

**TABLE C-5A**  
**C CORPORATIONS: APPORTIONMENT FORMULA RESULTS\***

Apportionment Factor	2009		2010		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
<b>Total Property Values</b>					
Within and Outside of California	31,266	\$ 12,059,767,199	41,545	\$ 12,563,362,165	4.2
Within California	21,841	\$ 1,206,304,829	28,029	\$ 1,225,042,350	1.6
Statewide Average Property Factor		10.0%		9.8%	
<b>Total Payroll (Wages and Salaries)</b>					
Within and Outside of California	30,131	\$ 2,152,302,651	41,034	\$ 2,660,452,283	23.6
Within California	22,708	\$ 272,449,277	29,878	\$ 296,272,785	8.7
Statewide Average Payroll Factor		12.7%		11.1%	
<b>Total Sales</b>					
Within and Outside of California	35,261	\$ 30,077,188,937	41,670	\$ 32,115,736,891	6.8
Within California	30,512	\$ 1,383,614,614	34,951	\$ 1,450,491,029	4.8
Statewide Average Sales Factor		4.6%		4.5%	
<b>Overall Average Apportionment Factor</b>	33,141	8.1%	37,883	7.5%	

\* Excludes banks and other financial corporation returns.

**TABLE C-5B**  
**S CORPORATIONS: APPORTIONMENT FORMULA RESULTS\***

Apportionment Factor	2009		2010		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
<b>Total Property Values</b>					
Within and Outside of California	23,145	\$ 405,833,195	29,474	\$ 604,546,993	49.0
Within California	14,518	\$ 87,156,925	14,589	\$ 93,698,984	7.5
Statewide Average Property Factor		21.5%		15.5%	
<b>Total Payroll (Wages and Salaries)</b>					
Within and Outside of California	22,082	\$ 320,593,419	26,635	\$ 202,981,348	-36.7
Within California	18,067	\$ 33,106,305	15,278	\$ 37,777,533	14.1
Statewide Average Payroll Factor		10.3%		18.6%	
<b>Total Sales</b>					
Within and Outside of California	26,123	\$ 946,016,824	32,038	\$ 1,026,305,945	8.5
Within California	22,199	\$ 162,373,670	23,816	\$ 197,653,714	21.7
Statewide Average Sales Factor		17.2%		19.3%	
<b>Overall Average Apportionment Factor</b>	24,591	16.3%	27,239	19.0%	

\* Excludes banks and other financial corporation returns.