

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Tax Years 2009 - 2010
ALL CORPORATIONS

Apportionment Factor	2009		2010		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	54,411	\$ 12,465,600,395	71,019	\$ 13,167,909,158	5.6
Within California	36,359	\$ 1,293,461,754	42,617	\$ 1,318,741,335	2.0
Statewide Average Property Factor		10.4%		10.0%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	52,213	\$ 2,472,896,070	67,669	\$ 2,863,433,631	15.8
Within California	40,775	\$ 305,555,582	45,156	\$ 334,050,318	9.3
Statewide Average Payroll Factor		12.4%		11.7%	
Total Sales					
Within and Outside of California	61,384	\$ 31,023,205,761	73,707	\$ 33,142,042,837	6.8
Within California	52,712	\$ 1,545,988,284	58,767	\$ 1,648,144,744	6.6
Statewide Average Sales Factor		5.0%		5.0%	
Overall Average Apportionment Factor	57,732	8.3%	65,123	8.5%	

* Excludes banks and other financial corporation returns.