

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

Apportionment Factor	2006		2007		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	40,891	\$ 16,567,182,159	39,722	\$ 13,098,621,758	-20.9
Within California	28,270	\$ 1,157,252,939	28,310	\$ 1,213,965,107	4.9
Statewide Average Property Factor		7.0%		9.3%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	39,237	\$ 2,541,703,778	37,595	\$ 2,553,678,357	0.5
Within California	29,773	\$ 289,922,792	26,822	\$ 288,620,001	-0.4
Statewide Average Payroll Factor		11.4%		11.3%	
Total Sales					
Within and Outside of California	42,272	\$ 28,686,785,647	42,443	\$ 32,630,850,321	13.7
Within California	33,358	\$ 1,647,157,479	37,107	\$ 1,580,564,336	-4.0
Statewide Average Sales Factor		5.7%		4.8%	
Overall Average Apportionment Factor	42,993	7.5%	51,621	7.6%	

* Excludes banks and other financial corporation returns.

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

Apportionment Factor	2006		2007		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	24,469	\$ 624,787,777	20,898	\$ 349,846,528	-44.0
Within California	14,247	\$ 84,608,739	12,465	\$ 81,001,228	-4.3
Statewide Average Property Factor		13.5%		23.2%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	23,772	\$ 244,865,979	19,201	\$ 151,285,074	-38.2
Within California	14,790	\$ 36,747,008	13,369	\$ 32,714,479	-11.0
Statewide Average Payroll Factor		15.0%		21.6%	
Total Sales					
Within and Outside of California	25,723	\$ 1,837,069,513	22,134	\$ 882,824,428	-51.9
Within California	20,742	\$ 211,753,545	17,025	\$ 185,239,640	-12.5
Statewide Average Sales Factor		11.5%		21.0%	
Overall Average Apportionment Factor	26,969	13.1%	26,969	21.6%	

* Excludes banks and other financial corporation returns.