

TABLE B-8
Personal Income Tax Statistics
SPECIAL TAX CREDITS ALLOWED
Tax Year 2007

Credit	Number	Amount	Percent of Total
Credits Available in Tax Year 2007			
Child Adoption	1,775	\$ 2,047,166	0.2
Child and Dependent Care	524,775	158,386,173	12.0
Community Development Fin. Inst. Deposits	48	22,033	0.0
Dependent Parent	1,056	271,369	0.0
Disabled Access	447	39,236	0.0
Employer Child Care Contribution	4,219	1,773,199	0.1
Employer Child Care Program	588	149,142	0.0
Enhanced Oil Recovery	35	287,228	0.0
Enterprise Zone Hiring and Sales	14,349	171,079,798	13.0
Enterprise Zone Wages	631	137,093	0.0
Environmental Tax	24	2,330,833	0.2
Farmworker Housing-Construction	8	15,196	0.0
Joint Custody Head of Household	6,091	1,568,703	0.1
Joint Strike Fighter Property	-	-	-
Joint Strike Fighter Wage	3	9,760	0.0
Local Agency Military Base Recovery Area	58	546,083	0.0
Long-Term Caregiver	12	42,588	0.0
Low Income Housing	500	1,839,194	0.1
Manufacturing Enhancement Area	16	30,420	0.0
Natural Heritage Preservation	35	1,293,013	0.1
Nonrefundable Renter's	1,451,837	103,855,259	7.9
Other State Tax	130,742	752,661,783	57.0
Prior Year Alternative Minimum Tax	6,309	28,889,089	2.2
Prison Inmate Labor	6	19,050	0.0
Qualified Senior Head of Household	2,903	1,091,691	0.1
Research	3,769	73,879,522	5.6
Rice Straw	50	188,168	0.0
Solar Systems	929	892,360	0.1
Targeted Tax Area	205	4,527,313	0.3
Teachers Retention	-	-	-
Unidentified	22	174,769	0.0
Total Credits Available in Tax Year 2007	2,151,442	1,308,047,231	99.1
Expired Credits with Carryover Provisions			
Agricultural Transportation	46	\$ 173,333	0.0
Commercial Solar Electric Carryover	4	2,800	0.0
Commercial Solar Energy Carryover	35	70,393	0.0
Donation of Agricultural Products Carryover	12	5,838	0.0
Energy Conservation Carryover	1,702	1,123,643	0.1
Los Angeles Revitalization Zone	202	3,022,715	0.2
Low Emission Vehicle	487	373,718	0.0
Manufacturer's Investment	266	3,718,841	0.3
New Infant	113	57,835	0.0
Orphan Drug	8	10,203	0.0
Political Contribution	2,672	1,035,069	0.1
Recycling Equipment	386	128,181	0.0
Residential Rental and Farm Sales Carryover	480	687,513	0.1
Ridesharing:			
Large Employers	173	111,189	0.0
Small Employers	82	31,125	0.0
Transit Pass Carryover	320	133,689	0.0
Vanpool Carryover	1,117	472,201	0.0
Incentive Carryover	2,167	960,235	0.1
Salmon and Steelhead Trout Habitat	8	838	0.0
Solar Energy Carryover	252	302,566	0.0
Solar Pump Carryover	9	3,558	0.0
Water Conservation Carryover	211	55,536	0.0
Total Expired Credits with Carryover Provisions	10,752	12,481,019	0.9
Total	2,162,194	\$ 1,320,528,250	100.0