

California
Franchise
Tax
Board

1988 annual report

**STATE OF CALIFORNIA
FRANCHISE TAX BOARD**

ANNUAL REPORT

Including Statistics of Income Compiled from
1987 Returns of Individuals and Corporations

1988 CALENDAR YEAR



MEMBERS OF THE BOARD

Gray Davis, Chairman *Controller*
Ernest J. Dronenberg, Jr. *Chairman, Board of Equalization*
Jesse Huff *Director of Finance*

Gerald H. Goldberg *Executive Officer*

Table of Contents

	Introduction	5		Bank and Corporation Tax	19
	California Conforms to Federal Tax Act	5		Taxation of Corporations	19
	Revenue for the General Fund Table:	5		Returns Filed	19
	General Fund Calendar Year Collections, 1987 & 1988	6		Sub Chapter S Corporations	20
	Components of the Personal Income Tax	7		Net Operating Loss (NOL)	20
				Accounting Periods	20
	Personal Income Tax	9		Exempt Corporations	21
	Data Sources	9		Income and Deductions	21
	Indexing	9		Apportionment of Income	23
	Adjusted Gross Income	10		Unitary Method	25
	Deductions	12		Tax Rates	25
	Taxable Income	13		Tax on Preference Income	26
	Tax Credits	14		Estimated Tax	26
	Alternative Minimum Tax	14		Balance Due/Refunds	26
	Passive Activity Losses and Credits (PAL)	15		Tables:	
	Net Operating Loss (NOL)	15		Sources of Gross Income, 1986 & 1987	21
	Modified Accelerated Cost Recovery System (MACRS)	15		Deductions by Type, 1987	22
	Capital Gains and Losses	15		Net Income, Adjustments & Taxes, 1987	22
	Total Tax Liability	16		Apportionment of State Net Income, 1987	24
	Tax Payments and Prepayments	16		Apportionment Formula, 1987	25
	Voluntary Contributions	16		Homeowner and Renter Assistance	27
	Refunds/Balance Due Returns	17		HRA Program Summary	27
	High Income Tax Returns	17		Table:	
	Tables:			Homeowner-Renter Assistance, 1988 Claims	28
	Sources of Reported Income, 1986 & 1987	11		Legislation and Litigation	29
	Returns by Income Class, 1986 & 1987	12		Personal Income Tax and Bank & Corporation Tax Law Changes	29
	Itemized Deductions by Type, 1987	13		Tax Appeals	39
	Voluntary Contributions Checkoffs, 1986 & 1987	17		Significant Appeal Decisions	39
	High Income Returns, 1977 - 1987	18		Litigation	40
	Largest Deduction or Credit, 1987	18		Statistical Appendices	
				Major Tax Law Changes	43
				Personal Income Tax	47
				Bank and Corporation Tax	109
				Homeowner & Renter Assistance	115

Introduction

California Conforms To Federal Tax Act

The Franchise Tax Board, created by the Legislature in 1929, administers the state's Personal Income Tax Law, the Bank and Corporation Tax Law, and the Homeowner and Renter Assistance Law.

During 1988, the three member board was chaired by Controller Gray Davis. The other Board members were Ernest J. Dronenburg Jr., Chairman of the Board of Equalization, and Jesse Huff, Director of the Department of Finance.

Returns filed for the 1987 tax year were the first returns impacted by the most significant tax reform changes to Personal Income Tax and Bank and **REFORM** Corporation Tax Law in California history. In response to the federal Tax Reform Act of 1986 (TRA86), two major legislative bills, Assembly Bill 53 and Senate Bill 572, placed primary importance of full conformity to federal taxable income, marking a decisive change in tax policy from selective conformity of recent years.

California adopted the majority of federal changes made by the Tax Reform Act of 1986 (TRA86). Under the conformed Personal Income Tax Law (PITL), state tax returns were modified to begin with federal adjusted gross income. Many taxpayers had relatively few tax return changes to make, and upon completing their state 540 return, attached a copy of federal form 1040. Many filers can use the short form 540A requiring less time to complete. The remaining reporting differences will be facilitated by an adjustment schedule. California overall conformed to federal Internal Revenue Code (IRC) changes except in some minor provisions. Two major areas of non-conformity are nontaxation of unemployment compensation and social security payments.

Other areas of importance in conforming to the TRA86 include the following:

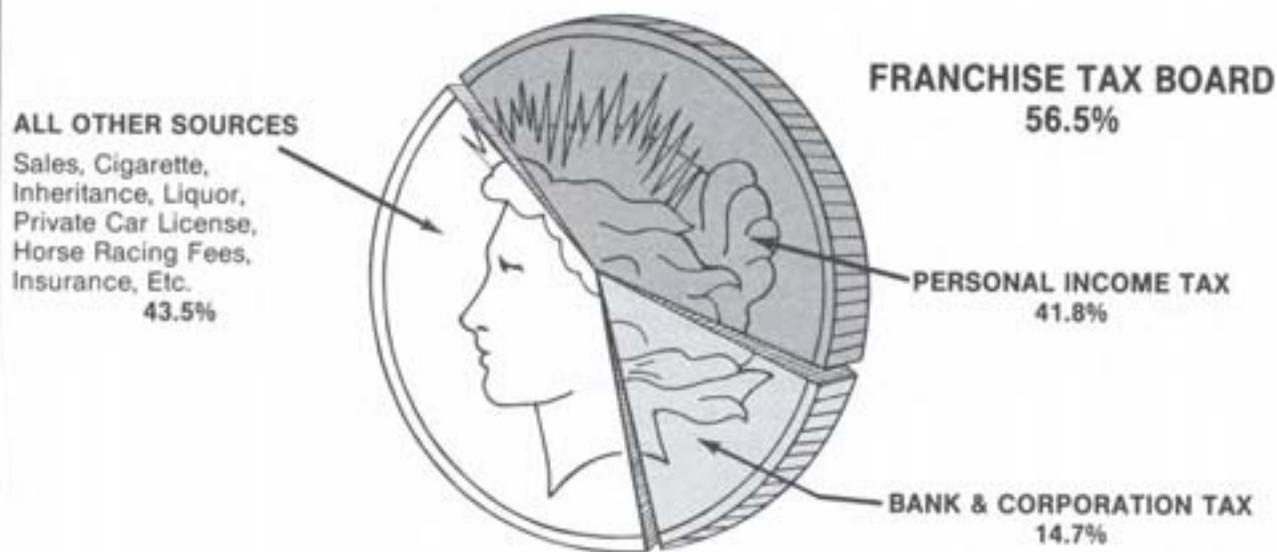
Passive Activity Losses and Credits (PAL)
Net Operating Loss Deduction (NOL)
Modified Accelerated Cost Recovery System (MACRS)
Capital Gains and Losses

Revenue for the General Fund

The programs administered by the department collected over \$19 billion, representing about 56 percent of the General Fund revenue in calendar year 1988.

The Personal Income Tax program accounted for nearly 42 percent of the General Fund total and the Bank and Corporation Tax program accounted for almost 15 percent.

General Fund Revenues



CALENDAR YEAR 1988

General Fund Calendar Year Collections Cash Basis *

	1987		1988		Percent Change from Previous Year
	Amount (Millions)	% of Total	Amount (Millions)	% of Total	
Personal Income Tax	\$14,596.9	43.5	\$14,379.9	41.8	-1.5
Bank and Corporation Taxes	4,999.5	14.9	5,073.9	14.7	1.5
Subtotals	\$19,596.4	58.4	\$19,453.8	56.5	-0.7
Retail Sales and Use Taxes	\$11,114.7	33.1	\$11,907.7	34.6	7.1
Estate, Gift and Inheritance Taxes	253.5	0.8	406.0	1.2	60.2
Insurance Company Tax	1,087.8	3.2	1,208.2	3.5	11.1
Cigarette Tax	176.6	0.5	174.1	0.5	-1.4
Alcoholic Beverage Excise Taxes	130.2	0.4	131.5	0.4	1.0
Horse Racing Fees	105.1	0.3	109.8	0.3	4.5
Other Revenues Plus Interest on Investments	1,100.5	3.3	1,018.6	3.0	-7.4
Subtotals	\$13,968.4	41.6	\$14,955.9	43.5	7.1
GRAND TOTAL	\$33,564.8	100.0	\$34,409.7	100.0	2.7

* Derived from monthly cashflow statement in State Budget.

COMPONENTS OF THE PERSONAL INCOME TAX

INCOME FROM ALL SOURCES

MINUS

EXEMPT INCOME

Nontaxable Social Security and Railroad Retirement • Insurance Proceeds • Bequests and Gifts • Public Assistance
IRA and Keogh Interest Earnings • Interest on Government Obligations • Scholarships and Fellowships

EQUALS

GROSS INCOME

Salaries & Wages • Interest • Dividends • Taxable State and Local Income Tax Refunds • Alimony Received
Business Income or Loss • Capital Gain or Loss • Annuities and Retirement Plan Distributions • Rents & Royalties
Partnership Income or Loss • Estates and Trusts • Subchapter S Distributions • Unemployment Compensation
Taxable Social Security Benefits • Other Income

MINUS

ADJUSTMENTS TO INCOME

Reimbursed Employee Business Expense • IRA Contributions • Self Employed Health Insurance Deduction
Retirement Plan Distributions • Forfeited Interest • Alimony Paid

EQUALS

FEDERAL ADJUSTED GROSS INCOME

MINUS

FEDERAL INCOME EXEMPT FROM STATE TAX

State Income Tax Refunds • Unemployment Compensation • Social Security Benefits • Nontaxable Interest Income
Railroad Retirement and Sick Pay • California Lottery Winnings • IRA Distributions • Net Operating Loss Carryovers
Depreciation and Amortization Adjustments • Capital Gains/Losses Adjustments

PLUS

STATE INCOME EXEMPT FROM STATE TAX

Interest on State and Municipal Bonds from Other States • Depreciation and Amortization Adjustments
Capital Gains/Losses Adjustments

EQUALS

CALIFORNIA ADJUSTED GROSS INCOME

MINUS

DEDUCTIONS

California Standard Deduction or Federal Itemized Deductions
Medical Expenses • Taxes Paid • Interest Paid • Contributions • Casualty and Theft Losses • Moving Expenses
Employee Business Expenses • Miscellaneous Deductions

Minus

State, Local and Foreign Income Taxes Paid • Differences in: Contribution Carryover, Casualty Loss Carryover,
Nontaxable Income Expenses, Employee Business Expense and Investment Interest Expense

EQUALS

CALIFORNIA TAXABLE INCOME

TAX BEFORE CREDITS

MINUS

TAX CREDITS

Personal • Dependent • Blind • Senior • Child and Dependent Care • Military Income • Elderly or Permanently Disabled
Jobs • Pollution Abatement Equipment • Vehicle Conversion to Alcohol Fuel • Enterprise Zone Employee
Joint Custody Head of Household • Ridesharing • Low Income Housing • Enterprise Zone Hiring and Sales
Program Area Hiring and Sales • Water Conservation • Solar Pump • Solar Energy • Commercial Solar Energy
Energy Conservation • Research • Political Contribution • Orphan Drug • Residential Rental and Farm Sales
Taxes Paid to Other States • Limited Income • Dependent Parent • Employer Child Care Program
Employer Child Care Contribution • Recycling Equipment • Agricultural Products • Prior Year Alternative Minimum Tax

PLUS

OTHER TAXES

Alternative Minimum Tax • Tax on Early Use of IRA, Keogh or Annuity Contract
Tax on Accumulation Distribution of Trusts

EQUALS

TOTAL TAX LIABILITY

Personal Income Tax

The 12.6 million California personal income tax returns filed in 1988 represented an increase of 3.3 percent, or 409,000 returns over the number filed in 1987. This volume consisted of nearly 5.6 million single filers, over 5.5 million joint filers, almost 1.4 million head of household filers and nearly .2 million separate and surviving spouse returns. Of the 12.6 million returns, 4.9 million were filed on form 540A, 7.3 million filed on form 540 and nearly 500,000 filed form 540NR (part-year or nonresident). The amount of self-assessed taxes increased by 2.3 percent to \$12.9 billion. Statewide median income for all filers climbed to \$19,900 in 1987, a 4.3 percent increase from the previous year. For taxpayers filing jointly, the statewide median income rose from \$33,463 in 1986 to \$34,795 in 1987, a 4.0 percent increase.

Over the past 17 years, the Bay Area counties of Marin, Santa Clara, San Mateo and Contra Costa have consistently reported the highest median incomes. Marin county had the highest median income for joint returns, reporting \$50,508, while Imperial county had the lowest, \$17,898. The highest median county income for all filers was Contra Costa at \$26,117.

The county data presented in Appendix Tables 6 and 7 and the table in this section illustrating voluntary contributions were derived from the Department's return master file which includes data from all 1987 taxable year returns. General fund calendar year collections are derived from official accounting records of the Department of Finance.

All other tables in this section and in the Personal Income Tax Appendix were generated from data gathered from a stratified random sample of personal income tax returns filed during the 1988 filing season.

Sample selection was based on a combination of criteria including the amount of Adjusted Gross Income (AGI), type of return form used, taxable and nontaxable status, and overpayment/balance due status. Data was collected from 88,729 returns for the 1988 sample.

Beginning with the 1978 taxable year, the Legislature provided for adjustment of the tax brackets, standard deductions (from 1984-1986 referred to as "zero bracket amount"), and personal exemption credit amounts to reduce the escalating effect of inflation on tax liabilities (bracket creep). Initially, the tax brackets were adjusted by the percentage change in the California Consumer Price Index in excess of three percent. Beginning in 1980, the three percent threshold was removed.

Data Sources

Indexing

**Adjusted Gross
Income**

For the 1987 taxable year, the inflation factor would have been 3.6 percent. However, AB 53 reorganized the graduated rate structure, and set new standard deduction, personal and dependent exemption credit amounts. Adjustments for inflation had raised the personal credits for single filers from \$25 in 1977, to \$43 in 1986. Starting in income year 1987 a new personal exemption credit amount was adopted under California legislation AB 53. It provided for a flat \$51 credit for each exemption claimed, or \$102 per joint return rising to \$52 or \$104 joint, for income year 1988 and indexing thereafter. The increase in the maximum tax rate threshold for joint filers from \$33,000 in 1977 to \$57,590 in 1986, up 75 percent, was also due to the effects of adjustments for inflation. Due to a reduction from 11% to 9.3% in the maximum tax rate adopted under AB 53, the maximum tax rate threshold dropped to \$47,900 in 1987.

Total Adjusted Gross Income (AGI) reported for the 1987 income year was \$382.3 billion. Major sources of income included wages and salaries, interest, dividends, capital gains, pensions and annuities, business income, farm income, partnership and S corporation income, estates and trusts, rents and royalties and alimony received.

Adjustments to this income were for employee business expenses, alimony paid, forfeited interest penalty, payments to tax deferred retirement accounts, and self-employed health plan payments.

Beginning with 1984, the California tax liability for part-year and non-residents was changed to a basis of Total AGI rather than California AGI. Because of this, the AGI values shown in the statistical appendices for 1984 through 1987 are not strictly comparable to the values shown in previous years.

In tax year 1987, California nonresident returns (540NR) accounted for nearly 470,000 filings, reporting almost \$27 billion in adjusted gross income. Total tax assessed from 540NR filers was \$712 million.

The total AGI reported for the 1987 income year was \$370.8 billion, a 12.6 percent increase over the comparable amount for 1986.

Personal Income Tax
Sources of Reported Adjusted Gross Income
1986 and 1987 Taxable Year

	1986 Income Year Amount (Millions)	1987 TAXABLE YEAR		
		Amount (Millions)	% of Total Income	Percent Change 1986-1987
CALIFORNIA SOURCE INCOME:				
Salary and Wages	\$253,944.9	\$283,698.8	75.7	11.7
Dividends	9,684.7	10,451.3	2.8	7.9
Interest	21,295.0	34,337.4	9.2	61.2
Annuities and Pensions	13,872.2	16,948.7	4.5	22.2
NET SALE OF CAPITAL ASSETS	24,838.7	34,701.3	9.3	39.7
Rents and Royalties	-1,712.3	-1,627.7	-0.4	4.9
NET BUSINESS GAINS	12,826.7	16,900.6	4.5	31.8
Farm Income	-673.7	-2,105.9	-0.6	-212.6
Net Partnership and Sub S Gains	-946.4	-6,668.5	-1.8	-604.6
OTHER INCOME	2,828.3	-11,748.7	-3.1	-515.4
TOTAL CALIFORNIA SOURCE INCOME	\$335,958.1	\$374,887.3	100.0	11.6
TOTAL ADJUSTMENTS TO INCOME:				
Employee Business Expense	\$ 2,643.1	\$ 489.2		-81.5
Military Exclusion	162.0	n.a.		—
Moving Expenses	569.3	n.a.		—
IRA Adjustments				
Taxpayer	859.7	1127.6		31.2
Spouse	397.3	396.4		-0.2
Self Employed Health Insurance	n.a.	70.3		—
Keogh/SEP Payments	1,454.5	1047.6		-28.0
Forfeited Interest Penalty Payments	28.3	27.8		-1.8
Alimony Paid	568.2	884.8		55.7
TOTAL ADJUSTMENTS TO INCOME	\$ 6,682.4	\$ 4,043.7		-39.5
TOTAL CALIFORNIA SOURCE AGI	\$329,275.7	\$370,843.6		12.6
Additional AGI Reported on Nonresident Return	\$ 11,088.1	\$ 11,485.0		3.6
TOTAL AGI REPORTED	\$340,363.8	\$382,328.6		12.3

**Personal Income Tax
Returns by Income Class
1986 and 1987 Taxable Years**

Adjusted Gross Income Class	1986 Taxable Year Returns	1987 Taxable Year Returns	Percent Change 1986-1987
Less than \$5,000	2,007,400	1,965,184	-2.1
5,000 to 10,000	1,844,528	1,643,771	-10.9
10,000 to 15,000	1,517,030	1,447,508	-4.6
15,000 to 20,000	1,195,631	1,302,434	8.9
20,000 to 25,000	1,013,345	1,069,337	5.5
25,000 to 30,000	904,882	921,237	1.8
30,000 to 40,000	1,374,600	1,471,130	7.0
40,000 to 50,000	866,050	954,726	10.2
50,000 and over	1,517,706	1,874,523	23.5
TOTALS	<u>12,241,172</u>	<u>12,649,850</u>	3.3

Deductions

The total dollar amount of deductions taken by California tax filers for the 1987 tax year was \$62.9 billion. This figure represents a 4.3 percent increase from the previous year.

The standard deduction amount for 1987 was \$1,880 for a single filer or a married person filing separately. Joint, head of household, and surviving spouse with dependent children filers were allowed a \$3,760 standard deduction amount.

Before 1987, deductions from adjusted gross income were provided to exclude certain expenses from taxable income. Some expenses impaired the taxpayer's ability to pay taxes, such as large medical costs and casualty losses. Other deductions were used as incentives, such as the promotion of charitable contributions. Under the Tax Reform Act of 1986, some deductions were limited or eliminated. The medical expenses threshold was raised from the old 5 percent to 7.5 percent of AGI (Adjusted Gross Income). Interest expenses (other than home mortgage) were limited to 65 percent of actual. Miscellaneous deductions were subject to a 2 percent threshold of AGI before they were deductible. Non-itemizers, those claiming the standard deduction, were no longer allowed to deduct charitable contributions. Sales taxes paid were no longer deductible and the taxpayer had to itemize deductions to claim moving expenses.

Roughly 37 percent of the returns filed for the 1987 taxable year (4.7 million returns) itemized deductions. This represents a 5.7 percent decrease in the number of returns claiming itemized deductions compared to the previous year. This decline was due to the increase in standard deduction amounts and the limitation of many itemized deductions included in the state/federal conformity measure.

**Personal Income Tax
Itemized Deductions by Type
1987 Taxable Year**

Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount	Percent of Total Amount
MEDICAL DEDUCTIONS	845,594	\$ 2,674.5	\$ 3,163	4.3
Real Estate Taxes	4,132,102	4,979.8	\$ 1,205	7.9
Auto License Tax*	4,321,892	1,546.0	\$ 358	2.5
State & Local Income Tax**	4,887,120	17,034.0	\$ 3,485	27.1
DEDUCTIBLE TAXES				
SUBTOTAL	5,146,016	\$23,559.8	\$ 4,578	37.4
Cash	4,565,159	\$ 6,468.8	\$ 1,417	10.3
Non-cash	2,285,598	1,303.3	\$ 570	2.1
Carryover From Prior Year	45,473	584.4	\$12,852	0.9
NET CONTRIBUTIONS	4,690,832	\$ 8,356.5	\$ 1,781	13.3
Mortgage Interest	3,942,377	29,375.8	\$ 7,451	46.7
Other	4,414,595	9,820.6	\$ 2,225	15.6
INTEREST SUBTOTAL	4,874,592	\$39,196.4	\$ 8,041	62.3
CASUALTY AND THEFT LOSS	47,820	\$ 241.7	\$ 5,054	0.4
MOVING EXPENSES	210,036	\$ 852.6	\$ 4,059	1.4
MISC. DEDUCTIONS	1,684,461	\$ 5,063.6	\$ 3,006	8.0
TOTALS	4,665,359	\$62,911.1	\$13,485	100.0

* Includes Personal Property Taxes

** Includes taxes reported from form 1040 Schedule A — not included in state itemized totals.

Taxable Income

California taxable income after deductions totaled just over \$316 billion for the 1987 tax year. The amount of tax assessed, or base tax computed from this total taxable income was nearly \$12.8 billion.

Tax Credits

The total amount of tax credits taken by California tax return filers for the 1987 tax year was nearly \$1.9 billion. This represents a 37.2 percent increase from the previous year.

The credits for personal and dependent exemptions, age 65 & over, dependent child care and taxes paid to other states amounted to \$1.7 billion accounting for 92 percent of the total tax credits claimed.

In addition to the increase in personal, dependent, blind, and age 65 and over exemption credits provided by AB 53, many new credits were enacted for post-1986 tax years, including the Joint Custody Head of Household credit which replaced the California tax return filing status of the same name. Other new credits included low income housing, residential rental/farm sales gain, military income (changed from an adjustment pre-1987 tax years), political contribution (changed from an itemized deduction pre-1987 tax years), clinical testing (orphan drug) and research and development.

Several pre-1987 tax year credits were eliminated or allowed to expire. Income averaging and pollution control device credits were repealed, the energy conservation and ridesharing credits were not renewed, and the solar energy credit applied only to commercial installations. The child care credit was revised to be 30 percent of the allowable federal credit amount.

Alternative Minimum Tax

California adopted the federal Alternative Minimum Tax (AMT) concept to replace Preference Tax for tax years 1987 and after with the following modifications:

- 1) California imposes a tax rate of 7%; the federal (AMT) tax rate is 21%.
- 2) California has special rules for the computation of the tax for nonresidents and part-year residents.
- 3) California does not exempt interest from state obligations such as private activity bonds as a preference item.

ATM is a tax in addition to income tax on individuals who benefit substantially from various forms of tax exempt income or deductions under the regular income tax rules. In 1987 there were 31,876 self assessed tax filers who computed \$76.1 million in add on AMT. Tax Preference items subject to AMT include: (1) depletion: excess over adjusted basis of property; (2) incentive stock options: excess market price over option price; (3) pre-1987 Accelerated depreciation; (4) appreciated property charitable deduction: unrealized gain on donated capital gain property; and (5) intangible drilling costs.

**Passive Activity
Losses and
Credits (PAL)**

California adopted the TRA provision that for post-1986 tax years individuals may generally not offset income, other than income from passive activities, with losses from passive activities. California also incorporated the federal provision applicable to post-1986 tax years, pertaining to the basis of credits used to offset taxes resulting from passive activity.

A passive activity is any activity in which the taxpayer does not materially participate. A taxpayer materially participates if involved on a regular, continuous, and substantial basis in the operations of the activity.

**Net Operating
Loss (NOL)**

California partially conforms to federal net operating loss deduction provisions for losses incurred in taxable years beginning after 1984 and before 1992. The following differences exist:

- 1) California's NOL carryforward may be applied only to post 1986 taxable years;
- 2) Only 50% of the NOL in any taxable year may be carried forward;
- 3) California NOL carrybacks are not allowed;
- 4) NOL from 1985 and 1986 may be carried over only to 1987, 1988 and 1989; and
- 5) Nonresident and part-year resident NOL's are limited to the sum of the portion of the NOL's attributable to California source income and deductions.

**Modified Accel-
erated Cost
Recovery System
(MACRS)**

California adopted federal depreciation provisions, including the TRA86 amendments, applicable to assets placed in service after 1986. Assets placed in service before 1987 continue to be depreciated under pre-1987 California rules. Property placed in service in 1987 and after may be depreciated in accordance with the federal modified accelerated cost recovery system.

**Capital Gains
And Losses**

California law is the same as federal for tax years beginning on or after January 1, 1987, with the exceptions of a California credit and a federal rate limitation. In taxable years beginning on or after January 1, 1987, California conformed to federal law which treats all capital gains, including gains realized from pre-1987 installment sales as ordinary income. Under prior law, a percentage of gain was excluded from income depending on the duration of ownership. Capital loss carry over allowed was increased from \$1,000 to \$3,000. California also enacted a credit for gains from sale of rental residential or farm property.

Total Tax Liability

The total amount of tax assessed for the 1987 income year was almost \$12.9 billion on nearly 8.4 million taxable returns. This represents a 2.9 percent decrease in taxable returns and a 2.3 percent increase in tax assessed over 1986 income figures.

**Tax Payments
And Prepayments**

For the 1987 taxable year, the total amount of personal income tax liability paid through wage and salary withholding was \$10.3 billion vs. \$8.7 billion in 1986. This unusually large 18.8 percent increase over the 1986 taxable year was due, in part, to revisions of the federal withholding certificate (Form W-4) which allowed taxpayers fewer withholding allowances and, thus, increased state withholding. California's economic picture was also on the rise for 1987. California experienced less than the national average unemployment rate, saw more dual wage earner incomes, and had better personal economic growth than normal which helped contribute to increased withholding amounts. Withholding was reported on 9.6 million returns and accounted for 80.1 percent of self assessed tax collected.

Quarterly estimated (pre-paid) tax payments for 1987 amounted to \$4.7 billion, reported on 1.4 million returns.

Final payments made at the time of filing amounted to \$1.6 billion, a 31 percent decrease from 1986, on 2.2 million returns, a 16.7 percent drop over 1986.

Overpayments amounted to nearly \$4.3 billion on 9.6 million returns, of which .5 million returns declared a credit to next year's taxes totalling \$.6 billion.

**Voluntary
Contributions**

Enacted in 1982, the California Election Campaign Fund Act gave taxpayers the option of donating to qualified political parties by adding the desired amount to their tax liability when computing their refund or balance due. In 1983 this process was expanded to include the California Seniors Fund, Endangered Species Act, State Childrens Trust Fund, and the U.S. Olympic Committee. In 1987 the Vietnam Veterans Fund and the Alzheimers Disease Fund were added as additional new check offs.

For the 1987 taxable year, 712,945 contributions were made, totalling \$3.5 million for the various funds, a 28.1 percent increase from 1986.

**Personal Income Tax
Voluntary Contributions Checkoffs
1986 and 1987 Taxable Years***

Contribution	1987 TAXABLE YEAR			1986 TAXABLE YEAR		
	Number of Contributors	Amount Contributed	Average Amount per Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution
California Election Campaign Fund						
a. American Independent	204	\$ 923	\$4.52	385	\$ 1,542	\$4.01
b. Democratic	18,387	105,948	5.76	26,811	119,316	4.45
c. Libertarian	268	2,760	10.30	402	2,921	7.27
d. Peace & Freedom	256	2,031	7.93	544	3,414	6.28
e. Republican	13,766	79,531	5.78	21,722	99,167	4.57
f. No Party Specified	9,460	41,959	4.44	11,291	37,968	3.36
SUBTOTAL	42,341	\$ 233,152	\$5.51	61,155	\$ 264,328	\$4.32
California Seniors Fund	107,481	436,868	4.06	101,320	481,852	4.76
Endangered Species Fund	146,713	869,160	5.92	149,902	922,066	6.15
State Childrens Trust Fund	145,896	792,578	5.43	143,070	830,669	5.78
U.S. Olympic Committee	79,074	312,126	3.95	60,050	229,757	3.83
Vietnam Veterans Fund	80,772	369,837	4.58	516,097	\$2,728,642	\$5.29
Alzheimers Disease Fund	110,668	482,546	4.36			
TOTAL	712,945	\$3,496,067	\$4.90			

*Figures do not include administrative cost adjustment.

Refunds/Balance Due Returns

Refunds were issued to 9.3 million returns, an 8.6 percent increase over 1986. These refunds amounted to \$3.7 billion, a 37.6 percent gain from 1986, averaging nearly \$400 per return.

Transfers of over payments for the 1987 tax year to subsequent years amounted to \$354 million on just over 375,000 returns.

The number of balance due returns for tax year 1987 was 2.2 million with payments of \$1.6 billion. This was a 16.7 percent decrease in the number of returns and a 30.7 percent decrease in payments compared to 1986.

High Income Tax Returns

The California Legislature requires the Franchise Tax Board to report each year on high income individuals who pay no California income tax. The report must address the relative importance of the various tax provisions permitting these persons to avoid taxation. Statistical data were taken from all returns with adjusted gross income of \$200,000 or more and no tax liability for tax years prior to 1987. This data was then expanded for sample purposes. Due to data collection differences, adjusted gross income only was used for tax year 1987, thus previous years data are non-comparable.

As shown for the 1987 tax year, 266 tax returns exceeding \$200,000 in income had no net tax liability.

The solar and energy conservation carryover credits were the largest items contributing to tax reductions for high income taxpayers.

Personal Income Tax
High Income Returns With Expanded Income Over \$200,000
1977-1987 Taxable Years

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1977	9,914	2	0.0
1978	11,821	3	0.0
1979	20,476	3	0.0
1980	22,002	4	0.0
1981	24,560	20	0.1
1982	31,393	51	0.2
1983	39,100	84	0.2
1984	50,180	355	0.7
1985	63,886	146	0.2
1986	103,650	101	0.1
1987*	81,644	266	0.3

*Adjusted Gross Income figures used, expanded not available.

Personal Income Tax
Largest Deduction or Credit on Selected 1987 Returns
With Adjusted Gross Income of \$200,000 or More

Non-Taxed Returns

Largest Item	Number of Returns	Percent of Total
Interest Deduction	48	18.0
Miscellaneous Deduction	44	16.5
Casualty Losses	5	1.9
Contribution Deduction	32	12.0
Medical Deduction	2	0.8
Deduction for Taxes	1	0.4
Other-State Tax Credit	37	13.9
Solar/Energy Conservation Credit	78	29.3
Incentive Tax Credits	15	5.6
Miscellaneous Credits	4	1.5
Total Returns	266	100.0

Bank and Corporation Tax

For the 1987 income year, slightly over 464,000 banks and corporations filed franchise tax returns and paid just over \$4 billion in tax. This represented an 11 percent increase in tax over 1986.

Tables appearing in the text and the statistical appendix are based on a stratified sample of corporate returns filed. The sample includes all large corporations (corporations with state net income or loss greater than \$5 million and corporations that paid \$100,000 or more for combined personal property and business license taxes) and two percent of all other corporations. The sample for 1987 consisted of 1,333 large corporations and 8,765 other corporations. The tables here and in the appendix provide summary statistics for all corporations including apportioning corporations.

In response to the Federal Tax Reform Act of 1986, California enacted Senate Bill 572 in October, 1987. This measure provided partial conformity to federal laws in areas where differences remained. Major areas of conformity were: electing small business corporations (Sub S), net operating loss carry forward, and the reduction of Bank and Corporation tax rates. The bill also provided for the gradual increase of the corporate minimum tax from \$200 to \$800 over a four year period beginning with the 1987 income year and the replacement of preference tax with alternative minimum tax for income years beginning on or after January 1, 1988.

Taxation of Corporations

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax. Other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay income tax at the same rate. California legislation (SB 572) passed in 1987 dropped the corporate tax rate to 9.3 percent, a 0.3 percent decrease from 1986. Banks and financial corporations doing business in California are also subject to the 9.3 percent tax rate as well as an additional in-lieu rate of 1.344 percent.

Returns Filed

Of the 464,186 returns filed for 1987, less than 1.0 percent had state net income exceeding \$1 million. These corporations accounted for 77.0 percent of the total taxes paid, however. Corporations with less than \$25,000 in state net income comprised 81.3 percent of all returns filed, yet accounted for only 4.1 percent of total taxes paid. Corporations with negative income accounted for 35.5 percent of the total returns, reporting \$15.9 billion in losses.

Sub Chapter S Corporations

Industry comparisons of corporations reporting net income during 1987 show service industries accounted for 43.9 percent of net income returns filed. Trade industries accounted for 19.5 percent, and finance, insurance and real estate industries accounted for 12.7 percent. The remaining industries combined for 23.9 percent of net income returns.

Small corporations consisting of less than 35 shareholders may elect Federal S Corporation status. The benefits of such an election are the limited liability of a corporation and the tax advantages of a partnership. Taxes are not paid by the corporation but are "passed through" to the individual shareholders. Under California law, however, a business electing S Corporation status must pay the greater of a reduced corporate tax of 2.5 percent of net income or \$300, even though the income or loss and other tax characteristics are passed through to the shareholders.

Beginning January 1, 1987, S corporations previously taxable as general corporations, were entitled to elect California S Corporation status provided three requirements were met:

- 1) Corporation had a valid federal S corporation election.
- 2) Provisions were established for collection of taxes due from nonresident shareholders.
- 3) Non-participation in a combined report unless ownership of all members was identical.

Net Operating Loss (NOL)

California conformed to Federal laws concerning net operating losses with a few exceptions. Only 50 percent of losses incurred may be carried forward. There is no carryback allowed to prior years and losses from income years 1985 and 1986 may only be carried forward through 1989. Losses incurred in income years beginning on or after January 1, 1987 can be carried forward for 15 years, including losses by commercial banks which are currently restricted to 5 years under federal law.

Accounting Periods

Banks and corporations are allowed to report on either a calendar year or fiscal year basis. Tax returns must be filed no later than two and a half months after the accounting period ends. Extensions may be granted, extending the filing deadline up to 7 months. For the 1987 income year, 31.7 percent of all corporations reporting state net income filed returns with an accounting period ending December 31, 1987. 13.7 percent filed with a June 30, 1987 period ending date.

Exempt Corporations

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs and others. In 1988, a total of 88,775 corporations with exempt status filed returns.

Income and Deductions

Corporations reported \$1.74 trillion in gross income for 1987. This amount is a combination of gross receipts (\$3.74 trillion) less cost of goods sold (\$2.54 trillion), plus other income. Other income totaled \$544.9 billion and consisted of dividends, interest, rents, royalties, capital gains and a variety of other sources.

Bank and Corporation Taxes Sources of Gross Income 1986 and 1987 Income Years

	1986 INCOME YEAR		1987 INCOME YEAR		Percent Of Change In Amount
	Returns	Amount (000)	Returns	Amount (000)	
Gross Receipts	312,314	\$3,351,861,197	346,755	\$3,736,989,034	11.5
Less: Cost of Goods Sold	186,514	2,266,771,906	189,099	2,538,163,723	12.0
Gross Profit	312,575	\$1,085,089,291	346,953	\$1,198,825,311	10.5
Dividends	24,049	\$94,604,805	27,043	\$84,307,820	-10.9
Interest	214,764	145,453,916	235,987	216,057,935	48.5
Other Income	181,546	215,738,223	254,071	223,072,718	3.4
Capital Gains	n.a.	n.a.	31,015	21,476,693	n.a.
Total Gross Income	353,970	\$1,540,886,237	398,182	\$1,743,740,477	13.2

Total deductible expenses were over \$1.5 trillion in 1987. The largest single category of expenses was for salaries and wages, followed by interest expenses. The large "other deductions" category included administrative and sales expenses, bonuses and commissions, freight and delivery expenses, sales discounts, travel and entertainment expenses, unrealized profit on current year installment sales, and some losses resulting from theft, fire, storm, etc. Deductions for pensions and profit sharing plans amounted to over \$22.3 billion, while employee benefits plans accounted for slightly more than \$42.2 billion.

**Bank and Corporation Taxes
Deductions by Type
1987 Income Year**

	Number*	Amount (000)
Compensation of Officers	250,342	\$ 49,197,282
Salary and Wages	226,598	315,783,451
Bad Debts	77,586	20,859,937
Interest	237,006	270,823,846
Contributions	82,829	2,954,583
Pensions and Profit Sharing Plans	90,485	22,301,576
Employee Benefits Plans	93,815	42,262,836
Other Deductions	392,162	810,209,138
Total Deductions	408,463	\$1,534,392,649

*Number of individual incidents

Total state net income (total of net income less net loss reported) was \$29.7 billion. NOL carryovers reduced net income by \$4.0 billion, resulting in net taxable income of \$25.7 billion. Total tax assessed was \$4.1 billion.

**Bank and Corporation Taxes
Net Income, Adjustments and Taxes
1987 Income Year**

	Amount (000)
Gross Income	\$1,743,740,477
Deductions	- 1,534,392,649
Net Income (Before State Adjustments)	\$209,347,828
State Adjustments	
Additions	+ 79,178,054
Deductions	- 82,259,115
Net Income (After State Adjustments)	\$206,266,767
State Net Income	
Nonallocating	\$6,146,497
Allocating	23,572,396
Total State Net Income	\$29,718,893
State Tax	\$4,104,084
Additional Tax for Preference Income	+ 7,470
Tax Credits	- 53,661
Net State Tax	\$4,057,893

Apportionment of Income

Corporations report income sources and deductions on the basis of federal law. However, certain adjustments must be made to reflect differences between the federal and state tax laws. Typical state adjustments for federal law differences include the disallowance of the federal deduction for taxes on or measured by profits, the inclusion of interest received on government obligations, and the exclusion of intercompany dividend payments as income for unitary companies.

Corporations engaged in a unitary business within and without the state are required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" income attributable to transactions not normally considered an integral part of the regular business operation is generally allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula, constitute the amount of a corporation's entire net income subject to tax. For 1987, there were 23,612 corporations with apportioned multistate or multinational activity that resulted in \$23.6 billion in state net income, 79.5 percent of all net income reported.

The three factor apportionment formula (sales, payroll and property) is applied to the total business income to determine the portion taxable in California. For each factor the ratio of the amount within and without the state is calculated. The average of the three constitutes the apportionment factor.

California property valuation totaled \$719 billion for all apportioning corporations, representing 13.0 percent of their worldwide property. California salary and wages amounted to \$106 billion, 12.4 percent of worldwide total, while sales for California amounted to \$630 billion, 9.5% of the total. The net effect of the three factors for corporations was an average apportionment of 11.6 percent of worldwide unitary income to California.

**Bank and Corporation Taxes
Apportionment of State Net Income
1987 Income Year**

	Number	Amount (000)
NET INCOME (After State Adjustments)	26,653	\$200,130,348
NONBUSINESS INCOME (OR LOSS)		
Dividends	1,734	\$ 8,758,127
Interest	4,899	3,152,282
Property Rental Income (or Loss)	1,373	164,018
Royalties	567	569,768
Gain (or Loss) From Sale of Assets	1,373	3,230,497
Partnership Income (or Loss)	959	41,056
Miscellaneous Income (or Loss)	1,072	3,357,550
TOTAL NONBUSINESS INCOME (OR LOSS)	7,375	\$ 19,273,298
BALANCE OF NET INCOME	26,529	\$180,857,050
PLUS INTEREST OFFSET	4,360	5,569,287
TOTAL BUSINESS INCOME	26,529	\$186,426,337
APPORTIONED BUSINESS ATTRIBUTABLE TO CALIFORNIA	23,240	\$ 23,197,258
NONBUSINESS INCOME (OR LOSS) WHOLLY ATTRIBUTABLE TO CALIFORNIA		
Dividends	438	\$ 158,497
Interest	1,231	114,664
Property Rental Income (or Loss)	75	1,047
Royalties	60	1,868
Gain (or Loss) From Sale of Assets	239	36,042
Partnership Income (or Loss)	541	21,501
Miscellaneous Income (or Loss)	262	84,666
TOTAL *	23,553	\$ 23,614,699
MINUS INTEREST OFFSET	911	88,028
BALANCE OF NET INCOME	23,552	\$ 23,526,671
CONTRIBUTION ADJUSTMENT	3,839	45,733
TOTAL STATE NET INCOME (After Apportionment)	23,612	\$ 23,572,404

* Includes apportioned business attributable to California

**Bank and Corporation Taxes
Apportionment Formula
1987 Income Year**

	Number	Amount (000)	
Total Property Values			
Within and Without the State	23,980	\$5,531,657,361	
Within the State	20,228	\$718,922,003	
Statewide Average			13.00%
Total Wages and Salaries			
Within and Without the State	23,317	\$857,301,204	
Within the State	19,608	\$105,999,470	
Statewide Average			12.36%
Total Sales			
Within and Without the State	24,326	\$6,618,319,930	
Within the State	22,040	\$630,438,545	
Statewide Average			9.53%
OVERALL AVERAGE			11.63%

Unitary Method

The phrase "income attributable to California" refers to those situations in which a corporation does business both within and outside the state and the operations outside are closely integrated or "unitary" with the business activity within the state. This connection can take several forms which convey a high degree of interdependence between operations, such as centralizing decision making, purchasing, selling, accounting, and financing. In such cases, California's share of worldwide operations is determined by an apportionment formula which is the arithmetic average of the ratios of California sales to total unitary sales, California payrolls to total unitary payroll, and California property value to total unitary property value.

Tax Rates

The tax rate is applied against net income earned in or attributable to California. All corporations that were subject to the franchise tax paid a minimum tax of \$200 for income years beginning before January 1, 1987. For income years beginning on or after January 1, 1987, corporations that were subject to the franchise tax but reporting net income of less than \$3,227 paid a minimum tax of \$300. Corporations subject to the income tax are not required to pay the minimum tax nor are they subject to tax on interest from obligations of the United States, the State of California, or its political subdivisions.

Banks and financial corporations paid an additional in-lieu tax of 1.344 percent of income, in addition to the standard rate of 9.3 percent resulting in a combined rate of 10.644, to adjust for exemptions from certain local levies allowed.

Tax on Preference Income

Fiscal filers must determine their tax liability by computing the tax for the number of months in 1986 at the old rate (9.6 percent) and all months in 1987 at the new tax rate (9.3 percent). The new rate was phased in at a 0.025 percent decrease per month. General corporations with an accounting period ending of December 1986 pay the old rate of 9.6 percent. A corporation with an income year ending January 1987 would pay a rate of 9.575 percent, continuing to drop 0.025 percent per month until December 1987, when the rate equals 9.3 percent.

For the 1987 income year, preference tax was reported on 673 corporation returns, for a total tax of \$7.0 million.

Preference income consists of business deductions in excess of specified amounts. For 1987, the Bank and Corporation Tax Law provided for a preference tax of 2.5 percent on the following items of income:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straight-line method.
- Excess deductions for additions to reserves for bad debt in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a \$30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state.

Estimated Tax

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. Corporations file declarations of estimated tax and pay the estimated tax in quarterly installments during the income year. The first quarterly installment must amount to at least the minimum franchise tax of \$300 for tax year 1987.

Just over \$3.6 billion was paid in estimated tax during 1987. This represents 89.7 percent of the total corporation tax paid.

Balance Due/Refunds

198,605 corporations made final payments of \$368 million at the time of filing their returns. This represents 9.1 percent of the total state tax paid.

For taxable year 1987, \$1.2 billion was refunded to 137,691 corporate taxpayers. This represents a 60.4 percent increase over the amount refunded in 1986. This large increase in refunds reflects the decrease in the general corporate tax rate as well as the much lower tax rate for S corporations.

Homeowner and Renter Assistance

California has provided relief to senior citizens in the form of property tax assistance since 1968. Legislation effective for the 1972 program reduced the requirement from the original age minimum of 65 years to 62 years. The program was extended to renters in 1977 and was based on a property tax equivalent amount presumed to be paid by renters. Beginning in 1979 eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program.

Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters the previous fiscal year. For renters, a \$250 property tax is assumed. To be eligible for assistance, the claimant's household income from all sources for the prior calendar year cannot exceed a maximum income amount of \$12,000.

Relief for both homeowners and renters is based on applying a certain percentage to the property tax amount. This percentage varies inversely with the applicants' income levels, ranging from 4 percent to 96 percent.

The income measurement used is household income which corresponds to adjusted gross income for tax purposes but is increased for such nontaxable sources as social security, cash public assistance, pensions and annuities (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of \$300, and worker's compensation.

The filing period for assistance is from May 15 through August 31. However, the Franchise Tax Board may accept claims through June 30 of the year following that for which assistance is claimed.

During 1988, nearly 223,000 qualified homeowners and renters received \$21.1 million in residential property tax assistance under the Homeowner and Renter Assistance Program. This represented a 16.3 percent decrease in assistance from the previous claim year. The average assistance payment for 1988 was \$94, versus \$103 for 1987. Likely causes of the decrease in benefits include growth in personal income and reduced property tax levies mandated by Proposition 13. The continuing decline in benefit amounts and overall program participation occurred in large part because the household income ceiling limit established for relief purposes has not been adjusted for annual inflation of personal income. Starting in calendar year 1989, the income ceiling limit will be raised to \$13,200 and the relief rate brackets will be adjusted in favor of claimants.

HRA Program Summary

Renters made up the majority of the program participants filing 80.1 percent of all claims. Renters received distributions of \$17.3 million through the assistance program representing 82.4 percent of the total amount paid. Average assistance for renter claimants was \$97 compared to \$84 for homeowners. The larger average assistance amount for renters reflected generally lower income levels in this group. The average household income of renters was \$6,924 compared to \$7,433 for homeowners.

Claimants in the \$6,000-\$8,000 income class received 69.0 percent of assistance. Social security income accounted for 47.6 percent of all renters' household income reported. Public assistance accounted for 43.0 percent, interest & dividends accounted for 2.8 percent and pensions and annuities accounted for 4.5 percent. The remaining 2.1 percent of total renters' household income consisted of net rental income, net business income and other miscellaneous income.

**Homeowner - Renter Assistance
1988 Claims**

	Number of Claimants	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Average Assistance	Total Property Taxes (Thousands)	Average Property Taxes
Homeowners							
Senior Citizens	41,365	\$ 308,324	\$7,454	\$ 3,423	\$ 83	\$12,509	\$302
Disabled	3,049	21,784	\$7,145	291	\$ 95	1,064	\$349
Subtotal	<u>44,414</u>	<u>\$ 330,108</u>	\$7,433	<u>\$ 3,714</u>	\$ 84	<u>\$13,573</u>	\$326
Renters							
Senior Citizens	121,091	\$ 845,082	\$6,979	\$11,710	\$ 97	\$30,272	\$250*
Disabled	57,326	390,199	\$6,807	5,631	\$ 98	14,332	\$250*
Subtotal	<u>178,417</u>	<u>\$1,235,281</u>	\$6,924	<u>\$17,341</u>	\$ 97	<u>\$44,604</u>	\$250*
GRAND TOTAL	<u>222,831</u>	<u>\$1,565,389</u>	\$7,025	<u>\$21,055</u>	\$ 94	<u>\$58,177</u>	\$261

* \$250 Renter Statutory Property Tax Equivalent

Legislation and Litigation

Personal Income Tax and Bank and Corporation Tax Law Changes

Combined Reporting Regulations

AB 131(Chapter 258)

Amends the section that specifically authorizes the Franchise Tax Board to adopt regulations with respect to the proper accounting methods to be employed by taxpayers whose income derived from or attributable to California sources is required to be determined by means of a combined report.

Provides, specifically, that the regulations will not determine or prescribe the inclusion or exclusion of entities whose income and apportionment factors are to be included in either the worldwide or the water's-edge combined report, or after the period of inclusion, cause the income or expenses of an entity which is no longer included in a combined report to be included.

Corrects the name of the tax credit allocation agency from the "Mortgage Bond Allocation Committee" to the "Mortgage Bond and Tax Credit Allocation Committee" and removes duplicate language in the provision relating to the low-income housing credit.

Renumbers the sections that provide for the designation of contributions to the Vietnam Veterans Memorial Fund on the tax return.

Operative January 1, 1989.

Dependent Parent Credit

AB 352(Chapter 1349)

Modifies the existing tax credit for joint custody head of household to also apply to individuals who meet all of the following conditions: married filing a separate return; the taxpayer's spouse was not a member of the taxpayer's household during the last six months of the taxable year; maintains a household, whether or not the taxpayer's home, which constitutes the principal residence of a dependent mother or father of the taxpayer for the taxable year; furnishes over one-half of the cost of maintaining the household during the taxable year; and does not qualify as a head of household or as a surviving spouse.

Operative for taxable years beginning on or after January 1, 1988.

Renter's Credit Eligibility

AB 2716(Chapter 747)

Modifies the conditions which must be met before an individual qualifies to receive a renter's credit.

Previously, one renter's credit eligibility requirement was that an individual occupy and rent a principal residence in California on March 1 of the year. This act requires that an individual must instead rent and occupy a principal residence in California for at least fifty percent of the year to maintain renter's credit eligibility.

Operative for taxable years beginning on or after January 1, 1988.

Location of Trials for Actions Against the Franchise Tax Board

AB 2755(Chapter 337)

Codifies current judicial authority and reflects the current administrative practice of the Franchise Tax Board in that actions against the Board will be commenced and tried in any city or city and county in which the Attorney General maintains an office.

Operative January 1, 1989.

Enterprise Zones

AB 2785(Chapter 1463)

Deletes the automatic repeal date of the following provisions: sales or use tax credit; employee tax credit; exclusion of interest income; and accelerated expensing of a portion of the cost of specified property located in Program Areas.

Reenacts the provisions relating to accelerated expensing of a portion of the cost of specified property located in Enterprise Zones and the deduction for net operating losses (NOLs) incurred in Enterprise Zones or Program Areas and makes technical amendments to the provision relating to NOLs of corporations doing business in more than one state.

Changes obsolete references to "tax on preference income" to correctly refer to the "alternative minimum tax."

Increases the percentages to be applied in determining the credit for hiring of unemployed residents of high density unemployment areas (that have been unemployed for at least six months) to match the currently existing percentages that are applied in determining the credit for wages paid to disadvantaged employees in an enterprise zone.

Increases the credit provided for the hiring of qualified employees who have been unemployed for at least three months (but not more than six months) to 25 percent of qualified wages for the first year of employment. The amount of credits applicable to succeeding years is specified.

Operative for taxable and income years beginning on or after January 1, 1988.

Katz-Harris Taxpayer's Bill of Rights

AB 2788(Chapter 1573)

Enacts the "Katz-Harris Taxpayer's Bill of Rights" to be administered by the Franchise Tax Board. Specifically, this act requires the Franchise Tax Board (FTB) to:

- Establish a Taxpayers' Rights Advocate who is responsible for coordinating resolutions of taxpayer complaints and problems;

- Develop and implement a taxpayer education and information program that is directed at, but not limited to, certain noncompliant taxpayer groups and FTB's audit and compliance staff;
- Perform, annually, a systematic identification of areas of recurrent taxpayer noncompliance;
- Prepare and publish brief and comprehensive statements in simple and nontechnical language that explain the procedures, remedies, and rights and obligations of the FTB and taxpayers;
- Prohibit the amount of revenue collected from taxpayers or the amount of additional liability generated by audit from being used to evaluate an officer or employee, or to impose or suggest production quotas or goals;
- Develop and implement a program to evaluate an employee's or officer's performance with taxpayers, in coordination with the Taxpayers' Rights Advocate;
- Develop, by July 1, 1989, a plan to reduce the time required to resolve amended return claims for refunds, protests, and appeals;
- Apply specific procedures to oral hearings where the taxpayer protests the proposed assessment of tax; and
- Provide that a taxpayer be relieved of the taxes assessed, and any interest, additions to tax, or penalties that are added, if the FTB, itself, finds that the taxpayer's failure to make a timely return or payment is due to the person's reasonable reliance on written advice from the FTB, unless, before the activity occurs that gives rise to the tax, the FTB rescinds or modifies the advice by sending written notification to the taxpayer.

Other provisions included in the "Katz-Harris Taxpayers' Bill of Rights" are:

- Providing the authorization to the Board of Equalization (BOE) to recommend that a taxpayer be reimbursed for reasonable fees and expenses incurred after an appeal of an FTB action is filed, if the BOE finds that the FTB was unreasonable.
- Prohibiting an officer or employee of the FTB from knowingly authorizing, requiring, or conducting any investigations or surveillances for non-tax administration purposes, except when carrying out its duties with respect to non-tax laws.
- Providing the FTB with additional, new, and general authority to reduce a disputed tax of \$5,000 or less, on the basis of hazards and/or length of litigation, fixed dollar amounts, a percentage of the tax dispute, etc., if approved by the State Board of Control.
- Requiring that the FTB release a taxpayer's property from levy if: (1) the expense of selling the property would be more than the tax debt, (2) the Taxpayers' Rights Advocate finds that the levy threatens the health or welfare of the taxpayer or his/her family, or (3) the proceeds of the sale would not reduce the tax debt by a reasonable amount.

- Requiring the exemptions from levy (as codified in the Code of Civil Procedure) be adjusted for purposes of enforcing the collection of personal income tax and bank and corporation tax debts.
- Authorizing the FTB to reimburse any person for bank charges incurred as a result of FTB's erroneous levy, if prior to the levy, the taxpayer responded to all of FTB's contacts and provided FTB with any requested information or sufficient documentation to establish the taxpayer's position.
- Requiring the FTB to mail a notice to the taxpayer prior to the filing of a lien, stating the statutory authority for the filing or recording, the earliest date on which the lien may be filed or recorded, and the remedies for preventing the filing of the lien. The taxpayer would have 30 days to demonstrate to FTB that the filing or recording would be in error.
- Requiring the FTB to mail a notice to the taxpayer of its intent to suspend a corporation's rights, powers, and privileges at least 60 days before taking the suspension action.
- Providing taxpayers with specific authority to bring a court action against the state for damages, if the taxpayer is aggrieved by an employee of the FTB because of his/her reckless disregard of FTB's published procedures.
- Granting a taxpayer a state extension for filing an income tax return, if the taxpayer's application reflects that the taxpayer requested a timely federal extension to file and paid the federal tax due.

Operative for taxable and income years beginning on or after January 1, 1989.

Revenue Code Maintenance and Technical Clarification

AB 2851(Chapter 628)

A departmentally sponsored bill which:

- Amends the section which governs the computation of the alternative minimum tax (AMT) by providing a more precise definition of "California adjusted gross income." Specifies that adjusted gross income includes all income, regardless of the income's geographical source, while the individual is a resident of California, and income derived from sources within California while the individual is not a resident of California.
- Repeals the code section which defines "net income."
- Repeals the section which exempts certain personal property from the enforcement of a levy for taxes.

Operative for taxable years beginning on or after January 1, 1989.

Deletion of Agriculture Pump Credit/Clarification of California Source Income for Part-Year Residents

AB 2896(Chapter 627)

Clarifies that part-year residents, when determining California adjusted gross income, include income from all sources during that part of the year they

were California residents and income from California sources only while they are not California residents.

Eliminates obsolete language relating to a tax credit allowed for costs incurred in certain solar pumping systems used in agricultural irrigation.

Operative for taxable years beginning on or after January 1, 1988.

Corporate Sale of Partnership Interest

AB 2977(Chapter 1170)

Makes technical corrections by deleting obsolete references created by enactment of the California Personal Income Tax Fairness, Simplification and Conformity act of 1987, and makes changes in the area of corporate sales of partnership interests.

Deletes reference to income averaging in the code section which requires certain individuals to use the tax tables to compute tax amounts. Also corrects an obsolete reference to the tax treatment of lump-sum distributions.

Requires an interstate or international corporation which sells a partnership interest to use an allocation formula to determine the portion of capital gain or loss realized from the sale which must be attributed to California taxable income.

As a tax levy, this act became law on September 22, 1988. However, as specified in the act, the amendments pertaining to interstate or international corporations are applicable to income years beginning on or after January 1, 1989.

Interest Rate Computation

AB 3083(Chapter 1029)

Changes the manner in which the interest rate is established, operative January 1, 1989.

Interest rates determined in the first quarter (January - March) of the year, will be effective the following July through December and the interest rate determined in the third quarter (July - September) will be effective the following January through June.

Homeowner's and Renter's Assistance

AB 3165(Chapter 1231)

Increases the maximum amount of gross household income for allowing assistance payments.

Increases the income amounts for the tables that establish the percentage of assistance allowed under the Homeowner and Renter Assistance programs.

Applies to Homeowner's Assistance and Renter's Assistance claims for the 1988-89 fiscal year (filed on or after May 16, 1989, and on or before August 31, 1989) and fiscal years thereafter.

Rollover of Securities to Employee Stock Ownership Plans

AB 3799(Chapter 1504)

Adopts provisions that achieve California conformity with federal law by allowing:

- A rollover of gains realized on security sales made to Employee Stock Ownership Plans (ESOPs). When the proceeds from the sale of qualified securities to an ESOP are used for the purchase of replacement property within a fifteen month period, the long-term capital gain realized from the sale is not recognized for tax purposes.
- The exclusion from gross income of 50 percent of the interest income earned by banks, insurance companies, money lending corporations and regulated investment companies on security acquisition loans made to ESOPs.
- A deduction for dividends paid by corporation to ESOPs. Corporate taxable income may be reduced by the amount of dividends paid on stock which is held by and ESOP maintained by the distributing corporation or by a corporation which is a member of a controlled group, if the dividend is in accordance with the plan's provisions. The deduction may be disallowed if it is determined that the dividend is made for the purpose of tax avoidance.

Operative for taxable and income years beginning on or after January 1, 1990, and before January 1, 1993.

Credit for Military Service Income and Exclusion from Gross Income of Reparation Payments

AB 4132(Chapter 1234)

Provides that pension and retirement pay received by an individual for his or her service as a member of the California National Guard or the State Military Reserve qualifies for the credit for military service income.

Operative for taxable years beginning on or after January 1, 1988.

Provides a specific exclusion from gross income for reparation payments made to redress the injustice done to United States citizens and resident aliens of Japanese ancestry who were interned during World War Two.

Operative only in the event that a federal statute is enacted in 1988 to provide that such reparation payments would be treated as damages for human suffering for federal income tax purposes.

Water's Edge Election

SB 85(Chapter 989)

Provides technical clean-up and clarification of the Revenue and Taxation Code, enacted in 1986, which allows qualified taxpayers to determine their income and apportionment factors pursuant to a water's-edge combination, and to deduct a specific percentage of qualifying dividends.

Exempt Interest Income

SB 162(Chapter 671)

Codifies that California must provide the same flow-through treatment for federal obligations as has been provided for state obligations. Provides for the flow-through tax-exempt treatment of interest from either federal obligations or California state/local bonds if at least 50% of the value of the mutual fund's assets consists of either federal obligations or California state/local bonds.

Applies to interest from federal obligations which would be exempt if held directly by an individual. Therefore, this act does not provide for pass-through treatment for interest received from certain agency bonds.

Operative with respect to taxable years beginning on or after January 1, 1988.

Reorganization of Troubled Thrifts

SB 573(Chapter 1068)

Codifies in the Bank and Corporation Tax Law provisions relating to reorganizations of insolvent savings institutions.

Conforms to federal language which was enacted in 1981 by the federal Economic Recovery Tax Act.

Specifies that financially troubled savings institutions qualify for tax-free reorganization status, and that certain assistance payments by the Federal Savings and Loan Insurance Corporation are not treated as income nor will the basis of the institutions assets be reduced.

The act states that these changes are decorators of existing law, therefore, these provisions are effective for all open income years. The provisions regarding reorganizations do not apply to acquisitions after December 31, 1988, or income years beginning after December 31, 1988, while the exclusion from income does not apply to amounts received after December 31, 1988 (except for certain mergers or acquisitions which occur prior to January 1, 1989).

Credit for Employer-Paid Child Care and Child Care Plan

SB 722(Chapter 1239)

Allows two carryover credits (not to be applied against the alternative minimum tax or minimum franchise tax) to employers under the Personal Income Tax Law and Bank and Corporation Tax Law which:

- Allows for 30 percent, not to exceed \$30,000, for either or both the cost of start-up expense of establishing a child care program or constructing a child care facility in California to be used primarily by children of the employee, and the costs incurred by the employer for contributions to child care information and referral services.
- Allows a credit equal to 50 percent of the cost incurred by an employer for contributions to a qualified care plan made on behalf of an employee's dependent(s) under the age of fifteen.

Operative for taxable and income years beginning on or after January 1, 1988, and would sunset January 1, 1990, unless otherwise extended.

Reporting of Real Estate Transactions

SB 1390(Chapter 1451)

A departmentally sponsored bill which:

Requires the closing agent, responsible for finalizing a real estate transaction involving California property, to forward to the Franchise Tax Board a copy of the related federal real estate transaction return which must be filed with the IRS.

Requires closing agents (i.e. escrow companies, banks or real estate companies) to supply the Franchise Tax Board with a copy of the federal information return related to any California real estate transaction which occurs on or after January 1, 1989, or occurs during 1988 but is reported to the IRS on or after January 1, 1989.

Makes minor technical amendments to the language authorizing the Franchise Tax Board to demand written information, including identification numbers, from the owners or transferors of real estate.

Requires the Franchise Tax Board to report to the legislature by January 1, 1994, the effectiveness of the departmental programs implemented as a result of this act.

Technical Corrections

SB 1801(Chapter 1801)

Makes numerous amendments to the Personal Income Tax Law and the Bank and Corporation Tax Law. The amendments can be classified as follows:

- Technical amendments, effective for income and taxable years beginning on or after January 1, 1987, which would support the tax forms,

instructions, and interpretations of law that were applied to returns for 1987 that were filed in early 1988.

- Technical amendments, effective for income and taxable years beginning on or after January 1, 1988.
- Amendments which are more than technical in nature, but which would simplify or improve administration.

Revenue and Taxation Code Maintenance and Technical Corrections
SB 1805(Chapter 970)

A departmentally sponsored bill which:

Updates the Revenue and Taxation Code to state that interest expenses related to a loan, used to purchase nondiversified mutual funds which distribute tax exempt interest dividends, or segregated portfolio series bonds within a mutual fund which holds California state or municipal bonds, may not be deducted from California taxable income.

Reinforces the Franchise Tax Board's statutory authority to initiate enforcement actions, including corporate suspensions, in the collection of penalties which are assessed on corporations, but which are based on provisions contained solely in the Personal Income Tax Law.

Provides clarifying language which reiterates the date on which interest begins accruing on amounts refunded in error, and the period of time a taxpayer retains the right to appeal additional assessments related to erroneous refunds.

Corrects the section of the Revenue and Taxation Code which establishes the statute of limitations for claiming tax payments by deleting reference to a section of the code, relating to the payments of estimated tax, which was repealed in 1985.

Operative January 1, 1989.

Gross Income Exclusions/Business Expense Deduction for Ridesharing Benefits

SB 1904(Chapter 1437)

Specifies that compensation or the fair market value of nonwage benefits, received by an employee for participation in any employer sponsored ridesharing program in California, are excluded from the employee's California gross income.

Specifies that corporation employers are allowed a business expense deduction for specific benefits paid or incurred relating to employee ridesharing.

Operative for income and taxable years beginning on or after January 1, 1988.

Offset for Delinquent Child Support

SB 2035(Chapter 1017)

Provides that in the case of a judgment for child support and related costs, any money which is owing and unpaid to the judgment debtor by a state agency as a result of a claim for refund from the Franchise Tax Board or the judgment debtor's winnings in the California State Lottery is subject to lien and offset by the State Controller.

Modifies the priority by which personal income tax refunds may be offset to make the secondary priority nonpayment of child support enforced by someone other than a district attorney. Operative December 31, 1990.

Provisions affecting the Code of Civil Procedure will become operative July 1, 1989, and will remain operative only until January 1, 1994.

Tax Credit for Small Business Health Care Insurance

SB 2260(Chapter 1521)

Adds a provision to both the Personal Income Tax and the Bank and Corporation Tax Laws, creating a tax credit. The new tax credit is based on the employer's cost of providing health care insurance coverage for eligible individuals, including the employees, owner-operators and managing partners of a business, and their dependents who are eligible to receive health care services under the terms of a certified health care plan.

Operative for taxable and income years beginning on or after January 1 of the calendar year following certification of these economic indicators, and remains in effect five years. Not applicable to taxable or income years beginning prior to January 1, 1990.

Changes the Reporting of Licensee Information

SB 2289(Chapter 1333)

Amends various sections of the Revenue and Taxation Code and the Business and Professions Code.

Makes corresponding technical corrections to both the Revenue and Taxation Code and the Business and Professions Code sections which specify the items of information that licensing boards must provide to the Franchise Tax board regarding licensees.

Makes technical corrections to the filing requirements of returns to include a fiduciary in the list of those authorized to file a return for individuals who are unable to file their own, and delete a reference to an obsolete requirement to file a declaration (return) of estimated tax for an individual who is unable to file his/her own.

Extends the sunset date relating to provisions regarding limitations on franchise tax of an International Banking Facilities (IBF) from January 1, 1989, to January 1, 1991, operative income years beginning on or after January 1, 1988.

Tax Appeals

Taxpayers who disagree with the department's action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Franchise Tax Board Appeals Bureau is responsible for representing the department's position.

In 1988, 1,434 new appeals involving \$33.2 million in revenue were filed, compared to 1,696 and \$36.2 million in 1987.

During 1988, 2,057 appeals were completed. The Board of Equalization issued decisions in 465 of the completed cases.

Significant Appeal Decisions

Appeal of Quaker State Oil Refining Corporation

It was held that although activities were conducted in the fossil fuel energy industry, they were not functionally integrated to be combined as a unitary business.

Appeal of Masonite Corporation

It was decided that subsurface oil production activities on timberland did not produce business income. The income did not result from transactions or activities having a close relationship with the taxpayer's unitary trade or business.

Appeal of Envirocal, Inc.

"Unity of ownership" did not exist unless controlling ownership of all involved corporations was held by one entity or individual. An earlier decision to the contrary, the **Appeal of Signal Oil and Gas Company**, was overruled.

Appeal of Schwinn Sales West, Inc.

Service schools and other non-sales activities removed the taxpayer from the exemption of Public Law 86-272.

Appeal of R. H. Macy & Co., Inc.

Interest income was held to be apportionable business income when it arose from working capital temporarily invested in short term securities.

Appeal of Bing and Irene Leong

Small business investment stock provisions were held to be applicable only to sales of stock in taxable years beginning on or after January 1, 1982.

Litigation

Appeal of Paul E. Rabideau

Deductions for contributions to the Church of Scientology were disallowed as payments for personal services.

During 1988, 25 suits for refund, were filed against the Franchise Tax Board and 10 cases were closed. The total number of pending cases decreased to 74.

Of the twenty-five lawsuits filed against the Franchise Tax Board, six cases involved issues pertaining to the application of the unitary concept.

Unitary Business — Combined Reporting

Willamette Industries, Inc v. Franchise Tax Board — The issue is whether defendant properly combined plaintiff and a corporation owned equally by plaintiff and another corporation in a 50 percent partnership.

U-Haul Co. of Van Nuys & Affiliates v. Franchise Tax Board — The issue is whether defendant properly included a Nevada corporation in the combined report of plaintiff and its affiliates.

Unitary Business — Worldwide Combined Reporting

Akai America Ltd v. Franchise Tax Board — The issue is whether plaintiff engaged in a unitary business with its Japanese parent.

Inco Alloys International, Inc. v. Franchise Tax Board — The issue is whether plaintiff and its subsidiaries and affiliates comprised a unitary business requiring worldwide combined reporting.

Matsushita Electric Corp of America v. Franchise Tax Board — The issue is whether plaintiff was properly combined with its Japanese parent and subsidiaries.

Sony USA, Inc. v. Franchise Tax Board — The issue is whether plaintiff is unitary with its Japanese parent.

Unrelated Business Income

GDC, Inc. and Northridge Fashion Center v. Franchise Tax Board — The issue is whether plaintiff received property by devise or bequest so that it is exempt from tax on unrelated business taxable income generated from property.

Statute of Limitations

Security Pacific Corporation v. Franchise Tax Board — The issue is whether plaintiff's report of a federal determination constituted sufficient notice under Revenue and Taxation Code Section 25432 so that defendant was barred from issuing notices of proposed assessment beyond the six-month statute of limitations.

Solar Energy Credits

The William Lyon Company v. Franchise Tax Board — The issue is whether defendant properly denied plaintiff's claim for energy credits for income years 1982 and 1983.

Appendix — Major Tax Law Changes

TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 - 1987ff

Taxable income (adjusted gross income less deductions and exemptions)	Income Year					Taxable income (adjusted gross income less deductions)	Income Year		Taxable income (adjusted gross income less deductions)	Income Year 1986	Taxable income (adjusted gross income less deductions)	Income Year 1987*
	1935- 42	1943- 48*	1949- 51	1952- 58*	1959- 66*		1967- 72*	1972- 73*†				
Up to \$2,500 ...	1%	1%	1%	1%	1%	Up to \$4,000 ...	1%	1%	Up to \$3,420 ...	0%	Up to \$7,300 ...	1%
\$2,500 to 5,000 ...	1	1	1	1	1	\$4,000 to 7,000 ...	2	2	\$3,420 to 10,420 ...	1	\$7,300 to 17,300 ...	2
5,000 to 7,500 ...	2	1	2	1	2	7,000 to 10,000 ...	3	3	10,420 to 15,620 ...	2	17,300 to 27,300 ...	4
7,500 to 10,000 ...	2	1	2	1	2	10,000 to 13,000 ...	4	4	15,620 to 20,840 ...	3	27,300 to 37,900 ...	6
10,000 to 12,500 ...	3	2	3	2	3	13,000 to 16,000 ...	5	5	20,840 to 26,160 ...	4	37,900 to 47,900 ...	8
12,500 to 15,000 ...	3	2	3	2	3	16,000 to 19,000 ...	6	6	26,160 to 31,420 ...	5	47,900 and over ...	9.3
15,000 to 20,000 ...	4	3	4	2	4	19,000 to 22,000 ...	7	7	31,420 to 36,660 ...	6		
20,000 to 25,000 ...	5	4	5	3	5	22,000 to 25,000 ...	8	8	36,660 to 41,860 ...	7		
25,000 to 30,000 ...	6	5	6	3	6	25,000 to 28,000 ...	9	9	41,860 to 47,120 ...	8		
30,000 to 40,000 ...	7	6	6	4	7	28,000 to 31,000 ...	10	10	47,120 to 52,360 ...	9		
40,000 to 50,000 ...	8	6	6	5	7	31,000 to 50,000 ...	10	11	52,360 to 57,580 ...	10		
50,000 to 60,000 ...	9	6	6	6	7	50,000 to 60,000 ...	10	11	57,580 and over ...	11		
60,000 to 70,000 ...	10	6	6	6	7	60,000 to 70,000 ...	10	11				
70,000 to 80,000 ...	11	6	6	6	7	70,000 to 80,000 ...	10	11				
80,000 to 100,000 ...	12	6	6	6	7	80,000 to 100,000 ...	10	11				
100,000 to 150,000 ...	13	6	6	6	7	100,000 to 150,000 ...	10	11				
150,000 to 250,000 ...	14	6	6	6	7	150,000 to 250,000 ...	10	11				
250,000 and over ...	15	6	6	6	7	250,000 and over ...	10	11				

TABLE 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately
1935 - 1987ff

Taxable income (adjusted gross income less deductions and exemptions)	Income Year				Taxable income (adjusted gross income less deductions)	Income Year		Taxable income (adjusted gross income less deductions)	Income Year 1986	Taxable income (adjusted gross income less deductions)	Income Year 1987*
	1935- 42	1943- 48*	1949- 58	1959- 66*		1967- 72*	1973*†				
Up to \$2,500 ...	1%	1%	1%	1%	Up to \$2,000 ...	1%	1%	Up to \$1,710 ...	0%	Up to \$3,650 ...	1%
\$2,500 to 5,000 ...	1	1	1	2	\$2,000 to 3,500 ...	2	2	\$1,710 to 5,210 ...	1	\$3,650 to 8,650 ...	2
5,000 to 7,500 ...	2	1	2	3	3,500 to 5,000 ...	3	3	5,210 to 7,810 ...	2	8,650 to 13,650 ...	4
7,500 to 10,000 ...	2	1	2	4	5,000 to 6,500 ...	4	4	7,810 to 10,420 ...	3	13,650 to 18,950 ...	6
10,000 to 12,500 ...	3	2	3	5	6,500 to 8,000 ...	5	5	10,420 to 13,080 ...	4	18,950 to 23,950 ...	8
12,500 to 15,000 ...	3	2	3	6	8,000 to 9,500 ...	6	6	13,080 to 15,710 ...	5	23,950 and over ...	9.3
15,000 to 20,000 ...	4	3	4	7	9,500 to 11,000 ...	7	7	15,710 to 18,330 ...	6		
20,000 to 25,000 ...	5	4	5	7	11,000 to 12,500 ...	8	8	18,330 to 20,930 ...	7		
25,000 to 30,000 ...	6	5	6	7	12,500 to 14,000 ...	9	9	20,930 to 23,560 ...	8		
30,000 to 40,000 ...	7	6	6	7	14,000 to 15,500 ...	10	10	23,560 to 26,180 ...	9		
40,000 to 50,000 ...	8	6	6	7	15,500 to 50,000 ...	10	11	26,180 to 28,790 ...	10		
50,000 to 60,000 ...	9	6	6	7	50,000 to 60,000 ...	10	11	28,790 and over ...	11		
60,000 to 70,000 ...	10	6	6	7	60,000 to 70,000 ...	10	11				
70,000 to 80,000 ...	11	6	6	7	70,000 to 80,000 ...	10	11				
80,000 to 100,000 ...	12	6	6	7	80,000 to 100,000 ...	10	11				
100,000 to 150,000 ...	13	6	6	7	100,000 to 150,000 ...	10	11				
150,000 to 250,000 ...	14	6	6	7	150,000 to 250,000 ...	10	11				
250,000 and over ...	15	6	6	7	250,000 and over ...	10	11				

TABLE 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household
1935 - 1987f

Taxable income (adjusted gross income less deductions and exemptions)	Income Year				Taxable income (adjusted gross income less deductions)	Income Year			Taxable income (adjusted gross income less deductions)	Income Year	Taxable income (adjusted gross income less deductions)	Income Year
	1935- 42	1943- 48 ¹	1949- 58	1959- 66 ²		1967- 72 ³	1973 ⁴	1974 ^{5,7}				
Up to \$2,500 ...	1%	1%	1%	1%	Up to \$3,000 ...	1%	1%	1%	Up to \$3,420 ...	0%	Up to \$7,300 ...	1%
\$2,500 to 5,000 ...	1	1	1	2	\$3,000 to 4,500 ...	2	2	1	\$3,420 to 10,410 ...	1	\$7,300 to 17,300 ...	2
5,000 to 7,500 ...	2	1	2	3	4,000 to 4,500 ...	2	2	2	10,410 to 13,890 ...	2	17,300 to 22,300 ...	4
7,500 to 10,000 ...	2	1	2	4	4,500 to 6,000 ...	3	3	2	13,890 to 16,530 ...	3	22,300 to 27,600 ...	6
10,000 to 12,500 ...	3	2	3	5	6,000 to 7,500 ...	4	4	3	16,530 to 19,150 ...	4	27,600 to 32,600 ...	8
12,500 to 15,000 ...	3	2	3	6	7,500 to 9,000 ...	5	5	4	19,150 to 21,780 ...	5	32,600 and over ...	9.3
15,000 to 20,000 ...	4	3	4	7	9,000 to 10,500 ...	6	6	5	21,780 to 24,410 ...	6		
20,000 to 25,000 ...	5	4	5	7	10,500 to 12,000 ...	7	7	6	24,410 to 27,020 ...	7		
25,000 to 30,000 ...	6	5	6	7	12,000 to 13,500 ...	8	8	7	27,020 to 29,630 ...	8		
30,000 to 40,000 ...	7	6	6	7	13,500 to 15,000 ...	9	9	8	29,630 to 32,260 ...	9		
40,000 to 50,000 ...	8	6	6	7	15,000 to 16,500 ...	10	10	9	32,260 to 34,880 ...	10		
50,000 to 60,000 ...	9	6	6	7	16,500 to 18,000 ...	10	11	10	34,880 and over ...	11		
60,000 to 70,000 ...	10	6	6	7	18,000 and over ...	10	11	11				
70,000 to 80,000 ...	11	6	6	7								
80,000 to 100,000 ...	12	6	6	7								
100,000 to 150,000 ...	13	6	6	7								
150,000 to 250,000 ...	14	6	6	7								
250,000 and over ...	15	6	6	7								

¹ A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15 percent on amounts in excess of \$250,000 to 6 percent on amounts in excess of \$30,000.

² Income splitting on joint returns was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half.

³ The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent.

⁴ Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

⁵ The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

⁶ Tax brackets were eased for heads of households effective with the 1974 income year (Stats. 1973, Ch. 1180).

⁷ Tax brackets were indexed at rate of 5.222% for 1978; 6.88% for 1979; 17.33% for 1980; 6.26% for 1981; 9.32% for 1982; -1.2% for 1983; 4.6% for 1984; 4.6% for 1985; and 3.5% for 1986. Indexing was suspended for 1987. The brackets were set by Legislation AB53 (Stats. 1987, Ch. 1139). Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).

⁸ The maximum tax rate was lowered from 11 percent to 9.6 percent effective for the 1987 income year. The number of tax brackets was reduced from 11 to 6 (Stats. 1987, Ch. 1139).

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES
AND STANDARD DEDUCTION
1935 - 1987¹⁰

Marital Status	Income Year											
	1935-38	1939-42	1943-44 ¹	1945-47 ²	1948-52 ³	1953-58 ⁴	1959-63 ⁵	1964-66 ⁶	1967 ⁷	1968 ⁸	1987 ¹⁰	
1. Personal exemptions												
(a) Joint returns of married persons and surviving spouse	\$2,500	\$2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000	\$50 Tax	\$50 ⁹	\$102	
(b) Separate returns of married persons ...	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25 ⁹	51	
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in lieu of	25 ⁹	51	
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50 deduction	50 ⁹	102	
(e) Returns of blind persons (additional) ...	—	—	—	—	500	500	600	600	8 for	8 ⁹	51	
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemptions	10	10	
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1	1	1	
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8 ⁹	51	
3. Standard deductions												
(a) Joint returns of married persons and surviving spouse	—	—	—	—	—	—	—	\$1,000	\$1,000	\$2,000 ⁹	3,760	
(1) Adjusted gross income \$5,000 or more	—	—	—	\$300	\$300	—	10%	—	—	—	—	
(2) Adjusted gross income \$10,000 or more	—	—	—	—	—	\$600	\$1,000	—	—	—	—	
(3) Adjusted gross income less than \$5,000	—	—	—	6%	6%	—	—	—	—	—	—	
(4) Adjusted gross income less than \$10,000	—	—	—	—	—	6%	10%	—	—	—	—	
(b) Returns of unmarried head of household	—	—	—	—	—	—	—	1,000	1,000	2,000 ⁹	3,760	
(1) Adjusted gross income \$5,000 or more	—	—	—	300	300	300	500	—	—	—	—	
(2) Adjusted gross income less than \$5,000	—	—	—	6%	6%	6%	10%	—	—	—	—	
(c) Returns of single persons and separate returns of married persons	—	—	—	—	—	—	—	500	500	1,000 ⁹	1,880	
(1) Adjusted gross income \$5,000 or more	—	—	—	300	300	300	500	—	—	—	—	
(2) Adjusted gross income less than \$5,000	—	—	—	6%	6%	6%	10%	—	—	—	—	

¹ Temporary provisions increased the exemptions of individuals by \$1,000 and of estates by \$500.

² Temporary provisions increased the personal exemptions allowed individuals by an additional \$1,000. Personal exemptions were raised to \$2,000 and \$3,500. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or \$300 when a person filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

³ Personal exemptions enacted in 1945 were made permanent. An additional \$500 was allowed a blind taxpayer or spouse.

⁴ The filing of joint returns was made more attractive in this period. For couples with combined incomes of \$10,000 or more, the standard deductions was raised from \$300 to \$600.

⁵ Personal exemptions were reduced by \$500; exemptions for dependents were increased by \$200; and exemptions for the blind were increased by \$100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For person ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others.

⁶ A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, exemptions for dependents, and standard deduction.

⁷ Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

⁸ The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968 [First Extra Sessions] Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$8.

⁹ Indexed for 1979 and future years by the full California Consumer Price Index change from June to June. The change for 1980 was 17.33%; 1981 was 8.26%; 1982 was 9.32%; 1983 was -1.2%; for 1984 was 4.6%; for 1985 was 4.6%; and for 1986 was 3.5%. (Stats. 1978, Ch. 569). For tax year 1987 indexing was suspended. The deduction amounts and personal exemptions credits were set by Legislation AB53 (Stats. 1987, Ch. 1139).

¹⁰ Legislation (AB53) passed in 1987 changed personal exemption amounts and reestablished preset standard deduction amounts. (Stats. 1987, Ch 1139).

TABLE 3
Bank and Corporation Taxes
SYNOPSIS OF TAX RATE CHANGES
1929 - 1987[†]

Corporation Type	Income Year (calendar year basis)													
	1929-32	1933-34	1935-36 ^a	1937-42	1943-49 ^a	1950-58	1959-66 ^a	1967-71 ^a	1972 ^a	1973 ^a	1974-79 ^a	1980-81 ^a	1982-86	1987 [†]
I. General corporations														
a. Tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%	9.3%
b. Minimum franchise tax*	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200	\$200	\$200	\$300
II. Banks														
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%	9.3%
b. Add-on, in lieu rate	—	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0% ^a	†	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	11.0%	11%	11.6%	12.3%	†	11.6%	†	†
d. Minimum franchise tax*	—	—	—	—	—	—	—	—	—	—	—	\$200	\$200	\$300
III. Other financial corporations														
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%	9.3%
b. Add-on, in lieu rate	—	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0% ^a	†	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	†	11.6%	†	†
d. Financial offset [‡]	—	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
e. Minimum tax	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200	\$200	\$200	\$300
IV. Corporations subject to income tax and not the franchise tax														
a. Tax rate*	—	—	—	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%	9.3%

- ¹ The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts.
- ² Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949.
- ³ The rate increase was effective for income earned on and after January 1, 1959. The minimum tax was increased to \$100 and subsequently reduced to \$25 for credit unions with \$20,000 or less gross income and gold mining companies inactive since 1950.
- ⁴ The tax rate increase was effective for income earned on and after January 1, 1967.
- ⁵ The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increase from \$100 to \$200. (Stats. 1971, First Extraordinary Session, Ch. 1.)
- ⁶ The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973, to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the tax rate was 8.3 percent general and 12.3 percent financial (Stats. 1972, Ch. 1406.) The general corporation tax rate was increased from 9 percent to 9.6 percent on January 1, 1980 to reach the full 9.6 percent on a monthly prorated basis, with income years ending December 31, 1980, and thereafter (Stats. 1979, Ch. 1150). The general corporation tax rate was decreased from 9.6 percent to 9.3 percent operative for income years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).
- ⁷ The minimum tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum tax until 1980.
- [†] Computed in-lieu rates dropped below the maximum 4 percent for these years; 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%; 1982 = 1.307%; 1983 = 1.307%; 1984 = 1.330%; 1985 = 1.220%; 1986 = 1.458%; and 1987 = 1.344%.
- ^a The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (AB 66, Stats. 1979, Ch. 1150).
- [‡] Since nonbank financials, such as savings and loan associations, do pay local taxes and fees that banks are exempted from, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation rate. Beginning in 1981, however, these other financials received the same protection from local levies as banks, thus eliminating their offset (AB 66, Stats. 1979, Ch. 1150).

Appendix

Personal Income Tax

TABLE 1†
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1935 through 1987 Taxable Years

	NUMBER OF RETURNS†	ADJUSTED ¹ GROSS INCOME	TAXABLE INCOME ²	TAX ASSESSED
1987	12,649,850	\$382,328,605,129	\$316,237,048,512	\$12,872,148,386
1986	12,241,172	340,363,750,192	266,290,027,097	12,586,418,855
1985	11,857,200	306,005,694,459	240,023,247,931	10,636,087,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,866,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,238,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	836,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	45,424,549
1946	735,457	5,188,840,000	††	49,376,994
1945	663,710	4,726,955,000	††	43,380,443
1944	1,014,851	5,691,494,000	††	45,386,790
1943	1,088,940	5,581,474,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,025,728
1941	939,069	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,237,738
1939	571,274	2,030,578,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,834,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION

TABLE 21
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1984 through 1987 Taxable Years

ADJUSTED GROSS INCOME CLASS	1984 TAXABLE YEAR			1985 TAXABLE YEAR			1986 TAXABLE YEAR			1987 TAXABLE YEAR		
	NUMBER	PERCENT OF TOTAL	AMOUNT	NUMBER	PERCENT OF TOTAL	AMOUNT	NUMBER	PERCENT OF TOTAL	AMOUNT	NUMBER	PERCENT OF TOTAL	AMOUNT
	NUMBER OF RETURNS											
UNDER \$5,000	2,049,086	17.6	\$ 6,587,494	2,073,136	17.5	\$ 5,438,188	2,007,400	16.4	\$ 7,824,801	1,965,184	15.5	\$ 12,249,389
5,000 UNDER 10,000	1,724,121	14.8	14,449,652	1,775,652	15.0	15,147,566	1,844,528	15.1	15,147,566	1,643,771	13.0	12,249,389
10,000 UNDER 15,000	1,496,262	12.9	19,374,797	1,492,278	12.6	19,364,110	1,517,030	12.4	19,492,896	1,447,508	11.4	17,979,354
15,000 UNDER 20,000	1,260,505	10.8	22,539,104	1,257,550	10.6	22,587,063	1,195,631	9.8	22,702,767	1,302,434	10.3	22,702,767
20,000 UNDER 25,000	1,026,962	8.8	23,511,980	985,583	8.3	22,448,906	1,013,345	8.3	23,252,422	1,069,337	8.5	23,967,551
25,000 UNDER 30,000	875,769	7.5	24,214,726	865,094	7.3	23,911,328	904,882	7.4	25,151,547	921,237	7.3	25,305,118
30,000 UNDER 40,000	1,280,923	11.0	44,873,194	1,330,640	11.2	46,362,414	1,374,600	11.2	48,202,009	1,471,130	11.6	50,931,737
40,000 UNDER 50,000	781,720	6.7	35,063,620	788,858	6.7	35,291,103	866,050	7.1	38,916,820	954,726	7.5	42,611,012
50,000 UNDER 100,000	960,040	8.3	62,034,101	1,073,586	9.1	70,145,205	1,257,333	10.3	82,393,362	1,540,380	12.2	101,941,489
100,000 AND OVER	174,921	1.5	37,454,964	214,823	1.8	46,939,560	260,373	2.1	61,130,225	334,143	2.6	92,464,989
TOTALS	11,630,329	100.0	\$290,103,632	11,857,200	100.0	\$306,005,694	12,241,172	100.0	\$340,363,748	12,649,850	100.0	\$382,328,605
ADJUSTED GROSS INCOME IN THOUSANDS												
UNDER \$5,000	6,587.494	2.3	4,296.043	6,587.494	1.4	5,438.188	6,587.494	1.6	7,824.801	6,587.494	-2.0	12,249.389
5,000 UNDER 10,000	14,449.652	5.0	14,659.962	14,449.652	4.8	15,147.566	14,449.652	4.5	15,147.566	14,449.652	3.2	12,249.389
10,000 UNDER 15,000	19,374.797	6.7	19,364.110	19,374.797	6.3	19,492.896	19,374.797	5.7	19,492.896	19,374.797	4.7	17,979.354
15,000 UNDER 20,000	22,539.104	7.8	22,587.063	22,539.104	7.4	22,587.063	22,539.104	6.2	22,702.767	22,539.104	5.9	22,702.767
20,000 UNDER 25,000	23,511.980	8.1	22,448.906	23,511.980	7.3	23,252.422	23,511.980	6.8	23,967.551	23,511.980	6.3	23,967.551
25,000 UNDER 30,000	24,214.726	8.3	23,911.328	24,214.726	7.8	25,151.547	24,214.726	7.4	25,305.118	24,214.726	6.6	25,305.118
30,000 UNDER 40,000	44,873.194	15.5	46,362.414	44,873.194	15.2	48,202.009	44,873.194	14.2	48,202.009	44,873.194	13.3	50,931.737
40,000 UNDER 50,000	35,063.620	12.1	35,291.103	35,063.620	11.5	38,916.820	35,063.620	11.4	38,916.820	35,063.620	11.1	42,611.012
50,000 UNDER 100,000	62,034.101	21.4	70,145.205	62,034.101	22.9	82,393.362	62,034.101	24.2	82,393.362	62,034.101	26.7	101,941.489
100,000 AND OVER	37,454.964	12.9	46,939.560	37,454.964	15.3	61,130.225	37,454.964	18.0	61,130.225	37,454.964	24.2	92,464.989
TOTALS	290,103.632	100.0	306,005.694	306,005.694	100.0	340,363.748	340,363.748	100.0	382,328.605	382,328.605	100.0	432,328.605
TAX ASSESSED IN THOUSANDS												
UNDER \$5,000	11,148	0.1	8,425	11,148	0.1	11,148	11,148	0.1	11,148	11,148	0.0	5,601
5,000 UNDER 10,000	55,055	0.6	42,433	55,055	0.4	42,433	55,055	0.3	42,433	55,055	0.1	17,207
10,000 UNDER 15,000	195,952	2.0	168,301	195,952	1.6	168,301	195,952	1.2	153,635	195,952	0.8	107,053
15,000 UNDER 20,000	365,024	3.7	326,197	365,024	3.1	326,197	365,024	2.3	291,863	365,024	1.9	248,817
20,000 UNDER 25,000	500,444	5.1	446,791	500,444	4.2	446,791	500,444	3.5	437,533	500,444	2.9	372,315
25,000 UNDER 30,000	611,393	6.2	581,747	611,393	5.5	581,747	611,393	4.6	572,738	611,393	3.9	502,259
30,000 UNDER 40,000	1,256,389	12.8	1,292,034	1,256,389	12.1	1,311,673	1,256,389	10.4	1,311,673	1,256,389	9.3	1,203,048
40,000 UNDER 50,000	1,124,823	11.5	1,081,938	1,124,823	10.2	1,170,924	1,124,823	9.3	1,170,924	1,124,823	9.3	1,192,900
50,000 UNDER 100,000	2,685,787	27.4	2,874,515	2,685,787	27.0	3,343,976	2,685,787	26.6	3,343,976	2,685,787	30.4	3,915,813
100,000 AND OVER	3,011,269	30.7	3,813,707	3,011,269	35.9	5,256,547	3,011,269	41.8	5,256,547	3,011,269	41.2	5,307,133
TOTALS	9,817,264	100.0	10,636,068	9,817,264	100.0	12,586,419	9,817,264	100.0	12,586,419	9,817,264	100.0	12,872,146

FOOTNOTES FOLLOW THIS SECTION

TABLE 31
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	DOLLARS IN THOUSANDS											
	RETURNS			ADJUSTED GROSS INCOME ¹			TAXABLE INCOME ³			TAX ASSESSED		
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NO ADJUSTED GROSS INCOME	115,018	0.9	0.9	\$-11,506,179	-3.0	-3.0	\$ 611	0.0	0.0	\$ 5,288	0.0	0.0
\$1 UNDER	667,705	5.3	6.2	84,677	0.0	-3.0	2,679	0.0	0.0	0	0.0	0.0
1,000 UNDER	267,754	2.1	8.3	402,556	0.1	-2.9	31,584	0.0	0.0	33	0.0	0.0
2,000 UNDER	308,423	2.4	10.7	777,128	0.2	-2.7	180,086	0.1	0.1	139	0.0	0.0
3,000 UNDER	309,040	2.4	13.2	1,081,097	0.3	-2.4	395,606	0.1	0.2	87	0.0	0.0
4,000 UNDER	297,245	2.3	15.5	1,335,920	0.3	-2.0	618,910	0.2	0.4	54	0.0	0.0
5,000 UNDER	342,088	2.7	18.2	1,886,490	0.5	-1.6	1,010,532	0.3	0.7	87	0.0	0.0
6,000 UNDER	341,466	2.7	20.9	2,218,221	0.6	-1.0	1,337,228	0.4	1.1	664	0.0	0.0
7,000 UNDER	326,493	2.6	23.5	2,445,035	0.6	-0.3	1,542,607	0.5	1.6	2,094	0.0	0.1
8,000 UNDER	321,986	2.5	26.1	2,737,560	0.7	0.4	1,799,287	0.6	2.2	4,846	0.0	0.1
9,000 UNDER	311,738	2.5	28.5	2,962,083	0.8	1.2	2,036,608	0.6	2.8	9,516	0.1	0.2
10,000 UNDER	303,246	2.4	30.9	3,181,913	0.8	2.0	2,221,399	0.7	3.5	11,745	0.1	0.3
11,000 UNDER	310,903	2.5	33.4	3,574,931	0.9	2.9	2,587,445	0.8	4.4	18,267	0.1	0.4
12,000 UNDER	294,673	2.3	35.7	3,688,119	1.0	3.9	2,699,435	0.9	5.2	21,088	0.2	0.6
13,000 UNDER	272,956	2.2	37.9	3,680,586	1.0	4.9	2,713,425	0.9	6.1	25,602	0.2	0.8
14,000 UNDER	265,730	2.1	40.0	3,853,805	1.0	5.9	2,961,390	0.9	7.0	30,341	0.2	1.0
15,000 UNDER	286,016	2.3	42.2	4,438,496	1.2	7.0	3,431,387	1.1	8.1	40,391	0.3	1.3
16,000 UNDER	258,537	2.0	44.3	4,268,778	1.1	8.1	3,333,260	1.1	9.1	41,981	0.3	1.6
17,000 UNDER	260,086	2.1	46.3	4,546,331	1.2	9.3	3,587,878	1.1	10.3	50,901	0.4	2.0
18,000 UNDER	256,244	2.0	48.4	4,739,963	1.2	10.6	3,751,254	1.2	11.5	55,895	0.4	2.5
19,000 UNDER	241,551	1.9	50.3	4,709,199	1.2	11.8	3,743,567	1.2	12.6	59,659	0.5	2.9
20,000 UNDER	239,368	1.9	52.2	4,908,781	1.3	13.1	3,925,671	1.2	13.9	66,906	0.5	3.5
21,000 UNDER	216,504	1.7	53.9	4,651,752	1.2	14.3	3,704,195	1.2	15.1	66,208	0.5	4.0
22,000 UNDER	213,872	1.7	55.6	4,812,447	1.3	15.6	3,876,671	1.2	16.3	75,125	0.6	4.6
23,000 UNDER	189,936	1.5	57.1	4,462,621	1.2	16.7	3,560,645	1.1	17.4	71,636	0.6	5.1
24,000 UNDER	209,657	1.7	58.7	5,131,950	1.3	18.1	4,143,831	1.3	18.7	92,440	0.7	5.8
25,000 UNDER	190,193	1.5	60.2	4,847,189	1.3	19.3	3,875,198	1.2	19.9	89,365	0.7	6.5
26,000 UNDER	189,426	1.5	61.7	5,023,654	1.3	20.6	4,073,612	1.3	21.2	98,948	0.8	7.3
27,000 UNDER	181,721	1.4	63.2	5,000,751	1.3	22.0	4,001,913	1.3	22.5	97,483	0.8	8.1
28,000 UNDER	182,129	1.4	64.6	5,190,202	1.4	23.3	4,166,297	1.3	23.8	101,002	0.8	8.8
29,000 UNDER	177,766	1.4	66.0	5,243,322	1.4	24.7	4,244,310	1.3	25.2	115,461	0.9	9.7
30,000 UNDER	811,381	6.4	72.4	26,307,674	6.9	31.6	21,194,924	6.7	31.9	585,416	4.5	14.3
35,000 UNDER	659,749	5.2	77.6	24,624,063	6.4	38.0	19,865,168	6.3	38.1	617,632	4.8	19.1
40,000 UNDER	954,726	7.5	85.2	42,611,012	11.1	49.2	34,369,920	10.9	49.2	1,192,900	9.3	28.3
50,000 UNDER	626,778	5.0	90.1	34,262,150	9.0	58.1	27,618,994	8.7	57.7	1,103,522	8.6	36.9
60,000 UNDER	405,218	3.2	93.3	26,227,110	6.9	65.0	21,177,139	6.7	64.4	990,885	7.7	44.6
70,000 UNDER	259,242	2.0	95.4	19,366,157	5.1	70.0	15,715,220	5.2	69.4	815,450	6.3	51.0
80,000 UNDER	150,064	1.2	96.6	12,712,364	3.3	73.4	10,087,521	3.0	72.6	556,889	4.3	55.3
90,000 UNDER	99,078	0.8	97.4	9,373,708	2.5	75.8	7,605,987	2.4	75.0	449,067	3.5	58.8
100,000 UNDER	175,933	1.4	98.7	20,972,110	5.5	81.3	17,068,561	5.4	80.4	1,143,289	8.9	67.7
150,000 UNDER	60,769	0.5	99.2	10,439,391	2.7	84.0	8,700,731	2.8	83.2	617,453	4.8	72.4
200,000 UNDER	50,297	0.4	99.6	12,133,308	3.2	87.2	10,366,296	3.3	86.4	801,803	6.2	78.7
300,000 UNDER	16,293	0.1	99.7	5,602,026	1.5	88.7	4,855,824	1.5	88.0	413,485	3.2	81.9
400,000 UNDER	8,519	0.1	99.8	3,790,385	1.0	89.7	3,325,677	1.1	89.0	277,506	2.2	84.0
500,000 UNDER	13,778	0.1	99.9	9,391,210	2.5	92.1	8,348,546	2.6	91.7	688,202	5.3	89.4
1,000,000 AND OVER	8,554	0.1	100.0	30,136,559	7.9	100.0	26,378,040	8.3	100.0	1,365,375	10.6	100.0
TOTAL	\$12,649,850	100.0	100.0	\$382,328,605	100.0	100.0	\$316,237,049	100.0	100.0	\$12,872,146	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A1
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ¹ AGI (THOUSANDS)	CALIFORNIA ² ADJUSTMENTS (THOUSANDS)	DEDUCTIONS ³ (THOUSANDS)	TAXABLE ⁴ INCOME (THOUSANDS)	TAX ⁵ ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	99,760	1,453	\$-19,905,901	\$-11,506,179	\$8,402,305	\$ 3,499,838	\$ 611	\$ 5,288
ZERO	15,238	—	1,491	—	-1,491	36,162	—	—
\$1 TO	667,705	—	931,960	84,677	-847,302	1,709,777	2,679	—
1,000 TO	267,754	600	481,742	402,556	-79,186	565,626	31,584	33
2,000 TO	306,423	1,116	843,154	777,128	-66,026	734,195	180,066	139
3,000 TO	309,040	2,195	1,148,962	1,081,097	-67,865	772,234	395,606	87
4,000 TO	297,246	578	1,439,965	1,335,920	-103,961	778,562	618,910	54
5,000 TO	342,088	2,090	1,773,467	1,896,490	113,023	965,413	1,010,532	87
6,000 TO	341,486	135,941	2,268,458	2,218,221	-70,237	966,479	1,337,228	664
7,000 TO	326,493	150,222	2,503,920	2,445,035	-58,800	942,985	1,542,607	2,094
8,000 TO	321,986	148,282	2,709,434	2,737,560	28,127	1,015,004	1,799,287	4,846
9,000 TO	311,738	169,411	2,908,799	2,962,083	52,283	964,240	2,036,608	9,516
10,000 TO	303,246	151,921	3,267,496	3,181,913	-85,583	999,669	2,221,399	11,745
11,000 TO	310,903	160,582	3,681,829	3,574,931	-106,898	1,016,538	2,587,445	16,267
12,000 TO	294,673	158,247	3,896,609	3,688,119	-198,490	1,048,438	2,699,435	21,098
13,000 TO	272,956	163,250	3,680,586	3,680,586	-89,025	1,010,668	2,713,425	25,602
14,000 TO	265,730	164,837	3,991,338	3,853,805	-107,533	903,043	2,961,390	30,341
15,000 TO	286,016	202,159	4,416,922	4,438,496	21,575	1,020,706	3,431,387	40,391
16,000 TO	268,537	176,826	4,352,805	4,268,778	-84,027	935,905	3,333,260	41,981
17,000 TO	260,088	187,950	4,589,075	4,546,331	-42,743	975,049	3,587,878	50,901
18,000 TO	256,244	199,554	4,821,184	4,739,963	-81,221	1,030,933	3,751,254	55,885
19,000 TO	241,551	184,943	4,719,197	4,700,199	-9,999	978,602	3,743,567	59,659
20,000 TO	239,368	181,789	4,955,918	4,908,781	-47,137	991,522	3,925,671	66,906
21,000 TO	216,504	184,076	4,741,415	4,651,752	-89,664	973,901	3,704,195	66,208
22,000 TO	213,872	185,647	4,846,126	4,812,447	-33,751	945,443	3,876,671	75,125
23,000 TO	189,936	167,158	4,517,737	4,462,621	-55,116	928,552	3,560,645	71,636
24,000 TO	208,657	193,173	5,184,702	5,131,950	-52,752	1,006,574	4,143,831	92,440
25,000 TO	190,193	173,723	4,935,347	4,847,189	-88,158	985,112	3,875,198	89,365
26,000 TO	189,426	178,649	5,078,915	5,023,654	-55,279	953,133	4,073,612	98,948
27,000 TO	181,721	167,851	5,104,277	5,000,751	-103,526	999,896	4,001,913	97,483
28,000 TO	182,129	169,871	5,324,907	5,190,202	-134,705	1,025,829	4,166,297	101,002
29,000 TO	177,768	168,224	5,353,614	5,243,322	-110,292	999,012	4,244,310	115,461
30,000 TO	170,093	162,787	5,297,960	5,183,178	-114,782	1,055,342	4,179,376	111,994
31,000 TO	166,731	159,926	5,433,524	5,249,031	-110,434	1,029,292	4,224,151	112,161
32,000 TO	168,910	164,460	5,632,033	5,486,534	-135,499	1,018,774	4,467,760	126,292
33,000 TO	160,116	153,441	5,482,444	5,366,084	-116,379	1,059,856	4,311,598	121,716
34,000 TO	145,531	138,597	5,141,268	5,022,867	-118,391	1,010,828	4,012,039	111,253
35,000 TO	153,434	150,458	5,579,557	5,444,603	-134,954	1,017,845	4,427,813	131,300
36,000 TO	146,656	142,284	5,464,381	5,348,057	-107,354	1,076,838	4,379,615	134,758
37,000 TO	130,271	128,418	5,021,584	4,894,641	-136,942	901,548	3,983,063	126,069
38,000 TO	110,523	109,297	4,339,723	4,255,428	-84,295	864,213	3,408,986	105,042
39,000 TO	118,865	116,268	4,773,449	4,691,334	-82,116	930,424	3,765,661	120,463
40,000 TO	954,726	941,884	43,560,003	42,611,012	-951,400	8,278,473	34,369,920	1,192,900
50,000 TO	628,778	623,091	34,834,245	34,262,150	-572,095	6,652,232	27,618,994	1,103,522
60,000 TO	405,218	402,034	26,581,709	26,227,110	-334,599	5,069,039	21,177,139	990,885
70,000 TO	259,242	257,415	19,521,056	19,306,157	-154,900	3,650,936	15,715,220	815,450
80,000 TO	150,064	148,596	11,334,076	12,712,384	1,378,288	2,825,563	10,087,521	556,889
90,000 TO	98,078	97,969	9,454,600	9,373,708	-80,892	1,767,721	7,605,987	449,067
100,000 TO	175,933	174,425	21,263,020	20,972,110	-274,738	3,821,547	17,068,561	1,143,299
150,000 TO	60,769	59,444	10,754,697	10,439,391	-315,305	1,778,203	8,700,731	617,453
200,000 TO	50,297	49,992	11,863,744	12,133,308	268,461	1,785,032	10,366,296	801,803
300,000 TO	16,293	16,160	5,586,509	5,602,026	15,252	761,703	4,855,824	413,495
400,000 TO	8,519	8,398	3,772,808	3,790,385	17,430	468,144	3,325,677	277,506
500,000 TO	13,778	13,582	9,306,427	9,391,210	84,766	1,071,956	8,348,546	688,202
1,000,000 TO	5,135	4,910	6,962,716	7,028,260	73,262	802,601	6,234,010	463,385
2,000,000 TO	1,284	1,206	3,120,992	3,119,116	-2,073	326,104	2,805,431	199,610
3,000,000 TO	618	582	2,410,506	2,135,192	-275,314	281,402	1,855,116	119,483
4,000,000 TO	334	283	1,524,378	1,473,698	-51,318	183,806	1,298,904	68,064
5,000,000 TO	1,183	1,032	16,569,495	16,380,293	-161,148	2,218,690	14,184,579	514,633
TOTAL	12,649,852	8,368,257	\$379,192,388	\$382,328,605	\$3,268,503	\$84,487,220	\$316,237,049	\$12,872,146

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES			DIVIDENDS			INTEREST			ANNUITIES AND PENSIONS		
	NUMBER	AMOUNT (THOUSANDS)	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	AMOUNT (THOUSANDS)
NEGATIVE	32,766	\$ 1,013,546	\$ 466,266	33,338	\$ 1,093	\$ 3,862,328	78,964	\$ 3,552	\$ 121,696	8,417	\$ 3,123	\$ 121,696
ZERO	1,627	14,301	1,093	1,008	2,494	3,552	2,494	3,552	3,123	867	3,123	3,123
\$1 TO 999	102,700	549,043	18,693	22,721	69,584	69,584	80,371	69,584	85,165	11,507	85,165	85,165
1,000 TO 1,999	180,502	401,378	17,847	29,417	80,227	80,227	96,073	80,227	136,760	6,816	136,760	136,760
2,000 TO 2,999	250,228	617,540	25,469	30,637	145,229	145,229	127,095	145,229	36,160	15,007	36,160	36,160
3,000 TO 3,999	240,954	910,512	25,590	24,200	107,452	107,452	108,484	107,452	49,109	16,215	49,109	49,109
4,000 TO 4,999	225,805	1,003,685	34,360	22,123	130,621	130,621	115,891	130,621	89,595	19,671	89,595	89,595
5,000 TO 5,999	257,294	1,647,033	27,624	28,930	358,472	358,472	135,653	358,472	130,888	34,793	130,888	130,888
6,000 TO 6,999	241,996	1,491,037	60,409	31,964	217,576	217,576	134,634	217,576	129,820	34,592	129,820	129,820
7,000 TO 7,999	240,284	1,742,231	56,184	33,276	241,544	241,544	145,255	241,544	217,041	43,880	217,041	217,041
8,000 TO 8,999	238,108	1,920,840	46,227	29,951	314,458	314,458	138,921	314,458	195,825	42,695	195,825	195,825
9,000 TO 9,999	237,150	2,149,403	47,993	29,728	284,801	284,801	135,185	284,801	257,990	52,129	257,990	257,990
10,000 TO 10,999	224,075	2,224,467	74,760	41,890	322,969	322,969	146,972	322,969	272,361	46,347	272,361	272,361
11,000 TO 11,999	237,672	2,685,199	64,393	32,565	376,341	376,341	153,779	376,341	500,728	44,013	500,728	500,728
12,000 TO 12,999	232,281	2,855,106	78,125	37,101	312,957	312,957	155,821	312,957	338,382	49,223	338,382	338,382
13,000 TO 13,999	209,786	2,640,927	76,669	32,229	292,972	292,972	142,992	292,972	262,912	39,879	262,912	262,912
14,000 TO 14,999	210,955	2,909,284	64,963	28,613	281,670	281,670	131,518	281,670	284,787	41,643	284,787	284,787
15,000 TO 15,999	225,261	3,314,212	91,016	40,941	309,872	309,872	158,260	309,872	370,847	43,216	370,847	370,847
16,000 TO 16,999	205,308	3,218,620	71,740	35,771	325,501	325,501	149,027	325,501	357,143	44,555	357,143	357,143
17,000 TO 17,999	206,420	3,468,477	34,245	34,245	283,967	283,967	153,834	283,967	352,036	42,728	352,036	352,036
18,000 TO 18,999	206,571	3,648,143	43,392	43,392	409,569	409,569	155,017	409,569	356,526	42,875	356,526	356,526
19,000 TO 19,999	197,120	3,714,243	112,803	40,805	416,748	416,748	159,780	416,748	355,392	38,343	355,392	355,392
20,000 TO 20,999	190,134	3,754,961	98,421	35,839	335,932	335,932	155,368	335,932	333,238	41,491	333,238	333,238
21,000 TO 21,999	179,533	3,939,922	88,606	38,741	348,726	348,726	151,705	348,726	344,913	36,550	344,913	344,913
22,000 TO 22,999	174,641	3,721,295	92,760	40,018	346,737	346,737	147,688	346,737	378,720	40,862	378,720	378,720
23,000 TO 23,999	160,152	3,650,526	89,148	38,038	280,520	280,520	129,273	280,520	317,585	32,754	317,585	317,585
24,000 TO 24,999	176,888	4,063,202	100,318	39,092	315,601	315,601	141,712	315,601	276,789	32,754	276,789	276,789
25,000 TO 25,999	156,997	3,813,714	111,142	36,941	337,206	337,206	134,459	337,206	249,416	29,635	249,416	249,416
26,000 TO 26,999	163,846	4,084,421	94,927	34,326	290,960	290,960	136,741	290,960	310,666	34,472	310,666	310,666
27,000 TO 27,999	162,284	4,204,612	53,425	35,458	234,508	234,508	141,858	234,508	270,817	29,432	270,817	270,817
28,000 TO 28,999	162,009	4,378,281	123,117	41,716	264,330	264,330	142,228	264,330	288,539	27,890	288,539	288,539
29,000 TO 29,999	149,883	4,206,749	108,285	37,771	343,710	343,710	141,477	343,710	306,180	29,923	306,180	306,180
30,000 TO 30,999	147,493	4,202,096	140,430	38,621	317,352	317,352	135,119	317,352	327,738	34,309	327,738	327,738
31,000 TO 31,999	147,381	4,424,657	77,941	34,166	334,730	334,730	136,412	334,730	311,221	28,424	311,221	311,221
32,000 TO 32,999	145,106	4,447,967	76,518	40,216	335,644	335,644	134,262	335,644	267,205	29,121	267,205	267,205
33,000 TO 33,999	140,580	4,345,523	93,525	36,852	249,640	249,640	134,443	249,640	276,243	24,800	276,243	276,243
34,000 TO 34,999	128,653	4,239,685	58,061	37,036	292,073	292,073	120,324	292,073	526,797	24,800	526,797	526,797
35,000 TO 35,999	135,874	4,513,092	87,407	39,202	284,886	284,886	126,381	284,886	270,735	25,147	270,735	270,735
36,000 TO 36,999	130,271	4,478,456	57,212	31,267	210,913	210,913	120,437	210,913	243,698	23,217	243,698	243,698
37,000 TO 37,999	116,061	4,063,284	112,968	33,738	231,590	231,590	112,009	231,590	178,588	23,917	178,588	178,588
38,000 TO 38,999	100,091	3,600,598	54,363	30,776	276,419	276,419	84,510	276,419	214,272	20,476	214,272	214,272
39,000 TO 39,999	106,199	3,862,568	63,286	31,904	220,718	220,718	104,365	220,718	213,999	16,798	213,999	213,999
40,000 TO 40,999	863,012	35,456,670	262,927	262,927	711,713	711,713	862,396	2,242,066	1,931,439	192,698	1,931,439	1,931,439
50,000 TO 59,999	566,340	28,241,168	215,660	215,660	600,080	600,080	1,763,348	1,763,348	1,408,977	130,159	1,408,977	1,408,977
60,000 TO 69,999	358,815	20,883,271	163,700	163,700	502,818	502,818	404,337	1,387,393	1,039,675	89,960	1,039,675	1,039,675
70,000 TO 79,999	231,441	15,018,508	118,886	118,886	437,380	437,380	260,768	1,096,039	617,408	55,071	617,408	617,408
80,000 TO 89,999	130,937	9,624,471	76,975	76,975	323,626	323,626	159,028	907,350	354,469	30,817	354,469	354,469
90,000 TO 99,999	88,469	7,023,225	51,412	51,412	173,991	173,991	105,522	608,351	279,735	21,032	279,735	279,735
100,000 TO 149,999	142,463	13,460,075	108,624	108,624	692,467	692,467	188,541	1,842,079	511,950	35,057	511,950	511,950
150,000 TO 199,999	46,996	6,052,826	40,384	40,384	485,243	485,243	70,579	1,214,423	180,781	10,936	180,781	180,781
200,000 TO 299,999	38,145	6,389,755	35,817	35,817	502,891	502,891	61,038	1,309,223	165,513	8,360	165,513	165,513
300,000 TO 399,999	12,331	2,917,690	12,031	12,031	243,781	243,781	20,274	646,330	60,248	2,413	60,248	60,248
400,000 TO 499,999	6,374	1,870,786	6,487	6,487	166,940	166,940	10,962	427,722	39,821	1,397	39,821	39,821
500,000 TO 599,999	10,071	4,172,346	10,877	10,877	414,007	414,007	18,411	1,195,771	74,118	2,259	74,118	74,118
1,000,000 TO 1,999,999	3,640	2,298,790	4,171	4,171	376,681	376,681	7,093	1,057,706	32,385	788	32,385	32,385
2,000,000 TO 2,999,999	883	874,896	1,037	1,037	129,014	129,014	1,753	445,416	8,499	205	8,499	8,499
3,000,000 TO 3,999,999	444	590,877	505	505	108,933	108,933	860	487,942	3,367	89	3,367	3,367
4,000,000 TO 4,999,999	264	382,143	264	264	81,760	81,760	451	329,882	561	46	561	561
5,000,000 TO OVER	809	2,806,517	988	988	1,032,828	1,032,828	1,632	2,395,740	9,132	128	9,132	9,132
TOTAL	9,860,353	\$283,698,840	\$10,451,287	2,525,380	\$34,337,387	\$34,337,387	8,230,387	\$10,451,287	\$16,948,693	1,886,618	\$16,948,693	\$16,948,693

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	PROFIT			LOSS			FARMS		
	NUMBER	AMOUNT (THOUSANDS)	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	LOSS
		\$	\$						
NEGATIVE	11,157	359,242	1,097,876	48,448	16	524	6,508	6,508	1,368,477
ZERO				264					
\$1 TO	15,086	16,898	9,849	2,355	8,849		1,116	6,977	6,977
1,000 TO	18,552	31,034	51,605	5,819	19,521	372	372	7,192	7,192
2,000 TO	23,833	63,330	19,481	4,091	6,439		744	49,227	49,227
3,000 TO	20,103	50,655	67,588	6,818	49,615		213	11,798	11,798
4,000 TO	24,542	66,440	112,987	8,176	67,588	372	372	4,209	4,209
5,000 TO	27,886	112,987	69,615	3,475	1,053	1,116	1,083	26,806	26,806
6,000 TO	34,312	156,646	30,472	8,382	15,472	372	372	9,162	9,162
7,000 TO	27,357	151,082	30,476	4,952	8,273	372	372	12,750	12,750
8,000 TO	24,396	152,262	24,173	7,342	8,273	585	585	8,969	8,969
9,000 TO	24,919	144,266	26,214	7,432	24,173		957	7,805	7,805
10,000 TO	29,310	198,462	19,521	7,403	2,073			5,488	5,488
11,000 TO	23,772	168,256	36,231	7,183	4,877	372	372		
12,000 TO	27,191	213,064	40,124	8,205	4,145	1,380	1,380	10,701	10,701
13,000 TO	20,503	139,715	24,796	6,179	11,913	994	994	4,695	4,695
14,000 TO	18,237	141,464	19,285	6,092	11,913	957	957	4,472	4,472
15,000 TO	20,783	165,563	55,124	9,352	6,966	1,116	1,116	5,019	5,019
16,000 TO	23,546	195,363	30,072	8,070	2,926	744	744	16,374	16,374
17,000 TO	21,515	217,050	37,851	8,070	3,051	1,008	1,008	8,797	8,797
18,000 TO	24,359	221,895	27,030	8,070	2,080	867	867	4,096	4,096
19,000 TO	18,999	155,888	48,629	11,709	2,455	585	585	2,929	2,929
20,000 TO	24,625	295,940	36,141	8,037	48	372	372	11,353	11,353
21,000 TO	21,206	231,262	44,312	7,273	1,116		1,116	3,250	3,250
22,000 TO	17,537	135,561	36,307	6,032	7,152	372	372	1,041	1,041
23,000 TO	24,352	191,820	38,851	5,329	8,579	1,769	1,769	5,878	5,878
24,000 TO	21,372	226,562	27,349	8,428	10,196	1,380	1,380	6,671	6,671
25,000 TO	19,206	236,401	35,093	7,400	371	372	372	7,549	7,549
26,000 TO	21,773	237,208	22,143	7,523	14,450	228	228	267	267
27,000 TO	19,572	232,540	37,785	9,298	93,587	372	372	93,587	93,587
28,000 TO	22,577	241,138	29,648	7,972	1,866	744	744	1,866	1,866
29,000 TO	19,855	317,067	625	372	7,838		372	7,838	7,838
30,000 TO	18,974	191,501	31	8,037	24,969	2,118	2,118	24,969	24,969
31,000 TO	16,602	162,755	14,791	1,382	19,851	1,397	1,397	19,851	19,851
32,000 TO	32,990	188,414	17,936	1,206					
33,000 TO	19,899	237,838	11,864	4,138	3,518	585	585	3,518	3,518
34,000 TO	17,644	221,127	29,060	6,250	660	798	798	4,482	4,482
35,000 TO	19,317	240,315	34,023	9,139	23,988	1,913	1,913	9,488	9,488
36,000 TO	16,541	214,826	35,574	6,905	496	372	372	4,411	4,411
37,000 TO	17,539	216,320	8,199	4,850	13,023	1,860	1,860	13,023	13,023
38,000 TO	15,152	241,630	15,628	4,564	438	957	957	15,933	15,933
39,000 TO	15,782	210,929	6,554	4,183	5,775	585	585		
40,000 TO	129,972	1,801,525	331,540	50,187	39,693	3,061	3,061	89,666	89,666
50,000 TO	89,732	1,690,575	261,775	35,777	58,500	3,500	3,500	42,845	42,845
60,000 TO	61,612	1,505,204	87,258	23,660	13,995	4,891	4,891	33,473	33,473
70,000 TO	79,999	1,144,629	66,834	20,350	21,190	3,455	3,455	22,441	22,441
80,000 TO	30,184	1,350,716	48,281	11,106	3,192	1,913	1,913	10,742	10,742
90,000 TO	17,749	568,640	137,826	6,942	5,898	1,365	1,365	10,486	10,486
100,000 TO	38,079	1,955,197	86,516	12,984	40,466	3,284	3,284	73,611	73,611
150,000 TO	19,950	865,011	91,831	5,133	28,234	1,722	1,722	110,605	110,605
200,000 TO	299,999	859,751	91,831	5,015	46,325	1,354	1,354	78,937	78,937
300,000 TO	3,126	325,011	51,380	1,637	14,042	659	659	42,979	42,979
400,000 TO	1,552	185,227	37,689	805	10,494	389	389	36,997	36,997
500,000 TO	2,518	341,236	78,492	1,689	20,911	747	747	50,348	50,348
1,000,000 TO	943	216,539	49,056	691	14,346	300	300	51,987	51,987
2,000,000 TO	260	136,776	19,917	223	3,119	88	88	26,452	26,452
3,000,000 TO	149	107,349	6,124	89	461	49	49	15,341	15,341
4,000,000 TO	63	89,414	5,800	40	105	45	45	55,633	55,633
5,000,000 AND OVER	253	702,740	166,643	228	5,338	95	95	36,246	36,246
TOTAL	1,308,158	\$21,458,256	\$4,557,681	505,716	\$494,437	37,073	80,351	\$2,600,307	\$2,600,307

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIPS ¹ and S CORPORATIONS ²			RENTS AND ROYALTIES		
	PROFIT			LOSS		
	NUMBER	AMOUNT (THOUSANDS)	LOSS (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	LOSS (THOUSANDS)
NEGATIVE	4,474	\$ 674,284	\$10,290,052	26,634	\$ 230,862	\$ 816,527
ZERO	—	—	21,129	—	—	—
\$1 TO	2,225	1,593	7,157	3,345	10,528	16,175
1,000 TO	3,044	7,789	4,838	2,072	2,117	57,602
2,000 TO	2,999	6,566	13,988	2,444	5,188	63,436
3,000 TO	3,999	10,569	24,165	5,931	13,893	37,049
4,000 TO	1,853	6,911	10,571	4,835	12,473	29,620
5,000 TO	2,444	6,231	499,506	6,695	22,024	30,389
6,000 TO	6,999	16,547	7,248	8,411	23,076	40,229
7,000 TO	2,019	8,417	18,381	6,428	18,422	55,477
8,000 TO	3,878	18,482	15,378	6,659	18,597	85,152
9,000 TO	2,507	12,171	97,597	5,314	13,329	19,995
10,000 TO	1,959	3,973	15,408	11,868	35,816	30,513
11,000 TO	3,242	15,778	48,503	6,819	24,788	57,626
12,000 TO	3,023	8,378	43,292	6,620	31,903	68,478
13,000 TO	5,510	26,438	45,534	10,503	39,823	20,143
14,000 TO	3,395	20,610	10,922	7,295	28,108	69,142
15,000 TO	4,723	38,255	29,311	6,996	20,457	87,534
16,000 TO	4,465	27,287	11,927	9,188	28,170	39,737
17,000 TO	4,942	32,427	13,298	6,004	22,482	48,059
18,000 TO	18,999	33,305	53,836	8,996	32,707	67,577
19,000 TO	2,704	24,983	27,842	7,342	23,956	92,608
20,000 TO	3,576	29,522	37,186	10,772	59,751	53,777
21,000 TO	4,579	37,929	30,391	6,885	34,360	64,597
22,000 TO	5,101	45,850	32,408	8,410	33,751	50,758
23,000 TO	23,999	50,285	22,607	10,548	42,747	147,274
24,000 TO	24,999	42,413	47,774	9,291	35,403	52,956
25,000 TO	4,108	20,602	46,030	6,065	47,336	117,870
26,000 TO	4,263	40,087	30,456	6,370	30,808	86,564
27,000 TO	27,999	64,991	22,497	5,626	62,213	45,915
28,000 TO	6,067	43,011	30,293	7,328	52,358	72,915
29,000 TO	1,754	15,228	14,479	6,554	31,584	76,390
30,000 TO	3,508	24,892	19,014	6,530	54,189	95,127
31,000 TO	6,211	35,763	90,444	8,190	54,516	80,932
32,000 TO	3,878	29,646	8,293	9,399	45,383	65,786
33,000 TO	5,116	50,487	10,999	6,740	51,744	101,076
34,000 TO	5,376	45,759	50,705	7,007	50,837	111,239
35,000 TO	4,304	51,153	62,604	8,702	52,398	70,963
36,000 TO	3,612	60,941	15,569	6,378	25,395	101,725
37,000 TO	4,893	43,809	26,398	7,612	53,674	51,024
38,000 TO	2,655	9,879	144,619	6,504	27,035	75,720
39,000 TO	4,983	59,939	10,763	5,966	19,663	43,633
40,000 TO	49,999	436,435	571,967	91,405	518,084	507,927
50,000 TO	21,605	200,869	824,179	46,538	312,724	682,195
60,000 TO	19,858	347,608	220,188	30,664	291,509	511,707
70,000 TO	18,430	376,778	187,261	26,877	47,523	308,445
80,000 TO	12,015	328,920	939,158	16,360	278,154	299,279
90,000 TO	12,854	345,485	71,506	15,878	193,919	232,952
100,000 TO	29,081	1,087,029	692,465	28,221	558,118	484,314
150,000 TO	13,979	823,819	872,850	11,073	311,592	257,246
200,000 TO	13,297	993,865	726,304	11,736	14,233	205,989
300,000 TO	4,790	493,901	367,308	4,146	198,510	102,953
400,000 TO	2,642	350,015	223,247	2,223	136,077	64,425
500,000 TO	4,701	960,597	584,622	3,927	322,737	126,803
1,000,000 TO	2,011	965,447	547,756	1,480	162,469	86,772
2,000,000 TO	495	389,872	313,291	414	74,858	22,780
3,000,000 TO	224	372,507	400,378	215	59,548	11,893
4,000,000 TO	160	281,566	105,258	87	28,083	10,954
5,000,000 AND OVER	556	3,317,137	779,881	397	160,072	24,863
TOTAL	347,879	\$13,877,110	\$20,545,632	557,003	\$5,704,045	\$7,331,786

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A1 Continued¹
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS ²			ALL OTHER FEDERAL INCOME SOURCES ³			AMOUNT (THOUSANDS)	
	PROFIT			LOSS				NUMBER
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)		
NEGATIVE	20,092	\$ 4,500,519	17,526	\$ 43,468	57,052	\$ 673,350	31,543	
ZERO	744	36,496	264	275	1,131	15,574	372	
\$1 TO	9,872	16,336	4,457	8,346	42,304	85,232	10,521	
1,000 TO	13,366	10,079	4,214	9,035	39,966	72,992	5,769	
2,000 TO	11,418	14,428	5,171	7,866	61,472	60,037	47,890	
3,000 TO	7,497	13,625	5,825	11,826	69,620	84,600	23,778	
4,000 TO	11,385	40,948	5,201	10,838	75,451	112,006	38,193	
5,000 TO	11,775	46,922	6,907	15,425	104,740	145,844	70,949	
6,000 TO	14,058	28,486	5,760	9,183	90,735	143,009	39,126	
7,000 TO	7,299	35,065	6,529	14,271	117,704	179,662	120,314	
8,000 TO	14,129	32,721	7,243	13,243	98,329	117,115	191,796	
9,000 TO	15,315	50,538	2,603	4,861	96,377	133,436	143,325	
10,000 TO	20,411	39,581	8,890	20,526	102,481	148,703	65,279	
11,000 TO	15,765	32,395	6,955	16,688	108,868	110,610	48,380	
12,000 TO	13,468	29,521	6,475	12,462	117,583	169,431	45,162	
13,000 TO	19,518	99,052	6,477	10,624	112,859	124,664	25,615	
14,000 TO	17,207	60,320	4,730	11,266	96,843	138,762	40,903	
15,000 TO	21,740	45,189	7,697	18,003	116,715	113,955	36,663	
16,000 TO	21,787	61,898	6,190	12,414	120,071	118,701	26,860	
17,000 TO	15,568	45,018	6,746	11,442	110,824	114,946	81,676	
18,000 TO	21,841	74,487	9,767	19,034	120,090	152,363	51,262	
19,000 TO	23,961	66,043	6,601	16,778	131,517	133,214	217,696	
20,000 TO	17,019	67,678	9,234	15,585	137,941	122,054	71,496	
21,000 TO	19,077	47,789	8,711	11,931	135,712	124,766	90,508	
22,000 TO	22,969	77,267	8,629	18,960	133,280	143,819	55,098	
23,000 TO	16,798	93,844	8,608	15,776	130,935	127,016	60,726	
24,000 TO	20,253	139,822	7,703	13,806	141,621	151,437	46,684	
25,000 TO	21,407	84,841	6,874	16,729	133,222	136,476	18,869	
26,000 TO	17,575	71,439	6,981	14,578	138,156	153,697	54,515	
27,000 TO	27,999	96,582	4,304	10,466	127,528	127,528	24,899	
28,000 TO	19,626	129,967	10,113	22,551	152,487	156,968	61,945	
29,000 TO	17,314	46,771	7,620	14,114	150,258	165,133	14,915	
30,000 TO	19,381	97,605	8,616	16,222	162,409	164,814	55,339	
31,000 TO	17,076	70,253	9,184	20,057	153,503	165,806	56,025	
32,000 TO	17,952	62,155	6,839	13,114	155,677	163,613	21,700	
33,000 TO	21,638	108,559	9,627	18,207	159,590	185,149	19,202	
34,000 TO	19,663	56,889	5,961	11,428	141,308	138,368	43,837	
35,000 TO	22,488	90,784	7,243	14,678	158,535	201,447	14,011	
36,000 TO	16,312	79,543	5,655	9,469	177,518	177,518	14,316	
37,000 TO	20,655	99,835	6,037	12,768	135,511	178,066	22,478	
38,000 TO	16,304	72,099	6,710	9,972	117,666	159,517	8,126	
39,000 TO	15,030	60,761	6,605	10,182	120,498	110,126	2,939	
40,000 TO	147,894	1,073,116	60,999	114,452	1,071,007	1,262,584	334,562	
50,000 TO	131,783	1,533,418	43,346	83,300	732,442	1,029,155	104,368	
60,000 TO	99,533	834,225	32,856	65,593	483,160	662,174	101,136	
70,000 TO	78,906	918,445	23,917	45,665	323,595	513,154	116,964	
80,000 TO	47,277	705,925	21,015	46,471	186,524	412,404	23,525	
90,000 TO	37,238	606,154	11,284	20,813	125,754	278,797	15,458	
100,000 TO	82,609	2,418,189	25,827	56,946	239,166	799,623	240,968	
150,000 TO	33,215	2,104,490	9,521	21,737	84,987	444,972	158,253	
200,000 TO	30,284	2,473,569	8,291	19,646	74,264	578,482	452,283	
300,000 TO	10,270	1,278,421	2,585	6,489	25,302	243,856	154,170	
400,000 TO	5,638	904,279	1,360	3,444	13,518	189,151	90,050	
500,000 TO	9,651	2,548,616	2,128	5,524	22,319	464,837	218,020	
1,000,000 TO	3,767	1,233,257	667	1,782	8,497	398,114	184,878	
2,000,000 TO	932	1,239,806	186	499	2,134	104,931	60,734	
3,000,000 TO	461	976,351	82	228	1,048	70,464	25,551	
4,000,000 TO	247	460,669	40	114	570	36,650	58,934	
5,000,000 TO	860	6,308,013	139	403	1,893	347,175	534,181	
TOTAL	1,431,062	\$35,783,583	542,025	\$1,082,233	8,243,065	\$14,068,067	\$18,434,900	

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	EMPLOYEE BUSINESS EXPENSE		SELF-EMPLOYED RETIREMENT PLAN		INDIVIDUAL RETIREMENT PLAN		FORFEITED INTEREST ¹³	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	455	\$ 5,166	413	\$ 587	4,553	\$ 6,075	934	\$ 339
ZERO	—	—	—	—	—	—	—	—
\$1 TO 999	365	610	—	—	2,106	3,691	—	—
1,000 TO 1,999	372	20	—	—	2,727	3,060	31	3,060
2,000 TO 2,999	—	—	372	1,572	2,355	3,156	1,109	48
3,000 TO 3,999	—	—	365	272	2,713	4,190	1,116	93
4,000 TO 4,999	495	230	—	—	2,232	3,167	1,611	493
5,000 TO 5,999	1,362	447	372	25	2,727	4,492	2,868	1,384
6,000 TO 6,999	3,060	12,257	372	1,008	3,435	5,582	2,603	510
7,000 TO 7,999	2,106	2,851	372	469	9,506	16,412	1,239	52
8,000 TO 8,999	2,714	5,843	—	—	9,615	15,162	744	30
9,000 TO 9,999	2,476	5,986	—	—	10,582	17,451	213	11
10,000 TO 10,999	1,362	2,273	264	48	8,819	15,073	1,754	376
11,000 TO 11,999	1,840	2,459	213	170	12,321	18,344	585	14
12,000 TO 12,999	1,329	4,259	1,116	644	11,665	17,893	2,870	331
13,000 TO 13,999	1,233	1,610	—	—	11,349	17,213	2,597	666
14,000 TO 14,999	1,239	3,615	495	1,980	13,161	20,440	72	329
15,000 TO 15,999	2,037	1,449	1,434	2,234	12,207	19,699	2,337	1,057
16,000 TO 16,999	972	1,126	578	995	14,124	20,799	2,232	1,291
17,000 TO 17,999	1,239	3,356	1,116	3,809	10,073	14,008	1,769	1,291
18,000 TO 18,999	2,996	5,622	798	990	19,278	27,532	1,913	114
19,000 TO 19,999	813	114	744	1,764	23,696	32,347	1,960	291
20,000 TO 20,999	4,429	8,787	1,746	6,431	24,506	42,905	2,072	412
21,000 TO 21,999	1,701	1,641	744	1,803	21,914	33,353	1,746	747
22,000 TO 22,999	1,983	1,396	1,669	3,470	18,325	28,781	2,072	570
23,000 TO 23,999	2,837	6,523	—	—	20,734	32,423	3,182	449
24,000 TO 24,999	1,486	4,865	1,541	4,923	26,947	41,915	600	165
25,000 TO 25,999	1,452	4,079	690	1,674	24,626	39,762	585	62
26,000 TO 26,999	1,109	3,578	1,541	2,785	30,727	44,035	1,184	38
27,000 TO 27,999	3,486	9,758	1,008	1,442	26,173	38,272	1,907	157
28,000 TO 28,999	2,657	6,681	595	902	26,530	36,113	1,329	419
29,000 TO 29,999	3,416	8,048	1,488	4,292	23,969	36,409	1,913	124
30,000 TO 30,999	2,903	8,882	196	845	23,073	31,719	372	179
31,000 TO 31,999	2,810	3,968	477	823	23,917	34,772	1,116	16
32,000 TO 32,999	3,557	5,105	213	753	27,233	33,507	1,982	324
33,000 TO 33,999	2,816	3,980	1,116	3,180	24,139	31,679	2,231	329
34,000 TO 34,999	3,083	7,527	791	4,763	28,693	42,329	798	65
35,000 TO 35,999	1,525	7,018	1,169	5,135	23,900	38,943	2,709	504
36,000 TO 36,999	2,300	5,096	1,698	7,300	18,821	25,045	222	222
37,000 TO 37,999	2,066	5,666	1,132	1,776	19,861	25,707	1,116	237
38,000 TO 38,999	4,297	9,516	1,858	5,176	22,748	36,142	849	171
39,000 TO 39,999	3,585	6,626	1,329	5,086	15,269	20,792	1,486	1,566
40,000 TO 40,999	28,834	55,691	11,123	44,030	164,529	195,076	11,854	3,096
50,000 TO 59,999	26,697	67,024	13,976	69,002	60,072	99,488	10,194	2,260
60,000 TO 69,999	14,011	49,345	9,939	72,841	32,906	55,927	5,658	766
70,000 TO 79,999	10,471	24,657	10,109	84,208	27,799	45,938	5,360	604
80,000 TO 89,999	5,207	10,540	7,189	76,788	21,099	35,473	2,391	2,435
90,000 TO 99,999	5,434	20,529	7,453	66,764	11,910	20,880	796	797
100,000 TO 149,999	9,048	30,880	15,410	203,364	29,523	51,054	2,865	1,941
150,000 TO 199,999	2,772	20,074	6,873	119,579	10,554	18,145	1,040	408
200,000 TO 299,999	1,426	7,241	5,286	107,571	9,227	15,754	816	412
300,000 TO 399,999	612	4,612	1,590	36,915	2,472	4,172	280	187
400,000 TO 499,999	328	2,327	734	18,310	1,191	2,036	137	65
500,000 TO 999,999	423	5,088	1,194	35,230	1,823	3,098	189	297
1,000,000 TO 1,999,999	174	1,839	440	15,481	681	1,136	68	112
2,000,000 TO 2,999,999	25	502	98	3,278	200	356	17	14
3,000,000 TO 3,999,999	9	49	47	1,435	117	209	10	14
4,000,000 TO 4,999,999	6	160	19	532	44	69	*	2
5,000,000 TO OVER	50	1,358	143	9,989	102	190	*	114
TOTAL	187,576	\$489,151	121,643	\$1,047,641	1,031,621	\$1,523,987	103,363	\$27,814

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	ALIMONY			TOTAL ADJUSTMENTS ⁹⁰			CALIFORNIA ADJUSTMENTS			
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	ADDITIONS		SUBTRACTIONS	
							NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE ZERO	2,584	\$ 69,375	8,962	\$ 85,028	42,479	\$11,800,367	58,709	\$ 3,625,446	372	1,491
\$1 TO 999	495	1,170	3,585	5,908	5,201	7,987	32,432	858,413	30,016	84,295
1,000 TO 1,999	867	4,972	5,577	9,407	5,164	5,108	30,016	84,295	45,221	136,845
2,000 TO 2,999	372	2,499	5,440	8,199	8,767	70,819	45,221	136,845	59,381	83,868
3,000 TO 3,999	372	6,138	5,564	11,311	7,998	16,004	59,381	83,868	56,262	108,566
4,000 TO 4,999	1,983	17,415	7,436	21,884	6,907	4,601	56,262	108,566	73,192	93,964
5,000 TO 5,999	—	—	10,179	20,997	10,395	213,856	73,192	93,964	68,540	83,885
6,000 TO 6,999	744	451	11,566	20,091	10,035	13,894	68,540	83,885	85,835	120,916
7,000 TO 7,999	500	9,613	14,821	30,254	10,721	62,113	85,835	120,916	70,685	108,073
8,000 TO 8,999	365	1,462	14,312	23,019	15,023	170,967	70,685	108,073	74,136	101,204
9,000 TO 9,999	372	2,777	14,565	27,481	12,914	143,485	74,136	101,204	76,175	102,211
10,000 TO 10,999	708	1,530	16,559	25,741	11,736	16,027	76,175	102,211	81,384	230,796
11,000 TO 11,999	744	2,463	18,447	18,447	18,370	23,726	81,384	230,796	88,301	235,547
12,000 TO 12,999	1,362	4,161	18,600	34,234	15,307	37,056	88,301	235,547	83,164	141,010
13,000 TO 13,999	—	—	16,347	20,776	16,280	51,976	83,164	141,010	77,698	129,704
14,000 TO 14,999	372	1,339	16,230	28,132	12,488	22,332	77,698	129,704	75,251	107,368
15,000 TO 15,999	636	2,457	17,732	26,529	15,455	19,228	75,251	107,368	85,727	80,082
16,000 TO 16,999	798	1,795	17,995	26,783	16,216	23,340	85,727	80,082	95,384	143,004
17,000 TO 17,999	1,184	7,222	16,200	30,839	15,563	37,337	95,384	143,004	100,548	121,801
18,000 TO 18,999	1,701	8,887	26,385	44,832	15,449	61,780	100,548	121,801	105,740	127,759
19,000 TO 19,999	744	1,964	25,024	37,648	15,838	111,828	105,740	127,759	92,204	165,385
20,000 TO 20,999	372	56	30,258	62,247	20,654	80,616	92,204	165,385	104,714	135,387
21,000 TO 21,999	1,611	6,477	27,775	45,274	16,240	75,718	104,714	135,387	108,716	104,314
22,000 TO 22,999	—	—	22,826	35,042	19,004	66,686	108,716	104,314	106,375	122,231
23,000 TO 23,999	264	859	25,772	41,182	19,241	80,267	106,375	122,231	111,857	129,746
24,000 TO 24,999	1,382	8,535	26,200	61,681	17,915	51,578	111,857	129,746	113,849	200,941
25,000 TO 25,999	1,694	10,431	25,955	57,313	17,769	34,072	113,849	200,941	122,212	173,466
26,000 TO 26,999	1,769	7,702	29,126	58,989	20,901	52,552	122,212	173,466	114,372	178,265
27,000 TO 27,999	957	3,598	29,924	54,545	13,916	26,242	114,372	178,265	113,357	165,859
28,000 TO 28,999	1,239	6,688	28,944	51,293	19,218	66,624	113,357	165,859	105,865	161,523
29,000 TO 29,999	1,239	10,409	28,932	60,736	19,854	29,459	105,865	161,523	112,144	134,501
30,000 TO 30,999	2,124	6,280	23,677	48,827	19,609	58,456	112,144	134,501	96,158	171,527
31,000 TO 31,999	798	2,181	25,520	42,753	18,125	67,826	96,158	171,527	87,432	119,278
32,000 TO 32,999	2,603	10,405	28,432	50,570	17,484	32,051	87,432	119,278	93,813	110,139
33,000 TO 33,999	2,354	12,511	26,710	52,654	18,439	40,598	93,813	110,139	806,229	1,310,369
34,000 TO 34,999	1,890	9,633	26,629	65,191	15,100	45,907	806,229	1,310,369	584,046	889,466
35,000 TO 35,999	1,382	6,881	23,371	59,679	19,351	34,693	584,046	889,466	376,873	781,348
36,000 TO 36,999	1,239	2,936	20,126	41,435	16,736	29,000	376,873	781,348	244,958	489,301
37,000 TO 37,999	950	6,688	19,371	42,688	15,378	34,706	244,958	489,301	140,025	472,309
38,000 TO 38,999	957	2,200	21,780	53,726	17,217	34,506	140,025	472,309	91,197	265,068
39,000 TO 39,999	1,329	9,082	19,387	44,656	16,833	27,969	91,197	265,068	165,716	861,030
40,000 TO 40,999	11,185	85,436	181,453	391,649	132,807	364,886	165,716	861,030	56,772	738,150
41,000 TO 41,999	10,482	77,468	105,666	320,428	119,676	317,340	56,772	738,150	47,234	551,009
42,000 TO 42,999	8,194	68,998	59,571	253,123	93,753	434,238	47,234	551,009	15,546	328,777
43,000 TO 43,999	4,730	35,784	48,160	193,784	66,871	334,588	15,546	328,777	8,175	246,386
44,000 TO 44,999	4,108	26,558	31,207	163,651	44,503	1,850,534	8,175	246,386	13,155	646,637
45,000 TO 45,999	2,444	34,530	25,197	145,973	37,740	184,279	13,155	646,637	4,790	650,672
46,000 TO 46,999	6,151	73,537	50,006	365,569	78,402	588,419	4,790	650,672	1,244	285,261
47,000 TO 47,999	2,626	49,088	18,581	209,527	32,778	423,667	1,244	285,261	508	448,243
48,000 TO 48,999	2,247	48,226	14,725	181,140	30,189	819,653	508	448,243	317	233,459
49,000 TO 49,999	800	10,104	4,601	69,764	10,949	343,834	317	233,459	1,107	1,763,397
50,000 TO 499,999	430	10,905	2,276	33,877	6,164	262,715	1,107	1,763,397	6,207,122	\$20,496,219
500,000 TO 999,999	663	24,027	3,405	68,045	10,333	731,914	6,207,122	\$20,496,219	13,155	646,637
1,000,000 TO 1,999,999	337	14,174	1,393	32,855	3,971	723,776	13,155	646,637	4,790	650,672
2,000,000 TO 2,999,999	89	4,582	351	8,773	1,035	282,377	4,790	650,672	1,244	285,261
3,000,000 TO 3,999,999	46	3,845	164	5,557	517	172,930	1,244	285,261	508	448,243
4,000,000 TO 4,999,999	32	1,658	83	2,422	285	182,141	508	448,243	317	233,459
5,000,000 TO OVER	65	10,104	303	21,425	940	1,592,039	317	233,459	1,107	1,763,397
TOTAL	97,635	\$863,483	1,347,891	\$4,043,663	1,319,003	\$23,501,287	6,207,122	\$20,496,219	6,207,122	\$20,496,219

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALIFORNIA STANDARD DEDUCTION		FEDERAL ITEMIZED DEDUCTION		MEDICAL EXPENSE		STATE AND LOCAL INCOME TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	55,174	\$ 145,379	46,137	\$ 3,474,284	26,557	\$ 84,314	25,265	\$ 435,479
ZERO	14,696	35,139	1,008	9,498	1,008	4,982	264	161
\$1 TO 1,000	661,030	1,569,126	12,068	114,778	6,068	22,833	9,119	14,628
1,000 TO 2,000	264,413	528,596	5,447	49,848	2,850	4,106	2,597	4,106
2,000 TO 3,000	299,875	647,826	8,913	77,067	6,316	20,255	4,822	4,908
3,000 TO 4,000	287,187	666,374	12,348	109,211	7,513	26,294	7,390	6,026
4,000 TO 5,000	280,677	649,419	14,958	123,036	8,518	21,444	8,635	3,486
5,000 TO 6,000	320,034	769,024	22,184	195,197	14,880	48,974	12,010	7,561
6,000 TO 7,000	320,195	767,028	21,023	187,235	13,255	70,674	7,788	2,769
7,000 TO 8,000	294,731	737,279	32,127	219,562	21,451	64,754	19,096	9,649
8,000 TO 9,000	289,113	751,317	30,061	241,217	16,288	63,173	17,395	5,707
9,000 TO 10,000	280,429	735,731	31,592	230,985	17,546	61,906	19,768	6,361
10,000 TO 11,000	266,580	712,576	38,064	310,707	17,957	71,953	25,580	12,349
11,000 TO 12,000	256,791	714,068	44,191	355,011	22,633	43,699	34,938	47,666
12,000 TO 13,000	246,337	683,747	46,244	367,143	23,707	51,053	35,303	14,370
13,000 TO 14,000	223,294	607,541	50,050	428,629	22,860	90,924	42,046	26,475
14,000 TO 15,000	224,574	622,276	49,562	295,436	16,766	41,966	19,730	25,868
15,000 TO 16,000	226,060	608,580	58,556	423,595	25,982	66,808	51,891	20,756
16,000 TO 17,000	205,127	561,444	55,147	395,212	24,475	66,401	48,959	29,618
17,000 TO 18,000	200,443	545,522	61,768	457,159	24,734	76,160	53,742	33,523
18,000 TO 19,000	196,666	550,174	65,574	525,307	25,727	58,496	61,022	45,876
19,000 TO 20,000	175,709	496,825	68,850	532,536	21,680	45,186	64,963	46,262
20,000 TO 21,000	170,630	476,300	75,799	573,157	23,261	74,423	71,495	52,990
21,000 TO 22,000	142,015	404,645	77,489	619,433	23,874	97,839	73,042	54,608
22,000 TO 23,000	141,067	399,676	75,845	621,083	20,903	59,806	73,241	77,145
23,000 TO 24,000	117,743	342,408	77,615	672,408	19,989	64,463	82,660	76,974
24,000 TO 25,000	130,420	380,347	85,371	696,133	18,790	51,098	99,679	95,030
25,000 TO 26,000	109,210	323,445	87,164	780,848	19,064	78,537	84,408	102,793
26,000 TO 27,000	106,108	310,939	82,840	763,069	18,991	47,640	97,033	131,424
27,000 TO 28,000	90,705	270,731	100,785	855,124	20,254	42,198	97,064	107,792
28,000 TO 29,000	101,027	311,347	98,119	882,423	15,668	28,491	93,952	116,019
29,000 TO 30,000	88,906	267,028	98,266	857,657	15,528	38,320	96,873	127,269
30,000 TO 31,000	88,066	275,540	95,090	891,902	18,139	37,516	107,041	142,366
31,000 TO 32,000	81,207	253,676	95,197	954,268	17,283	42,172	150,472	154,964
32,000 TO 33,000	85,827	268,273	96,121	902,534	13,477	34,181	80,946	126,837
33,000 TO 34,000	66,814	210,644	107,905	1,008,700	15,665	34,459	138,800	143,797
34,000 TO 35,000	51,260	166,769	105,587	1,039,297	13,521	49,630	144,039	154,964
35,000 TO 36,000	61,875	199,853	104,387	991,208	12,209	25,529	101,747	126,837
36,000 TO 37,000	57,470	181,119	104,404	1,075,267	10,824	21,079	159,236	154,964
37,000 TO 38,000	53,259	171,354	93,103	922,673	9,686	24,512	81,806	126,837
38,000 TO 39,000	39,964	131,398	83,406	896,974	7,364	12,815	80,946	138,800
39,000 TO 40,000	42,212	135,174	87,120	946,430	9,493	31,038	86,754	143,797
40,000 TO 41,000	279,339	937,503	777,970	9,028,446	63,277	158,158	768,547	1,310,564
41,000 TO 42,000	126,257	433,807	562,006	7,710,855	34,221	123,753	558,439	1,180,268
42,000 TO 43,000	99,999	362,945	362,837	6,202,823	19,569	113,331	378,469	925,268
43,000 TO 44,000	31,248	106,376	245,098	4,451,036	11,917	66,370	243,296	715,056
44,000 TO 45,000	16,293	56,688	145,408	3,382,799	7,552	57,033	144,039	544,897
45,000 TO 46,000	8,449	29,367	97,111	2,288,482	3,401	49,097	96,337	137,542
46,000 TO 47,000	16,461	54,780	170,849	5,225,013	5,716	61,316	169,006	216,127
47,000 TO 48,000	5,375	17,868	59,041	2,522,259	1,395	15,721	58,126	77,761
48,000 TO 49,000	3,296	10,878	48,821	2,727,648	1,130	19,478	48,103	98,493
49,000 TO 50,000	951	3,055	15,965	1,255,074	258	6,668	15,795	510,496
50,000 TO 51,000	498	1,543	8,265	802,670	102	3,294	8,140	349,222
51,000 TO 52,000	558	1,778	13,380	1,966,005	125	4,650	13,157	905,101
52,000 TO 53,000	175	569	4,851	1,467,661	60	2,131	4,731	700,959
53,000 TO 54,000	14	46	1,182	584,408	*	10	1,165	289,906
54,000 TO 55,000	17	57	569	496,199	*	—	551	216,127
55,000 AND OVER	6	13	306	262,000	9	46	298	128,049
TOTAL	7,994,491	\$21,442,912	5,147,193	\$79,830,208	845,594	\$2,674,476	4,887,120	\$17,033,964

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	REAL ESTATE TAXES			OTHER TAXES			TOTAL TAXES			MORTGAGE INTEREST		
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	37,236	\$ 105,052	29,903	\$ 22,733	43,213	\$ 563,264	34,365	\$ 386,127				
ZERO	636	466	636	66	636	693	264	1,847				
\$1 TO 999	6,783	4,573	8,756	2,064	10,979	21,265	6,155	32,586				
1,000 TO 1,999	4,331	3,549	3,092	898	3,092	8,553	16,312	16,312				
2,000 TO 2,999	7,432	5,376	5,944	2,252	8,541	12,538	3,959	32,604				
3,000 TO 3,999	7,396	5,980	7,396	1,520	10,737	14,126	5,944	33,877				
4,000 TO 4,999	12,354	9,787	10,750	2,708	16,197	15,980	6,652	44,064				
5,000 TO 5,999	14,997	12,791	15,249	2,630	21,317	22,982	10,867	71,970				
6,000 TO 6,999	13,623	10,255	10,399	1,078	16,101	14,102	14,127	67,124				
7,000 TO 7,999	21,128	15,626	23,111	3,993	30,872	29,268	17,196	71,242				
8,000 TO 8,999	22,493	17,221	20,399	3,562	29,573	25,862	19,010	98,018				
9,000 TO 9,999	21,946	17,618	20,140	4,537	28,515	26,515	19,076	86,750				
10,000 TO 10,999	28,649	20,137	28,844	5,490	36,135	37,976	25,035	118,347				
11,000 TO 11,999	29,721	24,345	32,620	6,831	44,500	78,762	26,940	129,176				
12,000 TO 12,999	35,645	29,961	38,791	7,303	51,634	48,742	32,849	155,720				
13,000 TO 13,999	33,683	25,547	38,105	9,347	50,051	61,369	34,385	169,903				
14,000 TO 14,999	26,593	22,340	29,690	5,845	40,940	47,858	27,322	118,978				
15,000 TO 15,999	44,991	30,673	47,390	9,285	60,013	65,826	42,504	180,954				
16,000 TO 16,999	43,781	31,988	47,748	10,031	62,774	68,685	42,673	176,352				
17,000 TO 17,999	43,891	30,937	48,799	10,348	61,129	70,902	40,631	188,174				
18,000 TO 18,999	46,104	41,556	52,526	11,958	66,885	87,038	44,782	230,877				
19,000 TO 19,999	50,249	39,518	56,339	13,138	69,843	98,530	42,506	213,909				
20,000 TO 20,999	54,590	42,089	59,728	13,038	77,567	101,388	50,904	243,813				
21,000 TO 21,999	53,621	39,222	64,127	16,238	77,642	108,450	48,550	227,132				
22,000 TO 22,999	51,183	38,735	60,202	14,887	76,331	108,229	49,469	252,220				
23,000 TO 23,999	50,544	52,325	64,569	15,128	77,364	144,508	51,024	268,370				
24,000 TO 24,999	64,454	58,280	68,556	17,701	86,328	152,855	60,389	310,136				
25,000 TO 25,999	66,392	53,027	73,739	19,304	87,005	172,010	64,199	324,697				
26,000 TO 26,999	65,767	52,562	74,738	19,104	92,749	166,096	60,492	330,831				
27,000 TO 27,999	75,873	59,940	84,445	21,890	100,998	184,622	75,260	387,910				
28,000 TO 28,999	68,900	58,461	85,179	24,777	99,289	214,662	68,911	404,185				
29,000 TO 29,999	71,027	63,150	80,984	22,651	98,676	193,593	72,432	396,334				
30,000 TO 30,999	73,118	60,768	83,529	22,653	95,834	199,441	68,761	394,189				
31,000 TO 31,999	70,695	57,246	80,509	24,033	99,995	207,124	71,090	399,092				
32,000 TO 32,999	73,554	62,252	82,252	22,611	95,996	211,259	69,219	402,876				
33,000 TO 33,999	82,238	73,671	91,690	25,911	108,171	241,948	78,317	462,822				
34,000 TO 34,999	81,065	72,772	89,274	24,743	105,905	253,837	78,393	457,762				
35,000 TO 35,999	77,004	68,103	86,340	30,530	103,484	249,104	76,125	450,479				
36,000 TO 36,999	79,953	73,987	86,655	34,428	105,253	267,851	79,740	470,673				
37,000 TO 37,999	69,293	62,324	78,350	25,925	92,996	243,226	67,837	408,485				
38,000 TO 38,999	62,905	59,224	67,304	19,934	82,982	205,994	63,260	389,206				
39,000 TO 39,999	69,661	67,658	74,985	24,310	87,758	230,769	70,281	443,331				
40,000 TO 40,999	640,465	662,714	667,646	228,628	777,302	2,329,316	623,613	4,201,679				
50,000 TO 59,999	490,850	559,546	500,180	196,545	593,289	2,066,656	471,913	3,487,496				
60,000 TO 69,999	343,259	416,308	338,104	142,461	1,739,057	1,739,057	323,650	2,704,100				
70,000 TO 79,999	221,626	334,748	214,115	96,567	245,682	1,346,583	209,589	1,961,885				
80,000 TO 89,999	132,184	233,120	128,009	61,332	145,195	1,009,509	138,474	1,416,140				
90,000 TO 99,999	86,891	159,742	85,738	41,111	97,111	745,740	84,003	942,782				
100,000 TO 149,999	158,007	355,495	146,563	79,741	1,810,706	1,810,706	144,847	1,972,647				
150,000 TO 199,999	54,523	156,160	49,442	32,121	58,897	967,032	48,815	818,250				
200,000 TO 299,999	45,379	157,950	41,056	32,279	48,765	1,174,723	39,867	787,946				
300,000 TO 399,999	14,983	62,920	13,484	13,610	15,948	585,026	12,768	302,065				
400,000 TO 499,999	7,713	35,706	6,940	6,986	8,237	391,914	6,361	168,676				
500,000 TO 999,999	12,571	76,623	10,820	14,543	13,326	996,260	10,182	306,377				
1,000,000 TO 1,999,999	4,553	43,433	3,769	6,956	4,847	751,348	3,401	126,248				
2,000,000 TO 2,999,999	1,143	12,914	944	2,773	1,179	305,593	849	38,063				
3,000,000 TO 3,999,999	541	7,210	441	5,509	569	228,847	389	24,425				
4,000,000 TO 4,999,999	301	6,113	232	1,302	306	135,464	225	11,102				
5,000,000 AND OVER	974	28,841	687	8,084	1,015	1,697,531	696	50,290				
TOTAL	4,132,102	\$4,979,785	4,321,892	\$1,545,997	5,146,016	\$23,558,678	3,942,377	\$29,376,825				

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	POINTS, INVESTMENT AND PERSONAL INTEREST		TOTAL INTEREST ¹⁾		NET CASH CONTRIBUTIONS		NON-CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	34,439	\$1,603,193	43,183	\$ 1,989,320	9,164	\$ 83,325	4,643	\$ 10,549
ZERO	264	119	264	1,966	636	1,957	—	—
\$1 TO 999	9,368	14,848	9,740	47,434	8,624	7,839	4,578	1,219
1,000 TO 1,999	3,959	6,597	4,703	21,909	3,092	2,648	372	177
2,000 TO 2,999	4,835	6,561	7,060	38,165	5,201	2,475	2,603	457
3,000 TO 3,999	8,382	18,379	11,109	52,255	9,744	5,703	3,188	563
4,000 TO 4,999	9,139	7,776	13,842	51,840	12,733	8,192	4,835	1,742
5,000 TO 5,999	16,236	15,505	19,829	93,476	15,870	8,856	8,630	1,410
6,000 TO 6,999	10,743	17,385	13,470	84,500	13,338	6,345	5,171	925
7,000 TO 7,999	22,082	18,350	27,412	89,593	20,180	25,927	9,505	3,289
8,000 TO 8,999	18,680	19,689	25,938	112,820	19,677	15,261	7,146	1,818
9,000 TO 9,999	20,719	22,135	27,393	108,886	23,239	14,056	6,901	1,714
10,000 TO 10,999	20,096	24,560	33,637	142,907	27,569	22,224	12,710	2,666
11,000 TO 11,999	34,359	31,065	41,282	160,241	36,018	28,035	15,614	5,731
12,000 TO 12,999	36,849	46,762	43,996	204,482	38,892	29,432	15,035	5,788
13,000 TO 13,999	36,364	34,836	43,818	204,739	41,591	34,994	18,117	5,805
14,000 TO 14,999	30,115	27,044	37,215	146,022	33,182	30,510	13,661	3,660
15,000 TO 15,999	46,252	43,344	56,168	224,299	50,356	26,869	22,336	6,096
16,000 TO 16,999	45,132	35,276	52,604	211,627	50,084	40,153	20,071	5,541
17,000 TO 17,999	48,161	48,488	57,788	236,862	51,298	34,147	22,546	6,744
18,000 TO 18,999	51,508	57,790	61,098	288,667	53,201	49,596	22,619	6,979
19,000 TO 19,999	54,354	55,749	61,916	269,658	63,139	62,511	25,120	6,125
20,000 TO 20,999	63,877	66,424	71,757	310,237	66,586	46,521	28,168	7,517
21,000 TO 21,999	63,506	55,558	71,193	282,690	69,449	58,129	30,172	6,884
22,000 TO 22,999	65,085	70,323	71,371	322,542	68,368	63,893	30,401	11,611
23,000 TO 23,999	63,219	63,370	72,714	331,740	68,024	59,300	32,951	10,504
24,000 TO 24,999	69,460	70,962	81,928	381,099	74,268	55,786	32,512	11,516
25,000 TO 25,999	67,565	71,637	81,030	396,335	72,214	58,052	34,420	9,350
26,000 TO 26,999	76,608	82,468	87,123	413,299	80,448	65,716	34,784	9,874
27,000 TO 27,999	90,006	85,836	97,556	473,747	88,429	70,307	41,786	11,435
28,000 TO 28,999	83,460	84,604	93,374	488,789	88,957	68,779	40,722	10,987
29,000 TO 29,999	84,828	81,908	94,355	478,242	84,319	70,864	38,125	11,022
30,000 TO 30,999	83,067	89,544	91,815	483,732	86,897	76,745	40,512	11,361
31,000 TO 31,999	90,209	119,307	96,647	518,309	83,407	73,594	35,799	10,702
32,000 TO 32,999	82,300	100,975	88,073	503,851	83,001	67,539	36,099	12,757
33,000 TO 33,999	95,200	94,939	101,605	557,762	97,353	76,337	44,622	14,106
34,000 TO 34,999	94,130	102,390	102,010	560,151	95,420	85,340	47,489	13,941
35,000 TO 35,999	91,905	102,734	98,526	553,212	91,606	77,217	44,276	12,519
36,000 TO 36,999	90,898	117,442	101,249	588,116	94,028	90,742	46,675	13,778
37,000 TO 37,999	80,971	93,218	88,250	501,703	80,765	76,748	40,205	12,459
38,000 TO 38,999	70,346	96,983	78,120	486,189	74,143	84,238	38,609	11,641
39,000 TO 39,999	77,723	106,567	83,750	548,692	80,016	66,251	39,279	13,328
40,000 TO 40,999	700,041	922,946	746,941	5,124,312	699,514	651,077	365,855	118,771
50,000 TO 59,999	510,474	788,183	542,583	4,275,690	524,726	580,531	288,564	109,310
60,000 TO 69,999	341,674	709,275	366,308	3,410,751	357,257	449,306	201,332	85,760
70,000 TO 79,999	217,424	365,144	235,461	2,347,029	232,146	333,653	130,433	60,521
80,000 TO 89,999	132,127	409,994	141,102	1,826,134	136,838	217,797	80,530	38,113
90,000 TO 99,999	86,468	187,033	92,169	1,129,815	90,877	159,666	54,169	28,802
100,000 TO 149,999	145,301	504,910	159,595	2,477,757	159,373	367,718	92,291	75,372
150,000 TO 199,999	49,307	245,253	54,557	1,063,504	54,945	230,116	29,487	42,754
200,000 TO 299,999	40,365	302,709	45,088	1,090,655	46,141	212,710	23,111	37,267
300,000 TO 399,999	13,344	161,630	14,754	453,695	14,984	101,353	7,319	22,579
400,000 TO 499,999	6,826	105,611	7,532	274,287	7,814	68,841	3,687	14,178
500,000 TO 999,999	11,164	286,236	12,224	592,613	12,650	182,630	5,572	50,172
1,000,000 TO 1,999,999	4,145	235,275	4,478	361,523	4,657	182,919	1,860	46,923
2,000,000 TO 2,999,999	1,050	121,402	1,102	159,465	1,148	61,239	469	24,066
3,000,000 TO 3,999,999	499	137,335	527	161,761	555	71,034	219	15,558
4,000,000 TO 4,999,999	269	60,396	281	71,498	302	31,490	139	10,891
5,000,000 TO OVER	928	343,652	981	393,942	962	638,907	375	216,974
TOTAL	4,414,095	\$9,820,624	4,671,592	\$39,187,425	4,565,162	\$6,468,793	2,265,598	\$1,303,310

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYOVER		TOTAL CONTRIBUTIONS ¹²		CASUALTY AND THEFT LOSSES		ALL OTHER DEDUCTIONS ¹³	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	2,106	\$136,780	10,684	\$ 230,635	796	\$ 2,431	25,959	\$ 671,604
ZERO	—	—	636	1,857	—	—	—	—
\$1 TO 1,000	—	—	8,624	9,058	—	—	6,760	5,174
1,000 TO 2,000	—	—	3,092	2,825	—	—	2,969	6,659
2,000 TO 3,000	372	93	5,201	3,026	372	54	6,316	4,599
3,000 TO 4,000	744	1,184	10,116	6,266	372	1,413	9,119	6,888
4,000 TO 5,000	744	505	13,105	11,118	—	—	8,395	30,302
5,000 TO 6,000	—	—	16,614	10,771	495	770	11,275	23,556
6,000 TO 7,000	744	3,505	13,710	7,270	—	—	9,057	7,649
7,000 TO 8,000	—	—	26,664	26,974	1,239	3,382	14,349	14,005
8,000 TO 9,000	1,116	5,853	22,102	1,488	1,488	1,456	13,584	23,746
9,000 TO 10,000	1,169	1,195	24,726	16,960	372	598	13,584	20,145
10,000 TO 11,000	1,983	4,292	30,166	29,182	1,116	10,007	10,481	20,702
11,000 TO 12,000	372	325	37,187	34,091	1,239	4,036	33,937	17,839
12,000 TO 13,000	372	123	40,752	35,343	737	1,344	14,743	28,893
13,000 TO 14,000	1,800	2,060	44,248	42,860	1,611	5,368	18,639	24,336
14,000 TO 15,000	—	—	34,138	34,162	365	497	13,031	29,795
15,000 TO 16,000	636	1,733	52,422	34,699	2,975	12,705	21,533	29,798
16,000 TO 17,000	1,116	755	51,944	46,449	1,971	1,971	19,023	29,295
17,000 TO 18,000	213	35	53,646	40,926	744	1,520	34,753	35,046
18,000 TO 19,000	1,116	1,189	55,645	57,764	—	—	27,132	44,432
19,000 TO 20,000	737	1,218	64,627	69,853	744	2,728	29,657	55,117
20,000 TO 21,000	744	1,889	68,659	55,926	744	761	25,947	39,366
21,000 TO 22,000	744	1,362	66,375	71,266	2,727	22,684	49,167	31,945
22,000 TO 23,000	744	385	71,301	75,869	957	1,493	57,752	31,398
23,000 TO 24,000	1,116	6,955	69,506	76,759	744	3,287	28,540	55,736
24,000 TO 25,000	1,132	212	76,128	67,514	—	—	33,964	49,602
25,000 TO 26,000	372	60	73,702	67,462	636	6,380	33,539	59,846
26,000 TO 27,000	—	—	83,711	75,590	—	—	38,732	62,902
27,000 TO 28,000	—	—	89,014	81,742	1,604	12,204	38,551	65,042
28,000 TO 29,000	1,244	251	90,700	79,912	744	9,018	34,870	66,109
29,000 TO 30,000	1,109	599	88,617	82,485	1,752	8,360	38,633	64,090
30,000 TO 31,000	—	—	88,438	88,106	—	—	40,056	84,439
31,000 TO 32,000	213	621	86,821	84,917	372	2,285	41,894	84,439
32,000 TO 33,000	600	826	86,933	80,947	568	4,086	39,524	112,195
33,000 TO 34,000	213	57	89,394	90,501	1,239	8,894	39,524	69,032
34,000 TO 35,000	—	—	97,964	99,281	1,073	4,154	39,842	74,028
35,000 TO 36,000	1,169	593	95,746	90,329	1,452	5,648	41,779	77,626
36,000 TO 37,000	—	—	97,073	104,520	1,488	5,786	34,478	69,031
37,000 TO 38,000	—	—	83,189	89,208	1,116	14,590	39,462	95,196
38,000 TO 39,000	365	1,690	75,223	97,769	213	256	30,007	50,424
39,000 TO 40,000	578	550	80,194	80,129	—	—	34,161	91,868
40,000 TO 41,000	3,630	9,641	72,121	779,740	3,614	31,029	28,833	57,177
41,000 TO 42,000	3,865	12,592	534,679	702,433	1,436	6,106	265,229	612,377
42,000 TO 43,000	2,506	7,247	363,322	542,314	2,308	17,805	206,618	549,590
43,000 TO 44,000	1,723	4,310	235,565	398,223	213	754	125,615	369,697
44,000 TO 45,000	1,479	16,124	130,301	272,034	—	—	91,966	295,246
45,000 TO 46,000	568	1,101	91,675	189,570	33	33	52,246	218,109
46,000 TO 47,000	1,928	24,401	161,728	467,483	213	33	34,227	174,213
47,000 TO 48,000	1,001	29,947	55,651	302,817	143	2,712	56,500	394,441
48,000 TO 49,000	1,089	25,345	48,004	275,322	57	2,768	19,003	167,024
49,000 TO 50,000	381	14,479	15,158	138,401	31	1,439	14,822	165,118
50,000 TO 51,000	262	11,714	7,880	94,698	11	505	3,703	59,078
51,000 TO 52,000	534	38,335	12,759	271,036	15	2,892	1,908	38,154
52,000 TO 53,000	378	58,395	4,676	288,118	*	1,476	3,075	87,173
53,000 TO 54,000	99	9,722	1,151	95,027	—	—	1,081	61,248
54,000 TO 55,000	59	5,948	555	92,541	—	—	226	23,747
55,000 TO 56,000	37	2,948	302	45,328	—	—	147	13,044
56,000 TO 57,000	121	135,036	970	989,917	—	—	82	10,510
TOTAL	45,473	\$584,360	4,690,932	\$8,355,370	41,817	\$241,667	1,894,495	\$5,916,232

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALIFORNIA TOTAL DEDUCTIONS		CA ADJUSTMENTS TO FED ITEMIZED DEDUCTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	99,780	\$ 3,499,838	26,006	\$ -368,665
ZERO	15,238	36,162	—	—
\$1 TO 999	667,705	1,709,777	5,181	-9,543
1,000 TO 1,999	267,754	565,626	1,853	-3,278
2,000 TO 2,999	308,423	734,195	4,085	10,191
3,000 TO 3,999	309,040	772,234	7,267	-4,940
4,000 TO 4,999	297,246	778,562	9,498	-1,253
5,000 TO 5,999	342,088	965,413	12,218	-4,585
6,000 TO 6,999	341,466	966,479	10,242	-3,723
7,000 TO 7,999	326,493	942,985	15,509	-7,489
8,000 TO 8,999	321,986	1,015,004	16,088	-3,573
9,000 TO 9,999	311,738	984,240	16,885	-6,279
10,000 TO 10,999	303,246	999,669	25,616	-12,765
11,000 TO 11,999	310,903	1,016,536	31,841	-46,549
12,000 TO 12,999	294,673	1,048,438	34,349	-14,002
13,000 TO 13,999	272,956	1,010,668	40,048	-21,296
14,000 TO 14,999	265,730	903,043	30,659	-15,609
15,000 TO 15,999	286,016	1,020,706	45,008	-25,309
16,000 TO 16,999	258,537	935,905	42,412	-16,814
17,000 TO 17,999	260,086	975,049	45,897	-23,361
18,000 TO 18,999	256,244	1,030,933	49,671	-15,487
19,000 TO 19,999	241,551	978,602	54,326	-38,757
20,000 TO 20,999	239,368	991,522	58,893	-38,595
21,000 TO 21,999	216,504	973,991	63,761	-44,871
22,000 TO 22,999	213,872	945,443	63,793	-48,465
23,000 TO 23,999	189,936	928,552	64,230	-59,989
24,000 TO 24,999	209,657	1,006,574	67,795	-51,306
25,000 TO 25,999	190,193	985,112	74,312	-95,013
26,000 TO 26,999	189,426	953,133	70,618	-77,291
27,000 TO 27,999	181,721	999,886	76,634	-80,040
28,000 TO 28,999	182,129	1,025,829	74,964	-103,323
29,000 TO 29,999	177,768	999,012	77,191	-87,978
30,000 TO 30,999	170,093	1,055,342	72,998	-99,004
31,000 TO 31,999	166,731	1,029,292	81,202	-130,986
32,000 TO 32,999	168,910	1,018,774	74,075	-95,852
33,000 TO 33,999	160,116	1,059,856	84,126	-109,989
34,000 TO 34,999	145,531	1,010,828	82,326	-129,977
35,000 TO 35,999	153,434	1,017,845	81,880	-122,149
36,000 TO 36,999	146,656	1,076,838	81,414	-118,087
37,000 TO 37,999	130,271	901,548	69,383	-110,640
38,000 TO 38,999	110,523	864,213	66,614	-105,123
39,000 TO 39,999	118,865	930,424	70,265	-112,175
40,000 TO 49,999	954,726	8,278,473	616,289	-1,179,833
50,000 TO 59,999	626,778	6,652,232	467,144	-1,139,214
60,000 TO 69,999	405,218	5,069,039	322,552	-1,132,405
70,000 TO 79,999	259,242	3,650,936	217,723	-836,428
80,000 TO 89,999	150,064	2,825,563	126,641	-644,489
90,000 TO 99,999	99,078	1,767,721	88,726	-497,792
100,000 TO 149,999	175,933	3,921,547	155,768	-1,240,791
150,000 TO 199,999	60,769	1,778,203	54,369	-724,321
200,000 TO 299,999	50,297	1,765,032	46,109	-934,386
300,000 TO 399,999	16,293	761,703	15,209	-482,624
400,000 TO 499,999	8,519	468,144	7,907	-338,479
500,000 TO 999,999	13,778	1,071,956	13,048	-899,193
1,000,000 TO 1,999,999	5,135	802,601	4,851	-709,898
2,000,000 TO 2,999,999	1,284	326,104	1,250	-316,605
3,000,000 TO 3,999,999	618	281,402	584	-182,402
4,000,000 TO 4,999,999	334	183,806	317	-135,647
5,000,000 TO OVER	1,183	2,218,680	1,134	-2,100,837
TOTAL	12,649,852	\$84,487,220	4,120,754	\$-15,949,283

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDIT**		DEPENDENT CREDIT		AGE 65+/BLIND EXEMPTION CREDIT		DEPENDENT CARE CREDIT	
	NUMBER	AMOUNT (THOUSANDS) \$ 7,662 967	NUMBER	AMOUNT (THOUSANDS) \$ 2,583 113	NUMBER	AMOUNT (THOUSANDS) \$ 760 126	NUMBER	AMOUNT (THOUSANDS) \$ 1,497 164
NEGATIVE	97,918		50,648		14,900		1,497	
ZERO	14,866		2,222		2,475		---	
\$1 TO 999	654,139	41,574	237,269	12,101	49,030	2,501	5,125	1,424
1,000 TO 1,999	235,606	14,206	41,356	2,109	16,719	853	1,857	275
2,000 TO 2,999	290,790	17,741	62,284	3,177	30,691	1,665	1,362	175
3,000 TO 3,999	292,465	18,714	80,851	4,123	28,604	1,459	2,971	221
4,000 TO 4,999	283,494	18,528	97,659	4,981	37,534	1,914	1,681	251
5,000 TO 5,999	332,155	22,383	150,167	7,659	52,675	2,687	4,705	506
6,000 TO 6,999	330,412	22,095	111,183	5,670	60,046	3,062	4,458	706
7,000 TO 7,999	320,168	21,974	111,342	5,678	60,302	3,076	13,369	2,058
8,000 TO 8,999	316,472	22,701	159,066	8,112	65,421	3,337	9,166	1,304
9,000 TO 9,999	308,175	22,293	141,364	7,210	66,949	3,414	13,738	2,241
10,000 TO 10,999	301,120	21,999	171,182	8,730	80,807	4,126	8,424	1,288
11,000 TO 11,999	307,693	22,626	176,605	9,007	66,994	3,417	15,728	2,348
12,000 TO 12,999	293,557	22,221	169,424	8,641	66,524	3,393	11,888	2,048
13,000 TO 13,999	271,790	20,186	158,345	8,074	52,384	2,672	21,792	3,687
14,000 TO 14,999	265,145	19,900	154,770	7,893	51,163	2,609	24,760	4,520
15,000 TO 15,999	284,954	21,104	151,799	7,742	60,081	3,064	19,073	3,549
16,000 TO 16,999	258,112	19,638	156,700	7,992	46,372	2,365	23,274	3,245
17,000 TO 17,999	260,086	19,543	150,844	7,693	57,530	2,934	22,008	3,741
18,000 TO 18,999	256,244	19,760	139,363	7,108	51,994	2,652	22,971	4,305
19,000 TO 19,999	241,551	18,502	154,751	7,892	48,183	2,457	28,199	4,734
20,000 TO 20,999	239,155	18,413	152,289	7,767	44,615	2,275	26,493	3,873
21,000 TO 21,999	216,004	16,973	123,200	6,283	44,540	2,272	25,472	3,598
22,000 TO 22,999	212,543	16,588	133,548	6,811	38,623	1,970	29,196	4,610
23,000 TO 23,999	189,936	15,132	110,838	5,653	33,897	1,728	21,796	3,457
24,000 TO 24,999	209,285	16,569	111,312	5,677	32,297	1,847	25,503	3,230
25,000 TO 25,999	189,693	15,141	121,811	6,212	26,168	1,335	17,144	2,558
26,000 TO 26,999	189,426	15,028	123,967	6,292	27,451	1,400	23,864	3,325
27,000 TO 27,999	181,721	14,759	132,817	6,774	21,123	1,077	21,966	2,788
28,000 TO 28,999	182,129	15,320	134,822	7,254	24,581	1,254	23,540	2,788
29,000 TO 29,999	177,269	14,237	158,891	8,103	27,163	1,385	18,075	2,707
30,000 TO 30,999	170,083	14,324	159,160	8,567	30,370	1,549	16,519	2,626
31,000 TO 31,999	166,518	14,157	136,833	7,081	25,238	1,267	23,167	3,334
32,000 TO 32,999	168,910	14,168	122,009	6,222	25,484	1,360	18,914	2,429
33,000 TO 33,999	159,851	13,633	137,327	7,004	22,553	1,150	20,458	2,712
34,000 TO 34,999	145,531	12,750	131,128	6,688	18,442	941	18,197	2,951
35,000 TO 35,999	153,434	13,373	134,850	6,877	21,468	1,095	19,508	2,176
36,000 TO 36,999	146,656	12,527	133,116	6,789	15,276	779	17,664	2,389
37,000 TO 37,999	130,271	11,264	103,997	5,304	20,656	1,054	17,729	2,648
38,000 TO 38,999	110,151	9,837	106,386	5,528	14,880	759	15,045	2,181
39,000 TO 39,999	118,365	10,472	112,268	5,727	12,434	634	16,646	2,724
40,000 TO 40,999	954,513	87,435	920,448	46,943	119,836	6,112	150,465	21,075
50,000 TO 59,999	626,565	59,891	662,569	33,791	72,136	3,679	112,035	16,743
60,000 TO 69,999	404,846	38,751	416,333	21,233	48,561	2,477	77,146	11,437
70,000 TO 79,999	257,389	24,950	237,295	12,102	32,755	1,671	42,277	6,814
80,000 TO 89,999	150,064	14,496	152,392	7,772	17,640	900	19,351	3,386
90,000 TO 99,999	98,666	9,540	102,613	5,233	16,477	840	12,721	1,928
100,000 TO 149,999	175,098	16,860	181,066	9,234	34,724	1,771	18,267	2,815
150,000 TO 199,999	60,680	5,768	64,443	3,267	14,58	723	4,859	750
200,000 TO 299,999	50,243	4,768	53,778	2,743	12,723	649	2,921	484
300,000 TO 399,999	16,277	1,545	17,846	910	4,524	231	810	133
400,000 TO 499,999	6,506	807	9,052	462	2,963	136	304	53
500,000 TO 899,999	13,734	1,292	13,807	707	4,283	219	467	78
1,000,000 TO 1,999,999	5,133	481	4,936	252	1,892	97	88	15
2,000,000 TO 2,999,999	1,264	119	58	22	428	22	26	6
3,000,000 TO 3,999,999	618	52	548	28	229	12	17	2
4,000,000 TO 4,999,999	334	38	375	19	99	5	2	2
5,000,000 AND OVER	1,183	112	1,124	57	401	21	*	1
TOTAL	12,499,984	\$987,707	8,203,009	\$418,356	1,978,258	\$100,899	1,119,712	\$168,112

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued¹
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	MILITARY CREDIT		SOLAR CREDIT		JOINT CUSTODY HEAD OF HOUSEHOLD CREDIT		POLITICAL CONTRIBUTION CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	—	—	—	—	—	—	—	—
ZERO	—	—	—	—	—	—	—	—
\$1 TO 999	372	\$ 15	—	—	—	—	—	—
1,000 TO 1,999	495	20	—	—	—	—	—	—
2,000 TO 2,999	1,857	78	—	—	—	—	—	—
3,000 TO 3,999	1,362	54	—	—	—	—	—	—
4,000 TO 4,999	607	31	—	—	—	—	—	—
5,000 TO 5,999	867	35	—	—	—	—	—	—
6,000 TO 6,999	2,841	114	—	—	—	—	—	—
7,000 TO 7,999	1,350	54	—	—	—	—	—	—
8,000 TO 8,999	3,832	153	—	—	—	—	—	—
9,000 TO 9,999	7,503	320	—	—	—	—	—	—
10,000 TO 10,999	5,682	209	—	—	—	—	—	—
11,000 TO 11,999	4,051	162	372	\$ 33	—	—	—	—
12,000 TO 12,999	3,064	178	—	—	—	—	—	—
13,000 TO 13,999	2,606	104	—	—	—	—	—	—
14,000 TO 14,999	6,645	286	372	64	—	—	—	—
15,000 TO 15,999	5,305	212	—	—	—	—	—	—
16,000 TO 16,999	5,665	227	—	—	—	—	—	—
17,000 TO 17,999	5,116	219	—	—	365	\$ 36	—	—
18,000 TO 18,999	5,358	229	372	25	—	—	—	—
19,000 TO 19,999	4,988	200	—	—	—	—	—	—
20,000 TO 20,999	3,160	127	372	115	—	—	—	—
21,000 TO 21,999	5,299	227	—	—	—	—	—	—
22,000 TO 22,999	5,311	247	—	—	—	—	—	—
23,000 TO 23,999	2,941	122	—	—	—	—	—	—
24,000 TO 24,999	2,211	128	744	177	—	—	—	—
25,000 TO 25,999	4,692	190	372	25	—	—	—	—
26,000 TO 26,999	3,208	128	1,116	156	—	—	—	—
27,000 TO 27,999	1,811	87	—	—	—	—	—	—
28,000 TO 28,999	372	15	372	181	—	—	—	—
29,000 TO 29,999	672	39	—	—	—	—	—	—
30,000 TO 30,999	872	35	372	184	—	—	—	—
31,000 TO 31,999	365	15	372	97	—	—	—	—
32,000 TO 32,999	1,544	62	585	26	—	—	—	—
33,000 TO 33,999	731	29	372	237	—	—	—	—
34,000 TO 34,999	744	30	—	—	—	—	—	—
35,000 TO 35,999	2,196	80	372	153	—	—	—	—
36,000 TO 36,999	723	29	213	4	—	—	—	—
37,000 TO 37,999	—	—	372	104	—	—	—	—
38,000 TO 38,999	972	39	744	155	—	—	—	—
39,000 TO 39,999	636	25	—	—	—	—	—	—
40,000 TO 40,999	2,301	92	3,560	2,230	—	—	—	—
41,000 TO 41,999	492	39	1,701	1,140	—	—	—	—
42,000 TO 42,999	—	—	1,164	1,147	213	43	—	—
43,000 TO 43,999	—	—	426	102	213	33	—	—
44,000 TO 44,999	—	—	1,913	872	—	—	—	—
45,000 TO 45,999	—	—	228	38	—	—	—	—
46,000 TO 46,999	—	—	1,168	3,624	—	—	—	—
47,000 TO 47,999	—	—	590	2,011	—	—	—	—
48,000 TO 48,999	—	—	515	2,660	—	—	—	—
49,000 TO 49,999	—	—	209	1,318	—	—	—	—
50,000 TO 499,999	—	—	96	619	—	—	—	—
500,000 TO 999,999	—	—	166	1,624	—	—	—	—
1,000,000 TO 1,999,999	—	—	61	1,558	—	—	—	—
2,000,000 TO 2,999,999	—	—	17	871	—	—	—	—
3,000,000 TO 3,999,999	—	—	—	—	—	—	—	—
4,000,000 TO 4,999,999	—	—	8	339	—	—	—	—
5,000,000 AND OVER	—	—	—	—	—	—	—	—
TOTAL	112,297	\$4,685	19,360	\$25,225	798	\$113	121,819	\$3,333

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	TAX CREDIT TO OTHER STATES		MISCELLANEOUS CREDITS		SPECIAL CREDITS		LIMITED INCOME CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	—	—	—	—	—	—	—	—
ZERO	—	—	—	—	—	—	—	—
\$1 TO 999	—	—	—	—	—	—	—	—
1,000 TO 1,999	—	—	—	—	585	47	8,738	\$ 25
2,000 TO 2,999	—	—	—	—	—	—	28,669	480
3,000 TO 3,999	—	—	—	—	—	—	17,632	584
4,000 TO 4,999	—	—	—	—	—	—	16,347	785
5,000 TO 5,999	—	—	—	—	213	5	13,367	804
6,000 TO 6,999	—	—	372	13	372	13	9,934	695
7,000 TO 7,999	—	—	—	—	1,116	8	112,279	1,339
8,000 TO 8,999	213	\$ 19	372	6	957	11	145,424	2,102
9,000 TO 9,999	213	3	1,860	4	1,694	29	136,691	1,957
10,000 TO 10,999	950	67	2,603	52	2,072	56	79,963	833
11,000 TO 11,999	372	—	3,340	74	4,138	144	—	—
12,000 TO 12,999	—	—	957	242	2,072	293	—	—
13,000 TO 13,999	213	10	1,329	61	3,083	93	4,091	17
14,000 TO 14,999	213	4	2,072	136	3,242	170	8,850	117
15,000 TO 15,999	578	14	3,242	195	4,192	271	13,101	299
16,000 TO 16,999	—	—	1,860	205	3,197	277	26,760	451
17,000 TO 17,999	426	61	2,816	67	3,895	119	27,735	578
18,000 TO 18,999	600	174	1,701	279	3,749	357	30,152	442
19,000 TO 19,999	950	60	1,593	57	4,829	157	50,966	606
20,000 TO 20,999	213	60	1,380	72	2,709	270	—	—
21,000 TO 21,999	600	12	1,488	104	2,724	260	—	—
22,000 TO 22,999	731	176	1,542	261	2,857	449	—	—
23,000 TO 23,999	593	82	744	57	2,666	159	—	—
24,000 TO 24,999	372	13	1,380	346	5,257	589	—	—
25,000 TO 25,999	213	3	1,380	220	3,771	276	—	—
26,000 TO 26,999	372	57	1,860	513	4,517	748	—	—
27,000 TO 27,999	372	64	1,329	300	2,816	387	—	—
28,000 TO 28,999	—	—	1,542	453	3,401	675	—	—
29,000 TO 29,999	—	—	1,116	149	1,488	164	—	—
30,000 TO 30,999	638	97	1,488	512	3,614	630	—	—
31,000 TO 31,999	213	84	957	143	2,870	359	—	—
32,000 TO 32,999	365	177	798	258	3,341	513	—	—
33,000 TO 33,999	1,116	355	1,542	456	5,631	1,129	—	—
34,000 TO 34,999	228	41	1,701	588	3,416	675	—	—
35,000 TO 35,999	372	209	1,011	119	4,039	540	—	—
36,000 TO 36,999	441	183	1,914	348	3,895	569	—	—
37,000 TO 37,999	477	228	1,116	243	2,601	577	—	—
38,000 TO 38,999	365	82	1,011	399	4,420	718	—	—
39,000 TO 39,999	372	8	957	603	2,285	807	—	—
40,000 TO 40,999	3,450	1,171	8,073	3,202	27,746	6,964	—	—
41,000 TO 41,999	3,676	2,315	7,067	4,492	23,501	6,859	—	—
42,000 TO 42,999	2,560	2,097	5,792	4,005	22,145	7,681	—	—
43,000 TO 43,999	2,488	1,966	5,155	3,589	19,608	6,276	—	—
44,000 TO 44,999	80,000	1,426	4,676	5,640	16,171	8,733	—	—
45,000 TO 45,999	2,281	1,238	2,281	3,515	10,052	6,265	—	—
46,000 TO 46,999	2,863	4,872	7,451	12,995	20,396	22,106	—	—
47,000 TO 47,999	1,823	4,850	3,714	12,631	10,054	19,971	—	—
48,000 TO 48,999	2,247	8,096	2,982	10,986	9,499	22,462	—	—
49,000 TO 49,999	739	3,786	1,076	5,107	3,412	10,695	—	—
50,000 TO 50,999	471	2,424	529	3,065	1,828	6,599	—	—
51,000 TO 51,999	686	10,037	864	9,337	3,303	22,612	—	—
52,000 TO 52,999	388	7,738	271	4,685	1,313	15,395	—	—
53,000 TO 53,999	145	3,882	73	1,313	371	6,495	—	—
54,000 TO 54,999	77	1,984	21	700	173	3,252	—	—
55,000 TO 55,999	52	2,960	4	507	4	3,563	—	—
56,000 TO 56,999	99	3,767	38	1,190	302	16,236	—	—
TOTAL	38,256	\$66,300	102,207	\$94,837	281,991	\$207,331	730,739	\$12,114

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	ALTERNATIVE MINIMUM TAX		TOTAL OTHER TAXES		TOTAL VOLUNTARY CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS) \$ 3,680	NUMBER	AMOUNT (THOUSANDS) \$ 1,317	NUMBER	AMOUNT (THOUSANDS) \$ 2,363
NEGATIVE	809	—	643	—	1,255	—
ZERO	—	—	—	—	—	—
\$1 TO	—	—	—	—	10,906	336
1,000 TO	—	—	—	—	2,070	11
1,000 TO	—	—	—	—	6,455	41
2,000 TO	372	134	744	6	8,545	73
3,000 TO	—	—	1,967	62	6,313	83
4,000 TO	—	—	213	39	5,581	50
5,000 TO	—	—	—	—	11,137	4,018
6,000 TO	—	—	1,116	35	10,163	73
7,000 TO	—	—	972	18	7,323	79
8,000 TO	—	—	1,169	18	6,829	63
9,000 TO	213	713	585	3	8,829	35
10,000 TO	—	—	2,072	79	4,215	38
11,000 TO	—	—	585	15	2,843	19
12,000 TO	264	609	372	83	7,681	192
13,000 TO	372	3	2,232	85	8,041	109
14,000 TO	—	—	2,232	72	8,561	76
15,000 TO	264	5	1,800	47	5,113	130
16,000 TO	—	—	2,513	128	7,024	64
17,000 TO	—	—	1,754	146	8,200	72
18,000 TO	—	—	1,221	91	8,038	75
19,000 TO	—	—	744	46	5,325	104
20,000 TO	—	—	2,285	72	5,337	82
21,000 TO	365	72	1,694	48	6,451	93
22,000 TO	372	173	2,064	111	5,574	62
23,000 TO	—	—	1,701	109	6,238	113
24,000 TO	477	710	1,221	144	4,864	62
25,000 TO	636	518	1,329	84	6,211	102
26,000 TO	636	1,094	1,965	134	4,719	130
27,000 TO	—	—	2,550	177	3,609	38
28,000 TO	—	—	1,529	222	3,733	93
29,000 TO	—	—	3,575	189	4,830	90
30,000 TO	—	—	2,178	122	1,999	30
31,000 TO	372	117	2,756	258	5,346	51
32,000 TO	—	—	2,533	304	3,708	100
33,000 TO	213	80	2,391	121	4,709	29
34,000 TO	—	—	849	93	1,875	58
35,000 TO	—	—	2,498	198	5,608	223
36,000 TO	372	3	1,913	140	3,021	69
37,000 TO	—	—	2,339	107	2,315	175
38,000 TO	372	122	1,010	147	5,734	71
39,000 TO	—	—	1,169	107	2,991	42
40,000 TO	1,349	4,860	19,268	4,133	24,223	339
50,000 TO	1,806	1,052	18,067	1,686	15,331	6,125
60,000 TO	2,444	2,217	12,378	1,429	8,341	229
70,000 TO	1,010	278	7,285	1,677	5,644	174
80,000 TO	2,384	1,925	2,762	1,053	3,612	1,968
90,000 TO	1,481	1,640	2,231	928	3,021	69
100,000 TO	5,700	11,562	3,547	946	2,315	9,457
150,000 TO	2,786	6,735	856	562	580	175
200,000 TO	3,282	9,944	462	442	580	18
300,000 TO	1,518	6,446	141	9,722	136	1,202
400,000 TO	641	3,768	75	134	55	3
500,000 TO	879	7,299	108	4,489	90	552
1,000,000 TO	296	4,074	34	1,279	31	1
2,000,000 TO	53	1,170	7	55	4	1
3,000,000 TO	45	1,018	*	*	6	2
4,000,000 TO	18	953	*	*	1	1
5,000,000 AND OVER	75	2,985	*	*	*	*
TOTAL	31,876	\$76,119	129,566	\$33,720	299,773	\$28,944

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	23,794	\$ 20,002	11,470	\$ 50,804	1,618	\$ 173	21,107	\$ 1,806
ZERO	744	7	—	—	—	—	4,329	363
\$1 TO 999	60,546	9,072	4,665	81,704	—	—	541,847	45,569
1,000 TO 1,999	154,384	4,788	3,932	4,788	372	6	68,106	6,191
2,000 TO 2,999	189,547	5,624	3,919	2,491	744	81	98,684	9,070
3,000 TO 3,999	201,915	12,068	3,919	595	—	—	109,535	10,459
4,000 TO 4,999	189,787	9,317	4,463	1,534	372	20	118,351	11,081
5,000 TO 5,999	223,933	15,544	6,323	1,309	—	—	156,839	14,844
6,000 TO 6,999	215,611	15,903	8,920	1,411	—	—	157,148	14,140
7,000 TO 7,999	217,353	19,053	9,285	3,302	—	—	152,333	14,068
8,000 TO 8,999	217,028	22,522	10,786	2,183	—	—	152,132	14,951
9,000 TO 9,999	219,666	27,406	10,468	1,875	—	—	157,381	15,497
10,000 TO 10,999	213,335	29,754	13,968	3,289	—	—	148,651	14,518
11,000 TO 11,999	236,558	40,619	13,112	4,227	—	—	163,294	15,844
12,000 TO 12,999	220,830	44,871	16,048	4,054	—	—	152,158	15,122
13,000 TO 13,999	218,972	45,603	18,906	7,460	372	10	140,334	13,892
14,000 TO 14,999	213,951	54,839	22,156	11,380	372	63	150,425	14,439
15,000 TO 15,999	231,988	71,393	26,892	7,969	—	—	136,279	12,910
16,000 TO 16,999	209,959	66,547	27,381	8,698	—	—	132,752	12,406
17,000 TO 17,999	211,484	79,278	22,524	7,006	—	—	133,262	12,441
18,000 TO 18,999	209,016	83,240	29,952	12,472	372	10	122,824	11,582
19,000 TO 19,999	201,951	90,940	28,232	13,481	744	16	125,960	11,929
20,000 TO 20,999	196,133	95,703	33,516	14,640	1,116	26	114,045	11,020
21,000 TO 21,999	182,902	93,936	25,620	12,084	2,603	66	104,459	10,130
22,000 TO 22,999	177,567	100,766	30,489	15,299	5,261	114	105,734	10,259
23,000 TO 23,999	163,716	100,019	26,968	15,705	10,414	204	87,483	8,736
24,000 TO 24,999	180,092	121,599	24,565	12,245	8,980	329	97,272	9,356
25,000 TO 25,999	160,877	118,015	22,681	22,047	9,352	339	81,422	8,423
26,000 TO 26,999	164,283	127,148	26,267	19,579	10,096	347	87,753	8,249
27,000 TO 27,999	161,540	131,285	18,845	14,276	12,699	552	75,263	7,360
28,000 TO 28,999	159,091	132,014	23,846	24,954	9,724	562	80,097	8,424
29,000 TO 29,999	151,089	134,176	27,087	20,168	8,199	407	70,299	7,041
30,000 TO 30,999	147,144	143,339	26,587	18,597	9,352	444	63,144	6,567
31,000 TO 31,999	147,876	139,103	20,266	17,652	9,717	653	64,510	6,708
32,000 TO 32,999	148,983	150,134	21,733	20,831	9,670	607	66,989	7,083
33,000 TO 33,999	142,313	146,784	19,593	15,524	9,246	660	55,344	5,832
34,000 TO 34,999	131,658	137,878	17,127	21,782	7,972	584	43,439	4,610
35,000 TO 35,999	137,186	153,135	23,444	27,746	10,893	848	53,655	5,831
36,000 TO 36,999	131,812	159,599	15,244	17,395	7,120	649	51,341	5,465
37,000 TO 37,999	115,578	142,510	17,704	21,562	10,676	840	42,366	4,445
38,000 TO 38,999	98,071	119,901	18,486	18,528	6,693	666	31,288	3,326
39,000 TO 39,999	109,117	133,241	16,430	16,921	6,077	593	38,385	4,202
40,000 TO 40,999	865,507	1,225,594	141,051	187,104	80,311	7,212	229,685	25,671
41,000 TO 41,999	567,931	1,021,375	108,637	181,447	57,769	6,069	162,925	11,931
42,000 TO 42,999	362,074	825,515	88,269	181,982	31,385	3,352	49,779	5,663
43,000 TO 43,999	231,877	640,656	61,129	161,070	23,974	2,942	28,779	3,359
44,000 TO 44,999	128,594	438,125	40,735	130,259	15,467	2,373	11,599	1,406
45,000 TO 45,999	85,964	317,215	37,912	145,274	10,052	1,733	8,518	944
46,000 TO 46,999	140,098	710,035	80,635	438,666	15,875	2,822	11,881	1,318
47,000 TO 47,999	43,986	331,437	33,993	290,328	4,701	896	3,328	356
48,000 TO 48,999	35,776	400,376	30,694	419,404	4,157	884	2,056	208
49,000 TO 49,999	11,809	200,277	11,103	222,962	1,300	281	643	68
50,000 TO 499,999	6,039	128,894	6,079	163,407	675	149	278	26
500,000 TO 999,999	9,244	295,153	10,490	444,912	1,365	315	342	35
1,000,000 TO 1,999,999	3,116	156,912	4,149	349,031	523	134	82	8
2,000,000 TO 2,999,999	761	64,750	1,079	162,997	163	46	14	1
3,000,000 TO 3,999,999	365	35,853	509	105,989	75	28	8	1
4,000,000 TO 4,999,999	195	20,225	230	58,294	45	17	*	*
5,000,000 AND OVER	462	143,664	850	468,416	124	68	*	1
TOTAL	9,561,202	\$10,307,681	1,411,404	\$4,707,234	420,787	\$39,140	5,010,547	\$487,271

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT TO NEXT YEAR'S TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	838	\$ 2,228	48,685	\$ 69,786	44,704	\$ 62,671	4,002	\$ 6,984
ZERO	—	—	4,701	400	4,701	400	—	—
\$1 TO 999	—	—	596,790	136,345	595,082	135,499	737	745
1,000 TO 1,999	—	—	188,166	11,808	187,422	11,760	744	37
2,000 TO 2,999	—	—	233,960	17,045	232,597	16,371	744	632
3,000 TO 3,999	1,079	60	245,671	23,178	244,066	23,020	1,48	83
4,000 TO 4,999	578	28	242,941	21,926	240,215	21,557	2,332	275
5,000 TO 5,999	851	33	260,045	31,642	278,441	30,030	1,475	1,566
6,000 TO 6,999	15,712	153	272,158	30,944	269,680	30,087	3,334	662
7,000 TO 7,999	15,703	259	266,159	34,586	264,672	32,985	3,341	1,535
8,000 TO 8,999	19,876	565	260,992	35,385	260,248	35,117	1,860	192
9,000 TO 9,999	22,998	1,286	261,606	36,548	259,003	36,110	3,347	376
10,000 TO 10,999	22,653	979	245,932	36,794	242,584	36,335	5,207	442
11,000 TO 11,999	28,687	1,868	252,403	44,207	251,288	43,991	4,091	269
12,000 TO 12,999	27,048	2,055	238,549	45,064	236,317	44,541	4,676	457
13,000 TO 13,999	24,999	2,200	229,159	43,563	225,695	42,415	5,572	956
14,000 TO 14,999	22,026	2,342	227,244	52,721	221,665	51,014	10,300	1,640
15,000 TO 15,999	27,434	3,216	244,821	55,008	238,870	53,360	10,042	1,704
16,000 TO 16,999	26,895	3,193	214,013	48,863	209,922	47,462	8,182	1,285
17,000 TO 17,999	32,123	3,776	218,816	51,692	214,874	50,607	5,837	1,032
18,000 TO 18,999	36,727	4,767	211,354	56,175	205,280	54,643	1,467	1,467
19,000 TO 19,999	31,160	4,416	203,552	61,123	200,576	59,454	9,935	1,634
20,000 TO 20,999	29,073	5,644	204,949	60,194	196,938	56,843	11,730	3,295
21,000 TO 21,999	34,567	5,722	177,253	65,630	170,186	63,006	10,407	2,562
22,000 TO 22,999	37,230	5,749	173,079	57,062	165,152	54,543	13,005	2,483
23,000 TO 23,999	25,906	4,516	161,410	57,544	154,930	55,029	10,199	2,454
24,000 TO 24,999	35,336	7,346	170,230	56,428	162,047	55,060	11,158	3,281
25,000 TO 25,999	32,213	6,871	155,383	66,330	151,292	63,877	9,563	2,402
26,000 TO 26,999	32,059	7,172	155,508	63,546	150,679	60,825	10,036	2,620
27,000 TO 27,999	31,412	7,135	147,705	63,075	143,491	61,104	6,068	1,852
28,000 TO 28,999	30,438	7,274	149,845	72,214	144,638	70,075	8,926	2,110
29,000 TO 29,999	35,723	11,606	140,186	57,936	136,467	55,019	7,810	2,630
30,000 TO 30,999	28,031	6,932	140,085	63,695	133,267	61,444	6,670	2,393
31,000 TO 31,999	34,412	18,414	131,582	63,480	126,747	61,368	6,023	2,087
32,000 TO 32,999	32,577	9,319	135,961	59,683	131,126	57,699	9,298	2,054
33,000 TO 33,999	36,401	11,211	121,675	56,291	119,278	57,086	5,201	1,108
34,000 TO 34,999	30,132	7,083	114,656	60,694	111,308	58,751	4,463	1,904
35,000 TO 35,999	30,637	6,633	122,053	64,892	118,334	61,031	8,176	3,829
36,000 TO 36,999	30,656	11,217	114,443	59,568	111,840	57,263	5,937	2,190
37,000 TO 37,999	31,308	11,295	98,226	54,576	93,762	50,111	8,075	4,430
38,000 TO 38,999	29,119	8,807	90,666	46,246	78,434	44,777	5,201	1,448
39,000 TO 39,999	30,637	11,977	87,290	46,472	84,315	43,980	5,951	2,457
40,000 TO 49,999	315,953	125,189	633,074	377,912	609,271	356,883	44,511	20,790
50,000 TO 59,999	261,401	140,621	362,793	257,858	343,453	238,485	32,351	19,128
60,000 TO 69,999	198,005	145,682	205,139	171,339	189,159	149,432	30,472	23,783
70,000 TO 79,999	132,966	132,899	125,167	125,474	115,497	108,087	18,654	17,259
80,000 TO 89,999	76,352	87,604	72,609	103,893	63,889	77,973	13,634	25,828
90,000 TO 99,999	47,272	71,870	61,069	87,969	42,250	67,950	13,282	19,967
100,000 TO 149,999	84,335	182,048	90,396	199,865	73,361	146,679	28,026	53,395
150,000 TO 199,999	27,710	101,628	32,049	107,845	24,545	74,177	11,992	34,045
200,000 TO 299,999	21,634	130,629	28,367	149,798	21,228	100,755	12,099	49,189
300,000 TO 399,999	6,357	64,637	9,769	74,956	6,738	46,533	28,724	28,724
400,000 TO 499,999	3,145	35,972	5,260	51,147	3,566	31,371	2,606	19,846
500,000 TO 599,999	4,637	81,238	8,990	133,522	5,980	73,307	4,872	60,565
600,000 TO 699,999	1,542	51,500	3,441	95,854	2,192	47,768	2,166	48,485
700,000 TO 799,999	318	16,303	920	44,290	573	23,850	604	20,615
800,000 TO 899,999	159	7,812	433	30,200	260	13,006	274	17,247
900,000 TO 999,999	94	5,495	206	16,026	126	7,829	130	8,225
5,000,000 AND OVER	376	24,994	719	122,505	473	68,043	469	55,131
TOTAL	2,179,490	\$1,623,668	9,600,523	\$4,285,140	9,314,476	\$3,690,466	485,882	\$595,984

FOOTNOTES FOLLOW THIS SECTION

TABLE 4B1
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ¹ AGI (THOUSANDS)	CALIFORNIA ² ADJUSTMENTS (THOUSANDS)	DEDUCTIONS ³ (THOUSANDS)	TAXABLE ⁴ INCOME (THOUSANDS)	TAX ⁵ ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	43,422	430	\$-3,338,251	\$-1,762,697	\$1,577,531	\$ 430,949	—	\$ 442
ZERO	11,140	—	1,491	—	-1,491	20,753	—	—
\$1 TO 999	470,154	—	114,088	69,289	-44,800	886,085	2,507	—
1,000 TO 1,999	221,888	600	364,437	332,211	-32,226	375,152	31,560	33
2,000 TO 2,999	241,098	372	631,907	609,149	-22,758	460,678	178,155	—
3,000 TO 3,999	229,241	1,982	834,563	803,335	-31,228	454,202	385,043	78
4,000 TO 4,999	210,782	365	996,812	944,836	-51,976	427,540	548,807	15
5,000 TO 5,999	230,064	2,090	1,310,603	1,269,822	-40,781	458,633	821,223	87
6,000 TO 6,999	234,011	132,549	1,549,715	1,517,385	-32,349	512,051	1,049,460	644
7,000 TO 7,999	208,185	148,963	1,603,001	1,560,410	-42,591	467,027	1,112,203	2,048
8,000 TO 8,999	186,901	143,699	1,626,623	1,591,534	-34,089	413,389	1,183,035	4,725
9,000 TO 9,999	176,532	164,675	1,675,331	1,676,651	1,320	379,883	1,304,432	8,591
10,000 TO 10,999	168,986	148,682	1,815,412	1,770,781	-44,631	431,294	1,365,993	11,561
11,000 TO 11,999	165,771	153,515	1,984,039	1,907,655	-76,384	370,008	1,540,549	17,532
12,000 TO 12,999	146,909	137,712	1,861,351	1,833,529	-27,822	347,036	1,487,067	19,789
13,000 TO 13,999	141,452	135,529	1,957,287	1,907,901	-49,386	391,933	1,541,008	24,234
14,000 TO 14,999	137,929	135,202	2,039,461	2,001,684	-37,777	329,859	1,671,625	29,268
15,000 TO 15,999	150,857	146,772	2,358,930	2,341,198	-17,735	387,878	1,961,489	37,629
16,000 TO 16,999	128,847	125,513	2,148,031	2,127,212	-20,819	325,040	1,802,560	39,073
17,000 TO 17,999	132,422	128,593	2,334,102	2,315,315	-18,786	357,112	1,966,292	46,715
18,000 TO 18,999	121,238	118,269	2,290,931	2,244,366	-46,566	332,995	1,923,536	50,110
19,000 TO 19,999	116,428	114,582	2,295,197	2,270,912	-24,285	334,199	1,936,713	53,185
20,000 TO 20,999	111,817	109,958	2,281,617	2,290,836	9,220	324,509	1,970,069	57,162
21,000 TO 21,999	96,390	95,646	2,068,705	2,072,210	-16,495	284,157	1,791,229	55,833
22,000 TO 22,999	97,118	96,381	2,302,251	2,186,110	-116,141	310,979	1,875,132	61,393
23,000 TO 23,999	80,957	79,718	1,914,744	1,902,763	-11,981	294,754	1,611,721	56,138
24,000 TO 24,999	92,471	91,356	2,204,934	2,263,508	-58,577	318,749	1,951,994	71,408
25,000 TO 25,999	81,766	80,657	2,116,368	2,084,118	-32,250	332,089	1,758,493	67,732
26,000 TO 26,999	83,113	82,748	2,231,528	2,203,480	-28,078	324,264	1,879,166	74,702
27,000 TO 27,999	71,650	71,278	2,006,698	1,972,392	-34,306	312,834	1,660,607	68,561
28,000 TO 28,999	63,010	62,838	1,831,221	1,795,355	-35,866	256,794	1,538,561	66,579
29,000 TO 29,999	71,125	70,381	2,135,564	2,099,664	-35,900	321,328	1,778,338	78,849
30,000 TO 30,999	57,299	56,927	1,771,485	1,745,211	-26,274	249,874	1,497,123	69,444
31,000 TO 31,999	54,610	54,610	1,817,600	1,718,435	-99,165	262,258	1,456,180	68,718
32,000 TO 32,999	58,051	58,051	1,929,009	1,886,375	-42,633	290,621	1,595,754	77,163
33,000 TO 33,999	50,478	50,478	1,732,360	1,691,197	-41,163	261,033	1,430,164	69,857
34,000 TO 34,999	38,720	38,720	1,337,712	1,337,375	-333	193,308	1,144,067	56,931
35,000 TO 35,999	42,747	42,747	1,547,283	1,518,291	-28,992	219,268	1,299,003	66,833
36,000 TO 36,999	45,899	45,686	1,707,129	1,675,947	-31,182	274,991	1,400,956	72,249
37,000 TO 37,999	38,415	38,049	1,472,390	1,441,691	-30,700	212,357	1,229,244	65,569
38,000 TO 38,999	26,469	26,469	1,035,046	1,019,735	-15,311	147,530	872,205	47,194
39,000 TO 39,999	30,074	29,709	1,205,775	1,186,999	-18,777	195,171	966,236	54,904
40,000 TO 40,999	190,390	188,330	8,555,974	8,408,178	-147,689	1,358,167	7,057,962	411,157
41,000 TO 41,999	80,410	79,673	4,455,804	4,384,453	-71,351	702,310	3,691,219	235,402
42,000 TO 42,999	44,352	44,352	2,885,111	2,866,454	-18,657	442,941	2,423,613	162,424
43,000 TO 43,999	25,399	25,033	1,906,258	1,892,298	-13,960	304,043	1,588,253	113,792
44,000 TO 44,999	15,083	15,083	1,284,060	1,277,995	-6,065	225,638	1,052,358	72,996
45,000 TO 45,999	10,459	10,459	983,468	984,576	1,108	153,870	830,706	62,148
46,000 TO 46,999	20,214	20,159	2,405,798	2,405,798	-9,999	358,927	2,047,452	161,030
47,000 TO 47,999	7,729	7,557	1,329,971	1,329,971	16,034	169,553	1,160,368	90,163
48,000 TO 48,999	6,662	6,623	1,591,232	1,596,760	5,528	181,801	1,415,500	113,081
49,000 TO 49,999	2,093	2,087	721,049	719,335	-1,727	90,667	632,436	55,245
50,000 TO 499,999	1,106	1,094	473,534	480,691	17,085	50,948	439,637	37,884
500,000 TO 999,999	1,951	1,900	1,310,382	1,349,790	39,388	159,294	1,202,263	99,308
1,000,000 TO 1,999,999	763	735	967,695	1,035,415	67,722	106,646	928,769	67,912
2,000,000 TO 2,999,999	181	179	422,895	436,890	13,995	31,526	405,414	27,189
3,000,000 TO 3,999,999	84	84	400,027	296,073	-103,954	35,956	260,961	17,180
4,000,000 TO 4,999,999	30	30	135,447	131,609	-3,838	10,460	121,149	8,386
5,000,000 AND OVER	146	129	1,653,019	1,718,844	65,825	155,426	1,574,457	77,229
TOTAL	5,573,988	3,623,908	\$96,595,820	\$96,749,155	\$230,027	\$18,819,153	\$91,389,436	\$3,465,504

FOOTNOTES FOLLOW THIS SECTION

**TABLE 4C1
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns — 1987 Taxable Year**

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ¹ AGI (THOUSANDS)	CALIFORNIA ² ADJUSTMENTS (THOUSANDS)	DEDUCTIONS ³ (THOUSANDS)	TAXABLE ⁴ INCOME (THOUSANDS)	TAX ⁵ ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE ZERO	47,902	998	\$-15,090,814	\$-8,455,919	\$6,035,500	\$ 2,996,887	\$ 611	\$ 4,717
\$1 TO 1,000	134,947	—	802,404	8,849	-793,554	609,305	—	—
1,000 TO 2,000	21,908	—	58,676	32,584	-26,092	103,456	—	—
2,000 TO 3,000	28,723	744	90,151	72,167	-17,984	124,909	—	139
3,000 TO 4,000	39,449	213	168,134	139,716	-28,419	171,577	1,063	9
4,000 TO 5,000	43,072	213	234,066	196,637	-37,428	196,012	30,061	39
5,000 TO 6,000	51,632	—	313,066	286,447	-26,618	256,447	79,300	—
6,000 TO 7,000	54,661	—	382,532	356,732	-25,600	338,274	136,274	—
7,000 TO 8,000	53,011	228	380,841	394,814	13,973	232,253	179,612	9
8,000 TO 9,000	75,151	372	562,847	637,009	74,161	377,408	319,848	4
9,000 TO 10,000	72,482	213	689,954	689,954	60,842	335,906	377,336	713
10,000 TO 11,000	85,782	213	933,994	901,903	-32,091	376,388	533,818	14
11,000 TO 12,000	79,857	—	937,424	918,449	-18,975	394,722	548,978	—
12,000 TO 13,000	93,998	6,455	1,332,445	1,177,354	-155,091	491,459	745,075	617
13,000 TO 14,000	76,100	8,850	1,039,708	1,025,889	-13,819	392,525	648,296	81
14,000 TO 15,000	75,197	14,659	1,130,627	1,089,273	-41,354	354,650	736,532	249
15,000 TO 16,000	89,158	29,080	1,341,183	1,383,902	42,719	448,686	940,409	595
16,000 TO 17,000	86,639	26,328	1,480,407	1,429,650	-50,757	426,407	1,003,242	939
17,000 TO 18,000	84,336	33,243	1,483,389	1,473,123	-10,266	414,400	1,064,550	1,517
18,000 TO 19,000	89,852	55,079	1,679,896	1,660,416	-19,451	502,703	1,187,771	2,770
19,000 TO 20,000	86,434	47,263	1,641,121	1,684,283	43,163	473,509	1,223,745	3,582
20,000 TO 21,000	90,898	57,705	1,902,345	1,966,986	-36,358	502,630	1,369,027	5,267
21,000 TO 22,000	89,672	63,309	1,993,331	1,927,890	-65,471	544,404	1,406,715	6,419
22,000 TO 23,000	83,900	63,838	1,921,722	1,886,154	-35,568	478,684	1,417,162	8,595
23,000 TO 24,000	79,864	60,928	1,915,490	1,876,224	-39,266	487,429	1,411,659	10,110
24,000 TO 25,000	83,964	71,838	2,071,960	2,056,722	-15,238	497,819	1,562,418	13,767
25,000 TO 26,000	80,887	68,129	2,109,894	2,081,549	-28,345	494,392	1,573,814	14,756
26,000 TO 27,000	86,438	76,771	2,313,826	2,292,416	-21,528	528,608	1,766,900	18,555
27,000 TO 28,000	85,803	73,050	2,418,158	2,380,355	-37,803	551,368	1,808,987	20,188
28,000 TO 29,000	94,169	83,522	2,773,101	2,683,454	-89,647	629,492	2,055,887	25,095
29,000 TO 30,000	90,602	82,173	2,738,781	2,670,309	-68,472	581,235	2,089,075	28,285
30,000 TO 31,000	89,829	83,629	2,821,552	2,737,009	-84,544	645,804	2,140,960	31,709
31,000 TO 32,000	95,000	88,567	3,093,535	2,991,990	-101,574	662,254	2,334,114	34,616
32,000 TO 33,000	93,438	90,103	3,116,627	3,033,892	-82,735	608,256	2,425,636	40,732
33,000 TO 34,000	91,217	84,907	3,123,797	3,058,148	-65,652	671,322	2,392,213	40,153
34,000 TO 35,000	88,962	82,894	3,151,308	3,069,325	-81,981	674,060	2,395,265	42,769
35,000 TO 36,000	100,062	97,086	3,634,578	3,548,852	-85,726	730,077	2,819,831	55,887
36,000 TO 37,000	96,084	82,890	3,211,860	3,144,262	-67,598	660,150	2,484,112	51,364
37,000 TO 38,000	79,357	78,241	3,072,673	2,974,328	-98,345	584,402	2,389,925	50,554
38,000 TO 39,000	74,446	72,583	2,930,656	2,865,878	-64,777	633,122	2,250,528	48,514
39,000 TO 40,000	80,196	77,964	3,225,158	3,163,894	-61,265	666,092	2,498,144	56,147
40,000 TO 41,000	713,087	703,049	32,695,601	31,836,397	-761,719	6,449,103	25,516,724	713,407
41,000 TO 42,000	526,598	524,014	29,240,670	28,802,891	-437,611	5,700,907	23,101,984	632,259
42,000 TO 43,000	350,299	347,116	23,029,052	22,674,969	-354,062	4,466,386	18,226,007	498,582
43,000 TO 44,000	230,541	229,080	17,361,784	17,223,255	-138,529	3,301,950	13,921,305	689,284
44,000 TO 45,000	131,101	129,632	9,756,864	11,108,841	1,351,977	2,487,859	8,621,701	470,987
45,000 TO 46,000	87,061	86,871	8,410,007	8,328,574	-81,433	1,605,849	6,722,726	383,118
46,000 TO 47,000	150,574	149,175	18,224,743	17,957,624	-267,119	3,447,542	14,525,858	946,262
47,000 TO 48,000	50,521	49,557	8,796,628	8,673,864	-122,763	1,492,717	7,195,052	502,648
48,000 TO 49,000	42,192	41,941	9,907,702	10,181,970	273,166	1,563,240	8,636,173	662,054
49,000 TO 50,000	13,537	13,412	4,654,977	4,620,170	-34,729	638,053	4,028,458	341,522
50,000 TO 51,000	7,069	6,970	3,155,900	3,146,589	-9,386	395,852	2,753,612	228,547
51,000 TO 52,000	11,252	11,110	7,599,496	7,648,694	49,150	871,049	6,794,452	561,478
52,000 TO 53,000	4,125	3,946	5,684,929	5,647,056	-37,873	641,708	5,013,698	374,243
53,000 TO 54,000	1,004	936	2,450,161	2,442,876	-7,285	279,043	2,175,902	158,650
54,000 TO 55,000	506	472	1,916,516	1,952,371	35,855	242,172	1,510,681	97,275
55,000 TO 56,000	277	234	1,215,218	1,267,411	52,193	159,771	1,064,450	55,340
56,000 TO 57,000	982	859	14,383,015	14,067,637	-315,378	2,030,387	12,049,177	403,573
TOTAL	5,540,484	4,064,662	\$283,566,758	\$256,836,600	\$3,317,810	\$57,550,873	\$212,410,862	\$8,838,715

FOOTNOTES FOLLOW THIS SECTION

TABLE 4D1
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA' AGI (THOUSANDS)	CALIFORNIA' ADJUSTMENTS (THOUSANDS)	DEDUCTIONS? (THOUSANDS)	TAXABLE* INCOME (THOUSANDS)	TAX* ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	4,026	20	\$-1,335,323	\$-1,168,444	\$166,879	\$ 36,988	—	\$ 119
ZERO	—	—	—	—	—	—	—	—
\$1 TO 999	11,019	—	3,747	1,659	-2,088	20,032	\$ 172	—
1,000 TO 1,999	3,215	—	18,778	4,819	-13,959	6,045	25	—
2,000 TO 2,999	5,621	—	18,594	15,301	-3,294	18,400	3,912	—
3,000 TO 3,999	5,315	—	19,067	19,984	-917	9,992	9,075	—
4,000 TO 4,999	4,709	—	22,808	20,989	-1,820	8,854	12,135	—
5,000 TO 5,999	4,694	—	24,820	25,390	-570	8,825	16,565	—
6,000 TO 6,999	4,631	3,020	32,854	30,285	-2,569	8,707	21,579	12
7,000 TO 7,999	7,000	2,660	56,864	56,864	-14,326	18,394	39,276	36
8,000 TO 8,999	6,440	4,210	60,911	64,853	-6,058	12,107	42,748	117
9,000 TO 9,999	6,251	4,524	61,766	59,779	-1,988	16,665	43,963	212
10,000 TO 10,999	4,017	2,655	42,933	42,564	-369	9,602	32,982	164
11,000 TO 11,999	9,173	7,067	112,273	105,918	-6,355	23,454	82,464	735
12,000 TO 12,999	5,906	4,787	76,370	73,414	-2,956	17,195	56,219	645
13,000 TO 13,999	7,483	5,872	111,319	101,302	-10,017	20,335	80,968	1,028
14,000 TO 14,999	2,741	2,003	45,472	40,459	-5,013	6,284	34,175	341
15,000 TO 15,999	6,307	5,935	97,060	97,060	-294	20,156	77,530	1,265
16,000 TO 16,999	2,749	2,749	48,181	45,711	-2,471	7,887	37,823	767
17,000 TO 17,999	4,545	4,545	80,500	79,830	-670	8,545	71,285	1,381
18,000 TO 18,999	3,794	3,794	74,521	70,281	-4,240	14,813	1,228	1,228
19,000 TO 19,999	3,891	3,526	93,989	76,282	-17,707	10,564	65,718	1,052
20,000 TO 20,999	5,444	5,444	124,758	112,313	-12,445	17,034	95,270	2,499
21,000 TO 21,999	3,314	2,949	72,419	70,523	-1,897	12,932	57,591	1,378
22,000 TO 22,999	3,661	3,661	59,988	82,072	22,084	17,273	64,799	1,792
23,000 TO 23,999	2,210	1,838	53,446	52,276	-1,170	9,107	43,169	1,217
24,000 TO 24,999	1,593	1,221	39,334	38,856	-478	13,494	25,361	810
25,000 TO 25,999	1,238	1,238	32,018	31,484	-534	4,058	27,426	849
26,000 TO 26,999	1,080	1,080	28,833	28,751	-82	8,265	20,486	893
27,000 TO 27,999	2,402	2,402	66,323	66,190	-133	10,092	56,098	2,024
28,000 TO 28,999	851	851	24,617	24,617	-200	2,571	21,846	956
29,000 TO 29,999	2,796	2,796	83,218	82,735	-483	15,231	67,504	2,902
30,000 TO 30,999	2,012	1,640	50,751	61,556	10,808	19,695	41,863	1,791
31,000 TO 31,999	1,040	1,040	35,990	32,677	-3,313	2,715	29,962	934
32,000 TO 32,999	1,967	1,967	64,209	63,965	-244	17,872	46,093	1,915
33,000 TO 33,999	2,171	1,806	72,531	72,531	-892	15,002	57,529	2,101
34,000 TO 34,999	2,337	2,337	92,828	80,927	-11,901	22,340	58,587	2,629
35,000 TO 35,999	1,900	1,900	67,965	67,476	-489	9,019	58,457	2,268
36,000 TO 36,999	1,792	1,792	66,417	65,845	-572	12,243	53,602	2,611
37,000 TO 37,999	864	864	32,532	32,532	-87	11,068	21,463	472
38,000 TO 38,999	950	950	36,921	36,659	-262	9,078	27,581	1,097
39,000 TO 39,999	1,828	1,828	73,320	72,608	-712	11,166	61,441	3,141
40,000 TO 40,999	4,214	4,214	192,951	185,623	-7,329	33,802	151,821	8,267
50,000 TO 59,999	2,500	2,135	131,179	136,045	4,866	31,593	104,453	2,747
60,000 TO 69,999	1,587	1,587	96,238	103,140	6,902	14,657	88,484	5,510
70,000 TO 79,999	1,647	1,647	127,858	128,385	-1,472	25,638	100,747	7,332
80,000 TO 89,999	796	796	25,982	67,872	41,890	38,789	29,083	1,664
90,000 TO 99,999	213	213	20,605	20,577	-29	1,983	18,594	1,469
100,000 TO 149,999	1,018	1,000	132,337	118,913	-13,425	20,000	100,502	8,119
150,000 TO 199,999	616	512	256,585	108,664	-147,921	52,762	81,591	5,716
200,000 TO 299,999	382	373	103,991	96,584	-7,406	10,705	85,879	6,447
300,000 TO 399,999	187	186	80,587	64,743	-16,013	7,407	57,336	4,993
400,000 TO 499,999	98	97	37,648	43,397	5,749	7,175	36,689	3,098
500,000 TO 999,999	225	224	157,263	159,547	2,284	14,100	145,835	11,057
1,000,000 TO 1,999,999	78	78	109,255	107,537	-1,719	17,460	90,077	7,125
2,000,000 TO 2,999,999	59	50	148,866	144,013	-5,852	7,562	136,451	8,038
3,000,000 TO 3,999,999	13	13	50,394	41,462	-8,932	4,585	40,877	1,123
4,000,000 TO 4,999,999	9	9	39,468	40,903	1,435	5,071	35,831	3,351
5,000,000 AND OVER	27	26	450,588	450,067	-521	22,858	427,209	20,534
TOTAL	169,448	110,143	\$3,125,858	\$3,045,676	\$-80,147	\$856,240	\$3,451,066	\$150,351

FOOTNOTES FOLLOW THIS SECTION

TABLE 4E1
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ¹ AGI (THOUSANDS)	CALIFORNIA ³ ADJUSTMENTS (THOUSANDS)	DEDUCTIONS ² (THOUSANDS)	TAXABLE ⁴ INCOME (THOUSANDS)	TAX ⁵ ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE ZERO	4,035	4	\$ -134,605	\$ -111,880	\$ 22,746	\$ 27,781	—	\$ 9
\$1 TO 999	48,108	—	11,738	4,878	-6,859	185,039	—	—
1,000 TO 1,999	21,042	—	39,851	32,942	-6,909	60,972	—	—
2,000 TO 2,999	31,908	—	101,822	79,631	-21,991	128,812	—	—
3,000 TO 3,999	35,036	—	126,280	118,979	-7,301	136,463	425	—
4,000 TO 4,999	38,682	—	186,279	173,459	-12,820	146,156	27,907	—
5,000 TO 5,999	55,999	—	304,830	304,830	179,852	241,508	93,443	—
6,000 TO 6,999	47,419	372	318,526	309,007	-9,519	190,860	125,881	8
7,000 TO 7,999	57,324	372	448,177	430,267	-15,910	223,913	210,235	1
8,000 TO 8,999	53,494	—	460,053	454,165	-5,888	212,101	243,657	—
9,000 TO 9,999	55,720	—	536,257	528,387	-7,890	225,478	309,175	—
10,000 TO 10,999	44,461	372	475,157	466,665	-8,492	182,385	288,627	6
11,000 TO 11,999	56,102	—	648,093	642,909	-5,183	228,353	415,454	—
12,000 TO 12,999	47,789	9,282	611,785	599,214	-12,572	180,357	409,856	47
13,000 TO 13,999	47,920	12,999	661,296	645,494	-15,802	205,876	443,153	258
14,000 TO 14,999	49,491	20,372	724,799	717,023	-7,776	200,165	516,858	483
15,000 TO 15,999	39,694	20,372	618,828	615,712	-3,115	163,985	451,960	902
16,000 TO 16,999	40,302	20,236	676,185	666,205	-9,981	176,570	489,635	1,212
17,000 TO 17,999	38,411	21,569	684,305	671,422	-12,882	192,368	482,733	1,287
18,000 TO 18,999	40,989	22,411	768,844	758,182	-10,662	177,752	580,431	1,777
19,000 TO 19,999	34,797	19,572	688,891	677,721	-11,169	160,331	517,391	1,840
20,000 TO 20,999	31,209	18,683	647,198	638,645	-8,553	147,349	491,296	1,977
21,000 TO 21,999	26,543	21,587	574,231	568,511	-5,719	130,301	436,211	2,513
22,000 TO 22,999	29,193	21,768	662,165	658,111	-4,126	138,508	519,579	3,345
23,000 TO 23,999	26,534	24,302	625,218	622,543	-2,675	135,894	486,680	4,108
24,000 TO 24,999	31,608	28,758	788,474	772,864	-15,610	176,511	604,057	6,455
25,000 TO 25,999	25,930	23,327	667,611	660,582	-7,029	152,132	508,449	5,979
26,000 TO 26,999	18,795	18,051	504,728	499,038	-5,690	91,997	407,041	4,998
27,000 TO 27,999	21,601	20,857	604,825	594,491	-10,335	124,597	469,893	6,522
28,000 TO 28,999	24,099	22,860	695,968	686,976	-8,993	136,971	550,004	8,371
29,000 TO 29,999	12,874	12,502	384,716	379,509	-5,207	76,934	302,575	5,367
30,000 TO 30,999	20,590	20,218	641,124	628,051	-13,072	138,571	489,480	6,883
31,000 TO 31,999	16,081	15,709	486,199	486,199	19,761	102,065	403,895	7,893
32,000 TO 32,999	15,455	14,339	512,189	502,301	-9,888	112,025	400,276	8,482
33,000 TO 33,999	16,250	16,250	552,863	544,190	-8,673	112,498	431,692	9,604
34,000 TO 34,999	15,513	14,646	542,413	535,241	-7,173	121,119	414,122	8,923
35,000 TO 35,999	8,725	8,725	329,730	309,984	-19,747	59,462	250,522	6,332
36,000 TO 36,999	12,500	11,543	448,429	448,346	-8,221	122,096	334,647	8,511
37,000 TO 37,999	11,835	11,263	443,903	436,181	-7,722	93,720	342,481	9,474
38,000 TO 38,999	8,657	8,285	337,100	333,156	-3,944	74,483	258,673	7,247
39,000 TO 39,999	6,786	6,786	269,196	267,834	-1,362	57,994	209,840	6,271
40,000 TO 40,999	45,919	45,175	2,062,226	2,030,044	-32,183	425,271	1,604,773	59,117
50,000 TO 59,999	17,270	17,270	1,006,592	938,761	-67,831	217,422	721,339	33,113
60,000 TO 69,999	8,608	8,608	531,576	557,538	25,962	137,577	421,445	23,021
70,000 TO 79,999	1,230	1,230	92,703	92,137	-566	15,398	76,740	3,486
80,000 TO 89,999	3,083	3,083	267,170	257,656	-9,513	73,277	184,379	11,242
90,000 TO 99,999	426	426	40,519	39,981	-538	6,020	33,961	2,332
100,000 TO 149,999	4,055	4,018	482,673	481,643	-1,030	93,796	387,899	27,435
150,000 TO 199,999	1,849	1,764	378,378	317,565	-60,812	60,178	257,388	18,488
200,000 TO 299,999	1,007	1,001	246,809	244,159	-2,650	27,700	216,495	19,221
300,000 TO 399,999	460	459	161,366	157,467	-3,904	24,603	132,863	11,350
400,000 TO 499,999	238	228	102,086	105,970	3,884	13,667	92,303	7,695
500,000 TO 999,999	344	341	235,843	229,595	-6,248	26,818	202,976	16,085
1,000,000 TO 1,999,999	160	141	203,853	222,827	18,775	30,856	191,772	13,815
2,000,000 TO 2,999,999	39	39	96,601	93,201	-3,400	7,667	85,534	7,108
3,000,000 TO 3,999,999	12	12	42,521	42,050	-471	2,648	39,403	3,614
4,000,000 TO 4,999,999	18	10	67,472	85,968	18,496	8,504	77,464	986
5,000,000 AND OVER	17	17	142,317	138,223	-4,094	8,694	129,530	11,870
TOTAL	1,354,497	564,794	\$25,670,326	\$25,412,311	\$-250,224	\$7,153,196	\$18,776,478	\$409,161

FOOTNOTES FOLLOW THIS SECTION

TABLE 4F1
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse — 1987 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ¹ AGI (THOUSANDS)	CALIFORNIA ² ADJUSTMENTS (THOUSANDS)	DEDUCTIONS ³ (THOUSANDS)	TAXABLE ⁴ INCOME (THOUSANDS)	TAX ⁵ ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	394	—	\$ -6,908	\$ -7,259	\$ -351	\$ 7,232	—	—
ZERO	2,478	—	2	2	—	9,317	—	—
\$1 TO 1,999	372	—	890	890	—	1,398	—	—
2,000 TO 2,999	—	—	—	—	—	—	—	—
3,000 TO 3,999	—	—	—	—	—	—	—	—
4,000 TO 4,999	—	—	—	—	—	—	—	—
5,000 TO 5,999	744	—	4,831	4,831	—	2,797	—	—
6,000 TO 6,999	372	—	2,711	2,680	-31	1,398	\$ 2,034	—
7,000 TO 7,999	—	—	—	—	—	—	1,282	—
8,000 TO 8,999	744	—	7,333	7,333	—	6,308	2,302	—
9,000 TO 9,999	—	—	—	—	—	—	—	—
10,000 TO 10,999	—	—	—	—	—	—	—	—
11,000 TO 11,999	—	—	—	—	—	—	—	—
12,000 TO 12,999	372	—	4,657	4,608	-49	3,391	1,217	—
13,000 TO 13,999	—	—	—	—	—	—	—	—
14,000 TO 14,999	372	—	20,979	5,366	-15,613	12,085	—	—
15,000 TO 15,999	—	—	—	—	—	—	—	—
16,000 TO 16,999	—	—	—	—	—	—	—	—
17,000 TO 17,999	372	—	6,779	6,641	-138	2,623	4,018	—
18,000 TO 18,999	372	—	7,021	6,718	-303	2,670	4,048	—
19,000 TO 19,999	—	—	—	—	—	—	—	—
20,000 TO 20,999	—	—	—	—	—	—	—	—
21,000 TO 21,999	585	585	12,729	12,648	-81	2,199	10,449	\$ 64
22,000 TO 22,999	—	—	—	—	—	—	—	—
23,000 TO 23,999	372	372	8,838	8,815	-24	1,398	7,416	64
24,000 TO 24,999	—	—	—	—	—	—	—	—
25,000 TO 25,999	372	372	9,456	9,456	—	2,441	7,015	49
26,000 TO 26,999	—	—	—	—	—	—	—	—
27,000 TO 27,999	264	264	8,072	7,324	-748	994	6,329	88
28,000 TO 28,999	—	—	—	—	—	—	—	—
29,000 TO 29,999	372	372	11,335	11,105	-230	4,286	6,819	60
30,000 TO 30,999	372	372	13,049	11,349	-1,700	1,398	9,950	167
31,000 TO 31,999	—	—	—	—	—	—	—	—
32,000 TO 32,999	—	—	—	—	—	—	—	—
33,000 TO 33,999	—	—	—	—	—	—	—	—
34,000 TO 34,999	—	—	—	—	—	—	—	—
35,000 TO 35,999	—	—	—	—	—	—	—	—
36,000 TO 36,999	372	372	14,545	13,656	-889	7,359	6,297	23
37,000 TO 37,999	—	—	—	—	—	—	—	—
38,000 TO 38,999	—	—	—	—	—	—	—	—
39,000 TO 39,999	—	—	—	—	—	—	—	—
40,000 TO 49,999	1,116	1,116	53,251	50,770	-2,481	12,131	38,639	952
50,000 TO 59,999	—	—	—	—	—	—	—	—
60,000 TO 69,999	372	372	19,733	24,989	5,256	7,398	17,591	347
70,000 TO 79,999	426	426	32,454	32,083	-370	3,908	28,176	1,557
80,000 TO 89,999	—	—	—	—	—	—	—	—
90,000 TO 99,999	—	—	—	—	—	—	—	—
100,000 TO 149,999	72	72	8,219	8,132	-87	1,263	6,849	454
150,000 TO 199,999	54	54	9,170	9,827	157	2,993	6,334	437
200,000 TO 299,999	54	54	14,010	13,835	-176	1,585	12,249	1,000
300,000 TO 399,999	16	16	3,337	5,505	2,167	773	4,731	384
400,000 TO 499,999	8	8	3,640	3,738	98	502	3,236	282
500,000 TO 999,999	6	6	3,443	3,615	171	595	3,020	275
1,000,000 TO 1,999,999	10	10	16,984	15,624	-1,359	5,931	9,694	290
2,000,000 TO 2,999,999	*	*	1,469	2,135	666	6	2,129	196
3,000,000 TO 3,999,999	*	*	1,047	3,236	2,189	41	3,194	291
4,000,000 TO 4,999,999	*	*	—	—	—	—	—	—
5,000,000 AND OVER	*	*	-59,444	5,521	64,965	1,315	4,207	1,426
TOTAL	11,438	4,846	\$233,622	\$284,665	\$51,039	\$107,755	\$209,225	\$8,408

FOOTNOTES FOLLOW THIS SECTION

TABLE 5†
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1987 Taxable Year

MAJOR INDUSTRY GROUP	DOLLARS IN THOUSANDS			
	BUSINESS AND PROFESSIONAL*			
	NET PROFIT		NET LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT
AGRICULTURE, FORESTRY, AND FISHING	29,806	\$ 329,853	17,613	\$ 573,174
MINING	2,519	123,214	4,977	199,200
CONSTRUCTION	138,346	1,963,570	25,084	345,999
MANUFACTURING	30,093	520,506	14,322	119,364
SERVICES**	594,452	9,619,868	191,266	1,373,122
PROFESSIONAL	105,067	4,054,411	43,224	421,753
PERSONAL	161,277	1,141,736	45,330	153,207
BUSINESS	160,617	2,103,568	59,365	317,135
OTHER	167,491	2,320,153	43,347	481,027
TRADE	160,199	2,288,664	111,714	661,383
FINANCE, INSURANCE, AND REAL ESTATE	135,288	3,181,406	42,946	581,537
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES ...	36,763	537,696	14,209	139,798
NATURE OF BUSINESS NOT ALLOCABLE	180,296	2,883,765	83,569	564,065
TOTALS	1,307,762	\$21,448,542	505,700	\$4,557,642

FOOTNOTES FOLLOW THIS SECTION

TABLE 6†
State of California
Personal Income Tax Statistics
COMPARISON BY COUNTY
1987 Taxable Year

COUNTY	Population# July 1, 1987	ALL RETURNS-TAXABLE AND NONTAXABLE				JOINT RETURNS			Tax Assessed (Thousands)
		Number of Returns	Adjusted Gross Income (Thousands)	Median		Number of Returns	Median		
				Income	Rank		Income	Rank	
ALAMEDA	1,227,400	531,994	\$ 15,743,682	\$21,973	8	210,608	\$40,543	6	\$ 520,286
ALPINE	1,200	232	5,308	19,077	19	112	29,500	27	109
AMADOR	25,400	10,228	249,729	19,157	18	5,994	28,153	32	6,364
BUTTE	169,300	62,090	1,060,444	14,778	51	31,335	24,449	46	33,715
CALAVERAS	29,600	9,624	229,421	18,282	27	5,723	26,271	40	5,745
COLUSA	14,800	5,909	123,826	14,703	52	3,186	22,513	54	3,700
CONTRA COSTA	743,900	318,436	11,548,681	26,117	1	151,252	45,270	2	425,593
DEL NORTE	19,400	6,569	121,629	13,850	55	3,572	23,754	49	2,576
EL DORADO	113,200	42,151	1,116,111	19,845	14	23,259	30,887	20	30,811
FRESNO	596,800	225,092	4,967,665	14,689	53	108,550	26,013	41	137,870
GLENN	23,000	8,586	172,585	14,984	50	4,693	23,307	50	4,054
HUMBOLDT	113,700	43,592	953,613	15,926	43	21,178	28,077	33	25,530
IMPERIAL	109,200	35,897	679,813	12,421	58	20,619	17,898	58	16,093
INYO	18,000	7,476	168,858	17,660	31	3,860	27,939	34	4,401
KERN	504,800	175,640	4,171,279	17,178	34	90,659	29,019	28	110,617
KINGS	87,900	26,644	555,912	15,797	44	14,397	25,407	43	13,128
LAKE	50,800	16,984	338,599	15,778	45	9,425	22,038	56	7,550
LASSEN	26,500	8,053	187,985	19,583	16	4,671	28,646	29	4,437
LOS ANGELES	8,484,500	3,332,835	99,557,621	18,714	23	1,303,264	33,878	14	3,665,706
MADERA	80,100	26,706	569,232	15,574	47	15,290	24,719	45	13,433
MARIN	227,700	95,187	4,188,093	25,696	2	37,175	50,508	1	197,015
MARIPOSA	14,000	5,041	107,958	16,126	39	2,681	24,967	44	2,521
MENDOCINO	75,000	29,604	642,199	15,975	42	14,755	26,710	36	16,982
MERCED	166,200	53,692	1,076,218	14,518	54	28,442	23,248	51	25,778
MODOC	9,300	2,841	55,443	16,066	40	1,654	23,184	52	1,271
MONO	9,200	3,529	81,739	17,168	35	1,471	30,347	22	2,168
MONTEREY	343,100	116,888	3,142,490	17,956	28	54,900	29,854	26	98,404
NAPA	105,200	42,570	1,242,976	21,054	10	20,639	35,032	11	40,201
NEVADA	73,800	26,133	666,133	19,034	20	14,799	28,293	30	18,097
ORANGE	2,216,800	982,342	33,055,827	22,580	7	433,577	42,841	5	1,186,911
PLACER	148,400	64,345	1,894,313	21,776	9	34,998	35,595	9	56,695
PLUMAS	19,800	6,934	154,579	17,889	29	4,002	27,165	35	3,607
RIVERSIDE	915,400	333,191	8,811,236	18,885	21	173,461	30,812	21	244,541
SACRAMENTO	947,400	392,616	10,359,786	20,039	13	172,837	34,871	12	300,654
SAN BENITO	33,200	12,453	305,181	16,922	36	6,433	29,941	25	8,258
SAN BERNARDINO	1,202,000	417,711	11,063,501	20,548	11	214,223	33,576	16	287,790
SAN DIEGO	2,288,300	903,367	25,404,140	19,397	17	403,146	33,816	15	803,386
SAN FRANCISCO	741,600	362,730	10,361,644	18,827	22	100,030	31,698	19	419,972
SAN JOAQUIN	444,300	165,006	3,927,259	17,263	32	80,955	30,336	23	109,670
SAN LUIS OBISPO	201,900	74,188	1,854,098	18,382	26	36,956	30,182	24	50,576
SAN MATEO	623,500	265,061	10,995,158	25,387	3	121,285	44,822	4	455,994
SANTA BARBARA	342,900	140,022	4,239,032	19,706	15	62,218	34,537	13	149,429
SANTA CLARA	1,421,600	643,029	22,308,784	25,137	4	272,694	45,269	3	831,353
SANTA CRUZ	222,900	96,353	2,615,430	18,421	25	41,625	32,970	17	63,598
SHASTA	135,400	51,906	1,165,241	15,989	41	28,259	26,453	39	30,162
SIERRA	3,400	1,171	26,063	18,489	24	659	26,568	38	617
SISKIYOU	42,900	15,992	320,772	15,544	48	8,858	23,792	48	7,533
SOLANO	298,000	112,764	3,208,280	23,485	5	57,416	37,879	8	85,957
SONOMA	354,500	154,826	4,335,715	20,464	12	71,266	35,549	10	134,737
STANISLAUS	326,800	125,583	2,941,165	16,619	38	63,801	28,287	31	81,297
SUTTER	60,300	21,897	487,621	15,693	46	11,904	25,558	42	12,982
TEHAMA	45,900	14,733	291,736	15,443	49	8,320	23,123	53	6,591
TRINITY	13,600	4,260	67,941	16,636	37	2,500	24,265	47	1,890
TULARE	291,500	95,815	1,914,452	13,530	56	51,974	22,094	55	46,477
TUOLUMNE	44,800	16,934	387,566	17,719	30	9,443	26,677	37	9,483
VENTURA	628,100	253,269	7,982,988	22,691	6	126,601	39,550	7	253,052
YOLO	129,000	51,568	1,342,219	17,207	33	23,164	32,204	18	39,364
YUBA	55,700	17,347	304,951	13,383	57	9,199	20,986	57	6,059
UNALLOCATED*	-	149,900	3,757,508	15,677	-	58,578	33,824	-	109,351
RESIDENT OUT OF STATE†	-	98,749	3,437,800	18,353	-	38,573	32,232	-	150,002
NONRESIDENT	-	225,326	16,084,504	27,344	-	129,125	39,910	-	163,100
TOTALS:									
58 COUNTIES	27,662,900	11,087,636	\$325,871,920	-	-	4,839,977	-	-	\$11,142,790
ALL		11,561,611	\$349,151,532	\$19,900	-	5,066,253	\$34,795	-	\$11,565,243

Table 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	ALAMEDA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,890	1,036	576	73	1,296	\$ -73,789	\$ 84
\$1 UNDER \$2,000	36,717	4,208	21,445	517	7,197	19,474	75
2,000 UNDER 4,000	22,353	1,494	6,758	689	3,925	67,183	16
4,000 UNDER 6,000	23,863	2,216	8,539	326	4,996	119,152	7
6,000 UNDER 8,000	24,415	3,028	9,613	12,000	6,368	170,721	115
8,000 UNDER 10,000	23,821	3,902	10,092	14,514	7,607	214,176	611
10,000 UNDER 12,000	23,451	4,519	10,608	14,923	9,034	257,904	1,427
12,000 UNDER 14,000	22,834	4,926	10,650	15,637	9,634	296,744	2,384
14,000 UNDER 16,000	22,385	4,993	11,015	16,499	10,300	335,615	3,408
16,000 UNDER 18,000	22,158	5,292	11,360	17,318	10,851	376,535	4,668
18,000 UNDER 20,000	21,444	5,369	11,150	18,182	10,976	407,224	5,985
20,000 UNDER 22,000	20,416	5,489	10,544	18,107	11,130	428,526	7,125
22,000 UNDER 24,000	19,301	5,767	9,843	17,818	11,056	443,676	8,406
24,000 UNDER 26,000	17,865	5,786	8,918	16,759	10,770	446,434	9,323
26,000 UNDER 28,000	16,780	5,992	7,982	16,077	10,770	452,917	10,221
28,000 UNDER 30,000	15,898	6,254	7,194	15,338	10,847	460,770	11,022
30,000 UNDER 32,000	14,830	6,341	6,424	14,435	10,443	459,484	11,627
32,000 UNDER 34,000	14,014	6,634	5,720	13,717	10,552	462,330	12,182
34,000 UNDER 36,000	13,200	6,801	5,105	12,985	10,144	461,851	12,628
36,000 UNDER 38,000	12,217	6,847	4,272	12,038	9,929	451,814	12,446
38,000 UNDER 40,000	10,892	6,639	3,561	10,741	9,659	424,658	11,956
40,000 UNDER 45,000	23,912	16,315	6,970	23,697	22,415	1,014,071	29,089
45,000 UNDER 50,000	20,080	15,349	4,820	19,974	20,174	952,320	29,412
50,000 UNDER 75,000	58,072	50,302	8,560	57,902	61,598	3,498,167	126,433
75,000 UNDER 100,000	16,388	14,672	1,207	16,338	17,040	1,391,369	64,491
100,000 AND OVER	11,998	10,437	503	11,959	12,664	2,204,356	145,145
TOTALS	531,994	210,608	203,429	388,563	321,375	\$15,743,682	\$520,286

Adjusted Gross Income Class	ALPINE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT							
\$1 UNDER \$2,000							
2,000 UNDER 4,000							
4,000 UNDER 6,000	60	10	18	11	17	\$ 274	\$ —
6,000 UNDER 8,000							
8,000 UNDER 10,000							
10,000 UNDER 12,000							
12,000 UNDER 14,000							
14,000 UNDER 16,000	62	25	17	36	37	915	6
16,000 UNDER 18,000							
18,000 UNDER 20,000							
20,000 UNDER 22,000							
22,000 UNDER 24,000							
24,000 UNDER 26,000	44	29	8*	39	30	1,093	14
26,000 UNDER 28,000							
28,000 UNDER 30,000							
30,000 UNDER 32,000							
32,000 UNDER 34,000							
34,000 UNDER 36,000	30	25	10	29	23	1,047	21
36,000 UNDER 38,000							
38,000 UNDER 40,000							
40,000 UNDER 45,000							
45,000 UNDER 50,000							
50,000 UNDER 75,000	36	33	9*	35	33	1,979	68
75,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	232	122	62	150	140	\$5,308	\$109

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	AMADOR						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	108	69	14	*	62	\$-1,211	\$ 1
\$1 UNDER \$2,000	678	137	396	*	104	347	+
2,000 UNDER 4,000	473	97	127	10	105	1,414	+
4,000 UNDER 6,000	532	113	166	*	110	2,665	+
6,000 UNDER 8,000	586	161	181	202	174	4,114	3
8,000 UNDER 10,000	553	210	184	248	135	4,970	9
10,000 UNDER 12,000	523	241	155	221	170	5,769	18
12,000 UNDER 14,000	488	235	146	238	180	6,333	31
14,000 UNDER 16,000	467	242	144	269	196	6,998	44
16,000 UNDER 18,000	428	258	135	291	165	7,266	53
18,000 UNDER 20,000	423	252	105	350	209	8,034	74
20,000 UNDER 22,000	375	249	109	328	211	7,890	78
22,000 UNDER 24,000	376	241	112	341	230	8,629	112
24,000 UNDER 26,000	360	238	102	342	223	9,009	139
26,000 UNDER 28,000	339	235	80	321	241	9,159	146
28,000 UNDER 30,000	342	248	93	334	272	9,906	180
30,000 UNDER 32,000	294	236	71	291	231	9,103	160
32,000 UNDER 34,000	295	245	66	289	250	9,726	189
34,000 UNDER 36,000	275	235	57	273	244	9,623	202
36,000 UNDER 38,000	247	206	59	245	241	9,154	211
38,000 UNDER 40,000	218	179	37	216	239	8,492	206
40,000 UNDER 45,000	495	440	73	493	485	21,014	541
45,000 UNDER 50,000	347	313	53	343	336	16,395	483
50,000 UNDER 75,000	726	675	71	723	740	43,099	1,640
75,000 UNDER 100,000	153	134	*	153	106	12,930	648
100,000 AND OVER	127	105	*	127	64	18,901	1,196
TOTALS	10,228	5,994	2,754	6,666	5,723	\$249,729	\$6,364

Adjusted Gross Income Class	BUTTE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	532	314	70	*	289	\$-259,626	\$ 1
\$1 UNDER \$2,000	6,308	1,267	4,368	*	1,570	2,947	+
2,000 UNDER 4,000	3,828	556	1,597	95	966	11,800	1
4,000 UNDER 6,000	4,087	792	1,800	62	1,256	20,446	1
6,000 UNDER 8,000	4,194	1,071	1,909	1,646	1,415	29,343	15
8,000 UNDER 10,000	3,890	1,264	1,659	1,865	1,550	34,974	73
10,000 UNDER 12,000	3,624	1,460	1,512	1,728	1,606	39,881	158
12,000 UNDER 14,000	3,378	1,510	1,410	1,783	1,642	43,778	243
14,000 UNDER 16,000	3,094	1,522	1,259	1,865	1,636	46,317	305
16,000 UNDER 18,000	2,705	1,422	1,055	1,851	1,589	45,885	371
18,000 UNDER 20,000	2,600	1,467	1,005	2,095	1,739	49,372	469
20,000 UNDER 22,000	2,321	1,375	854	2,020	1,591	48,747	539
22,000 UNDER 24,000	2,068	1,346	688	1,867	1,525	47,505	589
24,000 UNDER 26,000	1,923	1,343	613	1,806	1,488	48,054	659
26,000 UNDER 28,000	1,788	1,265	518	1,702	1,544	48,254	749
28,000 UNDER 30,000	1,555	1,170	425	1,513	1,272	45,096	748
30,000 UNDER 32,000	1,498	1,139	371	1,465	1,346	46,415	848
32,000 UNDER 34,000	1,439	1,132	344	1,423	1,281	47,441	939
34,000 UNDER 36,000	1,196	971	235	1,186	1,145	41,850	871
36,000 UNDER 38,000	1,112	953	205	1,101	1,150	41,107	880
38,000 UNDER 40,000	974	837	165	967	966	37,973	880
40,000 UNDER 45,000	2,014	1,759	322	2,001	2,163	85,267	2,161
45,000 UNDER 50,000	1,468	1,330	160	1,460	1,599	69,561	1,967
50,000 UNDER 75,000	3,108	2,843	250	3,099	3,352	183,449	6,780
75,000 UNDER 100,000	696	624	26	691	750	58,870	2,926
100,000 AND OVER	690	603	30	690	781	145,938	10,542
TOTALS	62,090	31,335	22,850	36,047	37,211	\$1,060,444	\$33,715

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	CALAVERAS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	97	62	12	*	51	\$ -1,027	+
\$1 UNDER \$2,000	660	169	354	*	138	364	+
2,000 UNDER 4,000	454	80	123	18	118	1,354	+
4,000 UNDER 6,000	508	138	148	*	141	2,524	+
6,000 UNDER 8,000	561	177	189	187	171	3,901	\$ 2
8,000 UNDER 10,000	569	213	180	225	199	5,112	9
10,000 UNDER 12,000	526	256	168	206	191	5,768	16
12,000 UNDER 14,000	500	254	159	244	218	6,486	30
14,000 UNDER 16,000	477	260	159	282	194	7,151	44
16,000 UNDER 18,000	402	245	106	255	197	6,846	45
18,000 UNDER 20,000	411	249	127	338	194	7,818	72
20,000 UNDER 22,000	379	244	122	321	217	7,956	84
22,000 UNDER 24,000	340	221	109	307	210	7,816	96
24,000 UNDER 26,000	342	264	88	322	229	8,550	112
26,000 UNDER 28,000	303	218	75	292	211	8,184	129
28,000 UNDER 30,000	258	197	69	246	244	7,473	123
30,000 UNDER 32,000	263	206	67	259	224	8,145	146
32,000 UNDER 34,000	263	215	59	260	201	8,681	171
34,000 UNDER 36,000	222	186	34	220	179	7,761	166
36,000 UNDER 38,000	199	163	50	198	191	7,354	162
38,000 UNDER 40,000	207	175	48	205	178	8,075	199
40,000 UNDER 45,000	436	377	75	432	420	18,513	484
45,000 UNDER 50,000	334	307	52	333	331	15,836	457
50,000 UNDER 75,000	688	638	96	686	641	40,582	1,525
75,000 UNDER 100,000	134	127	*	134	112	11,299	563
100,000 AND OVER	91	82	*	90	55	16,899	1,108
TOTALS	9,624	5,723	2,684	6,068	5,455	\$229,421	\$5,745

Adjusted Gross Income Class	COLUSA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	132	89	11	*	96	\$ -4,502	\$ 8
\$1 UNDER \$2,000	450	94	252	*	115	266	2
2,000 UNDER 4,000	331	52	73	11	99	1,012	+
4,000 UNDER 6,000	424	88	145	*	271	2,112	+
6,000 UNDER 8,000	390	123	124	148	347	2,719	1
8,000 UNDER 10,000	391	156	138	169	421	3,518	7
10,000 UNDER 12,000	409	171	153	180	464	4,488	16
12,000 UNDER 14,000	315	158	120	150	387	4,077	20
14,000 UNDER 16,000	320	170	119	171	370	4,776	31
16,000 UNDER 18,000	312	186	117	183	438	5,317	39
18,000 UNDER 20,000	242	142	82	174	279	4,598	45
20,000 UNDER 22,000	197	125	70	154	202	4,112	43
22,000 UNDER 24,000	201	152	67	180	236	4,619	52
24,000 UNDER 26,000	181	128	57	155	247	4,522	56
26,000 UNDER 28,000	143	102	44	138	134	3,858	67
28,000 UNDER 30,000	135	98	36	132	119	3,913	77
30,000 UNDER 32,000	138	111	29	135	142	4,273	80
32,000 UNDER 34,000	126	108	29	125	132	4,155	81
34,000 UNDER 36,000	100	87	22	99	110	3,490	75
36,000 UNDER 38,000	100	86	23	100	121	3,693	87
38,000 UNDER 40,000	79	65	13	79	100	3,077	78
40,000 UNDER 45,000	176	160	37	176	223	7,461	194
45,000 UNDER 50,000	145	129	22	145	165	6,896	219
50,000 UNDER 75,000	316	274	29	314	316	18,839	808
75,000 UNDER 100,000	74	61	*	73	64	6,287	356
100,000 AND OVER	82	71	*	81	70	16,250	1,258
TOTALS	5,909	3,186	1,617	3,282	5,668	\$123,826	\$3,700

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	CONTRA COSTA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,827	894	280	55	1,149	\$ -118,175	\$ 112
\$1 UNDER \$2,000	18,942	1,953	8,844	340	3,301	12,249	9
2,000 UNDER 4,000	13,040	892	2,639	519	1,953	38,876	14
4,000 UNDER 6,000	12,790	1,302	3,590	152	2,674	63,869	7
6,000 UNDER 8,000	12,491	1,715	3,977	6,044	3,224	87,271	68
8,000 UNDER 10,000	12,072	2,249	4,258	7,120	3,787	106,527	305
10,000 UNDER 12,000	11,868	2,646	4,146	7,285	4,247	130,519	695
12,000 UNDER 14,000	11,661	2,992	4,560	7,600	4,703	151,448	1,143
14,000 UNDER 16,000	11,431	3,015	4,627	8,108	4,617	171,438	1,652
16,000 UNDER 18,000	11,099	3,055	4,762	8,529	5,042	186,596	2,245
18,000 UNDER 20,000	10,856	3,143	4,632	9,109	5,105	206,229	2,906
20,000 UNDER 22,000	10,884	3,418	4,696	9,568	5,492	226,497	3,662
22,000 UNDER 24,000	10,101	3,465	4,267	9,148	5,569	232,187	4,077
24,000 UNDER 26,000	9,619	3,606	3,920	8,891	5,588	240,411	4,663
26,000 UNDER 28,000	9,188	3,729	3,610	8,662	5,603	248,010	5,288
28,000 UNDER 30,000	8,734	3,839	3,275	8,361	5,738	253,254	5,692
30,000 UNDER 32,000	8,662	4,116	2,992	8,345	6,146	268,485	6,274
32,000 UNDER 34,000	8,227	4,232	2,601	7,998	5,966	271,447	6,670
34,000 UNDER 36,000	7,977	4,516	2,411	7,796	6,506	279,115	6,973
36,000 UNDER 38,000	7,600	4,539	2,062	7,458	6,468	281,109	7,245
38,000 UNDER 40,000	7,024	4,521	1,743	6,905	6,278	273,855	7,190
40,000 UNDER 45,000	15,868	11,201	3,462	15,675	15,065	673,371	18,321
45,000 UNDER 50,000	13,800	10,870	2,394	13,685	14,033	654,622	18,915
50,000 UNDER 75,000	43,757	38,643	4,514	43,590	48,473	2,647,913	92,591
75,000 UNDER 100,000	15,063	13,972	769	15,012	17,854	1,283,937	57,288
100,000 AND OVER	13,855	12,729	401	13,801	17,460	2,671,619	171,588
TOTALS	318,436	151,252	89,702	239,776	211,841	\$11,548,681	\$425,593

Adjusted Gross Income Class	DEL NORTE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	69	42	*	*	21	\$ -815	+
\$1 UNDER \$2,000	897	222	597	16	325	394	+
2,000 UNDER 4,000	415	74	131	15	134	1,244	+
4,000 UNDER 6,000	442	99	163	*	173	2,235	\$ 1
6,000 UNDER 8,000	435	142	156	154	178	3,037	1
8,000 UNDER 10,000	392	160	147	164	156	3,545	7
10,000 UNDER 12,000	351	137	137	160	168	3,849	14
12,000 UNDER 14,000	336	177	114	164	205	4,362	19
14,000 UNDER 16,000	281	146	103	165	181	4,213	25
16,000 UNDER 18,000	273	185	110	179	232	4,647	28
18,000 UNDER 20,000	242	168	90	196	175	4,608	35
20,000 UNDER 22,000	233	171	73	199	210	4,892	44
22,000 UNDER 24,000	232	167	76	207	236	5,333	61
24,000 UNDER 26,000	204	152	60	194	207	5,086	67
26,000 UNDER 28,000	204	157	55	202	213	5,509	85
28,000 UNDER 30,000	218	176	50	215	245	6,303	112
30,000 UNDER 32,000	191	153	45	189	200	5,911	106
32,000 UNDER 34,000	142	121	29	140	181	4,679	90
34,000 UNDER 36,000	128	116	21	127	142	4,475	86
36,000 UNDER 38,000	95	81	15	94	96	3,514	81
38,000 UNDER 40,000	101	85	11	101	113	3,950	104
40,000 UNDER 45,000	208	197	19	208	230	8,796	218
45,000 UNDER 50,000	128	115	10	128	143	6,046	181
50,000 UNDER 75,000	264	246	25	262	265	15,575	595
75,000 UNDER 100,000	50	44	*	50	41	4,276	229
100,000 AND OVER	40	37	*	40	34	5,965	387
TOTALS	6,569	3,572	2,248	3,577	4,504	\$121,629	\$2,576

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	EL DORADO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	402	228	63	*	247	\$ -7,351	+
\$1 UNDER \$2,000	2,653	488	1,422	*	467	1,601	+
2,000 UNDER 4,000	1,899	262	540	53	367	5,686	\$ 1
4,000 UNDER 6,000	2,036	358	757	41	563	10,171	3
6,000 UNDER 8,000	2,223	506	913	914	655	15,532	10
8,000 UNDER 10,000	2,180	618	938	1,152	750	19,669	48
10,000 UNDER 12,000	2,238	785	991	1,141	928	24,586	103
12,000 UNDER 14,000	2,168	818	994	1,223	947	28,162	173
14,000 UNDER 16,000	2,027	873	906	1,255	992	30,367	220
16,000 UNDER 18,000	1,850	906	768	1,268	951	31,397	267
18,000 UNDER 20,000	1,657	851	655	1,295	964	31,475	319
20,000 UNDER 22,000	1,569	888	614	1,308	994	32,911	374
22,000 UNDER 24,000	1,506	936	538	1,335	989	34,602	452
24,000 UNDER 26,000	1,371	927	458	1,237	1,047	34,201	447
26,000 UNDER 28,000	1,347	923	448	1,258	1,085	36,371	542
28,000 UNDER 30,000	1,249	876	397	1,182	1,065	36,218	601
30,000 UNDER 32,000	1,164	871	325	1,123	1,035	36,059	635
32,000 UNDER 34,000	1,108	865	261	1,071	1,093	36,560	658
34,000 UNDER 36,000	1,055	861	223	1,032	1,038	36,924	716
36,000 UNDER 38,000	1,001	823	186	991	935	36,992	774
38,000 UNDER 40,000	979	828	174	970	1,040	38,143	834
40,000 UNDER 45,000	1,986	1,753	299	1,971	2,081	84,218	1,950
45,000 UNDER 50,000	1,553	1,431	175	1,546	1,760	73,732	1,910
50,000 UNDER 75,000	3,626	3,402	341	3,610	3,837	214,808	7,374
75,000 UNDER 100,000	769	705	48	764	776	64,972	2,977
100,000 AND OVER	535	477	24	532	540	128,105	9,423
TOTALS	42,151	23,259	13,458	28,310	27,148	\$1,116,111	\$30,811

Adjusted Gross Income Class	FRESNO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,710	944	207	32	970	\$ -58,877	\$ 30
\$1 UNDER \$2,000	23,434	5,447	16,236	211	13,668	10,306	6
2,000 UNDER 4,000	14,284	2,825	5,624	299	9,048	43,268	2
4,000 UNDER 6,000	16,102	3,784	7,039	197	12,587	80,384	2
6,000 UNDER 8,000	15,362	4,102	6,924	5,663	12,212	107,222	65
8,000 UNDER 10,000	13,759	4,230	6,346	6,330	11,123	123,620	261
10,000 UNDER 12,000	12,497	4,315	5,921	5,951	10,135	137,212	550
12,000 UNDER 14,000	11,738	4,423	5,589	6,301	10,128	152,402	896
14,000 UNDER 16,000	10,616	4,244	5,142	6,498	9,225	159,040	1,160
16,000 UNDER 18,000	9,410	4,106	4,408	6,469	8,084	159,689	1,445
18,000 UNDER 20,000	8,368	4,081	3,738	6,463	7,401	158,860	1,633
20,000 UNDER 22,000	7,477	3,918	3,173	6,227	6,656	156,897	1,844
22,000 UNDER 24,000	6,782	3,859	2,750	6,041	6,042	155,825	2,091
24,000 UNDER 26,000	6,416	3,946	2,438	5,939	6,070	160,351	2,353
26,000 UNDER 28,000	5,984	3,859	2,084	5,704	5,696	161,554	2,682
28,000 UNDER 30,000	5,596	3,769	1,776	5,425	5,411	162,245	2,900
30,000 UNDER 32,000	5,274	3,757	1,553	5,183	5,343	163,435	3,062
32,000 UNDER 34,000	4,896	3,632	1,303	4,813	5,032	161,503	3,231
34,000 UNDER 36,000	4,271	3,278	1,027	4,218	4,499	149,390	3,164
36,000 UNDER 38,000	3,996	3,176	839	3,958	4,158	147,804	3,300
38,000 UNDER 40,000	3,526	2,858	680	3,502	3,871	137,466	3,233
40,000 UNDER 45,000	7,557	6,407	1,137	7,510	8,583	320,295	8,127
45,000 UNDER 50,000	5,839	5,194	678	5,819	6,643	276,616	7,851
50,000 UNDER 75,000	13,745	12,633	1,042	13,711	15,347	818,558	29,807
75,000 UNDER 100,000	3,249	2,912	133	3,234	3,510	276,115	13,630
100,000 AND OVER	3,204	2,851	95	3,191	3,771	646,485	44,545
TOTALS	225,092	108,550	87,882	128,889	195,213	\$4,967,665	\$137,780

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	GLENN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	142	85	12	*	72	\$ -3,624	\$ 1
\$1 UNDER \$2,000	707	142	418	*	213	396	+
2,000 UNDER 4,000	497	87	146	20	181	1,482	+
4,000 UNDER 6,000	538	125	172	*	289	2,699	+
6,000 UNDER 8,000	600	200	232	191	333	4,190	2
8,000 UNDER 10,000	607	214	227	245	445	5,437	10
10,000 UNDER 12,000	553	238	229	230	535	6,080	20
12,000 UNDER 14,000	438	209	166	195	467	5,671	25
14,000 UNDER 16,000	429	211	180	249	384	6,413	41
16,000 UNDER 18,000	429	252	165	269	415	7,268	51
18,000 UNDER 20,000	343	223	112	261	350	6,486	52
20,000 UNDER 22,000	339	218	121	292	364	7,127	77
22,000 UNDER 24,000	287	218	88	258	310	6,588	71
24,000 UNDER 26,000	266	201	71	253	302	6,650	88
26,000 UNDER 28,000	271	205	89	262	318	7,298	112
28,000 UNDER 30,000	230	180	58	227	259	6,671	121
30,000 UNDER 32,000	229	187	44	225	289	7,093	124
32,000 UNDER 34,000	204	185	52	202	238	6,731	117
34,000 UNDER 36,000	188	158	40	188	222	6,567	147
36,000 UNDER 38,000	158	139	35	158	210	5,836	134
38,000 UNDER 40,000	141	126	25	141	165	5,488	137
40,000 UNDER 45,000	272	240	39	271	331	11,489	317
45,000 UNDER 50,000	182	165	30	181	194	8,608	283
50,000 UNDER 75,000	365	336	28	365	442	21,315	857
75,000 UNDER 100,000	96	86	*	96	87	8,146	458
100,000 AND OVER	75	63	*	75	55	14,480	809
TOTALS	8,586	4,693	2,784	4,867	7,470	\$172,585	\$4,054

Adjusted Gross Income Class	HUMBOLDT						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	320	147	44	*	145	\$ -5,954	\$ 1
\$1 UNDER \$2,000	4,380	773	2,922	47	1,476	2,079	1
2,000 UNDER 4,000	2,634	314	1,038	68	659	7,967	1
4,000 UNDER 6,000	2,841	433	1,226	*	727	14,133	1
6,000 UNDER 8,000	2,727	617	1,181	1,226	881	19,065	12
8,000 UNDER 10,000	2,549	708	1,071	1,284	961	22,896	53
10,000 UNDER 12,000	2,416	818	1,047	1,232	1,038	26,539	113
12,000 UNDER 14,000	2,163	802	942	1,258	981	28,076	175
14,000 UNDER 16,000	1,908	785	796	1,233	1,029	28,568	217
16,000 UNDER 18,000	1,706	796	707	1,251	950	28,961	274
18,000 UNDER 20,000	1,633	851	614	1,362	1,021	30,978	329
20,000 UNDER 22,000	1,520	838	568	1,343	1,078	31,897	387
22,000 UNDER 24,000	1,444	862	541	1,366	1,006	33,208	468
24,000 UNDER 26,000	1,361	894	477	1,296	1,105	34,008	520
26,000 UNDER 28,000	1,265	914	448	1,334	1,243	36,843	643
28,000 UNDER 30,000	1,352	955	418	1,323	1,176	39,203	738
30,000 UNDER 32,000	1,220	923	376	1,199	1,164	37,775	742
32,000 UNDER 34,000	1,127	894	283	1,119	1,178	37,169	759
34,000 UNDER 36,000	1,030	843	254	1,019	1,087	36,014	783
36,000 UNDER 38,000	895	750	193	890	921	33,086	769
38,000 UNDER 40,000	845	720	163	841	841	32,918	819
40,000 UNDER 45,000	1,631	1,434	265	1,623	1,744	69,131	1,855
45,000 UNDER 50,000	1,185	1,079	148	1,181	1,248	56,062	1,718
50,000 UNDER 75,000	2,421	2,224	176	2,420	2,544	142,188	5,482
75,000 UNDER 100,000	474	423	27	472	464	40,146	2,066
100,000 AND OVER	445	381	16	445	512	90,657	6,604
TOTALS	43,592	21,178	15,961	26,871	27,179	\$953,613	\$25,530

**Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year**

Adjusted Gross Income Class	IMPERIAL						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	216	133	34	*	181	\$ -8,200	\$ 15
\$1 UNDER \$2,000	2,768	792	1,261	32	1,932	1,943	8
2,000 UNDER 4,000	2,789	871	629	*	2,723	8,552	+
4,000 UNDER 6,000	3,590	1,424	854	28	4,293	17,940	1
6,000 UNDER 8,000	3,269	1,512	830	723	4,487	22,776	6
8,000 UNDER 10,000	2,679	1,348	760	777	3,660	23,974	32
10,000 UNDER 12,000	2,232	1,259	689	628	3,419	24,429	56
12,000 UNDER 14,000	1,925	1,097	656	698	2,861	24,999	92
14,000 UNDER 16,000	1,711	1,002	569	740	2,744	25,599	121
16,000 UNDER 18,000	1,555	971	515	797	2,699	26,396	149
18,000 UNDER 20,000	1,427	917	492	905	2,398	27,065	193
20,000 UNDER 22,000	1,178	810	403	841	1,970	24,720	195
22,000 UNDER 24,000	1,056	714	367	874	1,771	24,269	262
24,000 UNDER 26,000	950	661	290	861	1,461	23,734	306
26,000 UNDER 28,000	885	651	291	851	1,358	23,872	338
28,000 UNDER 30,000	834	610	261	804	1,361	24,168	387
30,000 UNDER 32,000	715	545	215	709	1,047	22,152	395
32,000 UNDER 34,000	613	463	167	603	894	20,235	404
34,000 UNDER 36,000	586	449	156	580	826	20,502	444
36,000 UNDER 38,000	523	415	129	519	779	19,355	428
38,000 UNDER 40,000	457	383	94	453	682	17,813	425
40,000 UNDER 45,000	976	855	203	975	1,391	41,351	1,065
45,000 UNDER 50,000	719	662	93	717	961	34,157	983
50,000 UNDER 75,000	1,589	1,484	143	1,587	2,164	94,161	3,555
75,000 UNDER 100,000	302	285	10	302	374	25,538	1,307
100,000 AND OVER	353	306	12	349	450	68,271	4,926
TOTALS	35,897	20,619	10,123	16,386	48,886	\$679,813	\$16,093

Adjusted Gross Income Class	INYO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	63	34	*	*	27	\$ -785	+
\$1 UNDER \$2,000	696	126	392	*	91	393	+
2,000 UNDER 4,000	448	62	140	11	86	1,329	+
4,000 UNDER 6,000	471	89	192	*	104	2,354	\$ 8
6,000 UNDER 8,000	445	108	204	177	163	3,118	2
8,000 UNDER 10,000	425	141	173	192	130	3,814	7
10,000 UNDER 12,000	386	171	163	164	167	4,243	15
12,000 UNDER 14,000	346	141	155	200	160	4,487	25
14,000 UNDER 16,000	351	155	162	216	187	5,247	38
16,000 UNDER 18,000	324	159	156	224	176	5,492	47
18,000 UNDER 20,000	262	155	117	247	135	5,351	54
20,000 UNDER 22,000	250	145	106	226	162	5,271	64
22,000 UNDER 24,000	246	147	96	228	147	5,660	76
24,000 UNDER 26,000	225	143	84	215	174	5,613	87
26,000 UNDER 28,000	229	164	99	220	196	6,162	98
28,000 UNDER 30,000	221	148	88	212	209	6,406	117
30,000 UNDER 32,000	200	149	72	200	162	6,200	128
32,000 UNDER 34,000	181	140	65	179	149	5,965	127
34,000 UNDER 36,000	168	131	64	168	159	5,887	135
36,000 UNDER 38,000	157	121	58	157	166	5,812	149
38,000 UNDER 40,000	128	109	31	128	121	4,986	122
40,000 UNDER 45,000	327	288	78	324	363	13,899	360
45,000 UNDER 50,000	221	196	50	221	233	10,480	323
50,000 UNDER 75,000	502	475	67	499	503	29,611	1,141
75,000 UNDER 100,000	104	90	*	101	104	8,613	439
100,000 AND OVER	80	73	*	80	64	12,850	839
TOTALS	7,476	3,860	2,826	4,601	4,338	\$168,858	\$4,401

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	KERN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,418	864	174	38	917	\$ -48,184	\$ 71
\$1 UNDER \$2,000	15,159	2,305	9,519	164	4,509	7,795	2
2,000 UNDER 4,000	9,766	1,426	3,303	237	4,264	29,493	1
4,000 UNDER 6,000	10,671	2,100	4,188	139	6,481	53,348	2
6,000 UNDER 8,000	10,922	2,855	4,696	3,775	7,912	76,287	37
8,000 UNDER 10,000	10,163	3,193	4,630	4,272	7,943	91,348	172
10,000 UNDER 12,000	9,017	3,589	4,105	3,756	7,457	98,990	347
12,000 UNDER 14,000	8,423	3,699	3,825	4,106	7,358	109,449	556
14,000 UNDER 16,000	7,891	3,626	3,551	4,330	7,515	118,241	726
16,000 UNDER 18,000	7,455	3,642	3,323	4,777	6,975	126,625	1,008
18,000 UNDER 20,000	6,602	3,443	2,924	4,922	6,312	125,285	1,164
20,000 UNDER 22,000	6,046	3,360	2,630	4,851	5,903	126,806	1,373
22,000 UNDER 24,000	5,553	3,259	2,307	4,851	5,585	127,620	1,607
24,000 UNDER 26,000	4,980	3,097	1,991	4,520	5,177	124,497	1,765
26,000 UNDER 28,000	4,895	3,175	1,839	4,609	5,145	132,146	2,070
28,000 UNDER 30,000	4,972	3,331	1,778	4,784	5,446	144,101	2,495
30,000 UNDER 32,000	4,669	3,249	1,543	4,542	5,226	144,672	2,687
32,000 UNDER 34,000	4,535	3,381	1,266	4,461	5,111	149,604	2,926
34,000 UNDER 36,000	4,212	3,195	1,049	4,159	4,901	147,408	3,101
36,000 UNDER 38,000	3,681	2,873	877	3,646	4,280	136,121	3,033
38,000 UNDER 40,000	3,430	2,826	740	3,405	4,134	133,730	3,061
40,000 UNDER 45,000	7,246	6,216	1,243	7,194	8,805	307,188	7,585
45,000 UNDER 50,000	5,716	5,122	783	5,691	7,181	270,961	7,442
50,000 UNDER 75,000	13,193	12,236	1,076	13,150	15,496	783,945	28,030
75,000 UNDER 100,000	2,852	2,637	129	2,839	3,051	241,674	11,710
100,000 AND OVER	2,173	1,960	58	2,147	2,326	412,129	27,646
TOTALS	175,640	90,659	63,547	105,365	155,410	\$4,171,279	\$110,617

Adjusted Gross Income Class	KINGS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	257	171	19	*	181	\$ -8,227	\$ 21
\$1 UNDER \$2,000	2,392	406	1,544	24	932	1,196	+
2,000 UNDER 4,000	1,498	277	479	38	867	4,509	+
4,000 UNDER 6,000	1,737	429	679	*	1,400	8,693	+
6,000 UNDER 8,000	1,726	500	719	573	1,593	12,057	5
8,000 UNDER 10,000	1,615	577	693	663	1,571	14,519	27
10,000 UNDER 12,000	1,501	608	616	621	1,538	16,511	56
12,000 UNDER 14,000	1,451	643	634	695	1,635	18,857	94
14,000 UNDER 16,000	1,436	695	604	778	1,708	21,487	131
16,000 UNDER 18,000	1,245	720	530	724	1,512	21,152	143
18,000 UNDER 20,000	1,176	700	480	853	1,358	22,328	191
20,000 UNDER 22,000	1,040	673	393	811	1,253	21,802	202
22,000 UNDER 24,000	968	677	337	828	1,171	22,264	245
24,000 UNDER 26,000	855	602	285	779	1,011	21,405	281
26,000 UNDER 28,000	828	618	263	789	925	22,334	326
28,000 UNDER 30,000	740	584	203	718	928	21,438	327
30,000 UNDER 32,000	687	549	176	668	829	21,291	368
32,000 UNDER 34,000	624	537	139	616	806	20,601	358
34,000 UNDER 36,000	565	479	109	562	645	19,776	401
36,000 UNDER 38,000	503	434	92	501	654	18,584	395
38,000 UNDER 40,000	446	391	90	444	526	17,380	406
40,000 UNDER 45,000	905	827	129	901	1,124	38,357	940
45,000 UNDER 50,000	600	565	60	597	769	28,445	789
50,000 UNDER 75,000	1,374	1,296	100	1,370	1,624	81,302	3,014
75,000 UNDER 100,000	232	219	*	230	256	19,629	1,010
100,000 AND OVER	243	220	*	242	280	48,223	3,398
TOTALS	26,644	14,397	9,387	15,046	27,096	\$555,912	\$13,128

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	L A K E						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	241	141	20	*	101	\$ -3,856	\$ 1
\$1 UNDER \$2,000	1,711	457	1,146	23	392	728	+
2,000 UNDER 4,000	927	213	340	19	401	2,811	+
4,000 UNDER 6,000	1,106	310	409	*	450	5,545	+
6,000 UNDER 8,000	1,128	377	412	294	504	7,880	3
8,000 UNDER 10,000	1,048	420	356	393	494	9,413	14
10,000 UNDER 12,000	1,047	509	366	376	537	11,506	31
12,000 UNDER 14,000	943	484	303	428	446	12,227	55
14,000 UNDER 16,000	877	498	290	467	485	13,126	70
16,000 UNDER 18,000	811	472	242	544	369	13,773	96
18,000 UNDER 20,000	708	430	179	567	367	13,437	135
20,000 UNDER 22,000	600	394	167	512	355	12,595	128
22,000 UNDER 24,000	578	395	163	532	345	13,281	161
24,000 UNDER 26,000	461	325	145	429	315	11,521	157
26,000 UNDER 28,000	426	286	131	405	330	11,491	186
28,000 UNDER 30,000	433	326	116	418	358	12,564	207
30,000 UNDER 32,000	387	291	108	383	304	11,985	217
32,000 UNDER 34,000	377	295	84	370	314	12,444	252
34,000 UNDER 36,000	351	280	86	346	365	12,277	256
36,000 UNDER 38,000	325	273	76	322	336	12,009	270
38,000 UNDER 40,000	280	249	50	276	327	10,925	248
40,000 UNDER 45,000	600	521	128	597	663	25,486	661
45,000 UNDER 50,000	420	372	68	417	445	19,871	584
50,000 UNDER 75,000	920	858	89	918	986	53,691	1,961
75,000 UNDER 100,000	168	147	*	167	154	14,259	709
100,000 AND OVER	111	100	*	111	89	17,610	1,148
TOTALS	16,984	9,425	5,489	9,336	10,232	\$338,599	\$7,550

Adjusted Gross Income Class	L A S S E N						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	70	46	*	*	34	\$ -888	+
\$1 UNDER \$2,000	668	129	375	10	173	353	+
2,000 UNDER 4,000	392	46	103	13	81	1,176	+
4,000 UNDER 6,000	450	104	140	*	162	2,261	+
6,000 UNDER 8,000	417	133	123	123	223	2,887	\$ 1
8,000 UNDER 10,000	395	141	132	182	175	3,529	7
10,000 UNDER 12,000	361	154	112	154	164	3,961	14
12,000 UNDER 14,000	354	178	117	175	169	4,598	24
14,000 UNDER 16,000	355	178	104	206	243	5,310	33
16,000 UNDER 18,000	312	177	83	214	200	5,303	39
18,000 UNDER 20,000	319	192	107	262	218	6,053	57
20,000 UNDER 22,000	278	170	81	237	223	5,841	58
22,000 UNDER 24,000	309	199	71	289	239	7,098	91
24,000 UNDER 26,000	300	202	86	280	243	7,495	108
26,000 UNDER 28,000	305	218	76	294	295	8,265	129
28,000 UNDER 30,000	286	212	80	276	271	8,300	152
30,000 UNDER 32,000	269	205	69	266	301	8,347	161
32,000 UNDER 34,000	267	220	63	265	304	8,810	167
34,000 UNDER 36,000	215	183	48	212	254	7,524	158
36,000 UNDER 38,000	215	185	40	212	255	7,955	176
38,000 UNDER 40,000	206	182	34	205	257	8,018	185
40,000 UNDER 45,000	403	368	69	397	504	17,067	439
45,000 UNDER 50,000	303	286	24	302	405	14,362	408
50,000 UNDER 75,000	486	467	49	482	591	28,280	1,032
75,000 UNDER 100,000	55	45	*	53	41	4,714	242
100,000 AND OVER	63	51	*	62	65	11,366	756
TOTALS	8,053	4,671	2,199	5,175	6,093	\$187,985	\$4,437

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	LOS ANGELES						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	23,004	9,416	6,106	533	12,916	\$-1,429,156	\$ 1,971
\$1 UNDER \$2,000	243,816	33,205	153,165	2,314	61,735	127,157	165
2,000 UNDER 4,000	159,425	17,315	61,897	3,235	59,158	481,124	88
4,000 UNDER 6,000	176,230	23,697	80,628	1,904	83,978	882,226	120
6,000 UNDER 8,000	189,301	33,110	97,971	71,026	124,970	1,324,997	724
8,000 UNDER 10,000	187,365	39,532	104,487	84,094	150,938	1,684,691	3,531
10,000 UNDER 12,000	174,241	42,578	99,271	83,377	151,623	1,913,208	7,742
12,000 UNDER 14,000	163,478	43,996	93,233	90,374	143,192	2,122,870	13,207
14,000 UNDER 16,000	154,539	43,590	88,631	96,122	135,097	2,316,201	18,833
16,000 UNDER 18,000	146,292	42,923	83,106	100,203	127,548	2,485,163	25,591
18,000 UNDER 20,000	136,446	43,013	76,886	102,807	119,134	2,590,089	31,957
20,000 UNDER 22,000	126,049	42,286	69,738	101,323	109,545	2,645,099	37,636
22,000 UNDER 24,000	114,314	41,479	61,778	98,277	101,247	2,627,372	43,097
24,000 UNDER 26,000	105,221	40,872	55,135	93,859	93,654	2,628,606	48,050
26,000 UNDER 28,000	97,719	39,974	49,466	89,833	88,063	2,637,310	53,206
28,000 UNDER 30,000	91,130	39,982	43,522	85,746	82,816	2,641,545	57,676
30,000 UNDER 32,000	84,586	40,079	38,278	80,750	78,605	2,620,801	60,428
32,000 UNDER 34,000	78,048	39,386	33,289	75,156	73,264	2,574,186	63,021
34,000 UNDER 36,000	71,786	38,534	28,996	69,768	68,067	2,511,445	64,461
36,000 UNDER 38,000	65,129	36,886	24,645	63,594	62,730	2,408,714	64,240
38,000 UNDER 40,000	58,657	35,310	20,841	57,643	57,705	2,286,600	62,760
40,000 UNDER 45,000	124,601	81,666	39,211	122,908	126,564	5,282,745	151,247
45,000 UNDER 50,000	99,573	72,435	25,894	98,571	103,866	4,720,482	143,741
50,000 UNDER 75,000	276,387	226,798	47,923	274,620	298,453	16,640,733	609,101
75,000 UNDER 100,000	87,456	74,526	8,911	87,034	85,985	7,453,520	349,920
100,000 AND OVER	98,042	80,676	6,455	97,496	97,161	25,379,893	1,753,193
TOTALS	3,332,835	1,303,264	1,499,463	2,132,567	2,688,014	\$99,557,621	\$3,665,706

Adjusted Gross Income Class	MADERA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	325	205	32	*	202	\$ -8,900	\$ 8
\$1 UNDER \$2,000	2,210	535	1,184	21	692	1,319	+
2,000 UNDER 4,000	1,629	341	469	33	1,078	4,977	+
4,000 UNDER 6,000	1,881	527	691	*	1,486	9,432	+
6,000 UNDER 8,000	1,815	630	688	560	1,756	12,687	5
8,000 UNDER 10,000	1,727	708	617	646	1,594	15,549	26
10,000 UNDER 12,000	1,430	641	559	550	1,458	15,684	49
12,000 UNDER 14,000	1,383	693	541	575	1,497	17,938	77
14,000 UNDER 16,000	1,211	644	470	617	1,269	18,119	102
16,000 UNDER 18,000	1,125	666	417	679	1,253	19,104	126
18,000 UNDER 20,000	1,051	685	353	747	1,123	19,943	155
20,000 UNDER 22,000	915	587	298	742	996	19,211	175
22,000 UNDER 24,000	832	571	257	721	872	19,123	217
24,000 UNDER 26,000	817	584	226	751	889	20,408	254
26,000 UNDER 28,000	771	584	210	735	839	20,812	288
28,000 UNDER 30,000	765	591	166	732	878	22,175	329
30,000 UNDER 32,000	720	570	179	707	867	22,319	364
32,000 UNDER 34,000	630	523	144	619	736	20,783	372
34,000 UNDER 36,000	594	503	109	588	702	20,777	404
36,000 UNDER 38,000	509	452	81	505	596	18,817	380
38,000 UNDER 40,000	496	435	72	493	594	19,345	433
40,000 UNDER 45,000	1,014	930	125	1,010	1,303	42,967	1,059
45,000 UNDER 50,000	722	670	66	720	911	34,240	938
50,000 UNDER 75,000	1,580	1,502	87	1,574	1,884	93,201	3,395
75,000 UNDER 100,000	289	272	13	287	297	24,634	1,241
100,000 AND OVER	265	239	10	264	243	44,568	3,036
TOTALS	26,706	15,290	8,064	14,905	26,015	\$569,232	\$13,433

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	M A R I N						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,187	384	277	42	528	\$ -46,524	\$ 63
\$1 UNDER \$2,000	4,623	312	1,605	90	451	3,776	3
2,000 UNDER 4,000	4,124	191	1,083	132	398	12,387	2
4,000 UNDER 6,000	3,864	249	1,311	57	456	19,293	3
6,000 UNDER 8,000	3,866	391	1,457	1,985	660	26,998	28
8,000 UNDER 10,000	3,612	471	1,556	2,366	780	32,521	109
10,000 UNDER 12,000	3,678	586	1,640	2,543	890	40,465	242
12,000 UNDER 14,000	3,671	651	1,694	2,738	918	47,622	426
14,000 UNDER 16,000	3,522	704	1,675	2,737	973	52,837	597
16,000 UNDER 18,000	3,454	705	1,666	2,862	900	58,684	828
18,000 UNDER 20,000	3,312	744	1,633	2,876	1,046	62,881	1,025
20,000 UNDER 22,000	3,187	763	1,572	2,884	1,011	66,872	1,238
22,000 UNDER 24,000	3,050	811	1,468	2,825	1,014	70,084	1,476
24,000 UNDER 26,000	2,881	805	1,366	2,722	1,011	72,022	1,657
26,000 UNDER 28,000	2,632	843	1,177	2,488	1,014	71,053	1,715
28,000 UNDER 30,000	2,667	902	1,191	2,547	1,089	77,259	2,041
30,000 UNDER 32,000	2,451	869	1,053	2,350	1,000	75,960	2,105
32,000 UNDER 34,000	2,268	880	926	2,193	969	74,778	2,185
34,000 UNDER 36,000	2,176	986	804	2,112	1,079	76,128	2,223
36,000 UNDER 38,000	1,992	945	691	1,952	1,042	73,688	2,179
38,000 UNDER 40,000	1,845	913	590	1,816	965	71,927	2,248
40,000 UNDER 45,000	4,023	2,169	1,134	3,960	2,323	170,662	5,496
45,000 UNDER 50,000	3,405	2,141	881	3,368	2,221	161,478	5,454
50,000 UNDER 75,000	11,275	8,492	1,919	11,171	8,878	686,824	26,648
75,000 UNDER 100,000	5,047	4,096	545	5,020	4,389	433,761	20,611
100,000 AND OVER	7,375	6,172	457	7,344	7,588	1,694,657	116,413
TOTALS	95,187	37,175	31,371	73,180	43,593	\$4,188,093	\$197,015

Adjusted Gross Income Class	M A R I P O S A						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	51	32	*	*	25	\$ -472	\$ 1
\$1 UNDER \$2,000	332	76	169	*	49	194	+
2,000 UNDER 4,000	225	51	56	*	49	675	+
4,000 UNDER 6,000	263	44	85	*	60	1,313	+
6,000 UNDER 8,000	316	87	114	124	93	2,220	1
8,000 UNDER 10,000	376	119	134	197	104	3,386	10
10,000 UNDER 12,000	360	128	151	197	113	3,966	19
12,000 UNDER 14,000	303	115	118	190	83	3,937	27
14,000 UNDER 16,000	277	129	110	180	120	4,128	31
16,000 UNDER 18,000	264	133	100	184	121	4,481	42
18,000 UNDER 20,000	216	119	78	187	95	4,101	43
20,000 UNDER 22,000	206	118	63	184	107	4,328	52
22,000 UNDER 24,000	182	125	63	165	119	4,179	52
24,000 UNDER 26,000	196	134	70	180	163	4,901	79
26,000 UNDER 28,000	146	106	41	141	84	3,941	67
28,000 UNDER 30,000	128	101	31	127	96	3,702	63
30,000 UNDER 32,000	128	104	33	124	120	3,974	73
32,000 UNDER 34,000	133	117	28	131	107	4,400	81
34,000 UNDER 36,000	120	102	34	120	103	4,198	88
36,000 UNDER 38,000	103	91	21	102	85	3,813	83
38,000 UNDER 40,000	88	72	14	88	75	3,434	89
40,000 UNDER 45,000	152	141	28	152	151	6,429	160
45,000 UNDER 50,000	117	109	24	117	140	5,543	157
50,000 UNDER 75,000	267	244	30	266	253	15,697	592
75,000 UNDER 100,000	53	50	*	53	51	4,570	232
100,000 AND OVER	39	34	*	39	26	6,940	479
TOTALS	5,041	2,681	1,603	3,262	2,592	\$107,958	\$2,521

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	MENDOCINO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	328	171	47	*	144	\$-10,766	+
\$1 UNDER \$2,000	2,764	431	1,618	51	631	1,493	+
2,000 UNDER 4,000	1,717	253	572	46	548	5,132	+
4,000 UNDER 6,000	1,836	345	726	*	795	9,200	+
6,000 UNDER 8,000	1,895	455	781	702	993	13,281	\$ 7
8,000 UNDER 10,000	1,806	551	785	819	1,002	16,215	34
10,000 UNDER 12,000	1,607	559	713	787	1,026	17,665	72
12,000 UNDER 14,000	1,537	617	674	815	993	19,964	112
14,000 UNDER 16,000	1,346	574	589	867	850	20,175	148
16,000 UNDER 18,000	1,253	610	528	860	861	21,280	180
18,000 UNDER 20,000	1,169	607	465	959	845	22,231	226
20,000 UNDER 22,000	1,180	676	488	1,005	982	24,762	287
22,000 UNDER 24,000	1,025	632	398	955	833	23,587	320
24,000 UNDER 26,000	1,026	666	410	943	959	25,668	384
26,000 UNDER 28,000	907	649	310	883	843	24,494	392
28,000 UNDER 30,000	386	606	283	809	784	24,226	429
30,000 UNDER 32,000	858	672	259	847	897	26,595	487
32,000 UNDER 34,000	724	577	189	715	772	23,865	467
34,000 UNDER 36,000	697	589	180	689	741	24,357	509
36,000 UNDER 38,000	568	490	135	567	620	21,002	463
38,000 UNDER 40,000	562	483	136	558	604	21,911	519
40,000 UNDER 45,000	1,054	927	209	1,047	1,166	44,657	1,169
45,000 UNDER 50,000	774	713	111	771	813	36,732	1,077
50,000 UNDER 75,000	1,455	1,302	131	1,452	1,437	85,284	3,249
75,000 UNDER 100,000	327	291	17	327	311	27,683	1,404
100,000 AND OVER	353	309	13	353	368	71,506	5,047
TOTALS	29,604	14,755	10,767	17,844	20,818	\$642,199	\$16,982

Adjusted Gross Income Class	MERCED						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	499	316	46	*	348	\$-14,833	\$ 41
\$1 UNDER \$2,000	6,041	1,736	4,199	67	4,126	2,532	1
2,000 UNDER 4,000	3,378	754	1,215	56	2,196	10,160	1
4,000 UNDER 6,000	3,481	936	1,397	*	2,767	17,346	1
6,000 UNDER 8,000	3,357	1,008	1,407	1,162	2,906	23,504	12
8,000 UNDER 10,000	3,520	1,201	1,526	1,531	3,143	31,650	60
10,000 UNDER 12,000	3,135	1,183	1,403	1,385	2,781	34,421	126
12,000 UNDER 14,000	2,878	1,313	1,299	1,370	2,859	37,371	187
14,000 UNDER 16,000	2,672	1,267	1,159	1,513	2,758	40,075	263
16,000 UNDER 18,000	2,431	1,304	1,074	1,513	2,655	41,236	298
18,000 UNDER 20,000	2,157	1,269	894	1,566	2,460	40,932	354
20,000 UNDER 22,000	1,921	1,231	792	1,521	2,105	40,307	402
22,000 UNDER 24,000	1,726	1,127	651	1,501	1,870	39,632	471
24,000 UNDER 26,000	1,544	1,078	549	1,411	1,692	38,603	520
26,000 UNDER 28,000	1,471	1,062	463	1,388	1,684	39,672	578
28,000 UNDER 30,000	1,389	1,046	437	1,341	1,580	40,257	652
30,000 UNDER 32,000	1,303	1,010	389	1,270	1,487	40,386	716
32,000 UNDER 34,000	1,192	962	266	1,163	1,544	39,330	724
34,000 UNDER 36,000	1,112	923	263	1,098	1,360	38,887	783
36,000 UNDER 38,000	951	823	188	939	1,169	35,162	745
38,000 UNDER 40,000	787	694	122	771	1,029	30,698	671
40,000 UNDER 45,000	1,799	1,625	249	1,779	2,137	76,243	1,882
45,000 UNDER 50,000	1,348	1,244	158	1,334	1,583	63,944	1,793
50,000 UNDER 75,000	2,607	2,447	178	2,592	2,995	155,274	5,851
75,000 UNDER 100,000	513	468	18	511	579	43,503	2,242
100,000 AND OVER	480	415	15	480	546	89,926	6,404
TOTALS	53,692	28,442	20,357	29,307	52,359	\$1,076,218	\$25,778

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	M O D O C						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	61	37	*	—	25	\$-2,043	+
\$1 UNDER \$2,000	268	55	168	*	51	119	+
2,000 UNDER 4,000	161	34	31	*	42	483	+
4,000 UNDER 6,000	142	31	37	*	39	711	+
6,000 UNDER 8,000	173	54	37	51	62	1,208	+
8,000 UNDER 10,000	147	56	39	61	72	1,337	\$ 3
10,000 UNDER 12,000	158	65	39	71	71	1,747	7
12,000 UNDER 14,000	175	105	46	79	93	2,270	11
14,000 UNDER 16,000	131	81	37	71	93	1,967	8
16,000 UNDER 18,000	137	89	31	91	93	2,319	14
18,000 UNDER 20,000	135	84	25	111	83	2,546	23
20,000 UNDER 22,000	119	84	25	105	106	2,495	25
22,000 UNDER 24,000	101	76	22	95	77	2,324	25
24,000 UNDER 26,000	110	82	25	107	97	2,746	39
26,000 UNDER 28,000	88	73	13	85	78	2,381	36
28,000 UNDER 30,000	75	62	17	74	73	2,178	35
30,000 UNDER 32,000	77	65	11	76	85	2,387	41
32,000 UNDER 34,000	71	62	*	71	78	2,347	50
34,000 UNDER 36,000	72	61	16	72	70	2,509	58
36,000 UNDER 38,000	52	49	*	52	46	1,928	45
38,000 UNDER 40,000	42	38	*	42	42	1,643	39
40,000 UNDER 45,000	110	96	18	109	127	4,664	128
45,000 UNDER 50,000	63	60	*	63	70	2,985	91
50,000 UNDER 75,000	137	125	10	137	134	8,124	329
75,000 UNDER 100,000	24	*	—	24	16	2,039	110
100,000 AND OVER	12	*	—	12	11	2,029	154
TOTALS	2,841	1,654	671	1,666	1,854	\$55,443	\$1,271

Adjusted Gross Income Class	M O N O						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	58	25	15	*	27	\$ -1,504	\$ 3
\$1 UNDER \$2,000	128	15	39	*	23	118	1
2,000 UNDER 4,000	174	16	61	*	24	521	+
4,000 UNDER 6,000	205	22	98	*	46	1,030	+
6,000 UNDER 8,000	204	23	126	122	56	1,437	1
8,000 UNDER 10,000	246	41	160	172	87	2,220	8
10,000 UNDER 12,000	224	38	143	159	61	2,458	16
12,000 UNDER 14,000	219	51	132	156	95	2,832	26
14,000 UNDER 16,000	209	57	132	162	95	3,124	34
16,000 UNDER 18,000	167	53	102	132	58	2,830	36
18,000 UNDER 20,000	157	62	82	121	83	2,976	38
20,000 UNDER 22,000	132	64	70	116	68	2,775	42
22,000 UNDER 24,000	141	71	82	130	91	3,240	56
24,000 UNDER 26,000	141	71	74	131	87	3,513	60
26,000 UNDER 28,000	96	53	51	91	51	2,595	52
28,000 UNDER 30,000	95	61	46	88	61	2,747	51
30,000 UNDER 32,000	102	72	51	101	70	3,160	65
32,000 UNDER 34,000	76	51	27	73	68	2,505	56
34,000 UNDER 36,000	75	53	38	75	47	2,624	64
36,000 UNDER 38,000	75	58	27	74	62	2,778	63
38,000 UNDER 40,000	58	39	26	58	64	2,265	62
40,000 UNDER 45,000	124	102	32	122	132	5,230	128
45,000 UNDER 50,000	110	90	29	109	91	5,208	149
50,000 UNDER 75,000	221	204	37	220	214	13,094	448
75,000 UNDER 100,000	46	40	*	45	45	3,908	169
100,000 AND OVER	46	39	*	46	55	8,055	540
TOTALS	3,529	1,471	1,687	2,522	1,861	\$81,739	\$2,168

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	MONTEREY						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	794	413	160	18	481	\$ -20,482	\$ 34
\$1 UNDER \$2,000	6,644	1,055	3,310	98	2,303	4,311	46
2,000 UNDER 4,000	5,874	899	1,873	160	2,927	17,797	1
4,000 UNDER 6,000	6,773	1,188	2,643	110	4,286	33,930	3
6,000 UNDER 8,000	7,084	1,520	3,037	2,640	5,697	49,615	32
8,000 UNDER 10,000	6,873	1,752	3,173	3,163	6,194	61,834	135
10,000 UNDER 12,000	6,871	2,091	3,253	3,264	6,674	75,463	287
12,000 UNDER 14,000	6,517	2,189	3,108	3,519	6,495	84,656	504
14,000 UNDER 16,000	5,869	2,130	2,864	3,533	5,767	87,842	665
16,000 UNDER 18,000	5,379	2,173	2,644	3,503	5,307	91,401	851
18,000 UNDER 20,000	4,920	2,150	2,353	3,601	4,685	93,297	1,031
20,000 UNDER 22,000	4,434	2,121	2,187	3,447	4,470	93,003	1,159
22,000 UNDER 24,000	4,111	2,021	1,970	3,491	3,761	94,462	1,380
24,000 UNDER 26,000	3,773	2,087	1,749	3,336	3,632	94,296	1,489
26,000 UNDER 28,000	3,425	1,956	1,500	3,144	3,441	92,459	1,615
28,000 UNDER 30,000	3,241	1,996	1,295	3,037	3,311	93,954	1,731
30,000 UNDER 32,000	2,923	1,889	1,084	2,801	2,904	90,590	1,792
32,000 UNDER 34,000	2,821	1,924	951	2,727	2,849	93,035	1,946
34,000 UNDER 36,000	2,596	1,803	871	2,521	2,572	90,787	2,041
36,000 UNDER 38,000	2,368	1,723	727	2,328	2,383	87,638	2,063
38,000 UNDER 40,000	2,071	1,566	613	2,037	2,117	80,755	1,964
40,000 UNDER 45,000	4,545	3,651	1,143	4,494	4,697	192,678	4,980
45,000 UNDER 50,000	3,488	2,943	699	3,452	3,641	165,325	4,699
50,000 UNDER 75,000	8,708	7,655	1,115	8,652	8,654	520,337	18,698
75,000 UNDER 100,000	2,193	1,862	133	2,182	2,042	186,461	8,940
100,000 AND OVER	2,593	2,143	92	2,577	2,198	587,046	40,318
TOTALS	116,888	54,900	44,547	73,835	103,488	\$3,142,490	\$98,404

Adjusted Gross Income Class	NAPA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	312	149	55	*	155	\$ -13,298	\$ 7
\$1 UNDER \$2,000	2,458	357	1,293	53	373	1,492	+
2,000 UNDER 4,000	1,884	206	528	62	489	5,680	1
4,000 UNDER 6,000	1,973	265	752	*	590	9,858	+
6,000 UNDER 8,000	2,161	390	893	907	855	15,079	10
8,000 UNDER 10,000	2,092	472	930	1,081	964	18,806	42
10,000 UNDER 12,000	2,078	556	1,008	1,152	1,069	22,817	99
12,000 UNDER 14,000	1,965	626	983	1,176	1,227	25,611	167
14,000 UNDER 16,000	1,890	629	904	1,246	1,193	28,371	242
16,000 UNDER 18,000	1,902	685	924	1,363	1,212	32,304	331
18,000 UNDER 20,000	1,714	681	823	1,369	1,211	32,501	404
20,000 UNDER 22,000	1,625	652	786	1,391	1,006	34,062	484
22,000 UNDER 24,000	1,515	702	671	1,355	974	34,797	544
24,000 UNDER 26,000	1,387	669	623	1,261	940	34,631	610
26,000 UNDER 28,000	1,286	699	535	1,201	986	34,697	642
28,000 UNDER 30,000	1,248	728	518	1,170	956	36,166	743
30,000 UNDER 32,000	1,270	798	476	1,210	1,070	39,324	816
32,000 UNDER 34,000	1,080	674	379	1,051	936	35,622	810
34,000 UNDER 36,000	1,049	739	333	1,035	967	36,721	836
36,000 UNDER 38,000	953	668	269	936	833	35,274	875
38,000 UNDER 40,000	935	706	259	922	895	36,453	900
40,000 UNDER 45,000	1,980	1,589	417	1,960	1,990	83,992	2,201
45,000 UNDER 50,000	1,575	1,365	273	1,564	1,716	74,755	2,084
50,000 UNDER 75,000	4,227	3,838	479	4,207	4,480	252,648	9,133
75,000 UNDER 100,000	1,012	921	46	1,005	1,063	85,966	4,042
100,000 AND OVER	999	875	25	993	997	208,647	14,178
TOTALS	42,570	20,639	15,182	29,698	29,147	\$1,242,976	\$40,201

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	NEVADA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	280	149	45	*	156	\$ -4,732	\$ 6
\$1 UNDER \$2,000	1,705	301	907	*	319	1,026	+
2,000 UNDER 4,000	1,205	168	320	30	252	3,654	4
4,000 UNDER 6,000	1,361	280	447	23	387	6,836	+
6,000 UNDER 8,000	1,416	363	506	490	441	9,901	6
8,000 UNDER 10,000	1,436	489	501	635	471	12,922	26
10,000 UNDER 12,000	1,310	533	487	590	505	14,413	52
12,000 UNDER 14,000	1,347	611	482	670	610	17,460	87
14,000 UNDER 16,000	1,184	576	402	677	589	17,746	111
16,000 UNDER 18,000	1,208	641	378	808	552	20,510	164
18,000 UNDER 20,000	1,189	678	377	906	625	22,571	201
20,000 UNDER 22,000	1,060	664	303	881	649	22,263	217
22,000 UNDER 24,000	990	659	286	886	583	22,773	267
24,000 UNDER 26,000	847	578	226	753	624	21,167	273
26,000 UNDER 28,000	850	622	227	788	666	22,930	326
28,000 UNDER 30,000	790	597	181	755	633	22,896	359
30,000 UNDER 32,000	745	549	165	715	599	23,084	421
32,000 UNDER 34,000	706	536	151	685	613	23,270	446
34,000 UNDER 36,000	654	547	129	642	618	22,871	433
36,000 UNDER 38,000	550	471	85	543	562	20,332	413
38,000 UNDER 40,000	570	490	86	562	507	22,226	498
40,000 UNDER 45,000	1,093	972	140	1,080	1,077	46,334	1,105
45,000 UNDER 50,000	862	778	92	859	807	40,832	1,143
50,000 UNDER 75,000	1,908	1,774	132	1,900	1,911	113,536	4,069
75,000 UNDER 100,000	455	409	*	453	420	38,732	1,907
100,000 AND OVER	412	364	*	407	349	80,850	5,563
TOTALS	26,133	14,799	7,091	16,761	15,525	\$666,133	\$18,097

Adjusted Gross Income Class	ORANGE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	6,593	3,084	1,420	194	3,989	\$ -319,852	\$ 796
\$1 UNDER \$2,000	47,951	6,953	20,967	744	11,374	36,429	24
2,000 UNDER 4,000	45,450	5,005	13,829	1,269	14,522	136,665	35
4,000 UNDER 6,000	46,628	5,819	17,080	540	17,321	233,024	25
6,000 UNDER 8,000	47,374	7,652	20,326	20,986	23,707	331,240	225
8,000 UNDER 10,000	46,955	9,316	22,425	24,684	30,334	422,314	1,065
10,000 UNDER 12,000	44,935	10,055	22,579	25,174	31,379	493,330	2,339
12,000 UNDER 14,000	42,959	10,435	21,661	26,709	29,332	558,130	4,070
14,000 UNDER 16,000	40,876	10,493	20,813	27,809	27,163	612,892	5,725
16,000 UNDER 18,000	39,017	10,480	20,097	28,755	25,146	662,880	7,784
18,000 UNDER 20,000	37,782	10,728	19,772	30,338	24,123	717,378	10,118
20,000 UNDER 22,000	35,181	11,061	18,148	29,474	23,349	738,502	11,497
22,000 UNDER 24,000	32,642	11,107	16,646	28,658	21,876	750,207	13,178
24,000 UNDER 26,000	30,213	11,228	14,983	27,214	20,900	755,006	14,498
26,000 UNDER 28,000	28,642	11,526	13,679	26,428	20,501	773,069	16,164
28,000 UNDER 30,000	26,631	11,497	12,118	25,021	19,513	771,983	17,268
30,000 UNDER 32,000	24,874	11,745	10,891	23,627	18,841	770,769	17,928
32,000 UNDER 34,000	23,588	12,077	9,653	22,612	18,630	778,179	18,763
34,000 UNDER 36,000	22,062	12,233	8,516	21,290	18,209	772,035	19,204
36,000 UNDER 38,000	20,941	12,278	7,491	20,393	17,546	774,524	19,845
38,000 UNDER 40,000	19,117	12,120	6,388	18,722	16,821	745,416	19,363
40,000 UNDER 45,000	42,685	29,408	12,451	42,025	39,997	1,811,266	48,893
45,000 UNDER 50,000	36,244	27,820	8,559	35,869	35,910	1,719,632	49,169
50,000 UNDER 75,000	116,692	101,124	16,168	116,027	125,811	7,074,614	244,678
75,000 UNDER 100,000	40,736	36,964	2,696	40,578	45,848	3,468,804	154,399
100,000 AND OVER	35,574	31,369	1,432	35,393	41,996	7,467,389	489,858
TOTALS	982,342	433,577	360,788	700,533	724,138	\$33,055,827	\$1,186,911

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	PLACER						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	540	298	73	12	316	\$ -12,928	\$ 11
\$1 UNDER \$2,000	4,265	710	2,280	57	667	2,531	+
2,000 UNDER 4,000	2,969	314	729	104	535	8,881	5
4,000 UNDER 6,000	3,150	456	960	40	633	15,750	1
6,000 UNDER 8,000	3,163	645	1,117	1,388	795	22,118	15
8,000 UNDER 10,000	3,030	792	1,171	1,621	942	27,238	66
10,000 UNDER 12,000	3,029	934	1,254	1,698	1,079	33,351	160
12,000 UNDER 14,000	2,719	978	1,108	1,608	1,055	35,320	233
14,000 UNDER 16,000	2,588	1,021	1,066	1,638	1,223	38,744	302
16,000 UNDER 18,000	2,520	1,093	1,052	1,747	1,295	42,828	406
18,000 UNDER 20,000	2,309	1,070	889	1,819	1,260	43,853	476
20,000 UNDER 22,000	2,129	1,120	851	1,822	1,270	44,724	543
22,000 UNDER 24,000	2,059	1,160	734	1,837	1,436	47,317	643
24,000 UNDER 26,000	1,894	1,134	644	1,748	1,348	47,320	721
26,000 UNDER 28,000	1,808	1,112	578	1,697	1,311	48,789	798
28,000 UNDER 30,000	1,801	1,184	526	1,696	1,522	52,217	918
30,000 UNDER 32,000	1,797	1,212	490	1,727	1,484	55,705	1,063
32,000 UNDER 34,000	1,721	1,263	421	1,678	1,512	56,755	1,106
34,000 UNDER 36,000	1,633	1,258	384	1,607	1,579	57,158	1,160
36,000 UNDER 38,000	1,478	1,189	286	1,458	1,421	54,627	1,167
38,000 UNDER 40,000	1,365	1,119	243	1,344	1,468	53,216	1,170
40,000 UNDER 45,000	3,205	2,735	517	3,172	3,557	136,177	3,233
45,000 UNDER 50,000	2,712	2,422	300	2,688	2,931	128,677	3,412
50,000 UNDER 75,000	7,207	6,745	567	7,180	8,242	433,101	14,674
75,000 UNDER 100,000	1,848	1,739	81	1,845	2,233	157,370	7,084
100,000 AND OVER	1,406	1,295	42	1,400	1,788	263,474	17,328
TOTALS	64,345	34,998	18,363	44,631	42,902	\$1,894,313	\$56,695

Adjusted Gross Income Class	PLUMAS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	70	44	*	—	27	\$ -1,176	+
\$1 UNDER \$2,000	626	111	364	*	122	353	+
2,000 UNDER 4,000	361	59	117	*	74	1,074	+
4,000 UNDER 6,000	356	80	126	*	114	1,779	+
6,000 UNDER 8,000	405	121	169	139	174	2,832	\$ 1
8,000 UNDER 10,000	383	149	133	151	158	3,445	6
10,000 UNDER 12,000	344	147	135	145	178	3,777	13
12,000 UNDER 14,000	339	154	131	170	183	4,398	22
14,000 UNDER 16,000	327	175	111	192	150	4,892	30
16,000 UNDER 18,000	271	163	89	173	201	4,600	30
18,000 UNDER 20,000	296	182	86	232	208	5,618	46
20,000 UNDER 22,000	248	162	85	220	174	5,206	55
22,000 UNDER 24,000	220	153	74	192	176	5,053	59
24,000 UNDER 26,000	246	181	75	232	203	6,157	81
26,000 UNDER 28,000	278	206	80	268	209	7,512	123
28,000 UNDER 30,000	209	158	49	207	158	6,064	107
30,000 UNDER 32,000	192	158	52	192	184	5,960	111
32,000 UNDER 34,000	212	174	46	210	228	6,995	137
34,000 UNDER 36,000	182	158	38	180	181	6,373	132
36,000 UNDER 38,000	168	148	40	166	196	6,215	136
38,000 UNDER 40,000	154	133	28	151	180	6,008	136
40,000 UNDER 45,000	300	283	50	298	357	12,740	315
45,000 UNDER 50,000	235	222	30	235	289	11,118	323
50,000 UNDER 75,000	395	375	30	395	429	23,153	869
75,000 UNDER 100,000	60	55	*	60	66	5,119	261
100,000 AND OVER	57	51	*	57	46	9,314	614
TOTALS	6,934	4,002	2,149	4,286	4,665	\$154,579	\$3,607

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	RIVERSIDE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,520	1,320	446	37	1,335	\$ -67,883	\$ 145
\$1 UNDER \$2,000	23,340	5,072	13,765	264	5,240	12,338	3
2,000 UNDER 4,000	15,709	2,327	4,688	380	5,508	47,518	3
4,000 UNDER 6,000	17,844	3,449	6,357	209	7,693	89,347	5
6,000 UNDER 8,000	19,024	4,757	7,544	6,506	10,119	133,069	59
8,000 UNDER 10,000	18,493	5,507	7,661	8,255	10,570	166,244	328
10,000 UNDER 12,000	17,827	6,261	7,689	8,176	11,326	195,871	715
12,000 UNDER 14,000	16,858	6,401	7,114	8,570	10,952	216,256	1,188
14,000 UNDER 16,000	15,268	6,252	6,538	8,774	10,650	228,781	1,576
16,000 UNDER 18,000	14,076	6,269	6,014	8,948	10,656	239,094	2,012
18,000 UNDER 20,000	13,184	6,221	5,430	9,897	10,327	250,284	2,492
20,000 UNDER 22,000	11,965	6,160	4,860	9,448	10,069	250,997	2,812
22,000 UNDER 24,000	10,950	6,074	4,235	9,248	9,678	251,703	3,184
24,000 UNDER 26,000	10,242	6,079	3,747	8,970	9,510	255,923	3,564
26,000 UNDER 28,000	9,723	6,033	3,420	8,852	9,224	262,543	4,033
28,000 UNDER 30,000	9,386	6,101	3,119	8,779	9,461	272,032	4,478
30,000 UNDER 32,000	8,842	6,030	2,631	8,400	9,442	274,009	4,797
32,000 UNDER 34,000	8,300	5,880	2,296	7,978	9,112	273,777	5,084
34,000 UNDER 36,000	7,983	5,915	2,054	7,773	8,996	279,286	5,519
36,000 UNDER 38,000	7,607	5,798	1,777	7,451	8,685	281,330	5,863
38,000 UNDER 40,000	6,918	5,557	1,550	6,796	8,036	269,778	5,792
40,000 UNDER 45,000	15,341	12,946	2,855	15,178	18,695	650,338	14,917
45,000 UNDER 50,000	11,989	10,605	1,818	11,910	14,825	568,300	14,606
50,000 UNDER 75,000	28,592	26,330	2,843	28,473	34,190	1,700,157	57,145
75,000 UNDER 100,000	6,055	5,505	382	6,020	6,262	512,639	23,563
100,000 AND OVER	5,355	4,612	193	5,321	4,724	1,197,505	80,658
TOTALS	333,191	173,461	111,026	210,613	265,285	\$8,811,236	\$244,541

Adjusted Gross Income Class	SACRAMENTO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,037	988	394	50	1,152	\$ -52,436	\$ 113
\$1 UNDER \$2,000	31,776	5,395	20,738	427	10,172	14,366	5
2,000 UNDER 4,000	17,386	1,460	5,340	515	3,753	52,452	6
4,000 UNDER 6,000	18,881	2,105	7,052	279	4,954	94,660	4
6,000 UNDER 8,000	19,700	2,866	8,253	9,513	6,091	137,905	91
8,000 UNDER 10,000	19,414	3,581	8,673	11,628	6,728	174,606	475
10,000 UNDER 12,000	18,600	4,067	8,695	11,556	7,047	204,279	1,092
12,000 UNDER 14,000	17,868	4,756	8,767	11,603	7,643	232,044	1,725
14,000 UNDER 16,000	16,823	4,892	8,344	11,762	7,935	252,278	2,292
16,000 UNDER 18,000	16,840	5,214	8,391	12,702	8,666	286,240	3,180
18,000 UNDER 20,000	16,677	5,518	8,240	13,843	9,386	316,594	4,112
20,000 UNDER 22,000	15,664	5,791	7,409	13,570	9,309	328,754	4,736
22,000 UNDER 24,000	14,350	5,943	6,380	13,130	8,931	329,820	5,320
24,000 UNDER 26,000	12,911	5,894	5,381	12,026	8,645	322,625	5,701
26,000 UNDER 28,000	12,316	6,146	4,770	11,770	8,783	332,569	6,355
28,000 UNDER 30,000	11,841	6,221	4,279	11,469	8,627	343,271	7,070
30,000 UNDER 32,000	11,246	6,378	3,708	10,998	8,864	348,528	7,498
32,000 UNDER 34,000	10,475	6,429	3,128	10,302	8,816	345,528	7,773
34,000 UNDER 36,000	9,774	6,370	2,637	9,646	8,486	341,941	8,052
36,000 UNDER 38,000	9,095	6,295	2,205	9,012	8,264	336,339	8,163
38,000 UNDER 40,000	8,191	6,003	1,755	8,115	7,774	319,355	7,929
40,000 UNDER 45,000	17,772	14,082	3,286	17,661	17,673	753,452	19,713
45,000 UNDER 50,000	14,309	12,300	2,042	14,250	14,780	678,602	19,305
50,000 UNDER 75,000	35,276	32,109	3,141	35,185	36,799	2,103,041	75,894
75,000 UNDER 100,000	7,647	6,974	442	7,634	7,978	646,600	30,861
100,000 AND OVER	5,747	5,060	198	5,725	6,369	1,116,373	73,209
TOTALS	392,616	172,837	143,648	274,371	243,625	\$10,359,786	\$300,654

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	SAN BENITO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	102	53	17	*	47	\$ -2,521	\$ 1
\$1 UNDER \$2,000	739	125	368	*	236	530	+
2,000 UNDER 4,000	821	109	258	21	527	2,514	+
4,000 UNDER 6,000	869	160	297	*	634	4,324	+
6,000 UNDER 8,000	834	201	299	270	792	5,806	2
8,000 UNDER 10,000	766	242	335	304	786	6,881	12
10,000 UNDER 12,000	723	266	305	303	769	7,946	28
12,000 UNDER 14,000	601	240	287	270	691	7,798	41
14,000 UNDER 16,000	530	267	228	266	611	7,931	50
16,000 UNDER 18,000	524	251	224	318	645	8,917	74
18,000 UNDER 20,000	471	238	213	325	553	8,930	90
20,000 UNDER 22,000	393	221	167	312	493	8,251	91
22,000 UNDER 24,000	357	205	157	305	372	8,206	109
24,000 UNDER 26,000	350	216	157	319	368	8,733	135
26,000 UNDER 28,000	310	207	124	284	360	8,363	130
28,000 UNDER 30,000	321	222	142	300	406	9,309	162
30,000 UNDER 32,000	322	234	116	313	387	9,986	181
32,000 UNDER 34,000	321	254	114	310	439	10,588	192
34,000 UNDER 36,000	283	213	96	273	361	9,903	210
36,000 UNDER 38,000	254	208	80	248	312	9,385	198
38,000 UNDER 40,000	241	197	68	238	317	9,391	216
40,000 UNDER 45,000	509	443	103	507	640	21,572	532
45,000 UNDER 50,000	444	394	73	442	554	21,084	567
50,000 UNDER 75,000	967	900	131	966	1,177	57,537	1,980
75,000 UNDER 100,000	214	203	*	211	261	18,338	888
100,000 AND OVER	187	164	*	187	197	35,479	2,369
TOTALS	12,453	6,433	4,378	7,307	12,937	\$305,181	\$8,258

Adjusted Gross Income Class	SAN BERNARDINO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,229	1,229	330	36	1,449	\$ -44,076	\$ 27
\$1 UNDER \$2,000	30,268	5,456	17,521	326	7,740	16,483	2
2,000 UNDER 4,000	19,895	2,393	5,493	507	5,916	59,942	3
4,000 UNDER 6,000	20,942	3,323	6,855	260	7,778	104,919	4
6,000 UNDER 8,000	21,513	4,517	8,153	8,676	10,167	150,631	88
8,000 UNDER 10,000	21,306	5,532	8,663	10,261	11,690	191,640	414
10,000 UNDER 12,000	19,949	6,223	8,448	9,766	12,205	219,091	880
12,000 UNDER 14,000	18,591	6,573	7,956	9,988	12,546	241,419	1,396
14,000 UNDER 16,000	17,492	6,729	7,470	10,417	12,801	262,207	1,902
16,000 UNDER 18,000	16,759	6,794	7,375	11,134	13,204	284,589	2,506
18,000 UNDER 20,000	15,819	6,958	6,984	11,876	13,328	300,448	3,081
20,000 UNDER 22,000	14,930	7,092	6,280	12,024	13,135	313,528	3,637
22,000 UNDER 24,000	13,967	7,256	5,820	11,901	13,331	321,233	4,214
24,000 UNDER 26,000	13,252	7,353	5,169	11,806	13,113	331,186	4,796
26,000 UNDER 28,000	12,840	7,510	4,623	11,847	13,480	346,619	5,474
28,000 UNDER 30,000	12,721	7,874	4,457	12,005	13,657	368,797	6,327
30,000 UNDER 32,000	12,027	7,955	3,791	11,500	13,607	372,699	6,658
32,000 UNDER 34,000	11,596	8,049	3,264	11,229	13,498	382,516	7,249
34,000 UNDER 36,000	11,035	8,044	2,890	10,800	13,476	386,145	7,715
36,000 UNDER 38,000	10,347	7,911	2,583	10,154	13,057	382,798	7,966
38,000 UNDER 40,000	9,627	7,640	2,142	9,503	12,206	375,287	8,120
40,000 UNDER 45,000	21,159	17,726	3,999	20,952	27,823	897,629	20,858
45,000 UNDER 50,000	16,543	14,742	2,511	16,457	21,923	784,233	20,194
50,000 UNDER 75,000	39,948	37,374	3,947	39,795	51,676	2,375,412	79,150
75,000 UNDER 100,000	7,875	7,394	413	7,859	9,465	684,261	30,302
100,000 AND OVER	5,081	4,576	167	5,056	6,122	973,865	64,827
TOTALS	417,711	214,223	137,304	276,135	358,393	\$11,063,501	\$287,790

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	SAN DIEGO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	6,042	2,765	1,425	183	3,415	\$ -227,491	\$ 587
\$1 UNDER \$2,000	60,923	9,513	34,452	790	14,176	34,842	18
2,000 UNDER 4,000	42,032	4,379	12,653	1,149	10,948	126,752	25
4,000 UNDER 6,000	45,757	5,831	16,617	608	13,987	229,128	41
6,000 UNDER 8,000	48,127	8,069	19,990	21,999	18,374	336,673	221
8,000 UNDER 10,000	48,924	10,237	22,134	27,528	21,710	439,994	1,137
10,000 UNDER 12,000	46,660	11,688	22,264	27,220	22,169	512,660	2,507
12,000 UNDER 14,000	44,946	12,652	22,285	28,315	22,494	583,705	4,186
14,000 UNDER 16,000	42,578	13,471	21,663	28,532	23,038	638,448	5,616
16,000 UNDER 18,000	40,008	13,439	20,579	29,111	22,481	679,646	7,381
18,000 UNDER 20,000	36,771	13,463	18,798	29,410	21,711	698,027	8,780
20,000 UNDER 22,000	33,563	13,460	16,720	28,334	20,620	704,287	9,933
22,000 UNDER 24,000	31,633	13,989	15,097	28,049	20,670	727,257	11,478
24,000 UNDER 26,000	29,173	14,013	13,689	26,560	20,149	728,890	12,701
26,000 UNDER 28,000	27,475	14,092	12,044	25,503	20,264	741,530	13,984
28,000 UNDER 30,000	25,817	13,962	10,473	24,193	19,649	742,540	14,905
30,000 UNDER 32,000	24,192	14,052	9,383	23,205	19,218	749,696	15,810
32,000 UNDER 34,000	22,130	13,761	7,921	21,325	18,740	729,943	15,990
34,000 UNDER 36,000	21,001	13,688	6,889	20,488	18,543	734,848	16,852
36,000 UNDER 38,000	19,292	13,216	5,946	18,870	17,313	713,432	16,933
38,000 UNDER 40,000	17,599	12,667	4,978	17,300	16,651	686,107	16,814
40,000 UNDER 45,000	37,696	28,925	9,001	37,244	36,482	1,598,423	41,010
45,000 UNDER 50,000	30,300	25,080	5,816	30,039	30,509	1,436,338	39,984
50,000 UNDER 75,000	78,634	69,608	9,347	78,146	80,672	4,710,789	163,408
75,000 UNDER 100,000	21,704	19,302	1,491	21,573	22,315	1,848,496	84,812
100,000 AND OVER	20,590	17,824	831	20,468	21,663	4,499,180	298,273
TOTALS	903,367	403,146	342,486	616,142	577,961	\$25,404,140	\$803,386

Adjusted Gross Income Class	SAN FRANCISCO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,768	817	850	81	1,092	\$ -86,658	\$ 196
\$1 UNDER \$2,000	29,578	3,654	20,142	280	5,004	12,888	5
2,000 UNDER 4,000	15,535	1,313	6,264	409	2,463	46,944	16
4,000 UNDER 6,000	17,923	1,794	8,410	228	3,211	89,705	16
6,000 UNDER 8,000	18,690	2,335	9,412	9,555	4,088	130,761	99
8,000 UNDER 10,000	18,715	2,956	9,756	12,202	4,976	168,394	535
10,000 UNDER 12,000	18,022	3,106	10,046	12,586	5,455	198,035	1,182
12,000 UNDER 14,000	17,861	3,416	10,150	13,396	6,051	232,236	2,097
14,000 UNDER 16,000	17,477	3,449	10,244	13,812	6,656	262,134	2,988
16,000 UNDER 18,000	17,744	3,664	10,895	14,925	6,866	301,570	4,330
18,000 UNDER 20,000	17,056	3,701	10,481	15,220	6,739	323,921	5,580
20,000 UNDER 22,000	16,373	3,660	10,197	15,029	6,802	343,761	6,801
22,000 UNDER 24,000	14,896	3,657	9,150	14,108	6,354	342,300	7,702
24,000 UNDER 26,000	13,400	3,295	8,184	12,894	5,764	334,630	8,462
26,000 UNDER 28,000	12,369	3,318	7,418	11,986	5,354	333,757	9,204
28,000 UNDER 30,000	10,931	3,253	6,321	10,705	4,896	316,831	9,404
30,000 UNDER 32,000	9,880	3,094	5,599	9,681	4,670	306,190	9,619
32,000 UNDER 34,000	8,943	2,955	4,913	8,807	4,253	294,932	9,838
34,000 UNDER 36,000	8,023	2,906	4,316	7,914	4,139	280,654	9,695
36,000 UNDER 38,000	7,056	2,719	3,669	6,973	3,715	260,930	9,280
38,000 UNDER 40,000	6,282	2,602	3,108	6,221	3,472	244,915	8,926
40,000 UNDER 45,000	12,717	5,904	5,977	12,618	7,751	538,612	20,306
45,000 UNDER 50,000	9,424	5,108	3,926	9,357	6,024	446,411	17,422
50,000 UNDER 75,000	23,603	15,142	7,719	23,469	16,373	1,416,929	62,273
75,000 UNDER 100,000	7,445	5,219	1,713	7,401	4,917	636,011	33,505
100,000 AND OVER	10,017	6,993	1,474	9,928	7,108	2,584,851	180,491
TOTALS	362,730	100,030	190,334	259,785	144,193	\$10,361,644	\$419,972

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	SAN JOAQUIN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,038	568	128	19	608	\$ -26,805	\$ 16
\$1 UNDER \$2,000	19,793	4,711	14,335	167	8,118	6,975	3
2,000 UNDER 4,000	8,454	1,094	2,534	189	2,736	25,521	2
4,000 UNDER 6,000	9,199	1,567	3,154	122	3,719	46,073	2
6,000 UNDER 8,000	8,920	1,957	3,447	3,679	4,382	62,388	34
8,000 UNDER 10,000	8,551	2,440	3,516	4,326	4,518	76,858	187
10,000 UNDER 12,000	8,005	2,596	3,381	4,076	4,679	87,860	376
12,000 UNDER 14,000	7,538	2,800	3,379	4,255	4,713	97,807	608
14,000 UNDER 16,000	6,913	2,688	3,132	4,377	4,687	103,561	795
16,000 UNDER 18,000	6,478	2,658	2,925	4,612	4,468	110,046	1,061
18,000 UNDER 20,000	6,112	2,709	2,826	4,899	4,732	115,951	1,287
20,000 UNDER 22,000	5,442	2,672	2,446	4,608	4,442	114,216	1,419
22,000 UNDER 24,000	5,319	2,838	2,275	4,784	4,544	122,185	1,738
24,000 UNDER 26,000	5,126	2,883	2,113	4,791	4,404	128,118	2,040
26,000 UNDER 28,000	4,775	2,871	1,858	4,575	4,323	128,876	2,289
28,000 UNDER 30,000	4,563	2,928	1,716	4,442	4,504	132,281	2,464
30,000 UNDER 32,000	4,315	2,959	1,489	4,221	4,399	133,752	2,629
32,000 UNDER 34,000	4,016	2,815	1,239	3,962	4,302	132,417	2,789
34,000 UNDER 36,000	3,849	2,886	1,101	3,808	4,232	134,702	2,949
36,000 UNDER 38,000	3,521	2,775	958	3,494	3,935	130,209	2,979
38,000 UNDER 40,000	3,205	2,637	759	3,175	3,847	124,942	2,952
40,000 UNDER 45,000	7,006	5,962	1,408	6,966	8,407	297,112	7,493
45,000 UNDER 50,000	5,459	4,907	843	5,438	6,441	258,765	7,319
50,000 UNDER 75,000	12,732	11,815	1,216	12,696	14,908	755,127	27,380
75,000 UNDER 100,000	2,612	2,386	143	2,605	2,876	221,371	10,804
100,000 AND OVER	2,065	1,833	60	2,058	2,293	406,951	28,055
TOTALS	165,006	80,955	62,381	102,344	125,217	\$3,927,259	\$109,670

Adjusted Gross Income Class	SAN LUIS OBISPO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	844	481	152	14	482	\$ -17,515	\$ 11
\$1 UNDER \$2,000	5,005	850	2,942	65	814	2,945	+
2,000 UNDER 4,000	3,757	434	1,355	111	774	11,265	1
4,000 UNDER 6,000	4,167	641	1,842	55	1,129	20,845	1
6,000 UNDER 8,000	4,257	853	2,005	1,862	1,284	29,791	18
8,000 UNDER 10,000	4,320	1,157	2,042	2,252	1,529	38,865	101
10,000 UNDER 12,000	3,996	1,239	1,886	2,193	1,520	43,919	203
12,000 UNDER 14,000	3,607	1,330	1,711	2,067	1,594	46,844	298
14,000 UNDER 16,000	3,410	1,385	1,591	2,142	1,713	51,148	390
16,000 UNDER 18,000	3,178	1,373	1,466	2,234	1,701	54,007	503
18,000 UNDER 20,000	2,897	1,412	1,302	2,314	1,685	54,988	583
20,000 UNDER 22,000	2,754	1,446	1,243	2,308	1,693	57,806	681
22,000 UNDER 24,000	2,509	1,403	1,076	2,251	1,578	57,706	828
24,000 UNDER 26,000	2,437	1,443	1,007	2,215	1,686	60,876	958
26,000 UNDER 28,000	2,301	1,444	921	2,147	1,636	62,088	1,032
28,000 UNDER 30,000	2,224	1,457	753	2,121	1,790	64,484	1,138
30,000 UNDER 32,000	2,041	1,426	734	1,967	1,733	63,215	1,169
32,000 UNDER 34,000	1,875	1,384	574	1,824	1,732	61,888	1,191
34,000 UNDER 36,000	1,841	1,377	509	1,794	1,771	64,405	1,322
36,000 UNDER 38,000	1,594	1,255	421	1,563	1,482	58,961	1,279
38,000 UNDER 40,000	1,409	1,149	369	1,390	1,415	54,925	1,236
40,000 UNDER 45,000	3,132	2,610	664	3,107	3,138	132,823	3,299
45,000 UNDER 50,000	2,501	2,160	378	2,482	2,487	118,507	3,250
50,000 UNDER 75,000	5,698	5,126	612	5,668	5,856	339,205	11,891
75,000 UNDER 100,000	1,338	1,180	76	1,335	1,246	113,220	5,332
100,000 AND OVER	1,096	941	47	1,090	1,009	206,887	13,861
TOTALS	74,188	36,956	27,678	48,571	44,477	\$1,854,098	\$50,576

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	SAN MATEO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,864	860	304	77	1,138	\$ -113,121	\$ 235
\$1 UNDER \$2,000	12,832	1,176	4,837	239	1,328	9,706	6
2,000 UNDER 4,000	10,882	697	2,146	354	1,360	32,682	9
4,000 UNDER 6,000	11,181	1,001	3,063	140	1,969	56,030	7
6,000 UNDER 8,000	11,296	1,495	3,555	5,471	2,691	78,865	80
8,000 UNDER 10,000	11,035	1,839	4,038	6,733	3,526	99,374	291
10,000 UNDER 12,000	10,968	2,149	4,288	7,155	3,895	120,685	681
12,000 UNDER 14,000	11,118	2,414	4,667	7,646	4,621	144,489	1,190
14,000 UNDER 16,000	11,408	2,535	5,051	8,475	4,631	171,085	1,808
16,000 UNDER 18,000	11,298	2,693	5,113	9,016	4,797	192,073	2,518
18,000 UNDER 20,000	11,069	2,739	5,179	9,521	4,849	210,208	3,290
20,000 UNDER 22,000	10,782	2,815	5,134	9,545	4,923	226,326	4,030
22,000 UNDER 24,000	10,229	2,938	4,918	9,418	4,890	234,997	4,744
24,000 UNDER 26,000	9,473	3,031	4,455	8,816	4,922	236,743	5,158
26,000 UNDER 28,000	9,189	3,208	4,258	8,677	5,209	248,093	5,820
28,000 UNDER 30,000	8,513	3,211	3,759	8,141	4,916	246,819	6,296
30,000 UNDER 32,000	8,061	3,275	3,424	7,755	4,771	249,784	6,674
32,000 UNDER 34,000	7,709	3,503	3,224	7,470	4,938	254,373	7,056
34,000 UNDER 36,000	7,145	3,524	2,844	6,992	4,747	250,052	7,141
36,000 UNDER 38,000	6,713	3,561	2,496	6,570	4,759	248,336	7,295
38,000 UNDER 40,000	6,109	3,500	2,164	5,998	4,805	238,147	7,025
40,000 UNDER 45,000	13,653	8,791	4,264	13,470	11,345	579,353	17,450
45,000 UNDER 50,000	11,593	8,491	3,069	11,493	10,525	549,900	17,302
50,000 UNDER 75,000	35,488	29,737	6,087	35,320	34,673	2,144,608	79,634
75,000 UNDER 100,000	11,960	10,434	1,073	11,911	11,242	1,019,248	47,526
100,000 AND OVER	13,493	11,668	664	13,440	13,114	3,266,323	222,728
TOTALS	285,061	121,285	94,074	219,843	164,584	\$10,995,158	\$455,994

Adjusted Gross Income Class	SANTA BARBARA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,197	531	261	29	725	\$ -43,515	\$ 40
\$1 UNDER \$2,000	8,214	1,152	4,394	122	1,476	5,318	1
2,000 UNDER 4,000	6,659	652	2,183	205	1,518	20,096	8
4,000 UNDER 6,000	7,349	898	2,966	118	2,298	36,826	2
6,000 UNDER 8,000	7,456	1,282	3,444	3,353	3,102	52,094	40
8,000 UNDER 10,000	7,356	1,565	3,559	4,020	3,768	66,094	168
10,000 UNDER 12,000	7,209	1,813	3,610	4,132	4,058	79,272	385
12,000 UNDER 14,000	7,008	1,965	3,661	4,398	4,141	90,983	658
14,000 UNDER 16,000	6,556	2,035	3,422	4,417	3,927	98,254	881
16,000 UNDER 18,000	6,065	2,000	3,247	4,446	3,707	103,024	1,168
18,000 UNDER 20,000	5,795	2,043	3,041	4,742	3,485	110,004	1,565
20,000 UNDER 22,000	5,197	1,999	2,666	4,455	3,211	109,112	1,632
22,000 UNDER 24,000	4,671	2,058	2,300	4,168	3,183	107,474	1,798
24,000 UNDER 26,000	4,388	2,081	2,058	4,021	2,967	109,693	1,998
26,000 UNDER 28,000	4,147	2,112	1,931	3,867	3,035	111,936	2,194
28,000 UNDER 30,000	3,926	2,094	1,694	3,758	2,893	113,765	2,397
30,000 UNDER 32,000	3,832	2,203	1,593	3,681	3,076	118,731	2,594
32,000 UNDER 34,000	3,446	2,062	1,345	3,327	2,847	113,664	2,640
34,000 UNDER 36,000	3,294	2,102	1,155	3,220	2,682	115,280	2,803
36,000 UNDER 38,000	2,925	2,010	956	2,863	2,462	108,207	2,646
38,000 UNDER 40,000	2,691	1,979	844	2,642	2,491	104,938	2,619
40,000 UNDER 45,000	5,911	4,535	1,625	5,855	5,442	250,677	6,605
45,000 UNDER 50,000	4,644	3,797	975	4,601	4,463	220,246	6,347
50,000 UNDER 75,000	12,307	10,710	1,694	12,226	11,545	738,487	26,504
75,000 UNDER 100,000	3,545	3,069	265	3,522	3,210	301,969	14,092
100,000 AND OVER	4,234	3,471	215	4,196	3,861	996,403	67,644
TOTALS	140,022	62,218	55,104	96,384	89,573	\$4,239,032	\$149,429

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	SANTA CLARA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	3,189	1,487	578	127	1,953	\$ -191,029	\$ 407
\$1 UNDER \$2,000	35,043	4,390	16,430	534	7,937	23,927	45
2,000 UNDER 4,000	27,468	2,018	6,825	922	5,392	82,280	13
4,000 UNDER 6,000	27,179	2,526	8,513	392	6,695	135,619	19
6,000 UNDER 8,000	26,294	3,330	9,601	13,612	8,509	183,815	142
8,000 UNDER 10,000	25,583	4,076	10,373	16,115	9,954	230,074	698
10,000 UNDER 12,000	25,080	4,782	11,161	16,149	11,089	275,638	1,560
12,000 UNDER 14,000	24,807	5,219	11,672	17,105	12,357	322,332	2,667
14,000 UNDER 16,000	24,199	5,319	11,748	17,997	11,927	362,787	3,812
16,000 UNDER 18,000	23,487	5,480	11,929	18,496	12,193	399,158	5,190
18,000 UNDER 20,000	23,343	5,787	11,969	19,737	12,477	443,349	6,795
20,000 UNDER 22,000	22,670	6,109	11,907	19,859	12,908	476,069	8,119
22,000 UNDER 24,000	21,698	6,324	11,193	19,892	12,758	498,805	9,707
24,000 UNDER 26,000	20,187	6,464	10,224	18,769	12,496	504,323	10,708
26,000 UNDER 28,000	19,400	6,862	9,720	18,350	12,667	523,572	11,975
28,000 UNDER 30,000	18,714	7,114	9,098	17,954	13,014	542,530	13,341
30,000 UNDER 32,000	17,612	7,411	8,113	17,055	12,257	545,987	14,133
32,000 UNDER 34,000	16,707	7,576	7,390	16,256	12,285	551,140	14,811
34,000 UNDER 36,000	15,872	7,585	6,708	15,543	12,247	555,417	15,728
36,000 UNDER 38,000	14,986	7,746	5,912	14,738	12,009	554,201	15,983
38,000 UNDER 40,000	14,028	7,951	5,355	13,827	12,034	546,937	15,962
40,000 UNDER 45,000	31,335	19,752	10,530	31,046	28,674	1,329,396	39,888
45,000 UNDER 50,000	26,902	19,281	7,451	26,710	26,572	1,275,933	39,748
50,000 UNDER 75,000	83,975	70,448	14,254	83,630	89,794	5,091,988	187,282
75,000 UNDER 100,000	29,487	26,525	2,332	29,390	32,430	2,510,060	116,314
100,000 AND OVER	23,784	21,132	1,120	23,690	27,912	4,534,476	296,306
TOTALS	643,029	272,694	232,106	487,895	430,540	\$22,308,784	\$831,353

Adjusted Gross Income Class	SANTA CRUZ						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	730	317	168	19	389	\$ -19,063	\$ 25
\$1 UNDER \$2,000	5,892	793	3,582	57	1,199	3,321	+
2,000 UNDER 4,000	4,933	569	1,808	120	1,785	15,035	1
4,000 UNDER 6,000	5,915	1,000	2,621	83	3,262	29,626	2
6,000 UNDER 8,000	6,097	1,223	2,969	2,414	4,328	42,578	22
8,000 UNDER 10,000	5,578	1,286	2,791	2,846	3,836	50,085	119
10,000 UNDER 12,000	5,181	1,319	2,754	2,845	3,580	57,001	269
12,000 UNDER 14,000	4,721	1,399	2,442	2,843	3,390	61,318	430
14,000 UNDER 16,000	4,281	1,377	2,265	2,864	3,020	64,144	568
16,000 UNDER 18,000	4,061	1,410	2,206	2,860	3,086	69,004	735
18,000 UNDER 20,000	3,740	1,352	1,943	2,943	2,871	71,035	902
20,000 UNDER 22,000	3,609	1,428	1,893	2,977	2,668	75,741	1,097
22,000 UNDER 24,000	3,191	1,409	1,517	2,774	2,526	73,324	1,175
24,000 UNDER 26,000	2,896	1,321	1,355	2,598	2,395	72,379	1,286
26,000 UNDER 28,000	2,707	1,305	1,257	2,516	2,097	73,044	1,463
28,000 UNDER 30,000	2,579	1,305	1,141	2,452	2,029	74,819	1,588
30,000 UNDER 32,000	2,430	1,344	990	2,338	2,001	75,274	1,693
32,000 UNDER 34,000	2,270	1,352	849	2,200	1,854	74,928	1,741
34,000 UNDER 36,000	2,111	1,296	751	2,057	1,775	73,820	1,800
36,000 UNDER 38,000	1,917	1,241	651	1,878	1,637	70,886	1,794
38,000 UNDER 40,000	1,730	1,179	516	1,705	1,545	67,477	1,752
40,000 UNDER 45,000	3,801	2,804	1,023	3,757	3,579	161,312	4,368
45,000 UNDER 50,000	3,051	2,454	687	3,026	3,377	144,628	4,224
50,000 UNDER 75,000	8,309	7,119	1,169	8,268	8,439	498,150	17,961
75,000 UNDER 100,000	2,416	2,126	170	2,409	2,371	205,815	9,646
100,000 AND OVER	2,207	1,897	84	2,205	2,123	429,749	28,937
TOTALS	96,353	41,625	39,602	63,054	71,162	\$2,615,430	\$83,598

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	S H A S T A						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	417	258	41	14	240	\$ -6,519	\$ 11
\$1 UNDER \$2,000	5,857	1,292	4,124	46	1,502	2,352	4
2,000 UNDER 4,000	2,592	398	801	64	667	7,805	+
4,000 UNDER 6,000	2,999	656	1,075	41	889	15,042	1
6,000 UNDER 8,000	3,134	877	1,192	1,247	1,068	21,917	11
8,000 UNDER 10,000	2,827	929	1,150	1,353	1,115	25,397	55
10,000 UNDER 12,000	2,739	1,039	1,116	1,338	1,208	30,156	121
12,000 UNDER 14,000	2,621	1,208	1,055	1,401	1,315	34,069	182
14,000 UNDER 16,000	2,375	1,200	952	1,454	1,342	35,609	233
16,000 UNDER 18,000	2,245	1,233	863	1,560	1,366	38,070	303
18,000 UNDER 20,000	2,044	1,242	774	1,641	1,435	38,792	347
20,000 UNDER 22,000	1,823	1,187	617	1,587	1,304	38,273	384
22,000 UNDER 24,000	1,762	1,195	580	1,616	1,489	40,492	467
24,000 UNDER 26,000	1,653	1,155	539	1,550	1,356	41,252	565
26,000 UNDER 28,000	1,569	1,149	456	1,520	1,398	42,341	642
28,000 UNDER 30,000	1,529	1,163	428	1,489	1,440	44,333	724
30,000 UNDER 32,000	1,388	1,094	346	1,364	1,392	43,007	762
32,000 UNDER 34,000	1,303	1,025	311	1,293	1,284	42,958	848
34,000 UNDER 36,000	1,202	997	231	1,196	1,239	42,030	880
36,000 UNDER 38,000	1,078	925	194	1,068	1,147	39,874	861
38,000 UNDER 40,000	972	849	150	967	1,034	37,895	884
40,000 UNDER 45,000	2,028	1,825	289	2,021	2,191	85,971	2,168
45,000 UNDER 50,000	1,499	1,397	162	1,493	1,695	70,985	2,021
50,000 UNDER 75,000	3,090	2,925	206	3,082	3,377	182,183	6,689
75,000 UNDER 100,000	534	488	34	529	559	45,502	2,271
100,000 AND OVER	626	553	25	624	732	125,455	8,728
TOTALS	51,906	28,259	17,711	31,578	33,784	\$1,165,241	\$30,162

Adjusted Gross Income Class	S I E R R A						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	*	*	*	—	*	\$ -106	+
\$1 UNDER \$2,000	89	14	46	*	19	55	+
2,000 UNDER 4,000	70	15	18	*	11	216	+
4,000 UNDER 6,000	52	*	13	*	*	263	+
6,000 UNDER 8,000	69	17	20	29	14	485	+
8,000 UNDER 10,000	63	25	23	27	21	567	\$ 1
10,000 UNDER 12,000	64	33	18	23	23	697	2
12,000 UNDER 14,000	56	28	18	32	23	726	4
14,000 UNDER 16,000	54	29	21	30	35	810	5
16,000 UNDER 18,000	45	23	19	33	20	767	8
18,000 UNDER 20,000	47	26	15	38	26	892	9
20,000 UNDER 22,000	35	18	10	32	22	735	8
22,000 UNDER 24,000	59	36	30	54	49	1,362	19
24,000 UNDER 26,000	53	37	18	52	39	1,326	20
26,000 UNDER 28,000	48	37	16	45	61	1,298	18
28,000 UNDER 30,000	47	36	19	46	48	1,367	26
30,000 UNDER 32,000	30	24	*	29	25	928	17
32,000 UNDER 34,000	42	34	12	42	46	1,386	28
34,000 UNDER 36,000	29	23	*	28	36	1,013	23
36,000 UNDER 38,000	40	34	*	40	36	1,476	36
38,000 UNDER 40,000	25	23	*	25	45	978	20
40,000 UNDER 45,000	54	51	14	54	71	2,297	58
45,000 UNDER 50,000	22	21	*	22	29	1,043	29
50,000 UNDER 75,000	46	39	*	46	39	2,763	117
75,000 UNDER 100,000	13	12	—	13	14	1,102	52
100,000 AND OVER	*	*	—	*	*	1,617	117
TOTALS	1,171	659	361	752	770	\$26,063	\$617

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	SISKIYOU						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	224	139	14	*	91	\$ -7,010	\$ 2
\$1 UNDER \$2,000	1,564	350	1,011	*	486	707	+
2,000 UNDER 4,000	889	183	246	23	290	2,665	+
4,000 UNDER 6,000	998	263	316	10	414	5,005	+
6,000 UNDER 8,000	1,007	311	301	339	383	7,041	3
8,000 UNDER 10,000	1,000	372	303	425	485	9,001	17
10,000 UNDER 12,000	878	361	282	404	440	9,599	35
12,000 UNDER 14,000	873	410	267	469	464	11,356	61
14,000 UNDER 16,000	743	388	202	464	455	11,119	71
16,000 UNDER 18,000	729	429	196	515	435	12,393	92
18,000 UNDER 20,000	697	415	198	573	492	13,233	126
20,000 UNDER 22,000	574	404	146	507	435	12,052	118
22,000 UNDER 24,000	631	451	184	595	485	14,510	179
24,000 UNDER 26,000	526	400	123	498	498	13,135	176
26,000 UNDER 28,000	488	366	114	475	487	13,197	201
28,000 UNDER 30,000	509	397	107	501	480	14,744	250
30,000 UNDER 32,000	454	374	96	446	471	14,077	251
32,000 UNDER 34,000	374	316	66	371	381	12,338	238
34,000 UNDER 36,000	353	298	47	350	399	12,349	257
36,000 UNDER 38,000	300	252	39	298	314	11,088	261
38,000 UNDER 40,000	261	228	34	257	295	10,192	253
40,000 UNDER 45,000	540	492	61	536	617	22,837	590
45,000 UNDER 50,000	407	368	44	405	476	19,304	579
50,000 UNDER 75,000	725	672	40	722	761	42,580	1,623
75,000 UNDER 100,000	103	91	*	103	105	8,711	454
100,000 AND OVER	145	128	*	144	142	24,549	1,696
TOTALS	15,992	8,858	4,443	9,446	10,781	\$320,772	\$7,533

Adjusted Gross Income Class	SOLANO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	451	209	77	*	257	\$ -7,523	\$ 1
\$1 UNDER \$2,000	7,159	913	3,919	100	1,617	4,128	1
2,000 UNDER 4,000	4,738	386	1,159	157	1,097	14,226	2
4,000 UNDER 6,000	4,895	548	1,469	*	1,395	24,532	1
6,000 UNDER 8,000	4,995	784	1,747	2,302	1,876	34,988	24
8,000 UNDER 10,000	4,869	1,006	1,829	2,721	1,994	43,885	107
10,000 UNDER 12,000	4,793	1,222	1,943	2,651	2,277	52,652	236
12,000 UNDER 14,000	4,576	1,382	1,905	2,770	2,375	59,479	395
14,000 UNDER 16,000	4,438	1,462	1,910	2,932	2,429	66,494	553
16,000 UNDER 18,000	4,597	1,659	2,095	3,237	2,947	78,169	766
18,000 UNDER 20,000	4,189	1,673	1,817	3,267	2,878	79,597	881
20,000 UNDER 22,000	3,937	1,707	1,660	3,290	2,741	82,603	1,041
22,000 UNDER 24,000	3,696	1,689	1,459	3,256	2,821	84,960	1,233
24,000 UNDER 26,000	3,473	1,789	1,343	3,161	2,822	86,830	1,364
26,000 UNDER 28,000	3,313	1,790	1,277	3,096	2,810	89,427	1,562
28,000 UNDER 30,000	3,332	1,875	1,215	3,180	3,062	96,627	1,813
30,000 UNDER 32,000	3,416	2,067	1,174	3,298	3,193	105,918	2,111
32,000 UNDER 34,000	3,379	2,156	1,064	3,280	3,508	111,503	2,339
34,000 UNDER 36,000	3,292	2,289	1,008	3,227	3,599	115,210	2,485
36,000 UNDER 38,000	3,081	2,237	827	3,035	3,516	114,004	2,548
38,000 UNDER 40,000	2,899	2,238	714	2,858	3,458	112,998	2,592
40,000 UNDER 45,000	6,640	5,440	1,410	6,588	8,196	281,663	6,887
45,000 UNDER 50,000	5,426	4,785	854	5,390	6,883	257,292	6,821
50,000 UNDER 75,000	13,681	12,881	1,376	13,642	17,828	813,626	27,317
75,000 UNDER 100,000	2,370	2,229	122	2,356	2,999	198,829	9,079
100,000 AND OVER	1,129	1,000	41	1,125	1,243	206,163	13,798
TOTALS	112,764	57,416	35,414	81,004	89,821	\$3,208,280	\$85,957

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	SONOMA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,137	518	233	28	579	\$ -21,521	\$ 23
\$1 UNDER \$2,000	9,719	1,443	5,493	150	1,807	5,825	6
2,000 UNDER 4,000	6,960	635	2,103	205	1,428	21,022	6
4,000 UNDER 6,000	7,592	935	2,826	103	1,933	38,019	2
6,000 UNDER 8,000	8,080	1,306	3,381	3,627	2,573	56,516	39
8,000 UNDER 10,000	7,852	1,609	3,549	4,300	3,057	70,682	183
10,000 UNDER 12,000	7,676	1,857	3,719	4,568	3,335	84,363	417
12,000 UNDER 14,000	7,182	1,945	3,437	4,591	3,200	93,216	681
14,000 UNDER 16,000	7,044	2,075	3,503	4,903	3,287	105,545	983
16,000 UNDER 18,000	6,675	2,130	3,370	5,039	3,270	113,481	1,286
18,000 UNDER 20,000	6,166	2,126	3,057	5,127	3,224	117,107	1,551
20,000 UNDER 22,000	5,729	2,267	2,672	4,979	3,254	120,251	1,736
22,000 UNDER 24,000	5,440	2,367	2,507	4,975	3,323	124,991	2,010
24,000 UNDER 26,000	5,088	2,376	2,229	4,691	3,288	127,084	2,264
26,000 UNDER 28,000	4,694	2,434	1,993	4,475	3,201	126,697	2,459
28,000 UNDER 30,000	4,512	2,490	1,763	4,344	3,269	130,822	2,697
30,000 UNDER 32,000	4,274	2,573	1,566	4,142	3,351	132,452	2,794
32,000 UNDER 34,000	3,947	2,551	1,282	3,863	3,394	130,228	2,872
34,000 UNDER 36,000	3,783	2,577	1,136	3,721	3,379	132,320	3,020
36,000 UNDER 38,000	3,640	2,624	1,005	3,592	3,400	134,621	3,215
38,000 UNDER 40,000	3,175	2,437	831	3,149	3,277	123,826	2,987
40,000 UNDER 45,000	7,233	5,800	1,660	7,186	7,403	306,668	7,989
45,000 UNDER 50,000	5,988	5,149	1,061	5,954	6,381	284,030	8,054
50,000 UNDER 75,000	14,784	13,340	1,634	14,741	16,131	882,201	31,806
75,000 UNDER 100,000	3,480	3,142	202	3,470	3,595	295,401	14,213
100,000 AND OVER	2,976	2,560	117	2,962	3,106	599,868	41,444
TOTALS	154,826	71,266	56,329	108,885	97,445	\$4,335,715	\$134,737

Adjusted Gross Income Class	STANISLAUS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	922	572	141	*	558	\$ -20,897	\$ 6
\$1 UNDER \$2,000	12,760	2,798	8,387	140	5,479	6,038	1
2,000 UNDER 4,000	7,010	1,051	2,152	206	2,874	21,063	3
4,000 UNDER 6,000	7,789	1,500	2,731	*	3,872	38,902	1
6,000 UNDER 8,000	7,476	1,809	2,851	2,963	4,020	52,161	28
8,000 UNDER 10,000	6,842	2,076	2,789	3,348	3,896	61,442	137
10,000 UNDER 12,000	6,384	2,183	2,758	3,197	4,163	70,285	300
12,000 UNDER 14,000	6,157	2,419	2,751	3,363	4,394	79,881	485
14,000 UNDER 16,000	5,841	2,538	2,707	3,603	4,580	87,601	627
16,000 UNDER 18,000	5,204	2,456	2,340	3,547	4,316	88,432	760
18,000 UNDER 20,000	4,650	2,380	2,043	3,641	4,070	88,205	878
20,000 UNDER 22,000	4,513	2,407	1,982	3,778	3,888	94,755	1,103
22,000 UNDER 24,000	4,259	2,414	1,770	3,773	3,956	97,931	1,311
24,000 UNDER 26,000	3,974	2,471	1,539	3,678	3,939	99,285	1,456
26,000 UNDER 28,000	3,702	2,454	1,395	3,537	3,713	99,911	1,617
28,000 UNDER 30,000	3,651	2,599	1,230	3,525	3,940	105,839	1,784
30,000 UNDER 32,000	3,342	2,475	987	3,257	3,712	103,565	1,858
32,000 UNDER 34,000	3,307	2,561	903	3,255	3,835	109,113	2,085
34,000 UNDER 36,000	2,937	2,358	764	2,900	3,384	102,754	2,129
36,000 UNDER 38,000	2,678	2,197	608	2,650	3,089	99,010	2,167
38,000 UNDER 40,000	2,426	2,035	502	2,407	2,874	94,583	2,170
40,000 UNDER 45,000	4,964	4,393	850	4,939	5,906	210,355	5,180
45,000 UNDER 50,000	3,616	3,277	523	3,606	4,369	171,384	4,805
50,000 UNDER 75,000	7,848	7,321	731	7,817	9,197	464,092	16,807
75,000 UNDER 100,000	1,676	1,559	84	1,670	1,881	142,628	7,029
100,000 AND OVER	1,655	1,498	35	1,651	1,931	372,847	26,570
TOTALS	125,583	63,801	45,533	76,548	101,836	\$2,941,165	\$81,297

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	SUTTER						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	268	159	33	*	225	\$ -7,387	+
\$1 UNDER \$2,000	2,115	438	1,356	26	687	1,031	+
2,000 UNDER 4,000	1,289	204	411	37	439	3,891	+
4,000 UNDER 6,000	1,365	342	488	*	704	6,849	+
6,000 UNDER 8,000	1,352	469	549	455	803	9,423	\$ 4
8,000 UNDER 10,000	1,254	445	506	559	794	11,291	23
10,000 UNDER 12,000	1,238	547	560	517	945	13,581	47
12,000 UNDER 14,000	1,177	534	534	587	976	15,268	79
14,000 UNDER 16,000	1,052	537	478	609	864	15,788	96
16,000 UNDER 18,000	983	530	425	634	838	16,678	126
18,000 UNDER 20,000	858	484	366	658	794	16,301	154
20,000 UNDER 22,000	775	464	288	648	664	16,263	176
22,000 UNDER 24,000	664	450	220	589	605	15,248	180
24,000 UNDER 26,000	633	448	210	584	614	15,819	210
26,000 UNDER 28,000	601	422	184	563	546	16,206	241
28,000 UNDER 30,000	577	435	158	557	585	16,727	276
30,000 UNDER 32,000	534	405	137	523	521	16,533	290
32,000 UNDER 34,000	491	396	106	483	483	16,199	302
34,000 UNDER 36,000	433	363	82	429	438	15,146	297
36,000 UNDER 38,000	436	375	89	433	445	16,132	344
38,000 UNDER 40,000	370	314	69	367	398	14,421	343
40,000 UNDER 45,000	790	697	110	786	887	33,474	845
45,000 UNDER 50,000	634	580	77	631	710	30,016	851
50,000 UNDER 75,000	1,386	1,308	80	1,380	1,490	82,165	3,035
75,000 UNDER 100,000	316	286	*	314	343	26,820	1,355
100,000 AND OVER	306	272	*	306	330	53,738	3,708
TOTALS	21,897	11,904	7,536	12,695	17,128	\$487,621	\$12,982

Adjusted Gross Income Class	TEHAMA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	137	76	*	*	48	\$ -4,955	\$ 1
\$1 UNDER \$2,000	1,557	418	1,119	17	427	582	+
2,000 UNDER 4,000	753	148	235	17	257	2,292	+
4,000 UNDER 6,000	926	227	301	*	359	4,627	+
6,000 UNDER 8,000	883	302	316	260	415	6,163	2
8,000 UNDER 10,000	834	301	323	382	430	7,464	15
10,000 UNDER 12,000	916	411	310	392	543	10,060	36
12,000 UNDER 14,000	781	386	273	365	520	10,138	47
14,000 UNDER 16,000	803	441	273	456	585	12,029	70
16,000 UNDER 18,000	664	397	226	437	487	11,290	77
18,000 UNDER 20,000	655	424	206	526	532	12,445	101
20,000 UNDER 22,000	607	419	219	526	510	12,752	122
22,000 UNDER 24,000	541	374	172	507	485	12,415	149
24,000 UNDER 26,000	468	361	122	447	363	11,684	153
26,000 UNDER 28,000	459	340	102	446	419	12,400	199
28,000 UNDER 30,000	443	351	112	431	471	12,855	209
30,000 UNDER 32,000	430	350	85	417	417	13,337	238
32,000 UNDER 34,000	327	282	62	326	331	10,762	203
34,000 UNDER 36,000	329	289	59	326	329	11,508	242
36,000 UNDER 38,000	262	227	46	259	294	9,705	215
38,000 UNDER 40,000	251	222	34	250	260	9,785	240
40,000 UNDER 45,000	528	490	64	526	600	22,412	588
45,000 UNDER 50,000	336	312	32	334	353	15,934	494
50,000 UNDER 75,000	615	572	47	614	666	35,903	1,387
75,000 UNDER 100,000	126	112	*	124	109	10,853	562
100,000 AND OVER	102	88	*	102	80	17,496	1,241
TOTALS	14,733	8,320	4,757	8,504	10,290	\$291,736	\$6,591

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	TRINITY						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	49	32	*	*	25	\$ -470	+
\$1 UNDER \$2,000	364	100	217	*	93	185	+
2,000 UNDER 4,000	229	52	58	7	74	701	+
4,000 UNDER 6,000	256	60	79	*	72	1,279	+
6,000 UNDER 8,000	269	86	97	94	109	1,881	\$ 1
8,000 UNDER 10,000	231	107	70	87	109	2,090	4
10,000 UNDER 12,000	256	121	82	105	127	2,805	9
12,000 UNDER 14,000	216	112	72	110	110	2,803	12
14,000 UNDER 16,000	204	117	66	119	95	3,063	15
16,000 UNDER 18,000	176	108	57	110	145	2,986	18
18,000 UNDER 20,000	198	129	55	157	130	3,758	33
20,000 UNDER 22,000	149	99	45	137	108	3,123	32
22,000 UNDER 24,000	158	112	36	154	121	3,631	45
24,000 UNDER 26,000	153	113	44	146	128	3,818	53
26,000 UNDER 28,000	154	114	48	150	147	4,166	67
28,000 UNDER 30,000	147	106	42	147	143	4,256	80
30,000 UNDER 32,000	151	122	38	150	136	4,687	90
32,000 UNDER 34,000	109	93	28	108	131	3,597	66
34,000 UNDER 36,000	91	82	21	89	96	3,187	64
36,000 UNDER 38,000	96	78	16	95	86	3,557	84
38,000 UNDER 40,000	90	78	8	90	111	3,513	85
40,000 UNDER 45,000	167	154	27	167	189	7,066	184
45,000 UNDER 50,000	99	92	8	99	94	4,685	138
50,000 UNDER 75,000	193	182	18	193	185	11,207	414
75,000 UNDER 100,000	31	28	*	30	20	2,620	132
100,000 AND OVER	24	23	*	24	14	3,747	264
TOTALS	4,260	2,500	1,236	2,575	2,798	\$87,941	\$1,890

Adjusted Gross Income Class	TULARE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	903	591	87	11	637	\$ -31,235	\$ 2
\$1 UNDER \$2,000	8,815	2,262	5,800	84	4,776	4,443	6
2,000 UNDER 4,000	6,724	1,738	2,668	127	5,367	20,443	2
4,000 UNDER 6,000	7,809	2,375	3,546	74	7,398	38,975	1
6,000 UNDER 8,000	7,728	2,756	3,655	2,199	8,209	53,899	21
8,000 UNDER 10,000	6,613	2,545	3,001	2,394	6,975	59,333	99
10,000 UNDER 12,000	5,449	2,317	2,392	2,114	5,341	59,849	192
12,000 UNDER 14,000	5,055	2,500	2,136	2,198	5,379	65,591	296
14,000 UNDER 16,000	4,562	2,376	1,929	2,344	5,047	68,370	379
16,000 UNDER 18,000	3,968	2,171	1,644	2,478	4,371	67,335	476
18,000 UNDER 20,000	3,577	2,177	1,376	2,578	3,942	67,887	549
20,000 UNDER 22,000	3,208	2,082	1,164	2,504	3,643	67,280	608
22,000 UNDER 24,000	2,972	2,064	1,017	2,545	3,352	68,267	725
24,000 UNDER 26,000	2,751	1,990	940	2,502	3,137	68,769	870
26,000 UNDER 28,000	2,574	1,914	798	2,424	2,981	69,440	968
28,000 UNDER 30,000	2,402	1,856	634	2,338	2,796	69,672	1,071
30,000 UNDER 32,000	2,148	1,727	524	2,096	2,512	66,563	1,123
32,000 UNDER 34,000	1,943	1,589	403	1,916	2,330	64,138	1,168
34,000 UNDER 36,000	1,814	1,517	371	1,794	2,171	63,478	1,247
36,000 UNDER 38,000	1,589	1,385	254	1,574	1,999	58,790	1,205
38,000 UNDER 40,000	1,419	1,229	215	1,407	1,711	55,291	1,242
40,000 UNDER 45,000	2,923	2,637	385	2,905	3,617	123,721	2,993
45,000 UNDER 50,000	2,130	1,982	194	2,117	2,692	100,943	2,816
50,000 UNDER 75,000	4,581	4,274	318	4,565	5,448	271,281	9,929
75,000 UNDER 100,000	1,106	1,000	49	1,100	1,235	94,289	4,785
100,000 AND OVER	1,052	920	33	1,049	1,207	197,640	13,704
TOTALS	95,815	51,974	35,533	49,437	98,273	\$1,914,452	\$46,477

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	TUOLUMNE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	163	101	21	*	68	\$ -2,117	\$ 1
\$1 UNDER \$2,000	1,249	251	741	12	310	726	+
2,000 UNDER 4,000	915	115	257	31	173	2,756	+
4,000 UNDER 6,000	949	195	320	*	243	4,756	+
6,000 UNDER 8,000	985	267	316	358	289	6,850	3
8,000 UNDER 10,000	994	316	368	466	331	8,930	18
10,000 UNDER 12,000	908	390	334	415	360	9,964	37
12,000 UNDER 14,000	888	438	311	447	379	11,544	55
14,000 UNDER 16,000	804	414	279	447	366	12,027	73
16,000 UNDER 18,000	712	402	234	493	330	12,105	94
18,000 UNDER 20,000	730	463	252	560	476	13,882	123
20,000 UNDER 22,000	648	402	215	573	410	13,575	143
22,000 UNDER 24,000	656	448	219	599	464	15,090	180
24,000 UNDER 26,000	577	400	172	550	416	14,410	201
26,000 UNDER 28,000	503	353	158	484	357	13,590	223
28,000 UNDER 30,000	516	378	149	506	436	14,964	263
30,000 UNDER 32,000	509	394	135	498	481	15,775	297
32,000 UNDER 34,000	435	355	107	429	406	14,348	277
34,000 UNDER 36,000	413	354	95	405	373	14,444	298
36,000 UNDER 38,000	382	321	93	382	389	14,124	312
38,000 UNDER 40,000	332	278	62	332	307	12,948	310
40,000 UNDER 45,000	672	580	122	667	718	28,511	760
45,000 UNDER 50,000	532	484	68	527	580	25,234	724
50,000 UNDER 75,000	1,093	1,008	100	1,088	1,028	64,397	2,426
75,000 UNDER 100,000	203	185	*	203	153	17,234	840
100,000 AND OVER	166	151	*	164	136	27,499	1,825
TOTALS	16,934	9,443	5,144	10,648	9,979	\$387,566	\$9,483

Adjusted Gross Income Class	VENTURA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,461	720	291	38	809	\$ -47,033	\$ 50
\$1 UNDER \$2,000	13,743	2,022	6,214	219	2,594	9,615	4
2,000 UNDER 4,000	11,880	1,358	2,936	338	3,654	35,919	6
4,000 UNDER 6,000	12,615	1,899	4,183	154	5,525	63,162	3
6,000 UNDER 8,000	12,689	2,584	5,044	5,414	7,113	88,732	54
8,000 UNDER 10,000	11,841	2,786	5,049	6,273	7,196	106,568	263
10,000 UNDER 12,000	11,400	3,049	4,970	6,299	7,365	125,242	595
12,000 UNDER 14,000	10,610	3,234	4,877	6,279	7,335	137,836	934
14,000 UNDER 16,000	10,497	3,404	4,940	6,702	7,532	157,430	1,334
16,000 UNDER 18,000	9,718	3,420	4,577	6,747	7,187	165,177	1,712
18,000 UNDER 20,000	9,096	3,387	4,260	6,980	6,992	172,612	2,111
20,000 UNDER 22,000	8,418	3,427	3,851	6,807	6,541	176,655	2,359
22,000 UNDER 24,000	7,721	3,456	3,437	6,582	6,418	177,466	2,642
24,000 UNDER 26,000	7,230	3,488	3,153	6,398	6,013	180,722	2,998
26,000 UNDER 28,000	6,903	3,455	2,949	6,329	5,859	186,358	3,405
28,000 UNDER 30,000	6,799	3,622	2,693	6,381	6,045	197,134	3,827
30,000 UNDER 32,000	6,455	3,688	2,427	6,110	5,801	200,015	4,111
32,000 UNDER 34,000	6,170	3,742	2,163	5,940	5,844	203,627	4,397
34,000 UNDER 36,000	5,902	3,787	1,884	5,726	5,843	206,470	4,579
36,000 UNDER 38,000	5,684	3,808	1,688	5,546	5,811	210,221	4,944
38,000 UNDER 40,000	5,347	3,826	1,455	5,246	5,751	208,497	4,975
40,000 UNDER 45,000	12,378	9,554	2,843	12,245	13,719	525,361	12,960
45,000 UNDER 50,000	10,591	8,881	1,929	10,503	12,367	502,239	13,373
50,000 UNDER 75,000	32,035	29,150	3,475	31,915	38,994	1,933,244	64,491
75,000 UNDER 100,000	9,408	8,807	496	9,375	11,364	797,610	35,125
100,000 AND OVER	6,678	6,047	215	6,656	8,123	1,262,109	81,800
TOTALS	253,269	126,601	81,999	177,202	207,795	\$7,982,988	\$253,052

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	Y O L O						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	309	158	51	*	198	\$ -13,179	\$ 6
\$1 UNDER \$2,000	4,609	616	3,103	53	934	2,344	+
2,000 UNDER 4,000	3,077	285	1,218	79	701	9,296	1
4,000 UNDER 6,000	3,185	438	1,514	*	1,141	15,672	1
6,000 UNDER 8,000	3,013	607	1,491	1,448	1,325	21,009	13
8,000 UNDER 10,000	2,908	697	1,424	1,685	1,483	26,190	71
10,000 UNDER 12,000	2,718	743	1,401	1,603	1,495	29,846	153
12,000 UNDER 14,000	2,520	830	1,298	1,589	1,501	32,722	234
14,000 UNDER 16,000	2,214	816	1,142	1,497	1,326	33,168	284
16,000 UNDER 18,000	2,040	767	1,061	1,516	1,363	34,637	366
18,000 UNDER 20,000	2,017	783	1,013	1,652	1,370	38,262	479
20,000 UNDER 22,000	1,840	796	875	1,593	1,349	38,617	532
22,000 UNDER 24,000	1,651	809	738	1,492	1,205	37,961	579
24,000 UNDER 26,000	1,499	814	663	1,410	1,120	37,428	631
26,000 UNDER 28,000	1,400	774	593	1,352	1,135	37,784	712
28,000 UNDER 30,000	1,279	780	490	1,252	1,061	37,084	732
30,000 UNDER 32,000	1,244	790	402	1,223	1,054	38,550	794
32,000 UNDER 34,000	1,176	773	344	1,156	1,069	38,816	852
34,000 UNDER 36,000	1,134	808	310	1,118	1,078	39,712	894
36,000 UNDER 38,000	1,078	800	271	1,069	1,059	39,890	934
38,000 UNDER 40,000	882	690	219	876	886	34,383	858
40,000 UNDER 45,000	1,940	1,593	395	1,929	2,045	82,280	2,154
45,000 UNDER 50,000	1,627	1,411	243	1,622	1,715	77,180	2,249
50,000 UNDER 75,000	4,070	3,702	351	4,058	4,391	243,662	9,128
75,000 UNDER 100,000	1,141	1,042	37	1,136	1,283	97,256	4,867
100,000 AND OVER	997	642	22	969	1,034	231,429	11,840
TOTALS	51,568	23,164	20,669	33,414	34,321	\$1,342,219	\$39,364

Adjusted Gross Income Class	Y U B A						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	212	121	27	*	85	\$ -4,263	+
\$1 UNDER \$2,000	2,527	723	1,933	*	1,618	769	+
2,000 UNDER 4,000	935	181	333	24	434	2,837	+
4,000 UNDER 6,000	1,069	256	407	18	548	5,336	+
6,000 UNDER 8,000	1,127	362	439	373	703	7,890	\$ 3
8,000 UNDER 10,000	1,080	398	382	463	725	9,721	17
10,000 UNDER 12,000	1,039	462	409	423	715	11,422	37
12,000 UNDER 14,000	990	479	377	468	768	12,833	61
14,000 UNDER 16,000	919	506	313	494	740	13,785	72
16,000 UNDER 18,000	812	469	281	527	733	13,825	94
18,000 UNDER 20,000	684	424	223	503	665	12,972	101
20,000 UNDER 22,000	656	443	210	550	679	13,723	124
22,000 UNDER 24,000	587	423	151	511	588	13,498	136
24,000 UNDER 26,000	503	381	119	466	486	12,561	147
26,000 UNDER 28,000	469	369	118	443	479	12,633	167
28,000 UNDER 30,000	461	352	124	446	459	13,357	217
30,000 UNDER 32,000	418	318	98	409	417	12,953	235
32,000 UNDER 34,000	382	305	79	367	370	12,600	242
34,000 UNDER 36,000	318	265	60	316	353	11,116	220
36,000 UNDER 38,000	295	255	44	293	344	10,920	238
38,000 UNDER 40,000	247	217	37	243	283	9,629	218
40,000 UNDER 45,000	517	466	73	513	554	21,960	552
45,000 UNDER 50,000	346	322	32	345	378	16,372	469
50,000 UNDER 75,000	579	542	36	576	572	34,310	1,287
75,000 UNDER 100,000	112	105	*	112	88	9,562	498
100,000 AND OVER	63	55	*	63	50	12,630	926
TOTALS	17,347	9,199	6,310	8,958	13,833	\$304,951	\$6,059

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	UNALLOCATED						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,182	481	309	27	705	\$ -46,137	\$ 74
\$1 UNDER \$2,000	12,216	1,583	5,435	187	3,839	8,432	6
2,000 UNDER 4,000	10,065	1,118	3,323	254	4,161	30,141	6
4,000 UNDER 6,000	10,093	1,418	4,291	132	5,656	50,410	2
6,000 UNDER 8,000	9,929	1,776	4,770	4,031	6,860	69,395	37
8,000 UNDER 10,000	9,691	2,001	4,760	4,869	7,837	87,146	197
10,000 UNDER 12,000	8,570	2,098	4,647	4,435	7,570	94,048	426
12,000 UNDER 14,000	7,483	2,145	4,146	4,206	6,798	97,196	609
14,000 UNDER 16,000	6,824	2,139	3,843	4,272	6,097	102,254	828
16,000 UNDER 18,000	6,225	2,107	3,499	4,265	5,654	105,745	1,077
18,000 UNDER 20,000	5,435	2,041	3,022	4,040	5,034	103,170	1,208
20,000 UNDER 22,000	4,883	1,957	2,724	3,822	4,531	102,443	1,352
22,000 UNDER 24,000	4,345	1,803	2,335	3,693	3,951	99,889	1,553
24,000 UNDER 26,000	4,238	1,855	2,219	3,767	3,773	105,893	1,854
26,000 UNDER 28,000	3,798	1,793	1,924	3,456	3,605	102,547	1,920
28,000 UNDER 30,000	3,451	1,697	1,685	3,220	3,201	100,043	2,052
30,000 UNDER 32,000	3,335	1,758	1,553	3,171	3,107	103,302	2,209
32,000 UNDER 34,000	3,097	1,736	1,340	2,985	3,022	102,169	2,293
34,000 UNDER 36,000	2,895	1,698	1,204	2,793	2,999	101,274	2,365
36,000 UNDER 38,000	2,682	1,695	1,015	2,607	2,796	99,248	2,359
38,000 UNDER 40,000	2,439	1,572	945	2,381	2,518	95,120	2,380
40,000 UNDER 45,000	5,285	3,782	1,651	5,195	5,597	224,137	5,713
45,000 UNDER 50,000	4,147	3,243	1,161	4,083	4,594	196,645	5,334
50,000 UNDER 75,000	11,187	9,555	2,218	11,057	12,387	671,328	22,484
75,000 UNDER 100,000	3,263	2,866	398	3,234	3,559	277,959	11,948
100,000 AND OVER	3,142	2,661	211	3,107	3,719	673,711	39,065
TOTALS	149,900	58,578	64,628	89,289	123,570	\$3,757,508	\$109,351

Adjusted Gross Income Class	RESIDENT—OUT—OF—STATE—ADDRESS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	917	434	188	20	477	\$ -34,333	\$ 27
\$1 UNDER \$2,000	5,243	1,077	1,224	111	1,482	3,929	3
2,000 UNDER 4,000	5,401	676	1,239	138	1,248	16,311	5
4,000 UNDER 6,000	5,811	754	1,667	96	1,530	29,069	2
6,000 UNDER 8,000	5,943	981	2,001	2,814	1,870	41,523	30
8,000 UNDER 10,000	5,638	1,112	2,114	3,432	2,014	50,746	146
10,000 UNDER 12,000	5,420	1,260	2,253	3,352	2,202	59,540	319
12,000 UNDER 14,000	5,090	1,418	2,194	3,360	2,385	66,122	502
14,000 UNDER 16,000	4,778	1,474	2,169	3,402	2,286	71,613	710
16,000 UNDER 18,000	4,443	1,416	2,090	3,418	2,225	75,471	899
18,000 UNDER 20,000	3,910	1,339	1,900	3,148	1,978	74,275	1,043
20,000 UNDER 22,000	3,432	1,263	1,680	2,916	1,946	72,019	1,125
22,000 UNDER 24,000	3,184	1,269	1,560	2,872	1,625	73,146	1,322
24,000 UNDER 26,000	2,888	1,189	1,409	2,661	1,522	72,140	1,445
26,000 UNDER 28,000	2,642	1,192	1,255	2,493	1,469	71,305	1,543
28,000 UNDER 30,000	2,487	1,142	1,223	2,381	1,327	72,059	1,720
30,000 UNDER 32,000	2,318	1,163	1,110	2,232	1,285	71,805	1,800
32,000 UNDER 34,000	2,132	1,099	979	2,087	1,273	70,337	1,884
34,000 UNDER 36,000	1,902	995	874	1,859	1,062	66,521	1,907
36,000 UNDER 38,000	1,802	994	766	1,770	1,086	66,657	1,964
38,000 UNDER 40,000	1,666	983	702	1,636	1,135	64,960	1,925
40,000 UNDER 45,000	3,447	2,062	1,363	3,389	2,170	146,067	4,706
45,000 UNDER 50,000	2,748	1,797	978	2,718	1,903	130,253	4,407
50,000 UNDER 75,000	7,950	5,855	2,280	7,886	5,767	480,829	19,318
75,000 UNDER 100,000	3,165	2,468	673	3,155	2,558	271,448	13,604
100,000 AND OVER	4,392	3,161	594	4,374	3,432	1,253,788	87,646
TOTALS	98,749	38,573	36,485	67,720	49,257	\$3,437,600	\$150,002

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1987 Taxable Year

Adjusted Gross Income Class	NONRESIDENT						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,761	1,630	75	58	1,771	\$ -1,438,978	\$ 109
\$1 UNDER \$2,000	5,884	2,024	588	155	2,028	3,548	812
2,000 UNDER 4,000	5,455	893	629	257	1,136	16,737	14
4,000 UNDER 6,000	7,301	1,240	1,107	180	1,874	36,757	9
6,000 UNDER 8,000	9,124	1,856	1,700	4,370	2,525	63,928	68
8,000 UNDER 10,000	9,338	2,210	2,044	5,437	2,862	84,083	188
10,000 UNDER 12,000	9,786	2,909	2,252	5,687	3,338	107,619	331
12,000 UNDER 14,000	9,807	3,544	2,393	5,970	3,751	127,324	542
14,000 UNDER 16,000	9,596	3,992	2,298	6,198	4,124	143,899	693
16,000 UNDER 18,000	8,857	4,056	2,183	6,207	4,299	150,554	874
18,000 UNDER 20,000	8,325	4,200	2,033	6,383	4,337	158,074	1,000
20,000 UNDER 22,000	7,936	4,208	1,985	6,347	4,392	166,582	1,157
22,000 UNDER 24,000	7,310	4,015	1,794	6,198	4,217	168,038	1,317
24,000 UNDER 26,000	6,832	3,996	1,681	5,963	4,157	170,710	1,454
26,000 UNDER 28,000	6,473	3,814	1,589	5,742	4,034	174,733	1,633
28,000 UNDER 30,000	5,979	3,643	1,437	5,335	3,944	173,325	1,708
30,000 UNDER 32,000	5,674	3,517	1,339	5,109	3,841	175,800	1,893
32,000 UNDER 34,000	5,383	3,493	1,286	4,827	3,767	177,592	1,924
34,000 UNDER 36,000	5,024	3,325	1,176	4,550	3,620	175,770	2,012
36,000 UNDER 38,000	4,612	3,135	1,078	4,204	3,314	170,548	2,034
38,000 UNDER 40,000	4,285	2,997	978	3,855	3,292	167,019	2,051
40,000 UNDER 45,000	9,458	6,826	2,128	8,578	7,499	401,123	5,112
45,000 UNDER 50,000	7,688	5,752	1,545	6,986	6,328	364,519	4,902
50,000 UNDER 75,000	23,759	18,900	3,781	21,529	20,804	1,440,805	21,338
75,000 UNDER 100,000	11,140	9,285	991	9,955	10,792	959,950	15,325
100,000 AND OVER	27,539	23,665	595	22,731	32,396	11,744,445	94,600
TOTALS	225,326	129,125	40,685	162,811	148,442	\$16,084,504	\$163,100

Adjusted Gross Income Class	STATE TOTALS						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	80,462	37,647	16,497	1,970	45,746	\$ -5,077,549	\$ 5,403
\$1 UNDER \$2,000	801,932	125,578	466,976	9,648	212,660	444,040	1,274
2,000 UNDER 4,000	547,131	62,117	177,910	14,135	174,963	1,649,527	305
4,000 UNDER 6,000	593,253	85,255	231,272	7,391	240,528	2,968,276	312
6,000 UNDER 8,000	614,444	113,811	269,557	255,560	318,106	4,297,477	2,652
8,000 UNDER 10,000	600,603	134,749	282,849	305,711	362,808	5,400,911	12,779
10,000 UNDER 12,000	568,869	148,487	278,000	303,731	369,951	6,249,149	28,045
12,000 UNDER 14,000	540,370	157,461	267,889	319,914	363,625	7,018,017	46,805
14,000 UNDER 16,000	512,390	158,996	257,416	334,463	352,140	7,680,531	65,062
16,000 UNDER 18,000	486,516	159,590	246,275	347,606	340,517	8,265,441	87,336
18,000 UNDER 20,000	457,811	160,562	230,347	361,431	326,705	8,691,589	109,064
20,000 UNDER 22,000	426,005	160,483	211,397	355,535	310,547	8,940,899	127,201
22,000 UNDER 24,000	393,673	160,796	189,848	347,605	295,572	9,048,446	146,748
24,000 UNDER 26,000	364,356	160,025	170,301	331,242	281,949	9,103,748	163,216
26,000 UNDER 28,000	342,748	160,060	153,778	319,721	274,215	9,251,154	181,325
28,000 UNDER 30,000	323,524	161,158	137,159	307,263	267,249	9,378,366	197,424
30,000 UNDER 32,000	303,641	162,023	121,465	291,707	258,789	9,409,112	208,501
32,000 UNDER 34,000	283,498	161,035	105,802	274,458	250,280	9,351,701	217,860
34,000 UNDER 36,000	264,621	159,200	92,936	258,113	240,626	9,258,481	225,414
36,000 UNDER 38,000	243,907	154,415	79,594	238,930	226,937	9,020,838	227,340
38,000 UNDER 40,000	221,800	148,572	67,653	218,046	214,795	8,647,238	223,814
40,000 UNDER 45,000	481,306	346,985	128,477	475,159	483,811	20,410,921	552,196
45,000 UNDER 50,000	389,270	305,675	85,246	385,506	405,642	18,457,253	536,499
50,000 UNDER 75,000	1,071,380	920,312	154,319	1,063,845	1,137,868	64,419,971	2,284,477
75,000 UNDER 100,000	321,407	282,923	26,541	318,886	333,166	27,364,975	1,243,410
100,000 AND OVER	326,674	278,338	16,695	320,306	346,826	79,501,020	4,670,781
TOTALS	11,561,611	5,066,253	4,466,199	7,767,882	8,436,023	\$349,151,532	\$11,565,243

1987 TAXABLE YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 7

- † Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified random sample of 88,729 personal income tax returns filed during the 1988 filing season. County Tables 6 and 7 were created from the master file which included data of current year returns before audit (prior year and duplicate social security number returns were excluded). Because of the different sources, statewide tables and county tables are not strictly comparable. Detail may not add to totals due to tolerances and rounding.
- †† Data were not available.
- ¹ Starting in 1982, nonresidents and part year residents computed their tax on their total income and apportion tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to prior years.
- ² **California Adjustments** included adjustments to federal income. Nontaxable items consisted of unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, I.R.A. distributions & net operating losses from form FTB 3805V.
- ³ Included itemized zero bracket amount and nonitemized charitable contributions for tax years 1984-1986. Starting with 1983 taxable year through 1986 taxable year, the standard deduction refers to taxpayers with zero deductions. Tax tables already allowed for the deductions.
- ⁴ **Taxable Income** for the 1967 and subsequent taxable years was not comparable to earlier years. In 1967, exemption credits were substituted for exception exclusions and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusion.
- ⁵ **Total of Tax Assessed** is computed tax based on taxable income minus tax credits which include personal credits, aged/blind credits, child & dependent care credits, credits for taxes paid to other states, commercial solar & solar energy credits, solar pump credits, military income credits, elderly credits, new jobs, tax credits, vehicle conversion credits, pollution abatement credits, ridesharing credits, low income housing credits, limited income credits, joint head of household credits, enterprise zone credits, water conservation credits, energy conservation credits, research & development credits, orphan drug credits, political contribution credits and residential rental & farm sales credits.
- ⁶ When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.
- ⁷ When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses were combined and the resulting net profit or loss was recorded.
- ⁸ **Net Sale of Capital Assets** changed significantly in 1987 from prior year California laws (1972-1986). Due to enactment of the Tax Reform Act of 1986, the entire amount of capital sales post 1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Capital losses from carryovers & carrybacks beginning post-1986 are deductible towards capital gains to the amount of \$3000 (\$1500 married filing separate) against ordinary income. California has conformed to federal holding period rules in regards to long and or short term gains and losses. California has also enacted a separate credit for gains from sales of rental residential or farm property.
- ⁹ **All Other Federal Income Sources** included net income from estates and trusts, net income from the disposition of noncapital assets, income from alimony, miscellaneous income sources, social security and unemployment incomes and income from state & local income tax refunds. Net losses included estates and trusts, miscellaneous income and other losses from noncapital assets.
- ¹⁰ **Total Adjustments** combined amounts for employee business expense, forfeited interest penalty, self employed retirement plan exclusion, individual retirement arrangement exclusion, self employed health insurance plan exclusion and alimony paid.
- ¹¹ **Total Interest** was interest paid on home mortgages, personal installment purchases (limited to 65% of actual), and other nonbusiness items.
- ¹² **Total Contributions Deducted** combined current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount was then limited to 20 percent of the adjusted gross income and contribution amounts in excess of the limit were carried over to subsequent years.
- ¹³ **All Other Deductions** included moving expenses, union dues, employment education expenses, handicap repairs, gambling losses & miscellaneous deductions subject to an excess limit of above 2% of AGI.
- ¹⁴ **Personal Credit** was increased for the 1978 and subsequent taxable years and, therefore, is not comparable to that of earlier years.
- ¹⁵ Amounts listed are self assessed before audit. Because of major differences between Federal and State law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.
- ¹⁶ **SERVICES:**
Professional Services included medical, dental and other health services, law offices, accounting, auditing and bookkeeping services, educational services, and engineering and architectural services.
Personal Services included laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories.
Business Services included radio and television broadcasting, advertising, data processing, credit bureaus and collection agencies, news syndicates and lettering shops.
Other Services included lodging, automotive and other repairs and recreational services.
- # Population estimated by California Department of Finance.
- x Unable to determine county of residence from tax return.
- o Resident returns filed with out of state address.
- * Statewide frequency data are not shown for cells with fewer than three returns. County level frequency statistics are not shown for cells with fewer than 10 returns. However, data are included in the appropriate totals.
- + Less than \$500 or less than .05 percent.

Appendix

Bank and Corporation Tax

TABLE 11
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INCOME YEARS
 1938 through 1987

INCOME YEAR	NUMBER OF RETURNS				DOLLARS IN THOUSANDS				TAX ASSESSED	
	CORPORATIONS		CORPORATIONS REPORTING NET INCOME		CORPORATIONS REPORTING NET LOSS		INCOME REPORTED FOR STATE TAXATION		CORPORATIONS	
	ALL REPORTING	REPORTING NET INCOME	REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING	REPORTING NET INCOME	ALL REPORTING	REPORTING NET INCOME	ALL REPORTING	REPORTING NET INCOME
1987	464,198	245,505	164,936	53,745	\$29,718,893	\$45,619,163	\$4,057,893	\$4,000,107		
1986	414,602	216,677	149,684	48,241	25,457,211	40,042,508	3,656,450	3,004,958		
1985	388,244	207,368	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835		
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383		
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,558,331		
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707		
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249		
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051		
1979	248,168	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059		
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715		
1977	200,353	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681		
1976	184,326	113,614	54,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779		
1975	177,865	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238		
1974	172,165	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976		
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850		
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175		
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169		
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097		
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360		
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102		
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	481,812	456,606		
1966	124,690	73,076	35,664	15,950	5,642,650	6,637,755	390,355	385,212		
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892		
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,890		
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613		
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066		
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392		
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234		
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556		
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109		
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,637	165,168	164,252		
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031		
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508		
1954	56,652	29,469	15,910	11,253	2,551,429	2,892,462	132,551	131,872		
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527		
1952	47,664	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770		
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,962		
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117		
1949	40,096	19,078	12,529	8,489	1,748,703	1,748,703	74,443	73,917		
1948	37,580	19,333	10,195	8,052	2,079,786	2,079,786	78,105	77,649		
1947	33,612	17,769	7,852	7,972	1,844,296	1,844,296	70,394	70,012		
1946	28,436	15,156	5,610	7,670	1,484,949	1,484,949	55,096	54,785		
1945	24,430	13,703	4,587	6,140	1,394,685	1,394,685	49,655	49,404		
1944	23,785	13,723	4,523	5,539	1,669,647	1,669,647	59,103	58,890		
1943	24,088	13,904	5,199	4,985	1,741,929	1,741,929	64,588	64,362		
1942	25,320	13,868	11,571	†	1,318,172	1,318,172	55,510	55,221		
1941	26,392	13,144	13,144	†	831,906	831,906	36,217	35,888		
1940	26,968	11,987	14,981	†	483,040	483,040	22,180	21,806		
1939	†	11,095	†	†	399,679	399,679	†	18,164		
1938	†	10,195	†	†	359,952	359,952	†	16,536		

FOOTNOTES FOLLOW THIS SECTION

TABLE 21
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY STATE NET INCOME CLASS
 1987 Income Year

NET INCOME TAXABLE IN CALIFORNIA	I N C O M E I N T H O U S A N D S											
	R E T U R N S					N E T I N C O M E L E S S N E T L O S S					T A X A S S E S S E D	
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NET LOSS	164,933	35.5	35.5	\$-15,900,270	—	—	\$ 44,669	1.1	—	—	1.1	
NO INCOME OR LOSS	53,748	11.6	47.1	0	—	—	13,117	0.3	—	—	0.3	
\$1 UNDER	81,186	17.5	64.6	153,604	0.3	0.3	21,789	0.5	0.3	0.3	2.0	
5,000 UNDER	30,819	6.6	71.2	223,820	0.5	0.8	19,662	0.5	0.8	0.5	2.4	
10,000 UNDER	20,258	4.4	75.6	249,969	0.5	1.4	21,537	0.5	1.4	0.5	3.0	
15,000 UNDER	14,801	3.2	78.8	257,704	0.6	1.9	22,475	0.6	1.9	0.6	3.5	
20,000 UNDER	11,773	2.5	81.3	263,853	0.6	2.5	22,539	0.6	2.5	0.6	4.1	
25,000 UNDER	9,575	2.1	83.4	261,898	0.6	3.1	22,160	0.5	3.1	0.5	4.6	
30,000 UNDER	14,206	3.1	86.5	488,668	1.1	4.2	41,272	1.0	4.2	1.0	5.6	
40,000 UNDER	10,767	2.3	88.8	479,788	1.1	5.2	42,135	1.0	5.2	1.0	6.7	
50,000 UNDER	8,330	1.8	90.6	454,527	1.0	6.2	38,020	0.9	6.2	0.9	7.6	
60,000 UNDER	5,829	1.3	91.8	378,535	0.8	7.0	31,361	0.8	7.0	0.8	8.4	
70,000 UNDER	4,575	1.0	92.8	341,182	0.7	7.8	28,940	0.7	7.8	0.7	9.1	
80,000 UNDER	3,562	0.8	93.6	301,402	0.7	8.5	25,002	0.6	8.5	0.6	9.7	
90,000 UNDER	2,887	0.6	94.2	272,765	0.6	9.0	22,231	0.5	9.0	0.5	10.3	
100,000 UNDER	8,302	1.8	96.0	1,011,739	2.2	11.3	81,892	2.0	11.3	2.0	12.3	
150,000 UNDER	3,859	0.8	96.8	660,922	1.4	12.7	56,488	1.4	12.7	1.4	13.7	
200,000 UNDER	2,451	0.5	97.3	545,857	1.2	13.9	44,156	1.1	13.9	1.1	14.8	
250,000 UNDER	1,671	0.4	97.7	453,361	1.0	14.9	37,337	0.9	14.9	0.9	15.7	
300,000 UNDER	2,240	0.5	98.2	796,032	1.7	16.7	70,523	1.7	16.7	1.7	17.4	
400,000 UNDER	1,444	0.3	98.5	643,122	1.4	18.1	53,405	1.3	18.1	1.3	18.7	
500,000 UNDER	1,974	0.4	98.9	1,219,873	2.7	20.7	97,178	2.4	20.7	2.4	21.1	
750,000 UNDER	1,064	0.2	99.2	944,735	2.1	22.8	76,203	1.9	22.8	1.9	23.0	
1,000,000 UNDER	1,174	0.3	99.4	1,351,871	3.0	25.8	87,874	2.2	25.8	2.2	25.2	
1,500,000 UNDER	613	0.1	99.5	1,076,648	2.4	28.1	100,740	2.5	28.1	2.5	27.7	
2,000,000 UNDER	656	0.1	99.7	1,636,811	3.6	31.7	135,475	3.3	31.7	3.3	31.0	
3,000,000 UNDER	317	0.1	99.8	1,052,180	2.3	34.0	79,339	2.0	34.0	2.0	33.0	
4,000,000 UNDER	219	0.0	99.8	950,093	2.1	36.1	100,145	2.5	36.1	2.5	35.4	
5,000,000 UNDER	438	0.1	99.9	3,036,135	6.7	42.8	262,730	6.5	42.8	6.5	41.9	
10,000,000 AND OVER	495	0.1	100.0	26,112,069	57.2	100.0	2,357,489	58.1	100.0	58.1	100.0	
TOTAL	464,186	100.0	100.0	\$29,718,893	100.0	100.0	\$4,057,893	100.0	100.0	100.0	100.0	

TABLE 31
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INDUSTRY
1986 and 1987 Income Years

INDUSTRY	1986						1987					
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION			ALL REPORTING CORPORATIONS			CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION			ALL REPORTING CORPORATIONS		
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	4,263	\$ 463,795	8,185	\$ 188,962	5,305	\$ 491,952	9,517	\$ 289,280				
MINING	881	641,874	2,733	232,829	1,179	595,001	2,944	119,408				
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	529	462,541	1,769	128,148	748	293,661	1,759	-136,227				
OTHER MINING AND QUARRYING	352	179,333	964	104,681	431	301,340	1,185	255,635				
CONSTRUCTION	17,058	1,188,306	32,161	544,824	20,014	1,876,850	35,474	1,230,764				
MANUFACTURING	22,848	13,666,106	43,630	9,391,228	26,211	14,596,724	48,123	10,987,780				
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,283	1,294,089	2,514	940,160	1,476	1,656,144	2,928	1,450,937				
TEXTILE-MILL PRODUCTS	235	66,200	369	49,804	316	39,366	440	39,290				
APPAREL AND PRODUCTS MADE FROM FABRIC	1,303	1,293,294	2,425	1,206,666	1,419	351,194	2,587	238,541				
WOOD PRODUCTS, EXCEPT FURNITURE	797	255,288	1,364	205,545	591	281,722	1,239	225,800				
FURNITURE AND FIXTURES	797	149,627	1,391	106,847	916	132,200	1,516	42,468				
PAPER AND ALLIED PRODUCTS	477	172,871	969	133,000	646	269,879	1,274	198,050				
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	2,612	1,259,535	4,918	1,070,527	3,139	1,048,839	5,497	950,280				
CHEMICALS AND ALLIED PRODUCTS	1,262	1,355,604	2,261	1,164,559	1,291	1,357,889	1,844	1,275,648				
PETROLEUM, COAL, AND RUBBER PRODUCTS	1,027	705,196	2,051	192,107	1,189	1,389,278	2,595	1,059,560				
STONE, CLAY, AND GLASS PRODUCTS	595	333,473	1,069	287,486	583	583,982	1,087	537,093				
PRIMARY METALS	303	88,770	560	-44,859	354	125,534	655	56,613				
ELECTRICAL MACHINERY AND EQUIPMENT	2,723	2,686,161	5,956	1,200,331	3,236	2,177,840	6,336	1,153,210				
TRANSPORTATION EQUIPMENT	796	1,843,306	1,608	1,628,612	1,047	1,971,964	1,978	1,777,834				
OTHER EQUIPMENT	1,560	488,461	3,047	241,656	1,354	999,701	2,863	503,681				
PRECISION EQUIPMENT	720	295,758	1,511	119,684	981	799,366	2,185	516,564				
OTHER FABRICATED METAL PRODUCTS	4,336	844,340	7,305	620,477	5,511	931,888	8,046	757,031				
OTHER MANUFACTURING *	2,022	554,133	4,312	268,626	2,162	479,938	5,045	205,180				
SERVICES	86,600	3,976,903	162,721	1,340,145	107,781	4,593,845	200,542	1,206,934				
MOTION PICTURES PRODUCTION	3,985	162,473	7,883	-88,200	4,675	176,506	9,194	-191,377				
AMUSEMENT SERVICES *	3,698	416,992	7,965	231,954	4,966	498,363	10,548	275,516				
PERSONAL SERVICES	1,960	97,424	4,053	55,526	2,052	97,259	4,326	65,499				
BUSINESS SERVICES	17,225	1,099,643	36,113	251,531	18,258	1,255,810	36,853	74,823				
PROFESSIONAL SERVICES *	28,333	524,910	41,441	313,139	41,601	895,537	58,332	656,114				
OTHER SERVICES *	31,399	1,675,461	65,266	576,195	36,229	1,670,370	81,289	326,359				
TRADE	46,473	6,351,688	89,302	3,676,568	47,768	6,483,475	90,205	3,290,589				
RETAIL TRADE	24,668	2,929,293	47,508	1,822,799	26,309	3,166,866	48,567	1,710,771				
WHOLESALE TRADE	21,805	3,422,395	41,794	1,853,769	21,459	3,316,619	41,638	1,579,818				
FINANCE, INSURANCE, AND REAL ESTATE	33,674	10,360,612	65,860	7,599,351	31,218	11,853,310	65,389	7,856,468				
BANKS *	513	1,169,967	887	1,019,331	216	1,304,808	450	962,936				
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS **	991	2,065,698	1,961	1,259,117	675	2,245,467	1,324	1,181,226				
REAL ESTATE COMPANIES	24,745	3,986,921	47,798	2,696,559	22,928	4,994,333	46,483	3,523,151				
INVESTMENTS AND INSURANCE COMPANIES	7,425	3,318,026	15,194	2,827,344	7,399	3,308,702	17,132	2,189,155				
UTILITIES	4,880	3,193,225	10,010	2,483,304	6,029	5,128,008	11,992	4,737,669				
TRANSPORTATION *	3,221	526,247	6,157	140,261	3,205	616,314	6,363	621,613				
COMMUNICATIONS	158	235,563	417	165,619	123	172,010	750	113,456				
RADIO AND TELEVISION INDUSTRIES	243	210,728	628	85,691	489	407,186	692	315,450				
ELECTRIC AND GAS UTILITIES	261	2,073,599	510	2,034,089	658	3,627,068	1,409	3,609,110				
OTHER PUBLIC UTILITIES *	997	147,068	2,298	57,644	1,354	105,430	2,778	78,040				
TOTALS	216,677	\$40,042,509	414,602	\$25,457,211	245,505	\$45,619,165	464,186	\$29,718,892				

FOOTNOTES FOLLOW THIS SECTION

TABLE 41
 BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY ACCOUNTING PERIOD
 1987 Income Year

ACCOUNTING PERIOD ENDING	DOLLARS IN THOUSANDS								
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION			ALL REPORTING CORPORATIONS					
	RETURNS		NET INCOME	RETURNS		NET INCOME LESS NET LOSS	TAX ASSESSED		
	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT
JAN 31, 1987	13,186	5.4	\$ 1,091,265	3.7	24,478	5.3	\$ 157,173	4.1	\$ 159,489
FEB 28, 1987	9,575	3.9	640,896	1.4	17,740	3.8	60,311	-1.5	61,978
MAR 31, 1987	20,302	8.3	2,685,598	5.9	38,176	8.2	256,813	5.2	260,600
APR 30, 1987	9,316	3.8	533,966	1.2	17,166	3.7	50,928	0.4	52,524
MAY 31, 1987	10,746	4.4	854,596	1.9	19,372	4.2	81,275	1.9	83,031
JUN 30, 1987	33,745	13.7	3,382,401	7.4	58,477	12.6	332,803	6.5	338,061
JUL 31, 1987	10,179	4.1	916,925	2.0	18,481	4.0	84,708	1.8	86,512
AUG 31, 1987	10,097	4.1	920,637	2.0	18,782	4.0	84,219	1.8	85,981
SEP 30, 1987	26,170	10.7	3,251,623	7.1	46,392	10.0	305,108	7.0	309,478
OCT 31, 1987	15,726	6.4	1,597,090	3.5	28,472	6.1	147,343	2.9	153,010
NOV 30, 1987	8,555	3.5	1,163,002	2.5	16,999	3.7	95,401	2.8	97,138
DEC 31, 1987	77,908	31.7	27,981,144	61.3	159,651	34.4	2,344,025	67.1	2,370,091
TOTAL	245,505	100.0	\$45,619,163	100.0	464,186	100.0	\$4,000,107	100.0	\$4,057,893

**1987 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4**

† Tables were derived from a random stratified sample of 10,098 unaudited returns.

†† Not available.

¹ Corporations sustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table.

² Included with corporation reporting net loss.

³ Estimated.

⁴ Includes ordinance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

⁵ Includes amusement service and motion picture theaters.

⁶ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

⁷ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.

⁸ National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.3 percent plus (b) the financial in lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1987, the in lieu rate was 1.344 percent, for a combined 10.644 percent tax rate. The financial rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.

⁹ Includes financial corporations not elsewhere classified (insurance companies are not subject to franchise taxes).

¹⁰ Includes highway, railroad, car and express, water, and airline utilities.

¹¹ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

* Positive income only.

Appendix

Homeowner and Renter Assistance

TABLE 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-88 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION
1968	57,354	\$ 117,450,240	\$2,048	—
1969	64,023	132,684,872	2,072	\$ 70
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,552	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750
1983	96,653	690,361,703	7,143	1,750
1984	83,001	590,397,400	7,113	1,750
1985	68,985	497,375,007	7,210	1,750
1986	57,254	412,204,849	7,200	1,750
1987	51,137	368,998,593	7,216	1,750
1988	44,414	330,107,637	7,433	1,750

CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	% OF GROSS PROPERTY TAX PAID
1968	\$ 15,499,510	\$270	\$ 7,804,955	\$136	50.4%
1969	15,917,330	249	7,829,398	122	49.2%
1970	17,590,024	282	8,547,588	137	48.6%
1971	18,058,122	322	8,289,540	148	45.9%
1972	120,907,986	414	58,847,115	202	48.7%
1973	129,296,560	429	60,595,578	201	46.9%
1974	109,059,535	353	49,905,503	161	45.8%
1975	131,862,741	438	50,521,381	168	38.3%
1976	144,804,539	494	52,146,563	178	36.0%
1977	188,575,236	579	77,823,290	239	41.3%
1978	180,510,974	647	70,188,033	251	38.9%
1979	61,017,427	262	24,248,104	104	39.7%
1980	47,581,217	258	18,619,207	101	39.1%
1981	38,444,235	258	14,255,616	96	37.1%
1982	30,955,204	263	10,948,419	93	35.4%
1983	26,056,205	270	8,845,939	92	33.9%
1984	22,644,664	273	7,668,144	92	33.9%
1985	19,091,276	277	6,206,936	90	32.5%
1986	16,282,037	284	5,132,377	90	31.5%
1987	15,074,556	295	4,567,757	89	30.3%
1988	13,573,541	306	3,713,934	84	27.4%

TABLE 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1988 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN \$1,000	58	\$ 135,402	\$ 29,981	\$ 15,979	\$276
\$ 1,001 - 1,200	14	15,293	6,863	4,250	304
1,201 - 1,400	15	19,436	4,814	3,937	262
1,401 - 1,600	23	34,652	6,333	4,525	197
1,601 - 1,800	22	37,581	9,846	5,393	245
1,801 - 2,000	22	41,567	9,013	5,814	264
2,001 - 2,200	36	75,915	9,725	7,698	214
2,201 - 2,400	43	98,735	11,175	8,579	200
2,401 - 2,600	44	109,708	14,207	10,161	231
2,601 - 2,800	57	154,739	20,738	13,203	232
2,801 - 3,000	97	283,252	36,475	23,724	245
3,001 - 3,200	116	360,464	36,035	25,192	217
3,201 - 3,400	144	476,301	45,653	31,218	217
3,401 - 3,600	146	512,826	46,670	32,609	223
3,601 - 3,800	184	681,173	60,220	41,267	224
3,801 - 4,000	252	985,357	78,073	52,362	208
4,001 - 4,200	278	1,142,332	87,259	55,435	199
4,201 - 4,400	284	1,222,090	87,531	57,806	204
4,401 - 4,600	371	1,673,316	114,493	73,360	198
4,601 - 4,800	433	2,041,529	125,564	79,982	185
4,801 - 5,000	522	2,561,185	169,541	99,663	191
5,001 - 5,200	621	3,170,054	182,964	110,789	178
5,201 - 5,400	711	3,771,382	224,814	124,170	175
5,401 - 5,600	839	4,619,561	255,722	132,270	158
5,601 - 5,800	998	5,688,551	292,699	147,956	148
5,801 - 6,000	1,118	6,608,346	335,882	155,476	139
6,001 - 6,200	1,175	7,171,971	344,001	151,593	129
6,201 - 6,400	1,478	9,320,545	443,019	177,367	120
6,401 - 6,600	1,741	11,332,997	506,289	191,302	110
6,601 - 6,800	2,637	17,690,960	757,932	256,202	97
6,801 - 7,000	6,238	43,255,094	1,594,915	511,769	82
7,001 - 7,200	4,336	30,848,565	1,130,686	329,645	76
7,201 - 7,400	1,586	11,570,483	458,195	120,062	76
7,401 - 7,600	1,379	10,344,897	418,520	96,274	70
7,601 - 7,800	1,419	10,935,304	441,373	90,564	64
7,801 - 8,000	1,259	9,948,004	388,458	71,365	57
8,001 - 8,200	1,179	9,547,986	371,200	60,522	51
8,201 - 8,400	1,094	9,084,446	373,084	52,392	48
8,401 - 8,600	983	8,354,468	318,717	41,185	42
8,601 - 8,800	979	8,521,736	33,099	37,373	38
8,801 - 9,000	880	7,830,509	294,030	28,454	32
9,001 - 9,200	829	7,546,159	287,773	22,891	28
9,201 - 9,400	828	7,702,138	281,337	22,607	27
9,401 - 9,600	752	7,145,948	254,957	18,340	24
9,601 - 9,800	717	6,957,419	251,238	16,047	22
9,801 - 10,000	711	7,040,046	256,989	16,045	23
10,001 - 10,200	639	6,454,089	223,907	12,414	19
10,201 - 10,400	636	6,551,887	228,424	12,518	20
10,401 - 10,600	610	6,404,090	229,911	11,487	19
10,601 - 10,800	547	5,850,036	199,184	9,453	17
10,801 - 11,000	488	5,319,598	183,109	8,209	17
11,001 - 11,200	440	4,883,628	163,356	6,334	14
11,201 - 11,400	471	5,323,136	177,220	6,911	15
11,401 - 11,600	350	4,024,676	125,940	4,652	13
11,601 - 11,800	326	3,814,159	128,063	3,947	12
11,801 - 12,000	259	3,082,720	106,325	3,196	12
TOTALS	44,414	\$330,107,637	\$13,573,541	\$3,713,938	\$ 84

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1988 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1940 AND AFTER	517	\$ 3,676,990	\$ 236,210	\$ 58,159	\$112
1935 TO 1939	389	2,746,361	131,205	38,370	99
1930 TO 1934	705	5,013,549	239,024	68,135	97
1925 TO 1929	1,591	11,375,550	526,931	145,602	92
1920 TO 1924	5,314	39,661,227	1,842,826	469,475	88
1919	1,385	10,478,226	467,735	119,043	86
1918	1,490	11,373,090	495,797	123,068	83
1917	1,572	11,810,744	500,472	128,705	82
1916	1,710	12,688,143	548,080	146,603	86
1915	1,813	13,650,139	547,780	145,075	80
1914	2,079	15,717,732	630,439	168,203	81
1913	2,209	16,574,549	649,490	176,094	80
1912	2,332	17,503,716	694,186	190,113	82
1911	2,185	16,398,885	660,997	177,723	81
1910	2,273	17,127,006	668,104	180,845	80
1909	2,144	16,089,651	610,142	167,615	78
1908	1,962	14,808,991	574,531	150,991	77
1907	1,821	13,595,612	507,840	144,302	79
1906	1,632	12,302,505	460,800	128,332	79
1905	1,420	10,622,528	399,966	111,518	79
1904	1,293	9,579,095	356,852	104,617	81
1903	1,179	8,661,901	321,083	95,726	81
1902	1,080	7,931,664	302,815	89,795	83
1901	865	6,249,389	242,223	74,121	86
1900	854	6,055,365	229,435	73,592	86
1899	528	3,777,842	147,221	45,449	86
1898	488	3,486,426	125,906	42,867	88
1897	374	2,621,506	110,273	36,421	97
1896	299	2,171,227	81,081	25,426	85
1895	250	1,774,871	72,721	23,183	93
1894	183	1,261,727	50,306	17,171	94
1893	120	848,636	34,511	11,553	96
1892	94	667,504	26,747	8,805	94
1891 AND PRIOR	264	1,805,290	79,812	27,239	103
TOTALS	44,414	\$330,107,637	\$13,573,541	\$3,713,936	\$ 84

TABLE 4
Homeowners Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1988 Calendar Year

HOUSEHOLD INCOME CLASS	NO. OF CLAIMANTS	HOUSEHOLD INCOME	SOC. SECURITY INCOME		INTEREST & DIVIDENDS		PENSIONS & ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000	58	\$ -135,402	29	\$ 150,901	43	\$ 56,018	4	\$ 5,871
\$ 1,001 - 2,000.....	94	144,529	30	63,102	50	47,860	14	18,601
2,001 - 3,000.....	258	663,349	202	512,090	123	98,674	20	30,421
3,001 - 4,000.....	860	3,068,117	731	2,268,759	423	388,431	109	162,246
4,001 - 5,000.....	1,875	8,574,456	1,720	6,745,255	918	795,796	295	450,376
5,001 - 6,000.....	4,231	23,506,894	3,967	18,721,762	2,205	1,970,723	842	1,197,546
6,001 - 7,000.....	13,300	88,919,970	11,593	59,759,517	4,330	3,965,480	2,145	3,457,734
7,001 - 8,000.....	10,002	73,797,233	9,468	51,878,718	4,658	5,592,048	2,296	4,138,218
8,001 - 9,000.....	5,110	43,284,005	4,884	30,042,745	3,570	6,217,521	1,726	4,042,430
9,001 - 10,000.....	3,844	36,446,710	3,675	23,318,257	2,866	5,969,758	1,609	4,499,303
10,001 - 11,000.....	2,923	30,604,700	2,792	18,597,495	2,211	5,254,158	1,363	4,261,121
11,001 - 12,000.....	1,859	21,231,076	1,768	12,309,685	1,367	3,480,728	963	3,282,445
TOTALS.....	44,414	\$330,107,637	40,859	\$224,368,286	22,764	\$33,837,195	11,386	\$25,546,312

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000	0	\$ 0	13	\$ -88,211	20	\$-279,661	8	\$ 1,737
\$ 1,001 - 2,000.....	10	14,782	9	-27,747	4	-16,508	22	44,439
2,001 - 3,000.....	14	25,974	17	-20,228	7	-18,389	45	33,738
3,001 - 4,000.....	64	152,259	48	-10,481	21	-14,812	118	114,025
4,001 - 5,000.....	119	272,690	103	51,006	22	-7,389	212	238,873
5,001 - 6,000.....	409	1,032,909	168	159,237	33	304	342	385,528
6,001 - 7,000.....	6,563	20,556,513	295	300,836	45	2,772	670	801,696
7,001 - 8,000.....	3,905	10,519,634	283	422,588	70	20,298	759	1,076,807
8,001 - 9,000.....	306	1,015,481	260	493,169	68	69,365	663	1,171,414
9,001 - 10,000.....	194	606,632	178	385,674	63	84,769	602	1,251,824
10,001 - 11,000.....	126	423,821	141	294,326	46	59,481	538	1,361,515
11,001 - 12,000.....	152	553,531	65	152,591	32	41,968	358	992,605
TOTALS.....	11,862	\$35,174,226	1,580	\$2,112,760	430	\$-57,802	4,337	\$7,470,727

* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER \$300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

TABLE 5
Renters Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEAR
1977-88 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS	TOTAL HOUSEHOLD INCOME	AMOUNT OF ASSISTANCE	
			TOTAL	AVERAGE
1977	90,405	\$ 315,103,519	\$ 6,762,803	\$ 75
1978	78,672	284,735,734	5,239,948	67
1979	261,449	1,306,548,302	44,795,652	171
1980	288,722	1,504,574,372	48,188,422	167
1981	290,799	1,626,981,425	45,328,102	156
1982	281,382	1,644,192,035	41,397,072	147
1983	255,187	1,544,444,929	35,351,121	139
1984	241,974	1,488,514,976	32,397,065	134
1985	224,883	1,425,335,413	28,274,851	126
1986	206,841	1,349,301,634	23,966,340	116
1987	193,972	1,303,394,681	20,594,827	106
1988	178,417	1,235,280,627	17,340,891	97

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1988 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID**	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN \$1,000	157	\$ 22,528	\$ 39,250	\$ 35,920	\$229
\$ 1,001 - 1,200	107	119,894	26,750	22,740	213
1,201 - 1,400	84	109,127	21,000	16,900	201
1,401 - 1,600	92	138,510	23,000	20,080	218
1,601 - 1,800	159	272,806	39,750	35,200	221
1,801 - 2,000	175	335,835	43,750	38,000	217
2,001 - 2,200	234	492,040	58,500	53,500	229
2,201 - 2,400	421	977,747	105,250	96,520	229
2,401 - 2,600	483	1,205,883	120,750	110,441	229
2,601 - 2,800	516	1,400,036	129,000	118,501	230
2,801 - 3,000	899	2,641,614	224,750	209,041	233
3,001 - 3,200	665	2,059,593	166,250	145,853	219
3,201 - 3,400	825	2,737,050	206,250	182,460	221
3,401 - 3,600	726	2,550,833	181,500	157,795	217
3,601 - 3,800	813	3,013,657	203,250	175,042	215
3,801 - 4,000	838	3,276,055	209,500	175,224	209
4,001 - 4,200	1,006	4,134,891	251,500	206,636	205
4,201 - 4,400	988	4,256,381	247,000	200,190	203
4,401 - 4,600	1,223	5,515,579	305,750	239,637	196
4,601 - 4,800	1,305	6,159,371	326,250	250,495	192
4,801 - 5,000	1,445	7,096,995	361,250	270,663	187
5,001 - 5,200	1,843	9,403,822	460,750	331,159	180
5,201 - 5,400	2,571	13,669,956	642,750	437,103	170
5,401 - 5,600	2,543	14,003,909	635,750	409,426	161
5,601 - 5,800	2,665	15,206,563	666,250	402,639	151
5,801 - 6,000	3,110	18,415,839	777,500	438,439	141
6,001 - 6,200	3,454	21,090,346	863,500	454,182	153
6,201 - 6,400	6,411	40,464,806	1,602,750	780,383	122
6,401 - 6,600	5,923	38,591,631	1,480,750	662,731	112
6,601 - 6,800	27,762	186,484,318	6,940,500	2,836,455	102
6,801 - 7,000	40,635	281,757,745	10,158,750	3,746,698	92
7,001 - 7,200	18,782	133,717,612	4,695,500	1,590,862	85
7,201 - 7,400	4,611	33,632,199	1,152,750	355,331	77
7,401 - 7,600	10,235	77,078,865	2,558,750	713,054	70
7,601 - 7,800	7,227	55,700,018	1,806,750	448,994	62
7,801 - 8,000	6,782	53,354,296	1,695,500	371,598	55
8,001 - 8,200	2,979	24,077,527	744,750	148,176	50
8,201 - 8,400	1,916	15,906,837	479,000	85,895	45
8,401 - 8,600	1,609	13,675,454	402,250	64,027	40
8,601 - 8,800	1,537	13,372,907	384,250	53,694	35
8,801 - 9,000	1,414	12,587,190	353,500	42,242	30
9,001 - 9,200	1,194	10,866,462	298,500	29,761	25
9,201 - 9,400	1,187	11,039,061	296,750	29,613	25
9,401 - 9,600	1,127	10,711,828	281,750	25,143	22
9,601 - 9,800	989	9,595,042	247,250	19,724	20
9,801 - 10,000	930	9,206,131	232,500	18,560	20
10,001 - 10,200	839	8,476,212	209,750	14,678	17
10,201 - 10,400	739	7,611,678	184,750	12,869	17
10,401 - 10,600	740	7,767,899	185,000	12,078	16
10,601 - 10,800	646	6,913,775	161,500	9,675	15
10,801 - 11,000	606	6,608,585	151,500	9,082	15
11,001 - 11,200	528	5,859,040	132,000	6,802	13
11,201 - 11,400	523	5,911,234	130,750	6,526	12
11,401 - 11,600	471	5,415,707	117,750	5,359	11
11,601 - 11,800	377	4,411,254	94,250	3,779	10
11,801 - 12,000	351	4,178,454	87,750	3,514	10
TOTALS	178,417	\$1,235,280,627	\$44,604,250	\$17,340,889	\$ 97

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1988 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID**	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1940 AND AFTER	27,568	\$ 187,988,610	\$ 6,892,000	\$ 2,665,518	\$ 97
1935 TO 1939.....	6,473	43,921,598	1,618,250	641,596	99
1930 TO 1934.....	8,468	57,361,372	2,117,000	850,234	100
1925 TO 1929.....	12,268	82,939,021	3,067,000	1,245,438	102
1920 TO 1924.....	23,710	160,366,319	5,927,500	2,456,975	104
1919.....	5,417	37,863,194	1,354,250	518,226	96
1918.....	5,482	38,086,725	1,370,500	532,814	97
1917.....	5,588	39,313,391	1,397,000	527,713	94
1916.....	5,833	41,197,809	1,458,250	547,448	94
1915.....	5,850	41,053,404	1,462,500	556,364	95
1914.....	6,387	45,044,573	1,596,750	601,440	94
1913.....	5,813	41,190,444	1,453,250	539,958	93
1912.....	6,246	44,257,024	1,561,500	582,684	93
1911.....	5,434	38,746,141	1,358,500	497,704	92
1910.....	5,499	39,290,606	1,374,750	501,316	91
1909.....	5,048	35,938,386	1,262,000	464,439	92
1908.....	4,705	33,557,318	1,176,250	433,714	92
1907.....	4,367	31,050,472	1,091,750	403,685	92
1906.....	3,910	27,763,417	977,500	363,071	93
1905.....	3,613	25,525,767	903,250	338,066	94
1904.....	3,170	22,318,006	792,500	300,107	95
1903.....	2,842	19,971,749	710,500	270,555	95
1902.....	2,546	17,852,351	636,500	244,769	96
1901.....	2,078	14,481,467	519,500	202,834	98
1900.....	1,972	13,633,042	493,000	196,454	100
1899.....	1,312	8,927,724	328,000	135,698	103
1898.....	1,190	8,181,834	297,500	119,623	101
1897.....	871	6,008,910	217,750	87,557	101
1896.....	773	5,162,571	193,250	82,783	107
1895.....	576	3,855,922	144,000	61,285	106
1894.....	424	2,803,371	106,000	46,890	111
1893.....	318	2,053,723	79,500	36,640	115
1892.....	228	1,475,828	57,000	25,879	114
1891 AND PRIOR.....	2,438	16,098,538	609,500	261,416	107
TOTALS.....	178,417	\$1,235,280,627	\$44,604,250	\$17,340,893	\$ 97

** \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

TABLE 8
Renters Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1988 Calendar Year

HOUSEHOLD INCOME CLASS	NO. OF CLAIMANTS	HOUSEHOLD INCOME	SOC. SECURITY INCOME		INTEREST & DIVIDENDS		PENSIONS & ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000	154	\$ 19,528	17	\$ 33,213	21	\$ 17,397	4	\$ 3,414
\$ 1,001 - 2,000.....	604	947,172	219	391,578	112	62,236	39	50,326
2,001 - 3,000.....	2,270	5,852,512	1,264	3,130,614	340	132,549	67	102,687
3,001 - 4,000.....	4,122	14,359,188	2,346	7,590,162	737	337,234	229	410,198
4,001 - 5,000.....	5,917	26,870,217	4,300	17,152,691	1,381	892,240	512	843,244
5,001 - 6,000.....	12,403	68,633,797	8,575	39,704,132	2,796	2,029,760	1,647	3,329,318
6,001 - 7,000.....	84,360	569,195,086	47,350	228,265,434	7,625	6,122,977	7,208	13,231,137
7,001 - 8,000.....	47,847	354,927,496	34,634	175,246,327	8,130	6,915,198	6,523	12,615,512
8,001 - 9,000.....	9,435	79,415,915	8,274	49,967,555	4,034	5,815,462	3,009	7,579,176
9,001 - 10,000.....	5,459	51,694,524	4,879	31,346,011	2,746	5,068,784	2,320	7,177,125
10,001 - 11,000.....	3,569	37,355,149	3,191	21,210,568	2,011	4,460,490	1,637	5,601,474
11,001 - 12,000.....	2,277	26,010,043	2,023	14,092,445	1,171	2,793,366	1,145	4,498,831
TOTALS.....	178,417	\$1,235,280,627	117,072	\$588,130,730	31,104	\$34,647,693	24,340	\$55,442,442

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000	12	\$ 10,971	2	\$ -7,776	10	\$-48,834	22	\$ 10,466
\$ 1,001 - 2,000.....	264	413,314	3	4,260	5	-11,108	130	33,566
2,001 - 3,000.....	759	1,825,289	7	3,456	9	-7,215	387	633,371
3,001 - 4,000.....	1,520	4,517,130	10	8,279	9	2,120	654	1,440,165
4,001 - 5,000.....	1,996	6,845,289	24	29,888	22	-3,268	586	1,004,273
5,001 - 6,000.....	5,489	21,983,395	29	39,616	23	4,657	850	1,420,243
6,001 - 7,000.....	68,109	317,409,079	191	417,846	46	35,857	2,037	3,527,461
7,001 - 8,000.....	35,078	155,637,769	140	278,947	42	32,827	2,580	3,864,778
8,001 - 9,000.....	2,737	12,460,950	40	56,671	48	64,268	1,638	3,165,006
9,001 - 10,000.....	941	4,479,142	29	69,062	30	55,951	1,041	3,007,259
10,001 - 11,000.....	555	3,074,743	16	22,989	25	51,261	692	2,371,904
11,001 - 12,000.....	400	2,411,920	15	26,200	14	18,735	467	1,711,115
TOTALS.....	117,860	\$531,068,991	506	\$949,438	283	\$195,251	11,084	\$22,189,607

* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER \$300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

TABLE 9
Homeowners-Renters Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1988 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN \$1,000	52	6	58	86	71	157
\$ 1,001 - 1,200	13	1	14	58	49	107
1,201 - 1,400	10	5	15	49	35	84
1,401 - 1,600	18	5	23	55	37	92
1,601 - 1,800	21	1	22	109	50	159
1,801 - 2,000	20	2	22	109	66	175
2,001 - 2,200	34	2	36	171	63	234
2,201 - 2,400	42	1	43	305	116	421
2,401 - 2,600	38	6	44	348	135	483
2,601 - 2,800	53	4	57	334	182	516
2,801 - 3,000	86	11	97	485	414	899
3,001 - 3,200	107	9	116	380	285	665
3,201 - 3,400	138	6	144	508	317	825
3,401 - 3,600	140	6	146	507	219	726
3,601 - 3,800	172	12	184	538	275	813
3,801 - 4,000	245	7	252	622	216	838
4,001 - 4,200	265	13	278	745	261	1,006
4,201 - 4,400	269	15	284	735	253	988
4,401 - 4,600	351	20	371	852	371	1,223
4,601 - 4,800	416	17	433	978	327	1,305
4,801 - 5,000	498	24	522	1,106	339	1,445
5,001 - 5,200	583	38	621	1,340	503	1,843
5,201 - 5,400	677	34	711	1,723	848	2,571
5,401 - 5,600	809	30	839	1,778	765	2,543
5,601 - 5,800	959	39	998	1,941	724	2,665
5,801 - 6,000	1,066	52	1,118	2,355	755	3,110
6,001 - 6,200	1,104	71	1,175	2,569	885	3,454
6,201 - 6,400	1,390	88	1,478	4,587	1,824	6,411
6,401 - 6,600	1,610	131	1,741	4,160	1,763	5,923
6,601 - 6,800	2,115	522	2,637	14,355	13,407	27,762
6,801 - 7,000	5,550	688	6,238	29,631	11,004	40,635
7,001 - 7,200	4,037	299	4,336	15,096	3,686	18,782
7,201 - 7,400	1,521	65	1,586	3,453	1,158	4,611
7,401 - 7,600	1,298	81	1,379	3,941	6,294	10,235
7,601 - 7,800	1,326	93	1,419	3,980	3,247	7,227
7,801 - 8,000	1,196	63	1,259	3,769	3,013	6,782
8,001 - 8,200	1,120	59	1,179	2,097	882	2,979
8,201 - 8,400	1,046	48	1,094	1,537	379	1,916
8,401 - 8,600	949	34	983	1,317	292	1,609
8,601 - 8,800	924	55	979	1,229	308	1,537
8,801 - 9,000	834	46	880	1,198	216	1,414
9,001 - 9,200	799	30	829	1,014	180	1,194
9,201 - 9,400	791	37	828	1,020	167	1,187
9,401 - 9,600	719	33	752	986	141	1,127
9,601 - 9,800	685	32	717	864	125	989
9,801 - 10,000	686	25	711	792	138	930
10,001 - 10,200	616	23	639	749	90	839
10,201 - 10,400	611	25	636	684	55	739
10,401 - 10,600	594	16	610	661	79	740
10,601 - 10,800	527	20	547	581	65	646
10,801 - 11,000	471	17	488	550	56	606
11,001 - 11,200	417	23	440	484	44	528
11,201 - 11,400	453	18	471	470	53	523
11,401 - 11,600	337	13	350	430	41	471
11,601 - 11,800	314	12	326	346	31	377
11,801 - 12,000	243	16	259	324	27	351
TOTALS	41,365	3,049	44,414	121,091	57,326	178,417