

TABLE C-6
Corporation Tax
APPORTIONMENT OF STATE NET INCOME
Tax Years 2008 - 2009

ALL CORPORATIONS

Item	2008		2009		Percent Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	79,941	\$ 573,689,626	67,172	\$ 576,697,444	0.5
Nonbusiness Income/Loss					
Dividends	1,472	\$ 4,829,966	965	\$ 8,207,435	69.9
Interest	3,521	2,738,512	2,900	891,971	-67.4
Property Rental Income/Loss	1,782	261,606	844	224,345	-14.2
Royalties	51	106,881	42	39,005	-63.5
Gain/Loss from Sale of Assets	1,056	5,575,195	1,394	6,306,840	13.1
Partnership Income/Loss	70	1,012,217	92	724,605	-28.4
Miscellaneous	1,430	2,718,439	662	1,346,421	-50.5
Total Nonbusiness Income/Loss	6,850	\$ 17,242,816	3,869	\$ 17,740,624	2.9
Total Separately Apportionable Business Income	3,737	\$ 17,302,725	2,206	\$ 2,910,799	-83.2
Balance of Net Income	79,822	\$ 539,144,086	66,689	\$ 556,046,021	3.1
Plus Interest Offset	1,521	131,060	1,518	79,334	-39.5
Total Business Income	79,822	\$ 539,275,146	66,689	\$ 556,125,355	3.1
Apportioned Business Income/Loss					
Attributable to California	66,776	\$ 46,127,248	58,076	\$ 45,021,044	-2.4
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	1,444	\$ 84,553	301	\$ 48,153	-43.0
Interest	1,727	101,261	1,677	(23,726)	-123.4
Property Rental Income/Loss	332	47,564	505	8,901	-81.3
Royalties	26	3,127	14	2,424	-22.5
Gain/Loss from Sale of Assets	95	52,954	156	252,566	377.0
Partnership Income/Loss	58	68,550	25	70,219	2.4
Miscellaneous Income/Loss	685	791,793	599	169,715	-78.6
Total Nonbusiness Income/Loss Wholly Allocable to California	2,948	\$ 1,149,802	2,360	\$ 528,252	-54.1
Subtotal	67,400	\$ 47,277,049	58,579	\$ 45,549,296	-3.7
Minus Interest Offset	806	1,034,870	611	9,896	-99.0
Balance of Net Income	67,400	\$ 46,242,179	58,579	\$ 45,539,400	-1.5
Total Separately Apportioned Business Income	928	-50,437	394	-219,985	-336.2
Plus Capital Gain/Loss Netting	4,617	2,716,299	4,116	1,764,737	-35.0
Subtotal	68,110	\$ 48,908,041	58,846	\$ 47,084,153	-3.7
Contribution Adjustment	3,440	1,298	2,087	4,926	279.4
Total State Net Income (After Apportionment)	68,110	\$ 48,909,340	59,239	\$ 47,089,077	-3.7
Taxable Loss	22,826	\$ 63,695,185	21,129	\$ 47,618,127	-25.2
Taxable Profit	45,284	\$ 112,604,525	38,110	\$ 94,707,204	-15.9

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