

**TABLE B-9.2**  
**Personal Income Tax: Statistics for Resident Tax Returns**  
**HIGH INCOME RETURNS**  
**BY INCOME LEVEL TYPE and AVERAGE TAX LIABILITY**  
**Tax Year 2010**

Income Levels	Number of Returns			Total Tax Liability (Thousands)	Average Tax Liability					
	Total	Non-Taxable	Taxable		\$1 Under \$1,000	\$1,000 Under \$2,000	\$2,000 Under \$6,000	\$6,000 and Over		
<b>I: Adjusted Gross Income (AGI)</b>										
Under \$50,000*	9,482,544	5,223,819	4,258,726	\$ 1,776,066	3,710,988	529,356	18,149	233		
50,000 to 100,000	3,066,034	73,314	2,992,720	6,154,040	805,226	823,567	1,325,588	38,339		
100,000 to 200,000	1,633,684	5,979	1,627,705	10,182,325	16,857	44,334	767,536	798,979		
200,000 and over	609,200	2,135	607,065	26,360,016	945	566	4,685	600,868		
<b>Total</b>	<b>14,791,462</b>	<b>5,305,247</b>	<b>9,486,216</b>	<b>\$ 44,472,447</b>	<b>\$ 4,534,015</b>	<b>\$ 1,397,823</b>	<b>\$ 2,115,958</b>	<b>\$ 1,438,420</b>		
<b>II: AGI Plus Tax Preference Income <sup>1</sup></b>										
Under \$50,000*	9,482,456	5,223,758	4,258,698	\$ 1,776,272	3,710,963	529,353	18,147	234		
50,000 to 100,000	3,065,980	73,364	2,992,616	6,153,421	805,321	823,569	1,325,387	38,339		
100,000 to 200,000	1,633,944	5,995	1,627,949	10,184,977	16,786	44,324	767,713	799,126		
200,000 and over	609,082	2,130	606,952	26,357,777	945	576	4,711	600,720		
<b>Total</b>	<b>14,791,462</b>	<b>5,305,247</b>	<b>9,486,216</b>	<b>\$ 44,472,447</b>	<b>\$ 4,534,015</b>	<b>\$ 1,397,823</b>	<b>\$ 2,115,958</b>	<b>\$ 1,438,420</b>		
<b>III: AGI Less Investment Interest <sup>2</sup></b>										
Under \$50,000*	9,484,214	5,224,713	4,259,501	\$ 1,776,714	3,711,450	529,669	18,149	233		
50,000 to 100,000	3,065,591	72,742	2,992,849	6,155,381	804,942	823,571	1,325,995	38,341		
100,000 to 200,000	1,634,016	5,841	1,628,175	10,192,133	16,739	44,034	767,420	799,983		
200,000 and over	607,642	1,951	605,691	26,348,220	885	550	4,394	599,862		
<b>Total</b>	<b>14,791,462</b>	<b>5,305,247</b>	<b>9,486,216</b>	<b>\$ 44,472,447</b>	<b>\$ 4,534,015</b>	<b>\$ 1,397,823</b>	<b>\$ 2,115,958</b>	<b>\$ 1,438,420</b>		
<b>IV: Expanded Income <sup>3</sup></b>										
Under \$50,000*	9,484,128	5,224,653	4,259,475	\$ 1,777,012	3,711,426	529,667	18,147	235		
50,000 to 100,000	3,065,550	72,805	2,992,745	6,154,762	805,037	823,573	1,325,794	38,341		
100,000 to 200,000	1,634,253	5,845	1,628,409	10,194,672	16,668	44,023	767,597	800,120		
200,000 and over	607,532	1,944	605,587	26,346,002	885	560	4,420	599,723		
<b>Total</b>	<b>14,791,462</b>	<b>5,305,247</b>	<b>9,486,216</b>	<b>\$ 44,472,447</b>	<b>\$ 4,534,015</b>	<b>\$ 1,397,823</b>	<b>\$ 2,115,958</b>	<b>\$ 1,438,420</b>		

<sup>1</sup> Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains, accelerated depreciation in excess of straight line, excess depletion, and several other statutory amounts.

<sup>2</sup> Interest paid on borrowed money used for capital investments other than mortgages.

<sup>3</sup> Expanded income is adjusted gross income plus tax preference income less investment expenses.

\* Excludes returns with no income.