

TABLE C-8A
C CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS ¹

State Net Income Taxable in California	Dollars in Thousands								
	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent ²	Cumulative Percent ²	Amount	Percent	Cumulative Percent
Net Loss	139,180	45.1	45.1	\$ -65,970,922	-	-	\$ 139,214	2.0	2.0
No Income or Loss	29,231	9.5	54.5	0	-	-	19,405	0.3	2.3
\$ 1 to \$ 4,999	53,604	17.4	71.9	105,850	0.1	0.1	40,072	0.6	2.8
5,000 to 9,999	17,549	5.7	77.6	128,580	0.1	0.3	13,999	0.2	3.0
10,000 to 14,999	8,037	2.6	80.2	100,597	0.1	0.4	7,917	0.1	3.1
15,000 to 19,999	6,351	2.1	82.2	110,622	0.1	0.5	7,361	0.1	3.2
20,000 to 24,999	5,163	1.7	83.9	113,998	0.1	0.6	7,021	0.1	3.3
25,000 to 29,999	4,646	1.5	85.4	126,766	0.1	0.7	7,935	0.1	3.5
30,000 to 39,999	6,871	2.2	87.6	237,198	0.3	1.0	15,649	0.2	3.7
40,000 to 49,999	4,999	1.6	89.3	228,493	0.2	1.3	20,705	0.3	4.0
50,000 to 59,999	4,675	1.5	90.8	258,966	0.3	1.5	16,099	0.2	4.2
60,000 to 69,999	3,591	1.2	91.9	232,028	0.3	1.8	14,592	0.2	4.4
70,000 to 79,999	1,685	0.5	92.5	125,629	0.1	1.9	7,769	0.1	4.5
80,000 to 89,999	2,117	0.7	93.2	181,969	0.2	2.1	12,191	0.2	4.7
90,000 to 99,999	887	0.3	93.5	84,483	0.1	2.2	5,350	0.1	4.8
100,000 to 149,999	5,411	1.8	95.2	657,956	0.7	2.9	43,530	0.6	5.4
150,000 to 199,999	2,506	0.8	96.0	428,085	0.5	3.4	25,597	0.4	5.7
200,000 to 249,999	1,499	0.5	96.5	333,978	0.4	3.8	18,134	0.3	6.0
250,000 to 299,999	1,195	0.4	96.9	327,782	0.4	4.1	23,728	0.3	6.3
300,000 to 399,999	2,186	0.7	97.6	761,771	0.8	4.9	42,654	0.6	6.9
400,000 to 499,999	1,262	0.4	98.0	578,283	0.6	5.6	30,784	0.4	7.4
500,000 to 749,999	1,190	0.4	98.4	736,967	0.8	6.4	62,372	0.9	8.3
750,000 to 999,999	774	0.3	98.6	661,544	0.7	7.1	54,764	0.8	9.0
1,000,000 to 1,499,999	977	0.3	99.0	1,168,299	1.3	8.4	97,312	1.4	10.4
1,500,000 to 1,999,999	547	0.2	99.1	952,911	1.0	9.4	76,721	1.1	11.5
2,000,000 to 2,999,999	643	0.2	99.3	1,589,979	1.7	11.1	129,775	1.8	13.4
3,000,000 to 3,999,999	336	0.1	99.5	1,160,437	1.3	12.4	95,587	1.4	14.7
4,000,000 to 4,999,999	250	0.1	99.5	1,128,882	1.2	13.6	87,785	1.2	16.0
5,000,000 to 9,999,999	570	0.2	99.7	4,013,321	4.4	18.0	315,770	4.5	20.5
10,000,000 and over	862	0.3	100.0	75,505,616	82.0	100.0	5,598,920	79.5	100.0
Total with State Net Income	140,383	45.5	-	\$ 92,040,992	100.0	100.0	\$ 6,880,095	97.7	-
Total	308,796	100.0	100.0	\$ 26,070,071	-	-	\$ 7,038,714	100.0	100.0

TABLE C-8B
S CORPORATIONS: TAX LIABILITY BY STATE NET INCOME CLASS ¹

State Net Income Taxable in California	Dollars in Thousands								
	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	Percent	Cumulative Percent	Amount	Percent ²	Cumulative Percent ²	Amount	Percent	Cumulative Percent
Net Loss	152,560	36.4	36.4	\$ -14,083,881	-	-	\$ 115,098	14.0	14.0
No Income or Loss	20,098	4.8	41.2	0	-	-	15,170	1.9	15.9
\$ 1 to \$ 4,999	30,680	7.3	48.5	73,902	0.2	0.2	24,507	3.0	18.9
5,000 to 9,999	25,695	6.1	54.7	189,555	0.4	0.6	19,515	2.4	21.3
10,000 to 14,999	17,389	4.2	58.8	213,280	0.5	1.1	13,337	1.6	22.9
15,000 to 19,999	12,965	3.1	61.9	229,004	0.5	1.6	10,372	1.3	24.2
20,000 to 24,999	13,006	3.1	65.0	294,531	0.7	2.3	9,936	1.2	25.4
25,000 to 29,999	9,631	2.3	67.3	263,612	0.6	2.9	7,612	0.9	26.3
30,000 to 39,999	15,499	3.7	71.0	542,460	1.3	4.2	12,137	1.5	27.8
40,000 to 49,999	16,805	4.0	75.0	755,009	1.7	5.9	13,311	1.6	29.4
50,000 to 59,999	15,404	3.7	78.7	842,321	1.9	7.8	12,708	1.6	31.0
60,000 to 69,999	10,436	2.5	81.2	677,745	1.6	9.4	9,743	1.2	32.2
70,000 to 79,999	8,712	2.1	83.3	650,754	1.5	10.9	9,312	1.1	33.3
80,000 to 89,999	7,555	1.8	85.1	641,976	1.5	12.4	9,321	1.1	34.4
90,000 to 99,999	4,412	1.1	86.1	419,579	1.0	13.4	5,944	0.7	35.2
100,000 to 149,999	17,233	4.1	90.3	2,082,560	4.8	18.2	28,791	3.5	38.7
150,000 to 199,999	10,354	2.5	92.7	1,773,097	4.1	22.2	23,965	2.9	41.6
200,000 to 249,999	5,846	1.4	94.1	1,308,277	3.0	25.3	19,174	2.3	43.9
250,000 to 299,999	4,054	1.0	95.1	1,109,714	2.6	27.8	13,869	1.7	45.6
300,000 to 399,999	4,784	1.1	96.2	1,655,894	3.8	31.6	23,017	2.8	48.4
400,000 to 499,999	3,058	0.7	97.0	1,350,895	3.1	34.7	18,451	2.3	50.7
500,000 to 749,999	4,260	1.0	98.0	2,540,906	5.9	40.6	37,268	4.5	55.2
750,000 to 999,999	2,418	0.6	98.6	2,093,859	4.8	45.4	30,396	3.7	58.9
1,000,000 to 1,499,999	2,146	0.5	99.1	2,621,840	6.0	51.5	37,942	4.6	63.6
1,500,000 to 1,999,999	983	0.2	99.3	1,686,436	3.9	55.4	23,942	2.9	66.5
2,000,000 to 2,999,999	1,175	0.3	99.6	2,872,339	6.6	62.0	40,160	4.9	71.4
3,000,000 to 3,999,999	504	0.1	99.7	1,746,528	4.0	66.0	24,596	3.0	74.4
4,000,000 to 4,999,999	295	0.1	99.8	1,300,967	3.0	69.0	18,511	2.3	76.7
5,000,000 to 9,999,999	541	0.1	99.9	3,691,993	8.5	77.5	51,653	6.3	83.0
10,000,000 and over	383	0.1	100.0	9,751,946	22.5	100.0	139,600	17.0	100.0
Total with State Net Income	246,223	58.8	-	\$ 43,380,983	100.0	100.0	\$ 689,088	84.1	-
Total	418,879	100.0	100.0	\$ 29,297,101	-	-	\$ 819,355	100.0	100.0