

TABLE B-4G
Personal Income Tax Statistics
PART-YEAR RESIDENT and NONRESIDENT RETURNS
Tax Year 2007

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	764,010	-
Number of Returns - Taxable	500,959	-
Federal AGI	764,010	\$ 726,544,906
California Adjustments	446,539	-65,966,129
California AGI	764,010	26,972,125
California Deductions	764,010	57,724,557
Taxable Income	764,010	622,465,922
Total Tax Liability	764,010	2,441,112
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	656,071	208,111,246
Interest	493,394	63,367,738
Dividends	317,538	42,814,918
Business Income - Profit ⁸	105,400	7,271,606
Business Income - Loss ⁸	44,891	7,857,207
Net Sale of Capital Assets - Profit	241,862	348,120,663
Net Sale of Capital Assets - Loss	80,027	181,003
Taxable Pensions and Annuities	128,184	4,128,057
Rents and Royalties - Profit	100,753	4,061,183
Rents and Royalties - Loss	74,207	2,468,121
Partnerships and S Corporations - Profit ⁹	169,645	163,679,747
Partnerships and S Corporations - Loss ⁹	162,776	103,287,529
Estate and Trusts - Profit	35,297	5,189,965
Estate and Trusts - Loss	19,727	5,563,845
Farm Income - Profit	1,135	236,904
Farm Income - Loss	4,698	360,043
All Other Income Sources - Profit ¹⁰	532,549	17,447,087
All Other Income Sources - Loss ¹⁰	72,551	13,495,199
Total Income	762,424	732,353,009
Individual Retirement Plan ^{11, 12}	22,209	105,703
Student Loan	58,337	51,955
Tuition & Fees	21,570	56,390
Moving Expenses	113,553	411,235
Half Self-Employment Tax ¹²	148,103	1,093,232
Self-Employed Health Insurance ¹²	70,564	593,433
Self-Employed Retirement Plan ¹²	41,504	1,471,828
Penalty on Early Withdrawal on Savings	7,936	2,191
Alimony Paid	10,139	434,940
Total Adjustments ¹³	339,690	5,487,700

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
California Adjustments - Subtractions	373,488	104,972,280
California Adjustments - Additions	207,531	39,006,151
Medical Expenses	60,955	923,597
State and Local Income Taxes	418,579	43,470,613
Real Estate Taxes	339,215	3,596,130
Personal Property Taxes	172,269	126,514
Other Taxes	52,127	94,196
Total Taxes	424,366	47,287,452
Mortgage Interest	310,376	6,687,228
Points, Investment and Personal Interest	108,407	13,572,914
Total Interest	336,031	20,260,142
Cash/Check Contributions	317,059	24,130,503
Non-Cash Contributions	212,189	15,747,960
Contribution Carryover	10,781	3,167,977
Total Contributions ¹⁴	347,415	43,046,440
Casualty and Theft Losses	1,578	34,932
All Other Deductions ¹⁵	172,230	7,775,810
Total Federal Itemized Deductions	424,736	106,863,620
Calif. Adjs. to Fed. Itemized Deductions	520,215	47,160,948
California Itemized Deductions	389,988	55,928,283
California Standard Deductions	373,481	1,796,274
Personal Exemption Credit ¹⁵	1,126,093	105,853
Dependent Exemption Credit	509,656	149,839
Senior/Blind Exemption Credits	113,868	10,704
Total Exemption Credits Allowed	610,273	202,821
Other Special Credits	4,080	9,617
Renters Credit	27,815	1,256
Excess State Disability Insurance (SDI)	3,076	485
California Child and Dependent Credit	6,861	1,631
Total Special Credits	38,202	145,331
G-1 Tax/5870A Tax	1	3
Alternative Minimum Tax	6,466	3,977
Mental Health Tax	3,200	83,544
Other Taxes	17,148	5,005
Taxes Withheld	473,886	1,116,438
Estimated Taxes Paid	105,862	1,607,040
Credit to Next Year's Tax	51,621	268,835
Overpayment	460,587	919,238
Total Voluntary Contributions	1,562	80
Refund	425,194	650,328
Tax Due	183,373	370,747
Remittance Amount	93,457	200,413

Footnotes follow this section.