,671	227	423	551	7,551	8
6,000 to 8,999	1,868	297	349	866	14,043	15
9,000 to 11,999	1,964	382	295	1,266	20,636	19
12,000 to 14,999	1,818	423	541	1,296	24,472	31
15,000 to 17,999	1,746	496	688	1,418	28,819	56
18,000 to 20,999	1,765	603	641	1,620	34,442	82
21,000 to 23,999	1,625	567	648	1,550	36,491	134
24,000 to 26,999	1,566	627	640	1,539	39,897	180
27,000 to 29,999	1,390	582	586	1,350	39,549	217
30,000 to 34,999	2,101	922	962	2,135	68,127	457
35,000 to 39,999	1,833	864	996	1,806	68,664	594
40,000 to 49,999	2,838	1,518	1,860	2,900	126,957	1,382
50,000 to 59,999	2,218	1,389	1,740	2,306	121,705	1,662
60,000 to 69,999	1,892	1,308	1,674	2,022	122,592	2,127
70,000 to 79,999	1,516	1,141	1,433	1,704	113,537	2,397
80,000 to 89,999	1,224	987	1,190	1,383	103,678	2,451
90,000 to 99,999	949	800	939	1,041	90,051	2,467
100,000 to 149,999	2,367	2,126	2,353	2,609	283,842	10,609
150,000 to 199,999	642	570	634	687	109,796	5,581
200,000 to 299,999	353	310	350	339	84,321	5,260
300,000 to 399,999	107	94	103	97	37,036	2,487
400,000 to 499,999	59	51	59	50	26,205	2,000
500,000 to 999,999	76	64	76	64	49,544	3,983
1,000,000 and over	34	27	34	26	71,474	6,293
Total	**35,427**	**16,805**	**19,331**	**31,168**	**$ 1,694,823**	**$ 50,498**

TEHAMA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	365	179	a	134	$ -14,756	$ 3
$ 1 to $ 2,999	761	148	34	140	958	0
3,000 to 5,999	910	144	184	251	4,134	3
6,000 to 8,999	1,004	179	157	376	7,545	6
9,000 to 11,999	1,032	208	109	494	10,856	7
12,000 to 14,999	1,073	226	293	582	14,489	16
15,000 to 17,999	1,108	309	430	713	18,321	32
18,000 to 20,999	1,019	311	443	701	19,854	55
21,000 to 23,999	1,007	352	378	831	22,642	76
24,000 to 26,999	960	364	405	833	24,439	113
27,000 to 29,999	898	376	398	761	25,585	141
30,000 to 34,999	1,408	634	711	1,218	45,625	315
35,000 to 39,999	1,114	572	645	1,031	41,664	347
40,000 to 49,999	1,559	975	1,090	1,476	69,609	718
50,000 to 59,999	1,232	905	1,025	1,244	67,416	897
60,000 to 69,999	940	740	864	918	60,936	1,088
70,000 to 79,999	736	620	716	647	55,041	1,202
80,000 to 89,999	537	444	532	506	45,438	1,202
90,000 to 99,999	372	322	369	360	35,249	1,056
100,000 to 149,999	855	767	850	761	101,921	3,992
150,000 to 199,999	219	194	218	197	37,238	1,953
200,000 to 299,999	118	105	117	90	28,468	1,815
300,000 to 399,999	39	31	39	22	13,350	972
400,000 to 499,999	a	a	21	27	9,340	693
500,000 to 999,999	22	17	22	11	15,242	1,157
1,000,000 and over	a	a	a	0	15,094	1,421
Total	**19,315**	**9,142**	**10,067**	**14,324**	**$ 775,698**	**$ 19,282**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

TRINITY

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	112	60	a	25	$ -3,585	$ 1
$ 1 to $ 2,999	265	51	17	82	353	0
3,000 to 5,999	248	43	43	56	1,130	0
6,000 to 8,999	240	53	25	74	1,792	1
9,000 to 11,999	244	51	31	78	2,550	2
12,000 to 14,999	254	60	70	89	3,422	3
15,000 to 17,999	231	62	96	87	3,791	6
18,000 to 20,999	261	75	118	125	5,091	13
21,000 to 23,999	207	73	100	82	4,669	20
24,000 to 26,999	208	79	122	95	5,302	30
27,000 to 29,999	187	77	107	98	5,303	36
30,000 to 34,999	299	138	189	147	9,692	83
35,000 to 39,999	284	151	185	168	10,602	100
40,000 to 49,999	398	238	320	219	17,772	229
50,000 to 59,999	317	220	290	193	17,316	282
60,000 to 69,999	207	160	199	114	13,496	280
70,000 to 79,999	180	145	176	128	13,447	333
80,000 to 89,999	124	111	121	108	10,533	277
90,000 to 99,999	101	87	100	93	9,592	295
100,000 to 149,999	208	183	208	162	24,712	978
150,000 to 199,999	48	37	47	31	8,208	434
200,000 to 299,999	26	21	26	12	6,241	455
300,000 to 399,999	a	a	a	a	2,746	200
400,000 to 499,999	a	a	a	a	1,861	145
500,000 to 999,999	a	a	a	a	4,143	357
1,000,000 and over	a	0	a	0	2,951	278
Total	**4,669**	**2,190**	**2,616**	**2,273**	**$ 183,131**	**$ 4,844**

TULARE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	1,750	917	33	1,089	$ -240,542	$ 89
$ 1 to $ 2,999	5,167	788	280	1,758	7,077	18
3,000 to 5,999	7,028	736	1,481	3,512	31,945	28
6,000 to 8,999	8,739	1,195	1,188	6,062	66,022	51
9,000 to 11,999	9,365	1,434	1,069	8,248	98,279	64
12,000 to 14,999	9,130	1,793	2,130	9,322	123,086	121
15,000 to 17,999	8,939	2,146	2,706	9,551	147,496	219
18,000 to 20,999	8,403	2,321	2,527	9,265	163,645	325
21,000 to 23,999	7,985	2,416	2,366	9,599	179,493	496
24,000 to 26,999	7,355	2,432	2,412	9,313	187,483	672
27,000 to 29,999	6,545	2,498	2,220	8,796	186,437	765
30,000 to 34,999	9,093	3,930	3,517	12,391	294,507	1,574
35,000 to 39,999	6,904	3,309	3,417	8,875	258,404	1,824
40,000 to 49,999	10,385	5,654	6,583	12,691	464,907	4,623
50,000 to 59,999	7,739	4,948	6,175	9,119	423,839	5,558
60,000 to 69,999	5,796	4,053	5,258	6,535	375,498	6,597
70,000 to 79,999	4,699	3,521	4,483	5,617	351,582	7,453
80,000 to 89,999	3,616	2,918	3,522	4,203	306,525	7,427
90,000 to 99,999	2,851	2,370	2,803	3,230	270,351	7,589
100,000 to 149,999	7,011	6,198	6,962	8,229	840,846	31,098
150,000 to 199,999	1,988	1,797	1,979	2,051	337,725	16,914
200,000 to 299,999	1,141	1,006	1,133	980	272,381	16,529
300,000 to 399,999	382	329	380	339	131,476	8,990
400,000 to 499,999	196	170	195	182	87,016	6,439
500,000 to 999,999	310	262	309	254	213,197	16,720
1,000,000 and over	137	117	135	122	295,254	23,715
Total	**142,654**	**59,258**	**65,263**	**151,333**	**$ 5,873,932**	**$ 165,898**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

TUOLUMNE

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	431	177	15	121	$ -12,746	$ 5
$ 1 to $ 2,999	891	126	55	193	1,271	0
3,000 to 5,999	1,093	133	263	286	4,900	4
6,000 to 8,999	1,010	155	187	253	7,590	8
9,000 to 11,999	1,055	161	142	369	11,093	9
12,000 to 14,999	1,080	231	297	384	14,524	16
15,000 to 17,999	1,065	268	463	382	17,594	37
18,000 to 20,999	1,056	294	513	390	20,549	59
21,000 to 23,999	971	285	495	403	21,835	104
24,000 to 26,999	939	293	489	412	23,917	141
27,000 to 29,999	938	355	495	406	26,717	184
30,000 to 34,999	1,373	554	836	591	44,480	390
35,000 to 39,999	1,204	531	833	553	45,102	481
40,000 to 49,999	1,960	1,049	1,507	1,060	87,648	1,136
50,000 to 59,999	1,503	949	1,343	872	82,316	1,373
60,000 to 69,999	1,219	867	1,127	767	78,926	1,560
70,000 to 79,999	1,034	775	993	733	77,528	1,805
80,000 to 89,999	825	655	809	546	69,912	1,884
90,000 to 99,999	673	540	665	523	63,706	1,888
100,000 to 149,999	1,582	1,397	1,572	1,299	190,836	7,464
150,000 to 199,999	481	431	477	362	82,129	4,188
200,000 to 299,999	247	211	246	172	58,431	3,550
300,000 to 399,999	64	50	64	52	21,955	1,516
400,000 to 499,999	37	32	37	34	16,739	1,216
500,000 to 999,999	67	53	66	37	45,964	3,573
1,000,000 and over	25	23	25	25	48,850	4,326
Total	**22,823**	**10,595**	**14,014**	**11,225**	**$ 1,151,764**	**$ 36,920**

VENTURA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	4,348	1,637	125	1,982	$ -356,632	$ 329
$ 1 to $ 2,999	12,710	1,117	1,442	1,793	18,400	21
3,000 to 5,999	14,293	1,084	5,062	3,121	64,384	118
6,000 to 8,999	14,479	1,425	3,951	5,099	108,799	185
9,000 to 11,999	14,428	1,827	2,985	7,413	151,694	223
12,000 to 14,999	14,418	2,236	4,897	10,021	194,647	336
15,000 to 17,999	15,079	2,769	6,398	12,262	248,735	556
18,000 to 20,999	15,386	3,145	6,476	14,084	299,940	868
21,000 to 23,999	14,203	3,308	6,163	13,339	319,426	1,357
24,000 to 26,999	13,175	3,380	6,000	12,200	335,519	1,813
27,000 to 29,999	12,113	3,408	5,700	11,052	344,955	2,248
30,000 to 34,999	18,347	5,886	9,515	16,531	595,243	5,055
35,000 to 39,999	16,168	5,647	9,310	14,108	605,186	6,399
40,000 to 49,999	26,169	10,495	18,020	21,842	1,172,040	16,066
50,000 to 59,999	21,189	10,013	16,778	17,766	1,161,098	19,842
60,000 to 69,999	17,744	9,502	15,240	15,316	1,150,174	23,291
70,000 to 79,999	14,656	8,823	13,270	12,965	1,097,176	25,372
80,000 to 89,999	12,382	8,423	11,691	11,807	1,050,690	26,612
90,000 to 99,999	10,570	7,710	10,173	10,356	1,003,308	27,964
100,000 to 149,999	33,227	27,256	32,795	35,266	4,033,646	141,652
150,000 to 199,999	13,846	12,216	13,784	15,553	2,372,136	110,775
200,000 to 299,999	9,192	8,085	9,157	10,264	2,198,301	125,168
300,000 to 399,999	2,945	2,529	2,935	3,224	1,012,231	67,376
400,000 to 499,999	1,429	1,236	1,421	1,553	635,151	45,652
500,000 to 999,999	2,275	1,920	2,264	2,484	1,546,418	120,210
1,000,000 and over	1,199	1,002	1,195	1,161	4,208,651	366,778
Total	**345,970**	**146,079**	**216,747**	**282,562**	**$ 25,571,313**	**$ 1,136,263**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

YOLO

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	709	264	16	315	$ -56,966	17
$ 1 to $ 2,999	3,008	262	393	453	4,298	$ 13
3,000 to 5,999	3,391	226	1,112	643	15,166	29
6,000 to 8,999	3,199	305	778	957	24,052	38
9,000 to 11,999	3,222	391	674	1,287	33,835	46
12,000 to 14,999	3,238	502	1,183	1,691	43,705	76
15,000 to 17,999	3,439	620	1,839	2,052	56,716	139
18,000 to 20,999	3,305	724	1,693	2,195	64,403	216
21,000 to 23,999	3,318	773	1,759	2,218	74,551	377
24,000 to 26,999	3,094	750	1,627	2,389	78,863	504
27,000 to 29,999	2,888	804	1,569	2,180	82,306	630
30,000 to 34,999	4,376	1,312	2,517	3,437	141,839	1,379
35,000 to 39,999	3,943	1,343	2,487	3,142	147,354	1,690
40,000 to 49,999	6,102	2,431	4,444	4,995	273,081	4,056
50,000 to 59,999	4,907	2,338	4,045	4,231	268,992	4,872
60,000 to 69,999	3,976	2,244	3,558	3,457	257,880	5,451
70,000 to 79,999	3,321	2,142	3,137	2,904	248,517	5,966
80,000 to 89,999	2,756	1,965	2,673	2,636	233,985	6,198
90,000 to 99,999	2,279	1,758	2,241	2,280	215,966	6,319
100,000 to 149,999	6,611	5,552	6,562	6,592	800,525	30,636
150,000 to 199,999	2,658	2,377	2,648	2,609	453,513	22,888
200,000 to 299,999	1,678	1,476	1,672	1,808	402,572	24,298
300,000 to 399,999	546	476	545	557	186,936	12,844
400,000 to 499,999	235	208	231	248	104,308	7,565
500,000 to 999,999	309	262	309	325	214,206	17,031
1,000,000 and over	155	110	155	115	410,789	34,634
Total	**76,663**	**31,615**	**49,867**	**55,716**	**$ 4,781,389**	**$ 187,911**

YUBA

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	292	137	a	136	$ -13,006	$ 0
$ 1 to $ 2,999	931	159	25	383	1,315	0
3,000 to 5,999	1,105	163	197	519	4,972	2
6,000 to 8,999	1,271	224	187	682	9,532	8
9,000 to 11,999	1,223	243	136	836	12,859	7
12,000 to 14,999	1,302	308	354	993	17,599	19
15,000 to 17,999	1,247	331	472	1,019	20,663	35
18,000 to 20,999	1,316	380	518	1,165	25,650	65
21,000 to 23,999	1,242	418	455	1,216	27,913	95
24,000 to 26,999	1,082	392	448	1,106	27,560	123
27,000 to 29,999	1,026	424	416	1,083	29,201	138
30,000 to 34,999	1,545	664	748	1,532	50,089	352
35,000 to 39,999	1,368	625	755	1,422	51,239	434
40,000 to 49,999	2,185	1,178	1,429	2,345	97,971	1,006
50,000 to 59,999	1,667	1,095	1,266	1,834	91,367	1,179
60,000 to 69,999	1,351	966	1,187	1,473	87,757	1,460
70,000 to 79,999	1,087	870	1,008	1,240	81,226	1,503
80,000 to 89,999	822	665	797	943	69,559	1,613
90,000 to 99,999	644	555	630	644	61,040	1,623
100,000 to 149,999	1,281	1,159	1,271	1,293	151,069	5,312
150,000 to 199,999	273	236	270	177	45,983	2,321
200,000 to 299,999	116	105	112	97	27,433	1,543
300,000 to 399,999	36	31	34	21	12,076	780
400,000 to 499,999	18	15	18	10	8,292	673
500,000 to 999,999	20	a	20	a	12,867	1,022
1,000,000 and over	11	a	a	a	23,822	2,155
Total	**24,461**	**11,365**	**12,771**	**22,187**	**$ 1,036,048**	**$ 23,469**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

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

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	3,211	1,049	94	1,251	$ -197,363	$ 93
$ 1 to $ 2,999	9,886	1,508	492	2,130	11,192	12
3,000 to 5,999	9,757	909	1,565	2,117	44,118	41
6,000 to 8,999	10,337	1,122	1,247	3,068	77,755	71
9,000 to 11,999	10,483	1,375	1,324	3,718	109,956	79
12,000 to 14,999	10,143	1,516	4,126	4,629	136,800	214
15,000 to 17,999	10,190	1,777	5,954	4,728	167,991	477
18,000 to 20,999	9,806	1,917	5,712	4,792	190,930	768
21,000 to 23,999	8,788	2,012	5,157	4,653	197,609	1,169
24,000 to 26,999	7,776	2,029	4,620	4,624	198,017	1,434
27,000 to 29,999	7,062	1,985	4,236	4,335	200,969	1,699
30,000 to 34,999	10,177	3,050	6,504	6,178	329,919	3,622
35,000 to 39,999	8,822	2,816	6,037	5,543	330,064	4,560
40,000 to 49,999	13,736	4,886	10,538	8,688	615,102	10,865
50,000 to 59,999	10,166	4,101	8,652	6,619	556,662	12,277
60,000 to 69,999	7,787	3,394	7,098	4,931	504,114	13,579
70,000 to 79,999	6,297	3,038	5,907	4,145	470,922	14,309
80,000 to 89,999	4,805	2,565	4,592	3,235	407,733	13,421
90,000 to 99,999	3,803	2,157	3,705	2,554	360,842	13,195
100,000 to 149,999	11,120	7,121	10,941	7,825	1,349,460	57,962
150,000 to 199,999	4,827	3,391	4,800	3,607	829,793	43,924
200,000 to 299,999	3,715	2,625	3,705	2,976	894,385	55,153
300,000 to 399,999	1,344	914	1,339	1,118	461,487	31,881
400,000 to 499,999	742	513	739	588	331,254	24,225
500,000 to 999,999	1,260	808	1,254	989	858,865	66,771
1,000,000 and over	1,101	712	1,098	1,016	5,776,755	516,446
Total	**187,141**	**59,290**	**111,436**	**100,057**	**$ 15,215,330**	**$ 888,246**

NONRESIDENT

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	10,545	5,359	109	6,288	$ -5,214,261	$ 816
$ 1 to $ 2,999	15,341	3,492	892	4,205	14,720	708
3,000 to 5,999	14,073	1,712	3,093	2,675	64,057	145
6,000 to 8,999	15,207	2,001	3,124	3,655	114,154	223
9,000 to 11,999	15,804	2,484	2,962	4,650	165,779	265
12,000 to 14,999	15,750	2,762	7,948	5,604	212,730	424
15,000 to 17,999	16,122	3,243	8,603	6,196	265,908	678
18,000 to 20,999	15,460	3,580	8,322	6,077	301,168	919
21,000 to 23,999	14,532	3,852	7,755	6,077	326,704	1,252
24,000 to 26,999	13,545	4,050	7,595	6,214	345,119	1,560
27,000 to 29,999	12,655	4,159	7,046	6,137	360,450	1,792
30,000 to 34,999	19,594	7,203	11,301	10,065	635,623	3,712
35,000 to 39,999	17,907	7,082	11,034	9,115	670,823	4,516
40,000 to 49,999	32,473	14,107	21,663	17,771	1,458,099	29,391
50,000 to 59,999	28,210	13,555	20,732	15,877	1,548,314	13,636
60,000 to 69,999	24,495	13,217	18,937	14,809	1,589,251	15,654
70,000 to 79,999	21,118	12,207	16,734	13,304	1,581,103	16,814
80,000 to 89,999	18,104	11,399	14,673	12,042	1,536,622	17,354
90,000 to 99,999	15,437	10,312	12,510	10,685	1,464,455	17,371
100,000 to 149,999	50,894	36,658	41,501	37,699	6,214,755	83,307
150,000 to 199,999	28,255	21,657	22,894	22,223	4,879,009	71,736
200,000 to 299,999	29,021	22,665	23,373	24,908	7,069,324	103,580
300,000 to 399,999	15,882	12,567	12,934	14,708	5,499,362	76,903
400,000 to 499,999	10,694	8,418	8,687	10,588	4,784,222	61,558
500,000 to 999,999	27,249	22,030	22,791	29,257	19,234,108	216,632
1,000,000 and over	37,650	30,463	30,962	39,795	63,104,914	1,246,737
Total	**536,017**	**280,234**	**348,175**	**340,624**	**$ 118,226,509**	**$ 1,987,683**

Footnotes follow this section.

TABLE B-7 *(continued)*
Personal Income Tax Statistics
ADJUSTED GROSS INCOME
BY COUNTY
Tax Year 2007

UNALLOCATED [20]

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	60	20	a	32	$ -4,066	$ 1
$ 1 to $ 2,999	252	22	48	35	326	1
3,000 to 5,999	242	18	98	39	1,072	4
6,000 to 8,999	198	14	64	50	1,478	3
9,000 to 11,999	193	27	47	82	2,024	5
12,000 to 14,999	177	19	79	92	2,381	11
15,000 to 17,999	188	31	107	111	3,091	11
18,000 to 20,999	161	30	89	89	3,146	11
21,000 to 23,999	141	29	81	90	3,175	20
24,000 to 26,999	157	35	99	110	4,001	30
27,000 to 29,999	124	23	83	74	3,542	36
30,000 to 34,999	193	48	126	120	6,263	71
35,000 to 39,999	181	43	145	74	6,794	104
40,000 to 49,999	266	73	221	125	11,901	224
50,000 to 59,999	213	66	191	90	11,696	286
60,000 to 69,999	174	70	164	82	11,277	316
70,000 to 79,999	172	97	162	118	12,838	308
80,000 to 89,999	111	65	110	59	9,422	280
90,000 to 99,999	101	67	100	64	9,580	290
100,000 to 149,999	373	254	364	281	45,683	1,664
150,000 to 199,999	156	120	153	122	26,840	1,120
200,000 to 299,999	185	144	184	161	44,860	2,055
300,000 to 399,999	72	58	70	72	24,744	1,080
400,000 to 499,999	48	36	a	39	21,820	1,055
500,000 to 999,999	126	95	125	153	85,741	3,663
1,000,000 and over	122	92	122	130	665,685	15,195
Total	**4,386**	**1,596**	**3,079**	**2,494**	**$ 1,015,313**	**$ 27,843**

STATE TOTALS

Adjusted Gross Income Class	Number of Returns: All	Number of Returns: Joint	Number of Returns: Taxable	Number of Dependents	Adjusted Gross Income *(Thousands)*	Tax Assessed *(Thousands)*
Zero and deficit	203,712	73,957	5,288	89,309	$ -20,344,647	$ 6,047
$ 1 to $ 2,999	570,524	60,599	51,304	97,653	795,565	1,880
3,000 to 5,999	656,387	58,954	174,724	163,137	2,957,367	4,177
6,000 to 8,999	708,578	78,485	138,844	276,882	5,342,598	7,334
9,000 to 11,999	715,660	96,066	110,358	382,474	7,517,994	8,097
12,000 to 14,999	723,864	116,602	222,585	489,138	9,767,092	13,712
15,000 to 17,999	733,610	138,867	315,727	538,646	12,095,486	25,184
18,000 to 20,999	707,818	151,703	310,823	549,994	13,791,815	39,902
21,000 to 23,999	664,558	156,387	296,242	543,240	14,940,560	63,480
24,000 to 26,999	623,402	161,809	293,316	527,082	15,882,879	87,002
27,000 to 29,999	580,510	162,691	279,366	498,144	16,534,152	108,014
30,000 to 34,999	883,176	267,923	470,846	753,496	28,647,299	244,501
35,000 to 39,999	775,099	257,668	464,238	642,331	29,019,862	315,114
40,000 to 49,999	1,278,363	482,634	902,626	1,048,152	57,247,201	825,972
50,000 to 59,999	984,604	442,834	793,679	821,870	53,945,384	961,392
60,000 to 69,999	793,010	406,626	691,207	669,621	51,404,736	1,100,326
70,000 to 79,999	646,169	370,257	591,348	558,355	48,345,114	1,180,967
80,000 to 89,999	526,707	333,516	497,597	465,649	44,680,171	1,203,800
90,000 to 99,999	431,823	295,103	415,696	394,070	40,953,774	1,205,650
100,000 to 149,999	1,250,327	954,454	1,224,112	1,203,609	151,415,643	5,510,101
150,000 to 199,999	514,632	422,591	506,689	507,813	88,257,604	4,129,240
200,000 to 299,999	365,304	302,156	358,071	359,400	87,668,689	4,802,641
300,000 to 399,999	133,681	109,481	130,198	132,044	45,944,027	2,782,944
400,000 to 499,999	69,127	56,076	66,849	68,411	30,783,401	1,937,143
500,000 to 999,999	119,208	96,355	114,264	119,820	81,704,094	5,027,161
1,000,000 and over	95,191	76,106	88,268	96,641	280,048,489	20,166,536
Total	**15,755,044**	**6,129,900**	**9,514,265**	**11,996,981**	**$ 1,199,346,341**	**$ 51,758,322**

Footnotes follow this section.

TABLE B-8
Personal Income Tax Statistics
SPECIAL TAX CREDITS ALLOWED
Tax Year 2007

Credit	Number	Amount	Percent of Total
Credits Available in Tax Year 2007			
Child Adoption	1,775	$ 2,047,166	0.2
Child and Dependent Care	524,775	158,386,173	12.0
Community Development Fin. Inst. Deposits	48	22,033	0.0
Dependent Parent	1,056	271,369	0.0
Disabled Access	447	39,236	0.0
Employer Child Care Contribution	4,219	1,773,199	0.1
Employer Child Care Program	588	149,142	0.0
Enhanced Oil Recovery	35	287,228	0.0
Enterprise Zone Hiring and Sales	14,349	171,079,798	13.0
Enterprise Zone Wages	631	137,093	0.0
Environmental Tax	24	2,330,833	0.2
Farmworker Housing-Construction	8	15,196	0.0
Joint Custody Head of Household	6,091	1,568,703	0.1
Joint Strike Fighter Property	-	-	-
Joint Strike Fighter Wage	3	9,760	0.0
Local Agency Military Base Recovery Area	58	546,083	0.0
Long-Term Caregiver	12	42,588	0.0
Low Income Housing	500	1,839,194	0.1
Manufacturing Enhancement Area	16	30,420	0.0
Natural Heritage Preservation	35	1,293,013	0.1
Nonrefundable Renter's	1,451,837	103,855,259	7.9
Other State Tax	130,742	752,661,783	57.0
Prior Year Alternative Minimum Tax	6,309	28,889,089	2.2
Prison Inmate Labor	6	19,050	0.0
Qualified Senior Head of Household	2,903	1,091,691	0.1
Research	3,769	73,879,522	5.6
Rice Straw	50	188,168	0.0
Solar Systems	929	892,360	0.1
Targeted Tax Area	205	4,527,313	0.3
Teachers Retention	-	-	-
Unidentified	22	174,769	0.0
Total Credits Available in Tax Year 2007	**2,151,442**	**1,308,047,231**	**99.1**
Expired Credits with Carryover Provisions			
Agricultural Transportation	46	$ 173,333	0.0
Commercial Solar Electric Carryover	4	2,800	0.0
Commercial Solar Energy Carryover	35	70,393	0.0
Donation of Agricultural Products Carryover	12	5,838	0.0
Energy Conservation Carryover	1,702	1,123,643	0.1
Los Angeles Revitalization Zone	202	3,022,715	0.2
Low Emission Vehicle	487	373,718	0.0
Manufacturer's Investment	266	3,718,841	0.3
New Infant	113	57,835	0.0
Orphan Drug	8	10,203	0.0
Political Contribution	2,672	1,035,069	0.1
Recycling Equipment	386	128,181	0.0
Residential Rental and Farm Sales Carryover	480	687,513	0.1
Ridesharing:			
Large Employers	173	111,189	0.0
Small Employers	82	31,125	0.0
Transit Pass Carryover	320	133,689	0.0
Vanpool Carryover	1,117	472,201	0.0
Incentive Carryover	2,167	960,235	0.1
Salmon and Steelhead Trout Habitat	8	838	0.0
Solar Energy Carryover	252	302,566	0.0
Solar Pump Carryover	9	3,558	0.0
Water Conservation Carryover	211	55,536	0.0
Total Expired Credits with Carryover Provisions	**10,752**	**12,481,019**	**0.9**
Total	**2,162,194**	**$ 1,320,528,250**	**100.0**

TABLE B-9.1
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
BY INCOME LEVEL and AVERAGE TAX RATE
Tax Year 2007

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	5,603,609	3,871,928	$ 1,692,598	7,637,290	903,003	542,539	384,646	5,960	984	1,115
50,000 to 100,000	358,904	2,868,703	5,540,704	933,033	703,266	513,578	696,951	378,417	2,240	122
100,000 to 200,000	21,141	1,644,444	9,439,674	78,596	130,743	226,173	753,786	405,941	70,035	311
200,000 and over	2,044	645,504	33,019,949	5,274	3,371	7,705	70,389	282,466	245,130	33,213
Total	**5,985,697**	**9,030,579**	**$ 49,692,924**	**8,654,193**	**1,740,383**	**1,289,996**	**1,905,772**	**1,072,784**	**318,389**	**34,760**
II: *AGI* Plus *Tax Preference Income* [1]										
Under $ 50,000	5,603,612	3,871,910	$ 1,692,237	7,637,286	903,003	542,539	384,646	5,960	984	1,104
50,000 to 100,000	358,905	2,868,624	5,540,533	933,034	703,197	513,548	696,981	378,406	2,240	123
100,000 to 200,000	21,141	1,644,590	9,441,210	78,575	131,044	225,936	753,776	406,002	70,056	342
200,000 and over	2,040	645,456	33,018,945	5,294	3,371	7,707	70,537	282,532	244,916	33,138
Total	**5,985,697**	**9,030,579**	**$ 49,692,924**	**8,654,189**	**1,740,615**	**1,289,731**	**1,905,940**	**1,072,899**	**318,195**	**34,707**
III: *AGI* Less *Investment Interest* [2]										
Under $ 50,000	5,605,446	3,873,135	$ 1,693,694	7,639,414	903,509	542,740	384,848	5,960	986	1,125
50,000 to 100,000	358,288	2,871,195	5,551,009	932,236	703,200	514,387	698,142	378,927	2,468	123
100,000 to 200,000	20,185	1,643,102	9,448,775	77,114	129,966	224,412	753,935	406,950	70,535	375
200,000 and over	1,777	643,147	32,999,447	4,705	3,059	6,959	68,076	280,387	246,416	35,324
Total	**5,985,697**	**9,030,579**	**$ 49,692,924**	**8,653,469**	**1,739,734**	**1,288,497**	**1,905,001**	**1,072,223**	**320,405**	**36,947**
IV: *Expanded Income* [3]										
Under $ 50,000	5,605,450	3,873,126	$ 1,693,626	7,639,411	903,509	542,740	384,848	5,960	985	1,124
50,000 to 100,000	358,288	2,871,118	5,550,864	932,236	703,131	514,437	698,093	378,917	2,468	125
100,000 to 200,000	20,185	1,643,226	9,449,813	77,093	130,038	224,404	753,941	406,984	70,555	396
200,000 and over	1,773	643,110	32,998,621	4,725	3,060	6,975	68,174	280,515	246,181	35,252
Total	**5,985,697**	**9,030,579**	**$ 49,692,924**	**8,653,465**	**1,739,737**	**1,288,555**	**1,905,057**	**1,072,376**	**320,190**	**36,897**

1 Tax preference income is reported on 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 percent 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 TYPE and AVERAGE TAX LIABILITY
Tax Year 2007

Income Levels	Number of Returns			Total Tax Liability *(Thousands)*	Average Tax Liability			
	Total	**Non-Taxable**	**Taxable**		**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	9,475,537	5,603,609	3,871,928	$ 1,692,598	3,309,060	556,270	6,495	104
50,000 to 100,000	3,227,608	358,904	2,868,703	5,540,704	912,139	721,554	1,209,762	25,247
100,000 to 200,000	1,665,584	21,141	1,644,444	9,439,674	44,560	99,095	793,438	707,350
200,000 and over	647,547	2,044	645,504	33,019,949	1,106	1,091	6,334	636,974
Total	**15,016,276**	**5,985,697**	**9,030,579**	**$ 49,692,924**	**$ 4,266,865**	**$ 1,378,010**	**$ 2,016,029**	**$ 1,369,675**
II: *AGI* Plus *Tax Preference Income* [1]								
Under $ 50,000	9,475,522	5,603,612	3,871,910	$ 1,692,237	3,309,060	556,268	6,493	90
50,000 to 100,000	3,227,529	358,905	2,868,624	5,540,533	912,139	721,485	1,209,751	25,248
100,000 to 200,000	1,665,731	21,141	1,644,590	9,441,210	44,559	99,157	793,431	707,443
200,000 and over	647,495	2,040	645,456	33,018,945	1,107	1,101	6,354	636,894
Total	**15,016,276**	**5,985,697**	**9,030,579**	**$ 49,692,924**	**$ 4,266,865**	**$ 1,378,010**	**$ 2,016,029**	**$ 1,369,675**
III: *AGI* Less *Investment Interest* [2]								
Under $ 50,000	9,478,581	5,605,446	3,873,135	$ 1,693,694	3,310,097	556,372	6,557	109
50,000 to 100,000	3,229,483	358,288	2,871,195	5,551,009	911,588	722,439	1,211,383	25,785
100,000 to 200,000	1,663,287	20,185	1,643,102	9,448,775	44,161	98,242	792,212	708,487
200,000 and over	644,925	1,777	643,147	32,999,447	1,019	958	5,877	635,294
Total	**15,016,276**	**5,985,697**	**9,030,579**	**$ 49,692,924**	**$ 4,266,865**	**$ 1,378,010**	**$ 2,016,029**	**$ 1,369,675**
IV: *Expanded Income* [3]								
Under $ 50,000	9,478,576	5,605,450	3,873,126	$ 1,693,626	3,310,097	556,370	6,554	105
50,000 to 100,000	3,229,407	358,288	2,871,118	5,550,864	911,588	722,369	1,211,374	25,787
100,000 to 200,000	1,663,411	20,185	1,643,226	9,449,813	44,160	98,303	792,204	708,559
200,000 and over	644,883	1,773	643,110	32,998,621	1,020	968	5,897	635,224
Total	**15,016,276**	**5,985,697**	**9,030,579**	**$ 49,692,924**	**$ 4,266,865**	**$ 1,378,010**	**$ 2,016,029**	**$ 1,369,675**

[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 noncapital 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, noncash 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 unreimbursed 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.

APPENDIX B

PERSONAL INCOME TAX TABLES
FOOTNOTES
(continued)

15. All other deductions include unreimbursed 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.

Corporation Tax

TABLE C-1
Corporation Tax
COMPARISON BY TAXABLE YEARS:
1950 Through 2007

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
2007	709,937	395,844	262,779	51,313	$ 121,843,379	$ 180,823,393	$ 9,413,628	$ 9,172,240
2006	684,363	386,190	245,664	52,509	140,324,506	187,020,044	9,992,185	9,760,825
2005	651,060	368,979	232,578	49,503	115,474,120	162,812,633	8,680,190	8,466,437
2004	616,805	344,456	224,542	47,807	82,328,028	130,907,962	7,122,773	6,916,713
2003	589,310	321,594	220,929	46,787	50,819,214	105,077,019	6,226,829	6,021,449
2002	550,853	304,561	206,578	39,714	29,685,925	95,596,901	5,601,171	5,400,429
2001	520,056	294,873	190,570	34,613	17,559,698	93,583,560	5,122,490	4,940,261
2000	497,844	291,396	174,614	31,834	33,859,625	107,881,155	5,912,634	5,740,187
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
1996	430,796	251,737	155,933	23,126	47,264,188	75,989,249	4,881,666	4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,884	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

TABLE C-2
Corporation Tax
SYNOPSIS OF TAX LIABILITY COMPUTATIONS
Tax Years 2006 - 2007

ALL CORPORATIONS

Item	2006		2007		Percent Change	
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	553,797	$ 83,707,168,545	576,155	$ 178,397,051,934	4.0	113.1
Less: Cost of Goods Sold	295,045	77,836,098,138	317,965	173,328,190,634	7.8	122.7
Gross Profit	554,812	5,871,070,408	576,430	5,068,861,301	3.9	-13.7
Total Income	605,197	9,631,866,394	627,546	8,727,051,717	3.7	-9.4
Total Deductions	646,025	8,026,457,380	669,691	7,562,559,916	3.7	-5.8
Net Income Before State Adjustments	637,389	1,543,857,995	657,540	1,164,487,863	3.2	-24.6
Net Income After State Adjustments	644,091	1,338,855,433	668,783	1,106,811,243	3.8	-17.3
Loss	249,219	228,351,118	265,447	270,068,573	6.5	18.3
Profit	394,872	1,567,206,551	403,336	1,376,879,816	2.1	-12.1
Apportioning Corporations						
Total Nonbusiness Income	4,334	12,153,605	5,563	20,825,562	28.4	71.4
Total Business Income	73,227	1,255,143,741	68,985	1,028,441,007	-5.8	-18.1
Nonbusiness Income Allocated to California	1,790	950,161	2,666	1,173,158	48.9	23.5
Business Income Apportioned to California	60,092	99,562,058	57,887	83,261,172	-3.7	-16.4
State Net Income: Apportioning Corporations	61,129	105,508,486	69,292	91,545,146	13.4	-13.2
State Net Income: Nonapportioning Corporations	623,234	34,816,020	640,645	30,298,233	2.8	-13.0
Total State Net Income After Apportionment	684,363	140,324,506	709,937	121,843,379	3.7	-13.2
Taxable Loss	298,173	46,695,538	314,093	-58,980,014	5.3	-226.3
Taxable Profit	386,190	187,020,044	395,844	180,823,393	2.5	-3.3
NOL/Disaster Loss	106,223	15,653,269	110,826	13,248,158	4.3	-15.4
State Net Income After NOL/Disaster Loss	684,363	124,671,237	709,918	108,595,221	3.7	-12.9
Tax Before Credits and Alternative Minimum Tax	684,363	11,780,235	709,937	11,268,001	3.7	-4.3
Tax Credits	7,362	1,877,319	7,346	1,953,536	-0.2	4.1
Alternative Minimum Tax	3,272	89,269	3,162	99,164	-3.4	11.1
Total State Tax	**684,363**	**$ 9,992,185**	**709,937**	**$ 9,413,628**	**3.7**	**-5.8**

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

Item	2006		2007		Percent Change	
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	266,069	$ 82,014,635,536	266,764	$ 177,178,534,625	0.3	116.0
Less: Cost of Goods Sold	145,591	76,698,005,185	152,740	172,522,275,950	4.9	124.9
Gross Profit	266,615	5,316,630,353	267,074	4,656,258,676	0.2	-12.4
Total Income	299,706	9,001,814,401	298,281	8,284,168,510	-0.5	-8.0
Total Deductions	315,545	7,498,863,479	316,503	7,177,244,700	0.3	-4.3
Net Income Before State Adjustments	304,157	1,479,357,555	301,846	1,106,923,811	-0.8	-25.2
Net Income After State Adjustments	309,723	1,238,229,060	309,737	994,973,335	0.0	-19.6
Loss	133,376	213,933,423	137,356	252,944,398	3.0	18.2
Profit	176,347	1,452,162,483	172,381	1,247,917,732	-2.2	-14.1
Apportioning Corporations						
Total Nonbusiness Income	2,581	10,109,282	3,023	17,351,019	17.1	71.6
Total Business Income	46,118	1,191,251,752	45,358	952,721,438	-1.6	-20.0
Nonbusiness Income Allocated to California	768	498,568	1,430	547,429	86.2	9.8
Business Income Apportioned to California	37,859	85,816,131	39,460	68,854,454	4.2	-19.8
State Net Income: Apportioning Corporations	38,342	91,139,115	45,631	76,619,091	19.0	-15.9
State Net Income: Nonapportioning Corporations	298,412	394,148	291,552	-2,038,506	-2.3	-617.2
Total State Net Income After Apportionment	336,754	91,533,263	337,183	74,580,585	0.1	-18.5
Taxable Loss	166,065	38,007,022	168,486	47,431,392	1.5	24.8
Taxable Profit	170,689	129,540,285	168,697	122,011,977	-1.2	-5.8
NOL/Disaster Loss	69,527	13,391,614	68,753	10,867,721	-1.1	-18.8
State Net Income After NOL/Disaster Loss	336,754	78,141,649	337,164	63,712,863	0.1	-18.5
Tax Before Credits and Alternative Minimum Tax	336,754	10,788,437	337,183	10,242,640	0.1	-5.1
Tax Credits	4,025	1,831,471	4,315	1,898,819	7.2	3.7
Alternative Minimum Tax	2,803	73,720	2,409	77,129	-14.1	4.6
Total State Tax	**336,754**	**$ 9,030,686**	**337,183**	**$ 8,420,951**	**0.1**	**-6.8**

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

Item	2006		2007		Percent Change	
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	Returns	Amount
Gross Receipts	287,728	$ 1,692,533,008	309,391	$ 1,218,517,309	7.5	-28.0
Less: Cost of Goods Sold	149,454	1,138,092,953	165,224	805,914,684	10.6	-29.2
Gross Profit	288,197	554,440,055	309,356	412,602,625	7.3	-25.6
Total Income	305,491	630,051,993	329,265	442,883,207	7.8	-29.7
Total Deductions	330,480	527,593,902	353,188	385,315,216	6.9	-27.0
Net Income Before State Adjustments	333,231	64,500,441	355,694	57,564,052	6.7	-10.8
Net Income After State Adjustments	334,368	100,626,373	359,046	111,837,908	7.4	11.1
Loss	115,843	14,417,695	128,092	17,124,175	10.6	18.8
Profit	218,525	115,044,068	230,955	128,962,084	5.7	12.1
Apportioning Corporations						
Total Nonbusiness Income	1,753	2,044,323	2,539	3,474,544	44.8	70.0
Total Business Income	27,109	63,891,989	23,627	75,719,568	-12.8	18.5
Nonbusiness Income Allocated to California	1,022	451,593	1,237	625,729	21.0	38.6
Business Income Apportioned to California	22,233	13,745,927	18,426	14,406,718	-17.1	4.8
State Net Income: Apportioning Corporations	22,787	14,369,371	23,661	14,926,055	3.8	3.9
State Net Income: Nonapportioning Corporations	324,822	34,421,872	349,093	32,336,740	7.5	-6.1
Total State Net Income After Apportionment	347,609	48,791,243	372,754	47,262,795	7.2	-3.1
Taxable Loss	132,108	8,688,516	145,607	11,548,622	10.2	32.9
Taxable Profit	215,501	57,479,759	227,147	58,811,416	5.4	2.3
NOL/Disaster loss	36,697	2,261,655	42,073	2,380,437	14.6	5.3
State Net Income after NOL/Disaster Loss	347,609	46,529,588	372,754	44,882,358	7.2	-3.5
Tax Before Credits and Alternative Minimum Tax	347,609	991,798	372,754	1,025,361	7.2	3.4
Tax Credits	3,336	45,848	3,031	54,717	-9.1	19.3
Alternative Minimum Tax	469	15,550	752	22,035	60.3	41.7
Total State Tax	**347,609**	**$ 961,500**	**372,754**	**$ 992,678**	**7.2**	**3.2**

TABLE C-3
Corporation Tax
SOURCES OF INCOME
Tax Years 2006 - 2007

ALL CORPORATIONS

Income Source	2006		2007		Percent Change
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	
Gross Receipts	553,797	$ 83,707,168,545	576,155	$ 178,397,051,934	113.1
Less Cost of Goods Sold	295,045	77,836,098,138	317,965	173,328,190,634	122.7
Gross Profit	554,812	$ 5,871,070,408	576,430	$ 5,068,861,301	-13.7
Dividends	37,741	383,699,019	37,245	431,827,414	12.5
Interest on Obligations	106,108	116,220,744	113,205	75,979,846	-34.6
Other Interest	130,665	1,397,061,216	133,227	1,628,842,736	16.6
Gross Rents	20,813	210,903,923	18,449	161,365,509	-23.5
Gross Royalties	5,483	157,112,641	5,252	158,458,288	0.9
Capital Gain (Loss)	18,625	207,752,039	16,021	149,815,943	-27.9
Ordinary Gain (Loss)	60,226	180,031,651	60,925	36,471,578	-79.7
Net Gain (Loss)	24,121	25,105,634	34,561	46,237,203	84.2
Other Income	202,134	1,017,107,990	217,945	966,811,111	-4.9
Net Income from Rental Real Estate	21,750	2,331,763	20,152	731,345	-68.6
Net Income from Other Rental Activity	1,491	189,586	2,596	122,541	-35.4
Other Portfolio Income	882	199,520	682	286,120	43.4
Miscellaneous	1,253	63,080,260	1,244	58,456,779	-7.3
Total Income	**605,197**	**$ 9,631,866,394**	**627,546**	**$ 8,727,051,717**	**-9.4**

TABLE C-3A
C CORPORATIONS: SOURCES OF INCOME

Income Source	2006		2007		Percent Change
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	
Gross Receipts	266,069	$ 82,014,635,536	266,764	$ 177,178,534,625	116.0
Less Cost of Goods Sold	145,591	76,698,005,185	152,740	172,522,275,950	124.9
Gross Profit	266,615	$ 5,316,630,353	267,074	$ 4,656,258,676	-12.4
Dividends	20,158	381,044,535	22,828	429,156,864	12.6
Interest on Obligations	4,592	110,005,427	4,375	70,796,101	-35.6
Other Interest	130,665	1,397,061,216	133,227	1,628,842,736	16.6
Gross Rents	20,813	210,903,923	18,449	161,365,509	-23.5
Gross Royalties	4,573	156,876,811	3,933	158,126,156	0.8
Capital Gain (Loss)	18,625	207,752,039	16,021	149,815,943	-27.9
Ordinary Gain (Loss)	41,854	177,924,670	40,918	34,388,279	-80.7
Other Income	103,178	980,655,345	101,992	936,986,093	-4.5
Miscellaneous	693	62,960,082	838	58,432,154	-7.2
Total Income	**299,706**	**$ 9,001,814,401**	**298,281**	**$ 8,284,168,510**	**-8.0**

TABLE C-3B
S CORPORATIONS: SOURCES OF INCOME

Income Source	2006		2007		Percent Change
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	
Gross Receipts	287,728	$ 1,692,533,008	309,391	$ 1,218,517,309	-28.0
Less Cost of Goods Sold	149,454	1,138,092,953	165,224	805,914,684	-29.2
Gross Profit	288,197	$ 554,440,055	309,356	$ 412,602,625	-25.6
Dividends	17,583	2,654,484	14,417	2,670,549	0.6
Interest on Obligations	101,516	6,215,317	108,830	5,183,745	-16.6
Gross Royalties	910	235,830	1,319	332,132	40.8
Ordinary Gain (Loss)	18,372	2,106,981	20,007	2,083,299	-1.1
Net Gain (Loss)	43,254	25,105,634	34,561	46,237,203	84.2
Other Income	98,957	36,452,645	115,953	29,825,018	-18.2
Net Income from Rental Real Estate	21,750	2,331,763	20,152	731,345	-68.6
Net Income from Other Rental Activity	1,491	189,586	2,596	122,541	-35.4
Other Portfolio Income	882	199,520	682	286,120	43.4
Miscellaneous	560	120,178	406	24,625	-79.5
Total Income	**305,491**	**$ 630,051,993**	**329,265**	**$ 442,883,207**	**-29.7**

TABLE C-4
Corporation Tax
DEDUCTIONS BY TYPE
Tax Years 2006 - 2007

ALL CORPORATIONS

Deduction Type	2006		2007		Percent Change
	Number Of Returns	Amount *(Thousands)*	Number Of Returns	Amount *(Thousands)*	
Compensation of Officers	340,496	$ 205,912,077	348,118	$ 165,460,682	-19.6
Salaries and Wages	337,669	1,832,359,428	344,032	1,675,266,435	-8.6
Repairs	343,152	113,388,618	353,349	88,575,582	-21.9
Bad Debts	79,799	92,079,865	77,545	105,069,847	14.1
Rents	415,047	273,238,875	427,792	239,398,129	-12.4
Taxes	595,256	288,887,452	619,894	244,861,153	-15.2
Interest	310,164	1,552,631,088	323,875	1,604,402,138	3.3
Contributions	158,081	14,801,252	159,425	12,562,517	-15.1
Depreciation/Amortization	430,870	438,453,928	436,580	332,623,065	-24.1
Depletion	2,043	25,314,954	2,032	9,175,527	-63.8
Advertising	326,933	200,355,485	339,850	198,422,087	-1.0
Pension/Profit Sharing Plans	125,144	114,518,424	120,843	83,673,947	-26.9
Employee Benefit Plans	176,450	210,381,633	170,433	186,040,091	-11.6
Other Deductions	642,296	2,655,231,932	651,618	2,576,428,048	-3.0
Recovery Property	85,285	1,024,399	79,707	899,154	-12.2
Portfolio Income	3,534	233,923	3,184	571,544	144.3
Interest on Investment Debts	3,555	538,838	2,206	519,701	-3.6
Miscellaneous Deductions	2,005	7,105,209	3,293	19,705,713	177.3
Total Deductions	**646,025**	**$ 8,049,902,589**	**669,691**	**$ 7,562,559,916**	**-6.1**

TABLE C-4A
C CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2006 Number Of Returns	2006 Amount (Thousands)	2007 Number Of Returns	2007 Amount (Thousands)	Percent Change
Compensation of Officers	169,457	$ 165,982,252	163,176	$ 131,902,470	-20.5
Salaries and Wages	174,670	1,658,315,405	170,955	1,560,753,250	-5.9
Repairs	169,553	106,362,848	167,380	83,906,731	-21.1
Bad Debts	46,853	89,307,701	44,820	102,243,959	14.5
Rents	207,519	229,834,982	198,928	216,487,725	-5.8
Taxes	289,936	266,598,802	292,630	226,408,024	-15.1
Interest	150,085	1,535,485,532	155,405	1,591,259,055	3.6
Contributions	54,714	13,386,707	47,281	11,071,044	-17.3
Depreciation/Amortization	221,735	424,363,689	210,132	321,011,107	-24.4
Depletion	1,949	25,278,083	1,592	9,145,972	-63.8
Advertising	153,419	188,872,240	153,141	188,750,312	-0.1
Pension/Profit Sharing Plans	62,528	107,246,120	63,744	78,551,500	-26.8
Employee Benefit Plans	107,067	199,535,413	100,771	178,578,765	-10.5
Other Deductions	307,947	2,481,203,055	309,787	2,436,912,452	-1.8
Miscellaneous Deductions	1,385	7,090,650	1,999	19,630,642	176.9
Total Deductions	**315,545**	**$ 7,498,863,479**	**316,503**	**$ 7,177,244,700**	**-4.3**

TABLE C-4B
S CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2006 Number Of Returns	2006 Amount *(Thousands)*	2007 Number Of Returns	2007 Amount *(Thousands)*	Percent Change
Compensation of Officers	171,039	$ 39,929,825	184,941	$ 33,558,212	-16.0
Salaries and Wages	162,998	174,044,023	173,077	114,513,185	-34.2
Repairs	173,600	7,025,770	185,969	4,668,851	-33.5
Bad Debts	32,946	2,772,164	32,725	2,825,887	1.9
Rents	207,528	43,403,894	228,864	22,910,405	-47.2
Taxes	305,320	22,288,650	327,264	18,453,129	-17.2
Interest	160,079	17,145,557	168,470	13,143,083	-23.3
Contributions	103,367	1,414,545	112,144	1,491,472	5.4
Depreciation/Amortization	209,136	14,090,238	226,448	11,611,958	-17.6
Depletion	94	36,871	440	29,555	-19.8
Advertising	173,515	11,483,245	186,709	9,671,775	-15.8
Pension/Profit Sharing Plans	62,615	7,272,304	57,099	5,122,447	-29.6
Employee Benefit Plans	69,383	10,846,220	69,662	7,461,326	-31.2
Other Deductions	334,349	174,028,877	341,831	139,515,596	-19.8
Recovery Property	85,285	1,024,399	79,707	899,154	-12.2
Portfolio Income	3,534	233,923	3,184	571,544	144.3
Interest on Investment Debts	3,555	538,838	2,206	519,701	-3.6
Miscellaneous Deductions	619	14,559	1,294	75,071	415.6
Total Deductions	**330,480**	**$ 527,593,902**	**353,188**	**$ 385,315,216**	**-27.0**

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Tax Years 2006 - 2007

ALL CORPORATIONS

Apportionment Factor	2006		2007		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Total Property Values					
Within and Outside of California	65,360	$ 17,191,969,936	60,619	$ 13,448,468,286	-21.8
Within California	42,517	$ 1,241,861,678	40,775	$ 1,294,966,335	4.3
Statewide Average Property Factor		7.2%		9.6%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	63,009	$ 2,786,569,757	56,796	$ 2,704,963,431	-2.9
Within California	44,563	$ 326,669,800	40,191	$ 321,334,480	-1.6
Statewide Average Payroll Factor		11.7%		11.9%	
Total Sales					
Within and Outside of California	67,995	$ 30,523,855,159	64,577	$ 33,513,674,748	9.8
Within California	54,100	$ 1,858,911,015	54,132	$ 1,765,803,976	-5.0
Statewide Average Sales Factor		6.1%		5.3%	
Overall Average Apportionment Factor	69,962	7.8%	57,931	8.0%	

* Excludes banks and other financial corporation returns.

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

Apportionment Factor	2006		2007		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Total Property Values					
Within and Outside of California	40,891	$ 16,567,182,159	39,722	$ 13,098,621,758	-20.9
Within California	28,270	$ 1,157,252,939	28,310	$ 1,213,965,107	4.9
Statewide Average Property Factor		7.0%		9.3%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	39,237	$ 2,541,703,778	37,595	$ 2,553,678,357	0.5
Within California	29,773	$ 289,922,792	26,822	$ 288,620,001	-0.4
Statewide Average Payroll Factor		11.4%		11.3%	
Total Sales					
Within and Outside of California	42,272	$ 28,686,785,647	42,443	$ 32,630,850,321	13.7
Within California	33,358	$ 1,647,157,479	37,107	$ 1,580,564,336	-4.0
Statewide Average Sales Factor		5.7%		4.8%	
Overall Average Apportionment Factor	42,993	7.5%	51,621	7.6%	

* Excludes banks and other financial corporation returns.

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

Apportionment Factor	2006		2007		Percent Change
	Number of Returns	Amount *(Thousands)*	Number of Returns	Amount *(Thousands)*	
Total Property Values					
Within and Outside of California	24,469	$ 624,787,777	20,898	$ 349,846,528	-44.0
Within California	14,247	$ 84,608,739	12,465	$ 81,001,228	-4.3
Statewide Average Property Factor		13.5%		23.2%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	23,772	$ 244,865,979	19,201	$ 151,285,074	-38.2
Within California	14,790	$ 36,747,008	13,369	$ 32,714,479	-11.0
Statewide Average Payroll Factor		15.0%		21.6%	
Total Sales					
Within and Outside of California	25,723	$ 1,837,069,513	22,134	$ 882,824,428	-51.9
Within California	20,742	$ 211,753,545	17,025	$ 185,239,640	-12.5
Statewide Average Sales Factor		11.5%		21.0%	
Overall Average Apportionment Factor	26,969	13.1%	26,969	21.6%	

* Excludes banks and other financial corporation returns.

TABLE C-6
Corporation Tax
APPORTIONMENT OF STATE NET INCOME
Tax Years 2006 - 2007

ALL CORPORATIONS

Item	2006		2007		Percent Change
	Number	Amount *(Thousands)*	Number	Amount *(Thousands)*	
Net Income (After State Adjustments)	73,692	$ 1,306,477,263	69,101	$ 1,080,667,950	-17.3
Nonbusiness Income/Loss					
Dividends	1,028	$ 3,635,190	1,542	$ 4,221,412	16.1
Interest	2,994	4,231,162	3,744	2,948,314	-30.3
Property Rental Income/Loss	1,107	325,470	614	12,216	-96.2
Royalties	67	261,182	339	186,730	-28.5
Gain/Loss from Sale of Assets	1,151	(31,250)	1,122	9,189,842	29507.5
Partnership Income/Loss	612	1,589,693	138	1,089,773	-31.4
Miscellaneous	636	2,142,158	1,388	3,177,275	48.3
Total Nonbusiness Income/Loss	4,334	$ 12,153,605	5,563	$ 20,825,562	71.4
Total Separately Apportionable Business Income	4,088	$ 41,802,941	3,778	$ 31,769,029	-24.0
Balance of Net Income	73,227	$ 1,252,520,718	68,985	$ 1,028,073,359	-17.9
Plus Interest Offset	1,576	2,623,023	1,486	367,648	-86.0
Total Business Income	73,227	$ 1,255,143,741	68,985	$ 1,028,441,007	-18.1
Apportioned Business Income/Loss Attributable to California	60,092	$ 99,562,058	57,887	$ 83,261,172	-16.4
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	264	$ 125,600	908	$ 121,553	-3.2
Interest	1,390	100,785	1,055	248,272	146.3
Property Rental Income/Loss	634	-353	395	13,419	3901.5
Royalties	11	3,643	34	2,441	-33.0
Gain/Loss from Sale of Assets	170	520,901	379	716,849	37.6
Partnership Income/Loss	562	99,011	110	18,418	-81.4
Miscellaneous Income/Loss	418	100,574	894	52,207	-48.1
Total Nonbusiness Income/Loss Wholly Allocable to California	1,790	$ 950,161	2,666	$ 1,173,158	23.5
Subtotal	60,703	$ 100,512,219	58,572	$ 84,434,330	-16.0
Minus Interest Offset	441	25,017	361	49,203	96.7
Balance of Net Income	60,703	$ 100,487,202	58,572	$ 84,385,127	-16.0
Total Separately Apportioned Business Income	1,197	$ 296,396	539	$ 187,109	-36.9
Plus Capital Gain/Loss Netting	4,861	4,712,829	4,560	5,796,152	23.0
Subtotal	61,129	$ 105,496,428	58,944	$ 90,368,389	-14.3
Contribution Adjustment	3,386	12,058	2,563	5,133	-57.4
Total State Net Income (After Apportionment)	61,129	$ 105,508,486	58,944	$ 90,373,522	-14.3
Taxable Loss	18,980	$ 24,902,391	19,592	$ 34,705,181	39.4
Taxable Profit	42,149	$ 130,410,877	39,352	$ 125,078,703	-4.1

Includes apportioning corporations which report net income, net loss, or no income.
Detail may not add to total due to rounding.

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

Item	2006 Number	2006 Amount (Thousands)	2007 Number	2007 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	46,129	$ 1,240,284,227	45,404	$ 1,001,022,347	-19.3
Nonbusiness Income/Loss					
Dividends	655	$ 3,452,067	902	$ 4,047,349	17.2
Interest	1,434	3,754,223	1,850	2,563,395	-31.7
Property Rental Income/Loss	518	301,973	320	16,905	-94.4
Royalties	48	257,696	70	125,107	-51.5
Gain/Loss from Sale of Assets	1,009	(928,892)	721	7,563,324	914.2
Partnership Income/Loss	105	1,312,964	39	497,837	-62.1
Miscellaneous	460	1,959,251	698	2,537,102	29.5
Total Nonbusiness Income/Loss	2,581	$ 10,109,282	3,023	$ 17,351,019	71.6
Total Separately Apportionable Business Income	4,013	41,445,018	3,377	31,242,721	-24.6
Balance of Net Business Income	46,118	$ 1,188,729,927	45,358	$ 952,428,607	-19.9
Plus Interest Offset	1,221	2,521,825	1,232	292,831	-88.4
Total Business Income	46,118	$ 1,191,251,752	45,358	$ 952,721,438	-20.0
Apportioned Business Income/Loss Attributable to California	37,859	$ 85,816,131	39,460	$ 68,854,454	-19.8
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	117	$ 68,602	501	$ 89,107	29.9
Interest	549	53,308	454	174,507	227.4
Property Rental Income/Loss	80	-2,726	232	-4,667	-71.2
Royalties	3	2,347	1	2,047	-12.8
Gain/Loss from Sale of Assets	108	298,924	195	252,343	-15.6
Partnership Income/Loss	70	12,519	22	8,584	-31.4
Miscellaneous Income/Loss	346	65,594	281	25,508	-61.1
Total Nonbusiness Income/Loss Wholly Allocable to California	768	$ 498,568	1,430	$ 547,429	9.8
Subtotal	37,958	$ 86,314,699	39,662	$ 69,401,883	-19.6
Minus Interest Offset	318	18,631	281	34,609	85.8
Balance of Net Income	37,958	$ 86,296,068	39,662	$ 69,367,274	-19.6
Total Separately Apportioned Business Income	1,105	$ 121,372	181	$ 139,224	14.7
Plus Capital Gain/Loss Netting	4,858	4,712,829	4,553	5,796,152	23.0
Subtotal	38,342	$ 91,130,269	39,745	$ 75,302,650	-17.4
Contribution Adjustment	2,582	8,845	1,707	5,862	-33.7
Total State Net Income (After Apportionment)	38,342	$ 91,139,115	39,745	$ 75,308,512	-17.4
Taxable Loss	13,945	$ 23,538,109	15,310	$ 32,741,035	39.1
Taxable Profit	24,397	$ 114,677,224	24,435	$ 108,049,547	-5.8

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

Item	2006 Number	2006 Amount (Thousands)	2007 Number	2007 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	27,563	$ 66,193,036	23,697	$ 79,645,603	20.3
Nonbusiness Income/Loss					
Dividends	373	$ 183,122	640	$ 174,063	-4.9
Interest	1,560	476,940	1,894	384,919	-19.3
Property Rental Income/Loss	589	23,497	294	-4,690	-120.0
Royalties	19	3,486	270	61,624	1667.7
Gain/Loss from Sale of Assets	142	897,642	401	1,626,518	81.2
Partnership Income/Loss	507	276,729	99	591,936	113.9
Miscellaneous	176	182,907	691	640,173	250.0
Total Nonbusiness Income/Loss	1,753	$ 2,044,323	2,539	$ 3,474,544	70.0
Total Separately Apportionable Business Income	75	357,923	401	526,307	47.0
Balance of Net Business Income	27,109	$ 63,790,790	23,627	$ 75,644,752	18.6
Plus Interest Offset	355	101,198	254	74,817	-26.1
Total Business Income	22,742	$ 63,891,988	23,627	$ 75,719,568	18.5
Apportioned Business Income/Loss Attributable to California	22,233	$ 13,745,927	18,426	$ 14,406,718	4.8
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	147	$ 56,998	407	$ 32,445	-43.1
Interest	841	47,477	602	73,764	55.4
Property Rental Income/Loss	554	2,373	162	18,087	662.2
Royalties	8	1,296	33	394	-69.6
Gain/Loss from Sale of Assets	62	221,977	184	464,507	109.3
Partnership Income/Loss	492	86,491	87	9,834	-88.6
Miscellaneous Income/Loss	72	34,981	613	26,699	-23.7
Total Nonbusiness Income/Loss Wholly Allocable to California	1,022	$ 451,593	1,237	$ 625,729	38.6
Subtotal	22,745	$ 14,197,520	18,911	$ 15,032,447	5.9
Minus Interest Offset	124	6,386	80	14,594	128.5
Balance of Net Income	22,745	$ 14,191,134	18,911	$ 15,017,853	5.8
Total Separately Apportioned Business Income	92	$ 175,025	358	$ 47,885	-72.6
Plus Capital Gain/Loss Netting	3	-	8	1	
Subtotal	22,787	$ 14,366,159	19,199	15,065,739	4.9
Contribution Adjustment	803	3,212	856	(729)	-122.7
Total State Net Income (After Apportionment)	22,787	$ 14,369,371	19,199	$ 15,065,011	4.8
Taxable Loss	5,034	$ 1,364,281	4,282	$ 1,964,146	44.0
Taxable Profit	17,753	$ 15,733,652	14,917	$ 17,029,156	8.2

Includes apportioning corporations which report net income, net loss, or no income.
Detail may not add to total due to rounding.

TABLE C-7
Corporation Tax
TAX CREDITS ALLOWED
Tax Year 2007

Credit	Number	Amount	Percent of Total
Credits Available in Tax Year 2007			
Community Development Financial Institution Deposits	-	0	-
Disabled Access for Eligible Small Businesses	118	$ 14,710	0.0
Donated Agricultural Products Transportation	-	0	-
Employer Child Care Contribution	43	519,735	0.0
Employer Child Care Program	22	658,942	0.0
Enhanced Oil Recovery	7	2,860,246	0.2
Enterprise Zone Hiring and Sales or Use Tax	3,803	209,798,364	13.3
Environmental	a	92,485	0.0
Farmworker Housing-Construction	-	0	-
Farmworker Housing-Loan	-	0	-
Joint Strike Fighter Wage	a	5,502,044	0.3
Joint Strike Fighter Property	-	0	-
Local Agency Military Base Recovery Area	22	3,106,836	0.2
Low Income Housing	22	12,205,813	0.8
Manufacturing Enhancement Area	a	82,589	0.0
Natural Heritage Preservation	a	1,493,073	0.1
Prior Year Alternative Minimum Tax	968	32,209,181	2.0
Prison Inmate Labor	a	42,673	0.0
Research	2,020	1,099,287,499	69.9
Rice Straw	4	18,981	0.0
Solar Energy System	21	131,261	0.0
Targeted Tax Area Hiring & Sales or Use Tax	48	3,192,778	0.2
Unidentified	101	177,896,727	11.3
Total Credits Available in Tax Year 2007	**7,207**	**$ 1,549,113,937**	**98.4**
Expired Credits with Carryover Provisions			
Agricultural Products	a	$ 92,901	0.0
Commercial Solar Electric System	a	10,034	0.0
Commercial Solar Energy	a	164,908	0.0
Contribution of Computer Software	-	0	-
Employer Ridesharing - Large Employer	-	0	-
Employer Ridesharing - Small Employer	-	0	-
Employer Ridesharing - Transit	-	0	-
Energy Conservation	-	0	-
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	203	3,492,000	0.2
Low Emission Vehicle	-	0	-
Manufacturer's Investment	156	20,854,272	1.3
Orphan Drug	-	0	-
Recycling Equipment	5	15,126	0.0
Ridesharing	-	0	-
Salmon and Steelhead Trout Habitat	-	0	-
Solar Energy	a	6,054	0.0
Solar Pump	a	6,661	0.0
Technology Property Contributions	a	1,793	0.0
Total Expired Credits with Carryover Provisions	**375**	**$ 24,643,749**	**1.6**
Total	**7,582**	**$ 1,573,757,686**	**100.0**

TABLES C-7A & C-7B
Corporation Tax
TAX CREDITS ALLOWED
BY CORPORATION TYPE
Tax Year 2007

Credit	*Table C-7A: C CORPORATION*			*Table C-7B: S CORPORATION*		
	Number	**Amount**	**Percent of Total**	**Number**	**Amount**	**Percent of Total**
Credits Available in Tax Year 2007						
Community Development Financial Institution Deposits	-	0	-	-	0	-
Disabled Access for Eligible Small Businesses	37	$ 4,124	0.0	81	$ 10,586	0.0
Donated Agricultural Products Transportation	-	0	-	-	0	-
Employer Child Care Contribution	20	507,636	0.0	23	12,099	0.0
Employer Child Care Program	14	648,613	0.0	8	10,329	0.0
Enhanced Oil Recovery	4	2,825,500	0.2	a	34,746	0.1
Enterprise Zone Hiring and Sales or Use Tax	1,566	191,602,785	12.4	2,237	18,195,579	61.9
Environmental	-	0	-	a	92,485	0.3
Farmworker Housing-Construction	-	0	-	-	0	-
Farmworker Housing-Loan	-	0	-	-	0	-
Joint Strike Fighter Wage	a	5,502,044	0.4	-	0	-
Joint Strike Fighter Property	-	0	-	-	0	-
Local Agency Military Base Recovery Area	16	3,081,741	0.2	6	25,095	0.1
Low Income Housing	21	12,205,620	0.8	a	193	0.0
Manufacturing Enhancement Area	a	82,589	0.0	-	0	-
Natural Heritage Preservation	a	1,493,073	0.1	-	0	-
Prior Year Alternative Minimum Tax	967	32,207,023	2.1	a	2,158	0.0
Prison Inmate Labor	a	42,511	0.0	a	162	0.0
Research	1,223	1,089,752,395	70.6	797	9,535,104	32.4
Rice Straw	a	15,647	0.0	a	3,334	0.0
Solar Energy System	13	110,008	0.0	8	21,253	0.1
Targeted Tax Area Hiring & Sales or Use Tax	32	3,034,612	0.2	16	158,166	0.5
Unidentified	91	177,850,916	11.5	10	45,811	0.2
Total Credits Available in Tax Year 2007	**4,013**	**$ 1,520,966,837**	**98.5**	**3,194**	**$ 28,147,100**	**95.8**
Expired Credits with Carryover Provisions						
Agricultural Products	a	$ 85,277	0.0	a	7,624	0.0
Commercial Solar Electric System	a	10034	0.0	-	0	-
Commercial Solar Energy	a	135,790	0.0	a	$ 29,118	0.1
Contribution of Computer Software	-	0	-	-	0	-
Employer Ridesharing - Large Employer	-	0	-	-	0	-
Employer Ridesharing - Small Employer	-	0	-	-	0	-
Employer Ridesharing - Transit	-	0	-	-	0	-
Energy Conservation	-	0	-	-	0	-
Los Angeles Revitalization Zone Hiring & Sales or Use Tax	96	2,941,054	0.2	107	550,947	1.9
Low Emission Vehicle	-	0	-	-	0	-
Manufacturer's Investment	117	20,210,193	1.3	39	644,079	2.2
Orphan Drug	-	0	-	-	0	-
Recycling Equipment	a	6,079	0.0	a	9,047	0.0
Ridesharing	-	0	-	-	0	-
Salmon and Steelhead Trout Habitat	-	0	-	-	0	-
Solar Energy	a	6,054	0.0	-	0	-
Solar Pump	a	6,661	0.0	-	0	-
Technology Property Contributions	a	1,793	0.0	-	0	-
Total Expired Credits with Carryover Provisions	**224**	**$ 23,402,935**	**1.5**	**151**	**$ 1,240,815**	**4.2**
Total	**4,237**	**$ 1,544,369,771**	**100.0**	**3,345**	**$ 29,387,914**	**100.0**

Footnote follow this section.

TABLE C-8

Corporation Tax

TAX LIABILITY BY STATE NET INCOME CLASS [1]

Tax Year 2007

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	262,779	37.0	37.0	$ -58,980,014	-	-	$ 209,104	2.2	2.2
No Income or Loss	51,313	7.2	44.2	0	-	-	32,284	0.3	2.6
$ 1 to $ 4,999	84,538	11.9	56.2	160,348	0.1	0.1	64,068	0.7	3.2
5,000 to 9,999	33,881	4.8	60.9	250,577	0.1	0.2	25,613	0.3	3.5
10,000 to 14,999	24,717	3.5	64.4	308,193	0.2	0.4	20,330	0.2	3.7
15,000 to 19,999	23,766	3.3	67.8	411,058	0.2	0.6	24,308	0.3	4.0
20,000 to 24,999	18,012	2.5	70.3	406,691	0.2	0.8	18,519	0.2	4.2
25,000 to 29,999	15,917	2.2	72.5	436,096	0.2	1.1	17,608	0.2	4.4
30,000 to 39,999	23,423	3.3	75.8	821,571	0.5	1.5	31,388	0.3	4.7
40,000 to 49,999	21,706	3.1	78.9	969,429	0.5	2.1	32,854	0.3	5.1
50,000 to 59,999	17,466	2.5	81.3	955,952	0.5	2.6	33,473	0.4	5.4
60,000 to 69,999	12,791	1.8	83.1	824,434	0.5	3.1	26,861	0.3	5.7
70,000 to 79,999	10,816	1.5	84.7	810,722	0.4	3.5	22,226	0.2	5.9
80,000 to 89,999	8,921	1.3	85.9	751,076	0.4	3.9	20,873	0.2	6.2
90,000 to 99,999	8,426	1.2	87.1	799,145	0.4	4.4	22,628	0.2	6.4
100,000 to 149,999	24,949	3.5	90.6	3,045,926	1.7	6.1	79,618	0.8	7.2
150,000 to 199,999	13,861	2.0	92.6	2,390,902	1.3	7.4	60,639	0.6	7.9
200,000 to 249,999	9,185	1.3	93.9	2,057,630	1.1	8.5	51,286	0.5	8.4
250,000 to 299,999	6,121	0.9	94.7	1,676,637	0.9	9.4	44,924	0.5	8.9
300,000 to 399,999	7,399	1.0	95.8	2,562,261	1.4	10.9	71,494	0.8	9.7
400,000 to 499,999	4,844	0.7	96.5	2,167,507	1.2	12.1	67,724	0.7	10.4
500,000 to 749,999	7,337	1.0	97.5	4,482,130	2.5	14.5	131,011	1.4	11.8
750,000 to 999,999	3,694	0.5	98.0	3,209,553	1.8	16.3	98,944	1.1	12.8
1,000,000 to 1,499,999	4,340	0.6	98.6	5,261,444	2.9	19.2	179,140	1.9	14.7
1,500,000 to 1,999,999	2,200	0.3	98.9	3,802,107	2.1	21.3	130,259	1.4	16.1
2,000,000 to 2,999,999	2,267	0.3	99.3	5,553,517	3.1	24.4	193,413	2.1	18.2
3,000,000 to 3,999,999	1,231	0.2	99.4	4,233,269	2.3	26.7	149,491	1.6	19.8
4,000,000 to 4,999,999	703	0.1	99.5	3,127,392	1.7	28.5	119,278	1.3	21.0
5,000,000 to 9,999,999	1,509	0.2	99.7	10,467,400	5.8	34.3	422,777	4.5	25.5
10,000,000 and over	1,822	0.3	100.0	118,880,427	65.7	100.0	7,011,492	74.5	100.0
Corporations with State Net Income	**395,844**	**55.8**	**-**	**$ 180,823,393**	**100.0**	**100.0**	**$ 9,172,240**	**97.4**	**-**
Total	**709,937**	**100.0**	**100.0**	**$ 121,843,379**	**-**	**-**	**$ 9,413,628**	**100.0**	**100.0**

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

State Net Income Taxable in California	Returns			Dollars in Thousands: Net Income Less Net Loss			Dollars in Thousands: Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent [2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	135,378	40.1	40.1	$ -47,431,392	-	-	$ 116,351	1.4	1.4
No Income or Loss	33,108	9.8	50.0	0	-	-	21,876	0.3	1.6
$ 1 to $ 4,999	55,238	16.4	66.4	107,470	0.1	0.1	43,601	0.5	2.2
5,000 to 9,999	17,677	5.2	71.6	132,668	0.1	0.2	14,224	0.2	2.3
10,000 to 14,999	10,368	3.1	74.7	127,480	0.1	0.3	9,461	0.1	2.4
15,000 to 19,999	11,403	3.4	78.1	195,567	0.2	0.5	15,207	0.2	2.6
20,000 to 24,999	6,384	1.9	79.9	142,588	0.1	0.6	9,720	0.1	2.7
25,000 to 29,999	4,635	1.4	81.3	125,155	0.1	0.7	8,955	0.1	2.8
30,000 to 39,999	8,538	2.5	83.9	301,004	0.2	0.9	19,696	0.2	3.1
40,000 to 49,999	7,839	2.3	86.2	355,706	0.3	1.2	21,895	0.3	3.3
50,000 to 59,999	6,824	2.0	88.2	375,505	0.3	1.5	24,630	0.3	3.6
60,000 to 69,999	4,557	1.4	89.6	295,276	0.2	1.8	19,046	0.2	3.9
70,000 to 79,999	2,659	0.8	90.3	200,525	0.2	1.9	13,358	0.2	4.0
80,000 to 89,999	2,378	0.7	91.0	199,499	0.2	2.1	12,576	0.1	4.2
90,000 to 99,999	2,377	0.7	91.7	226,656	0.2	2.3	14,334	0.2	4.3
100,000 to 149,999	6,944	2.1	93.8	841,649	0.7	3.0	47,801	0.6	4.9
150,000 to 199,999	3,400	1.0	94.8	581,347	0.5	3.4	34,763	0.4	5.3
200,000 to 249,999	2,697	0.8	95.6	593,430	0.5	3.9	30,268	0.4	5.7
250,000 to 299,999	1,818	0.5	96.2	497,918	0.4	4.3	28,291	0.3	6.0
300,000 to 399,999	2,035	0.6	96.8	705,356	0.6	4.9	45,268	0.5	6.5
400,000 to 499,999	1,507	0.4	97.2	679,144	0.6	5.5	47,545	0.6	7.1
500,000 to 749,999	2,208	0.7	97.9	1,334,377	1.1	6.6	87,761	1.0	8.2
750,000 to 999,999	1,211	0.4	98.2	1,061,676	0.9	7.4	69,683	0.8	9.0
1,000,000 to 1,499,999	1,548	0.5	98.7	1,903,770	1.6	9.0	134,861	1.6	10.6
1,500,000 to 1,999,999	762	0.2	98.9	1,325,692	1.1	10.1	96,052	1.1	11.7
2,000,000 to 2,999,999	930	0.3	99.2	2,274,522	1.9	12.0	148,410	1.8	13.5
3,000,000 to 3,999,999	500	0.1	99.3	1,734,336	1.4	13.4	114,945	1.4	14.9
4,000,000 to 4,999,999	306	0.1	99.4	1,360,142	1.1	14.5	94,981	1.1	16.0
5,000,000 to 9,999,999	743	0.2	99.6	5,213,717	4.3	18.8	348,512	4.1	20.1
10,000,000 and over	1,213	0.4	100.0	99,119,801	81.2	100.0	6,726,885	79.9	100.0
Total with State Net Income	**168,697**	**50.0**	**-**	**$ 122,011,977**	**100.0**	**100.0**	**$ 8,282,725**	**98.4**	**-**
Total	**337,183**	**100.0**	**100.0**	**$ 74,580,585**	**-**	**-**	**$ 8,420,951**	**100.0**	**100.0**

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

State Net Income Taxable in California	Returns			Dollars in Thousands: Net Income Less Net Loss			Dollars in Thousands: Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent [2]	Cumulative Percent [2]	Amount	Percent	Cumulative Percent
Net Loss	127,401	34.2	34.2	$ -11,548,622	-	-	$ 92,754	9.3	9.3
No Income or Loss	18,205	4.9	39.1	0	-	-	10,409	1.0	10.4
$ 1 to $ 4,999	29,300	7.9	46.9	52,878	0.1	0.1	20,467	2.1	12.5
5,000 to 9,999	16,205	4.3	51.3	117,908	0.2	0.3	11,389	1.1	13.6
10,000 to 14,999	14,349	3.8	55.1	180,713	0.3	0.6	10,869	1.1	14.7
15,000 to 19,999	12,363	3.3	58.4	215,491	0.4	1.0	9,101	0.9	15.6
20,000 to 24,999	11,628	3.1	61.6	264,103	0.4	1.4	8,800	0.9	16.5
25,000 to 29,999	11,282	3.0	64.6	310,940	0.5	1.9	8,653	0.9	17.4
30,000 to 39,999	14,885	4.0	68.6	520,566	0.9	2.8	11,692	1.2	18.5
40,000 to 49,999	13,867	3.7	72.3	613,723	1.0	3.9	10,959	1.1	19.7
50,000 to 59,999	10,642	2.9	75.2	580,446	1.0	4.9	8,843	0.9	20.5
60,000 to 69,999	8,234	2.2	77.4	529,158	0.9	5.8	7,816	0.8	21.3
70,000 to 79,999	8,158	2.2	79.5	610,197	1.0	6.8	8,868	0.9	22.2
80,000 to 89,999	6,544	1.8	81.3	551,577	0.9	7.7	8,297	0.8	23.1
90,000 to 99,999	6,049	1.6	82.9	572,489	1.0	8.7	8,294	0.8	23.9
100,000 to 149,999	18,005	4.8	87.8	2,204,277	3.7	12.5	31,818	3.2	27.1
150,000 to 199,999	10,461	2.8	90.6	1,809,555	3.1	15.5	25,876	2.6	29.7
200,000 to 249,999	6,488	1.7	92.3	1,464,200	2.5	18.0	21,019	2.1	31.8
250,000 to 299,999	4,303	1.2	93.5	1,178,718	2.0	20.0	16,633	1.7	33.5
300,000 to 399,999	5,364	1.4	94.9	1,856,906	3.2	23.2	26,226	2.6	36.1
400,000 to 499,999	3,337	0.9	95.8	1,488,363	2.5	25.7	20,179	2.0	38.2
500,000 to 749,999	5,129	1.4	97.2	3,147,753	5.4	31.1	43,250	4.4	42.5
750,000 to 999,999	2,483	0.7	97.8	2,147,877	3.7	34.7	29,261	2.9	45.5
1,000,000 to 1,499,999	2,792	0.7	98.6	3,357,674	5.7	40.4	44,279	4.5	49.9
1,500,000 to 1,999,999	1,438	0.4	99.0	2,476,414	4.2	44.6	34,207	3.4	53.4
2,000,000 to 2,999,999	1,337	0.4	99.3	3,278,995	5.6	50.2	45,002	4.5	57.9
3,000,000 to 3,999,999	731	0.2	99.5	2,498,933	4.2	54.5	34,547	3.5	61.4
4,000,000 to 4,999,999	397	0.1	99.6	1,767,250	3.0	57.5	24,298	2.4	63.8
5,000,000 to 9,999,999	766	0.2	99.8	5,253,684	8.9	66.4	74,265	7.5	71.3
10,000,000 and over	609	0.2	100.0	19,760,626	33.6	100.0	284,607	28.7	100.0
Total with State Net Income	**227,147**	**60.9**	**-**	**$ 58,811,416**	**100.0**	**100.0**	**$ 889,515**	**89.6**	**-**
Total	**372,754**	**100.0**	**100.0**	**$ 47,262,795**	**-**	**-**	**$ 992,678**	**100.0**	**100.0**

TABLE C-9
Corporation Tax
TAX LIABILITY BY ACCOUNTING PERIOD
Tax Year 2007

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, 2007	4,487	1.1	$5,042,928	2.8	$377,466	4.1	6,693	0.9	$4,061,161	3.3	$379,713	4.0
Feb 28, 2007	2,329	0.6	2,847,071	1.6	220,145	2.4	6,071	0.9	2,317,877	1.9	222,750	2.4
Mar 31, 2007	6,334	1.6	6,514,486	3.6	438,981	4.8	12,926	1.8	4,017,565	3.3	445,264	4.7
Apr 30, 2007	4,828	1.2	1,728,066	1.0	89,904	1.0	7,272	1.0	1,195,746	1.0	91,749	1.0
May 31, 2007	4,621	1.2	2,979,800	1.6	140,095	1.5	8,936	1.3	2,621,146	2.2	143,409	1.5
Jun 30, 2007	14,521	3.7	6,434,552	3.6	392,292	4.3	27,321	3.8	3,994,151	3.3	405,029	4.3
Jul 31, 2007	6,157	1.6	5,320,899	2.9	239,790	2.6	11,208	1.6	4,659,513	3.8	243,614	2.6
Aug 31, 2007	3,995	1.0	1,505,728	0.8	103,299	1.1	8,094	1.1	1,034,807	0.8	105,971	1.1
Sep 30, 2007	10,650	2.7	10,540,104	5.8	520,533	5.7	21,568	3.0	8,949,109	7.3	529,610	5.6
Oct 31, 2007	4,866	1.2	3,267,430	1.8	97,202	1.1	8,706	1.2	2,563,092	2.1	100,481	1.1
Nov 30, 2007	4,120	1.0	1,633,998	0.9	81,025	0.9	6,764	1.0	681,579	0.6	83,260	0.9
Dec 31, 2007	328,936	83.1	133,008,330	73.6	6,471,508	70.6	584,378	82.3	85,747,635	70.4	6,662,779	70.8
Total	**395,844**	**100.0**	**$ 180,823,393**	**100.0**	**$ 9,172,240**	**100.0**	**709,937**	**100.0**	**$ 121,843,379**	**100.0**	**$ 9,413,628**	**100.0**

TABLE C-9A

C CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD

Tax Year 2007

Accounting Period Ending	C Corporations Reporting Net Income Subject to State Taxation						All Reporting C Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total
Jan 31, 2007	4,459	2.6	$ 4,815,955	3.9	$ 374,056	4.5	6,664	2.0	$ 3,834,187	5.1	$ 376,302	4.5
Feb 28, 2007	2,260	1.3	2,751,804	2.3	218,905	2.6	5,940	1.8	2,228,764	3.0	221,462	2.6
Mar 31, 2007	6,300	3.7	6,175,597	5.1	433,866	5.2	12,709	3.8	3,711,435	5.0	439,982	5.2
Apr 30, 2007	4,757	2.8	1,382,965	1.1	84,742	1.0	7,182	2.1	868,363	1.2	86,572	1.0
May 31, 2007	4,592	2.7	2,739,315	2.2	136,499	1.6	8,394	2.5	2,391,009	3.2	139,401	1.7
Jun 30, 2007	13,870	8.2	6,163,525	5.1	388,681	4.7	26,332	7.8	3,757,525	5.0	401,148	4.8
Jul 31, 2007	6,133	3.6	4,341,356	3.6	226,375	2.7	10,633	3.2	3,683,550	4.9	229,759	2.7
Aug 31, 2007	3,946	2.3	1,369,705	1.1	101,313	1.2	7,473	2.2	920,367	1.2	103,749	1.2
Sep 30, 2007	9,033	5.4	9,172,426	7.5	501,124	6.1	19,443	5.8	7,663,740	10.3	509,794	6.1
Oct 31, 2007	4,324	2.6	2,522,589	2.1	87,658	1.1	7,522	2.2	1,875,652	2.5	90,423	1.1
Nov 30, 2007	3,676	2.2	1,144,335	0.9	74,889	0.9	5,726	1.7	212,296	0.3	76,646	0.9
Dec 31, 2007	105,346	62.4	79,432,403	65.1	5,654,617	68.3	219,164	65.0	43,433,696	58.2	5,745,713	68.2
Total	**168,697**	**100.0**	**$ 122,011,977**	**100.0**	**$ 8,282,725**	**100.0**	**337,183**	**100.0**	**$ 74,580,585**	**100.0**	**$ 8,420,951**	**100.0**

TABLE C-9B

S CORPORATIONS: TAX LIABILITY BY ACCOUNTING PERIOD

Tax Year 2007

Accounting Period Ending	S Corporations Reporting Net Income Subject to State Taxation						All Reporting S Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total	Number	Percent of Total	Amount *(Thousands)*	Percent of Total	Amount *(Thousands)*	Percent of Total
Jan 31, 2007	28	0.0	$ 226,974	0.4	$ 3,410	0.4	29	0.0	$ 226,974	0.5	3,411	0.3
Feb 28, 2007	69	0.0	95,267	0.2	1,240	0.1	131	0.0	89,113	0.2	1,289	0.1
Mar 31, 2007	34	0.0	338,889	0.6	5,116	0.6	217	0.1	306,130	0.6	5,282	0.5
Apr 30, 2007	71	0.0	345,101	0.6	5,162	0.6	90	0.0	327,383	0.7	5,177	0.5
May 31, 2007	28	0.0	240,484	0.4	3,597	0.4	541	0.1	230,136	0.5	4,007	0.4
Jun 30, 2007	651	0.3	271,027	0.5	3,611	0.4	989	0.3	236,626	0.5	3,881	0.4
Jul 31, 2007	24	0.0	979,543	1.7	13,414	1.5	575	0.2	975,963	2.1	13,855	1.4
Aug 31, 2007	48	0.0	136,022	0.2	1,986	0.2	621	0.2	114,440	0.2	2,222	0.2
Sep 30, 2007	1,618	0.7	1,367,678	2.3	19,409	2.2	2,125	0.6	1,285,369	2.7	19,816	2.0
Oct 31, 2007	542	0.2	744,840	1.3	9,544	1.1	1,184	0.3	687,440	1.5	10,058	1.0
Nov 30, 2007	444	0.2	489,663	0.8	6,136	0.7	1,038	0.3	469,282	1.0	6,614	0.7
Dec 31, 2007	223,590	98.4	53,575,928	91.1	816,891	91.8	365,214	98.0	42,313,939	89.5	917,065	92.4
Total	**227,147**	**100.0**	**$ 58,811,416**	**100.0**	**$ 889,515**	**100.0**	**372,754**	**100.0**	**$ 47,262,795**	**100.0**	**$ 992,678**	**100.0**

TABLE C-10
Corporation Tax
TAX LIABILITY BY INDUSTRY
Income Years 2006 - 2007

ALL CORPORATIONS

Industry	*Income and Tax in Thousands*					
	2006			**2007**		
	Number	**Net Income Less Net Loss**	**Total Tax**	**Number**	**Net Income Less Net Loss**	**Total Tax**
Agriculture, Forestry, and Fishing	9,129	$ 879,739	$ 53,144	10,106	$ 840,052	$ 56,876
Mining	2,017	$ 1,133,796	$ 71,467	1,247	$ 370,478	$ 50,408
Construction	61,990	$ 11,015,079	$ 558,489	65,928	$ 7,244,776	$ 404,540
Manufacturing	45,306	$ 39,550,625	$ 2,372,017	46,679	$ 39,355,313	$ 2,444,074
Durable Goods[3]	30,486	17,872,825	953,008	31,239	18,076,452	947,066
Nondurable Goods[4]	14,820	21,677,800	1,419,009	15,440	21,278,861	1,497,007
Services	274,594	$ 10,654,031	$ 972,803	283,826	$ 10,191,856	$ 974,271
Professional, Scientific, and Technical[5]	111,877	1,433,996	434,885	115,227	1,180,523	427,168
Administrative Services	20,128	1,577,402	106,333	22,869	1,779,014	122,306
Accommodation and Food Services	23,627	2,084,414	124,275	26,319	1,369,281	105,729
Arts, Entertainment, and Recreation	29,492	1,288,939	63,843	31,096	1,234,747	59,439
Health Services	53,305	3,069,798	170,626	53,781	3,305,630	179,597
Other Services[6]	36,165	1,199,482	72,841	34,534	1,322,661	80,032
Trade	119,761	$ 25,976,070	$ 1,788,225	121,475	$ 23,732,489	$ 1,730,687
Wholesale Trade	62,886	13,281,777	873,329	65,662	12,017,610	826,272
Retail Trade	56,875	12,694,293	914,896	55,813	11,714,879	904,415
Finance, Insurance and Real Estate	126,052	$ 32,218,077	$ 2,826,946	132,391	$ 23,180,828	$ 2,442,163
Finance, Investment and Insurance[7]	28,245	13,373,135	1,186,893	31,146	6,907,548	972,609
Holding Companies	6,588	11,131,014	1,175,303	5,325	9,835,082	1,022,293
Real Estate	91,219	7,713,928	464,750	95,920	6,438,198	447,261
Transportation, Warehousing and Utilities[8]	16,729	$ 6,114,458	$ 544,246	18,392	$ 4,846,096	$ 407,256
Information and Communications	28,785	$ 12,782,631	$ 804,848	29,892	$ 12,081,490	$ 903,353
Total	**684,363**	**$ 140,324,506**	**$ 9,992,185**	**709,937**	**$ 121,843,379**	**$ 9,413,628**

Footnotes follow this section.

TABLE C-10A

C CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	*Income and Tax in Thousands*					
	2006			**2007**		
	Number	**Net Income Less Net Loss**	**Total Tax**	**Number**	**Net Income Less Net Loss**	**Total Tax**
Agriculture, Forestry, and Fishing	4,577	$ 207,610	$ 39,396	4,882	$ 243,987	$ 42,020
Mining	1,769	$ 806,202	$ 66,107	935	$ (13,994)	$ 44,699
Construction	27,864	$ 4,897,696	$ 445,886	28,400	$ 1,687,491	$ 287,441
Manufacturing	27,799	$ 30,977,706	$ 2,245,748	27,923	$ 31,231,137	$ 2,324,148
Durable Goods[3]	20,112	12,561,331	876,555	19,970	12,562,496	866,330
Nondurable Goods[4]	7,687	18,416,375	1,369,193	7,953	18,668,641	1,457,818
Services	126,056	$ -2,178,569	$ 697,876	122,496	$ -2,781,616	$ 684,071
Professional, Scientific, and Technical[5]	52,539	-4,017,520	320,012	51,420	-4,758,434	302,520
Administrative Services	9,976	554,930	85,048	12,116	663,942	100,275
Accommodation and Food Services	8,324	869,786	96,979	9,154	595,423	79,799
Arts, Entertainment, and Recreation	12,893	-60,159	30,389	12,337	-247,839	24,911
Health Services	24,318	102,077	113,536	23,375	541,392	123,407
Other Services[6]	18,006	372,317	51,912	14,094	423,900	53,158
Trade	65,184	$ 16,442,300	$ 1,606,755	62,827	$ 15,191,285	$ 1,555,289
Wholesale Trade	39,566	7,356,330	770,717	37,378	6,382,448	723,019
Retail Trade	25,618	9,085,970	836,038	25,449	8,808,837	832,270
Finance, Insurance and Real Estate	60,629	$ 23,942,256	$ 2,635,020	63,049	$ 14,979,100	$ 2,231,335
Finance, Investment and Insurance[7]	15,484	18,905,694	1,958,304	15,640	3,463,733	895,294
Holding Companies	3,863	1,976,034	324,592	4,034	9,124,288	1,007,899
Real Estate	41,282	3,060,528	352,124	43,375	2,391,079	328,142
Transportation, Warehousing and Utilities[8]	6,980	$ 5,421,872	$ 526,773	8,901	$ 3,519,748	$ 382,434
Information and Communications	15,896	$ 11,016,190	$ 767,125	17,771	$ 10,523,447	$ 869,514
Total	**336,754**	**$ 91,533,263**	**9,030,686**	**337,183**	**74,580,585**	**8,420,951**

TABLE C-10B

S CORPORATIONS: TAX LIABILITY BY INDUSTRY

Industry	*Income and Tax in Thousands*					
	2006			**2007**		
	Number	**Net Income Less Net Loss**	**Total Tax**	**Number**	**Net Income Less Net Loss**	**Total Tax**
Agriculture, Forestry, and Fishing	4,552	$ 672,130	$ 13,748	5,225	$ 596,065	$ 14,856
Mining	248	$ 327,594	$ 5,360	312	$ 384,472	$ 5,709
Construction	34,125	$ 6,117,382	$ 112,603	37,528	$ 5,557,286	$ 117,099
Manufacturing	17,507	$ 8,572,920	$ 126,269	18,756	$ 8,124,176	$ 119,926
Durable Goods[3]	10,374	5,311,494	76,453	11,269	5,513,956	80,736
Nondurable Goods[4]	7,133	3,261,426	49,816	7,487	2,610,220	39,189
Services	148,537	$ 12,832,599	$ 274,926	161,330	$ 12,973,472	$ 290,200
Professional, Scientific, and Technical[5]	59,336	5,451,515	114,873	63,807	5,938,957	124,648
Administrative Services	10,153	1,022,473	21,285	10,753	1,115,073	22,031
Accommodation and Food Services	15,303	1,214,628	27,296	17,165	773,858	25,930
Arts, Entertainment, and Recreation	16,599	1,349,098	33,453	18,759	1,482,585	34,528
Health Services	28,987	2,967,720	57,090	30,406	2,764,237	56,190
Other Services[6]	18,159	827,165	20,929	20,440	898,762	26,874
Trade	54,577	$ 9,533,769	$ 181,470	58,648	$ 8,541,204	$ 175,398
Wholesale Trade	23,320	5,925,447	102,612	28,284	5,635,162	103,253
Retail Trade	31,257	3,608,322	78,858	30,364	2,906,042	72,145
Finance, Insurance and Real Estate	65,424	$ 8,275,821	$ 191,928	69,343	$ 8,201,729	$ 210,828
Finance, Investment and Insurance[7]	12,948	2,871,056	65,928	15,506	3,443,816	77,315
Holding Companies	2,539	751,365	13,373	1,292	710,795	14,394
Real Estate	49,937	4,653,400	112,627	52,545	4,047,118	119,119
Transportation, Warehousing and Utilities[8]	9,749	$ 692,587	$ 17,473	9,491	$ 1,326,348	$ 24,822
Information and Communications	12,890	$ 1,766,441	$ 37,723	12,121	$ 1,558,043	$ 33,839
Total	**347,609**	**$ 48,791,243**	**$ 961,500**	**372,754**	**$ 47,262,795**	**$ 992,678**

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 three 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.