

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Tax Years 2008 - 2009
ALL CORPORATIONS

Apportionment Factor	2008		2009		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	70,075	\$ 12,685,365,723	54,411	\$ 12,465,600,395	-1.7
Within California	42,051	\$ 1,307,603,950	36,359	\$ 1,293,461,754	-1.1
Statewide Average Property Factor		10.3%		10.4%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	66,336	\$ 2,589,402,782	52,213	\$ 2,472,896,070	-4.5
Within California	42,240	\$ 331,089,266	40,775	\$ 305,555,582	-7.7
Statewide Average Payroll Factor		12.8%		12.4%	
Total Sales					
Within and Outside of California	71,750	\$ 32,935,035,917	61,384	\$ 31,023,205,761	-5.8
Within California	57,983	\$ 1,786,619,886	52,712	\$ 1,545,988,284	-13.5
Statewide Average Sales Factor		5.4%		5.0%	
Overall Average Apportionment Factor	66,456	8.7%	57,732	8.3%	

* Excludes banks and other financial corporation returns.