

**TABLE B-4C.1**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Tax Year 2009**

**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California <sup>7</sup> Adjustments (Thousands)	California AGI (Thousands)	California Deductions (Thousands)	Taxable Income (Thousands)	Total Tax Liability (Thousands)
	All	Taxable						
Negative Zero	91,193 4,723	4,246 0	\$ -17,683,465 18,910	\$ -3,767,629 -14,129	\$ -21,452,146 0	\$ 3,209,737 34,351	0 0	\$ 4,132 0
\$ 1 to \$ 999	25,075	900	228,514	-222,202	6,312	244,771	0	24
1,000 to 1,999	16,340	383	88,221	-63,728	24,494	206,666	0	75
2,000 to 2,999	17,875	732	115,031	-70,354	44,677	187,152	0	15
3,000 to 3,999	17,510	48	160,485	-99,062	61,422	247,338	0	0
4,000 to 4,999	23,495	198	165,787	-60,034	105,753	239,128	\$ 184	7
5,000 to 5,999	24,935	114	213,817	-74,412	138,260	253,606	0	13
6,000 to 6,999	30,548	997	261,077	-61,640	199,437	277,510	2,024	34
7,000 to 7,999	25,776	104	254,304	-61,614	192,690	278,833	4,961	5
8,000 to 8,999	36,806	147	388,998	-76,707	312,291	336,462	37,993	49
9,000 to 9,999	35,404	549	432,895	-97,300	335,595	347,841	66,942	27
10,000 to 10,999	32,099	424	384,781	-48,126	336,655	305,198	80,736	8
11,000 to 11,999	40,032	1,979	522,986	-63,059	459,927	394,780	144,270	158
12,000 to 12,999	43,025	194	601,060	-64,247	536,813	379,965	195,149	9
13,000 to 13,999	40,661	403	627,890	-78,807	549,083	400,679	213,101	31
14,000 to 14,999	49,764	1,517	801,776	-80,047	721,729	490,100	299,112	293
15,000 to 15,999	50,132	694	856,252	-79,651	776,602	473,295	347,311	60
16,000 to 16,999	48,912	2,173	899,145	-92,063	807,081	479,601	376,111	501
17,000 to 17,999	50,651	305	962,346	-76,141	886,206	497,092	439,975	26
18,000 to 18,999	52,626	2,087	1,066,711	-92,552	974,159	549,672	474,899	696
19,000 to 19,999	57,780	1,406	1,226,848	-98,624	1,128,224	550,490	615,306	60
20,000 to 20,999	49,106	637	1,096,565	-90,032	1,006,532	484,272	563,214	65
21,000 to 21,999	48,853	2,418	1,164,610	-113,065	1,051,545	508,287	587,382	316
22,000 to 22,999	56,441	1,833	1,372,660	-102,224	1,270,436	565,952	740,392	370
23,000 to 23,999	53,310	6,609	1,353,798	-100,722	1,253,076	538,514	744,980	265
24,000 to 24,999	55,405	6,828	1,465,604	-107,947	1,357,657	572,486	815,374	360
25,000 to 25,999	59,439	6,327	1,641,394	-127,304	1,514,090	648,442	903,280	503
26,000 to 26,999	51,112	4,515	1,469,442	-116,175	1,353,267	567,362	827,160	352
27,000 to 27,999	52,666	10,485	1,548,686	-101,000	1,447,686	604,236	878,653	1,074
28,000 to 28,999	47,287	9,044	1,476,408	-129,354	1,347,054	544,669	838,597	618
29,000 to 29,999	54,182	15,859	1,729,933	-129,779	1,600,154	584,010	1,033,171	1,523
30,000 to 30,999	52,380	13,777	1,732,215	-136,942	1,595,273	653,153	979,178	1,640
31,000 to 31,999	53,648	21,397	1,866,245	-176,887	1,689,357	687,716	1,095,814	1,599
32,000 to 32,999	52,218	21,724	1,837,138	-143,522	1,694,849	711,858	1,065,786	2,083
33,000 to 33,999	48,863	21,595	1,798,627	-161,263	1,637,364	645,503	1,062,228	2,282
34,000 to 34,999	48,360	25,592	1,851,103	-180,661	1,670,442	564,105	1,123,940	3,147
35,000 to 35,999	45,353	22,445	1,785,644	-176,254	1,609,389	572,346	1,055,423	3,096
36,000 to 36,999	44,904	26,400	1,811,823	-172,784	1,639,038	613,338	1,065,063	3,412
37,000 to 37,999	47,179	30,914	1,961,859	-192,984	1,768,875	611,204	1,196,175	4,098
38,000 to 38,999	45,146	29,027	1,903,688	-164,625	1,739,063	594,922	1,156,305	5,095
39,000 to 39,999	50,571	30,984	2,159,361	-160,892	1,998,469	656,514	1,351,741	6,070
40,000 to 49,999	450,091	362,010	22,251,666	-2,039,894	20,212,260	6,545,538	13,920,691	113,497
50,000 to 59,999	404,976	372,469	24,205,286	-1,948,671	22,258,074	6,345,058	16,110,865	229,428
60,000 to 69,999	363,609	348,801	25,301,125	-1,678,172	23,622,954	5,995,933	17,690,593	350,985
70,000 to 79,999	330,214	322,192	26,239,140	-1,511,323	24,736,376	6,109,700	18,724,558	473,700
80,000 to 89,999	298,566	293,153	26,544,500	-1,174,367	25,370,176	6,030,980	19,393,146	580,741
90,000 to 99,999	267,757	265,173	26,319,389	-890,388	25,429,001	5,760,531	19,694,314	682,748
100,000 to 149,999	889,415	885,162	110,694,630	-2,488,118	108,209,129	22,840,253	85,469,164	3,946,421
150,000 to 199,999	386,091	384,891	67,064,304	-945,746	66,115,610	12,633,671	53,544,417	3,242,954
200,000 to 299,999	268,135	267,323	64,333,214	-329,939	64,003,276	10,736,751	53,328,388	3,775,140
300,000 to 399,999	84,219	83,907	28,741,576	90,594	28,833,876	4,090,940	24,761,582	1,948,565
400,000 to 499,999	38,268	38,130	16,925,879	70,887	16,996,759	1,994,975	15,011,571	1,238,727
500,000 to 999,999	53,669	53,482	35,708,306	368,537	36,076,843	3,104,712	33,028,497	2,815,529
1,000,000 to 1,999,999	17,372	17,342	22,964,495	578,703	23,543,199	1,345,695	22,213,546	2,000,672
2,000,000 to 2,999,999	4,292	4,284	10,011,462	354,042	10,365,504	523,549	9,853,459	930,420
3,000,000 to 3,999,999	1,795	1,789	6,034,566	143,060	6,177,626	376,421	5,825,259	561,640
4,000,000 to 4,999,999	990	988	4,257,747	154,424	4,412,171	244,164	4,170,323	407,666
5,000,000 and over	2,718	2,714	36,520,366	506,894	37,027,260	2,171,113	34,858,045	3,480,731
<b>Total</b>	<b>5,693,963</b>	<b>4,031,819</b>	<b>\$ 579,738,822</b>	<b>\$ -18,966,022</b>	<b>\$ 560,784,151</b>	<b>\$ 119,163,140</b>	<b>\$ 469,980,346</b>	<b>\$ 26,823,756</b>

Footnotes follow this section.

**TABLE B - 4C.2**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Tax Year 2009**  
**MARRIED FILING JOINTLY**

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	39,330	\$ 2,182,357	66,875	\$ 1,126,546	37,803	\$ 379,106	15,851	\$ 280,572
Zero	2,650	4,781	0	0	0	0	1,694	18,076
\$ 1 to \$ 999	6,854	91,314	9,606	6,197	1,759	3,906	2,989	19,186
1,000 to 1,999	6,540	52,737	5,869	6,010	2,662	7,084	1,089	5,450
2,000 to 2,999	6,739	32,703	4,725	4,710	1,989	4,122	4,391	21,711
3,000 to 3,999	8,710	42,750	7,236	7,369	3,771	9,106	2,171	10,387
4,000 to 4,999	13,609	115,651	7,492	12,535	2,294	3,198	2,824	17,340
5,000 to 5,999	13,560	82,654	8,824	14,079	4,802	3,300	6,782	61,724
6,000 to 6,999	18,797	146,209	8,561	15,063	5,219	9,425	5,662	31,654
7,000 to 7,999	16,971	152,033	6,830	11,146	3,853	10,521	3,200	15,810
8,000 to 8,999	23,260	202,046	11,652	20,104	3,348	10,387	6,610	50,270
9,000 to 9,999	23,780	225,780	8,456	13,091	2,883	4,749	4,315	23,810
10,000 to 10,999	20,857	229,799	7,566	10,661	4,704	7,257	5,621	46,399
11,000 to 11,999	26,942	301,739	12,611	29,618	3,015	4,618	7,889	70,659
12,000 to 12,999	29,110	335,181	12,716	15,191	5,203	14,716	6,371	57,991
13,000 to 13,999	24,327	289,453	16,171	18,321	5,959	20,565	7,523	63,416
14,000 to 14,999	33,278	427,065	18,862	37,802	4,629	7,154	9,726	99,296
15,000 to 15,999	33,527	478,377	13,767	28,129	5,465	15,323	10,190	125,916
16,000 to 16,999	32,743	499,179	22,521	36,729	7,109	11,935	14,278	143,417
17,000 to 17,999	33,043	561,425	19,878	28,157	5,203	14,772	10,015	114,932
18,000 to 18,999	36,526	655,867	20,405	38,490	6,613	13,216	8,765	106,034
19,000 to 19,999	41,931	743,441	21,190	49,440	9,174	20,107	12,447	153,692
20,000 to 20,999	37,704	748,058	17,891	35,991	6,643	21,092	8,355	96,915
21,000 to 21,999	34,110	657,770	18,278	25,862	7,314	16,012	11,943	169,774
22,000 to 22,999	44,154	888,283	17,876	25,647	5,220	11,197	9,367	139,584
23,000 to 23,999	41,009	883,263	19,012	29,553	6,895	20,440	10,679	158,422
24,000 to 24,999	40,376	906,334	24,042	44,366	6,590	17,541	10,552	165,415
25,000 to 25,999	48,285	1,132,116	21,634	49,368	7,063	21,360	11,658	153,344
26,000 to 26,999	37,340	938,043	20,525	42,586	7,906	26,912	10,546	184,147
27,000 to 27,999	39,946	1,029,346	21,602	29,608	6,667	68,714	8,950	144,860
28,000 to 28,999	35,817	941,718	19,045	28,791	7,194	17,023	10,027	185,693
29,000 to 29,999	44,800	1,262,344	20,451	45,155	8,901	17,638	11,197	183,850
30,000 to 30,999	41,264	1,196,237	21,262	33,093	7,889	20,478	9,174	189,399
31,000 to 31,999	39,708	1,193,652	23,486	32,647	9,454	22,843	11,574	247,720
32,000 to 32,999	41,428	1,289,716	25,019	46,987	7,841	17,054	10,750	223,240
33,000 to 33,999	38,375	1,216,032	19,736	31,665	6,395	19,475	11,006	208,997
34,000 to 34,999	41,341	1,381,159	20,333	39,663	7,444	18,487	10,119	192,115
35,000 to 35,999	38,298	1,224,795	21,424	28,424	6,661	18,144	10,408	194,085
36,000 to 36,999	36,683	1,267,062	20,114	63,347	7,372	29,276	9,591	198,292
37,000 to 37,999	38,107	1,357,369	23,192	65,702	10,952	30,341	10,132	207,633
38,000 to 38,999	35,407	1,243,049	22,029	41,433	9,226	15,064	11,581	247,440
39,000 to 39,999	41,197	1,489,255	26,185	47,914	10,385	25,257	9,642	192,417
40,000 to 49,999	379,013	15,519,956	226,559	431,331	83,946	241,700	101,466	2,285,146
50,000 to 59,999	349,094	17,862,615	234,103	427,369	81,582	240,912	90,197	2,417,560
60,000 to 69,999	322,686	19,163,650	224,363	474,532	85,117	269,543	90,575	2,473,925
70,000 to 79,999	295,642	20,098,648	221,589	468,250	88,893	247,308	77,297	2,260,605
80,000 to 89,999	270,182	20,823,004	206,707	412,617	83,950	262,171	69,870	2,275,859
90,000 to 99,999	245,826	21,071,255	195,533	313,748	86,025	236,686	60,080	2,092,268
100,000 to 149,999	833,036	91,220,271	710,003	1,496,595	340,838	984,702	198,335	7,315,556
150,000 to 199,999	365,110	54,836,210	336,635	796,340	191,628	643,078	88,165	3,731,949
200,000 to 299,999	250,852	50,334,163	244,139	1,055,516	170,257	970,023	51,772	2,531,830
300,000 to 399,999	76,026	20,353,293	78,721	560,456	61,551	595,772	14,939	762,895
400,000 to 499,999	34,126	11,323,847	36,634	386,337	29,552	374,888	5,726	298,790
500,000 to 999,999	46,128	20,238,937	52,143	992,031	44,062	1,064,486	7,340	402,863
1,000,000 to 1,999,999	14,358	10,604,371	17,130	842,453	15,297	948,825	2,383	129,503
2,000,000 to 2,999,999	3,559	4,230,253	4,252	411,428	3,909	479,793	537	30,970
3,000,000 to 3,999,999	1,466	2,316,930	1,785	268,684	1,683	330,944	256	18,017
4,000,000 to 4,999,999	836	1,643,497	987	193,298	922	235,454	117	6,049
5,000,000 and over	2,216	10,063,149	2,710	1,905,002	2,607	3,213,705	372	31,588
<b>Total</b>	<b>4,778,588</b>	<b>\$ 421,802,192</b>	<b>3,528,938</b>	<b>\$ 13,753,177</b>	<b>1,653,287</b>	<b>\$ 12,368,905</b>	<b>1,217,079</b>	<b>\$ 34,286,453</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	Business Income <sup>8</sup>				Net Sale of Capital Assets			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	19,374 0	\$ 431,908 0	22,180 0	\$ 1,189,507 0	10,246 0	\$ 1,193,780 0	34,938 0	\$ 97,387 0
\$ 1 to \$ 999	3,106	33,261	1,038	14,571	219	354	1,929	5,342
1,000 to 1,999	6,820	18,850	810	3,932	266	1,121	2,262	5,820
2,000 to 2,999	6,198	30,006	1,739	1,588	224	2,063	2,831	8,387
3,000 to 3,999	4,986	23,874	1,161	8,765	519	62,956	2,854	7,367
4,000 to 4,999	10,033	59,115	986	30,775	431	3,306	2,075	5,344
5,000 to 5,999	6,193	45,176	1,965	9,306	273	1,842	2,073	5,837
6,000 to 6,999	7,137	49,451	1,273	5,189	323	2,314	4,290	11,954
7,000 to 7,999	6,688	51,266	1,161	19,274	636	2,320	2,797	7,319
8,000 to 8,999	8,071	65,111	2,492	19,750	308	1,561	2,584	7,168
9,000 to 9,999	12,291	97,849	704	2,788	1,857	8,565	2,060	5,511
10,000 to 10,999	9,394	94,448	1,675	7,119	311	712	3,352	9,123
11,000 to 11,999	13,406	130,136	4,032	9,355	792	4,480	3,235	7,072
12,000 to 12,999	13,470	122,594	714	3,339	2,036	3,067	2,541	5,973
13,000 to 13,999	12,666	159,621	756	7,638	3,114	7,028	2,288	6,081
14,000 to 14,999	14,424	162,318	2,675	50,033	2,111	2,610	6,462	14,462
15,000 to 15,999	12,234	161,465	1,114	7,825	1,298	3,861	2,627	6,907
16,000 to 16,999	12,983	168,256	1,442	11,023	783	34,037	3,642	8,039
17,000 to 17,999	14,972	224,915	1,699	15,993	856	2,092	2,822	7,370
18,000 to 18,999	14,396	209,206	1,697	11,936	2,128	6,356	2,770	5,969
19,000 to 19,999	15,879	204,282	2,916	31,498	2,798	30,098	5,092	14,259
20,000 to 20,999	10,655	129,038	1,538	13,809	956	5,435	4,106	11,022
21,000 to 21,999	11,474	165,698	1,903	16,912	838	3,023	4,431	11,537
22,000 to 22,999	14,633	250,627	2,670	28,949	1,378	12,963	4,339	12,136
23,000 to 23,999	12,211	157,334	2,134	13,674	1,322	19,506	3,178	8,162
24,000 to 24,999	14,585	190,121	1,983	17,237	1,119	3,169	3,989	9,833
25,000 to 25,999	11,739	151,284	1,280	11,884	2,283	17,061	4,996	12,916
26,000 to 26,999	10,005	161,593	2,848	33,023	2,661	4,925	4,814	11,794
27,000 to 27,999	12,587	203,232	1,942	15,504	1,347	9,978	6,172	16,916
28,000 to 28,999	10,346	229,836	1,629	12,620	932	19,907	6,065	16,490
29,000 to 29,999	6,818	110,380	1,441	14,641	1,311	8,802	6,163	15,073
30,000 to 30,999	10,172	177,790	1,989	22,708	1,309	7,809	4,096	10,385
31,000 to 31,999	9,704	183,071	2,262	26,713	1,985	9,109	5,670	9,869
32,000 to 32,999	9,870	165,230	4,231	34,370	2,211	15,054	3,732	10,015
33,000 to 33,999	10,363	171,690	1,448	16,080	2,210	20,237	3,517	8,417
34,000 to 34,999	7,289	110,869	4,771	64,216	1,097	5,797	5,288	14,070
35,000 to 35,999	10,315	161,842	1,975	19,074	1,665	14,410	3,112	7,390
36,000 to 36,999	7,810	104,512	2,012	22,859	1,848	4,848	4,004	10,651
37,000 to 37,999	6,573	109,393	2,349	26,405	3,143	19,426	4,256	10,094
38,000 to 38,999	8,552	184,728	2,368	15,091	1,147	4,110	3,947	8,670
39,000 to 39,999	10,129	273,928	2,859	11,061	712	4,922	7,706	20,873
40,000 to 49,999	89,247	1,736,393	29,250	188,473	13,250	97,656	49,617	122,763
50,000 to 59,999	67,336	1,387,318	27,538	204,055	15,610	121,223	47,504	123,165
60,000 to 69,999	59,194	1,095,050	25,625	179,034	18,582	78,638	49,099	118,775
70,000 to 79,999	56,916	1,306,019	21,970	141,339	17,150	211,155	51,147	124,400
80,000 to 89,999	45,235	1,164,531	19,237	133,710	19,413	194,330	43,786	107,082
90,000 to 99,999	45,076	1,177,588	22,407	150,082	18,077	197,562	46,896	115,357
100,000 to 149,999	136,577	4,043,066	69,540	450,782	81,635	886,565	182,604	441,651
150,000 to 199,999	61,161	3,033,178	28,861	259,633	47,669	689,584	107,707	269,473
200,000 to 299,999	49,755	3,444,574	19,569	190,948	46,139	1,199,965	101,099	260,126
300,000 to 399,999	17,604	1,807,713	6,530	94,117	18,299	967,445	38,856	103,224
400,000 to 499,999	8,105	1,048,941	2,725	27,087	9,201	700,720	18,561	49,552
500,000 to 999,999	10,647	1,973,679	3,724	97,560	14,212	2,351,283	28,401	78,323
1,000,000 to 1,999,999	3,203	910,677	1,145	61,842	5,443	2,318,243	9,681	27,698
2,000,000 to 2,999,999	746	285,737	320	26,883	1,484	1,233,011	2,373	6,884
3,000,000 to 3,999,999	327	170,213	132	23,740	669	834,375	990	2,895
4,000,000 to 4,999,999	171	60,320	81	24,367	370	733,407	554	1,603
5,000,000 and over	471	556,863	254	77,141	1,213	9,028,685	1,384	4,089
<b>Total</b>	<b>1,082,322</b>	<b>\$ 31,137,165</b>	<b>378,767</b>	<b>\$ 4,228,825</b>	<b>391,421</b>	<b>\$ 23,428,863</b>	<b>969,360</b>	<b>\$ 2,446,065</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S Corporations <sup>9</sup>			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	10,421	\$ 323,048	33,812	\$ 1,152,643	16,714	\$ 1,818,919	33,766	\$ 10,029,735
Zero	0	0	0	0	0	0	0	0
\$ 1 to \$ 999	368	823	906	12,856	121	2,818	1,368	29,898
1,000 to 1,999	733	3,009	1,242	13,901	394	6,768	1,065	19,759
2,000 to 2,999	378	661	855	17,462	156	2,929	228	7,418
3,000 to 3,999	519	5,425	1,239	12,702	1,376	22,951	900	11,745
4,000 to 4,999	461	9,150	1,227	13,762	7	1,551	538	22,415
5,000 to 5,999	1,134	4,139	1,680	36,139	415	1,552	553	3,764
6,000 to 6,999	413	1,724	1,867	35,504	858	7,655	1,601	4,970
7,000 to 7,999	1,166	5,594	764	14,656	765	5,904	903	12,381
8,000 to 8,999	977	8,054	1,687	15,083	996	9,601	577	10,714
9,000 to 9,999	879	4,482	1,623	14,322	727	6,366	620	6,563
10,000 to 10,999	974	5,137	1,177	20,141	541	5,861	680	6,483
11,000 to 11,999	1,495	16,845	2,925	47,019	910	25,125	760	32,098
12,000 to 12,999	2,302	28,615	1,345	13,612	391	14,537	693	13,736
13,000 to 13,999	944	7,983	1,120	18,972	871	18,672	631	11,299
14,000 to 14,999	2,616	36,886	1,567	13,783	2,451	54,426	2,075	32,712
15,000 to 15,999	2,340	16,294	1,573	12,452	656	5,516	740	13,128
16,000 to 16,999	3,195	26,753	3,041	64,647	1,110	12,159	1,661	24,358
17,000 to 17,999	1,480	10,455	2,543	24,626	2,119	36,600	1,031	15,661
18,000 to 18,999	1,620	11,038	3,106	38,878	1,385	21,679	1,095	21,749
19,000 to 19,999	2,481	15,185	2,193	19,089	824	7,918	2,011	35,050
20,000 to 20,999	3,319	49,159	1,798	18,980	1,245	15,922	1,180	22,649
21,000 to 21,999	3,991	49,224	1,413	18,266	1,667	22,364	1,379	16,626
22,000 to 22,999	2,377	20,340	1,778	25,160	792	20,580	1,023	9,651
23,000 to 23,999	1,912	13,416	2,488	38,535	1,154	17,552	1,119	16,232
24,000 to 24,999	4,035	55,866	1,931	25,972	722	11,481	960	15,854
25,000 to 25,999	4,419	31,314	3,294	45,042	1,410	14,742	1,080	25,809
26,000 to 26,999	1,735	16,830	2,254	22,512	2,519	47,768	1,273	10,320
27,000 to 27,999	3,732	18,586	2,912	47,888	1,743	18,556	1,258	20,543
28,000 to 28,999	2,745	14,210	2,124	37,920	1,608	26,683	1,161	31,891
29,000 to 29,999	1,763	16,205	3,808	29,182	1,007	12,523	809	20,566
30,000 to 30,999	1,700	13,283	3,071	25,894	1,203	20,897	1,082	17,812
31,000 to 31,999	2,510	23,335	3,306	44,871	2,191	56,609	1,071	31,351
32,000 to 32,999	4,015	78,454	4,989	57,409	2,442	78,828	3,381	71,676
33,000 to 33,999	1,322	9,051	2,712	29,653	1,568	51,305	2,559	21,043
34,000 to 34,999	2,156	26,821	2,345	33,874	1,652	16,381	1,658	13,364
35,000 to 35,999	2,165	26,672	4,646	53,787	556	8,479	613	22,213
36,000 to 36,999	2,218	19,388	2,592	33,009	1,241	14,464	1,604	37,771
37,000 to 37,999	3,180	82,025	3,079	29,231	1,478	23,612	1,484	55,213
38,000 to 38,999	2,199	25,614	3,626	56,449	1,068	26,589	964	13,038
39,000 to 39,999	4,266	25,889	1,870	21,122	2,169	25,628	3,443	38,236
40,000 to 49,999	30,235	333,146	35,641	397,614	19,699	338,505	17,462	190,963
50,000 to 59,999	21,591	275,714	31,280	415,986	17,747	396,091	14,811	212,472
60,000 to 69,999	22,814	267,841	30,626	362,012	15,965	376,482	14,449	230,294
70,000 to 79,999	20,711	340,544	28,883	368,703	18,866	791,032	16,932	682,397
80,000 to 89,999	19,823	283,302	29,459	374,276	16,403	482,224	17,624	305,559
90,000 to 99,999	17,911	262,535	27,199	296,222	16,357	557,249	13,487	212,684
100,000 to 149,999	59,226	1,166,011	92,957	864,515	67,692	2,663,002	61,497	1,009,455
150,000 to 199,999	32,286	710,077	14,328	373,255	43,470	2,652,730	36,662	758,605
200,000 to 299,999	29,529	1,003,153	12,292	313,043	52,860	4,553,372	45,831	1,180,330
300,000 to 399,999	12,392	623,264	5,574	175,476	28,016	3,930,887	24,299	851,780
400,000 to 499,999	6,907	363,379	2,758	103,782	15,778	3,131,128	13,881	539,315
500,000 to 999,999	11,176	887,460	4,802	196,274	29,233	9,389,815	26,208	1,650,864
1,000,000 to 1,999,999	5,056	675,457	1,832	102,202	11,735	8,033,754	10,763	1,430,721
2,000,000 to 2,999,999	1,470	261,275	480	34,219	3,115	3,776,196	2,902	675,751
3,000,000 to 3,999,999	666	120,833	216	11,686	1,343	2,220,936	1,297	354,378
4,000,000 to 4,999,999	375	60,018	117	7,615	764	1,622,218	736	302,859
5,000,000 and over	1,197	382,164	347	30,787	2,216	12,449,985	2,151	1,953,823
<b>Total</b>	<b>386,017</b>	<b>\$ 9,173,156</b>	<b>442,320</b>	<b>\$ 6,734,673</b>	<b>424,478</b>	<b>\$ 59,986,076</b>	<b>403,590</b>	<b>\$ 23,419,743</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

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	1,982	\$ 33,979	1,402	\$ 112,149	1,482	\$ 40,996	4,115	\$ 602,781
Zero	0	0	0	0	0	0	0	0
\$ 1 to \$ 999	a	36	a	1	52	101	a	373
1,000 to 1,999	52	197	0	0	0	0	0	0
2,000 to 2,999	224	361	224	361	52	282	a	186
3,000 to 3,999	a	1	0	0	0	0	358	54,441
4,000 to 4,999	0	0	0	0	0	0	103	1,741
5,000 to 5,999	52	258	0	0	0	0	473	2,690
6,000 to 6,999	103	105	a	0	52	371	510	859
7,000 to 7,999	0	0	0	0	52	29	224	451
8,000 to 8,999	a	166	0	0	103	869	103	412
9,000 to 9,999	0	0	0	0	52	297	52	285
10,000 to 10,999	a	7	a	2	52	552	a	142
11,000 to 11,999	0	0	0	0	48	116	151	2,214
12,000 to 12,999	0	0	0	0	53	271	155	2,551
13,000 to 13,999	53	1	0	0	66	4,320	49	731
14,000 to 14,999	52	14	0	0	0	0	49	878
15,000 to 15,999	52	1	0	0	48	118	54	2,923
16,000 to 16,999	19	107	0	0	53	755	528	10,845
17,000 to 17,999	375	3,338	a	0	0	0	0	0
18,000 to 18,999	0	0	0	0	102	146	103	307
19,000 to 19,999	345	852	19	3	49	26	327	5,647
20,000 to 20,999	0	0	0	0	150	942	1,348	33,708
21,000 to 21,999	51	12	0	0	0	0	98	972
22,000 to 22,999	146	363	0	0	150	2,234	199	930
23,000 to 23,999	146	1,271	51	20	52	2,112	48	229
24,000 to 24,999	146	1,211	a	0	0	0	0	0
25,000 to 25,999	48	154	0	0	149	2,142	193	2,379
26,000 to 26,999	259	371	258	29	0	0	49	167
27,000 to 27,999	99	886	a	0	48	390	99	1,296
28,000 to 28,999	95	161	a	0	51	739	100	945
29,000 to 29,999	a	29	a	2	97	1,092	0	0
30,000 to 30,999	190	96	0	0	a	433	98	1,597
31,000 to 31,999	97	955	0	0	396	7,557	102	1,667
32,000 to 32,999	48	25	51	77	52	1,204	256	6,562
33,000 to 33,999	48	9	0	0	0	0	52	525
34,000 to 34,999	255	245	208	1	51	1,402	149	2,898
35,000 to 35,999	a	4	a	0	147	1,946	48	604
36,000 to 36,999	0	0	0	0	48	10	250	2,401
37,000 to 37,999	99	40	0	0	0	0	290	2,187
38,000 to 38,999	209	4,405	0	0	48	100	147	3,343
39,000 to 39,999	66	17	19	1	20	370	101	2,538
40,000 to 49,999	3,159	19,146	1,551	132	410	5,300	1,618	29,189
50,000 to 59,999	2,180	24,419	682	2,834	498	6,040	3,072	44,197
60,000 to 69,999	1,101	14,630	308	527	915	16,058	2,201	23,065
70,000 to 79,999	1,338	10,309	181	448	429	17,745	1,780	21,911
80,000 to 89,999	2,669	42,264	790	22,526	487	17,630	1,301	17,293
90,000 to 99,999	2,008	32,858	555	2,226	600	13,474	1,124	23,042
100,000 to 149,999	8,704	153,960	2,760	4,712	1,445	49,159	4,556	113,999
150,000 to 199,999	4,103	57,943	1,173	3,507	649	7,244	1,989	38,840
200,000 to 299,999	4,986	160,438	1,265	9,637	943	62,197	1,797	58,013
300,000 to 399,999	2,174	93,125	657	2,396	456	41,300	807	31,484
400,000 to 499,999	1,061	56,136	269	6,025	247	32,496	552	32,926
500,000 to 999,999	2,214	182,503	632	33,600	545	84,027	1,122	55,581
1,000,000 to 1,999,999	958	161,371	334	17,457	170	58,382	332	56,441
2,000,000 to 2,999,999	269	63,673	115	17,264	36	12,201	109	20,926
3,000,000 to 3,999,999	121	38,931	48	2,104	25	16,039	56	8,063
4,000,000 to 4,999,999	69	38,087	32	726	a	7,796	22	2,878
5,000,000 and over	271	280,079	146	22,983	25	7,774	80	33,679
<b>Total</b>	<b>42,702</b>	<b>\$ 1,479,547</b>	<b>13,740</b>	<b>\$ 261,750</b>	<b>11,660</b>	<b>\$ 526,785</b>	<b>33,518</b>	<b>\$ 1,366,933</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	All Other Federal Income Sources <sup>10</sup>				Total Income	
	Profit		Loss			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	48,676	\$ 1,136,439	53,733	\$ 13,230,607	91,192	\$ -17,463,652
Zero	966	11,721	0	0	3,985	34,580
\$ 1 to \$ 999	12,445	176,885	823	39,574	23,440	232,266
1,000 to 1,999	6,380	52,740	440	19,569	16,340	90,986
2,000 to 2,999	8,305	64,411	407	10,225	17,875	118,332
3,000 to 3,999	8,818	97,638	948	22,233	17,510	165,203
4,000 to 4,999	7,876	65,499	1,059	38,447	23,495	174,862
5,000 to 5,999	11,466	99,501	1,657	30,830	24,935	225,660
6,000 to 6,999	11,649	97,883	1,351	37,039	30,548	266,339
7,000 to 7,999	10,807	82,019	847	25,050	25,776	257,513
8,000 to 8,999	13,892	114,395	809	23,697	36,806	405,742
9,000 to 9,999	15,222	111,573	391	21,863	35,404	445,106
10,000 to 10,999	13,022	101,575	1,611	59,385	32,099	399,248
11,000 to 11,999	16,096	150,698	1,228	93,136	40,032	543,142
12,000 to 12,999	14,380	84,713	428	25,822	43,025	611,843
13,000 to 13,999	14,007	128,486	562	19,797	40,661	653,119
14,000 to 14,999	22,005	126,151	2,207	21,417	49,764	820,438
15,000 to 15,999	17,128	95,727	281	11,082	50,132	876,298
16,000 to 16,999	19,368	140,321	1,142	24,473	48,912	930,263
17,000 to 17,999	23,642	155,092	800	70,940	50,651	1,017,189
18,000 to 18,999	24,347	148,976	1,436	28,667	52,626	1,103,503
19,000 to 19,999	27,172	167,301	1,237	31,008	57,780	1,255,793
20,000 to 20,999	25,840	135,699	527	20,331	49,106	1,117,752
21,000 to 21,999	28,501	166,077	714	19,931	48,853	1,191,460
22,000 to 22,999	26,357	141,269	1,036	25,253	56,441	1,411,010
23,000 to 23,999	34,890	193,511	1,350	36,381	53,310	1,383,147
24,000 to 24,999	34,028	188,102	767	12,589	55,405	1,502,120
25,000 to 25,999	34,799	210,697	1,921	19,778	59,439	1,665,669
26,000 to 26,999	31,418	166,880	1,449	23,915	51,112	1,488,183
27,000 to 27,999	31,211	186,455	1,270	38,432	52,666	1,570,032
28,000 to 28,999	32,902	203,086	783	35,053	47,287	1,532,928
29,000 to 29,999	30,456	196,429	2,270	18,634	54,182	1,756,237
30,000 to 30,999	34,649	211,576	468	29,848	52,380	1,762,733
31,000 to 31,999	36,868	248,725	705	13,900	53,648	1,897,742
32,000 to 32,999	35,029	201,553	1,072	29,322	52,218	1,907,919
33,000 to 33,999	32,900	214,005	1,653	19,558	48,863	1,847,191
34,000 to 34,999	35,156	246,038	680	26,955	48,360	1,883,371
35,000 to 35,999	36,566	252,762	353	10,060	45,353	1,818,437
36,000 to 36,999	35,465	255,625	498	17,118	44,904	1,833,015
37,000 to 37,999	34,912	278,530	924	65,649	47,179	1,985,252
38,000 to 38,999	35,220	259,533	590	23,707	45,146	1,931,412
39,000 to 39,999	34,481	270,820	1,641	40,455	50,571	2,222,014
40,000 to 49,999	339,845	2,915,013	10,905	264,092	450,091	22,729,617
50,000 to 59,999	325,581	2,666,793	6,196	205,605	404,976	24,616,678
60,000 to 69,999	324,394	2,572,792	6,872	172,219	363,409	25,717,109
70,000 to 79,999	311,002	2,321,725	5,896	116,229	330,214	26,617,309
80,000 to 89,999	288,807	2,099,209	5,364	190,982	298,566	26,905,719
90,000 to 99,999	254,358	1,716,155	5,966	163,050	267,757	26,708,718
100,000 to 149,999	844,739	5,573,127	19,205	473,918	889,415	112,185,677
150,000 to 199,999	357,047	2,732,631	10,877	255,892	386,091	67,933,393
200,000 to 299,999	220,039	2,516,240	13,529	396,264	268,135	65,423,404
300,000 to 399,999	62,677	1,140,679	6,980	242,106	84,219	29,408,650
400,000 to 499,999	26,815	528,157	4,263	131,376	38,268	17,363,409
500,000 to 999,999	43,602	1,385,544	8,343	285,082	53,669	36,555,410
1,000,000 to 1,999,999	18,261	844,921	3,954	455,298	17,372	23,376,299
2,000,000 to 2,999,999	5,166	392,856	1,221	243,775	4,292	10,151,684
3,000,000 to 3,999,999	2,325	244,002	548	68,846	1,795	6,108,192
4,000,000 to 4,999,999	1,269	145,407	336	105,080	990	4,300,424
5,000,000 and over	3,945	1,243,251	1,032	245,669	2,718	36,794,073
<b>Total</b>	<b>4,439,186</b>	<b>\$ 38,675,620</b>	<b>205,551</b>	<b>\$ 18,427,214</b>	<b>5,691,390</b>	<b>\$ 589,767,162</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Tax Year 2009**  
**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	Individual Retirement Plan <sup>11, 12</sup>		Student Loan Interest		Tuition & Fees		Moving Expenses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	1,651 0	\$ 12,637 0	3,768 0	\$ 3,843 0	2,644 0	\$ 5,583 0	339 0	\$ 1,169 0
\$ 1 to \$ 999	49	250	201	199	271	18	0	0
1,000 to 1,999	0	0	151	170	151	276	a	17
2,000 to 2,999	0	0	48	14	208	376	0	0
3,000 to 3,999	127	193	100	75	155	209	0	0
4,000 to 4,999	425	2,177	465	350	532	1,441	0	0
5,000 to 5,999	100	1,047	524	298	202	648	0	0
6,000 to 6,999	52	52	194	95	250	672	a	10
7,000 to 7,999	49	12	206	223	357	856	52	70
8,000 to 8,999	53	526	350	394	357	779	0	0
9,000 to 9,999	48	238	405	411	353	703	103	227
10,000 to 10,999	0	0	247	99	310	656	148	33
11,000 to 11,999	1,406	5,738	683	559	1,239	4,649	49	64
12,000 to 12,999	99	706	655	654	405	764	0	0
13,000 to 13,999	49	15	251	244	456	877	0	0
14,000 to 14,999	425	1,926	547	464	301	472	52	6
15,000 to 15,999	358	1,863	609	604	305	804	374	544
16,000 to 16,999	52	516	603	422	658	971	0	0
17,000 to 17,999	306	1,581	873	714	305	722	202	374
18,000 to 18,999	519	1,176	600	123	460	1,047	49	148
19,000 to 19,999	462	1,103	981	1,132	409	631	103	124
20,000 to 20,999	390	1,907	844	592	393	1,086	0	0
21,000 to 21,999	339	1,272	1,067	1,585	497	843	51	251
22,000 to 22,999	397	1,821	940	1,106	402	436	98	214
23,000 to 23,999	312	1,379	2,342	2,592	955	1,462	99	490
24,000 to 24,999	546	2,559	1,754	1,116	739	1,178	49	151
25,000 to 25,999	812	1,858	1,086	936	797	1,647	98	576
26,000 to 26,999	729	2,430	995	753	820	1,058	525	1,224
27,000 to 27,999	492	2,302	844	745	251	267	101	193
28,000 to 28,999	489	1,879	1,053	962	468	954	0	0
29,000 to 29,999	1,592	5,179	1,262	1,167	1,745	6,223	0	0
30,000 to 30,999	443	1,980	1,086	1,093	503	1,299	97	530
31,000 to 31,999	731	4,477	1,042	657	246	686	152	91
32,000 to 32,999	2,885	13,208	1,573	1,496	1,656	990	198	386
33,000 to 33,999	830	4,451	1,134	752	503	1,194	51	165
34,000 to 34,999	591	2,832	2,744	1,899	548	899	196	450
35,000 to 35,999	491	3,317	1,391	1,230	1,655	6,163	199	204
36,000 to 36,999	548	3,067	1,851	1,634	449	715	200	333
37,000 to 37,999	766	5,806	1,298	1,218	247	602	149	292
38,000 to 38,999	350	2,331	1,501	1,406	555	724	152	410
39,000 to 39,999	1,998	8,805	1,406	1,138	453	707	149	127
40,000 to 49,999	16,859	78,137	24,003	21,704	4,443	8,192	2,160	4,479
50,000 to 59,999	11,022	54,131	31,702	30,476	4,113	4,962	2,192	5,419
60,000 to 69,999	16,796	101,060	31,834	31,327	4,325	8,552	2,173	4,353
70,000 to 79,999	15,403	75,075	36,806	37,523	3,656	5,538	1,202	3,072
80,000 to 89,999	13,410	61,770	29,350	28,664	4,420	5,521	2,130	6,732
90,000 to 99,999	13,698	69,203	32,061	35,221	9,257	14,975	1,466	2,899
100,000 to 149,999	48,360	256,322	113,577	94,502	68,489	110,687	3,924	10,914
150,000 to 199,999	13,690	81,777	602	309	7,565	8,370	775	2,401
200,000 to 299,999	6,274	59,645	186	301	69	231	1,316	6,432
300,000 to 399,999	2,372	23,151	19	16	36	19	436	2,080
400,000 to 499,999	1,131	10,842	0	0	0	0	180	1,920
500,000 to 999,999	1,828	18,358	a	28	a	75	103	628
1,000,000 to 1,999,999	588	5,851	a	0	a	11	41	372
2,000,000 to 2,999,999	147	1,489	0	0	0	0	a	262
3,000,000 to 3,999,999	69	708	0	0	0	0	a	85
4,000,000 to 4,999,999	23	237	0	0	0	0	0	0
5,000,000 and over	53	514	0	0	0	0	a	79
<b>Total</b>	<b>183,683</b>	<b>\$ 1,002,881</b>	<b>339,831</b>	<b>\$ 315,235</b>	<b>130,607</b>	<b>\$ 219,418</b>	<b>22,152</b>	<b>\$ 60,999</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	Half Self-Employment Tax <sup>12</sup>		Self-Employed Health Insurance <sup>12</sup>		Self-Employed Retirement Plan <sup>12</sup>		Penalty on Early Withdrawal Of Savings	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	24,837 0	\$ 33,776 0	12,349 0	\$ 92,567 0	326 0	\$ 9,388 0	2,057 0	\$ 855 0
\$ 1 to \$ 999	2,611	2,550	950	4,124	223	6,147	209	48
1,000 to 1,999	6,401	1,309	329	2,158	0	0	156	14
2,000 to 2,999	6,551	2,414	307	1,249	0	0	155	32
3,000 to 3,999	5,313	1,956	578	4,640	462	1,493	104	3
4,000 to 4,999	10,159	4,501	2,664	10,670	52	307	105	5
5,000 to 5,999	6,275	3,283	646	2,010	52	30	157	13
6,000 to 6,999	7,494	3,739	671	3,748	52	104	327	284
7,000 to 7,999	6,963	3,827	488	2,016	a	21	456	25
8,000 to 8,999	8,579	5,240	779	3,460	48	29	255	199
9,000 to 9,999	12,650	7,328	888	4,558	48	24	478	131
10,000 to 10,999	9,600	6,933	1,202	11,806	99	959	272	156
11,000 to 11,999	14,736	9,667	784	4,535	a	49	203	8
12,000 to 12,999	12,561	8,838	1,074	5,043	0	0	616	46
13,000 to 13,999	13,669	12,564	2,109	13,408	0	0	259	51
14,000 to 14,999	15,306	12,359	1,143	6,815	48	143	358	28
15,000 to 15,999	13,011	12,030	1,034	7,138	52	794	310	22
16,000 to 16,999	13,134	12,516	1,797	14,503	374	7,574	425	7
17,000 to 17,999	16,650	18,481	4,038	27,801	52	39	727	292
18,000 to 18,999	15,134	15,408	3,202	16,369	52	305	413	91
19,000 to 19,999	16,031	16,870	1,806	10,786	52	323	201	11
20,000 to 20,999	11,219	9,882	1,450	7,263	101	377	501	103
21,000 to 21,999	11,882	12,693	1,697	8,445	98	295	434	39
22,000 to 22,999	15,132	18,196	2,477	10,998	229	3,163	873	187
23,000 to 23,999	14,106	12,301	1,792	10,810	146	346	437	40
24,000 to 24,999	14,736	14,017	2,371	18,119	48	266	952	66
25,000 to 25,999	11,874	11,396	1,825	10,021	102	468	636	63
26,000 to 26,999	10,004	11,878	2,811	8,177	101	522	864	101
27,000 to 27,999	12,784	14,983	2,680	17,373	48	186	292	231
28,000 to 28,999	10,908	17,663	3,298	33,299	257	1,544	552	59
29,000 to 29,999	6,720	8,230	1,077	4,968	148	1,281	1,791	82
30,000 to 30,999	9,335	13,246	1,484	7,505	143	1,437	437	14
31,000 to 31,999	11,894	16,182	2,521	12,857	0	0	484	47
32,000 to 32,999	12,151	20,583	2,693	30,307	98	577	299	40
33,000 to 33,999	10,376	14,883	3,545	26,720	152	261	976	105
34,000 to 34,999	8,444	8,391	2,197	9,584	100	2,115	693	45
35,000 to 35,999	10,063	12,149	2,478	13,677	150	1,140	446	25
36,000 to 36,999	7,666	7,869	1,603	8,053	99	881	353	40
37,000 to 37,999	6,587	8,547	1,438	7,444	197	432	624	82
38,000 to 38,999	9,022	13,401	2,928	25,695	100	367	442	266
39,000 to 39,999	9,899	20,253	3,604	34,044	51	243	491	46
40,000 to 49,999	93,144	142,584	26,347	145,700	3,634	17,499	4,758	925
50,000 to 59,999	69,537	110,984	20,766	126,479	2,519	36,575	5,297	2,563
60,000 to 69,999	66,103	98,260	16,886	105,433	3,415	27,888	4,763	984
70,000 to 79,999	62,275	108,029	15,827	102,092	3,961	41,273	5,134	1,316
80,000 to 89,999	51,770	94,898	13,795	97,720	2,868	29,541	5,203	1,385
90,000 to 99,999	50,783	99,369	13,618	91,684	7,381	61,527	3,044	307
100,000 to 149,999	154,193	320,962	40,843	292,751	18,108	244,435	14,973	5,264
150,000 to 199,999	72,718	197,139	21,931	170,967	14,745	323,874	6,647	1,744
200,000 to 299,999	62,795	223,177	23,093	215,146	18,602	466,998	4,842	1,291
300,000 to 399,999	24,638	116,623	11,750	127,415	9,424	317,212	1,370	581
400,000 to 499,999	12,677	70,971	6,456	71,489	5,702	224,288	457	128
500,000 to 999,999	19,931	143,795	11,262	142,667	9,076	420,994	966	340
1,000,000 to 1,999,999	6,876	71,519	4,210	60,903	2,872	163,844	278	345
2,000,000 to 2,999,999	1,723	24,618	1,082	16,545	651	39,049	88	137
3,000,000 to 3,999,999	785	12,519	457	7,048	241	18,188	32	51
4,000,000 to 4,999,999	398	7,336	239	3,832	123	7,222	16	25
5,000,000 and over	1,233	41,857	683	11,739	333	16,007	45	194
<b>Total</b>	<b>1,204,047</b>	<b>\$ 2,346,972</b>	<b>314,053</b>	<b>\$ 2,344,374</b>	<b>108,010</b>	<b>\$ 2,500,042</b>	<b>78,736</b>	<b>\$ 21,584</b>

Footnotes follow this section.



**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

Tax Year 2009

**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	Alimony Paid		Domestic Production		Total Adjustments <sup>13</sup>		California Adjustments			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Subtractions		Additions	
							Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	457	\$ 12,928	769	\$ 26,216	34,957	\$ 208,788	64,765	\$ 15,355,292	51,710	\$ 11,587,663
Zero	0	0	0	0	0	0	1,335	14,129	0	0
\$ 1 to \$ 999	0	0	a	0	3,403	13,539	12,330	267,768	1,833	45,566
1,000 to 1,999	0	0	1,326	13	6,761	3,989	5,738	85,827	950	22,100
2,000 to 2,999	0	0	156	469	6,912	4,568	6,449	87,295	907	16,941
3,000 to 3,999	0	0	48	0	5,544	8,586	8,169	124,429	2,046	25,367
4,000 to 4,999	0	0	157	256	10,838	19,721	7,745	96,514	1,414	36,480
5,000 to 5,999	0	0	0	0	6,847	7,336	10,867	108,659	2,446	34,246
6,000 to 6,999	0	0	52	2	8,172	8,712	8,628	104,416	1,801	42,776
7,000 to 7,999	0	0	a	19	7,627	7,082	8,604	88,997	1,734	27,383
8,000 to 8,999	0	0	a	0	9,197	10,730	9,107	109,188	3,190	32,481
9,000 to 9,999	0	0	52	1	13,559	13,634	10,326	122,337	1,805	25,038
10,000 to 10,999	48	659	103	1	10,776	21,715	9,640	109,760	2,676	61,633
11,000 to 11,999	103	134	2,746	449	17,321	26,166	11,934	102,694	4,473	39,635
12,000 to 12,999	52	186	105	20	13,577	16,265	10,430	79,789	2,122	15,542
13,000 to 13,999	14	168	1,494	468	14,323	28,361	8,220	100,816	1,693	22,010
14,000 to 14,999	0	0	2,650	157	16,644	22,588	13,492	109,658	3,711	29,612
15,000 to 15,999	0	0	52	17	14,132	24,522	10,579	95,555	2,087	15,904
16,000 to 16,999	0	0	103	9	14,682	36,747	13,047	121,044	3,158	28,981
17,000 to 17,999	468	5,524	1,527	123	19,043	56,251	15,328	112,072	3,347	35,931
18,000 to 18,999	0	0	3,071	149	16,825	35,205	15,232	121,903	3,031	29,351
19,000 to 19,999	374	2,241	3,024	248	17,917	34,879	16,284	128,318	2,732	29,694
20,000 to 20,999	0	0	101	71	12,941	22,011	17,429	113,252	2,020	23,220
21,000 to 21,999	146	1,180	98	7	13,704	26,679	19,558	134,850	2,465	21,785
22,000 to 22,999	98	671	2,695	296	17,339	37,209	17,937	137,122	2,035	34,898
23,000 to 23,999	472	780	2,699	177	16,917	33,596	22,247	136,666	4,240	35,944
24,000 to 24,999	48	913	1,399	100	17,566	38,760	21,824	130,157	2,405	22,210
25,000 to 25,999	0	0	2,309	45	16,682	27,603	23,297	151,477	2,872	24,173
26,000 to 26,999	0	0	51	1	12,726	26,249	21,590	154,443	3,393	38,267
27,000 to 27,999	48	285	147	19	14,695	37,536	20,074	137,162	2,645	36,162
28,000 to 28,999	0	0	472	1,104	12,604	57,848	22,851	156,033	4,227	26,680
29,000 to 29,999	146	595	98	1	12,093	27,902	21,559	157,602	3,609	27,823
30,000 to 30,999	98	2,890	149	238	12,086	30,780	22,695	159,711	4,056	22,769
31,000 to 31,999	193	1,006	0	0	14,498	36,182	27,276	195,927	4,635	19,040
32,000 to 32,999	48	626	525	249	14,473	68,727	25,070	178,047	3,811	34,525
33,000 to 33,999	95	1,008	250	448	14,395	50,753	22,903	178,913	3,324	17,650
34,000 to 34,999	349	2,790	496	1,438	12,864	33,298	22,439	215,851	3,943	35,190
35,000 to 35,999	0	0	148	304	12,642	38,334	22,687	193,027	4,128	16,772
36,000 to 36,999	0	0	51	1	10,510	24,143	24,674	202,116	5,188	29,332
37,000 to 37,999	97	788	98	14	9,242	25,651	24,830	211,800	2,480	18,816
38,000 to 38,999	100	534	0	0	11,515	45,805	20,925	207,408	3,962	42,783
39,000 to 39,999	48	485	150	36	13,230	65,914	21,939	215,985	5,407	55,093
40,000 to 49,999	2,104	30,507	7,696	6,709	134,867	474,137	215,106	2,357,164	40,504	317,270
50,000 to 59,999	1,924	17,081	4,936	1,708	117,941	405,526	222,075	2,224,834	39,505	276,162
60,000 to 69,999	1,665	21,734	4,728	2,479	120,741	414,545	213,780	1,961,688	42,085	283,516
70,000 to 79,999	1,174	17,786	5,257	2,904	114,810	407,366	200,380	1,721,246	42,040	209,922
80,000 to 89,999	1,449	9,735	5,408	1,780	104,821	364,453	189,601	1,520,810	41,122	346,443
90,000 to 99,999	755	7,872	5,474	4,672	102,801	401,114	170,535	1,168,665	41,461	278,276
100,000 to 149,999	5,792	92,551	15,770	11,024	378,859	1,509,955	575,513	3,598,745	185,808	1,110,627
150,000 to 199,999	3,372	46,536	3,641	9,034	123,381	879,101	249,211	1,636,325	89,330	690,580
200,000 to 299,999	2,601	63,542	5,133	25,922	91,606	1,111,105	157,308	1,324,239	77,134	994,300
300,000 to 399,999	1,023	38,967	2,620	21,137	34,848	669,302	45,235	531,658	32,848	622,252
400,000 to 499,999	746	32,540	1,350	15,075	17,314	440,006	19,149	287,581	17,714	358,468
500,000 to 999,999	713	39,608	3,624	71,043	27,772	855,823	29,444	616,963	29,895	985,500
1,000,000 to 1,999,999	333	30,514	1,935	71,268	9,696	412,177	11,552	445,985	11,706	1,024,688
2,000,000 to 2,999,999	98	15,477	689	41,589	2,531	140,397	3,041	197,305	3,135	551,347
3,000,000 to 3,999,999	46	6,415	340	27,965	1,133	73,634	1,287	105,759	1,398	248,819
4,000,000 to 4,999,999	26	3,819	172	20,042	595	42,786	739	100,743	786	255,168
5,000,000 and over	57	33,464	591	165,078	1,767	273,904	2,177	742,734	2,302	1,249,628
<b>Total</b>	<b>27,377</b>	<b>\$ 544,539</b>	<b>98,734</b>	<b>\$ 532,595</b>	<b>1,927,259</b>	<b>\$ 10,239,692</b>	<b>3,028,184</b>	<b>\$ 41,556,453</b>	<b>868,479</b>	<b>\$ 22,590,430</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Motor Vehicle Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	35,706 0	\$ 404,118 0	49,707 0	\$ 384,186 0	53,234 0	\$ 483,593 0	1,582 0	\$ 3,199 0
\$ 1 to \$ 999	2,894	23,858	3,750	2,693	4,041	13,250	579	136
1,000 to 1,999	2,191	22,728	2,764	2,035	3,099	17,073	104	82
2,000 to 2,999	2,971	35,758	1,881	2,642	3,221	11,291	1,391	268
3,000 to 3,999	2,796	48,354	4,300	3,440	3,127	17,323	1,742	2,393
4,000 to 4,999	1,612	14,379	3,288	5,451	3,405	14,053	0	0
5,000 to 5,999	2,414	21,471	3,577	5,428	3,237	15,607	52	131
6,000 to 6,999	2,578	20,238	3,386	3,713	3,659	14,677	48	78
7,000 to 7,999	1,760	14,698	3,007	8,983	3,017	11,348	258	48
8,000 to 8,999	2,083	19,340	4,001	3,269	3,841	13,320	250	216
9,000 to 9,999	2,334	24,987	3,883	2,843	3,980	17,478	103	16
10,000 to 10,999	2,732	15,861	5,017	3,712	5,020	15,869	1,478	677
11,000 to 11,999	2,336	26,606	4,474	8,535	4,163	20,868	627	421
12,000 to 12,999	4,365	25,457	5,597	5,034	5,397	16,116	532	102
13,000 to 13,999	3,315	26,140	5,228	5,575	5,124	22,190	326	436
14,000 to 14,999	4,055	34,994	7,611	6,034	7,568	25,864	194	471
15,000 to 15,999	3,452	28,958	7,664	9,315	7,457	22,059	474	191
16,000 to 16,999	4,624	29,262	8,478	9,080	7,589	25,115	52	9
17,000 to 17,999	4,262	41,671	7,677	10,024	6,798	23,402	627	245
18,000 to 18,999	4,271	55,691	9,882	8,936	10,047	30,314	1,527	436
19,000 to 19,999	5,404	36,801	7,884	9,383	7,477	25,767	619	221
20,000 to 20,999	3,445	34,771	6,925	7,322	6,664	26,407	580	434
21,000 to 21,999	5,735	63,662	8,734	13,821	7,777	24,301	695	476
22,000 to 22,999	4,633	33,347	9,789	12,310	9,299	35,334	1,833	544
23,000 to 23,999	4,410	34,252	8,754	7,635	7,896	27,300	335	104
24,000 to 24,999	6,581	58,083	11,287	11,469	10,106	34,493	1,820	1,763
25,000 to 25,999	6,663	66,511	12,432	12,594	10,595	34,819	1,604	635
26,000 to 26,999	5,795	48,036	10,888	12,442	10,285	40,904	665	220
27,000 to 27,999	6,202	41,053	13,365	14,736	12,852	50,416	596	153
28,000 to 28,999	4,740	40,361	12,322	38,658	11,807	42,899	246	147
29,000 to 29,999	7,138	71,612	11,807	12,993	10,915	38,131	906	442
30,000 to 30,999	5,101	55,021	15,072	14,787	15,119	55,964	1,784	1,193
31,000 to 31,999	6,413	42,909	16,776	18,369	16,033	61,703	1,638	2,612
32,000 to 32,999	6,848	100,648	17,537	23,503	16,399	73,815	901	623
33,000 to 33,999	6,064	45,875	14,808	15,889	13,724	50,306	1,181	270
34,000 to 34,999	6,345	52,440	13,908	22,930	12,776	42,131	1,610	643
35,000 to 35,999	6,513	54,780	14,439	19,872	12,043	39,912	957	698
36,000 to 36,999	6,270	55,966	13,506	31,546	12,536	51,671	2,166	6,733
37,000 to 37,999	7,292	48,415	15,495	21,904	14,617	56,527	738	535
38,000 to 38,999	7,226	55,585	16,298	18,161	14,986	62,270	1,581	656
39,000 to 39,999	7,229	63,599	19,173	22,294	16,647	62,718	1,221	485
40,000 to 49,999	67,904	473,368	184,891	279,596	173,571	667,098	22,019	16,165
50,000 to 59,999	56,125	408,009	196,661	354,801	177,025	683,255	24,017	28,049
60,000 to 69,999	53,746	384,957	205,482	469,745	187,788	708,853	26,941	27,775
70,000 to 79,999	40,655	277,433	211,094	634,496	197,240	797,868	28,446	35,349
80,000 to 89,999	34,678	261,431	208,836	755,471	194,772	847,702	30,510	42,046
90,000 to 99,999	29,293	209,080	203,946	797,372	193,012	826,993	27,927	34,403
100,000 to 149,999	68,454	588,691	760,909	4,678,288	725,065	3,490,907	102,562	161,575
150,000 to 199,999	17,720	274,728	371,989	3,863,488	347,157	2,086,153	52,066	110,067
200,000 to 299,999	8,692	151,254	264,357	4,502,333	246,891	1,980,079	24,144	48,234
300,000 to 399,999	1,964	42,600	83,218	2,291,171	78,339	815,882	904	817
400,000 to 499,999	714	31,807	37,896	1,471,290	35,925	446,354	391	220
500,000 to 999,999	644	35,553	53,073	3,429,772	50,774	800,771	546	256
1,000,000 to 1,999,999	122	8,104	17,174	2,444,181	16,619	385,341	132	320
2,000,000 to 2,999,999	20	561	4,243	1,122,812	4,124	132,093	30	88
3,000,000 to 3,999,999	4	47	1,777	699,779	1,709	69,479	9	66
4,000,000 to 4,999,999	3	592	980	479,621	955	42,060	5	63
5,000,000 and over	6	218	2,685	4,193,479	2,628	207,624	12	529
<b>Total</b>	<b>599,544</b>	<b>\$ 5,186,729</b>	<b>3,225,582</b>	<b>\$ 33,321,245</b>	<b>3,031,172</b>	<b>\$ 16,757,108</b>	<b>376,283</b>	<b>\$ 535,166</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

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 Zero	32,197 0	\$ 21,311 0	58,577 0	\$ 889,090 0	51,821 0	\$ 1,309,862 0	16,552 0	\$ 270,740 0
\$ 1 to \$ 999	3,265	971	4,596	16,914	4,391	57,211	214	487
1,000 to 1,999	2,333	1,010	3,257	20,119	3,002	61,952	615	1,602
2,000 to 2,999	2,892	744	3,429	14,676	3,032	27,074	224	343
3,000 to 3,999	4,005	1,460	4,977	22,224	4,258	55,694	924	3,119
4,000 to 4,999	2,325	560	3,663	20,064	3,151	58,520	1,220	392
5,000 to 5,999	1,912	894	3,759	21,929	2,697	38,407	428	86
6,000 to 6,999	3,031	1,095	3,863	19,485	3,123	37,987	262	42
7,000 to 7,999	2,007	605	3,218	20,935	2,686	39,318	307	163
8,000 to 8,999	2,837	1,171	4,353	17,760	3,528	49,998	611	301
9,000 to 9,999	3,109	1,161	4,244	21,482	3,794	57,630	214	626
10,000 to 10,999	4,552	1,251	5,140	20,832	4,731	53,667	322	428
11,000 to 11,999	3,317	1,426	4,848	30,829	4,004	76,240	557	1,113
12,000 to 12,999	4,666	1,161	5,755	22,312	4,927	50,932	1,636	325
13,000 to 13,999	3,930	2,199	5,637	29,964	4,297	67,219	983	924
14,000 to 14,999	4,963	1,873	7,819	33,772	7,153	77,484	2,137	1,105
15,000 to 15,999	5,781	1,536	7,817	32,910	6,306	91,521	524	104
16,000 to 16,999	5,437	2,607	8,479	36,802	7,135	99,121	398	53
17,000 to 17,999	5,245	1,926	7,884	35,352	6,430	93,253	1,250	586
18,000 to 18,999	8,848	2,264	10,538	41,514	8,440	122,562	464	209
19,000 to 19,999	5,947	2,496	7,984	37,646	6,499	80,137	943	330
20,000 to 20,999	4,871	2,037	7,261	35,766	5,946	84,869	864	1,332
21,000 to 21,999	6,087	2,028	8,930	40,150	6,838	91,929	979	1,015
22,000 to 22,999	7,429	3,518	10,042	51,161	8,624	126,181	1,137	1,276
23,000 to 23,999	6,715	3,142	8,821	38,078	7,575	114,026	1,243	531
24,000 to 24,999	9,508	3,730	11,547	49,692	8,926	121,679	1,304	1,514
25,000 to 25,999	10,620	3,334	13,007	50,747	9,269	127,589	1,201	1,051
26,000 to 26,999	8,177	2,461	11,358	55,807	9,461	137,758	1,451	373
27,000 to 27,999	9,657	3,495	13,616	68,648	11,989	153,594	1,508	3,795
28,000 to 28,999	8,129	3,932	12,619	85,488	11,106	158,179	1,921	876
29,000 to 29,999	8,657	3,402	12,002	54,526	9,449	121,685	1,135	996
30,000 to 30,999	10,669	3,694	16,672	74,446	14,407	212,100	1,727	421
31,000 to 31,999	12,041	5,810	16,827	85,881	15,322	234,601	930	432
32,000 to 32,999	9,131	3,805	17,650	101,124	14,695	270,773	3,168	1,333
33,000 to 33,999	10,653	4,587	14,957	70,782	12,674	239,173	1,391	2,477
34,000 to 34,999	11,797	4,003	14,011	69,063	12,288	154,099	1,326	321
35,000 to 35,999	10,536	4,018	14,536	63,802	11,792	188,128	1,136	1,796
36,000 to 36,999	12,366	5,944	15,329	89,161	12,953	204,232	2,022	808
37,000 to 37,999	12,061	5,589	15,613	84,020	13,638	181,284	1,776	1,451
38,000 to 38,999	10,508	4,247	16,349	84,678	14,456	206,356	2,077	1,323
39,000 to 39,999	13,243	4,788	19,663	89,800	16,304	234,553	3,111	1,342
40,000 to 49,999	149,006	60,655	187,001	1,007,349	161,774	2,519,934	22,246	22,284
50,000 to 59,999	161,716	80,318	197,472	1,118,374	171,459	2,593,036	25,875	18,737
60,000 to 69,999	179,557	79,153	205,866	1,257,751	183,244	2,663,570	28,755	27,257
70,000 to 79,999	187,288	89,224	211,248	1,521,589	190,978	3,006,448	32,994	26,775
80,000 to 89,999	185,500	91,748	209,496	1,694,921	191,037	3,011,221	33,248	32,589
90,000 to 99,999	181,301	91,010	204,627	1,715,374	189,632	3,114,256	33,237	32,459
100,000 to 149,999	684,807	335,742	761,655	8,504,938	702,806	13,062,904	143,595	149,627
150,000 to 199,999	329,475	180,393	372,010	6,130,034	333,359	7,423,090	79,086	100,259
200,000 to 299,999	228,958	136,402	264,472	6,618,813	231,489	6,159,894	61,748	151,899
300,000 to 399,999	68,079	45,932	83,250	3,152,985	71,815	2,249,021	24,340	106,570
400,000 to 499,999	29,817	22,503	37,900	1,940,147	32,415	1,102,858	12,254	72,521
500,000 to 999,999	40,160	38,908	53,075	4,269,450	44,020	1,584,371	19,399	212,142
1,000,000 to 1,999,999	12,396	18,694	17,178	2,848,215	13,483	523,312	7,761	188,891
2,000,000 to 2,999,999	3,012	6,167	4,245	1,261,073	3,130	123,726	2,154	92,704
3,000,000 to 3,999,999	1,240	3,251	1,777	772,509	1,263	50,743	974	75,740
4,000,000 to 4,999,999	665	1,662	980	523,343	676	28,645	564	45,778
5,000,000 and over	1,853	8,394	2,686	4,409,497	1,589	65,955	1,681	338,160
<b>Total</b>	<b>2,750,282</b>	<b>\$ 1,417,444</b>	<b>3,255,585</b>	<b>\$ 51,495,797</b>	<b>2,897,287</b>	<b>\$ 55,251,560</b>	<b>592,102</b>	<b>\$ 2,001,931</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

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 Zero	53,435 0	\$ 1,580,603 0	37,341 0	\$ 206,741 0	17,083 0	\$ 47,254 0	18,192 0	\$ 381,104 0
\$ 1 to \$ 999	4,391	57,698	2,742	1,682	1,127	492	313	1,626
1,000 to 1,999	3,050	63,554	1,414	1,570	1,086	529	272	21
2,000 to 2,999	3,085	27,417	2,375	3,925	1,821	783	233	1,324
3,000 to 3,999	4,259	58,813	3,914	5,606	2,881	1,686	109	163
4,000 to 4,999	3,203	58,912	1,832	1,209	975	713	282	1,031
5,000 to 5,999	2,800	38,493	2,253	3,050	1,373	815	988	671
6,000 to 6,999	3,123	38,029	2,666	4,213	1,560	1,015	120	118
7,000 to 7,999	2,789	39,482	1,725	2,642	1,050	402	108	367
8,000 to 8,999	3,582	50,298	2,243	3,731	1,643	1,455	155	-455
9,000 to 9,999	3,808	58,255	2,831	4,779	1,857	635	50	125
10,000 to 10,999	4,732	54,095	2,999	13,602	1,358	509	1,028	-209
11,000 to 11,999	4,233	77,353	3,608	4,316	2,783	1,605	111	318
12,000 to 12,999	4,929	51,257	2,636	4,710	1,241	458	207	1,015
13,000 to 13,999	4,349	68,143	2,773	6,577	1,663	937	224	605
14,000 to 14,999	7,253	78,590	5,601	5,277	2,997	1,393	1,380	1,846
15,000 to 15,999	6,358	91,626	3,960	4,725	2,327	1,784	605	3,007
16,000 to 16,999	7,135	99,173	4,967	12,847	2,690	1,125	152	354
17,000 to 17,999	6,805	93,839	4,072	8,704	3,031	1,770	283	558
18,000 to 18,999	8,440	122,771	5,772	10,238	5,280	3,141	258	1,578
19,000 to 19,999	6,501	80,467	5,779	13,492	3,896	2,353	125	-27
20,000 to 20,999	5,998	86,201	4,932	8,657	2,810	1,602	155	204
21,000 to 21,999	6,936	92,944	5,728	8,702	4,193	3,931	3	16
22,000 to 22,999	8,722	127,457	5,630	10,073	2,990	1,935	250	847
23,000 to 23,999	7,623	114,557	5,312	9,420	3,462	1,967	296	1,481
24,000 to 24,999	9,025	123,193	7,411	12,469	4,383	2,573	202	530
25,000 to 25,999	9,367	128,640	9,594	19,248	4,992	4,921	201	1,272
26,000 to 26,999	9,556	138,131	7,475	37,660	4,773	3,015	491	462
27,000 to 27,999	12,102	157,389	9,435	14,145	5,712	3,468	300	2,267
28,000 to 28,999	11,203	159,055	8,049	14,194	4,240	2,437	85	599
29,000 to 29,999	9,449	122,682	8,438	18,163	5,560	3,414	151	803
30,000 to 30,999	14,879	212,521	11,251	21,863	5,971	2,896	147	260
31,000 to 31,999	15,322	235,033	12,509	31,268	7,292	4,141	348	-4,152
32,000 to 32,999	14,841	272,106	10,925	21,229	5,511	3,407	347	2,657
33,000 to 33,999	12,724	241,650	9,900	18,694	6,735	3,825	198	788
34,000 to 34,999	12,336	154,419	10,034	20,348	5,725	3,602	119	388
35,000 to 35,999	11,939	189,924	9,270	16,495	6,300	3,415	253	-37
36,000 to 36,999	13,003	205,040	10,017	18,595	6,840	4,471	304	1,447
37,000 to 37,999	13,735	182,735	10,353	27,391	8,975	5,631	196	1,629
38,000 to 38,999	14,506	207,679	12,518	23,311	6,493	4,510	499	1,238
39,000 to 39,999	16,354	235,894	15,053	25,306	8,901	4,674	1,354	3,611
40,000 to 49,999	162,779	2,542,218	134,319	274,880	87,284	57,346	2,741	9,938
50,000 to 59,999	172,820	2,611,773	147,656	331,554	98,952	70,186	1,787	9,543
60,000 to 69,999	184,525	2,690,828	157,600	375,598	112,964	81,648	2,429	6,479
70,000 to 79,999	192,354	3,033,223	163,973	399,881	123,722	87,652	1,318	8,201
80,000 to 89,999	192,377	3,043,809	166,994	426,483	128,504	105,491	1,339	9,017
90,000 to 99,999	191,014	3,146,715	165,939	435,194	126,871	98,138	1,822	2,992
100,000 to 149,999	706,198	13,212,531	646,602	1,741,911	518,745	468,381	4,202	25,269
150,000 to 199,999	337,113	7,523,349	324,712	1,128,078	248,343	299,887	1,961	14,980
200,000 to 299,999	234,697	6,311,793	235,312	1,058,317	176,424	231,308	2,004	20,533
300,000 to 399,999	73,650	2,355,591	75,997	482,111	53,145	98,264	589	18,505
400,000 to 499,999	33,443	1,175,379	35,266	315,884	23,132	76,610	369	12,273
500,000 to 999,999	46,214	1,796,512	49,713	681,491	31,222	145,434	568	39,824
1,000,000 to 1,999,999	14,831	712,203	16,399	491,011	9,200	140,574	345	26,671
2,000,000 to 2,999,999	3,611	216,430	4,065	233,201	2,130	98,944	133	25,449
3,000,000 to 3,999,999	1,516	126,483	1,717	141,357	908	60,567	50	9,312
4,000,000 to 4,999,999	822	74,423	941	106,111	496	76,289	37	-4,645
5,000,000 and over	2,229	404,115	2,614	1,058,274	1,417	818,905	122	51,955
<b>Total</b>	<b>2,928,071</b>	<b>\$ 57,253,491</b>	<b>2,617,156</b>	<b>\$ 10,382,203</b>	<b>1,915,040</b>	<b>\$ 3,156,314</b>	<b>52,911</b>	<b>\$ 697,746</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	Total Contributions <sup>14</sup>		Casualty and Theft Losses		All Other Deductions <sup>15</sup>		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	7,037 0	\$ 51,234 0	246 0	\$ 18,298 0	29,716 0	\$ 302,451 0	58,983 0	\$ 3,254,478 0
\$ 1 to \$ 999	2,399	1,561	0	0	1,233	2,044	4,599	102,443
1,000 to 1,999	1,420	1,289	0	0	1,251	919	3,257	108,704
2,000 to 2,999	2,550	2,559	0	0	996	1,419	3,429	82,212
3,000 to 3,999	3,958	6,872	0	0	2,851	18,591	4,977	155,056
4,000 to 4,999	2,352	1,504	0	0	1,139	1,868	3,663	96,993
5,000 to 5,999	2,513	3,896	0	0	1,735	2,736	3,759	88,757
6,000 to 6,999	2,757	3,144	0	0	1,940	3,517	3,863	85,037
7,000 to 7,999	1,759	3,111	0	0	1,229	32,637	3,269	110,943
8,000 to 8,999	2,494	4,000	0	0	1,277	7,936	4,353	99,971
9,000 to 9,999	2,828	5,375	0	0	1,400	11,421	4,244	121,531
10,000 to 10,999	3,163	8,333	0	0	3,114	6,151	5,141	106,039
11,000 to 11,999	3,688	4,908	0	0	1,122	2,970	4,899	143,131
12,000 to 12,999	2,731	4,326	0	0	2,048	4,566	5,807	109,028
13,000 to 13,999	3,051	7,176	0	0	1,465	9,109	5,651	142,289
14,000 to 14,999	5,739	8,000	0	0	3,207	24,433	7,819	180,324
15,000 to 15,999	4,353	8,924	0	0	1,636	5,582	7,817	170,344
16,000 to 16,999	5,519	13,991	0	0	2,047	7,793	8,479	188,768
17,000 to 17,999	4,747	8,949	0	0	2,835	7,108	7,884	188,081
18,000 to 18,999	7,081	14,282	0	0	1,802	8,625	10,538	242,796
19,000 to 19,999	5,995	13,882	52	1,726	2,210	4,888	8,032	175,956
20,000 to 20,999	5,056	10,125	0	0	1,595	9,264	7,261	177,559
21,000 to 21,999	6,066	12,613	0	0	2,625	9,118	8,980	219,047
22,000 to 22,999	6,199	12,644	0	0	2,119	7,755	10,042	235,116
23,000 to 23,999	5,775	12,043	a	215	2,445	10,532	8,821	210,339
24,000 to 24,999	8,215	15,090	0	0	2,971	10,291	11,547	258,316
25,000 to 25,999	10,359	22,582	0	0	4,239	41,492	13,057	311,453
26,000 to 26,999	7,968	20,274	51	347	2,732	13,736	11,409	277,069
27,000 to 27,999	9,779	17,842	0	0	4,321	33,928	13,616	319,589
28,000 to 28,999	8,513	16,954	0	0	3,438	18,638	12,619	321,884
29,000 to 29,999	9,217	21,798	0	0	2,382	12,038	12,053	283,687
30,000 to 30,999	11,668	24,908	51	549	3,456	29,628	16,672	399,422
31,000 to 31,999	13,312	29,428	48	1,035	6,044	31,097	16,827	428,639
32,000 to 32,999	12,983	33,408	0	0	3,196	13,556	17,701	522,202
33,000 to 33,999	10,321	22,439	a	5	4,460	22,825	14,957	405,535
34,000 to 34,999	10,858	23,838	48	33	4,603	25,652	14,012	327,092
35,000 to 35,999	10,683	19,766	48	102	3,971	29,129	14,536	360,216
36,000 to 36,999	10,857	22,645	0	0	5,195	43,509	15,329	426,127
37,000 to 37,999	12,446	33,717	0	0	4,719	41,491	15,613	392,465
38,000 to 38,999	13,042	28,654	0	0	3,882	18,166	16,350	396,205
39,000 to 39,999	15,477	33,297	0	0	3,731	22,964	19,663	446,600
40,000 to 49,999	146,987	336,782	1,302	11,042	56,141	339,898	187,050	4,743,927
50,000 to 59,999	161,506	401,021	101	1,734	72,320	495,918	197,524	5,088,262
60,000 to 69,999	174,275	460,158	199	1,465	74,969	431,986	205,966	5,284,805
70,000 to 79,999	182,830	494,708	199	5,630	71,470	492,632	211,248	5,903,529
80,000 to 89,999	184,796	530,304	853	37,282	72,877	512,004	209,496	6,155,412
90,000 to 99,999	182,917	534,232	263	4,219	68,886	462,104	204,627	6,133,945
100,000 to 149,999	700,117	2,223,859	1,939	78,088	244,313	1,776,360	761,655	26,558,472
150,000 to 199,999	346,716	1,395,639	25	3,220	111,173	948,217	372,010	16,345,286
200,000 to 299,999	247,364	1,286,235	354	22,045	56,598	676,535	264,507	14,919,544
300,000 to 399,999	78,575	582,607	68	4,936	14,361	308,788	83,250	6,301,677
400,000 to 499,999	36,104	378,597	a	2,133	6,530	170,609	37,900	3,594,076
500,000 to 999,999	50,733	811,155	41	13,400	9,362	502,495	53,076	7,163,829
1,000,000 to 1,999,999	16,560	579,804	12	3,282	3,831	386,396	17,179	4,338,125
2,000,000 to 2,999,999	4,100	295,713	a	691	1,087	172,651	4,245	1,854,315
3,000,000 to 3,999,999	1,730	193,355	0	0	572	149,873	1,777	1,186,136
4,000,000 to 4,999,999	949	145,397	a	904	328	89,827	980	793,906
5,000,000 and over	2,629	1,821,954	a	150	993	579,866	2,686	6,870,272
<b>Total</b>	<b>2,795,817</b>	<b>\$ 13,082,902</b>	<b>5,907</b>	<b>\$ 212,530</b>	<b>1,004,182</b>	<b>\$ 9,407,733</b>	<b>3,256,705</b>	<b>\$ 135,906,960</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

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 Zero	68,934 0	\$ 449,919 0	66,643 0	\$ 3,031,177 0	24,550 4,723	\$ 178,560 34,351	182,378 9,445	\$ 17,873 926
\$ 1 to \$ 999	6,854	4,689	5,742	110,524	19,333	134,247	47,293	4,635
1,000 to 1,999	4,575	4,751	4,091	117,572	12,248	89,094	32,679	3,203
2,000 to 2,999	3,613	3,863	5,893	100,448	11,982	86,704	35,544	3,483
3,000 to 3,999	7,476	8,624	6,274	165,601	11,237	81,737	35,021	3,432
4,000 to 4,999	5,943	8,292	4,948	104,823	18,546	134,306	46,680	4,575
5,000 to 5,999	7,379	7,771	6,458	119,205	18,477	134,402	49,870	4,887
6,000 to 6,999	5,728	5,046	6,273	103,051	24,275	174,459	60,426	5,922
7,000 to 7,999	5,657	10,734	4,907	127,035	20,869	151,798	51,448	5,042
8,000 to 8,999	6,007	4,553	5,582	109,337	31,224	227,125	73,510	7,204
9,000 to 9,999	6,091	4,064	5,317	128,992	30,086	218,849	70,808	6,939
10,000 to 10,999	8,539	6,356	7,194	124,042	24,905	181,156	64,197	6,291
11,000 to 11,999	8,049	10,379	6,587	151,502	33,445	243,277	80,064	7,846
12,000 to 12,999	8,143	6,371	7,238	119,654	35,786	260,311	86,050	8,433
13,000 to 13,999	8,649	8,132	7,758	161,342	32,903	239,337	81,321	7,969
14,000 to 14,999	13,238	9,128	12,296	217,555	37,468	272,545	99,528	9,754
15,000 to 15,999	12,532	10,866	9,603	178,490	40,529	294,806	100,264	9,826
16,000 to 16,999	13,646	12,023	13,076	218,925	35,837	260,676	97,825	9,587
17,000 to 17,999	13,336	13,462	10,840	207,511	39,811	289,582	101,302	9,928
18,000 to 18,999	15,712	12,655	13,350	263,977	39,276	285,695	105,252	10,315
19,000 to 19,999	14,183	13,930	11,530	214,064	46,250	336,426	115,560	11,325
20,000 to 20,999	12,820	11,037	11,837	213,177	37,269	271,095	98,212	9,625
21,000 to 21,999	17,336	20,522	14,511	258,482	34,342	249,805	97,706	9,575
22,000 to 22,999	15,591	15,467	14,012	257,325	42,429	308,627	112,882	11,062
23,000 to 23,999	18,459	13,283	13,663	250,118	39,648	288,396	106,620	10,449
24,000 to 24,999	17,082	16,527	13,804	269,877	41,601	302,608	110,811	10,859
25,000 to 25,999	21,048	16,867	16,582	336,702	42,857	311,740	118,777	11,640
26,000 to 26,999	17,889	18,391	14,439	300,604	36,673	266,758	102,224	10,018
27,000 to 27,999	21,624	19,034	19,164	360,543	33,502	243,693	105,332	10,323
28,000 to 28,999	20,011	34,585	15,887	316,266	31,400	228,404	94,575	9,268
29,000 to 29,999	18,216	17,858	14,786	297,444	39,396	286,566	108,364	10,620
30,000 to 30,999	22,269	21,892	19,807	416,217	32,573	236,936	104,760	10,266
31,000 to 31,999	25,069	24,445	20,514	446,694	33,135	241,022	107,296	10,515
32,000 to 32,999	24,438	29,031	19,723	475,489	32,495	236,370	104,437	10,235
33,000 to 33,999	23,751	22,888	19,524	432,092	29,339	213,411	97,726	9,577
34,000 to 34,999	22,366	31,551	17,425	339,079	30,936	225,026	96,721	9,479
35,000 to 35,999	23,192	29,149	18,196	374,808	27,157	197,538	90,706	8,889
36,000 to 36,999	22,666	40,807	18,080	418,221	26,824	195,117	89,808	8,801
37,000 to 37,999	24,177	30,050	19,725	411,499	27,455	199,705	94,359	9,247
38,000 to 38,999	23,668	24,953	20,464	415,386	24,682	179,536	90,193	8,839
39,000 to 39,999	25,759	28,565	22,704	453,807	27,867	202,707	101,143	9,912
40,000 to 49,999	266,859	367,051	218,476	4,860,770	231,615	1,684,768	900,182	88,218
50,000 to 59,999	272,972	471,080	230,163	5,073,472	174,812	1,271,586	808,894	79,272
60,000 to 69,999	282,251	595,070	232,093	5,039,289	131,516	956,644	727,218	71,267
70,000 to 79,999	263,137	740,279	222,017	5,322,680	108,196	787,019	660,327	64,712
80,000 to 89,999	256,460	864,491	220,689	5,464,506	77,877	566,474	597,132	58,519
90,000 to 99,999	248,029	913,313	211,975	5,354,767	55,783	405,764	535,515	52,480
100,000 to 149,999	854,265	4,997,476	749,173	21,820,133	140,242	1,020,120	1,778,829	174,325
150,000 to 199,999	389,844	3,901,462	348,931	12,363,374	37,159	270,297	772,182	75,674
200,000 to 299,999	275,271	4,443,579	246,983	10,582,897	21,151	153,854	536,251	52,553
300,000 to 399,999	88,083	2,255,341	77,540	4,042,357	6,679	48,583	168,439	16,507
400,000 to 499,999	40,557	1,441,847	34,146	1,964,996	4,121	29,979	76,535	7,500
500,000 to 999,999	58,011	3,381,948	43,541	3,031,040	10,128	73,672	107,304	10,516
1,000,000 to 1,999,999	19,774	2,435,470	14,090	1,321,817	3,283	23,878	34,741	3,405
2,000,000 to 2,999,999	5,081	1,120,940	3,636	518,776	656	4,773	8,582	841
3,000,000 to 3,999,999	2,197	699,459	1,601	375,014	193	1,407	3,589	352
4,000,000 to 4,999,999	1,238	481,152	894	243,465	96	700	1,981	194
5,000,000 and over	3,545	4,230,260	2,538	2,169,807	179	1,306	5,436	533
<b>Total</b>	<b>3,989,289</b>	<b>\$ 34,297,977</b>	<b>3,424,935</b>	<b>\$ 102,667,816</b>	<b>2,269,027</b>	<b>\$ 16,495,324</b>	<b>11,382,251</b>	<b>\$ 1,115,461</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

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	82,477	\$ 8,083	49,906	\$ 4,891	90,900	\$ 30,755
Zero	743	73	7,735	758	4,723	1,757
\$ 1 to \$ 999	13,545	1,327	13,979	1,370	23,633	7,325
1,000 to 1,999	12,103	1,186	5,947	583	16,335	4,969
2,000 to 2,999	17,112	1,677	11,265	1,104	17,769	6,263
3,000 to 3,999	15,655	1,534	10,794	1,058	17,508	6,023
4,000 to 4,999	16,211	1,589	8,591	842	23,388	7,014
5,000 to 5,999	16,621	1,629	21,870	2,143	24,933	8,659
6,000 to 6,999	22,950	2,249	12,485	1,224	30,212	9,394
7,000 to 7,999	26,133	2,561	11,150	1,093	25,720	8,694
8,000 to 8,999	33,607	3,293	17,762	1,741	36,753	12,237
9,000 to 9,999	37,588	3,684	11,279	1,105	35,403	11,729
10,000 to 10,999	35,226	3,452	13,845	1,357	32,095	11,099
11,000 to 11,999	49,962	4,896	12,691	1,244	40,028	13,985
12,000 to 12,999	52,086	5,104	18,743	1,837	43,022	15,373
13,000 to 13,999	46,210	4,529	22,847	2,239	40,649	14,733
14,000 to 14,999	60,298	5,909	20,649	2,024	49,764	17,687
15,000 to 15,999	62,897	6,164	26,192	2,567	50,132	18,556
16,000 to 16,999	61,875	6,064	25,566	2,505	48,912	18,156
17,000 to 17,999	64,058	6,278	19,219	1,883	50,650	18,088
18,000 to 18,999	70,926	6,951	19,681	1,929	52,624	19,194
19,000 to 19,999	72,709	7,125	22,588	2,214	57,770	20,662
20,000 to 20,999	59,837	5,864	23,107	2,265	49,105	17,753
21,000 to 21,999	58,404	5,724	27,899	2,734	48,852	18,032
22,000 to 22,999	72,489	7,104	16,526	1,619	56,441	19,786
23,000 to 23,999	67,797	6,644	23,817	2,334	53,310	19,427
24,000 to 24,999	63,660	6,239	21,840	2,140	55,403	19,238
25,000 to 25,999	78,872	7,729	23,800	2,332	59,388	21,639
26,000 to 26,999	71,595	7,016	19,520	1,913	51,111	18,947
27,000 to 27,999	73,130	7,167	17,898	1,754	52,662	19,242
28,000 to 28,999	66,512	6,518	20,283	1,988	47,285	17,774
29,000 to 29,999	73,250	7,179	18,699	1,833	54,181	19,630
30,000 to 30,999	71,563	7,013	20,014	1,961	52,380	19,241
31,000 to 31,999	82,104	8,046	20,394	1,999	53,648	20,560
32,000 to 32,999	74,234	7,275	18,217	1,785	52,216	19,295
33,000 to 33,999	73,092	7,163	16,596	1,626	48,861	18,363
34,000 to 34,999	68,545	6,717	16,284	1,596	48,360	17,792
35,000 to 35,999	62,230	6,099	17,946	1,759	45,351	16,746
36,000 to 36,999	57,867	5,671	17,569	1,722	44,904	16,194
37,000 to 37,999	70,699	6,929	18,036	1,768	47,177	17,942
38,000 to 38,999	60,303	5,910	17,730	1,738	45,095	16,486
39,000 to 39,999	74,366	7,288	16,713	1,638	50,571	18,838
40,000 to 49,999	604,896	59,280	146,564	14,363	450,089	161,855
50,000 to 59,999	533,355	52,269	114,105	11,182	404,404	142,705
60,000 to 69,999	453,214	44,415	105,174	10,307	363,604	125,988
70,000 to 79,999	401,642	39,371	80,761	7,915	330,196	111,991
80,000 to 89,999	363,251	35,599	69,960	6,856	298,552	100,967
90,000 to 99,999	313,858	30,758	54,552	5,346	267,741	88,581
100,000 to 149,999	1,051,579	103,055	149,889	14,689	889,298	292,025
150,000 to 199,999	451,990	44,295	58,716	5,754	385,814	125,630
200,000 to 299,999	316,940	31,060	42,637	4,178	267,800	87,535
300,000 to 399,999	104,166	10,208	16,752	1,642	58,767	13,974
400,000 to 499,999	47,414	4,647	7,413	726	874	233
500,000 to 999,999	66,636	6,530	13,363	1,310	374	115
1,000,000 to 1,999,999	22,192	2,175	4,878	478	80	28
2,000,000 to 2,999,999	5,524	541	1,268	124	19	7
3,000,000 to 3,999,999	2,339	229	574	56	10	3
4,000,000 to 4,999,999	1,276	125	299	29	a	3
5,000,000 and over	3,635	356	871	85	a	3
<b>Total</b>	<b>6,995,449</b>	<b>\$ 685,564</b>	<b>1,645,448</b>	<b>\$ 161,254</b>	<b>5,546,863</b>	<b>\$ 1,906,920</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

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 Zero	a 0	\$ 57 0	a 0	\$ 238 0	222 0	\$ 1,758 0	\$ 0 0	\$ 0 0	4,025 0	\$ 2,192 0
\$ 1 to \$ 999	0	0	0	0	0	0	0	0	900	24
1,000 to 1,999	0	0	0	0	0	0	0	0	383	75
2,000 to 2,999	0	0	0	0	0	0	0	0	732	15
3,000 to 3,999	0	0	0	0	0	0	0	0	48	0
4,000 to 4,999	0	0	0	0	0	0	0	0	198	7
5,000 to 5,999	0	0	0	0	0	0	0	0	114	13
6,000 to 6,999	0	0	0	0	0	0	0	0	662	8
7,000 to 7,999	0	0	0	0	0	0	0	0	104	5
8,000 to 8,999	0	0	0	0	0	0	0	0	147	49
9,000 to 9,999	0	0	0	0	0	0	0	0	549	27
10,000 to 10,999	0	0	0	0	0	0	0	0	423	8
11,000 to 11,999	0	0	0	0	0	0	0	0	1,979	158
12,000 to 12,999	0	0	0	0	0	0	0	0	194	9
13,000 to 13,999	0	0	0	0	0	0	0	0	392	30
14,000 to 14,999	0	0	0	0	0	0	0	0	1,517	293
15,000 to 15,999	0	0	0	0	0	0	0	0	694	60
16,000 to 16,999	0	0	0	0	0	0	0	0	2,173	501
17,000 to 17,999	0	0	0	0	0	0	0	0	305	26
18,000 to 18,999	0	0	0	0	0	0	0	0	2,086	696
19,000 to 19,999	0	0	0	0	0	0	0	0	1,406	60
20,000 to 20,999	0	0	0	0	0	0	0	0	637	65
21,000 to 21,999	0	0	0	0	0	0	0	0	2,417	315
22,000 to 22,999	0	0	0	0	10	301	0	0	934	60
23,000 to 23,999	0	0	0	0	0	0	0	0	1,087	101
24,000 to 24,999	0	0	0	0	0	0	0	0	776	54
25,000 to 25,999	0	0	0	0	0	0	0	0	1,197	147
26,000 to 26,999	0	0	0	0	0	0	0	0	1,389	127
27,000 to 27,999	0	0	48	5	a	19	0	0	2,277	755
28,000 to 28,999	51	1	0	0	0	0	0	0	1,271	111
29,000 to 29,999	51	0	0	0	0	0	0	0	2,377	501
30,000 to 30,999	0	0	0	0	0	0	0	0	2,212	431
31,000 to 31,999	48	0	0	0	0	0	0	0	881	95
32,000 to 32,999	52	0	0	0	0	0	0	0	976	76
33,000 to 33,999	48	0	0	0	10	19	0	0	2,091	324
34,000 to 34,999	49	3	0	0	0	0	0	0	1,885	145
35,000 to 35,999	100	5	0	0	0	0	0	0	1,681	128
36,000 to 36,999	0	0	0	0	0	0	0	0	1,243	175
37,000 to 37,999	51	1	0	0	0	0	0	0	1,588	382
38,000 to 38,999	0	0	0	0	0	0	0	0	2,098	321
39,000 to 39,999	49	0	0	0	0	0	0	0	1,876	180
40,000 to 49,999	900	69	49	2	49	40	0	0	21,969	2,872
50,000 to 59,999	1,218	228	0	0	0	0	0	0	19,799	3,401
60,000 to 69,999	1,207	252	0	0	0	0	0	0	18,709	3,054
70,000 to 79,999	1,183	463	0	0	a	7	0	0	22,405	3,971
80,000 to 89,999	2,085	1,140	0	0	0	0	0	0	16,345	4,358
90,000 to 99,999	1,236	398	0	0	151	59	0	0	15,000	4,774
100,000 to 149,999	9,037	7,454	0	0	596	903	0	0	56,375	20,806
150,000 to 199,999	4,979	7,607	0	0	1,133	1,723	0	0	23,985	12,670
200,000 to 299,999	6,552	14,008	34	0	1,207	4,908	0	0	13,719	9,420
300,000 to 399,999	4,056	14,613	17	275	597	2,747	0	0	3,151	3,527
400,000 to 499,999	2,592	15,314	0	0	252	2,076	0	0	1,167	1,118
500,000 to 999,999	6,627	64,803	0	0	708	9,080	0	0	1,261	1,288
1,000,000 to 1,999,999	3,443	69,153	a	70	251	5,064	15,122	52,141	380	690
2,000,000 to 2,999,999	1,061	30,971	0	0	67	2,988	4,227	55,985	88	281
3,000,000 to 3,999,999	517	18,998	a	602	29	1,474	1,763	40,523	39	389
4,000,000 to 4,999,999	274	11,720	0	0	14	839	976	31,905	17	31
5,000,000 and over	1,021	111,523	a	101	39	5,269	2,695	321,550	54	1,775
<b>Total</b>	<b>48,486</b>	<b>\$ 368,783</b>	<b>156</b>	<b>\$ 1,293</b>	<b>5,342</b>	<b>\$ 39,273</b>	<b>\$ 24,784</b>	<b>\$ 502,104</b>	<b>264,387</b>	<b>\$ 83,177</b>

Footnotes follow this section.



**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

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	32,137	\$ 78,346	7,096	\$ 102,828	1,131	\$ 206	284	\$ 83
Zero	1,325	52	0	0	0	0	0	0
\$ 1 to \$ 999	3,887	1,068	552	550	a	0	99	14
1,000 to 1,999	3,361	419	491	58	0	0	0	0
2,000 to 2,999	3,881	309	298	541	0	0	0	0
3,000 to 3,999	4,474	352	315	706	0	0	0	0
4,000 to 4,999	6,438	2,827	430	1,222	0	0	52	2
5,000 to 5,999	7,654	1,478	582	439	0	0	0	0
6,000 to 6,999	7,467	1,137	262	461	49	1	52	12
7,000 to 7,999	10,629	1,566	127	59	a	1	147	30
8,000 to 8,999	10,836	1,034	624	180	0	0	0	0
9,000 to 9,999	12,264	1,407	273	186	0	0	103	62
10,000 to 10,999	13,680	2,095	157	50	0	0	152	36
11,000 to 11,999	15,557	1,773	1,915	2,471	0	0	202	48
12,000 to 12,999	15,397	1,771	308	1,129	0	0	99	14
13,000 to 13,999	15,756	1,734	279	1,872	a	0	250	100
14,000 to 14,999	20,436	3,227	1,743	1,027	0	0	495	146
15,000 to 15,999	22,680	2,884	936	602	0	0	99	27
16,000 to 16,999	22,949	3,976	877	4,917	0	0	727	303
17,000 to 17,999	24,511	4,415	820	1,795	a	0	353	122
18,000 to 18,999	27,753	5,487	549	374	0	0	246	114
19,000 to 19,999	31,611	5,428	1,670	477	0	0	254	101
20,000 to 20,999	29,905	6,733	2,262	1,125	0	0	448	121
21,000 to 21,999	28,720	6,531	934	993	0	0	446	139
22,000 to 22,999	34,568	7,357	687	738	0	0	301	106
23,000 to 23,999	34,296	7,049	1,233	1,233	0	0	543	142
24,000 to 24,999	37,637	8,926	1,843	1,162	a	0	494	194
25,000 to 25,999	43,093	10,323	1,291	1,198	0	0	756	276
26,000 to 26,999	32,957	8,210	2,333	2,055	0	0	799	273
27,000 to 27,999	37,033	9,658	1,825	2,217	0	0	1,744	638
28,000 to 28,999	34,009	11,968	2,833	1,152	0	0	589	176
29,000 to 29,999	43,549	12,175	1,119	1,721	0	0	997	329
30,000 to 30,999	38,464	12,764	2,166	1,818	0	0	2,418	477
31,000 to 31,999	36,903	11,729	1,066	1,483	0	0	2,603	664
32,000 to 32,999	40,690	15,977	3,372	3,059	48	20	949	317
33,000 to 33,999	38,617	13,862	3,336	1,900	0	0	1,252	433
34,000 to 34,999	39,735	15,717	2,208	1,584	0	0	1,693	436
35,000 to 35,999	38,314	16,946	1,180	1,156	0	0	1,102	289
36,000 to 36,999	34,477	16,242	2,477	5,302	0	0	1,595	537
37,000 to 37,999	39,763	17,870	2,522	3,444	a	0	1,656	501
38,000 to 38,999	36,757	17,298	2,031	1,043	0	0	1,154	348
39,000 to 39,999	39,952	20,666	2,517	2,760	0	0	1,309	375
40,000 to 49,999	390,736	254,494	30,779	28,715	a	2	23,644	5,896
50,000 to 59,999	367,693	363,388	33,692	43,305	52	3	26,012	6,479
60,000 to 69,999	339,798	478,266	31,950	52,982	499	92	28,495	6,873
70,000 to 79,999	310,492	557,906	36,050	69,285	690	71	28,960	5,884
80,000 to 89,999	281,217	646,136	33,160	74,532	2,118	183	29,213	5,947
90,000 to 99,999	253,834	722,098	29,965	85,271	4,966	305	21,290	4,357
100,000 to 149,999	854,094	3,824,670	108,105	403,700	31,989	6,016	2,269	459
150,000 to 199,999	370,019	2,920,695	68,689	376,100	29,920	6,835	222	90
200,000 to 299,999	251,483	3,165,249	72,017	670,828	26,588	9,693	a	9
300,000 to 399,999	75,457	1,440,476	34,279	525,804	8,508	3,926	a	0
400,000 to 499,999	33,651	856,839	18,371	395,632	3,553	1,686	0	0
500,000 to 999,999	45,431	1,668,809	31,505	1,202,688	5,023	2,984	0	0
1,000,000 to 1,999,999	13,980	965,351	12,874	1,162,875	1,792	1,147	0	0
2,000,000 to 2,999,999	3,463	411,009	3,416	606,134	460	337	0	0
3,000,000 to 3,999,999	1,432	229,710	1,532	393,532	195	152	0	0
4,000,000 to 4,999,999	807	162,082	851	291,389	111	63	0	0
5,000,000 and over	2,181	1,034,147	2,457	3,016,388	331	272	0	0
<b>Total</b>	<b>4,649,891</b>	<b>\$ 20,072,109</b>	<b>609,232</b>	<b>\$ 9,558,243</b>	<b>118,030</b>	<b>\$ 33,995</b>	<b>186,598</b>	<b>\$ 43,979</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

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	35,906	\$ 192,867	3,506	\$ 47,906	182	\$ 10	33,322	\$ 144,901
Zero	2,650	53	0	0	0	0	2,650	53
\$ 1 to \$ 999	3,992	1,613	224	18	a	0	3,767	1,595
1,000 to 1,999	3,414	474	0	0	a	0	3,414	463
2,000 to 2,999	3,447	841	244	529	53	3	3,202	310
3,000 to 3,999	4,735	1,057	a	408	0	0	4,681	650
4,000 to 4,999	6,868	4,043	104	47	0	0	6,867	3,996
5,000 to 5,999	7,810	1,940	425	119	155	1	7,282	1,820
6,000 to 6,999	7,673	1,604	55	94	48	1	7,620	1,509
7,000 to 7,999	10,704	1,651	155	16	52	2	10,549	1,633
8,000 to 8,999	11,409	1,362	371	34	0	0	11,407	1,328
9,000 to 9,999	13,965	6,498	103	99	0	0	13,862	6,399
10,000 to 10,999	13,786	2,174	a	7	206	28	13,733	2,164
11,000 to 11,999	16,269	4,147	1,425	1,303	0	0	14,943	2,844
12,000 to 12,999	15,704	2,905	53	6	99	2	15,651	2,897
13,000 to 13,999	16,084	3,676	1,448	1,829	198	1	14,556	1,846
14,000 to 14,999	21,825	4,231	1,641	645	151	2	20,228	3,584
15,000 to 15,999	23,092	3,516	676	494	206	2	22,262	3,021
16,000 to 16,999	23,930	10,529	147	17	103	1	23,727	10,508
17,000 to 17,999	25,428	6,306	397	895	151	1	25,027	5,410
18,000 to 18,999	27,165	5,576	250	230	52	1	26,864	5,345
19,000 to 19,999	32,251	5,963	206	57	52	1	32,045	5,903
20,000 to 20,999	30,720	8,556	317	264	422	6	30,504	8,287
21,000 to 21,999	27,687	7,394	627	657	149	9	27,109	6,717
22,000 to 22,999	35,105	8,074	393	590	149	1	34,710	7,482
23,000 to 23,999	35,022	8,191	884	631	98	1	34,284	7,559
24,000 to 24,999	39,384	10,082	606	314	199	7	38,935	9,760
25,000 to 25,999	41,447	11,476	767	774	0	0	40,870	10,698
26,000 to 26,999	33,227	10,232	1,017	755	101	3	32,511	9,469
27,000 to 27,999	36,969	12,126	734	670	48	0	36,480	11,448
28,000 to 28,999	34,638	12,704	965	266	149	2	34,088	12,436
29,000 to 29,999	42,079	13,091	791	535	48	1	41,436	12,534
30,000 to 30,999	39,564	14,089	728	592	247	10	39,080	13,487
31,000 to 31,999	36,546	13,795	489	151	244	2	36,103	13,641
32,000 to 32,999	41,095	17,899	2,394	1,772	48	0	38,990	16,126
33,000 to 33,999	38,147	14,375	1,014	568	51	1	37,380	13,806
34,000 to 34,999	38,339	15,049	1,301	729	472	6	37,133	14,309
35,000 to 35,999	36,671	15,788	640	450	149	5	36,130	15,332
36,000 to 36,999	34,284	19,007	1,295	481	624	26	33,692	18,497
37,000 to 37,999	35,452	18,426	1,328	1,826	202	0	34,416	16,599
38,000 to 38,999	32,521	14,422	1,066	246	98	2	32,026	14,165
39,000 to 39,999	37,390	18,495	735	745	306	10	36,850	17,738
40,000 to 49,999	335,481	194,865	15,952	10,901	3,875	115	324,092	183,804
50,000 to 59,999	284,052	217,745	13,746	11,998	2,248	71	275,568	205,614
60,000 to 69,999	238,681	237,679	14,002	13,515	1,304	46	229,191	223,944
70,000 to 79,999	203,104	233,966	13,882	16,121	2,810	93	194,834	217,648
80,000 to 89,999	180,833	234,478	12,644	15,147	2,006	138	172,098	219,124
90,000 to 99,999	155,815	230,618	13,670	18,575	1,341	87	148,556	211,923
100,000 to 149,999	477,345	831,344	45,024	85,158	8,094	463	450,428	745,306
150,000 to 199,999	194,783	442,767	27,517	68,522	4,145	332	176,622	373,792
200,000 to 299,999	142,652	476,231	30,474	126,172	2,419	240	122,274	349,399
300,000 to 399,999	46,035	241,149	14,293	94,224	391	49	36,702	146,721
400,000 to 499,999	21,881	149,399	8,666	68,783	68	7	16,104	80,391
500,000 to 999,999	31,072	364,619	16,361	216,945	251	41	20,103	147,519
1,000,000 to 1,999,999	10,804	321,788	7,310	224,727	62	98	6,299	96,877
2,000,000 to 2,999,999	2,798	161,311	2,074	123,814	11	7	1,515	37,131
3,000,000 to 3,999,999	1,248	103,319	964	79,435	a	2	661	23,529
4,000,000 to 4,999,999	694	71,247	538	56,610	a	0	377	14,621
5,000,000 and over	2,094	727,920	1,709	594,323	a	6	1,028	132,517
<b>Total</b>	<b>3,383,764</b>	<b>\$ 5,766,740</b>	<b>268,403</b>	<b>\$ 1,892,739</b>	<b>34,544</b>	<b>\$ 1,943</b>	<b>3,206,837</b>	<b>\$ 3,868,133</b>

Footnotes follow this section.

**TABLE B - 4C.2 (continued)**  
**Personal Income Tax Statistics for Resident Tax Returns**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**

**Tax Year 2009**

**MARRIED FILING JOINTLY**

Adjusted Gross Income Class	Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,084	\$ 1,499	33	\$ 30
Zero	0	0	0	0
\$ 1 to \$ 999	803	6	0	0
1,000 to 1,999	336	71	0	0
2,000 to 2,999	784	5	0	0
3,000 to 3,999	a	0	0	0
4,000 to 4,999	0	0	0	0
5,000 to 5,999	70	12	0	0
6,000 to 6,999	898	45	0	0
7,000 to 7,999	0	0	a	2
8,000 to 8,999	1,326	10	1,325	9
9,000 to 9,999	448	17	0	0
10,000 to 10,999	53	26	0	0
11,000 to 11,999	1,037	13	0	0
12,000 to 12,999	0	0	0	0
13,000 to 13,999	10	1	a	1
14,000 to 14,999	1,327	124	0	0
15,000 to 15,999	500	52	0	0
16,000 to 16,999	1,434	442	0	0
17,000 to 17,999	52	3	0	0
18,000 to 18,999	1,849	298	0	0
19,000 to 19,999	1,117	20	0	0
20,000 to 20,999	0	0	0	0
21,000 to 21,999	2,023	47	0	0
22,000 to 22,999	a	243	0	0
23,000 to 23,999	1,239	33	0	0
24,000 to 24,999	3,108	162	1,012	149
25,000 to 25,999	2,424	180	0	0
26,000 to 26,999	1,483	54	408	6
27,000 to 27,999	2,927	639	0	0
28,000 to 28,999	245	29	0	0
29,000 to 29,999	2,444	389	1,012	83
30,000 to 30,999	2,267	371	374	7
31,000 to 31,999	7,461	457	0	0
32,000 to 32,999	5,547	333	200	10
33,000 to 33,999	4,639	355	1,420	191
34,000 to 34,999	4,425	459	816	74
35,000 to 35,999	4,803	483	408	9
36,000 to 36,999	4,459	338	1,420	63
37,000 to 37,999	8,879	709	2,023	107
38,000 to 38,999	7,494	828	2,023	148
39,000 to 39,999	6,554	767	2,500	264
40,000 to 49,999	97,517	17,609	13,930	2,042
50,000 to 59,999	113,733	32,233	19,357	5,196
60,000 to 69,999	122,217	49,332	16,597	5,304
70,000 to 79,999	125,022	71,424	19,252	9,350
80,000 to 89,999	115,762	87,188	13,083	8,979
90,000 to 99,999	111,292	101,102	10,748	7,864
100,000 to 149,999	409,050	533,376	40,980	52,438
150,000 to 199,999	189,339	375,299	15,274	26,112
200,000 to 299,999	124,189	392,452	9,414	25,528
300,000 to 399,999	37,692	210,178	2,066	9,397
400,000 to 499,999	16,267	126,394	956	6,411
500,000 to 999,999	22,279	289,225	1,357	16,407
1,000,000 to 1,999,999	6,508	179,663	284	7,270
2,000,000 to 2,999,999	1,476	69,645	75	3,087
3,000,000 to 3,999,999	539	40,283	35	1,761
4,000,000 to 4,999,999	289	24,771	10	458
5,000,000 and over	617	155,167	31	5,110
<b>Total</b>	<b>1,580,345</b>	<b>\$ 2,764,862</b>	<b>178,431</b>	<b>\$ 193,864</b>

Footnotes follow this section.