

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

Apportionment Factor	2008		2009		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	47,000	\$ 12,126,343,458	31,266	\$ 12,059,767,199	-0.5
Within California	30,162	\$ 1,207,484,761	21,841	\$ 1,206,304,829	-0.1
Statewide Average Property Factor		10.0%		10.0%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	43,554	\$ 2,341,517,734	30,131	\$ 2,152,302,651	-8.1
Within California	27,835	\$ 296,566,261	22,708	\$ 272,449,277	-8.1
Statewide Average Payroll Factor		12.7%		12.7%	
Total Sales					
Within and Outside of California	45,883	\$ 31,622,593,782	35,261	\$ 30,077,188,937	-4.9
Within California	37,191	\$ 1,602,365,960	30,512	\$ 1,383,614,614	-13.7
Statewide Average Sales Factor		5.1%		4.6%	
Overall Average Apportionment Factor	42,482	8.4%	33,141	8.1%	

* Excludes banks and other financial corporation returns.

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

Apportionment Factor	2008		2009		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	23,075	\$ 559,022,265	23,145	\$ 405,833,195	-27.4
Within California	11,889	\$ 100,119,189	14,518	\$ 87,156,925	-12.9
Statewide Average Property Factor		17.9%		21.5%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	22,782	\$ 247,885,048	22,082	\$ 320,593,419	29.3
Within California	14,405	\$ 34,523,005	18,067	\$ 33,106,305	-4.1
Statewide Average Payroll Factor		13.9%		10.3%	
Total Sales					
Within and Outside of California	25,866	\$ 1,312,442,135	26,123	\$ 946,016,824	-27.9
Within California	20,792	\$ 184,253,926	22,199	\$ 162,373,670	-11.9
Statewide Average Sales Factor		14.0%		17.2%	
Overall Average Apportionment Factor	23,974	14.8%	24,591	16.3%	

* Excludes banks and other financial corporation returns.