

TABLE B-4G
Personal Income Tax Statistics
PART-YEAR RESIDENT and NONRESIDENT RETURNS
Tax Year 2010

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	738,695	-
Number of Returns - Taxable	458,895	-
Federal AGI	738,695	\$ 202,478,658
California Adjustments	450,784	16,907,170
California AGI	738,695	24,259,301
California Deductions	738,695	28,947,681
Taxable Income	738,695	204,569,181
Total Tax Liability	738,695	1,876,427
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	620,147	81,768,510
Interest	421,339	13,179,936
Dividends	262,184	24,212,720
Business Income - Profit ⁸	101,436	6,245,805
Business Income - Loss ⁸	37,208	1,341,990
Net Sale of Capital Assets - Profit	96,159	51,546,795
Net Sale of Capital Assets - Loss	168,330	429,234
Taxable Pensions and Annuities	138,332	3,877,755
Rents and Royalties - Profit	86,803	2,886,024
Rents and Royalties - Loss	75,699	1,482,904
Partnerships and S Corporations - Profit ⁹	136,943	82,137,638
Partnerships and S Corporations - Loss ⁹	127,136	38,891,451
Estate and Trusts - Profit	24,111	3,265,131
Estate and Trusts - Loss	11,000	653,945
Farm Income - Profit	2,789	136,352
Farm Income - Loss	2,776	196,445
All Other Income Sources - Profit ¹⁰	524,658	11,830,214
All Other Income Sources - Loss ¹⁰	85,430	30,525,404
Total Income	736,501	207,582,734
Individual Retirement Plan ^{11, 12}	16,813	95,181
Student Loan	72,942	75,138
Tuition & Fees	13,099	27,281
Moving Expenses	94,353	351,155
Half Self-Employment Tax ¹²	135,649	688,335
Self-Employed Health Insurance ¹²	74,992	739,925
Self-Employed Retirement Plan ¹²	32,534	1,427,084
Penalty on Early Withdrawal on Savings	5,452	1,691
Alimony Paid	14,151	722,762
Total Adjustments ¹³	325,910	5,434,918

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
California Adjustments - Subtractions	369,299	22,812,832
California Adjustments - Additions	211,068	39,720,002
Medical Expenses	66,645	1,208,985
State and Local Income Taxes	373,490	13,374,599
Real Estate Taxes	302,854	3,103,821
Motor Vehicle Taxes	9,708	4,096
Other Taxes	170,898	157,197
Total Taxes	379,317	16,639,713
Mortgage Interest	266,193	4,445,409
Points, Investment and Personal Interest	88,727	3,098,337,229
Total Interest	284,580	7,543,746
Cash/Check Contributions	271,006	6,158,547
Non-Cash Contributions	180,491	6,666,362
Contribution Carryover	14,276	1,376,889
Total Contributions ¹⁴	291,123	12,315,171
Casualty and Theft Losses	566	17,806
All Other Deductions ¹⁵	129,962	6,596,062
Total Federal Itemized Deductions	382,832	44,359,154
Calif. Adjs. to Fed. Itemized Deductions	500,866	14,015,425
California Itemized Deductions	344,728	26,942,954
California Standard Deductions	393,936	2,004,727
Personal Exemption Credit ¹⁵	1,093,263	108,233
Dependent Exemption Credit	440,493	43,609
Senior/Blind Exemption Credits	128,438	12,715
Total Exemption Credits Allowed	636,287	139,071
Other Special Credits	3,711	7,655
Renters Credit	29,295	1,506
Excess State Disability Insurance (SDI)	1,689	423
California Child and Dependent Credit	7,761	2,254
Total Special Credits	41,393	124,435
G-1 Tax/5870A Tax	-	0
Alternative Minimum Tax	4,243	3,686
Mental Health Tax	2,207	45,339
Other Taxes	17,429	5,451
Taxes Withheld	420,284	1,085,205
Estimated Taxes Paid	76,044	1,024,605
Credit to Next Year's Tax	35,445	260,281
Overpayment	433,037	720,906
Total Voluntary Contributions	4,046	168
Refund	406,476	460,486
Tax Due	159,879	230,431
Remittance Amount	36,871	48,588

Footnotes follow this section.