

**TABLE C-6A**  
**C CORPORATIONS<sup>c</sup> : APPORTIONMENT OF STATE NET INCOME**

Item	2008		2009		Percent Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	50,447	\$ 500,182,190	37,484	\$ 522,751,365	4.5
Nonbusiness Income/Loss					
Dividends	1,276	\$ 4,488,504	569	\$ 7,849,756	74.9
Interest	2,432	2,379,523	1,482	647,718	-72.8
Property Rental Income/Loss	804	96,275	358	182,595	89.7
Royalties	20	91,377	27	37,955	-58.5
Gain/Loss from Sale of Assets	932	3,910,737	883	2,411,079	-38.3
Partnership Income/Loss	61	176,142	75	311,327	76.7
Miscellaneous	1,084	992,079	142	891,474	-10.1
Total Nonbusiness Income/Loss	4,569	\$ 12,134,638	2,284	\$ 12,331,904	1.6
Total Separately Apportionable Business Income	3,705	17,068,227	2,043	3,106,807	-81.8
Balance of Net Business Income	50,335	\$ 470,979,325	37,421	\$ 507,312,654	7.7
Plus Interest Offset	1,329	116,045	979	71,471	-38.4
Total Business Income	50,335	\$ 471,095,370	37,421	\$ 507,384,125	7.7
Apportioned Business Income/Loss Attributable to California	42,687	\$ 35,410,944	33,431	\$ 36,209,461	2.3
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	844	\$ 40,125	19	\$ 5,045	-87.4
Interest	286	54,393	786	-45,221	-183.1
Property Rental Income/Loss	73	25,261	48	-6,129	-124.3
Royalties	a	2,207	7	2,068	-6.3
Gain/Loss from Sale of Assets	31	-111,195	96	99,816	189.8
Partnership Income/Loss	53	-7,645	12	1,967	125.7
Miscellaneous Income/Loss	623	814,286	113	137,000	-83.2
Total Nonbusiness Income/Loss Wholly Allocable to California	1,273	\$ 817,433	911	\$ 194,547	-76.2
Subtotal	42,807	\$ 36,228,377	33,473	\$ 36,404,008	0.5
Minus Interest Offset	664	1,025,591	105	3,361	-99.7
Balance of Net Income	42,807	\$ 35,202,786	33,473	\$ 36,400,647	3.4
Total Separately Apportioned Business Income	792	\$ 110,782	219	-118,841	-207.3
Plus Capital Gain/Loss Netting	4,616	2,710,326	4,115	1,764,737	-34.9
Subtotal	43,510	\$ 38,023,894	33,625	\$ 38,046,544	0.1
Contribution Adjustment	1,739	2,133	1,198	4,447	108.5
Total State Net Income					
(After Apportionment)	43,510	\$ 38,026,028	33,624	\$ 38,050,990	0.1
Taxable Loss	16,148	\$ 61,454,907	14,461	\$ 45,277,241	-26.3
Taxable Profit	27,362	\$ 99,480,934	19,164	\$ 83,328,231	-16.2

**TABLE C-6B**  
**S CORPORATIONS<sup>c</sup> : APPORTIONMENT OF STATE NET INCOME**

Item	2008		2009		Percent Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	29,493	\$ 73,507,436	29,688	\$ 53,946,079	-26.6
Nonbusiness Income/Loss					
Dividends	196	\$ 341,462	395	\$ 357,680	4.7
Interest	1,089	358,989	1,418	244,254	-32.0
Property Rental Income/Loss	978	165,332	486	41,750	-74.7
Royalties	31	15,505	15	1,049	-93.2
Gain/Loss from Sale of Assets	125	1,664,458	511	3,895,762	134.1
Partnership Income/Loss	9	836,074	18	413,278	-50.6
Miscellaneous	346	1,726,359	520	454,947	-73.6
Total Nonbusiness Income/Loss	2,282	\$ 5,108,178	1,586	\$ 5,408,720	5.9
Total Separately Apportionable Business Income	33	234,498	163	-196,008	-183.6
Balance of Net Business Income	29,488	\$ 68,164,760	29,269	\$ 48,733,367	-28.5
Plus Interest Offset	192	15,015	539	7,863	-47.6
Total Business Income	29,488	\$ 68,179,776	29,269	\$ 48,741,230	-28.5
Apportioned Business Income/Loss Attributable to California	24,089	\$ 10,716,304	24,645	\$ 8,811,582	-17.8
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	600	\$ 44,428	281	\$ 43,108	-3.0
Interest	1,441	46,868	891	21,494	-54.1
Property Rental Income/Loss	259	22,303	457	15,030	-32.6
Royalties	23	920	7	356	-61.3
Gain/Loss from Sale of Assets	64	164,149	60	152,750	-6.9
Partnership Income/Loss	5	76,194	13	68,252	-10.4
Miscellaneous Income/Loss	62	-22,493	486	32,715	245.4
Total Nonbusiness Income/Loss Wholly Allocable to California	1,675	\$ 332,368	1,450	\$ 333,705	0.4
Subtotal	24,593	\$ 11,048,672	25,106	\$ 9,145,287	-17.2
Minus Interest Offset	143	9,278	507	6,535	-29.6
Balance of Net Income	24,593	\$ 11,039,394	25,106	\$ 9,138,753	-17.2
Total Separately Apportioned Business Income	136	\$ -161,219	175	\$ -101,144	37.3
Plus Capital Gain/Loss Netting	a	5,972	a	0	-100.0
Subtotal	24,600	\$ 10,884,147	25,220	9,037,609	-17.0
Contribution Adjustment	1,701	-835	888	479	157.4
Total State Net Income					
(After Apportionment)	24,600	\$ 10,883,312	25,614	\$ 9,038,087	-17.0
Taxable Loss	6,678	\$ 2,240,278	6,668	\$ 2,340,886	4.5
Taxable Profit	17,922	\$ 13,123,590	18,946	\$ 11,378,973	-13.3

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