

TABLE B-8
Personal Income Tax Statistics
SPECIAL TAX CREDITS ALLOWED
Tax Year 2010

Credit	Number	Amount	Percent of Total
Credits Available in Tax Year 2010			
Child Adoption	1,601	\$ 1,839,825	0.1
Child and Dependent Care	459,431	134,901,146	9.0
Community Development Fin. Inst. Deposits	86	171,804	0.0
Dependent Parent	316	89,372	0.0
Disabled Access	453	35,290	0.0
Employer Child Care Contribution	4,278	1,744,721	0.1
Employer Child Care Program	885	259,769	0.0
Enhanced Oil Recovery	16	145,454	0.0
Enterprise Zone Hiring and Sales	28,578	283,635,831	19.0
Enterprise Zone Wages	596	139,013	0.0
Environmental Tax	184	61,153	0.0
Farmworker Housing-Construction	12	13,342	0.0
First Time Buyer Credit	16,339	34,572,009	2.3
Joint Custody Head of Household	5,335	1,391,797	0.1
Joint Strike Fighter Property	a	717	0.0
Joint Strike Fighter Wage	a	8,547	0.0
Local Agency Military Base Recovery Area	68	511,264	0.0
Low Income Housing	384	1,468,258	0.1
Manufacturing Enhancement Area	6	62,173	0.0
Natural Heritage Preservation	8	172,732	0.0
New Jobs Credit	7,161	17,668,332	1.2
New Home Credit	6,729	13,988,763	0.9
New Home 2010 Credit	8,734	20,406,524	1.4
Nonrefundable Renter's	2,010,534	159,624,639	10.7
Other State Tax	128,448	705,324,857	47.2
Prior Year Alternative Minimum Tax	5,622	17,380,589	1.2
Prison Inmate Labor	14	24,217	0.0
Qualified Senior Head of Household	2,974	1,141,857	0.1
Research	4,738	81,689,930	5.5
Rice Straw	19	142,884	0.0
Solar Systems	204	190,722	0.0
Targeted Tax Area	188	4,861,344	0.3
Unidentified	22	164,365	0.0
Total Credits Available in Tax Year 2010	2,693,969	1,483,833,240	99.2
Expired Credits with Carryover Provisions			
Agricultural Transportation	31	\$ 58,491	0.0
Commercial Solar Electric Carryover	13	21,514	0.0
Commercial Solar Energy Carryover	26	76,774	0.0
Donation of Agricultural Products Carryover	15	62,206	0.0
Energy Conservation Carryover	2,146	1,636,160	0.1
Los Angeles Revitalization Zone	150	2,015,728	0.1
Low Emission Vehicle	439	228,272	0.0
Manufacturer's Investment	93	794,103	0.1
New Infant	182	114,590	0.0
Orphan Drug	5	1,253	0.0
Political Contribution	4,895	2,373,488	0.2
Recycling Equipment	598	340,966	0.0
Residential Rental and Farm Sales Carryover	327	231,396	0.0
Ridesharing:			
Large Employers	282	180,071	0.0
Small Employers	269	103,237	0.0
Transit Pass Carryover	472	229,733	0.0
Vanpool Carryover	1,836	953,226	0.1
Incentive Carryover	2,285	1,113,907	0.1
Salmon and Steelhead Trout Habitat	16	6,905	0.0
Solar Energy Carryover	530	724,925	0.0
Solar Pump Carryover	20	41,609	0.0
Water Conservation Carryover	360	108,722	0.0
Total Expired Credits with Carryover Provisions	14,990	11,417,276	0.8
Total	2,708,959	\$ 1,495,250,516	100.0

Footnotes follow this section.