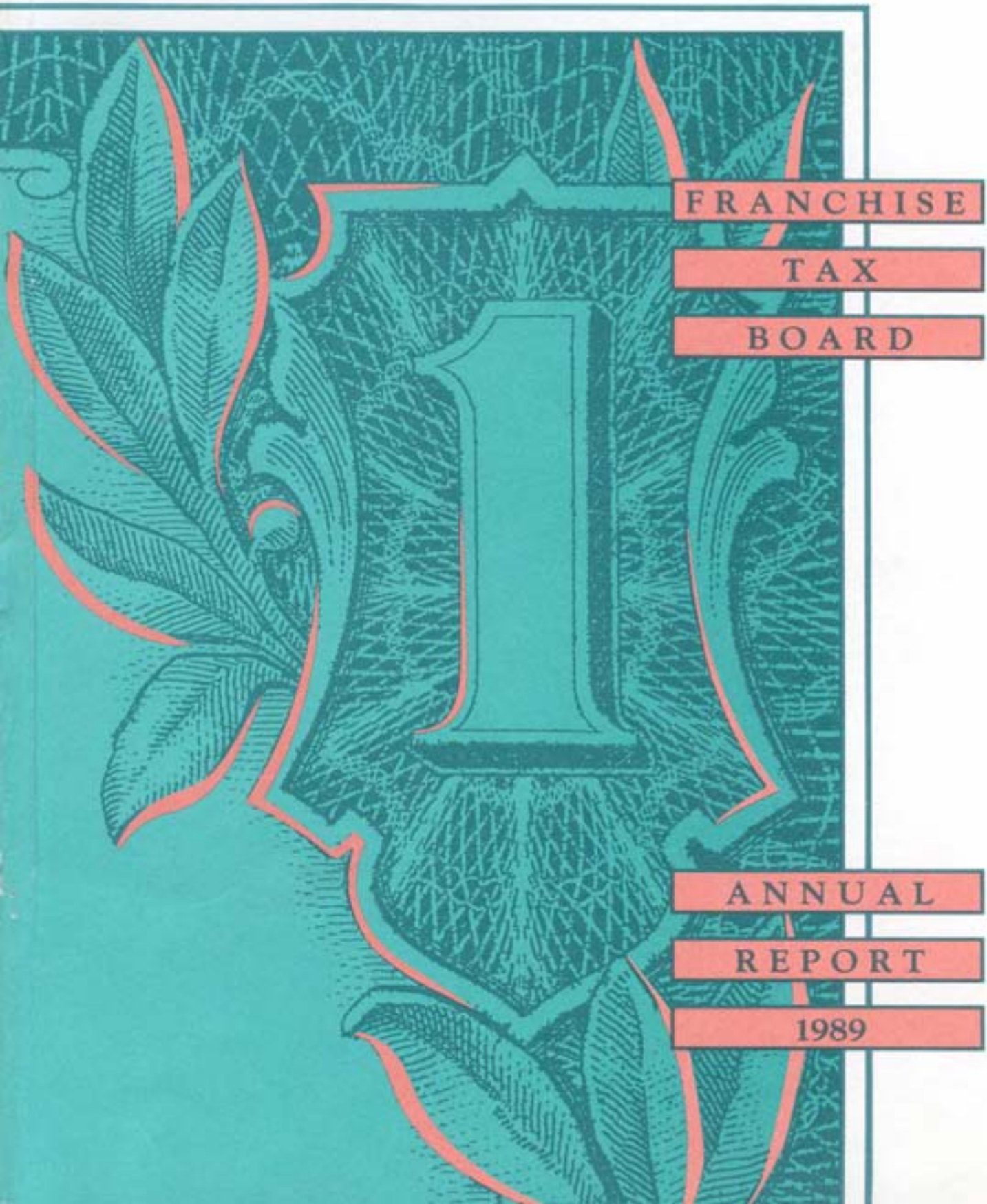


FRANCHISE TAX BOARD

ANNUAL REPORT 1989

California Franchise Tax Board

1989 Annual Report

For the 1989 calendar year, including statistics of income compiled from 1988 returns of individuals and corporations and the 1989 claims of homeowners and renters

Members of the Board

Gray Davis, Chairman . . . . . *Controller*
Paul Carpenter . . . . . *Chairman, Board of Equalization*
Jesse Huff . . . . . *Director of Finance*

Gerald H. Goldberg . . . . . *Executive Officer*

Table of Contents

Introduction 5
- The Year In Review 5
- Revenue for the General Fund 6
  - Table: General Fund Calendar Year Collections 6
- California Personal Income Tax Components 8

Personal Income Tax 9
- Data Sources 9
- Indexing 9
- Adjusted Gross Income 10
  - Tables:
  - Sources of Reported Income for 1987 and 1988 11
  - Returns by Income Class for 1987 and 1988 12
- Deductions 12
  - Table: Itemized Deductions by Type 13
- Taxable Income 13
- Tax Credits 14
- Alternative Minimum Tax 14
- Total Tax Liability 15
- Payments and Prepayments 15
- Voluntary Contributions 15
  - Table: Voluntary Contributions for 1987 and 1988 16
- Refund and Balance Due Returns 16
- High Income Tax Returns 16
  - Tables:
  - High Income Returns for 1987 and 1988 17
  - Largest Deduction or Credit 17

Bank and Corporation Tax 19
- Taxation of Corporations 19
- Returns Filed 19
- S Corporations 19
- Exempt Corporations 20
- Accounting Periods 20
- Income and Deductions 21
  - Tables:
  - Sources of Gross Income for 1987 and 1988 21
  - Deductions by Type 22
  - Net Income, Adjustments and Taxes 22
- Apportionment of Income 23
  - Tables:
  - Apportionment of Income 24
  - Apportionment Formula 25
- Unitary Method 25
- Water's-Edge Corporations 25
- Tax Rates and Minimum Franchise Tax 26
- Alternative Minimum Tax 26
- Estimated Tax 27
- Refund and Balance Due Returns 27

Homeowner and Renter Assistance 29
- Program Summary 29
  - Table: Homeowner and Renter Assistance for 1989 Claims 30

Legislation and Litigation 31
- Personal Income Tax / Bank and Corporation Tax Law Changes 31
- Regulations 42
- Tax Appeals 42
- Significant Appeal Decisions 42
- Litigation 44

Statistical Appendices 45
- **Major Tax Law Changes - 1935 through 1988** 45
  - Personal Income Tax
    - Synopsis of Tax Rates:
      - Table 1A: Married Filing Joint 45

Table 1B: Single and Married Filing Separate 45
Table 1C: Head of Household 46
Table 2: Exemptions and Standard Deduction 47
Bank and Corporation Tax
Table 3: Synopsis of Tax Rate Changes 48
Personal Income Tax 49
Table 1: Comparison by Taxable Years —1935 - 1988 51
Comparison by Adjusted Gross Income Class:
Table 2: 1984 - 1988 52
Table 3: Percentages Cumulated 53
Table 4A: State Totals 54
Table 4B: Single 72
Table 4C: Joint 73
Table 4D: Separate 74
Table 4E: Head of Household 75
Table 4F: Surviving Spouse 76
Table 5: Comparison by Major Industry 77
Table 6: Comparison by County 78
Table 7: County Data by Adjusted Gross Income Class 79
Footnotes 110
Bank and Corporation Tax 111
Table 1: Comparison by Income Years — 1939 - 1988 112
Table 2: Comparison by State Net Income Class 113
Table 3: Comparison by Industry — 1987 and 1988 114
Table 4: Comparison by Accounting Period 115
Footnotes 116
Homeowner and Renter Assistance 117
Homeowner's Property Tax Assistance
Table 1: Comparison by Calendar Years — 1968 - 1989 119
Table 2: Comparison by Size of Household Income 120
Table 3: Comparison by Year of Birth 121
Table 4: Major Source of Household Income 122
Renter's Property Tax Assistance
Table 5: Comparison by Calendar Years — 1977 - 1989 123
Table 6: Comparison by Size of Household Income 124
Table 7: Comparison by Year of Birth 125
Table 8: Major Source of Household Income 126
Homeowner's and Renter's Property Tax Assistance
Table 9: Types of Claimants by Size of Household Income 127

Introduction

The Franchise Tax Board (FTB) administers California's Personal Income Tax Law, Bank and Corporation Tax Law and Homeowner and Renter Assistance Law, which are all part of the California Revenue and Taxation Code.

During 1989, the three member board was chaired by Controller Gray Davis. The other board members were Paul Carpenter, Chairman of the Board of Equalization and Jesse Huff, Director of the Department of Finance.

Gerald H. Goldberg, the Board's appointed Executive Officer, directed the activities of over 3,000 employees who work for the department in offices located throughout California, as well as in Texas, Illinois and New York.

The Year In Review

During 1989 federal conformity continued to be one of the major issues before the department. The significant conformity bills for 1989 were AB 128 and AB 802. For information on these bills, refer to the "Legislation and Litigation" section of this report.

Other significant events that affected California taxpayers during 1989 were:

FTB implemented the Taxpayer's Bill of Rights legislation, a comprehensive program to ensure fair, equitable administration of the tax laws and make certain the rights of California taxpayers are protected. The Taxpayer's Bill of Rights codified many existing FTB procedures, established a Taxpayers' Rights Advocate, provided for the accountability of FTB for written advice to taxpayers and required FTB to publish explanations of procedures, the rights of taxpayers and the obligations of FTB.

Special disaster provisions in the tax code allowed victims of the October, 1989, Loma Prieta earthquake to deduct their casualty losses earlier than usual on their state tax return. Taxpayers were allowed to file an amended 1988 return to apply for an immediate refund of all or part of their 1988 state income taxes.

The first corporation water's-edge combined reports were filed during 1989. For more information about water's-edge, refer to the "Bank and Corporation" section.

Revenue for the General Fund

The programs administered by the department collected nearly $21.5 billion, representing 57 percent of the General Fund revenue in calendar year 1989.

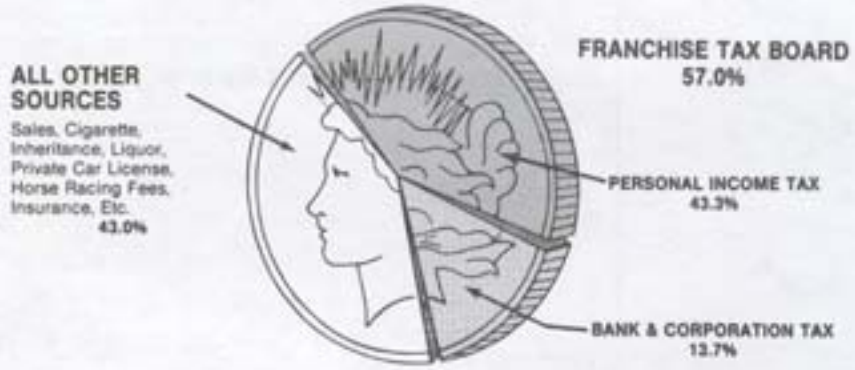
The Personal Income Tax Program accounted for just over 43 percent of the General Fund total and the Bank and Corporation Tax Program accounted for almost 14 percent.

General Fund Calendar Year Collections
Cash Basis*

	1988		1989		Percent Change
	Amount (Millions)	% of Total	Amount (Millions)	% of Total	
Personal Income Tax	$14,379.9	41.8	$16,326.9	43.3	13.5
Bank and Corporation Taxes	5,073.9	14.7	5,147.3	13.7	1.4
Subtotals	$19,453.8	56.5	$21,474.2	57.0	10.4
Retail Sales and Use Taxes	$11,907.7	34.6	$12,984.6	34.5	9.0
Estate, Gift and Inheritance Taxes	406.0	1.2	350.9	0.9	-13.6
Insurance Company Tax	1,208.2	3.5	1,268.8	3.4	5.0
Cigarette Tax	174.1	0.5	153.1	0.4	-12.1
Alcoholic Beverage Excise Taxes	131.5	0.4	127.6	0.3	-3.0
Horse Racing Fees	109.8	0.3	111.7	0.3	1.7
Other Revenues Plus Interest on Investments	1,018.6	3.0	1,220.0	3.2	19.8
Subtotals	$14,955.9	43.5	$16,216.7	43.0	8.4
GRAND TOTAL	$34,409.7	100.0	$37,690.9	100.0	9.5

*Derived from the monthly cashflow statement in the State Budget.

General Fund Revenues



CALENDAR YEAR 1989

CALIFORNIA PERSONAL INCOME TAX COMPONENTS

INCOME FROM ALL SOURCES

\- **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

---

= **GROSS INCOME:** Salaries and 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 and Royalties • Partnership Income or Loss • Estate and Trust Distributions • S Corporation Distributions • Unemployment Compensation • Taxable Social Security Benefits • Other Income

\- **ADJUSTMENTS TO INCOME:** Reimbursed Employee Business Expense • IRA Contributions • Self-Employed Health Insurance Deduction • Retirement Plan Distributions • Forfeited Interest Penalty • Alimony Paid

---

= **FEDERAL ADJUSTED GROSS INCOME**

\- **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 Gain/Loss Adjustments

\+ **STATE INCOME EXEMPT FROM FEDERAL TAX:** Interest on State and Municipal Bonds from Other States • Depreciation and Amortization Adjustments • Capital Gain/Loss Adjustments

---

= **CALIFORNIA ADJUSTED GROSS INCOME**

\- **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

---

= **CALIFORNIA TAXABLE INCOME**

X **APPLICABLE MARGINAL TAX RATES**

= **TAX BEFORE CREDITS**

\- **TAX CREDITS:** (Credits are allowable only after applicable limitations based on the tentative minimum tax) Personal • Dependent • Blind • Elderly • 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 • Prior Year Alternative Minimum Tax

\+ **OTHER TAXES:** Alternative Minimum Tax • Tax on Early Use of IRA, Keogh or Annuity Contract • Tax on Accumulation Distribution of Trusts

---

= **TOTAL TAX LIABILITY**

Personal Income Tax

The 13.2 million California personal income tax returns filed in 1989 represent an increase of 4.2 percent, or 534,500 returns, over the number filed in 1988. This volume consists of nearly 5.9 million single filers, over 5.6 million joint filers, almost 0.5 million head of household filers and over 0.2 million separate and surviving spouse filers. Of the 13.2 million returns filed, 5.9 million filed Form 540A, California Short Tax Form, 6.8 million filed Form 540, California Long Tax Form, and 500,000 filed Form 540NR, California Nonresident Tax Form. The amount of self-assessed taxes increased by 16.9 percent to $15 billion. The statewide median income for all filers climbed to $20,010 for 1988, a 0.6 percent increase from the previous year. For taxpayers filing jointly, the statewide median income rose from $34,795 in 1987 to $35,962 in 1988, a 3.4 percent increase.

For many 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 $53,147, while Imperial County had the lowest, $15,626. The highest median county income for all filers was Contra Costa at $26,521.

Data Sources

The county data presented in Personal Income Tax 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 1988 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 1989 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 and balance due status. Data were collected from 111,159 returns for the 1989 sample.

Indexing

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

When California adopted AB 53, the California Personal Income Tax Fairness, Simplification and Conformity Act of 1987, the tax rate structure was reorganized, the standard deduction was set for the 1987 taxable year and exemption credit

amounts were set for both the 1987 and the 1988 taxable years. Beginning in 1988, for the standard deduction and 1989 for the exemption credits, the amounts allowable are determined based on the annual inflation adjustment factor.

For taxable year 1988, the personal exemption amount was set by AB 53 at $52 ($104 for a joint return). The 1988 inflation adjustment factor applicable to the standard deduction and to the tax brackets was 5.3 percent. So, for taxable year 1988, the standard deduction was increased to $1,966, up from $1,880 in taxable year 1987, and the maximum tax rate threshold for joint filers increased from $47,900 in 1987 to $55,292 in 1988.

Adjusted Gross Income

Beginning in 1987, California taxpayers were required to compute federal adjusted gross income (AGI), by completing the federal return, before determining California AGI. To determine federal AGI, taxpayers must subtract federal adjustments from federal income. Once the taxpayer has determined federal AGI, the taxpayer makes California adjustments, both additions and subtractions, to federal AGI to determine California AGI.

The federal income of California taxpayers for 1988 was $412.9 billion. Major sources of income included wages and salaries, dividends, interest, pensions and annuities, capital gains, rents and royalties, business income, farm income, distributions from partnerships and S corporations and alimony received.

Adjustments to federal income amounted to $4.2 billion and included reimbursed employee business expenses, alimony paid, forfeited interest penalty, payments to tax deferred retirement accounts and self-employed health plan payments.

Total federal AGI was $408.7 billion. From federal AGI, California taxpayers subtracted $35.6 billion and added $40.2 billion, in California adjustments. Subtractions included state income tax refunds, unemployment compensation, social security benefits, California nontaxable interest income, California lottery winnings, IRA distributions, pensions and annuities, passive activity loss, depreciation and amortization, capital gain (loss) and others. Additions included interest on state and municipal bonds from a state other than California, passive activity loss, depreciation and amortization, capital gain (loss) and others.

Nonresident and part-year resident California taxpayers had $26 billion in California AGI and $19 billion in non-California income. Since 1984, their California tax liability has been based on the ratio of total AGI to California AGI. So the AGI values shown in the statistical appendices for 1984 through 1988 are not strictly comparable to the values shown in previous years.

For 1988, the total California AGI reported by all taxpayers was $394 billion, a 3 percent increase over 1987.

Personal Income Tax
Sources of Reported Adjusted Gross Income
1987 and 1988 Taxable Years

		1988 Taxable Year		
	1987 Taxable Year Amount (Millions)	Amount (Millions)	% of Total Income	Percent Change 1987 - 1988
FEDERAL INCOME:				
Salary and Wages	$283,698.8	$302,391.3	73.2	6.6
Dividends	10,451.3	12,901.8	3.1	23.4
Interest	34,337.4	44,957.4	10.9	30.9
Pensions and Annuities	16,948.7	15,581.3	3.8	-8.1
Net Sale of Capital Assets	34,701.3	45,253.8	11.0	30.4
Rents and Royalties	-1,627.7	-1,386.8	-0.3	14.8
Net Business Income	16,900.6	18,237.5	4.4	7.9
Farm Income	-2,105.9	-1,533.6	-0.4	27.2
Net Partnership and S Corporation Gains	-6,668.5	-7,044.6	-1.7	-5.6
Other Income	-11,748.7	-16,459.5	-4.0	40.1
TOTAL FEDERAL INCOME	$374,887.3	$412,898.6	100.0	10.1
FEDERAL ADJUSTMENTS:				
Employee Business Expense	489.2	601.6		23.0
IRA Adjustments	1,524.0	1,275.9		-16.3
Self Employed Health Insurance	70.3	119.5		70.0
KEOGH/SEP Payments	1,047.6	1,298.7		24.0
Forfeited Interest Penalty Payments	27.8	38.2		37.4
Alimony Paid	884.8	884.1		-0.1
Other	*	28.0		*
TOTAL FEDERAL ADJUSTMENTS	4,043.7	4,246.0		5.0
TOTAL FEDERAL AGI	$370,843.6	$408,652.6		10.2
CALIFORNIA ADJUSTMENTS:				
Schedule CA Subtractions	*	35,608.3		
Schedule CA Additions	*	40,155.1		
TOTAL CALIFORNIA ADJUSTMENTS	*	4,546.8		
NONRESIDENT NON-CALIF. INCOME	*	19,225.5		
TOTAL CALIFORNIA AGI REPORTED	$382,328.6	$393,973.9		3.0

*Data not available.

Personal Income Tax
Returns by Income Class
1987 and 1988 Taxable Years

Adjusted Gross Income Class	1987 Taxable Year Returns	1988 Taxable Year Returns	Percent Change 1987 - 1988
Less than$5,000	1,965,184	2,030,288	3.3
5,000 to10,000	1,643,771	1,746,424	6.2
10,000 to15,000	1,447,508	1,516,701	4.8
15,000 to20,000	1,302,434	1,277,220	-1.9
20,000 to25,000	1,069,337	1,125,491	5.3
25,000 to30,000	921,237	914,341	-0.7
30,000 to40,000	1,471,130	1,457,740	-0.9
40,000 to50,000	954,726	997,777	4.5
50,000 and over	1,874,523	2,118,364	13.0
TOTALS	12,649,850	13,184,346	4.2

Deductions

The standard deduction amount for the 1988 taxable year was $1,966 for single or married filing separate filers. For married filing joint, head of household and qualifying widow(er) with dependent child filers, the standard deduction was $3,932.

The total itemized deductions claimed on California income tax returns for the 1988 taxable year was $68 billion. This figure represents an 8.1 percent increase from the previous year.

Before 1987, deductions from AGI 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. With the adoption of AB 53, some deductions were limited or eliminated. The medical expense deduction continued to be limited to the amount that exceeded 7.5 percent of AGI. For taxable year 1988, interest expense (other than from home mortgages) was limited to 40 percent of the actual expense. Miscellaneous itemized deductions continued to be limited to the amount that exceeded two percent of AGI.

Approximately 40 percent of the returns (5.3 million) filed for the 1988 taxable year included itemized deductions. This represents a 14.1 percent increase in the number of returns claiming itemized deductions compared to the previous year. The total amount of itemized deductions claimed was $68 million, an 8 percent increase over 1987. The average amount claimed was $12,775, a 5.3 percent decrease from last year.

Personal Income Tax
Itemized Deductions By Type
1988 Taxable Year

Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount	Percent of Total Amount
Medical Deductions	850,879	$ 2,997.8	$ 3,523	4.4
Deductible Taxes:				
Real Estate Taxes	4,073,427	$ 5,530.5	$ 1,358	8.1
Auto License Tax*	4,079,445	1,496.0	$ 367	2.2
State & Local Income Tax**	4,500,890	15,900.7	$ 3,533	23.4
Subtotals	4,800,606	$22,927.2	$ 4,776	33.7
Contributions:				
Cash	4,283,718	$ 7,538.4	$ 1,760	11.1
Non-Cash	2,178,632	2,107.6	$ 967	3.1
Carryover from Prior Year	55,953	2,684.0	$47,969	3.9
Subtotals	4,400,667	$12,330.0	$ 2,802	18.1
Interest:				
Mortgage Interest	3,917,903	$32,311.8	$ 8,247	47.5
Other	4,000,234	10,956.7	$ 2,739	16.1
Subtotals	4,526,477	$43,268.5	$ 9,559	63.6
Casualty and Theft Loss	25,897	$ 196.5	$ 7,588	0.3
Moving Expenses	167,429	$ 787.4	$ 4,703	1.2
Miscellaneous Deductions	296,003	$ 1,394.5	$ 4,711	2.1
Totals	5,322,890	$68,001.2	$12,775	100.0

*Includes Personal Property Taxes
**Includes taxes reported from Form 1040, Schedule A, that are not included in state itemized totals

Taxable Income

California taxable income after deductions totaled just over $356 billion for the 1988 taxable year. The amount of tax assessed, or base tax computed from the total taxable income, was just over $15 billion.

Tax Credits

The total amount of tax credits taken by California tax return filers for the 1988 taxable year was over $2.1 billion. This represents a 10.6 percent increase from the previous year.

The credits for personal, elderly and dependent exemptions, child and dependent care and taxes paid to other states amounted to $1.9 billion and accounted for 90.5 percent of the total tax credits claimed.

For the 1988 taxable year, the income limits for the credit for taxpayers with limited income increased due to annual indexing. Single, married filing separate and head of household filers qualified if their AGI was $9,930 or less. Married filing joint and qualifying widow(er) filers qualified if their AGI was $19,850 or less.

New credits for taxable year 1988 included dependent parent credit, credit for prior year alternative minimum tax, employer child care program credit and employer child care contribution credit.

See the following section, Alternative Minimum Tax, for information about credit limitations.

Alternative Minimum Tax

California tax law gives special treatment to some types of income and allows special deductions and credits for some types of expenses. Individuals who benefit from these provisions must pay at least a minimum amount of tax, the alternative minimum tax (AMT).

Generally, individuals must pay AMT if the regular taxable income plus any AMT adjustments and preference items total more than $40,000 for filers who are married filing joint or qualified widow(er); $30,000 for filers who are single or head of household; and $20,000 for filers who are married filing separate. For the 1988 taxable year, there were 23,848 return filers who computed $58.4 million in AMT.

The majority of California's tax credits, including exemption credits, are limited by the tentative minimum tax (TMT). TMT is the amount of tax calculated at seven percent under the AMT system before comparing that amount to the regular tax. This credit limitation applies to individuals even if they do not owe AMT. Certain credits may reduce the regular tax down to TMT, other credits may reduce the regular tax below TMT. A few credits may reduce AMT.

Total Tax Liability

The total amount of tax assessed for the 1988 taxable year was just over $15 billion on nearly 8.6 million taxable returns. This represents a 3.3 percent increase in taxable returns and a 16.9 percent increase in tax assessed over 1987 income figures.

Tax Payments, Prepayments and Renter's Credit

For the 1988 taxable year, the total amount of personal income tax liability paid through wage and salary withholding was $10.2 billion, slightly down from $10.3 billion in 1987. This small, 0.7 percent decrease was due, in part, to taxpayer knowledge of using Form W-4, Employee's Withholding Allowance Certificate, to control withholding amounts based on prior year experience.

Withholding was reported on 9.8 million returns and accounted for 68 percent of the self-assessed tax that was collected.

Estimated (prepaid) tax payments for the 1988 taxable year were claimed on 1.4 million returns and amounted to $5.4 billion, an increase of 13.8 percent over 1987.

For the 1988 taxable year, the renter's credit qualifications were changed. To qualify for the credit, individuals must have rented in California for at least six months. Previously, individuals were required to have rented on March 1 of the year for which they claimed the credit. Over five million returns claimed renter's credit for a total of nearly $500 million.

Overpayments, which declined since 1987, amounted to $3.4 billion on 9.1 million returns. There were $0.5 million returns that requested a credit to be applied to 1989 estimated taxes which totaled nearly $0.6 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 tax refund or balance due. In 1983 this process was expanded to include the California Fund for Senior Citizens, Rare and Endangered Species Preservation Program, State Children's Trust Fund for the Prevention of Child Abuse and the United States Olympic Committee Fund. In 1987, the Vietnam Veterans Memorial Fund and the Alzheimer's Disease/ Related Disorders Fund were added.

For the 1988 taxable year, 730,745 contributions were made, totalling $3.6 million for the various funds, a 2.5 percent increase from 1987.

*Personal Income Tax Voluntary Contributions 1987 and 1988 Taxable Years**

Contribution Fund	1987 Taxable Year			1988 Taxable Year		
	Number of Contributions	Amount Contributed	Average Contribution	Number of Contributions	Amount Contributed	Average Contribution
California Election Campaign						
American Independent	204	$ 923	$ 4.52	135	$ 759	$ 5.62
Democratic	18,387	105,948	5.76	15,936	94,166	$ 5.91
Libertarian	268	2,760	10.30	287	2,971	$10.35
Peace and Freedom	256	2,031	7.93	209	1,641	$ 7.85
Republican	13,766	79,531	5.78	12,852	76,426	$ 5.95
No Party Specified	9,460	41,959	4.44	12,657	75,693	$ 5.98
Subtotal	42,341	$ 233,152	$ 5.51	42,076	$ 251,656	$ 5.98
California Seniors	107,481	$ 436,668	$ 4.06	107,696	$ 418,981	$ 3.89
Endangered Species	146,713	$ 869,160	$ 5.92	159,635	$ 968,812	$ 6.07
State Children's Trust	145,896	$ 792,578	$ 5.43	157,696	$ 860,932	$ 5.46
U.S. Olympic Committee	79,074	$ 312,126	$ 3.95	67,331	$ 235,369	$ 3.50
Vietnam Veterans	80,772	$ 369,837	$ 4.58	79,813	$ 321,848	$ 4.03
Alzheimer's Disease	110,668	$ 482,546	$ 4.36	116,498	$ 525,811	$ 4.51
Total	712,945	$3,496,067	$ 4.90	730,745	$3,583,409	$ 4.90

*Figures do not include administrative cost adjustment.

Refund and Balance Due Returns

Refunds were issued to 8.8 million return filers, a 5.7 percent decrease from 1987. These refunds totaled $2.8 billion, a 23.2 percent decline from 1987. The average refund issued was $323 per refund return.

Transfers of overpayments from the 1988 taxable year to the 1989 taxable year totaled $573 million on just over 489,000 returns.

The number of balance due returns for taxable year 1988 was nearly 3 million with payments of $2.5 billion. This was a 37.5 percent increase in returns and a 54 percent increase in payments compared to 1987.

High Income Returns

The California Legislature requires the Franchise Tax Board to report each year on the number of high income return filers who pay no California income tax. The report must address the relative importance of the various tax provisions permitting these persons to avoid taxation.

For the 1988 taxable year, 258 return filers reported AGI of $200,000 or more and had no net tax liability. The investment interest deduction and the solar energy/energy conservation credit carryovers continued to be the greatest contributors to tax reductions for high income return filers.

Personal Income Tax
High Income Returns With Expanded Income of $200,000 or More
1977 - 1988 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
1988*	111,112	258	0.2

*Based on adjusted gross income figures, expanded income figures not available.

Personal Income Tax
Largest Deduction or Credit on Selected 1988 Nontaxed Returns
With Expanded Income of $200,000 or More*

Largest Item	Number of Returns	Percent of Total
Investment Interest Deduction	95	36.8
Interest Deduction	30	11.6
Miscellaneous Deduction	23	8.9
Casualty Losses	1	0.4
Contribution Deduction	19	7.4
Medical Deduction	5	1.9
Deduction for Taxes	1	0.4
Other State Tax Credit	8	3.1
Solar Energy/Energy Conservation Credit	63	24.4
Incentive Tax Credits	8	3.1
Miscellaneous Credits	5	1.9
Total	258	100.0

*Based on adjusted gross income figures, expanded income figures not available.

Bank and Corporation Tax

For the 1988 income year, 448,486 banks and corporations filed returns and paid nearly $4.3 billion in tax. This represents a five percent increase in tax over 1987.

Data Sources

Tables appearing in the text and the statistical appendix are based on a stratified random 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 in combined personal property and business license taxes) and two percent of all other corporations.

The sample for the 1988 income year consisted of 1,363 large corporations and 8,519 other corporations. The tables in this section and in the statistical appendix provide summary statistics for all corporations, including apportioning corporations.

Taxation of Corporations

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Corporations "doing business" or incorporated in California and out-of-state corporations doing business in California must pay a franchise tax: the higher of the minimum franchise tax or an amount computed based on the current franchise tax rate. Other corporations deriving income from California sources, but not sufficiently present to be classified as "doing business" in California, must pay income tax using the same rate as the franchise tax rate.

For California, banks and corporations (except S corporations and most exempt organizations) file Form 100, Corporation Franchise or Income Tax Return.

Returns Filed

Of the 448,486 returns filed for the 1988 income year, just over one percent had state net income exceeding $1 million. However, these corporations accounted for 79.7 percent of the total taxes paid. Corporations with less than $25,000 in state net income comprised 81.3 percent of all returns filed, yet accounted for only 3.8 percent of total taxes paid. Corporations with negative income accounted for 37 percent of the total returns filed, reporting $18.4 billion in losses, an increase of 15.7 percent over 1987.

Industry comparisons of corporations reporting net income for 1988 show service industries accounted for 38.7 percent of net income returns filed. Trade industries accounted for 22.1 percent and finance, insurance and real estate industries accounted for 15 percent of net income returns filed. The remaining industries accounted for 24.2 percent of net income returns filed.

S Corporations

Small corporations, consisting of no more 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. Federal taxes are not paid by the corporation but are "passed through" to the individual shareholders.

For California, S corporations must pay a corporate level tax. The S corporation tax rate is 2.5 percent, but not less than the minimum franchise tax.

For California, corporations that elect federal S corporation status are deemed to have made a California S election on the same date as the federal S election. The federal S election, as well as any California elections to be treated as a C corporation (regular taxable corporation) or to return to S corporation status, must be reported to the Franchise Tax Board using form FTB 3560, S Corporation Election or Termination/Revocation.

California S corporations file Form 100S, California S Corporation Franchise or Income Tax Return. If the S corporation has any nonresident shareholders or fiduciaries, it must include with its return the consents of the nonresidents to be subject to the jurisdiction of the State of California to tax their pro rata share of S corporation income attributable to California sources. Failure to attach such consents may cause the FTB to revoke the S corporation status.

For the 1988 income year, 60,767 corporations filed as S corporations and paid total tax of $150.7 billion.

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. For California, all exempt corporations must file Form 199, Exempt Organization Annual Information Statement or Return. In addition, some exempt corporations must also file Form 100, California Franchise or Income Tax Return, or Form 109, Exempt Organization Business Income Tax Return. For the 1988 income year, a total of 76,811 corporations with exempt status filed returns.

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 seven months. For the 1988 income year, 38.9 percent of all corporations reporting state net income filed returns with an accounting period ending December 31, 1988, and 12.6 percent filed with an accounting period ending June 30, 1988.

Income and Deductions

Corporations reported $2.05 trillion in gross income for the 1988 income year. This amount is a combination of gross receipts ($4.25 trillion) less the cost of goods sold ($2.9 trillion) plus other income. Other income totaled $699 billion the sources of which included dividends, interest, rents, royalties, capital gains and others.

Bank and Corporation Tax
Sources of Gross Income
1987 and 1988 Income Years

	1987 Income Year		1988 Income Year		Percent of Change In Amount
	Returns	Amount (000)	Returns	Amount (000)	
Gross Receipts	346,755	$3,736,989,034	333,457	$4,249,856,814	13.7
Less Cost of Goods Sold	189,099	2,538,163,723	210,379	2,897,260,616	14.1
Gross Profit	346,953	$1,198,825,311	332,807	$1,352,596,198	12.8
Dividends	27,043	84,307,820	23,130	119,217,998	41.4
Interest on Obligations	69,504	125,364,801	64,602	131,765,945	5.1
Other Interest	166,483	90,693,134	161,580	172,236,018	89.9
Gross Rents	28,618	42,158,292	31,665	36,720,189	-12.9
Gross Royalties	8,995	18,961,300	4,388	18,261,197	-3.7
Capital Gain	31,015	21,476,693	27,636	37,994,477	76.9
Ordinary Gain (Loss)	53,340	14,340,906	50,374	20,108,596	40.2
Net Gain (Loss)	*	*	9,560	390,407	*
Other Income	163,118	147,612,220	164,874	162,052,739	9.8
Net Income from Rental Real Estate	*	*	4,092	-24,112	*
Net Income from Other Rental Activity	*	*	702	15,991	*
Other Portfolio Income	*	*	1,924	194,424	*
Total Gross Income	398,182	$1,743,740,477	434,840	$2,051,530,067	17.7

*Data not available.

Total deductible expenses were nearly $1.8 trillion for the 1988 income year. The largest single expense category was for salaries and wages, followed by interest expenses. The large "other deductions" category included administrative 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 $21.4 billion, while employee benefit plans accounted for slightly more than $44 billion.

Bank and Corporation Tax
Deductions by Type
1988 Income Year

	Number	Amount (000)
Compensation of Officers	236,708	$ 57,169,409
Salaries and Wages	222,500	353,109,177
Repairs	203,627	38,456,413
Bad Debts	79,932	23,548,007
Rents	254,718	68,444,670
Taxes	369,775	93,124,653
Interest	237,583	339,916,352
Contributions	68,541	2,797,043
Depreciation and Amortization	296,220	136,355,812
Depletion	2,739	4,421,750
Advertising	195,596	72,635,501
Pension and Profit Sharing Plans	75,301	21,439,401
Employee Benefit Plans	91,230	44,032,238
Other Deductions	392,578	539,647,115
Charitable Contributions	10,882	35,169
Recovery Property	4,654	31,065
Portfolio Income	528	17,122
Interest Expense on Investment Debts	533	16,504
Total Returns with Deductions	418,343	$1,795,197,421

Bank and Corporation Tax
Net Income, Adjustments and Taxes
1988 Income Year

	Amount (000)
Gross Income	$ 2,051,531,067
Deductions	-1,795,197,421
Net Income (Before State Adjustments)	$ 256,333,646
State Adjustments	
Additions	66,087,012
Deductions	-86,787,844
Net Income (After State Adjustments)	$ 235,632,814
State Net Income	
Nonallocating Corporations	4,314,484
Allocating Corporations	28,057,887
Total State Net Income	$ 32,372,371
State Tax	$ 4,245,335
Alternative Minimum Tax	82,480
Tax Credits	-63,770
Net State Tax	$ 4,264,045

Corporations report income sources and deductions on the basis of federal law. However, certain adjustments must be made to reflect differences between federal and California tax laws. Typical California adjustments 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.

Apportionment of Income

Corporations engaged in a unitary business within and outside of California are required to complete Schedule R, Apportionment and Allocation of Income, and attach it to the tax return. 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 applicable nonbusiness income items and business income attributable to California by the apportionment formula, constitute the amount of a corporation's entire net income subject to tax. For the 1988 income year, there were 23,600 corporations with apportioned multistate or multinational activity that resulted in $28.1 billion in state net income, 86.7 percent of total state net income reported.

The three factor apportionment formula (property, payroll and sales) is applied to the total business income to determine the portion taxable in California. For each factor, the ratio of the amount within and outside of California is calculated. The average of the three constitutes the apportionment percentage.

California property valuation totaled $909 billion for all apportioning corporations, representing 12.9 percent of property. California salaries and wages amounted to $105 billion, 14.1 percent of payroll. California sales amounted to $687 billion, 8.6 percent of sales. The net effect of the three factors for corporations was an average apportionment of 11.8 percent of unitary income to California.

Bank and Corporation Tax
Apportionment of State Net Income
1988 Income Year

	Number	Amount (000)
Net Income (After State Adjustments)	27,720	$ 231,643,627
Nonbusiness Income (or Loss)		
Dividends	1,751	$ 17,975,859
Interest	4,873	5,025,402
Property Rental Income (or Loss)	1,131	55,591
Royalties	253	248,335
Gain (or Loss) From Sale of Assets	1,624	5,841,486
Partnership Income (or Loss)	692	180,623
Miscellaneous Income (or Loss)	1,326	1,587,046
Total Nonbusiness Income (or Loss)	6,895	$ 30,914,342
Balance of Net Income	27,720	$ 200,729,285
Plus Interest Offset	3,367	10,445,452
Total Business Income	27,720	$ 211,174,737
Apportioned Business Attributable to California	23,440	$ 27,732,900
Nonbusiness Income (or Loss) Wholly Attributable to California		
Dividends	360	$ 96,390
Interest	1,163	96,076
Property Rental Income (or Loss)	409	3,554
Royalties	14	792
Gain (or Loss) From Sale of Assets	509	-101,742
Partnership Income (or Loss)	396	25,885
Miscellaneous Income (or Loss)	567	309,718
Total (Includes Apportioned Business Attributable to California)	23,600	$ 28,163,573
Minus Interest Offset	835	145,926
Balance of Net Income	23,600	$ 28,017,647
Contribution Adjustment	2,616	40,240
Total State Net Income (After Apportionment)	23,600	$ 28,057,887

Bank and Corporation Tax
Apportionment Formula
1988 Income Year

	Number	Amount (000)	Percentage
Total Property Values			
Within and Outside of California	24,770	$ 7,148,229,659	
Within California	19,559	$ 909,204,245	
Statewide Average Property Factor			12.72
Total Payroll (Wages and Salaries)			
Within and Outside of California	23,926	$ 740,964,248	
Within California	18,906	$ 104,742,462	
Statewide Average Payroll Factor			14.14
Total Sales			
Within and Outside of California	24,996	$ 7,968,907,447	
Within California	21,991	$ 687,077,086	
Statewide Average Sales Factor			8.62
Overall Average Apportionment Factor			11.83

Unitary Method

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

Water's-Edge

For income years beginning on or after January 1, 1988, California enacted SB 85, which allows taxpayers to elect to compute their income attributable to California on the basis of a water's-edge combined report. The legislation, in general, excludes foreign affiliates from the combined report. The legislation does not supersede the concept of unity; it merely limits the unitary entities that are to be included in the combined report. For the first year, income years ending in 1988, there were 393 corporations that filed a water's-edge combined report.

To make the water's-edge election, each taxpayer must enter into a contract with FTB by filing Form 100-WE, Water's-Edge Contract, with the original return. In consideration for being allowed to file on a water's-edge basis, the taxpayer must, among other things, agree to file returns on a water's-edge basis for a period of 60 months, pay an election fee and, if filing requirements are met, file Form 100-DDS, Domestic Disclosure Spreadsheet, every three years.

Tax Rates and Minimum Franchise Tax

For the 1988 income year, the franchise tax and the income tax rate was 9.3 percent for all corporations other than S corporations. For S corporations the tax rate was 2.5 percent. This tax rate is applied against net income earned in or attributable to California after deducting any net operating loss carryover. All banks and corporations (including financial corporations and REMICs (real estate mortgage investment conduits)) that were subject to the franchise tax were required to pay at least the minimum franchise tax of $300.

For a corporation to be subject to the minimum franchise tax, its net income must have been $3,226 or less. For income years beginning in 1989, the minimum franchise tax will increase to $600. Credit unions with gross income of $20,000 or less and qualified inactive gold or quicksilver mining corporations, were required to pay at least the minimum franchise tax of $25.

Corporations subject to the income tax are not required to pay the minimum franchise 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 were required to pay an additional in-lieu tax. The tax is imposed to adjust for exemptions from certain local levies allowed to banks and financial corporations. For the 1988 income year the in-lieu rate was 1.368 percent of income. This was in addition to the 9.3 percent tax resulting in a combined rate of 10.668 percent, known as the bank and financial tax rate.

Alternative Minimum Tax

Beginning with the 1988 income year, preference tax was replaced by alternative minimum tax (AMT). Each bank or corporation (except S corporations) and certain exempt organizations (those subject to tax on their unrelated business income) whose taxable income, plus adjustments and tax preference items, total more than $40,000 may have to pay AMT. To determine if AMT is due, corporations must calculate the alternative minimum taxable income (AMTI) by recomputing certain deductions and income items and by increasing regular taxable income by specified tax preference items. The tentative minimum tax (TMT) rate of seven percent (banks and financial corporations must add the in-lieu tax to this amount) is applied to AMTI to determine TMT. If TMT is more than the regular tax, the corporation must pay AMT.

The majority of California's tax credits are limited by TMT. This credit limitation applies to corporations even if they do not owe AMT. Certain credits may reduce the regular tax down to TMT. Other credits may reduce the regular tax below TMT. And a few credits may reduce AMT.

For the 1988 income year, AMT was reported on 1,382 corporation returns, for a total tax of $77.9 million.

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 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 income year 1988 and $600 for income year 1989.

Refund and Balance Due Returns

For the 1988 income year, 186,750 corporations made final payments of $327 million at the time of filing their returns. This represents 7.7 percent of the total tax liability.

For income year 1988, 129,977 corporations had overpayments of just over $1.1 billion, an 8 percent decrease from last year. These overpayments were either refunded, applied to another liability or applied to the estimated tax for the next year.

Homeowner and Renter Assistance

Since 1968, California has provided relief to senior citizens in the form of property tax assistance. 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, regardless of age, was added to the program.

Assistance represents partial reimbursement of the previous fiscal year's local property taxes on personal residences paid directly by homeowners and indirectly by renters. 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 the maximum income amount of $13,200.

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.

Program Summary

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. Homeowners and renters must file Form 9000, Homeowner Assistance Claim, or Form 9000R, Renter Assistance Claim, to claim assistance.

During 1989, over 217,000 qualified homeowners and renters received $23.4 million in residential property tax assistance under the program. This represented an 11.1 percent increase in assistance from the previous claim year. The average assistance payment for 1989 was $108 versus $94 for 1988. Starting with 1989 claims, the income cap was raised to $13,200 from $12,000 for 1988 claims.

Renters made up the majority of the program, with participants filing 81.4 percent of all claims. Renters received distributions of $19.5 million through the assistance program, representing 83.5 percent of the total amount paid. Average assistance for renters was $110 compared to $96 for homeowners. The larger average assistance amount for renters reflected generally lower income levels in this group. The average household income of renters was $7,289 compared to $7,832 for homeowners.

Renter claimants in the $6,000 to $8,000 income class received 72 percent of assistance. Social security income accounted for 47 percent of all renters' household income reported. Public assistance accounted for 44 percent, interest and dividends accounted for 3 percent and pensions and annuities accounted for 4 percent of household income. The remaining two percent of total renters' household income consisted of net rental income, net business income and other miscellaneous income.

Homeowner and Renter Assistance
1989 Claims

	Number of Claimants	Total Household Income (000)	Average Household Income	Total Assistance Paid (000)	Average Assistance	Total Property Taxes (000)	Average Property Taxes
Homeowners							
Senior Citizens	37,633	$ 295,488	7,852	$ 3,573	95	$ 11,898	316
Disabled	2,728	20,626	7,561	295	108	998	366
Subtotal	40,361	$ 316,114	7,832	$ 3,868	96	$ 12,896	320
Renters							
Senior Citizens	118,316	$ 870,193	7,355	$ 12,971	110	$ 29,579	250*
Disabled	58,456	418,240	7,155	6,548	112	14,614	250*
Subtotal	176,772	$ 1,288,433	7,289	$ 19,519	110	$ 44,193	250*
Grand Total	217,133	$ 1,604,547	7,390	$ 23,387	108	$ 57,089	263

*$250 renter statutory property tax equivalent

Legislation and Litigation

Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 1989 and affected various portions of the Revenue and Taxation Code administered by the department.

References to PITL are to the Personal Income Tax Law. References to B&CTL are to the Bank and Corporation Tax Law. References to IRC are to the Internal Revenue Code.

Conformity to Selected Provisions of TAMRA (Technical and Miscellaneous Revenue Act) for 1988 PIT Returns
AB 128 (Chapter 9)

California income tax law is patterned after and closely follows federal law. Current state income tax forms begin with federal adjusted gross income and provide for making adjustments that are required in computing taxable income for state purposes.

In early November, 1988, the Franchise Tax Board completed its design of most forms and instructions for individuals for the 1988 taxable year and submitted them to the Office of State Printing for reproduction. Those forms and instructions correctly reflected California law which, with certain exceptions, is conformed to the IRC as of January 1, 1987. Exceptions that existed prior to November, 1988, were correctly reflected in the forms.

This act amended state law to conform to the following federal changes that were expected to have the greatest impact upon state tax forms and instructions for individuals:

- Deduction for jury duty pay remitted to employer;
- Deduction of expenses relating to investment in mutual funds;
- Exclusion of fringe benefits for air cargo employees;
- Exclusion of employer provided educational expenses;
- Broaden the rules for the exclusion of gain from the sale of a personal residence (persons over age 55);
- Exclusion of employer provided group legal benefits;
- Exclusion for amounts awarded to Christie McAuliffe fellows;
- Broaden the rules for the rollover (deferral) of gain on the sale of a personal residence;
- Deduction of certain contributions to institutions of higher education;
- Uniform capitalization rules;
- Deduction of employer expenses for meals; and
- Deduction of mileage by rural mail carriers.

The provisions of this act apply only to taxable years beginning prior to January 1, 1989, with one exception. That one exception, dealing with the treatment of

deductions relating to mutual funds, conforms to the intent of federal law (which contains a drafting error) by delaying the implementation of a 1986 Tax Reform Act change until January 1, 1990.

Employer Child Care Contribution Credit
AB 446 (Chapter 1042)

Adds dependent care centers that are specialized with respect to short-term illnesses to the list of those facilities that are qualified care plans. Operative for taxable or income years beginning on or after January 1, 1989.

Miscellaneous Technical Amendments
AB 482 (Chapter 362)

Makes clarifying technical changes. These changes were superseded with the enactment of AB 802 (Chapter 1352), which included these same changes.

Removes redundant references to the meaning of the term "adjusted gross income" with regard to casualty losses, medical expenses and the deduction allowed for contributions to Individual Retirement Accounts.

Moves the provision requiring taxpayers to use the same taxable or income year for state purposes as they use for federal purposes to the chapter of the code that deals with accounting periods.

Clarifies that the term "net income taxes" paid to another state includes the taxpayer's pro rata share of any taxes on, or according to, or measured by, income or profits paid or accrued, which were paid by a partnership or S corporation.

Clarifies that references in certain IRC sections that refer to other IRC sections are instead references to B&CTL sections.

Corrects an erroneous reference in the B&CTL section that prescribes rules pertaining to the period for making a water's-edge election. This correction was subsequently chaptered out by AB 647 (Chapter 1461).

Clarifies that, for purposes of determining if the penalty for the underpayment of estimated tax applies, the return for the "preceding taxable year" must have been for a full 12-month period.

Operative January 1, 1989.

Election Not To Recognize Gain From Sale Of Low-Income Housing; Water's-Edge Election
AB 647 (Chapter 1461)

Allows FTB to provide forms and instructions for taxpayers who are electing not to recognize gain from the sale or other disposition of certain low-income housing projects. This provision was operative immediately.

Allows a corporate entity to make a water's-edge election after the original return is filed, if the corporate entity is determined by FTB to be part of a unitary business with another corporation that has previously made a water's-edge election. This provision is operative for income years beginning on or after January 1, 1989.

Special Tax Deduction for Gas Producers' Cooperatives
AB 714 (Chapter 349)

Amends the B&CTL to allow natural gas producers pass-through tax treatment of a cooperative. Applies to income years beginning on or after January 1, 1989.

Conformity to Federal Tax Changes
AB 802 (Chapter 1352)

Since 1983, many provisions of the IRC have been incorporated into state law by reference, as of a "specified date." This act changes the "specified date" from January 1, 1987 to January 1989, for taxable or income years beginning on or after January 1, 1989. In so doing, many of the recent federal changes, such as the Revenue Act of 1987 and the Technical and Miscellaneous Revenue Act of 1988, are incorporated into the R&TC.

However, this act did not conform to those provisions of the Revenue Act of 1987 that would substantially increase state revenues. These nonconformity items include changes relating to vacation pay, installment sales, long-term contracts, past service pension costs, accounting methods for large family farms, treatment of publicly traded partnerships, deductions for dividends received by a corporation, mirror subsidiary transactions and recapture of inventory value when a corporation elects to be treated as an S corporation.

Specifies that uncodified provisions in federal law apply for state purposes to the extent that the underlying federal provisions have been incorporated into state law by reference. This change applies to federal laws enacted on or after January 1, 1987.

Makes numerous technical corrections to the PITL and B&CTL.

Employer Child Care Credits
AB 951 (Chapter 1314)

Makes numerous clarifying changes to the provisions that allow a credit for establishing a child care program, constructing a child care facility, or contributing to child care information and referral services. Specifically, this change:

- Clarifies that the credit amount for a given year may not exceed $30,000;
- Clarifies that in the event a credit amount is carried over to a year in which there are additional costs that qualify for the credit, the $30,000 credit limitation per year will not cause the carried-over amount to be lost, but rather to be carried over to the next succeeding year; and
- Rewords or reformats the credit language to be consistent with other credit provisions in the PITL and the B&CTL by: (1) moving the credit's sunset date to the beginning of the provision and adding the first year the credit can be taken; (2) adding the actual date that the law became effective, since only those costs paid or incurred on or after that date qualify for the credit; (3) rewording the carryover language so that it is less confusing; and (4) specifically providing that the sunset of the credit does not affect the ability to continue to carry forward any credit amounts not used.

Makes numerous clarifying changes to the provision that allows a credit for contributions to a child care plan on behalf of an employee's child. Specifically, this change:

- Clarifies that the basis for computing an allowable credit is 42 weeks rather than 52 weeks. The 42-week basis allows for temporary absences from a 52-week program for illnesses, family vacation, etc.;
- Clarifies that the limit on the credit amount, with respect to a full-time or part-time plan, is based on contributions made on behalf of each dependent, rather than each contribution made;
- Rewords or reformats the credit language to be consistent with other credit provisions in the PITL and the B&CTL by: (1) moving the credit's sunset date to the beginning of the provision and adding the first year the credit can be taken; (2) adding the actual date that the law became effective, since only those costs paid or incurred on or after that date qualify for the credit; (3) rewording the carryover language so that it is less confusing; and (4) specifically providing that the sunset of the credit does not affect the ability to continue to carry forward any credit amounts not used.

The provisions of this act were chaptered out by AB 802 (Chapter 1352); but, since the changes made by this act were included in AB 802, the changes described above still apply. Operative October 2, 1989.

Corporate Dissolution: Minimum Franchise Tax in Final Year
AB 982 (Chapter 556)

Amends the B&CTL to provide that dissolving corporations would not be subject to the minimum franchise tax in the year the corporation ceases doing business if: (1) the corporation does no business in California during the final income year; (2) the corporation satisfies all the requirements necessary for the issuance of a tax clearance and requests the tax clearance certificate at least 30 days before the beginning of the final income year; and (3) the corporation files a certificate of withdrawal or dissolution with the Office of the Secretary of State by the expiration date of the tax clearance certificate issued by FTB.

Provides the statutory authority for the waiver of the minimum franchise tax when a corporation acts prudently and meets all requirements but is not dissolved before the end of the corporation's accounting period.

Applies to income years beginning on or after January 1, 1989.

Credit for the Purchase of Qualified Recycling Equipment
AB 1308 (Chapter 1091)

Establishes a tax credit under the B&CTL for the costs of recycling equipment. Generally, the credit is equal to 40 percent of the cost of purchasing qualified property. The amount of the credit cannot exceed $250,000 with respect to qualified property used in any one manufacturing facility. The California Integrated Waste Management Board is required to certify to the taxpayer that the machinery or equipment purchased is qualified for the tax credit. The credit may be carried forward to future years. Applies to income years beginning on or after January 1, 1989 and before January 1, 1994.

Note: SB 432 establishes the PITL credit.

Credits for Employer and Employee Ridesharing Participation
AB 1463 (Chapter 1227)

Allows a tax credit (eligible for carry forward) to noncorporate and corporate employers for the purchase, lease or contracting of company shuttle buses, company commuter buses or vans, or company motor-pool vehicles which are provided as part of an employer-sponsored ridesharing incentive program conducted principally in California. The amount of credit allowed each business depends on their total number of employees and whether the vehicles are purchased or leased.

A credit is not allowed to employers if the vehicles that are purchased, leased or contracted for would otherwise be required as part of the employer's business activities in the absence of an employer-ridesharing program.

The credits provided by this act are in lieu of any deduction to which the employer may be entitled to for the costs that are used to determine the allowable credit.

Allows a tax credit to employees in nonemployer-sponsored vanpool programs equal to 40 percent of all vanpool subscription costs. The amount of this credit may not exceed $480 per taxable year.

Applies to taxable or income years beginning on or after January 1, 1989 and before January 1, 1996.

Credit for Donations of Agricultural Products
AB 2346 (Chapter 1248)

Provides a tax credit equal to 10 percent of the cost of agricultural products donated to certain nonprofit organizations. The product must be in a condition that it may be used as food for human consumption and must be donated to a nonprofit charitable organization within California. Upon receipt of the donated agricultural product, the nonprofit organization must provide a certificate to the donor which substantiates the donation. Any deductions otherwise allowed for the same costs must be reduced by the amount of the credit. If the credit amount exceeds the tax, the credit may be carried forward.

The credit is allowed to taxpayers who are engaged in the business of processing, distributing or selling any agricultural product. For all businesses, including farms, the costs, which are allowed for purposes of computing this credit amount, are those included in inventory costs under the IRC.

Operative for taxable or income years beginning on or after January 1, 1989 and before January 1, 1992.

Low-Income Housing Credit
SB 70 (Chapter 46)

Modifies the provisions pertaining to the low-income housing credit by:

- Incorporating all the changes made to the federal provisions by the Technical Corrections and Miscellaneous Revenue Act of 1988 for those provisions which are incorporated in California law by reference;
- Providing that all elections made by taxpayers pursuant to the federal low-income housing credit apply for California purposes;

• Modifying the rules that apply to taxpayers who are entitled to receive a cumulative cash distribution from a low-income housing project by making the eight percent limitation apply in the aggregate to the partners if the taxpayer is a partnership and in the aggregate to the shareholders if the taxpayer is an S corporation;
• Providing that the remaining unused portion of the allotted $35 million for this credit for both 1987 and 1988 will be carried forward and allocated in 1989. However, the credit period for these amounts does not begin until after December 31, 1989;
• Specifying that a minimum of 20 percent of the credit allocated by the Mortgage Bond and Tax Credit Allocation Committee must be for projects in rural areas; and
• Providing that an additional credit is allowed where the qualified basis of a building increases in the year(s) subsequent to the first year of the credit period. The amount of the additional credit must be determined by applying the appropriate percentage (as specified) to the amount of the increase in the building's basis. The additional credit is available over a four year period beginning with the year in which the increase occurs. Prior law provided that, in this circumstance, the taxpayer must have been eligible to apply for an allocation of the credit.

Extends the Sunset Date for Jobs Tax Credit
SB 71 (Chapter 1074)

Extends to December 31, 1993, the cut-off date by which an individual, certified by the Employment Development Department as being an active participant in the Greater Avenues of Independence program, must be hired for the individual's wages to be used as a basis for claiming the credit.

Conforms California tax law to federal tax law which prohibits a credit for wages paid to an otherwise eligible employee who replaces either a striking employee or an employee affected by a work facility lockout.

Solar Energy Tax Credits
SB 227 (Chapter 1291)

Makes technical changes to the solar energy tax credit for taxable or income years beginning on or after January 1, 1987.

Establishes a new 10 percent commercial solar energy credit under both PITL and B&CTL. The differences between the former law and the new provisions are:

• The solar energy credit provisions in this act do not allow energy conservation

measures that are used in conjunction with solar energy systems to be considered as part of the system for purposes of claiming the solar energy credit; and
• The solar energy system credit allowed by this act is required to meet cost effectiveness criteria in terms of dollars per kilowatt, as established in the guidelines and criteria developed by the California Energy Commission.

Redefines the phrase "solar energy system" to mean the use of solar devices and for the individual function of production of electricity in excess of 30 watts per device.

Specifies that the phrase "solar energy system" includes, but is not limited to, solar thermal electric systems and photovoltaic systems.

Any solar energy system with a generating capacity in excess of 10 megawatts is allowed the credit only if the owner of the solar energy system first obtains a finding from the California Energy Commission that the system is eligible for the credit under the criteria established.

Prohibits the credit from being claimed for any solar energy system with a generating capacity in excess of 30 megawatts for any taxable year for which the IRC does not allow at least a 10 percent tax credit for those systems which is equivalent in scope to the credit available under the IRC for the 1989 calendar year.

Allows both the existing commercial solar energy credit and the new commercial solar electric system credit to reduce the regular tax below the tentative minimum tax, but prohibits the new credit from reducing the alternative minimum tax.

Operative for taxable or income years beginning on or after January 1, 1990 and ending before January 1, 1994.

Net Operating Loss (NOL) and S Corporation Technical Changes
SB 354 (Chapter 851)

Changes the format for setting forth the enterprise zone/program area NOL deduction by clarifying that this deduction is the same as California's regular NOL deduction except: (1) losses sustained in years beginning on or after January 1, 1992 are permitted; (2) 100 percent of the loss may be carried forward; and (3) additional rules also apply.

Removes obsolete provisions pertaining to losses occurring before January 1, 1984. In addition, it clarifies that: (1) if an enterprise zone/program area election is made, only the loss from the zone/area can be carried forward; (2) if a taxpayer is eligible as both an enterprise zone and a program area, the taxpayer is to

designate as to whether the loss is under the zone or the area; and (3) clarifies that the designation must be included in the election.

Makes technical changes to the S corporation rules for income years beginning after 1987, as such:

- Generally rewords the existing election rules to make them clearer;
- Expands the rules for corporations that want to continue to be treated as a C corporation for California purposes (when changing to a federal S corporation), so that in addition to these corporations, out-of-state corporations that file as federal S corporations that begin doing business in California, and newly formed corporations electing to be federal S corporations can make a C corporation election; and
- Allows out-of-state corporations that are not required to file California returns to make a C corporation election on or before the 15th day of the third month following the close of its income year, if the corporation has: (a) a shareholder who becomes a California resident in midyear; or (b) a shareholder residing in California and the corporation files a federal S corporation election for the current year.

Note: The enactment of AB 802 (Chapter 1352) substantially changed these rules for income years beginning on or after January 1, 1990.

Defines "adjusted gross income" for purposes of an S corporation, to equal "net income" as determined under the B&CTL.

Eliminates a duplicate provision, which restated that an S corporation tax credit cannot be allowed against the minimum franchise tax or the alternative minimum tax.

Makes a technical change to the B&CTL to clarify that the NOL provisions relating to enterprise zones/program areas are exceptions to the regular NOL provisions. This change is consistent with the existing language under the corresponding PITL provision.

All of the above provisions are operative September 21, 1989.

Restores a provision that was inadvertently repealed in 1988. This provision: (1) defines those corporations that qualify under the enterprise zone/program area laws to be those that are qualified to take advantage of the rules for determining an NOL in an enterprise zone/program area conform to the IRC, as modified by the regular NOL rules, including those pertaining to the enterprise zone/program area NOL deduction. This provision is operative for taxable or income years beginning on or after January 1, 1989.

Credit for the Purchase of Qualified Recycling Equipment
SB 432 (Chapter 1090)

Establishes a tax credit under the PITL for the costs of recycling equipment. Generally, the credit is equal to 40 percent of the cost of purchasing qualified property. The amount of the credit cannot exceed $250,000 with respect to qualified property used in any one manufacturing facility. The California Integrated Waste Management Board is required to certify to the taxpayer that the machinery or equipment purchased is qualified for the tax credit. The credit may be carried forward to future years. Applies to taxable years beginning on or after January 1, 1989 and before January 1, 1994.

Note: AB 1308 establishes the B&CTL credit.

Extension of Deletion of Voluntary Contributions Sunset Dates
SB 702 (Chapter 954)

Among other things, provides that, if any of the current sunset dates of voluntary contributions (except the California Election Campaign Fund) are extended or if existing sunset dates are deleted, the estimated contributions must exceed $250,000 for that calendar year or the voluntary contribution provision would be repealed and removed from tax returns starting the following taxable year.

Operative beginning January 1, 1990.

Low-Income Housing Credit
SB 726 (Chapter 1347)

Modifies the provisions pertaining to the low-income housing credit established under the PITL, as amended by SB 70 (Chapter 46), by allowing new credits to be allocated for taxable years beginning January 1, 1990, and thereafter, only as long as comparable provisions are in effect at the federal level.

Small Business Health Coverage Credit
SB 1207 (Chapter 797)

Extends the PITL and B&CTL credit, enacted by The Small Employer Health Coverage Act of 1988, SB 2260 (Stats. 1988, Ch. 1521), to all small employers (25 employees or less), whether or not they subsidized health care insurance coverage for employees during 1986 or 1987.

Technical corrections were made to the statutory definitions of employers and employees who meet qualification tests related to credit eligibility. These correc-

tions clarify that the credit must be based on the employer's cost of furnishing health care coverage to employees who are residents of California and who might otherwise rely upon publicly supported medical services, and that the credit may be claimed only by employers who have an average no more than 25 employees.

The criteria for employee health care insurance benefits established by AB 350 (Chapter 829) now fit within the definition of qualified "health coverage" for the purpose of claiming the small employer health care credit.

However, the small employer health coverage credit will not become operative unless a report researching health care insurance issues in California, is submitted to the Governor and the Legislature by a board or agency designated by the Governor. This enabling report is due by March 1, 1990.

Low-Income Housing Credit
SB 1290 (Chapter 1156)

Modifies the provisions pertaining to the low-income housing credit established under the B&CTL, as amended by SB 70 (Chapter 46), by allowing new credits to be allocated for income years beginning January 1, 1990, and thereafter, only as long as comparable provisions are in effect at the federal level.

Extraordinary Session Bills

Earthquake Related Disaster Loss Carryovers
AB 36X (Chapter 15X) and SB 34X (Chapter 16X)

Allows special treatment of excess disaster losses resulting from earthquake, after shock or any other related casualty occurring in 1989 in California which were sustained in a county or city proclaimed by the Governor to be in a state of disaster. Taxpayers are allowed to carry forward 100 percent of excess losses for a period of five years. Fifty percent of any losses remaining after five years could then be carried forward for the next ten years.

Allows corporations to elect to deduct their disaster related losses on the prior year's return instead of the return for the year in which the disaster occurred.

Operative January 1, 1989

Regulations

The following significant regulations were adopted during the 1989 calendar year.

Regulations 24344(c), 24411, 25110, 25111, 25112, 25114, 25115 and 25041d

The SB 85 water's-edge election regulations were filed with the Office of the Secretary of State on January 3, 1989. They were effective on January 3, 1989, rather than the usual 30-days after filing with the Office of the Secretary of State.

Regulation 25130

The regulation that pertains to the treatment of royalties and intangible development drilling costs was filed with the Office of the Secretary of State on October 2, 1989. This regulation became operative November 1, 1989.

Tax Appeals

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

In 1989, 1,522 new appeals involving $78.8 million in revenue were filed, compared to 1,434 new appeals and $33.2 million in 1988.

During 1989, 1,502 appeals were completed. The California State Board of Equalization issued decisions in 594 of the completed cases.

Significant Appeal Decisions

Appeal of Robert M. and Ann Bass

Texas limited partners were not taxable on partnership distributions from California investment partnerships. Because of the relatively long holding period for partnership investments, partnership was not engaged in a trade or business in California.

Appeal of Twentieth Century Fox Film Corporation

Dividends paid by nonunitary subsidiary were ineligible for the Revenue and Taxation Code Section 25106 dividend deduction.

Appeal of Willlamette Industries

Dividends, paid by unitary subsidiary out of earnings and profits accumulated prior to the time the subsidiary corporation was included in a combined report, were ineligible for the Revenue and Taxation Code Section 25106 dividend deduction.

Appeal of Juanita Diaz and Appeal of Constance Watts

Unmarried parent qualified for higher $137 "head of household" renters credit even though the primary source of income for the family was Aid to Families with Dependent Children (AFDC).

Appeal of Henry and Florance Bradley

Small business stock nonrecognition provisions do not apply to gains on sales of stock acquired before September 17, 1981.

Appeal of Procter & Gamble Manufacturing Company

A tract of unowned Canadian timberland subject to a Forest Management Agreement which allowed the taxpayer to harvest pulpwood at a favorable price is includable in the denominator of the apportionment formula property factor at the property's capitalized reasonable market rental rate.

Appeal of Charles W. Fowlks

Summary decisions of the California State Board of Equalization are not citable authority and will not be relied upon or given any consideration by the California State Board of Equalization as precedent.

Appeal of Carmel Mortgage Corporation

Incorporation of an existing business does not qualify the corporation as a "new small business" for purposes of carrying forward net operating loss occurring within the first 24 months.

Appeal of Charles and Penny Dresling

Individuals living in an isolated California community near the Nevada border were California residents even though the sole route of ingress/egress to their home was through Nevada.

Appeal of Capitol Industries - EMI, Inc.

California corporation that produced and sold recorded music, sheet music and blank audio tapes was engaged in a unitary business with its British parent which conducted similar activities on a worldwide basis.

Litigation

During 1989, 35 lawsuits were filed against the Franchise Tax Board and 11 cases were closed. The total number of pending cases increased by 25, one case being added by supplement.

Of the 35 lawsuits filed against the Franchise Tax Board, 7 cases involve issues pertaining to the unitary concept. The remaining cases involve other important legal issues.

Franchise Tax Board v. Alcan Aluminum Limited

This case involved challenges by two foreign shareholders to FTB's application of worldwide combined reporting to their subsidiaries in California. The United States Supreme Court held, in January, 1989, that federal law bars the filing of lawsuits in federal courts by a party who has under its direction and control an entity possessing a plain, speedy and efficient remedy for the controlling party's claims. The court found there was such a remedy in California since, in the California courts, the subsidiaries could raise all defenses to the unitary method which arise as a result of their ownership by a foreign corporation.

Paul and Joanne Newman v. Franchise Tax Board

In March, 1989, the California Court of Appeal held that income received by Paul Newman from the film *The Sting*, is apportionable to California according to the formula which takes into account not only the day on which filming actually took place, but also the days on which Mr. Newman was "on-call."

Franchise Tax Board v. the Superior Court of Los Angeles County; Bobby L. and Patricia Bonds, Real Parties in Interest

In December, 1989, the California Court of Appeals determined that the statute that allows taxpayers disputing residency to file a lawsuit without first paying the tax due is constitutional. The court reasoned that the statute did not violate the California Constitution which prohibits issuance of an order by any court to enjoin the collection of tax because the statute, not the court, merely postponed the collection of tax. Petition for review was denied by the California Supreme Court.

Multistate Tax Affairs Litigation

A number of suits for refund were filed in 1989 challenging the constitutionality of worldwide combination with respect to both domestic and foreign parent businesses. In addition, five lawsuits were filed that dealt with the unitary treatment of "diverse businesses."

Injunctive relief was sought in Coca Cola, et al., v. FTB, IBM, et al., v. FTB and Nestle Holdings, Inc., et al., v. FTB with respect to the constitutionality of both worldwide combined reporting and the water's-edge election fee.

Appendix — Major Tax Law Changes

TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 – 1988ff

Taxable income (adjusted gross income less deductions and exemptions)	Taxable Year 1935-42	1943-48[1]	1940-51	1952-58[2]	1959-66[3]	Taxable income (adjusted gross income less deductions)	Taxable Year 1967-72[4]	1972-73[5,7]	Taxable income (adjusted gross income less deductions)	Taxable Year 1986	Taxable income (adjusted gross income less deductions)	Taxable Year 1987[8]
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 – 1988ff

Taxable income (adjusted gross income less deductions and exemptions)	Taxable Year 1935-42	1943-48[1]	1949-58	1959-66[3]	Taxable income (adjusted gross income less deductions)	Taxable Year 1967-72[4]	1973[5,7]	Taxable income (adjusted gross income less deductions)	Taxable Year 1986	Taxable income (adjusted gross income less deductions)	Taxable Year 1987[8]
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	13,560 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 – 1988ff

Taxable income (adjusted gross income less deductions and exemptions)	Taxable Year				Taxable income (adjusted gross income less deductions)	Taxable Year			Taxable income (adjusted gross income less deductions)	Taxable Year	Taxable income (adjusted gross income less deductions)	Taxable Year
	1935-42	1943-48[1]	1949-58	1959-66[2]		1967-72[4]	1973[5]	1974[6,7]		1986		1987
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 six percent to seven 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 pecent reduction in tax liabilies, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 taxable year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 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 taxable year (Stats. 1973, Ch. 296).

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

[7] Tax brackets were indexed at a rate of 5.222% for 1978; 6.88% for 1979; 17.33% for 1980; 8.26% for 1981; 9.32% for 1982; -1.2% for 1983; 4.6% for 1984 and for 1985; and 3.5% for 1986. Indexing was suspended for 1987. The brackets were set by AB53 (Stats. 1987, Ch. 1139). For 1988, indexing was reestablished at 4.6%. 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 9.3 percent effective for the 1987 taxable 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 – 1988ff

Marital Status	Taxable Year										
	1935-38	1939-42	1943-44[1]	1945-48[2]	1949-52[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[8]	$102[9]
(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[8]	51[9]
(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[8]	51[9]
(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[8]	102[9]
(e) Returns of blind persons (additional)	—	—	—	—	500	500	600	600	8 for	8[8]	51[9]
(f) Returns of elderly persons (additional)	—	—	—	—	—	—	—	—	—	—	51[9]
(g) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemptions	10	10
(h) 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[8]	51[9]
3. Standard deductions											
(a) Joint returns of married persons and surviving spouse	—	—	—	—	—	—	—	$1,000	$1,000	$2,000[8]	$3,760[9]
(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[8]	3,760[9]
(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[8]	1,880[9]
(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 wartime provisions, enacted in 1943, increased the exemptions of individuals by $1,000 and of estates by $500.

[2] Additional temporary wartime provisions, enacted in 1945, increased the personal exemptions allowed individuals by another $1,000. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was six 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] The temporary personal exemption increase, enacted in 1945, lapsed. 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 deduction 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 taxable year 1987 indexing was suspended. The deduction amounts and personal exemptions credits were set by Legislation AB53 (Stats. 1987, Ch. 1139). For 1988, indexing was reestablished at 4.6%.

[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 – 1988ff

Corporation Type	Income Year (calendar year basis)													
	1929-32	1933-34	1935-36[1]	1937-42	1943-49[2]	1950-58	1959-66[3]	1967-71[4]	1972[5]	1973[6]	1974-79[6]	1980-81[6]	1982-86	1987[7]
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%[8]	†	†
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%[8]	†	†
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 increased 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).

* The minimum franchise tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum franchise 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%; 1987 = 1.344%; and 1988 = 1.368%.

[8] 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 1988 Taxable Years

	NUMBER OF RETURNS†	ADJUSTED[2] GROSS INCOME	TAXABLE INCOME[3]	TAX ASSESSED
1988	13,184,346	$425,656,202,922	$356,204,568,884	$15,048,753,047
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	10,638,087,730
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	432,886,449
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	[5]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	2,030,576,000	††	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 2†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1985 through 1988 Taxable Years

ADJUSTED GROSS INCOME CLASS	1985 TAXABLE YEAR		1986 TAXABLE YEAR		1987 TAXABLE YEAR		1988 TAXABLE YEAR	
	NUMBER OF RETURNS							
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000	2,073,136	17.5	2,007,400	16.4	1,965,184	15.5	2,030,306	15.4
5,000 UNDER 10,000	1,775,652	15.0	1,844,528	15.1	1,643,771	13.0	1,746,424	13.2
10,000 UNDER 15,000	1,492,278	12.6	1,517,030	12.4	1,447,508	11.4	1,516,701	11.5
15,000 UNDER 20,000	1,257,550	10.6	1,195,631	9.8	1,302,434	10.3	1,277,220	9.7
20,000 UNDER 25,000	985,583	8.3	1,013,345	8.3	1,069,337	8.5	1,125,491	8.5
25,000 UNDER 30,000	865,094	7.3	904,882	7.4	921,237	7.3	914,340	6.9
30,000 UNDER 40,000	1,330,640	11.2	1,374,600	11.2	1,471,130	11.6	1,457,740	11.1
40,000 UNDER 50,000	788,858	6.7	886,050	7.1	954,726	7.5	997,777	7.6
50,000 UNDER 100,000	1,073,586	9.1	1,257,333	10.3	1,540,380	12.2	1,697,667	12.9
100,000 AND OVER	214,823	1.8	260,373	2.1	334,143	2.6	420,680	3.2
TOTALS	11,857,200	100.0	12,241,172	100.0	12,649,850	100.0	13,184,346	100.0
	ADJUSTED GROSS INCOME IN THOUSANDS							
ADJUSTED GROSS INCOME CLASS	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000	4,296,043	1.4	$ 5,438,188	1.6	$-7,824,801	-2.0	$-10,058,334	-2.4
5,000 UNDER 10,000	14,659,962	4.8	15,147,566	4.5	12,249,389	3.2	13,061,436	3.1
10,000 UNDER 15,000	19,364,110	6.3	19,492,896	5.7	17,979,354	4.7	18,812,978	4.4
15,000 UNDER 20,000	22,587,063	7.4	21,236,713	6.2	22,702,767	5.9	22,258,142	5.2
20,000 UNDER 25,000	22,448,906	7.3	23,252,422	6.8	23,967,551	6.3	25,235,977	5.9
25,000 UNDER 30,000	23,911,328	7.8	25,151,547	7.4	25,305,118	6.6	25,060,056	5.9
30,000 UNDER 40,000	46,362,414	15.2	48,202,009	14.2	50,931,737	13.3	50,713,786	11.9
40,000 UNDER 50,000	35,291,103	11.5	38,918,820	11.4	42,611,012	11.1	44,551,838	10.5
50,000 UNDER 100,000	70,145,205	22.9	82,393,362	24.2	101,941,489	26.7	113,220,190	26.6
100,000 AND OVER	46,939,560	15.3	61,130,225	18.0	92,464,989	24.2	122,800,134	28.8
TOTALS	306,005,694	100.0	$340,363,748	100.0	$382,328,605	100.0	$425,656,203	100.0
	TAX ASSESSED IN THOUSANDS							
ADJUSTED GROSS INCOME CLASS	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000	8,425	0.1	$ 11,148	0.1	$ 5,601	0.0	$ 14,266	0.1
5,000 UNDER 10,000	42,433	0.4	36,382	0.3	17,207	0.1	16,619	0.1
10,000 UNDER 15,000	168,301	1.6	153,635	1.2	107,053	0.8	103,711	0.7
15,000 UNDER 20,000	326,197	3.1	291,863	2.3	248,817	1.9	206,410	1.5
20,000 UNDER 25,000	446,791	4.2	437,533	3.5	372,315	2.9	366,978	2.4
25,000 UNDER 30,000	581,747	5.5	572,738	4.6	502,259	3.9	490,203	3.3
30,000 UNDER 40,000	1,292,034	12.1	1,311,673	10.4	1,203,048	9.3	1,186,234	7.9
40,000 UNDER 50,000	1,081,938	10.2	1,170,924	9.3	1,192,900	9.3	1,212,703	8.1
50,000 UNDER 100,000	2,874,515	27.0	3,343,976	26.6	3,915,813	30.4	4,286,531	28.5
100,000 AND OVER	3,813,707	35.9	5,256,547	41.8	5,307,133	41.2	7,145,098	47.5
TOTALS	10,636,088	100.0	$12,586,419	100.0	$12,872,146	100.0	$15,048,797	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	DOLLARS IN THOUSANDS											
	RETURNS			ADJUSTED GROSS INCOME[2]			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	473,975	3.6	3.6	$-14,139,276	-3.3	-3.3	$ 0	0.0	0.0	$ 13,977	0.1	0.1
$1 UNDER 1,000	264,542	2.0	5.6	108,647	0.0	-3.3	7,346	0.0	0.0	25	0.0	0.1
1,000 UNDER 2,000	292,946	2.2	7.8	443,965	0.1	-3.2	39,279	0.0	0.0	10	0.0	0.1
2,000 UNDER 3,000	313,659	2.4	10.2	783,918	0.2	-3.0	165,020	0.0	0.1	116	0.0	0.1
3,000 UNDER 4,000	339,243	2.6	12.8	1,184,539	0.3	-2.7	395,292	0.1	0.2	6	0.0	0.1
4,000 UNDER 5,000	345,923	2.6	15.4	1,559,873	0.4	-2.4	702,572	0.2	0.4	132	0.0	0.1
5,000 UNDER 6,000	350,611	2.7	18.1	1,929,823	0.5	-1.9	986,327	0.3	0.6	112	0.0	0.1
6,000 UNDER 7,000	363,861	2.8	20.8	2,358,964	0.6	-1.4	1,358,317	0.4	1.0	1,568	0.0	0.1
7,000 UNDER 8,000	330,891	2.5	23.3	2,476,547	0.6	-0.8	1,534,245	0.4	1.5	2,076	0.0	0.1
8,000 UNDER 9,000	355,561	2.7	26.0	3,021,574	0.7	-0.1	1,937,206	0.5	2.0	4,982	0.0	0.2
9,000 UNDER 10,000	345,500	2.6	28.6	3,274,527	0.8	0.7	2,190,749	0.6	2.6	7,881	0.1	0.2
10,000 UNDER 11,000	339,202	2.6	31.2	3,564,773	0.8	1.5	2,446,765	0.7	3.3	11,665	0.1	0.3
11,000 UNDER 12,000	315,599	2.4	33.6	3,632,040	0.9	2.4	2,568,523	0.7	4.0	15,271	0.1	0.4
12,000 UNDER 13,000	293,666	2.2	35.8	3,670,051	0.9	3.3	2,641,304	0.7	4.8	19,543	0.1	0.5
13,000 UNDER 14,000	284,029	2.1	38.0	3,828,702	0.9	4.2	2,871,585	0.8	5.6	25,497	0.2	0.7
14,000 UNDER 15,000	284,205	2.1	40.1	4,117,412	1.0	5.1	3,109,718	0.9	6.4	31,735	0.2	0.9
15,000 UNDER 16,000	270,203	2.0	42.2	4,183,784	1.0	6.1	3,206,925	0.9	7.3	35,648	0.2	1.1
16,000 UNDER 17,000	257,920	2.0	44.2	4,254,981	1.0	7.1	3,274,708	0.9	8.3	38,816	0.3	1.4
17,000 UNDER 18,000	265,245	2.0	46.2	4,641,492	1.1	8.2	3,591,537	1.0	9.3	43,724	0.3	1.7
18,000 UNDER 19,000	255,418	1.9	48.1	4,724,966	1.1	9.3	3,675,155	1.0	10.3	54,627	0.4	2.0
19,000 UNDER 20,000	228,434	1.7	49.8	4,452,919	1.0	10.4	3,483,653	1.0	11.3	53,595	0.4	2.4
20,000 UNDER 21,000	248,109	1.9	51.7	5,085,523	1.2	11.5	4,029,416	1.1	12.4	63,646	0.4	2.8
21,000 UNDER 22,000	220,328	1.7	53.4	4,733,166	1.1	12.7	3,783,154	1.1	13.5	60,264	0.4	3.2
22,000 UNDER 23,000	222,812	1.7	55.1	5,007,165	1.2	13.8	4,024,825	1.1	14.6	76,257	0.5	3.7
23,000 UNDER 24,000	222,170	1.7	56.8	5,215,027	1.2	15.1	4,216,811	1.2	15.8	83,456	0.6	4.3
24,000 UNDER 25,000	212,072	1.6	58.4	5,195,096	1.2	16.3	4,155,435	1.2	17.0	83,355	0.6	4.8
25,000 UNDER 26,000	195,871	1.5	59.9	4,994,421	1.2	17.5	4,047,792	1.1	18.1	90,264	0.6	5.4
26,000 UNDER 27,000	182,319	1.4	61.2	4,829,666	1.1	18.6	3,895,932	1.1	19.2	85,720	0.6	6.0
27,000 UNDER 28,000	195,911	1.5	62.7	5,383,676	1.3	19.9	4,357,460	1.2	20.4	109,192	0.7	6.7
28,000 UNDER 29,000	183,416	1.4	64.1	5,225,969	1.2	21.1	4,247,283	1.2	21.6	105,401	0.7	7.4
29,000 UNDER 30,000	156,824	1.2	65.3	4,626,323	1.1	22.2	3,752,244	1.1	22.7	99,626	0.7	8.1
30,000 UNDER 35,000	780,972	5.9	71.2	25,351,378	6.0	28.1	20,435,236	5.7	28.4	549,749	3.7	11.7
35,000 UNDER 40,000	676,768	5.1	76.4	25,362,417	6.0	34.1	20,609,193	5.8	34.2	636,485	4.2	16.0
40,000 UNDER 50,000	997,777	7.5	83.9	44,551,838	10.5	44.6	35,963,836	10.1	44.3	1,212,703	8.1	24.0
50,000 UNDER 60,000	662,445	5.0	89.0	36,157,004	8.5	53.0	29,293,065	8.2	52.5	1,147,026	7.6	31.7
60,000 UNDER 70,000	435,975	3.3	92.3	28,138,385	6.6	59.7	22,786,855	6.4	58.9	1,024,316	6.8	38.5
70,000 UNDER 80,000	298,724	2.3	94.5	22,297,410	5.2	64.9	17,966,387	5.0	63.9	911,312	6.1	44.5
80,000 UNDER 90,000	179,237	1.4	95.9	15,135,823	3.6	68.5	12,233,149	3.4	67.4	662,488	4.4	48.9
90,000 UNDER 100,000	121,485	0.9	96.8	11,517,247	2.7	71.2	9,428,563	2.6	70.0	541,389	3.6	52.5
100,000 UNDER 150,000	217,230	1.6	98.5	25,853,614	6.1	77.2	21,282,788	6.0	76.0	1,372,554	9.1	61.6
150,000 UNDER 200,000	74,585	0.6	99.0	12,792,954	3.0	80.2	10,722,840	3.0	79.0	751,565	5.0	66.6
200,000 UNDER 300,000	60,096	0.5	99.5	14,497,465	3.4	83.6	12,524,189	3.5	82.5	926,097	6.2	72.8
300,000 UNDER 400,000	23,804	0.2	99.7	8,195,196	1.9	85.6	7,218,030	2.0	84.5	545,727	3.6	76.4
400,000 UNDER 500,000	12,327	0.1	99.8	5,475,160	1.3	86.9	4,906,544	1.4	85.9	372,488	2.5	78.9
500,000 UNDER 1,000,000	19,250	0.1	99.9	13,070,653	3.1	89.9	11,764,334	3.3	89.2	925,033	6.1	85.0
1,000,000 AND OVER	13,206	0.1	100.0	42,889,406	10.1	100.0	38,372,982	10.8	100.0	2,251,634	15.0	100.0
TOTAL	13,184,346	100.0	100.0	$425,656,203	100.0	100.0	$356,204,569	100.0	100.0	$15,048,753	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A[1]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	DEDUCTIONS[3] (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TAX[5] ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	473,975	2,305	$-27,169,481	$41,716,720	$-14,139,275	$ 3,412,861	$ 0	$ 13,977
$1 TO 999	264,542	646	254,464	2,094,046	108,646	754,730	7,346	25
1,000 TO 1,999	292,946	1,374	523,381	88,540	443,964	655,154	39,278	10
2,000 TO 2,999	313,659	1,897	774,999	200,793	783,917	785,431	165,020	115
3,000 TO 3,999	339,243	347	671,374	744,585	1,184,539	921,464	395,292	5
4,000 TO 4,999	345,923	1,426	1,605,438	106,503	1,559,873	902,890	702,571	131
5,000 TO 5,999	350,611	1,691	2,036,469	121,261	1,929,823	1,040,132	986,372	112
6,000 TO 6,999	363,861	110,277	2,327,834	277,495	2,358,964	1,101,009	1,358,317	1,567
7,000 TO 7,999	330,891	169,070	2,569,648	109,771	2,476,546	985,997	1,534,245	2,075
8,000 TO 8,999	355,561	169,358	3,047,597	175,146	3,021,574	1,181,479	1,937,206	4,982
9,000 TO 9,999	345,500	178,089	3,355,767	170,055	3,274,526	1,110,342	2,190,749	7,880
10,000 TO 10,999	339,202	161,651	3,596,717	104,195	3,564,772	1,212,191	2,446,765	11,665
11,000 TO 11,999	315,599	155,905	3,710,125	214,722	3,632,040	1,106,082	2,568,522	15,270
12,000 TO 12,999	293,666	152,040	3,728,942	128,027	3,670,051	1,077,504	2,641,304	19,542
13,000 TO 13,999	284,029	175,166	3,912,116	146,401	3,828,702	968,556	2,871,585	25,497
14,000 TO 14,999	284,205	173,250	4,217,882	154,267	4,117,412	1,016,102	3,109,717	31,735
15,000 TO 15,999	270,203	176,882	4,266,099	135,648	4,183,784	993,926	3,206,924	35,647
16,000 TO 16,999	257,920	168,580	4,324,554	102,209	4,254,981	1,007,924	3,274,707	38,815
17,000 TO 17,999	265,245	185,254	4,763,567	210,647	4,641,492	1,053,653	3,591,536	43,724
18,000 TO 18,999	255,418	198,327	4,788,988	145,733	4,724,966	1,082,798	3,675,155	54,626
19,000 TO 19,999	228,434	169,378	4,496,774	103,179	4,452,918	979,797	3,483,652	53,595
20,000 TO 20,999	248,109	189,548	5,171,508	136,097	5,085,522	1,072,578	4,029,416	63,656
21,000 TO 21,999	220,328	180,631	4,839,223	143,910	4,733,165	959,981	3,783,153	60,263
22,000 TO 22,999	222,812	190,783	5,074,450	761,236	5,007,165	1,115,211	4,024,824	76,256
23,000 TO 23,999	222,170	194,363	5,292,166	154,612	5,215,026	998,215	4,216,811	83,455
24,000 TO 24,999	212,072	187,700	5,285,830	178,335	5,195,096	1,044,336	4,155,434	83,354
25,000 TO 25,999	195,871	177,657	5,221,142	254,367	4,994,421	946,628	4,047,792	90,264
26,000 TO 26,999	182,319	166,328	5,190,618	408,244	4,829,666	955,505	3,895,931	85,719
27,000 TO 27,999	195,911	180,372	5,488,361	175,211	5,383,675	1,055,692	4,357,460	109,191
28,000 TO 28,999	183,416	175,469	5,405,682	215,517	5,225,969	978,686	4,247,282	105,400
29,000 TO 29,999	156,824	147,360	4,742,867	152,374	4,626,323	879,248	3,752,243	99,625
30,000 TO 30,999	163,544	155,180	5,078,763	163,398	4,987,528	977,412	4,017,064	104,230
31,000 TO 31,999	152,926	147,580	4,900,716	224,729	4,821,127	934,911	3,893,161	100,561
32,000 TO 32,999	162,687	155,234	5,436,209	174,794	5,287,099	1,081,583	4,221,559	113,488
33,000 TO 33,999	155,681	150,057	5,356,829	170,864	5,213,923	965,102	4,252,710	118,323
34,000 TO 34,999	146,134	139,007	5,168,405	198,020	5,041,689	984,897	4,050,738	113,146
35,000 TO 35,999	137,564	134,404	4,994,133	169,075	4,882,405	932,026	3,950,378	117,247
36,000 TO 36,999	133,620	130,888	4,965,452	150,150	4,873,837	901,187	3,972,650	118,413
37,000 TO 37,999	140,784	137,506	5,385,730	179,805	5,282,697	1,013,084	4,269,613	135,586
38,000 TO 38,999	136,912	133,524	5,342,782	198,127	5,272,763	1,024,923	4,269,210	129,100
39,000 TO 39,999	127,888	125,553	5,133,942	150,220	5,050,714	903,374	4,147,339	136,136
40,000 TO 49,999	997,777	987,481	45,255,461	1,490,638	44,551,837	8,610,861	35,963,835	1,212,703
50,000 TO 59,999	662,445	658,466	36,915,871	1,638,729	36,157,004	6,917,955	29,293,065	1,147,026
60,000 TO 69,999	435,975	433,831	28,521,610	876,777	28,138,384	5,376,120	22,786,854	1,024,315
70,000 TO 79,999	298,724	296,462	22,556,030	722,373	22,297,410	4,342,383	17,966,387	911,311
80,000 TO 89,999	179,237	178,184	15,212,046	523,086	15,135,822	2,973,719	12,233,148	662,487
90,000 TO 99,999	121,485	120,940	11,419,428	594,941	11,517,247	2,088,684	9,428,562	541,388
100,000 TO 149,999	217,230	216,379	26,052,321	1,557,269	25,853,614	4,586,244	21,282,788	1,372,554
150,000 TO 199,999	74,585	74,457	12,823,959	770,448	12,792,953	2,073,870	10,722,840	751,564
200,000 TO 299,999	60,096	59,783	14,483,280	1,278,806	14,497,464	2,012,116	12,524,189	926,097
300,000 TO 399,999	23,804	23,599	8,188,757	694,866	8,195,196	984,467	7,218,029	545,726
400,000 TO 499,999	12,327	12,204	5,414,561	506,200	5,475,159	573,970	4,906,544	372,487
500,000 TO 999,999	19,250	18,863	12,006,607	3,983,564	13,070,655	1,627,046	11,764,333	925,033
1,000,000 TO 1,999,999	7,536	7,191	8,341,365	3,522,347	10,388,434	1,430,429	9,074,339	689,601
2,000,000 TO 2,999,999	2,672	2,472	7,535,569	1,847,446	6,421,998	675,487	5,936,399	336,064
3,000,000 TO 3,999,999	1,111	988	3,591,234	936,911	3,873,445	460,683	3,440,131	185,427
4,000,000 TO 4,999,999	433	364	1,829,158	920,602	11,940,425	378,712	1,775,690	134,103
5,000,000 AND OVER	1,455	1,071	20,072,690	2,289,372	20,265,106	2,308,693	18,146,420	906,427
TOTAL	13,184,346	8,644,793	$414,989,057	$75,763,430	$425,656,202	$90,496,070	$356,204,568	$15,048,753

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	50,436	$ 1,571,110	32,343	$ 1,021,731	80,906	$ 5,979,395	12,007	$ 222,818
$1 TO 999	118,480	656,459	30,232	86,802	106,604	3,158,965	6,890	31,287
1,000 TO 1,999	207,760	391,242	31,684	29,068	119,325	259,946	3,721	13,402
2,000 TO 2,999	233,333	616,224	29,107	30,502	125,141	124,528	6,745	10,415
3,000 TO 3,999	256,486	1,000,629	29,525	46,978	122,208	209,018	7,415	24,459
4,000 TO 4,999	269,516	1,204,249	25,905	49,566	122,708	136,687	10,012	35,186
5,000 TO 5,999	255,446	1,484,092	33,257	41,310	137,370	213,965	16,560	48,996
6,000 TO 6,999	261,916	1,644,751	34,729	69,808	146,366	280,377	23,643	89,055
7,000 TO 7,999	244,907	1,862,222	27,882	65,594	135,965	247,525	18,969	80,189
8,000 TO 8,999	266,294	2,259,425	47,008	109,215	146,740	337,137	23,463	129,188
9,000 TO 9,999	254,281	2,293,475	35,122	77,974	153,182	317,666	31,877	149,944
10,000 TO 10,999	245,008	2,439,783	37,547	70,395	159,989	349,976	33,872	193,840
11,000 TO 11,999	228,801	2,546,797	36,261	93,084	153,505	353,970	37,111	211,282
12,000 TO 12,999	215,089	2,548,197	40,306	103,181	146,446	354,983	36,349	233,815
13,000 TO 13,999	214,552	2,765,706	39,762	83,408	144,858	336,354	32,224	217,698
14,000 TO 14,999	219,562	2,998,299	41,313	100,349	141,079	365,434	32,343	273,867
15,000 TO 15,999	208,489	3,047,022	34,906	76,749	152,030	400,749	28,083	188,805
16,000 TO 16,999	211,019	3,268,742	30,015	95,339	129,677	335,890	28,800	230,746
17,000 TO 17,999	208,457	3,460,011	35,799	88,638	149,038	308,397	36,681	287,931
18,000 TO 18,999	202,357	3,530,706	43,834	113,279	144,017	353,769	27,895	263,419
19,000 TO 19,999	177,396	3,272,676	32,532	100,441	134,920	347,998	29,603	242,412
20,000 TO 20,999	197,668	3,881,232	41,235	119,564	156,040	423,875	29,514	244,293
21,000 TO 21,999	175,768	3,549,243	39,094	117,477	141,887	405,090	32,572	353,244
22,000 TO 22,999	180,133	3,792,382	39,617	101,985	144,863	397,952	33,593	301,374
23,000 TO 23,999	186,152	4,124,776	36,364	99,975	146,824	403,055	31,598	274,193
24,000 TO 24,999	173,013	3,985,934	46,279	119,923	149,340	399,531	33,607	352,990
25,000 TO 25,999	163,269	3,968,145	38,823	129,087	135,679	309,201	25,649	254,202
26,000 TO 26,999	151,523	3,791,013	37,373	122,560	124,460	330,364	29,953	328,822
27,000 TO 27,999	161,488	4,203,527	39,921	107,195	135,788	396,006	23,452	251,605
28,000 TO 28,999	148,990	3,869,142	37,928	120,027	131,517	475,582	30,303	291,126
29,000 TO 29,999	134,456	3,805,459	28,117	77,315	116,839	275,127	18,139	198,839
30,000 TO 30,999	135,443	3,867,931	35,834	91,951	118,320	417,291	21,723	254,117
31,000 TO 31,999	129,140	3,955,364	38,110	93,022	121,227	345,204	22,246	249,260
32,000 TO 32,999	141,074	4,320,379	34,179	80,321	129,484	318,218	25,626	271,559
33,000 TO 33,999	135,129	4,214,802	35,509	72,658	122,616	343,173	22,781	256,856
34,000 TO 34,999	125,071	4,074,626	30,592	65,890	110,910	284,483	20,476	207,112
35,000 TO 35,999	120,566	3,993,982	36,588	79,752	117,112	326,544	21,312	208,372
36,000 TO 36,999	118,294	4,027,046	28,651	74,507	105,595	208,578	23,001	221,180
37,000 TO 37,999	123,431	4,344,653	35,712	72,150	113,062	292,724	26,985	291,376
38,000 TO 38,999	122,514	4,285,244	36,764	122,225	113,559	347,973	18,966	209,499
39,000 TO 39,999	113,399	4,108,105	26,299	68,591	105,600	276,171	17,162	148,977
40,000 TO 49,999	887,799	36,597,573	282,842	625,413	850,538	2,486,045	158,715	1,679,389
50,000 TO 59,999	597,127	29,604,311	215,769	557,025	596,171	2,113,074	109,940	1,193,553
60,000 TO 69,999	394,441	22,957,865	168,948	417,724	408,042	1,595,182	75,194	977,751
70,000 TO 79,999	265,373	17,366,355	135,652	470,908	279,539	1,363,412	63,142	733,749
80,000 TO 89,999	155,683	11,639,772	85,322	375,212	170,190	764,515	36,160	394,928
90,000 TO 99,999	102,782	8,239,199	62,427	225,267	114,243	700,603	20,927	290,182
100,000 TO 149,999	174,985	16,315,916	126,882	776,952	208,284	2,145,235	41,224	672,259
150,000 TO 199,999	56,285	6,807,861	46,844	451,722	71,621	1,234,695	13,247	239,125
200,000 TO 299,999	43,475	7,023,221	40,382	612,950	57,836	1,548,900	10,186	228,363
300,000 TO 399,999	16,924	3,723,652	16,364	305,652	22,751	828,817	3,869	112,701
400,000 TO 499,999	8,893	2,477,892	8,850	223,128	11,542	539,084	1,965	68,645
500,000 TO 999,999	13,891	5,382,919	14,441	637,953	18,440	1,899,096	3,588	211,995
1,000,000 TO 1,999,999	5,418	3,309,746	5,755	496,758	6,897	1,594,943	1,215	166,989
2,000,000 TO 2,999,999	2,201	1,512,031	2,200	288,819	2,603	727,059	356	101,429
3,000,000 TO 3,999,999	672	895,728	987	306,119	1,071	581,256	136	42,837
4,000,000 TO 4,999,999	351	502,216	389	198,284	427	309,222	86	31,073
5,000,000 AND OVER	1,057	3,010,200	1,218	1,444,326	1,329	2,777,319	301	88,519
TOTAL	10,213,463	$302,391,287	2,667,329	$12,901,844	8,215,323	$44,957,357	1,533,173	$15,581,269

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	BUSINESS INCOME*				FARM INCOME			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	11,571	$ 733,276	44,579	$3,149,346	150	$ 8,852	5,682	$ 656,643
$1 TO 999	23,098	77,523	6,231	34,105	—	—	936	204,492
1,000 TO 1,999	19,338	31,411	5,574	22,391	215	208	891	11,574
2,000 TO 2,999	22,494	88,617	7,519	19,235	390	34	606	16,862
3,000 TO 3,999	26,467	86,457	3,506	18,266	—	—	390	8,195
4,000 TO 4,999	27,916	101,728	7,852	25,605	390	939	390	467
5,000 TO 5,999	32,688	147,283	6,238	28,824	—	—	663	7,086
6,000 TO 6,999	30,496	149,272	3,493	10,457	501	231	1,171	19,730
7,000 TO 7,999	28,124	139,289	8,131	52,214	390	2,836	390	4,236
8,000 TO 8,999	30,869	178,426	10,089	80,614	—	—	2,452	14,062
9,000 TO 9,999	34,676	244,316	7,910	30,654	—	—	390	3,191
10,000 TO 10,999	33,813	198,446	5,963	28,594	774	996	878	2,428
11,000 TO 11,999	27,057	179,746	9,514	45,555	215	1,933	781	77,577
12,000 TO 12,999	31,715	250,121	7,739	37,519	215	127	390	666
13,000 TO 13,999	27,773	218,797	6,701	39,081	606	9,180	1,672	7,239
14,000 TO 14,999	23,596	200,143	8,509	45,779	996	5,662	1,285	4,956
15,000 TO 15,999	21,382	173,711	6,475	16,744	390	5,889	1,484	8,854
16,000 TO 16,999	20,431	179,662	4,804	15,799	—	—	663	7,492
17,000 TO 17,999	26,419	268,637	8,832	27,220	1,211	15,625	1,171	7,399
18,000 TO 18,999	20,558	208,326	7,734	41,441	215	1,585	442	21,769
19,000 TO 19,999	27,021	313,937	5,464	39,733	606	740	1,007	11,401
20,000 TO 20,999	23,463	255,275	8,776	51,285	606	9,399	2,167	41,648
21,000 TO 21,999	19,591	155,933	6,567	21,169	781	1,061	606	2,863
22,000 TO 22,999	20,276	188,909	8,905	26,173	421	2,297	1,691	12,642
23,000 TO 23,999	21,019	275,193	7,045	38,070	215	248	1,561	24,681
24,000 TO 24,999	23,235	258,399	5,941	60,920	—	—	703	63,144
25,000 TO 25,999	15,772	218,824	5,177	26,566	215	1,275	347	258
26,000 TO 26,999	16,213	173,773	8,741	42,732	215	1,509	—	—
27,000 TO 27,999	23,672	248,196	7,833	15,990	1,374	5,122	1,053	13,569
28,000 TO 28,999	24,375	290,067	8,425	23,035	—	—	215	2,175
29,000 TO 29,999	16,816	185,269	9,191	49,860	606	9,936	1,561	66,583
30,000 TO 30,999	22 536	230,306	6,767	62,307	390	174	657	4,944
31,000 TO 31,999	18,737	206,081	5,370	18,431	821	3,575	1,211	4,917
32,000 TO 32,999	18,425	180,855	10,613	65,177	—	—	716	1,438
33,000 TO 33,999	16,180	179,255	6,638	23,829	431	5,319	996	8,834
34,000 TO 34,999	17,179	198,332	8,142	77,590	596	2,443	781	4,762
35,000 TO 35,999	16,545	184,660	3,602	18,513	646	23,363	390	2,447
36,000 TO 36,999	15,155	237,587	8,973	46,826	—	—	1,027	5,369
37,000 TO 37,999	14,522	240,455	8,256	24,256	431	8,945	996	5,030
38,000 TO 38,999	19,708	262,539	7,107	23,874	442	7,160	—	—
39,000 TO 39,999	17,410	251,217	8,515	39,210	215	3,148	1,007	10,521
40,000 TO 49,999	139,168	2,023,361	52,574	205,000	4,825	47,662	8,572	69,110
50,000 TO 59,999	95,747	1,967,508	33,694	151,388	3,255	51,527	5,275	41,334
60,000 TO 69,999	70,739	1,650,444	26,823	128,408	1,869	27,482	5,910	178,742
70,000 TO 79,999	49,997	1,361,629	18,584	103,337	3,080	67,020	3,562	35,029
80,000 TO 89,999	27,717	1,190,704	14,093	75,488	431	23,601	2,328	20,427
90,000 TO 99,999	22,558	869,046	8,120	55,492	215	921	696	3,177
100,000 TO 149,999	52,002	2,676,531	15,310	143,046	1,720	48,839	3,948	63,862
150,000 TO 199,999	18,524	1,386,968	4,762	68,870	720	26,154	1,655	76,399
200,000 TO 299,999	14,699	1,274,332	4,674	1,622,961	1,196	56,453	1,638	39,793
300,000 TO 399,999	5,109	623,565	1,905	49,167	396	24,883	871	40,065
400,000 TO 499,999	2,323	306,891	1,041	38,778	307	25,647	417	23,329
500,000 TO 999,999	3,628	613,863	2,117	86,718	325	42,896	764	52,189
1,000,000 TO 1,999,999	1,307	362,195	743	46,579	230	60,161	434	102,279
2,000,000 TO 2,999,999	406	178,722	663	35,433	55	19,272	133	16,678
3,000,000 TO 3,999,999	167	79,962	151	48,729	12	2,652	82	24,443
4,000,000 TO 4,999,999	73	56,421	80	66,078	8	543	23	3,651
5,000,000 AND OVER	312	587,646	228	72,155	30	9,726	104	46,212
TOTAL	1,432,807	$25,800,069	521,002	$7,562,643	34,343	$675,273	77,833	$2,208,891

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIP and S CORPORATIONS[7]				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	12,017	$ 3,712,019	673,868	$19,981,095	12,364	$ 301,051	23,967	$ 618,183
$1 TO 999	4,156	528,591	4,429	712,700	4,644	36,332	10,564	90,151
1,000 TO 1,999	2,595	283,759	1,269	321,973	2,322	43,367	2,107	14,157
2,000 TO 2,999	3,610	10,748	4,273	47,562	5,621	26,897	4,058	31,902
3,000 TO 3,999	4,058	13,107	4,559	364,388	6,635	16,380	7,350	57,702
4,000 TO 4,999	4,293	10,025	4,508	8,974	6,961	29,941	5,737	31,376
5,000 TO 5,999	3,395	10,120	5,067	62,370	7,018	20,797	5,846	29,091
6,000 TO 6,999	6,127	41,344	5,308	71,836	9,301	24,919	6,146	32,007
7,000 TO 7,999	6,069	32,753	3,122	9,172	7,319	15,105	6,743	27,563
8,000 TO 8,999	6,069	39,961	7,391	70,173	10,587	26,392	9,963	99,334
9,000 TO 9,999	3,826	18,175	4,431	14,327	11,759	38,745	7,501	50,572
10,000 TO 10,999	5,208	21,746	5,289	31,349	10,450	42,151	8,509	62,515
11,000 TO 11,999	6,762	103,905	3,512	41,163	10,002	41,187	8,923	34,192
12,000 TO 12,999	6,632	12,730	5,281	12,643	7,594	125,830	11,122	171,863
13,000 TO 13,999	5,711	37,233	4,784	28,968	12,042	45,308	9,917	48,505
14,000 TO 14,999	7,571	16,417	6,942	62,342	11,390	33,976	10,174	55,413
15,000 TO 15,999	7,025	35,735	5,275	10,549	12,375	57,829	8,777	61,043
16,000 TO 16,999	5,763	112,967	4,285	140,614	7,015	57,828	7,657	52,991
17,000 TO 17,999	5,719	32,591	3,903	8,669	10,993	37,911	9,404	70,704
18,000 TO 18,999	6,592	30,552	5,688	15,464	10,015	45,911	10,228	45,094
19,000 TO 19,999	3,266	5,611	5,197	7,068	8,334	39,348	11,601	52,271
20,000 TO 20,999	7,198	29,806	7,817	20,850	9,293	29,166	9,157	102,961
21,000 TO 21,999	4,260	27,181	6,497	30,550	10,557	55,251	10,508	49,273
22,000 TO 22,999	6,715	40,230	5,154	9,863	8,468	52,741	11,777	67,490
23,000 TO 23,999	4,414	19,076	4,385	26,248	9,011	34,352	9,545	58,949
24,000 TO 24,999	7,936	93,175	9,181	61,343	11,378	84,813	13,165	75,158
25,000 TO 25,999	4,179	109,846	4,508	6,183	7,287	45,238	10,825	62,229
26,000 TO 26,999	5,301	316,202	9,409	25,763	8,291	55,411	10,509	59,651
27,000 TO 27,999	4,331	45,647	5,881	62,054	11,178	35,289	14,516	89,315
28,000 TO 28,999	8,116	92,752	8,750	87,575	10,622	42,126	12,482	66,819
29,000 TO 29,999	3,676	22,221	3,430	15,832	6,603	22,409	11,284	64,305
30,000 TO 30,999	4,547	37,568	5,943	21,893	8,220	44,936	9,216	38,288
31,000 TO 31,999	6,607	141,403	13,003	312,056	8,233	38,876	15,005	74,589
32,000 TO 32,999	6,641	75,527	7,812	28,474	11,262	60,289	12,838	85,987
33,000 TO 33,999	4,721	41,179	5,637	11,122	6,139	21,700	13,102	57,872
34,000 TO 34,999	5,412	47,157	6,264	13,905	8,308	44,107	10,968	76,698
35,000 TO 35,999	4,969	39,005	6,181	12,046	8,032	48,494	12,017	73,579
36,000 TO 36,999	3,866	44,191	7,890	22,645	5,515	19,543	12,649	53,417
37,000 TO 37,999	4,973	20,210	4,159	52,917	7,736	48,075	8,343	53,892
38,000 TO 38,999	6,890	37,289	8,170	15,841	11,945	62,007	15,269	113,497
39,000 TO 39,999	4,967	62,517	3,952	20,332	6,951	43,643	12,604	69,078
40,000 TO 49,999	44,497	327,789	53,977	257,105	63,198	304,351	107,534	669,028
50,000 TO 59,999	45,165	491,675	56,569	497,137	59,007	445,675	90,977	639,504
60,000 TO 69,999	32,040	489,777	44,848	546,159	40,677	381,628	75,982	569,099
70,000 TO 79,999	25,862	450,427	41,432	268,081	36,354	195,252	61,504	549,365
80,000 TO 89,999	20,215	394,312	30,310	211,954	22,855	189,904	37,190	355,772
90,000 TO 99,999	17,289	471,139	24,547	134,905	13,918	183,631	31,050	218,857
100,000 TO 149,999	50,423	1,438,487	62,531	689,008	44,034	702,483	59,639	600,402
150,000 TO 199,999	26,821	1,243,126	30,222	494,190	18,343	397,939	23,252	308,053
200,000 TO 299,999	26,195	1,799,127	29,676	746,201	18,155	543,458	20,963	325,910
300,000 TO 399,999	12,428	1,344,432	13,536	537,802	7,629	276,802	8,844	148,967
400,000 TO 499,999	6,608	703,192	7,220	324,141	4,100	196,676	4,365	88,146
500,000 TO 999,999	11,786	2,271,760	12,692	2,087,295	7,377	438,843	7,069	204,301
1,000,000 TO 1,999,999	5,004	2,479,206	5,187	2,288,571	2,887	259,316	2,885	272,459
2,000,000 TO 2,999,999	1,683	1,699,411	1,727	667,451	1,168	97,325	1,132	62,861
3,000,000 TO 3,999,999	903	1,134,083	895	404,593	637	101,709	557	49,710
4,000,000 TO 4,999,999	333	587,880	351	940,272	185	36,606	151	10,914
5,000,000 AND OVER	1,162	5,208,009	1,168	2,055,030	732	169,884	504	101,041
TOTAL	554,601	$28,986,154	673,868	$36,030,818	701,027	$6,917,181	955,671	$8,304,004

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS*				ALL OTHER FEDERAL INCOME SOURCES*			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	13,198	$ 8,494,098	17,587	$ 42,873	36,358	$ 504,851	29,209	$23,478,281
$1 TO 999	6,621	980,747	9,028	19,327	31,429	154,143	4,714	710,442
1,000 TO 1,999	4,176	5,495	7,614	10,623	27,985	40,084	2,655	5,251
2,000 TO 2,999	4,001	11,846	7,913	15,163	25,142	54,736	4,502	94,728
3,000 TO 3,999	9,405	244,477	8,697	14,565	47,811	89,304	2,224	607,551
4,000 TO 4,999	6,066	12,670	10,362	17,682	42,707	74,933	3,122	37,054
5,000 TO 5,999	5,544	17,047	9,861	18,364	50,711	107,046	2,887	31,186
6,000 TO 6,999	9,815	44,008	6,941	11,338	56,483	96,872	2,770	150,234
7,000 TO 7,999	5,963	5,462	7,351	14,585	52,826	100,377	2,157	2,625
8,000 TO 8,999	14,831	34,868	7,308	13,095	61,069	111,683	2,557	44,972
9,000 TO 9,999	8,139	15,843	6,486	12,051	63,975	130,676	3,260	23,507
10,000 TO 10,999	9,293	39,650	12,361	23,683	62,199	95,508	3,122	8,840
11,000 TO 11,999	11,837	96,613	10,922	19,173	68,464	113,681	3,338	46,070
12,000 TO 12,999	10,926	30,566	14,262	25,683	57,825	114,487	3,866	10,249
13,000 TO 13,999	15,068	54,371	9,310	16,423	55,1552	109,372	3,995	18,090
14,000 TO 14,999	9,345	56,291	9,711	14,207	66,347	125,705	3,645	5,595
15,000 TO 15,999	12,630	33,897	9,251	14,600	64,357	117,443	4,261	16,424
16,000 TO 16,999	12,630	33,897	9,251	14,600	64,357	117,443	4,261	16,424
17,000 TO 17,999	9,158	31,344	8,931	14,878	61,445	100,741	2,672	3,085
18,000 TO 18,999	12,444	50,599	6,466	8,188	68,755	109,270	3,759	4,113
19,000 TO 19,999	13,736	67,333	11,536	21,099	72,917	127,217	4,299	26,517
20,000 TO 20,999	16,888	96,614	9,358	19,793	81,494	152,701	2,882	13,405
21,000 TO 21,999	14,585	28,273	10,607	22,204	73,246	140,768	2,772	14,164
22,000 TO 22,999	11,224	48,888	10,664	21,876	78,810	123,630	4,675	19,010
23,000 TO 23,999	13,397	54,716	10,219	17,027	84,124	162,538	3,785	48,829
24,000 TO 24,999	16,823	84,967	12,103	21,375	87,401	175,128	3,444	52,470
25,000 TO 25,999	11,059	63,072	7,360	17,517	87,461	138,515	2,916	11,702
26,000 TO 26,999	11,937	63,573	10,220	23,031	82,309	139,580	4,345	10,576
27,000 TO 27,999	13,333	111,889	7,390	13,680	84,587	188,048	3,510	12,287
28,000 TO 28,999	14,472	97,139	11,055	19,042	92,177	202,363	1,774	14,511
29,000 TO 29,999	11,153	59,582	5,882	11,124	78,883	216,521	1,438	6,165
30,000 TO 30,999	16,055	81,108	9,491	19,324	86,306	173,431	2,465	12,577
31,000 TO 31,999	16,888	139,206	7,232	11,288	89,609	166,764	4,886	60,348
32,000 TO 32,999	15,538	69,235	9,630	16,809	94,348	215,303	3,077	21,308
33,000 TO 33,999	12,109	82,422	7,889	12,296	89,030	153,427	1,992	6,860
34,000 TO 34,999	12,099	119,898	11,075	17,056	87,632	171,114	996	10,212
35,000 TO 35,999	12,725	49,268	9,874	15,616	90,306	186,068	2,314	16,064
36,000 TO 36,999	11,247	62,334	10,572	18,384	83,346	158,321	2,609	12,323
37,000 TO 37,999	10,169	52,114	6,867	12,975	91,150	186,177	3,042	1,449
38,000 TO 38,999	12,692	47,807	8,557	16,753	84,487	171,890	3,737	42,205
39,000 TO 39,999	12,886	109,158	5,561	7,621	77,276	151,697	1,656	15,648
40,000 TO 49,999	111,994	931,471	59,557	107,265	660,789	1,495,034	19,085	297,159
50,000 TO 59,999	92,436	825,887	54,630	107,215	436,391	1,203,042	13,935	185,929
60,000 TO 69,999	70,233	870,284	42,370	73,781	284,064	902,146	14,069	78,274
70,000 TO 79,999	61,690	918,642	34,501	66,566	206,958	751,122	10,614	34,237
80,000 TO 89,999	44,240	694,470	22,755	41,457	114,435	423,445	6,003	117,512
90,000 TO 99,999	39,531	695,618	14,115	27,951	80,857	395,278	3,917	296,638
100,000 TO 149,999	81,240	2,459,476	32,720	69,584	158,850	988,573	14,724	303,679
150,000 TO 199,999	34,497	1,761,345	12,983	29,399	57,302	578,539	6,986	162,408
200,000 TO 299,999	32,580	2,465,703	9,750	22,420	47,974	685,725	6,755	358,884
300,000 TO 399,999	13,264	1,490,632	3,868	9,103	19,209	389,597	3,415	145,208
400,000 TO 499,999	7,256	1,167,326	2,037	5,060	10,027	244,864	1,791	132,538
500,000 TO 999,999	12,517	3,655,393	3,045	7,850	15,940	725,720	3,521	1,406,898
1,000,000 TO 1,999,999	4,941	3,394,006	1,168	3,124	6,151	546,493	1,585	1,799,116
2,000,000 TO 2,999,999	1,874	3,163,370	432	1,205	1,980	327,876	649	161,774
3,000,000 TO 3,999,999	882	1,108,020	132	367	1,032	365,166	327	446,590
4,000,000 TO 4,999,999	349	1,499,244	50	123	406	105,519	142	459,752
5,000,000 AND OVER	1,127	7,538,233	151	423	1,233	605,941	543	1,008,737
TOTAL	1,082,622	$46,524,875	676,050	$1,271,104	4,948,889	$16,676,591	282,211	$33,136,091

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	REIMBURSED EMPLOYEE BUSINESS EXPENSE		INDIVIDUAL[15] RETIREMENT PLAN		HEALTH[15] INSURANCE PLAN		SELF-EMPLOYED[15] RETIREMENT PLAN	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	464	$ 1,769	1,388	$ 2,629	3,244	$ 1,248	274	$ 7,499
$1 TO 999	1,164	4,458	2,270	2,922	1,834	779	878	1,461
1,000 TO 1,999	—	—	2,452	3,360	1,171	236	—	—
2,000 TO 2,999	501	6,858	1,782	2,643	2,725	1,331	—	—
3,000 TO 3,999	1,006	1,130	2,062	3,598	1,672	261	—	—
4,000 TO 4,999	891	525	2,176	3,558	2,224	588	—	—
5,000 TO 5,999	390	215	3,109	5,788	2,383	637	390	655
6,000 TO 6,999	1,392	4,438	5,673	10,596	2,679	1,165	—	—
7,000 TO 7,999	390	1,635	3,805	7,485	2,772	801	—	—
8,000 TO 8,999	390	2,295	5,188	7,733	5,071	2,181	781	304
9,000 TO 9,999	781	1,815	6,945	11,356	3,879	1,097	390	549
10,000 TO 10,999	996	1,098	8,190	10,085	4,724	2,123	—	—
11,000 TO 11,999	891	3,102	9,707	18,200	3,468	1,671	996	1,225
12,000 TO 12,999	781	1,565	8,320	16,536	3,593	989	390	1,466
13,000 TO 13,999	1,844	5,269	8,074	16,740	4,832	1,655	781	5,389
14,000 TO 14,999	617	1,201	8,339	14,317	4,854	1,345	—	—
15,000 TO 15,999	2,504	10,065	9,763	18,410	3,970	1,547	—	—
16,000 TO 16,999	2,268	6,781	11,237	21,626	2,597	1,304	—	—
17,000 TO 17,999	1,561	1,893	10,052	15,890	6,910	2,880	781	2,431
18,000 TO 18,999	3,173	7,088	13,343	23,099	4,199	2,287	1,281	2,301
19,000 TO 19,999	2,493	3,775	13,173	24,172	4,087	1,151	390	1,003
20,000 TO 20,999	3,546	9,855	14,481	26,164	5,544	2,572	—	—
21,000 TO 21,999	3,397	9,920	14,993	27,827	2,218	625	—	—
22,000 TO 22,999	1,475	1,879	19,686	32,867	2,606	1,130	—	—
23,000 TO 23,999	3,396	9,110	18,155	31,982	4,448	1,612	2,062	4,769
24,000 TO 24,999	996	3,174	20,580	38,068	4,024	1,737	1,613	2,875
25,000 TO 25,999	3,799	9,298	15,079	21,844	4,314	1,377	390	2,287
26,000 TO 26,999	2,461	8,061	15,123	25,993	2,500	1,115	836	3,077
27,000 TO 27,999	4,508	32,940	16,308	23,164	3,348	1,441	1,386	5,643
28,000 TO 28,999	1,118	1,347	15,381	26,854	4,024	1,205	821	4,744
29,000 TO 29,999	2,679	4,678	14,040	25,918	3,470	815	821	3,015
30,000 TO 30,999	2,164	3,323	14,861	22,179	3,600	1,810	596	847
31,000 TO 31,999	781	484	17,449	33,256	2,813	864	821	1,784
32,000 TO 32,999	2,556	8,309	18,856	29,976	4,285	1,768	1,048	2,617
33,000 TO 33,999	3,449	14,578	12,455	20,387	1,989	564	1,438	2,900
34,000 TO 34,999	3,936	4,678	9,128	16,503	2,853	1,273	215	732
35,000 TO 35,999	4,986	7,979	12,753	27,291	2,362	840	1,036	5,549
36,000 TO 36,999	2,924	7,240	9,114	19,960	1,211	507	1,716	5,824
37,000 TO 37,999	3,768	11,460	12,789	25,794	3,028	1,373	1,438	36,182
38,000 TO 38,999	4,591	12,520	13,630	30,570	2,853	1,244	390	1,190
39,000 TO 39,999	3,378	7,777	11,221	23,659	3,284	1,125	996	3,485
40,000 TO 49,999	29,812	76,381	87,063	160,786	24,206	10,653	11,121	47,408
50,000 TO 59,999	22,881	58,126	32,404	77,130	22,192	9,540	13,197	83,667
60,000 TO 69,999	14,457	41,528	22,308	61,065	15,551	8,095	13,731	102,304
70,000 TO 79,999	14,120	40,308	15,424	37,621	10,303	5,851	10,670	73,070
80,000 TO 89,999	9,345	19,991	14,063	37,110	7,974	5,663	9,127	76,895
90,000 TO 99,999	8,291	29,869	7,394	20,721	5,048	4,347	7,723	55,828
100,000 TO 149,999	12,901	50,183	20,136	57,593	15,310	9,293	19,221	239,069
150,000 TO 199,999	3,929	19,707	6,803	20,422	6,919	4,093	9,528	150,451
200,000 TO 299,999	2,551	12,337	5,526	15,643	5,965	5,201	8,117	162,421
300,000 TO 399,999	926	5,754	2,193	6,142	2,681	2,203	3,444	91,086
400,000 TO 499,999	440	2,883	1,079	3,025	738	559	1,160	28,749
500,000 TO 999,999	655	4,442	1,727	4,890	1,207	974	1,760	47,520
1,000,000 TO 1,999,999	237	2,284	677	1,846	340	270	548	15,297
2,000,000 TO 2,999,999	82	1,111	292	469	240	305	161	5,501
3,000,000 TO 3,999,999	41	519	61	173	37	29	292	3,701
4,000,000 TO 4,999,999	9	98	24	64	18	13	17	756
5,000,000 AND OVER	37	509	64	178	133	118	96	3,191
TOTAL	205,121	$601,642	650,370	$1,275,902	256,542	$119,510	134,868	$1,298,737

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	INTEREST PENALTY ADJUSTMENT		ALIMONY PAID		TOTAL ADJUSTMENTS[10]	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	2,578	$ 5,733	893	$ 17,287	8,368	$ 36,614
$1 TO 999	1,392	252	273	14,187	7,539	24,062
1,000 TO 1,999	2,394	124	501	1,878	6,128	5,599
2,000 TO 2,999	1,053	122	781	4,181	5,951	15,136
3,000 TO 3,999	501	35	—	—	5,240	5,025
4,000 TO 4,999	2,277	692	501	601	8,070	5,966
5,000 TO 5,999	1,672	179	—	—	7,944	7,477
6,000 TO 6,999	1,951	150	781	770	12,086	17,122
7,000 TO 7,999	1,782	174	1,007	10,972	9,367	21,070
8,000 TO 8,999	4,213	1,345	1,554	5,884	15,245	19,745
9,000 TO 9,999	4,797	964	390	1,075	16,497	17,935
10,000 TO 10,999	1,386	947	1,285	6,451	15,735	21,555
11,000 TO 11,999	3,005	1,192	390	2,341	15,705	27,734
12,000 TO 12,999	2,382	375	347	416	13,821	21,349
13,000 TO 13,999	1,444	1,805	2,486	5,016	17,036	36,436
14,000 TO 14,999	663	82	431	1,819	14,129	20,214
15,000 TO 15,999	3,449	914	—	—	18,044	30,937
16,000 TO 16,999	2,049	333	215	258	17,977	30,304
17,000 TO 17,999	2,537	204	1,561	9,119	18,638	32,419
18,000 TO 18,999	1,059	27	390	1,593	21,682	36,399
19,000 TO 19,999	1,333	209	891	2,841	21,372	33,153
20,000 TO 20,999	3,110	474	421	1,159	24,209	40,226
21,000 TO 21,999	3,504	526	390	2,575	23,116	41,475
22,000 TO 22,999	2,118	1,356	1,386	5,804	25,486	43,038
23,000 TO 23,999	1,808	301	663	3,800	26,753	51,578
24,000 TO 24,999	2,422	1,239	1,449	5,407	26,845	52,502
25,000 TO 25,999	347	2	1,171	3,512	23,407	38,322
26,000 TO 26,999	1,828	382	1,992	5,524	23,420	44,155
27,000 TO 27,999	1,322	650	987	11,495	23,560	75,336
28,000 TO 28,999	2,167	217	953	3,545	23,858	37,914
29,000 TO 29,999	431	87	821	2,979	19,612	37,493
30,000 TO 30,999	1,429	209	347	2,084	21,599	30,454
31,000 TO 31,999	2,257	217	1,776	10,980	24,575	47,588
32,000 TO 32,999	1,223	358	3,669	21,666	29,796	64,702
33,000 TO 33,999	3,329	1,225	2,102	7,138	23,121	46,795
34,000 TO 34,999	2,442	2,004	1,712	3,552	18,080	28,744
35,000 TO 35,999	2,062	176	390	1,067	22,597	42,905
36,000 TO 36,999	1,449	475	1,776	14,490	16,027	48,498
37,000 TO 37,999	2,661	472	2,704	7,228	23,512	82,512
38,000 TO 38,999	215	4	606	8,308	20,684	56,375
39,000 TO 39,999	1,716	84	932	6,691	18,673	42,824
40,000 TO 49,999	12,302	2,150	11,525	86,207	156,670	383,589
50,000 TO 59,999	7,451	1,514	8,926	64,841	97,050	299,950
60,000 TO 69,999	10,168	2,749	6,953	54,592	72,236	282,114
70,000 TO 79,999	6,261	802	5,529	35,991	53,724	193,645
80,000 TO 89,999	1,694	421	3,901	78,400	39,649	218,483
90,000 TO 99,999	2,351	350	3,600	45,129	28,914	158,422
100,000 TO 149,999	3,512	1,168	6,722	79,803	62,866	438,627
150,000 TO 199,999	1,115	385	2,601	40,204	24,245	235,273
200,000 TO 299,999	874	570	2,701	72,838	20,094	269,200
300,000 TO 399,999	362	815	1,145	28,826	7,933	134,956
400,000 TO 499,999	209	226	514	12,745	3,358	48,240
500,000 TO 999,999	294	266	1,089	29,284	5,406	87,424
1,000,000 TO 1,999,999	121	341	351	15,554	1,961	35,597
2,000,000 TO 2,999,999	25	21	131	3,825	824	11,243
3,000,000 TO 3,999,999	10	21	49	1,915	459	6,361
4,000,000 TO 4,999,999	19	9	45	1,935	102	2,878
5,000,000 AND OVER	20	33	116	16,254	388	20,266
TOTAL	128,543	$38,187	96,822	$884,065	1,311,380	$4,246,020

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALIFORNIA ADJUSTMENTS				CALIFORNIA DEDUCTIONS			
	ADDITIONS		SUBTRACTIONS		STANDARD		ITEMIZED	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	41,848	$24,328,693	58,086	$17,388,026	424,383	$ 1,091,360	49,591	$ 2,321,500
$1 TO 999	11,506	1,228,580	43,660	865,466	205,127	414,924	59,415	339,806
1,000 TO 1,999	6,538	4,562	30,925	83,978	182,438	390,583	110,508	264,571
2,000 TO 2,999	8,150	104,855	34,782	95,937	186,514	437,775	127,145	347,656
3,000 TO 3,999	9,249	628,874	47,381	115,710	230,304	586,144	108,939	335,319
4,000 TO 4,999	9,367	30,468	43,612	76,034	261,727	665,259	84,196	237,631
5,000 TO 5,999	9,184	7,307	49,599	113,953	274,272	727,042	76,339	313,090
6,000 TO 6,999	10,400	154,312	56,691	123,182	288,720	775,960	75,141	325,049
7,000 TO 7,999	8,500	8,334	57,125	101,436	280,837	50,431	242,159	
8,000 TO 8,999	10,455	74,561	64,550	100,584	295,848	806,738	59,713	374,740
9,000 TO 9,999	11,645	44,407	61,756	125,648	296,943	822,073	48,557	288,269
10,000 TO 10,999	11,611	36,125	51,293	68,069	287,070	832,471	52,131	379,719
11,000 TO 11,999	13,224	68,318	61,033	146,403	270,739	774,490	44,860	331,591
12,000 TO 12,999	16,305	34,567	56,200	93,459	242,516	697,232	51,150	380,272
13,000 TO 13,999	11,927	31,493	61,273	114,908	234,245	662,703	49,784	305,853
14,000 TO 14,999	13,155	26,898	67,978	127,369	236,612	670,391	47,593	345,710
15,000 TO 15,999	12,545	26,697	70,025	108,950	217,348	613,475	52,855	380,450
16,000 TO 16,999	10,616	16,222	63,468	85,987	205,929	589,226	51,991	418,698
17,000 TO 17,999	10,848	44,285	67,079	166,361	207,587	624,728	57,658	428,924
18,000 TO 18,999	11,358	40,855	71,500	104,877	190,012	541,619	65,405	541,179
19,000 TO 19,999	15,983	29,505	62,170	73,674	173,831	497,999	54,602	481,798
20,000 TO 20,999	14,290	25,056	79,587	111,041	185,555	553,190	62,555	519,387
21,000 TO 21,999	9,559	18,926	67,725	124,984	160,220	485,039	60,109	474,942
22,000 TO 22,999	18,492	346,975	78,861	414,261	159,438	462,954	63,373	652,256
23,000 TO 23,999	13,482	38,761	81,066	115,851	151,836	442,615	70,334	555,600
24,000 TO 24,999	17,630	43,800	80,540	134,534	145,725	447,377	66,347	596,958
25,000 TO 25,999	12,631	13,823	83,296	240,544	125,606	374,479	70,265	572,148
26,000 TO 26,999	18,071	23,646	81,773	384,598	113,087	345,301	69,231	610,203
27,000 TO 27,999	13,855	35,263	87,229	139,948	121,491	357,176	74,419	698,515
28,000 TO 28,999	14,118	17,902	89,117	197,615	107,973	328,943	75,443	649,743
29,000 TO 29,999	13,021	17,915	78,328	134,459	88,436	270,503	68,388	608,745
30,000 TO 30,999	14,405	36,081	84,520	127,317	87,016	273,053	76,528	704,359
31,000 TO 31,999	13,856	72,569	89,349	152,159	78,419	253,884	74,508	681,027
32,000 TO 32,999	11,917	12,842	93,644	161,952	77,052	244,413	85,635	837,169
33,000 TO 33,999	13,725	13,979	84,935	156,885	82,954	275,410	72,728	689,692
34,000 TO 34,999	11,704	32,972	90,019	165,047	64,728	211,114	81,406	773,782
35,000 TO 35,999	12,662	28,673	88,641	140,401	57,709	188,214	79,855	743,812
36,000 TO 36,999	14,117	29,267	81,419	120,882	59,689	198,896	73,932	702,290
37,000 TO 37,999	9,933	38,386	84,281	141,418	60,969	204,714	79,814	808,369
38,000 TO 38,999	19,697	64,054	79,951	134,073	55,736	191,089	81,176	833,834
39,000 TO 39,999	12,519	33,495	76,611	116,724	54,049	181,034	73,838	722,340
40,000 TO 49,999	113,355	389,255	651,536	1,101,382	317,620	1,099,067	680,157	7511,794
50,000 TO 59,999	98,722	440,644	430,765	1,198,084	141,918	517,723	520,526	6,400,232
60,000 TO 69,999	82,960	233,626	284,917	643,150	73,452	274,731	362,523	5,101,388
70,000 TO 79,999	71,296	231,876	204,886	490,496	31,508	113,660	267,216	4,228,722
80,000 TO 89,999	46,172	223,431	119,758	299,655	20,274	69,328	158,963	2,904,390
90,000 TO 99,999	36,224	346,379	79,097	248,561	9,899	34,217	111,587	2,054,467
100,000 TO 149,999	82,496	682,056	160,710	875,212	21,280	76,362	195,950	4,509,881
150,000 TO 199,999	35,401	368,928	58,151	401,520	6,913	23,338	67,673	2,050,531
200,000 TO 299,999	34,412	645,994	49,724	632,811	4,713	18,787	55,383	1,993,329
300,000 TO 399,999	14,800	352,495	20,150	342,370	1,494	5,072	22,310	979,395
400,000 TO 499,999	7,623	283,399	10,807	222,801	741	2,574	11,587	571,395
500,000 TO 999,999	13,793	2,523,268	16,853	1,460,296	960	3,380	18,290	1,623,666
1,000,000 TO 1,999,999	5,894	2,784,708	6,870	737,639	280	901	7,256	1,429,528
2,000,000 TO 2,999,999	1,807	368,359	1,994	1,479,086	37	121	2,635	675,366
3,000,000 TO 3,999,999	901	609,561	1,051	327,349	14	52	1,096	460,631
4,000,000 TO 4,999,999	374	515,934	417	404,667	20	71	413	378,641
5,000,000 AND OVER	1,099	1,240,894	1,349	1,048,478	21	77	1,435	2,308,616
TOTAL	1,191,427	$40,155,140	4,940,111	$35,608,289	7,861,456	$22,494,917	5,322,890	$68,001,153

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	MEDICAL EXPENSES		STATE AND LOCAL INCOME TAXES		REAL ESTATE TAXES		OTHER TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	26,675	$ 101,671	25,056	$ 188,984	35,673	$ 94,968	26,295	$ 17,267
$1 TO 999	6,726	31,287	8,560	258,123	11,435	58,877	8,605	12,861
1,000 TO 1,999	4,293	24,948	4,397	2,898	5,568	14,702	3,226	4,622
2,000 TO 2,999	9,574	40,957	3,616	1,873	8,182	10,558	8,403	2,065
3,000 TO 3,999	7,526	35,382	4,721	2,770	9,346	13,625	6,673	1,783
4,000 TO 4,999	6,628	24,381	6,284	2,771	4,956	8,647	6,628	991
5,000 TO 5,999	9,861	43,312	10,362	5,861	15,428	11,855	9,360	3,323
6,000 TO 6,999	13,848	59,391	12,965	2,816	14,946	15,109	12,554	2,353
7,000 TO 7,999	17,105	55,145	13,094	5,038	14,649	14,195	14,830	2,542
8,000 TO 8,999	21,481	102,579	18,527	16,046	25,780	23,099	21,433	4,218
9,000 TO 9,999	17,413	62,224	20,934	5,910	26,659	20,465	26,061	4,736
10,000 TO 10,999	18,100	83,902	21,674	9,219	24,043	22,365	25,212	3,946
11,000 TO 11,999	24,849	86,560	24,877	14,072	27,025	29,034	27,127	4,829
12,000 TO 12,999	19,137	77,966	28,692	10,934	27,090	26,863	29,470	6,192
13,000 TO 13,999	21,877	56,375	31,620	12,339	32,414	29,981	33,453	5,450
14,000 TO 14,999	18,995	68,176	30,241	11,394	33,539	29,008	29,551	6,221
15,000 TO 15,999	20,194	61,248	37,531	21,401	38,383	33,766	35,703	6,251
16,000 TO 16,999	22,055	67,632	39,931	21,391	37,240	32,152	39,465	7,690
17,000 TO 17,999	23,984	57,445	40,212	21,743	39,667	34,851	40,280	8,025
18,000 TO 18,999	25,213	104,049	50,037	32,909	46,957	41,373	49,017	9,714
19,000 TO 19,999	19,231	53,774	44,451	28,765	40,517	38,551	42,059	8,857
20,000 TO 20,999	22,380	94,606	52,381	39,098	45,223	39,566	50,702	11,938
21,000 TO 21,999	17,188	47,427	47,913	39,183	41,564	42,338	46,690	12,295
22,000 TO 22,999	22,750	59,677	56,929	42,348	51,759	43,596	53,684	11,264
23,000 TO 23,999	21,935	41,804	62,144	45,762	54,856	49,879	58,224	11,259
24,000 TO 24,999	19,370	87,936	60,141	53,200	48,892	45,210	51,797	14,477
25,000 TO 25,999	20,830	50,945	66,509	65,315	54,566	50,483	61,298	15,470
26,000 TO 26,999	18,350	68,156	66,624	70,896	58,006	48,111	60,137	15,175
27,000 TO 27,999	15,751	43,250	67,200	64,226	56,388	66,557	61,940	18,225
28,000 TO 28,999	18,356	36,941	71,701	71,737	61,378	59,702	63,493	15,665
29,000 TO 29,999	14,868	53,016	65,963	68,798	51,496	48,564	57,507	13,721
30,000 TO 30,999	13,574	43,788	72,950	77,599	62,089	56,987	66,587	17,272
31,000 TO 31,999	13,450	51,294	75,796	88,780	67,529	64,246	67,891	18,401
32,000 TO 32,999	14,676	46,647	82,783	89,205	69,128	63,305	75,590	23,009
33,000 TO 33,999	12,898	39,919	70,865	82,287	61,879	57,918	62,248	20,404
34,000 TO 34,999	12,992	31,006	80,826	105,272	70,496	67,378	68,926	24,696
35,000 TO 35,999	11,662	28,027	85,085	115,325	68,349	64,236	73,442	22,525
36,000 TO 36,999	13,243	20,750	77,708	107,964	65,939	70,296	69,426	21,790
37,000 TO 37,999	13,100	35,174	84,344	118,768	67,618	67,414	74,475	22,198
38,000 TO 38,999	10,815	33,429	82,914	126,892	70,218	73,158	75,464	20,622
39,000 TO 39,999	10,870	29,410	78,445	119,625	64,081	60,841	68,981	19,670
40,000 TO 49,999	78,643	248,165	715,832	1,231,606	615,832	677,486	624,223	207,890
50,000 TO 59,999	36,258	109,658	550,252	1,207,122	489,714	597,409	494,271	183,788
60,000 TO 69,999	22,129	98,389	389,556	1,075,323	356,892	482,112	348,114	141,771
70,000 TO 79,999	15,748	102,545	277,118	976,355	259,132	398,029	251,083	116,285
80,000 TO 89,999	7,547	31,319	169,340	761,186	156,863	269,952	153,356	74,121
90,000 TO 99,999	5,636	24,819	116,310	564,405	108,923	194,699	103,829	48,775
100,000 TO 149,999	7,402	74,474	205,163	1,412,778	193,494	430,238	180,311	96,977
150,000 TO 199,999	1,670	26,296	70,146	767,752	66,610	192,493	59,490	39,346
200,000 TO 299,999	1,027	19,980	56,628	916,217	54,142	182,250	48,171	33,765
300,000 TO 399,999	319	6,720	22,237	542,202	21,180	84,144	18,715	20,295
400,000 TO 499,999	136	3,732	11,285	363,864	10,789	49,423	9,351	8,996
500,000 TO 999,999	229	6,321	18,067	936,470	17,305	99,716	15,020	17,348
1,000,000 TO 1,999,999	38	1,230	6,619	699,550	6,481	50,798	5,428	9,133
2,000,000 TO 2,999,999	21	189	2,572	454,525	2,387	25,164	1,885	4,197
3,000,000 TO 3,999,999	18	1,891	1,045	259,191	1,039	14,905	959	2,142
4,000,000 TO 4,999,999	11	170	415	136,788	398	6,246	345	5,234
5,000,000 AND OVER	23	190	1,302	1,325,808	1,294	31,531	1,008	5,234
TOTAL	850,879	$2,997,768	4,500,890	$15,900,706	4,073,427	$5,530,452	4,079,445	$1,495,982

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	TOTAL TAXES		MORTGAGE INTEREST		POINTS, INVESTMENT AND PERSONAL INTEREST		TOTAL INTEREST††	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	41,802	$ 301,220	34,697	$ 395,647	32,311	$ 2,851,044	40,623	$ 3,246,691
$1 TO 999	14,836	329,861	11,284	94,654	11,213	389,463	14,218	484,118
1,000 TO 1,999	6,738	22,224	6,348	47,542	5,346	182,661	7,129	230,204
2,000 TO 2,999	11,357	14,496	7,571	53,741	8,572	6,197	10,134	59,939
3,000 TO 3,999	11,570	18,178	6,504	54,932	8,624	9,826	10,406	64,758
4,000 TO 4,999	10,069	12,410	4,566	30,531	6,231	3,266	8,182	33,797
5,000 TO 5,999	17,770	21,041	14,648	94,152	13,757	24,455	16,209	118,607
6,000 TO 6,999	21,446	20,278	12,833	64,436	10,980	24,952	17,667	89,388
7,000 TO 7,999	21,283	21,776	12,697	69,952	11,806	5,972	16,600	75,924
8,000 TO 8,999	30,944	43,364	23,886	132,574	20,438	13,653	26,728	146,227
9,000 TO 9,999	34,468	31,112	24,006	121,109	21,113	10,440	30,344	131,549
10,000 TO 10,999	33,866	35,531	23,549	130,458	19,941	16,964	28,008	147,423
11,000 TO 11,999	35,716	47,936	23,903	125,532	21,918	13,466	31,546	138,998
12,000 TO 12,999	38,233	43,990	24,581	142,551	22,130	11,662	32,101	154,213
13,000 TO 13,999	42,451	47,772	27,727	124,963	27,516	19,673	34,680	144,637
14,000 TO 14,999	42,135	46,624	29,963	134,911	27,676	26,208	34,634	161,120
15,000 TO 15,999	48,182	61,418	35,513	165,536	32,226	19,331	42,896	184,869
16,000 TO 16,999	48,328	61,234	35,205	177,756	33,934	21,105	43,479	198,861
17,000 TO 17,999	50,713	64,620	38,099	204,031	37,198	26,730	46,166	230,762
18,000 TO 18,999	60,799	83,997	41,473	242,461	45,016	29,971	54,392	272,432
19,000 TO 19,999	52,418	76,174	41,367	242,805	40,937	29,151	47,373	271,957
20,000 TO 20,999	59,609	90,604	41,775	220,997	44,465	41,839	54,225	262,836
21,000 TO 21,999	53,915	93,817	42,745	226,237	43,530	27,311	50,828	253,548
22,000 TO 22,999	62,726	97,208	45,970	245,442	47,122	34,091	57,292	279,534
23,000 TO 23,999	70,295	106,901	52,957	295,019	55,900	39,855	67,696	334,874
24,000 TO 24,999	64,310	112,888	47,204	283,852	48,888	32,492	57,829	316,344
25,000 TO 25,999	71,546	131,270	54,701	296,690	57,116	36,837	65,964	333,527
26,000 TO 26,999	70,896	134,183	56,503	304,249	59,519	47,497	67,017	351,746
27,000 TO 27,999	71,548	149,009	55,132	312,909	60,398	65,727	68,271	378,636
28,000 TO 28,999	75,251	147,104	59,449	336,906	61,123	40,509	70,274	377,416
29,000 TO 29,999	67,668	131,085	50,861	306,466	58,076	40,474	64,448	346,940
30,000 TO 30,999	76,871	151,859	60,531	391,320	64,433	52,054	71,925	443,374
31,000 TO 31,999	77,880	171,428	65,575	390,270	64,112	58,774	73,312	449,045
32,000 TO 32,999	85,881	175,521	67,504	448,741	75,298	62,462	83,158	511,203
33,000 TO 33,999	73,342	160,611	63,018	377,291	62,402	49,449	71,135	426,741
34,000 TO 34,999	82,213	197,347	67,947	425,605	68,900	52,456	78,811	478,062
35,000 TO 35,999	85,946	202,087	66,886	394,782	74,750	64,330	82,186	459,112
36,000 TO 36,999	79,969	200,050	66,460	425,919	73,187	48,625	77,296	474,545
37,000 TO 37,999	84,734	208,380	66,038	447,537	74,689	60,590	80,320	508,128
38,000 TO 38,999	85,771	220,674	70,791	479,930	69,441	74,538	82,056	554,469
39,000 TO 39,999	80,249	200,134	62,870	414,933	68,001	55,360	75,740	470,293
40,000 TO 49,999	726,228	2,116,983	603,795	4,411,624	655,399	616,606	699,934	5,028,230
50,000 TO 59,999	555,316	1,988,320	481,333	3,791,261	495,857	531,373	536,920	4,322,634
60,000 TO 69,999	393,920	1,699,207	348,436	2,985,086	349,928	428,868	380,313	3,413,955
70,000 TO 79,999	279,813	1,490,670	249,932	2,416,984	248,182	330,038	269,622	2,747,023
80,000 TO 89,999	171,478	1,105,260	150,050	1,689,674	146,732	210,489	163,317	1,900,163
90,000 TO 99,999	117,188	807,880	102,421	1,196,474	101,694	165,178	110,813	1,361,653
100,000 TO 149,999	207,771	1,939,994	178,951	2,498,167	174,193	391,911	193,796	2,890,078
150,000 TO 199,999	71,123	999,592	59,532	1,036,718	58,063	231,915	65,611	1,268,633
200,000 TO 299,999	57,373	1,132,232	47,473	958,493	46,869	287,877	53,218	1,246,371
300,000 TO 399,999	22,466	646,642	18,375	439,848	18,335	145,134	20,682	584,982
400,000 TO 499,999	11,531	422,284	8,858	229,632	9,208	96,418	10,427	326,051
500,000 TO 999,999	18,382	1,053,535	14,238	431,537	15,168	624,746	16,942	1,056,283
1,000,000 TO 1,999,999	6,872	759,483	5,017	165,374	5,615	434,957	6,298	600,332
2,000,000 TO 2,999,999	2,595	483,886	2,153	90,277	2,283	219,830	2,463	310,108
3,000,000 TO 3,999,999	1,068	276,239	798	28,459	931	190,092	985	218,552
4,000,000 TO 4,999,999	415	148,269	287	13,874	349	277,269	385	291,143
5,000,000 AND OVER	1,322	1,369,220	918	52,900	1,195	1,052,547	1,253	1,105,447
TOTAL	4,800,606	$22,927,142	3,917,903	$32,311,778	4,000,234	$10,956,734	4,526,477	$43,268,512

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	NET CASH CONTRIBUTIONS		NON-CASH CONTRIBUTIONS		CONTRIBUTION CARRYOVER		TOTAL CONTRIBUTIONS[12]	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	30,531	$ 887,642	11,722	$ 345,458	7,532	$1,650,060	31,659	$ 2,883,161
$1 TO 999	12,326	231,014	5,478	12,981	1,053	25,199	12,717	269,195
1,000 TO 1,999	3,506	13,815	390	57	—	—	3,896	13,872
2,000 TO 2,999	8,293	5,154	2,335	722	1,053	2,665	9,073	8,542
3,000 TO 3,999	8,579	7,315	2,614	708	663	12,280	9,242	20,304
4,000 TO 4,999	9,464	9,681	2,224	572	781	853	9,464	11,107
5,000 TO 5,999	11,467	9,870	3,005	622	390	1,139	11,467	11,632
6,000 TO 6,999	12,665	9,097	4,527	1,471	2,342	4,977	14,616	15,546
7,000 TO 7,999	16,604	10,740	6,359	2,484	—	—	16,604	13,225
8,000 TO 8,999	24,784	18,281	9,360	2,379	606	1,553	26,443	22,214
9,000 TO 9,999	27,959	18,000	14,686	2,770	390	401	29,787	21,172
10,000 TO 10,999	27,956	40,495	7,916	2,402	390	24	29,518	42,922
11,000 TO 11,999	30,882	33,169	13,550	4,938	2,382	5,212	31,272	43,319
12,000 TO 12,999	33,268	27,577	10,801	2,719	1,171	3,117	35,633	33,413
13,000 TO 13,999	32,771	32,466	13,737	5,453	781	567	34,658	38,486
14,000 TO 14,999	39,340	35,216	16,324	5,567	—	—	40,336	40,783
15,000 TO 15,999	39,388	33,126	19,174	7,592	273	28	41,047	40,747
16,000 TO 16,999	40,685	35,527	14,345	5,070	—	—	42,083	40,598
17,000 TO 17,999	52,130	36,079	20,142	7,724	617	2,431	53,516	46,235
18,000 TO 18,999	44,586	46,384	20,125	5,476	1,776	3,128	44,586	54,990
19,000 TO 19,999	49,360	45,187	24,742	7,233	215	152	51,637	52,573
20,000 TO 20,999	49,360	45,187	24,742	7,233	215	152	51,637	52,573
21,000 TO 21,999	45,637	48,999	23,107	6,281	390	12,198	47,192	67,478
22,000 TO 22,999	54,291	53,487	22,048	6,977	1,776	5,259	55,455	65,723
23,000 TO 23,999	62,903	65,574	23,942	10,226	1,269	1,979	64,679	77,780
24,000 TO 24,999	57,590	55,147	22,816	13,271	891	2,419	60,040	70,838
25,000 TO 25,999	61,982	55,272	30,037	10,287	781	731	62,978	66,290
26,000 TO 26,999	62,305	61,871	25,879	8,783	606	1,342	64,909	71,997
27,000 TO 27,999	62,558	66,589	29,127	8,176	227	189	63,901	74,954
28,000 TO 28,999	64,963	76,138	27,043	10,244	617	1,780	66,142	88,163
29,000 TO 29,999	59,895	55,209	27,679	8,347	1,229	600	62,108	64,156
30,000 TO 30,999	65,990	57,817	32,305	12,351	215	549	69,371	70,718
31,000 TO 31,999	68,600	53,361	31,333	8,521	390	1,910	71,703	63,793
32,000 TO 32,999	79,612	83,465	34,317	10,670	—	—	81,345	94,136
33,000 TO 33,999	63,089	56,509	30,877	10,855	—	—	66,185	67,364
34,000 TO 34,999	70,732	74,885	33,597	10,763	390	31	72,970	85,680
35,000 TO 35,999	76,812	76,875	37,084	12,605	1,672	882	80,085	90,364
36,000 TO 36,999	68,884	57,536	37,549	11,927	390	78	71,883	69,542
37,000 TO 37,999	76,387	74,094	37,361	14,116	832	8,194	78,668	96,406
38,000 TO 38,999	74,262	65,206	36,588	10,510	390	49	75,269	76,766
39,000 TO 39,999	72,086	68,347	35,825	1,,057	606	2,651	73,966	82,055
40,000 TO 49,999	653,861	713,389	341,075	120,945	5,323	21,038	672,802	855,373
50,000 TO 59,999	514,003	578,178	280,513	122,303	4,506	5,047	525,933	705,529
60,000 TO 69,999	366,098	464,111	217,583	82,937	1,089	4,120	372,887	551,170
70,000 TO 79,999	261,990	419,596	155,593	79,811	996	328	268,686	499,735
80,000 TO 89,999	162,480	254,307	94,863	61,773	657	508	164,671	316,589
90,000 TO 99,999	110,527	183,072	67,697	38,959	1,363	3,641	112,274	225,673
100,000 TO 149,999	195,121	430,915	114,447	85,436	1,554	21,224	198,157	537,577
150,000 TO 199,999	66,581	226,080	35,918	41,261	827	27,047	67,533	294,389
200,000 TO 299,999	54,168	254,151	29,042	67,082	1,074	82,601	54,899	403,835
300,000 TO 399,999	21,262	142,866	10,200	29,579	456	25,061	21,539	197,508
400,000 TO 499,999	10,955	90,255	5,376	50,477	241	25,054	11,058	165,787
500,000 TO 999,999	17,246	226,365	7,751	63,651	704	135,082	17,394	425,100
1,000,000 TO 1,999,999	6,566	156,609	2,570	72,857	426	168,796	6,608	398,263
2,000,000 TO 2,999,999	2,547	90,150	1,250	231,184	257	66,461	2,556	387,796
3,000,000 TO 3,999,999	1,047	76,933	571	73,807	54	34,843	1,048	185,584
4,000,000 TO 4,999,999	402	106,304	169	16,951	50	121,384	406	244,641
5,000,000 AND OVER	1,278	303,179	493	244,122	121	185,965	1,281	733,257
TOTAL	4,283,718	$7,538,415	2,178,632	$2,107,657	55,953	$2,683,956	4,400,667	$12,330,029

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	CASUALTY AND THEFT LOSSES		MOVING EXPENSES		ALL OTHER DEDUCTIONS[13]		CALIFORNIA TOTAL DEDUCTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	734	$ 4,523	1,006	$ 4,471	1,526	$ 7,144	473,975	$ 3,412,861
$1 TO 999	390	465	675	2,045	1,957	2,151	264,542	754,730
1,000 TO 1,999	—	—	—	—	—	—	292,946	655,154
2,000 TO 2,999	390	161	891	2,988	891	5,423	313,659	785,431
3,000 TO 3,999	—	—	781	1,670	781	1,670	339,243	921,464
4,000 TO 4,999	—	—	273	1,395	774	1,545	345,923	902,890
5,000 TO 5,999	390	1,600	390	1,344	663	2,520	350,611	1,040,132
6,000 TO 6,999	—	—	—	—	996	2,222	363,861	1,101,009
7,000 TO 7,999	390	2,062	—	—	390	3,902	330,891	985,997
8,000 TO 8,999	—	—	390	437	1,601	5,962	355,561	1,181,479
9,000 TO 9,999	1,392	3,091	2,050	5,735	2,050	5,735	345,500	1,110,342
10,000 TO 10,999	—	—	1,401	2,298	3,810	8,004	339,202	1,212,191
11,000 TO 11,999	390	1,220	1,739	3,036	2,130	3,043	315,599	1,106,062
12,000 TO 12,999	—	—	2,138	7,743	3,915	11,617	293,666	1,077,504
13,000 TO 13,999	—	—	1,588	4,405	2,251	4,637	284,029	968,556
14,000 TO 14,999	—	—	1,226	3,151	3,177	11,647	284,205	1,016,102
15,000 TO 15,999	738	1,527	1,616	2,959	3,567	5,556	270,203	993,926
16,000 TO 16,999	996	1,677	1,532	4,071	3,145	14,309	257,920	1,007,924
17,000 TO 17,999	1,171	5,183	—	—	1,398	3,745	265,245	1,053,653
18,000 TO 18,999	390	1,573	1,681	4,291	2,677	5,920	255,418	1,082,798
19,000 TO 19,999	—	—	1,401	3,241	2,572	4,196	228,434	979,797
20,000 TO 20,999	—	—	1,748	4,529	3,349	5,995	248,109	1,072,578
21,000 TO 21,999	—	—	1,269	9,363	2,049	9,935	220,328	959,981
22,000 TO 22,999	1,171	4,853	1,638	3,460	4,768	6,242	222,812	1,115,211
23,000 TO 23,999	1,171	2,889	1,047	3,230	1,827	8,547	222,170	998,215
24,000 TO 24,999	390	2,547	3,178	16,088	5,908	18,269	212,072	1,044,336
25,000 TO 25,999	606	2,007	3,817	9,597	4,598	9,663	195,871	946,628
26,000 TO 26,999	606	2,538	1,300	5,484	2,081	5,616	182,319	955,505
27,000 TO 27,999	1,223	13,128	1,454	4,042	2,840	12,820	195,911	1,055,692
28,000 TO 28,999	390	2,097	3,624	11,022	6,290	12,629	183,416	978,686
29,000 TO 29,999	891	13,570	1,401	3,894	4,021	18,203	156,824	879,248
30,000 TO 30,999	781	3,946	4,068	11,273	6,007	15,587	163,544	977,412
31,000 TO 31,999	215	234	2,079	5,199	2,079	5,199	152,926	934,911
32,000 TO 32,999	—	—	2,473	8,658	6,917	15,007	162,687	1,081,583
33,000 TO 33,999	—	—	3,635	9,405	4,631	12,290	155,681	965,102
34,000 TO 34,999	—	—	2,751	8,891	6,121	11,149	146,134	984,897
35,000 TO 35,999	832	2,960	3,555	8,371	7,549	12,196	137,564	932,026
36,000 TO 36,999	—	—	1,616	4,919	3,938	7,381	133,620	901,187
37,000 TO 37,999	1,171	5,179	1,388	4,938	4,315	6,384	140,784	1,013,084
38,000 TO 38,999	617	2,217	3,475	9,894	4,287	10,287	136,912	1,024,923
39,000 TO 39,999	—	—	2,582	6,650	3,578	7,472	127,888	903,374
40,000 TO 49,999	2,772	9,011	21,759	67,172	36,767	108,545	997,777	8,610,861
50,000 TO 59,999	1,386	14,995	17,381	81,365	35,369	105,485	662,445	6,917,955
60,000 TO 69,999	1,110	3,451	14,731	88,642	25,593	120,055	435,975	5,376,120
70,000 TO 79,999	1,211	61,908	12,299	67,878	21,404	83,324	298,724	4,342,383
80,000 TO 89,999	814	2,352	8,111	57,174	10,383	71,724	179,237	2,973,719
90,000 TO 99,999	390	1,584	5,650	42,607	9,602	47,004	121,485	2,088,684
100,000 TO 149,999	527	9,125	11,606	98,521	16,828	117,360	217,230	4,586,244
150,000 TO 199,999	141	1,017	3,639	42,838	5,477	63,818	74,585	2,073,870
200,000 TO 299,999	74	6,453	1,868	21,315	3,643	34,112	60,096	2,012,116
300,000 TO 399,999	14	1,502	661	6,483	1,289	22,677	23,804	984,467
400,000 TO 499,999	8	558	189	2,076	478	5,966	12,327	573,970
500,000 TO 999,999	10	1,338	391	5,058	941	16,884	19,250	1,627,046
1,000,000 TO 1,999,999	3	1,917	88	1,027	328	7,683	7,536	1,430,429
2,000,000 TO 2,999,999	—	—	163	819	232	2,092	2,672	675,487
3,000,000 TO 3,999,999	—	—	3	58	38	3,634	1,111	460,683
4,000,000 TO 4,999,999	—	—	*	35	29	2,131	433	378,712
5,000,000 AND OVER	—	—	11	166	178	4,125	1,455	2,308,693
TOTAL	25,897	$196,480	167,429	$787,446	296,003	$1,138,469	13,184,346	$90,496,070

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDIT[14]		DEPENDENT CREDIT		ELDERLY/BLIND EXEMPTION CREDIT		DEPENDENT CARE CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	467,706	$ 32,763	140,750	$ 7,318	41,166	$ 2,833	1,020	$ 140
$1 TO 999	168,704	11,712	48,116	2,502	24,307	1,550	—	—
1,000 TO 1,999	159,567	10,676	56,004	15,201	1,021	—	—	—
2,000 TO 2,999	183,638	12,596	61,308	3,187	18,103	1,147	—	—
3,000 TO 3,999	233,664	16,437	107,371	5,583	26,748	1,619	—	—
4,000 TO 4,999	271,189	18,514	101,028	5,253	29,589	1,784	—	—
5,000 TO 5,999	293,095	20,732	113,829	5,919	44,011	2,642	—	—
6,000 TO 6,999	313,043	22,401	109,396	5,688	50,857	3,111	136	21
7,000 TO 7,999	305,427	21,467	134,972	7,018	46,726	2,788	—	—
8,000 TO 8,999	330,020	23,943	134,356	6,986	51,814	3,299	—	—
9,000 TO 9,999	334,806	24,450	158,897	8,262	58,914	3,871	—	—
10,000 TO 10,999	329,201	25,148	162,068	8,427	61,653	4,292	501	11
11,000 TO 11,999	311,672	23,708	162,080	8,428	56,865	3,865	891	53
12,000 TO 12,999	287,285	21,793	128,379	6,675	52,027	3,588	1,893	118
13,000 TO 13,999	278,060	21,041	135,901	7,066	45,163	3,397	11,914	263
14,000 TO 14,999	282,253	21,195	144,561	7,517	48,483	3,699	10,528	481
15,000 TO 15,999	267,855	20,195	139,653	7,261	42,966	2,920	9,465	455
16,000 TO 16,999	257,059	19,744	160,853	8,364	37,737	2,575	19,439	909
17,000 TO 17,999	263,527	20,812	142,649	7,417	41,753	2,883	17,700	1,326
18,000 TO 18,999	253,981	19,339	116,140	6,039	37,910	2,777	18,322	1,543
19,000 TO 19,999	227,797	17,713	141,081	7,336	32,742	2,438	21,441	1,863
20,000 TO 20,999	247,010	19,631	144,031	7,489	39,506	2,931	27,344	2,528
21,000 TO 21,999	218,818	17,833	134,761	7,007	39,623	2,997	25,057	2,315
22,000 TO 22,999	222,812	17,383	99,758	5,187	34,811	2,500	26,173	2,756
23,000 TO 23,999	221,670	17,642	144,363	7,506	30,994	2,231	20,553	2,223
24,000 TO 24,999	211,641	17,330	135,773	7,060	29,625	2,096	21,648	2,262
25,000 TO 25,999	195,655	15,641	134,065	6,971	22,032	1,630	21,218	2,113
26,000 TO 26,999	181,928	15,016	120,290	6,255	23,198	2,737	19,635	2,278
27,000 TO 27,999	195,410	15,833	125,592	6,530	22,529	1,565	19,337	2,115
28,000 TO 28,999	183,190	14,956	117,879	6,129	24,053	1,760	17,523	2,423
29,000 TO 29,999	156,824	12,745	93,092	4,840	18,903	1,440	20,143	2,670
30,000 TO 30,999	163,544	13,819	108,454	5,639	20,840	1,608	16,540	1,952
31,000 TO 31,999	152,926	13,258	112,516	5,850	17,481	1,322	18,414	2,246
32,000 TO 32,999	162,687	13,837	122,204	6,354	17,647	1,205	21,877	3,159
33,000 TO 33,999	155,681	13,422	126,585	6,582	16,246	1,116	20,596	2,797
34,000 TO 34,999	145,919	12,708	123,235	6,408	15,597	1,045	23,800	3,537
35,000 TO 35,999	137,337	11,799	106,159	5,520	15,180	1,101	17,193	2,528
36,000 TO 36,999	133,620	11,892	111,192	5,781	10,199	726	17,885	2,471
37,000 TO 37,999	140,393	12,226	97,558	5,073	14,447	1,010	18,628	2,674
38,000 TO 38,999	136,912	12,307	109,473	5,692	13,811	1,069	23,586	3,047
39,000 TO 39,999	127,888	11,330	97,317	5,060	11,505	854	18,183	2,542
40,000 TO 49,999	997,562	92,676	961,840	50,015	85,993	6,147	171,535	25,564
50,000 TO 59,999	662,445	63,896	660,053	34,322	51,086	3,865	125,534	19,815
60,000 TO 69,999	435,370	42,828	459,911	29,065	31,371	2,289	78,575	12,678
70,000 TO 79,999	298,724	29,580	291,125	15,138	25,937	1,933	49,791	8,238
80,000 TO 89,999	178,847	17,628	167,303	8,688	13,158	993	25,742	4,044
90,000 TO 99,999	121,270	11,977	122,791	7,527	10,954	768	18,105	2,634
100,000 TO 149,999	217,028	21,274	219,666	11,421	27,485	2,126	24,348	3,765
150,000 TO 199,999	74,255	7,171	72,394	3,765	11,875	898	5,746	910
200,000 TO 299,999	59,988	5,818	64,495	3,535	10,472	783	4,697	667
300,000 TO 399,999	23,783	2,308	26,069	1,358	4,133	314	1,216	206
400,000 TO 499,999	12,317	1,189	12,244	636	2,435	187	491	84
500,000 TO 999,999	19,225	1,849	19,046	989	3,891	308	1,135	139
1,000,000 TO 1,999,999	7,513	722	7,450	387	1,517	116	168	28
2,000,000 TO 2,999,999	2,666	262	2,976	154	462	36	38	7
3,000,000 TO 3,999,999	1,111	106	1,152	59	233	17	21	2
4,000,000 TO 4,999,999	433	42	370	19	95	7	5	1
5,000,000 AND OVER	1,454	138	1,477	76	337	26	20	3
TOTAL	12,425,406	$1,016,479	8,054,048	$425,274	1,584,394	$110,901	1,035,749	$136,626

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	MILITARY CREDIT		SOLAR ENERGY CREDIT		POLITICAL CONTRIBUTION CREDIT		OTHER STATE TAX CREDIT ALLOWED	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	—	—	—	—	—	—	—	—
$1 TO 999	—	—	—	—	—	—	—	—
1,000 TO 1,999	390	$ 15	—	—	—	—	—	—
2,000 TO 2,999	—	—	—	—	—	—	—	—
3,000 TO 3,999	—	—	—	—	—	—	—	—
4,000 TO 4,999	—	—	—	—	—	—	—	—
5,000 TO 5,999	—	—	—	—	—	—	—	—
6,000 TO 6,999	215	8	—	—	390	$ 3	—	—
7,000 TO 7,999	1,561	62	—	—	—	—	—	—
8,000 TO 8,999	1,484	49	—	—	—	—	—	—
9,000 TO 9,999	1,949	59	—	—	390	9	—	—
10,000 TO 10,999	2,668	71	—	—	—	—	227	$ 31
11,000 TO 11,999	1,202	42	390	$ 23	996	16	—	—
12,000 TO 12,999	2,711	64	—	—	390	1	215	5
13,000 TO 13,999	2,339	75	—	—	821	20	1,211	48
14,000 TO 14,999	996	39	—	—	596	11	781	43
15,000 TO 15,999	1,673	34	—	—	606	15	273	10
16,000 TO 16,999	1,561	48	215	15	227	5	617	21
17,000 TO 17,999	2,560	69	—	—	390	5	—	—
18,000 TO 18,999	4,302	134	—	—	1,776	35	347	40
19,000 TO 19,999	1,817	72	390	6	1,869	34	781	148
20,000 TO 20,999	3,297	102	—	—	2,247	43	—	—
21,000 TO 21,999	3,214	124	—	—	2,844	63	—	—
22,000 TO 22,999	1,915	55	—	—	2,999	53	944	210
23,000 TO 23,999	2,741	85	—	—	227	5	390	21
24,000 TO 24,999	1,484	51	390	111	1,036	35	563	20
25,000 TO 25,999	4,660	154	—	—	1,951	33	390	160
26,000 TO 26,999	3,316	120	—	—	1,992	27	781	6
27,000 TO 27,999	390	15	—	—	996	47	215	2
28,000 TO 28,999	996	55	—	—	1,659	26	1,053	49
29,000 TO 29,999	—	—	—	—	1,211	40	—	—
30,000 TO 30,999	781	46	390	128	2,413	82	1,182	183
31,000 TO 31,999	1,180	36	—	—	1,036	34	—	—
32,000 TO 32,999	738	29	—	—	1,808	42	—	—
33,000 TO 33,999	421	16	—	—	1,211	23	1,209	225
34,000 TO 34,999	—	—	—	—	2,362	74	—	—
35,000 TO 35,999	390	31	781	86	3,903	107	390	12
36,000 TO 36,999	—	—	—	—	1,604	36	781	277
37,000 TO 37,999	596	19	—	—	2,207	60	431	294
38,000 TO 38,999	—	—	—	—	2,557	61	—	—
39,000 TO 39,999	347	8	390	282	2,557	71	1,475	267
40,000 TO 49,999	2,595	133	1,951	479	14,981	449	2,670	1,195
50,000 TO 59,999	1,020	36	821	197	15,283	473	3,946	1,080
60,000 TO 69,999	—	—	821	477	9,946	308	2,877	3,620
70,000 TO 79,999	—	—	—	—	5,421	160	2,291	3,430
80,000 TO 89,999	—	—	—	—	6,888	240	3,662	3,616
90,000 TO 99,999	—	—	—	—	5,729	198	1,655	1,867
100,000 TO 149,999	—	—	537	1,417	12,549	417	3,459	4,749
150,000 TO 199,999	—	—	265	704	6,424	240	2,200	7,422
200,000 TO 299,999	—	—	412	1,737	6,841	256	2,627	10,787
300,000 TO 399,999	—	—	153	681	2,537	94	1,691	10,947
400,000 TO 499,999	—	—	101	963	1,650	59	1,018	12,733
500,000 TO 999,999	—	—	120	1,030	2,621	105	1,769	27,523
1,000,000 TO 1,999,999	—	—	186	12,975	1,214	51	924	20,089
2,000,000 TO 2,999,999	—	—	13	485	358	15	608	75,576
3,000,000 TO 3,999,999	—	—	13	253	196	8	88	4,067
4,000,000 TO 4,999,999	—	—	4	37	97	4	52	2,806
5,000,000 AND OVER	—	—	19	3,521	251	11	217	25,175
TOTAL	57,512	$1,972	8,363	$25,817	140,260	$4,224	46,011	$218,772

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	MISCELLANEOUS CREDITS		TOTAL SPECIAL CREDITS		LIMITED INCOME CREDIT		ALTERNATIVE MINIMUM TAX	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	—	—	—	—	—	—	1,797	$13,879
$1 TO 999	—	—	—	—	31,718	$ 1,586	—	—
1,000 TO 1,999	—	—	—	—	51,399	1,044	—	—
2,000 TO 2,999	—	—	—	—	125,223	1,334	215	97
3,000 TO 3,999	—	—	—	—	103,445	2,284	—	—
4,000 TO 4,999	—	—	—	—	74,734	2,301	—	—
5,000 TO 5,999	—	—	—	—	56,437	2,174	—	—
6,000 TO 6,999	227	$ 9	617	$ 13	113,174	2,666	390	*
7,000 TO 7,999	390	2	390	2	165,261	2,806	—	—
8,000 TO 8,999	390	16	390	16	162,789	3,020	781	19
9,000 TO 9,999	3,728	37	4,188	46	158,127	1,806	—	—
10,000 TO 10,999	1,601	38	1,828	70	—	—	—	—
11,000 TO 11,999	2,557	124	3,943	164	—	—	—	—
12,000 TO 12,999	1,776	134	1,992	141	—	—	—	—
13,000 TO 13,999	1,613	190	3,645	259	8,136	61	—	—
14,000 TO 14,999	781	115	1,767	170	10,092	193	—	—
15,000 TO 15,999	996	52	1,874	78	15,863	373	—	—
16,000 TO 16,999	2,003	121	3,062	163	22,927	422	—	—
17,000 TO 17,999	1,992	202	2,382	207	36,672	1,124	390	1
18,000 TO 18,999	832	148	2,956	225	37,776	464	—	—
19,000 TO 19,999	1,788	271	4,827	460	32,924	410	—	—
20,000 TO 20,999	2,167	405	4,804	482	—	—	—	—
21,000 TO 21,999	1,951	327	4,795	390	—	—	—	—
22,000 TO 22,999	781	131	4,723	395	—	—	347	42
23,000 TO 23,999	1,659	459	2,276	486	—	—	—	—
24,000 TO 24,999	606	238	2,595	405	—	—	—	—
25,000 TO 25,999	996	206	3,338	399	—	—	—	—
26,000 TO 26,999	1,561	185	3,943	219	—	—	—	—
27,000 TO 27,999	2,207	423	3,418	472	—	—	390	41
28,000 TO 28,999	1,386	284	4,098	359	—	—	390	57
29,000 TO 29,999	1,601	447	2,813	568	—	—	227	19
30,000 TO 30,999	996	402	4,775	797	—	—	—	—
31,000 TO 31,999	1,171	82	2,207	117	—	—	—	—
32,000 TO 32,999	1,211	310	3,019	353	—	—	—	—
33,000 TO 33,999	1,426	252	3,847	500	—	—	—	—
34,000 TO 34,999	606	263	2,968	337	—	—	390	89
35,000 TO 35,999	390	107	5,074	314	—	—	—	—
36,000 TO 36,999	—	—	2,384	314	—	—	390	189
37,000 TO 37,999	1,495	299	4,133	654	—	—	—	—
38,000 TO 38,999	1,223	166	3,780	228	—	—	5	47
39,000 TO 39,999	1,426	523	5,459	1,145	—	—	—	—
40,000 TO 49,999	8,112	3,508	27,325	5,632	—	—	215	161
50,000 TO 59,999	8,518	4,099	28,003	5,895	—	—	1,601	556
60,000 TO 69,999	4,611	3,371	18,255	7,778	—	—	2,548	1,116
70,000 TO 79,999	9,315	6,883	16,821	10,474	—	—	1,507	698
80,000 TO 89,999	5,382	5,233	15,503	9,091	—	—	2,492	1,407
90,000 TO 99,999	3,359	2,928	10,743	4,994	—	—	781	1,302
100,000 TO 149,999	11,241	19,711	26,517	26,296	—	—	3,765	5,292
150,000 TO 199,999	5,710	13,254	13,570	21,622	—	—	1,963	5,626
200,000 TO 299,999	5,789	15,020	14,126	27,801	—	—	2,082	3,716
300,000 TO 399,999	2,122	6,855	5,818	18,778	—	—	984	5,506
400,000 TO 499,999	1,230	5,958	3,483	19,715	—	—	427	1,965
500,000 TO 999,999	2,034	11,618	5,626	40,279	—	—	595	3,895
1,000,000 TO 1,999,999	851	8,436	2,653	41,552	—	—	273	1,988
2,000,000 TO 2,999,999	229	3,180	1,064	79,257	—	—	189	1,633
3,000,000 TO 3,999,999	126	1,967	346	6,297	—	—	51	738
4,000,000 TO 4,999,999	53	725	162	3,573	—	—	6	142
5,000,000 AND OVER	127	18,397	458	47,106	—	—	17	1,116
TOTAL	114,344	$138,132	298,734	$387,108	1,206,697	$24,079	25,209	$51,351

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	TOTAL VOLUNTARY CONTRIBUTIONS		INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	7,519	$ 358	23,216	$ 21,041	10,262	$ 28,609	517	$ 21
$1 TO 999	5,760	134	72,604	10,811	5,387	42,230	606	23
1,000 TO 1,999	5,171	17	147,076	2,834	4,956	588	390	12
2,000 TO 2,999	7,071	158	183,422	4,296	3,512	2,250	—	—
3,000 TO 3,999	4,788	24	201,806	7,567	4,293	1,529	663	34
4,000 TO 4,999	4,715	24	223,056	8,748	5,464	2,690	—	—
5,000 TO 5,999	6,664	140	216,265	12,031	5,464	2,494	—	—
6,000 TO 6,999	7,005	110	223,037	14,046	5,679	2,002	—	—
7,000 TO 7,999	8,270	67	217,494	16,351	9,757	1,358	390	102
8,000 TO 8,999	4,508	75	235,883	24,111	13,986	6,143	781	154
9,000 TO 9,999	9,099	74	229,681	27,768	9,407	2,356	—	—
10,000 TO 10,999	9,005	75	231,124	26,928	10,676	2,805	390	37
11,000 TO 11,999	10,144	84	215,288	32,524	17,424	7,273	—	—
12,000 TO 12,999	6,016	46	208,354	34,240	23,868	5,831	390	18
13,000 TO 13,999	6,127	54	208,201	41,710	20,348	4,379	—	—
14,000 TO 14,999	7,361	101	210,744	60,132	18,743	5,449	390	1
15,000 TO 15,999	8,410	58	205,021	50,839	21,657	8,398	—	—
16,000 TO 16,999	9,913	191	210,590	54,674	18,250	6,195	390	2
17,000 TO 17,999	5,935	68	206,252	63,601	21,537	8,775	—	—
18,000 TO 18,999	6,132	61	201,332	73,434	24,678	14,046	390	2
19,000 TO 19,999	5,684	56	182,694	70,126	23,854	10,853	781	44
20,000 TO 20,999	5,668	63	197,774	86,627	27,105	14,138	1,171	31
21,000 TO 21,999	6,032	49	172,950	74,165	29,407	12,411	1,776	36
22,000 TO 22,999	8,655	171	182,229	92,261	24,544	17,267	6,194	384
23,000 TO 23,999	6,579	82	185,785	100,689	28,208	12,732	6,190	116
24,000 TO 24,999	3,786	25	174,933	100,374	25,211	15,418	11,158	342
25,000 TO 25,999	4,298	128	166,667	105,606	23,063	15,092	9,302	347
26,000 TO 26,999	4,360	46	155,112	99,283	24,165	22,043	7,281	282
27,000 TO 27,999	4,123	215	168,458	123,020	26,400	15,407	10,199	428
28,000 TO 28,999	5,098	61	152,283	112,810	28,865	18,616	7,086	398
29,000 TO 29,999	4,514	50	137,737	115,795	16,345	12,306	8,986	592
30,000 TO 30,999	4,905	97	137,292	111,010	25,045	13,787	8,197	455
31,000 TO 31,999	4,205	83	131,623	118,091	20,213	21,026	8,738	558
32,000 TO 32,999	5,325	51	143,449	125,012	20,557	19,136	10,268	877
33,000 TO 33,999	4,060	48	138,644	124,782	17,649	15,651	5,844	448
34,000 TO 34,999	3,011	22	130,066	129,621	18,338	12,157	5,688	422
35,000 TO 35,999	3,069	110	122,137	124,573	18,126	18,600	10,710	798
36,000 TO 36,999	2,679	51	121,096	129,139	15,187	13,076	8,759	929
37,000 TO 37,999	2,383	58	126,160	136,640	19,310	21,115	7,063	575
38,000 TO 38,999	3,586	71	122,316	128,842	19,309	19,528	7,377	501
39,000 TO 39,999	2,679	39	113,508	132,583	20,819	21,286	10,618	724
40,000 TO 49,999	24,087	354	899,921	1,143,396	142,815	183,654	83,044	6,879
50,000 TO 59,999	11,305	178	603,394	972,695	113,785	184,181	62,098	6,208
60,000 TO 69,999	9,827	181	392,593	800,493	85,182	180,496	38,054	4,383
70,000 TO 79,999	5,828	209	266,154	673,565	72,157	183,436	33,881	4,537
80,000 TO 89,999	3,018	43	156,123	473,811	46,494	138,350	18,922	2,731
90,000 TO 99,999	3,349	51	103,654	349,834	37,527	115,210	11,206	1,948
100,000 TO 149,999	3,520	93	170,513	774,103	95,019	461,189	18,856	2,996
150,000 TO 199,999	687	13	53,449	359,286	41,473	324,853	5,685	1,042
200,000 TO 299,999	605	22	41,039	407,255	37,764	433,028	4,623	954
300,000 TO 399,999	227	13	15,798	241,859	15,758	258,969	1,798	384
400,000 TO 499,999	131	9	8,129	158,448	8,441	189,062	972	203
500,000 TO 999,999	160	17	12,847	367,915	13,868	508,031	1,744	469
1,000,000 TO 1,999,999	60	4	4,645	222,883	5,706	473,830	850	226
2,000,000 TO 2,999,999	12	+	1,530	96,609	1,628	236,557	261	74
3,000,000 TO 3,999,999	5	+	534	49,073	686	136,817	99	31
4,000,000 TO 4,999,999	4	1	302	36,860	321	95,614	51	17
5,000,000 AND OVER	5	+	701	177,775	1,079	756,761	158	62
TOTAL	297,143	$4,711	9,764,686	$10,234,622	1,446,769	$5,357,112	440,985	$42,855

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	RENTER'S CREDIT		TAX DUE AT TIME OF FILING		OVERPAID		REFUND	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	375,920	$ 31,428	1,719	$ 9,934	402,438	$ 77,036	396,459	$ 67,982
$1 TO 999	95,782	8,151	1,436	25	152,567	61,216	149,561	47,086
1,000 TO 1,999	67,762	6,391	996	7	191,179	9,824	186,451	9,619
2,000 TO 2,999	92,696	8,399	421	107	227,974	14,938	224,800	13,695
3,000 TO 3,999	119,248	11,386	—	—	260,441	20,511	256,876	19,498
4,000 TO 4,999	143,239	12,920	646	95	287,480	24,323	286,309	22,638
5,000 TO 5,999	149,314	14,075	2,049	39	281,203	28,509	278,640	28,071
6,000 TO 6,999	160,324	15,606	11,294	990	288,679	31,059	286,630	30,733
7,000 TO 7,999	159,149	14,799	14,487	216	272,396	30,737	270,835	30,124
8,000 TO 8,999	152,838	14,568	20,275	486	281,155	40,481	276,905	38,819
9,000 TO 9,999	177,296	17,129	29,446	693	277,586	40,063	274,750	39,661
10,000 TO 10,999	177,774	17,800	34,287	1,468	265,637	37,318	264,076	37,013
11,000 TO 11,999	167,733	16,412	36,507	1,978	243,904	42,907	239,500	41,972
12,000 TO 12,999	142,810	14,242	36,739	2,141	228,815	36,922	224,575	35,930
13,000 TO 13,999	147,296	14,002	41,656	2,810	215,256	37,393	210,573	36,550
14,000 TO 14,999	141,921	13,703	44,670	3,673	213,525	51,155	208,452	50,394
15,000 TO 15,999	135,925	12,506	46,129	4,502	199,943	40,593	193,868	39,651
16,000 TO 16,999	141,576	13,492	41,502	4,542	204,399	40,011	199,605	38,753
17,000 TO 17,999	137,470	13,703	37,548	4,716	210,486	47,053	204,923	45,434
18,000 TO 18,999	126,178	11,746	46,698	4,990	195,015	49,495	190,722	47,921
19,000 TO 19,999	112,356	10,813	43,786	5,396	175,291	43,600	168,657	41,142
20,000 TO 20,999	117,101	11,220	45,411	6,499	193,470	54,781	189,340	53,111
21,000 TO 21,999	105,626	10,530	45,582	6,704	169,127	43,553	161,375	41,637
22,000 TO 22,999	110,573	9,891	43,308	7,053	172,147	50,476	165,291	47,607
23,000 TO 23,999	109,856	10,535	46,238	8,725	171,040	49,210	162,844	46,694
24,000 TO 24,999	103,865	10,556	51,779	10,017	154,953	53,057	152,221	51,352
25,000 TO 25,999	92,639	8,800	43,537	8,639	147,038	48,120	140,794	45,998
26,000 TO 26,999	74,421	7,393	37,842	7,937	143,708	51,126	137,947	39,939
27,000 TO 27,999	94,576	9,049	44,063	9,809	148,180	48,314	143,497	46,510
28,000 TO 28,999	76,440	7,571	52,225	11,009	128,422	44,937	122,321	42,454
29,000 TO 29,999	70,381	6,848	42,314	10,480	111,938	46,344	105,974	44,273
30,000 TO 30,999	68,419	6,871	48,801	11,909	112,791	39,740	106,199	37,825
31,000 TO 31,999	57,968	5,840	42,945	10,009	107,757	54,940	103,464	53,806
32,000 TO 32,999	59,584	6,219	47,309	11,332	114,988	49,006	110,974	46,394
33,000 TO 33,999	58,294	6,126	45,512	12,789	108,831	41,401	103,738	39,375
34,000 TO 34,999	49,941	5,087	37,652	11,206	105,686	45,296	101,282	43,529
35,000 TO 35,999	40,380	4,186	43,448	11,695	93,570	42,435	88,887	39,515
36,000 TO 36,999	46,779	4,937	41,081	12,622	92,539	42,187	89,027	39,886
37,000 TO 37,999	50,156	5,284	48,072	13,077	90,995	41,009	85,8531	38,118
38,000 TO 38,999	41,480	4,884	45,957	15,341	90,409	39,930	86,391	37,945
39,000 TO 39,999	43,190	4,713	46,116	14,268	81,345	37,244	77,485	35,421
40,000 TO 49,999	259,844	29,166	415,098	163,408	580,956	312,301	549,884	290,141
50,000 TO 59,999	113,930	13,377	331,163	176,949	328,657	204,780	309,006	182,052
60,000 TO 69,999	55,653	6,631	249,914	177,538	184,753	146,070	166,544	124,309
70,000 TO 79,999	28,717	3,445	170,763	308,150	126,480	116,480	113,374	101,326
80,000 TO 89,999	14,958	1,644	113,295	119,880	65,552	73,163	55,795	53,216
90,000 TO 99,999	9,220	1,068	80,584	114,850	41,526	41,656	32,323	29,357
100,000 TO 149,999	13,204	1,459	132,647	279,245	85,014	145,102	65,178	99,829
150,000 TO 199,999	3,623	385	43,377	160,262	31,333	88,533	22,501	59,394
200,000 TO 299,999	2,391	257	33,600	185,214	27,276	91,750	17,821	53,805
300,000 TO 399,999	772	79	12,956	102,027	11,003	55,935	7,058	31,853
400,000 TO 499,999	318	32	6,696	64,107	6,005	38,503	3,504	20,874
500,000 TO 999,999	447	44	9,085	142,023	10,131	91,665	5,915	46,112
1,000,000 TO 1,999,999	122	11	3,464	94,118	4,025	100,368	2,135	45,345
2,000,000 TO 2,999,999	17	1	1,362	38,367	1,239	35,149	686	16,014
3,000,000 TO 3,999,999	14	1	553	17,784	497	18,140	276	8,636
4,000,000 TO 4,999,999	4	*	131	11,577	256	9,841	131	3,112
5,000,000 AND OVER	12	1	435	82,274	771	105,132	357	33,071
TOTAL	5,099,527	$497,439	2,996,607	$2,497,728	9,119,777	$3,402,847	8,780,240	$2,832,547

FOOTNOTES FOLLOW THIS SECTION

TABLE 4A Continued†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	OVERPAYMENT CREDIT TRANSFER	
	NUMBER	AMOUNT (THOUSANDS)
NO ADJUSTED GROSS INCOME	3,960	$ 8,708
$1 TO 999	1,053	13,996
1,000 TO 1,999	1,951	188
2,000 TO 2,999	1,171	1,083
3,000 TO 3,999	2,107	987
4,000 TO 4,999	2,342	1,660
5,000 TO 5,999	1,561	317
6,000 TO 6,999	2,440	233
7,000 TO 7,999	5,464	558
8,000 TO 8,999	5,421	1,587
9,000 TO 9,999	3,395	331
10,000 TO 10,999	2,342	267
11,000 TO 11,999	5,464	854
12,000 TO 12,999	7,525	947
13,000 TO 13,999	8,543	787
14,000 TO 14,999	7,470	715
15,000 TO 15,999	7,372	886
16,000 TO 16,999	5,854	1,121
17,000 TO 17,999	9,324	1,551
18,000 TO 18,999	8,586	1,514
19,000 TO 19,999	8,196	2,406
20,000 TO 20,999	9,203	1,625
21,000 TO 21,999	10,764	1,868
22,000 TO 22,999	7,372	2,781
23,000 TO 23,999	10,353	2,512
24,000 TO 24,999	8,423	1,751
25,000 TO 25,999	8,933	2,018
26,000 TO 26,999	10,334	11,135
27,000 TO 27,999	8,153	1,708
28,000 TO 28,999	9,850	2,422
29,000 TO 29,999	9,984	2,046
30,000 TO 30,999	8,933	1,820
31,000 TO 31,999	5,464	1,054
32,000 TO 32,999	7,806	2,567
33,000 TO 33,999	5,763	1,982
34,000 TO 34,999	6,471	1,769
35,000 TO 35,999	6,635	2,906
36,000 TO 36,999	6,081	2,222
37,000 TO 37,999	7,806	2,857
38,000 TO 38,999	5,468	1,919
39,000 TO 39,999	6,265	1,966
40,000 TO 49,999	47,364	22,247
50,000 TO 59,999	30,428	22,645
60,000 TO 69,999	28,955	21,621
70,000 TO 79,999	19,997	14,823
80,000 TO 89,999	16,001	19,929
90,000 TO 99,999	11,025	12,267
100,000 TO 149,999	28,988	45,745
150,000 TO 199,999	13,232	29,170
200,000 TO 299,999	13,038	38,055
300,000 TO 399,999	5,390	24,343
400,000 TO 499,999	3,283	17,720
500,000 TO 999,999	5,729	45,830
1,000,000 TO 1,999,999	2,570	55,179
2,000,000 TO 2,999,999	783	19,301
3,000,000 TO 3,999,999	335	9,523
4,000,000 TO 4,999,999	168	6,732
5,000,000 AND OVER	583	75,940
TOTAL	489,470	$572,720

FOOTNOTES FOLLOW THIS SECTION

TABLE 4B†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	DEDUCTIONS[3] (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TAX[5] ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	302,346	640	$ -4,493,067	$3,856,873	$ -1,766,641	$ 781,343	—	$ 2,104
$1 TO 999	202,327	646	-115,627	411,991	92,097	356,455	$ 7,346	25
1,000 TO 1,999	241,423	1,374	393,824	29,349	365,252	424,420	38,732	10
2,000 TO 2,999	248,500	1,681	627,960	52,833	621,041	490,382	162,069	18
3,000 TO 3,999	249,022	347	936,551	77,083	868,037	508,415	382,906	5
4,000 TO 4,999	254,731	1,036	1,180,502	66,717	1,148,625	531,950	641,149	130
5,000 TO 5,999	240,000	1,085	1,357,557	41,101	1,321,926	561,426	815,909	42
6,000 TO 6,999	237,000	107,467	1,559,621	67,412	1,539,534	537,435	1,038,209	719
7,000 TO 7,999	217,802	164,113	1,694,278	72,933	1,631,813	504,843	1,150,011	2,030
8,000 TO 8,999	217,496	163,064	1,880,019	65,254	1,845,260	566,965	1,340,401	4,796
9,000 TO 9,999	201,216	169,044	1,946,535	72,488	1,907,212	495,796	1,423,333	7,525
10,000 TO 10,999	176,839	155,166	1,879,283	46,951	1,859,369	477,514	1,426,539	11,259
11,000 TO 11,999	165,178	150,530	1,888,288	76,304	1,899,774	430,055	1,496,494	14,881
12,000 TO 12,999	155,637	144,664	1,986,107	53,237	1,944,951	430,444	1,533,878	18,841
13,000 TO 13,999	148,709	144,372	2,018,370	39,106	2,004,111	349,184	1,654,927	24,242
14,000 TO 14,999	154,221	147,482	2,273,783	50,888	2,234,610	412,617	1,824,998	30,047
15,000 TO 15,999	144,213	139,094	2,262,185	46,998	2,233,475	393,470	1,854,476	33,579
16,000 TO 16,999	130,720	127,611	2,188,213	48,718	2,156,560	353,257	1,814,995	36,542
17,000 TO 17,999	124,020	121,523	2,213,337	50,324	2,170,830	352,798	1,819,002	39,713
18,000 TO 18,999	135,279	131,637	2,528,664	52,935	2,504,099	427,951	2,093,242	50,514
19,000 TO 19,999	109,858	107,634	2,149,606	39,726	2,138,063	325,737	1,814,427	47,651
20,000 TO 20,999	114,699	112,755	2,374,747	44,645	2,351,589	361,696	2,001,467	55,921
21,000 TO 21,999	91,786	89,834	1,987,623	24,234	1,972,671	276,197	1,700,214	
22,000 TO 22,999	108,955	108,564	2,490,488	58,486	2,448,428	329,046	2,199,381	65,475
23,000 TO 23,999	101,470	100,534	2,407,135	62,741	2,383,493	317,529	2,065,964	68,813
24,000 TO 24,999	88,495	87,214	2,216,558	61,012	2,167,304	330,453	1,838,978	63,649
25,000 TO 25,999	87,457	87,067	2,266,895	50,819	2,227,736	298,885	1,928,851	70,754
26,000 TO 26,999	70,643	69,862	1,902,413	51,207	1,871,610	277,096	1,607,976	60,881
27,000 TO 27,999	84,675	83,113	2,375,595	69,863	2,326,433	305,978	2,022,572	81,892
28,000 TO 28,999	76,314	76,042	2,209,342	53,106	2,174,037	302,493	1,871,543	75,855
29,000 TO 29,999	66,329	65,276	1,995,062	59,623	1,955,656	280,512	1,675,143	71,694
30,000 TO 30,999	59,893	59,347	1,857,057	62,920	1,827,160	238,857	1,588,302	70,154
31,000 TO 31,999	48,557	48,167	1,564,789	39,105	1,531,785	214,433	1,324,298	60,997
32,000 TO 32,999	57,279	56,889	1,913,331	58,700	1,860,662	291,831	1,569,438	72,377
33,000 TO 33,999	51,213	50,550	1,760,591	54,555	1,715,301	272,498	1,446,692	68,819
34,000 TO 34,999	46,546	46,273	1,639,233	40,549	1,605,473	237,506	1,367,967	66,066
35,000 TO 35,999	46,606	46,215	1,678,385	47,822	1,654,598	255,601	1,398,996	69,196
36,000 TO 36,999	37,803	37,803	1,399,307	28,700	1,379,728	181,334	1,198,393	62,293
37,000 TO 37,999	43,490	43,217	1,659,721	53,253	1,629,084	248,896	1,380,187	72,040
38,000 TO 38,999	34,718	34,718	1,342,710	61,407	1,337,043	209,279	1,128,166	58,828
39,000 TO 39,999	37,488	36,714	1,489,990	44,808	1,479,575	196,984	1,282,591	69,787
40,000 TO 49,999	205,442	205,052	9,278,799	288,240	9,121,750	1,409,821	7,711,928	443,614
50,000 TO 59,999	89,838	89,057	4,993,576	249,528	4,888,293	805,762	4,096,560	260,488
60,000 TO 69,999	44,067	43,794	2,876,359	248,050	2,858,137	501,906	2,364,761	154,413
70,000 TO 79,999	26,949	26,404	2,048,853	94,010	2,004,896	313,576	1,691,320	127,368
80,000 TO 89,999	17,585	16,922	1,475,434	77,649	1,478,414	287,671	1,258,994	83,765
90,000 TO 99,999	10,612	10,612	998,537	40,327	1,003,230	119,747	883,483	58,015
100,000 TO 149,999	23,240	23,095	2,823,564	266,822	2,804,097	427,133	2,380,455	186,520
150,000 TO 199,999	10,092	10,074	1,722,799	126,629	1,733,777	203,666	1,530,272	114,039
200,000 TO 299,999	7,490	7,425	1,760,983	184,848	1,801,241	233,267	1,582,158	122,486
300,000 TO 399,999	2,978	2,967	1,022,058	116,034	1,026,259	104,583	922,291	76,328
400,000 TO 499,999	1,663	1,633	737,335	78,324	739,241	79,583	660,804	50,865
500,000 TO 999,999	2,660	2,610	1,791,653	177,306	1,797,112	145,879	1,652,251	132,968
1,000,000 TO 1,999,999	1,014	1,001	1,449,393	257,420	1,447,462	93,104	1,354,357	95,699
2,000,000 TO 2,999,999	252	251	581,362	77,529	606,832	39,191	569,386	48,201
3,000,000 TO 3,999,999	147	135	518,991	61,676	500,822	100,507	400,520	24,984
4,000,000 TO 4,999,999	37	37	167,216	19,851	167,642	6,511	161,130	14,059
5,000,000 AND OVER	200	142	3,001,072	168,969	3,010,166	329,558	2,680,607	114,779
TOTAL	5,855,220	3,761,578	$104,134,989	$8,880,016	$105,608,764	$20,341,056	$88,751,448	$3,768,620

FOOTNOTES FOLLOW THIS SECTION

TABLE 4C†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	DEDUCTIONS[3] (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TAX[5] ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	119,612	1,419	$-21,604,010	$36,846,867	$-11,443,957	$ 2,256,183	—	$ 11,692
$1 TO 999	34,555	—	-99,546	1,530,270	8,975	297,237	—	—
1,000 TO 1,999	23,592	—	83,218	54,173	35,630	118,631	—	—
2,000 TO 2,999	31,991	215	51,726	133,597	80,227	165,894	—	97
3,000 TO 3,999	46,867	—	-424,164	645,808	163,730	233,367	$ 55	—
4,000 TO 4,999	41,878	—	192,196	27,981	188,221	185,643	21,984	—
5,000 TO 5,999	51,055	606	321,808	48,254	279,456	252,142	68,420	69
6,000 TO 6,999	54,352	136	269,338	179,060	350,492	283,865	124,456	834
7,000 TO 7,999	59,274	781	465,958	29,143	442,841	258,922	190,590	10
8,000 TO 8,999	69,298	215	613,112	33,321	590,395	337,884	279,950	18
9,000 TO 9,999	72,991	657	720,234	81,038	693,403	345,845	362,204	19
10,000 TO 10,999	90,294	215	954,963	49,814	948,653	429,501	544,781	26
11,000 TO 11,999	80,879	—	1,007,172	124,848	931,167	397,080	548,208	—
12,000 TO 12,999	82,542	781	1,045,607	60,464	1,033,011	413,618	637,772	19
13,000 TO 13,999	77,236	9,774	1,101,135	90,639	1,041,550	359,891	686,282	28
14,000 TO 14,999	84,250	10,646	1,258,429	66,052	1,221,121	412,240	814,151	133
15,000 TO 15,999	78,498	17,062	1,252,152	67,256	1,215,646	390,052	827,620	355
16,000 TO 16,999	84,641	23,902	1,424,546	41,237	1,395,557	461,533	949,349	788
17,000 TO 17,999	93,018	39,752	1,694,416	145,287	1,628,632	483,818	1,147,227	1,850
18,000 TO 18,999	78,809	43,126	1,492,436	88,818	1,456,956	460,993	1,011,856	2,027
19,000 TO 19,999	79,499	41,711	1,577,634	53,102	1,552,402	472,940	1,067,027	2,282
20,000 TO 20,999	89,575	53,677	1,891,035	81,275	1,835,223	509,494	1,330,625	4,208
21,000 TO 21,999	92,854	64,911	2,074,740	108,491	1,993,842	504,171	1,495,899	5,849
22,000 TO 22,999	78,616	54,329	1,782,280	692,633	1,766,269	609,102	1,290,037	6,851
23,000 TO 23,999	85,642	65,998	2,056,521	82,318	2,009,174	498,975	1,510,198	9,057
24,000 TO 24,999	93,311	74,332	2,324,823	93,565	2,287,596	557,550	1,732,594	13,534
25,000 TO 25,999	84,438	68,006	2,331,678	190,314	2,154,662	539,067	1,615,595	13,060
26,000 TO 26,999	80,472	67,994	2,446,961	341,402	2,131,520	518,384	1,621,444	14,462
27,000 TO 27,999	85,726	73,920	2,399,352	93,041	2,355,348	563,906	1,797,740	19,540
28,000 TO 28,999	86,346	79,172	2,582,080	137,102	2,461,706	565,427	1,896,279	21,191
29,000 TO 29,999	71,796	64,667	2,191,169	87,538	2,119,263	461,197	1,643,236	20,102
30,000 TO 30,999	85,892	78,347	2,672,142	93,013	2,618,158	624,563	2,000,543	26,185
31,000 TO 31,999	84,964	80,398	2,719,795	159,290	2,677,043	579,930	2,097,112	30,146
32,000 TO 32,999	88,858	82,575	2,979,644	109,494	2,889,803	672,222	2,233,017	32,532
33,000 TO 33,999	87,616	82,655	3,021,527	104,226	2,933,549	596,649	2,336,900	37,903
34,000 TO 34,999	82,369	75,514	2,923,079	140,780	2,841,980	627,417	2,208,509	35,752
35,000 TO 35,999	76,576	74,079	2,799,257	107,188	2,717,585	565,662	2,151,922	38,857
36,000 TO 36,999	81,585	79,634	3,036,135	108,757	2,975,607	588,909	2,386,698	46,470
37,000 TO 37,999	84,271	81,267	3,231,756	120,996	3,164,487	656,431	2,508,056	51,967
38,000 TO 38,999	91,438	88,050	3,593,167	109,601	3,521,854	743,967	2,798,855	59,031
39,000 TO 39,999	78,066	76,504	3,155,439	86,253	3,083,519	619,161	2,464,358	54,311
40,000 TO 49,999	720,713	711,470	32,781,329	1,081,955	32,256,582	6,614,195	25,665,246	674,671
50,000 TO 59,999	545,181	542,256	30,379,559	1,328,987	29,772,924	5,829,710	23,983,200	829,174
60,000 TO 69,999	378,488	376,889	24,762,919	603,514	24,408,129	4,685,213	19,722,915	830,440
70,000 TO 79,999	262,895	261,179	19,839,408	609,653	19,630,369	3,885,888	15,755,841	753,586
80,000 TO 89,999	155,529	155,139	13,227,007	414,198	13,138,730	2,586,732	10,551,997	553,984
90,000 TO 99,999	107,002	106,456	10,065,395	525,646	10,145,294	1,922,424	8,222,869	460,215
100,000 TO 149,999	187,239	186,552	22,447,280	1,171,164	22,241,719	4,011,014	18,242,223	1,139,905
150,000 TO 199,999	61,844	61,752	10,637,286	618,560	10,600,230	1,797,917	8,805,909	609,679
200,000 TO 299,999	50,648	50,412	12,238,897	1,047,317	12,220,947	1,706,260	10,535,855	770,395
300,000 TO 399,999	20,001	19,808	6,885,656	533,225	6,883,128	-839,349	6,050,369	449,999
400,000 TO 499,999	10,185	10,094	4,457,475	402,561	4,520,904	471,817	4,052,363	308,078
500,000 TO 999,999	15,929	15,603	9,781,062	3,736,714	10,816,976	1,437,324	9,699,295	757,154
1,000,000 TO 1,999,999	6,169	5,896	7,816,515	1,776,741	8,457,142	1,206,296	7,289,259	565,238
2,000,000 TO 2,999,999	2,330	2,142	6,727,051	1,750,803	5,594,821	619,809	5,163,176	272,817
3,000,000 TO 3,999,999	928	817	2,940,844	863,180	3,247,292	349,337	2,925,118	150,296
4,000,000 TO 4,999,999	373	304	1,562,515	896,070	1,672,254	362,215	1,524,016	112,298
5,000,000 AND OVER	1,174	871	16,180,375	2,033,154	16,361,179	1,941,020	14,610,166	745,911
TOTAL	5,652,171	4,164,668	$278,341,537	$62,837,774	$286,320,942	$60,908,011	$241,221,392	$10,545,101

FOOTNOTES FOLLOW THIS SECTION

TABLE 4D†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	DEDUCTIONS[3] (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TAX[5] ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	9,246	217	$-724,924	$ 717,296	$-721,006	$ 169,466	—	$ 27
$1 TO 999	5,670	—	-60,207	136,841	1,602	14,224	—	—
1,000 TO 1,999	5,268	—	8,038	391	8,159	14,555	$ 545	—
2,000 TO 2,999	6,563	—	15,677	1,125	16,250	14,242	2,950	—
3,000 TO 3,999	7,786	—	29,436	2,421	27,602	15,356	12,245	—
4,000 TO 4,999	6,342	390	29,577	2,726	28,942	14,001	14,941	1
5,000 TO 5,999	5,499	—	46,744	18,511	30,812	14,011	16,922	—
6,000 TO 6,999	9,105	1,893	60,879	2,906	59,057	18,403	40,653	3
7,000 TO 7,999	5,679	3,786	42,664	154	42,510	12,149	30,360	31
8,000 TO 8,999	7,633	5,298	63,104	3,761	64,960	17,912	47,270	146
9,000 TO 9,999	8,888	8,387	85,957	2,178	83,778	17,187	66,590	334
10,000 TO 10,999	7,552	6,270	81,898	2,209	80,224	19,298	60,926	378
11,000 TO 11,999	6,156	4,985	73,853	2,615	71,238	14,699	56,538	385
12,000 TO 12,999	6,205	5,314	75,542	4,236	78,212	12,753	65,459	663
13,000 TO 13,999	8,726	7,680	121,539	3,864	117,674	23,543	94,131	1,080
14,000 TO 14,999	4,634	4,362	84,648	28,085	67,210	9,536	57,673	902
15,000 TO 15,999	5,472	4,691	96,054	15,996	84,353	21,390	63,530	929
16,000 TO 16,999	4,549	4,277	80,451	4,881	75,569	15,361	60,208	852
17,000 TO 17,999	4,010	3,008	69,891	241	69,649	11,586	58,062	776
18,000 TO 18,999	2,204	1,703	40,919	101	40,817	9,854	30,963	294
19,000 TO 19,999	5,727	5,454	111,414	272	111,142	13,714	97,428	2,134
20,000 TO 20,999	2,896	2,896	59,397	1,243	59,368	10,901	48,467	1,146
21,000 TO 21,999	4,400	4,400	95,690	1,667	94,022	16,852	77,170	1,880
22,000 TO 22,999	2,379	2,379	54,415	410	54,043	13,033	41,009	1,060
23,000 TO 23,999	3,101	2,828	71,509	1,622	72,792	6,096	66,695	1,925
24,000 TO 24,999	1,943	1,671	49,085	1,201	47,884	4,609	43,275	1,360
25,000 TO 25,999	3,273	3,273	86,766	6,463	82,741	14,074	68,666	1,902
26,000 TO 26,999	4,818	4,818	132,153	5,098	127,229	21,575	105,653	3,684
27,000 TO 27,999	2,146	2,146	59,628	943	59,144	10,069	49,075	1,867
28,000 TO 28,999	2,659	2,659	93,186	18,666	75,825	15,792	59,833	2,251
29,000 TO 29,999	2,217	2,217	64,997	—	64,997	10,885	54,112	2,214
30,000 TO 30,999	1,432	1,432	43,716	46	43,670	10,481	33,189	1,261
31,000 TO 31,999	2,318	2,318	65,392	12,784	72,878	19,525	53,352	2,094
32,000 TO 32,999	1,988	1,988	64,304	—	64,304	11,148	53,156	2,164
33,000 TO 33,999	2,033	2,033	67,863	132	67,7321	12,515	55,216	2,391
34,000 TO 34,999	1,118	1,118	38,603	50	38,552	3,901	34,651	1,793
35,000 TO 35,999	1,391	1,118	45,341	3,900	49,235	12,099	37,136	1,192
36,000 TO 36,999	731	731	27,339	473	26,865	3,653	23,212	1,209
37,000 TO 37,999	2,570	2,570	97,277	617	96,659	27,740	68,918	3,269
38,000 TO 38,999	2,427	2,427	92,563	3,155	93,168	9,274	83,894	4,465
39,000 TO 39,999	390	390	15,482	31	15,451	6,519	8,931	190
40,000 TO 49,999	7,432	7,159	324,111	23,715	336,004	42,703	293,301	15,426
50,000 TO 59,999	6,281	6,008	349,270	14,234	347,348	60,273	287,075	16,268
60,000 TO 69,999	3,445	3,172	230,181	7,923	222,808	65,645	173,222	11,920
70,000 TO 79,999	1,653	1,653	124,093	4,939	123,061	18,867	104,193	6,635
80,000 TO 89,999	1,493	1,493	113,140	20,674	126,236	16,047	110,189	5,126
90,000 TO 99,999	1,601	1,601	134,840	26,418	150,097	17,077	133,019	10,301
100,000 TO 149,999	1,817	1,798	219,449	40,834	216,864	38,339	178,934	12,523
150,000 TO 199,999	814	814	148,409	7,256	144,042	27,298	116,744	7,270
200,000 TO 299,999	657	654	166,187	17,744	158,060	22,570	136,067	11,702
300,000 TO 399,999	215	214	68,126	32,038	74,792	8,325	66,563	5,622
400,000 TO 499,999	116	114	53,065	11,500	51,382	6,898	45,416	4,070
500,000 TO 999,999	240	229	147,463	38,426	167,276	16,606	150,732	12,540
1,000,000 TO 1,999,999	144	97	-1,177,282	1,420,642	199,922	112,380	165,462	10,172
2,000,000 TO 2,999,999	36	36	88,120	5,577	89,071	6,561	82,510	7,090
3,000,000 TO 3,999,999	19	19	70,837	10,260	64,894	7,875	57,019	5,143
4,000,000 TO 4,999,999	17	17	72,593	4,123	73,383	8,871	64,511	5,340
5,000,000 AND OVER	41	30	538,011	68,155	533,983	23,586	510,396	20,227
TOTAL	205,166	138,236	$3,428,499	$2,763,797	$4,824,364	$1,213,932	$4,618,382	$215,654

FOOTNOTES FOLLOW THIS SECTION

TABLE 4E†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	DEDUCTIONS[3] (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TAX[5] ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	39,091	28	$ -336,707	$ 287,431	$ -203,518	$ 191,245	—	$ 153
$1 TO 999	21,717	—	20,915	14,943	5,970	85,741	—	—
1,000 TO 1,999	22,273	—	36,945	3,784	34,409	91,731	—	—
2,000 TO 2,999	26,605	—	79,635	13,236	66,398	114,912	—	—
3,000 TO 3,999	35,569	—	129,552	19,271	125,168	164,324	$ 83	—
4,000 TO 4,999	42,191	—	199,448	9,079	190,369	168,226	23,851	—
5,000 TO 5,999	53,666	—	308,182	13,333	295,511	211,018	84,493	—
6,000 TO 6,999	63,013	781	435,465	28,115	407,350	255,875	154,998	11
7,000 TO 7,999	48,136	390	366,747	7,540	359,381	210,081	163,282	3
8,000 TO 8,999	61,134	781	491,360	72,808	520,957	258,716	269,584	20
9,000 TO 9,999	62,406	—	603,040	14,349	590,132	251,512	338,620	—
10,000 TO 10,999	64,516	—	680,571	5,219	676,524	285,876	414,518	—
11,000 TO 11,999	62,613	390	732,219	10,934	721,286	261,098	461,854	3
12,000 TO 12,999	49,282	1,281	621,685	10,088	613,875	220,687	404,194	18
13,000 TO 13,999	49,358	13,341	671,071	12,791	665,365	235,937	436,244	145
14,000 TO 14,999	39,708	10,761	580,736	9,209	574,218	175,469	398,880	652
15,000 TO 15,999	42,021	16,035	655,706	5,397	650,309	189,012	461,296	782
16,000 TO 16,999	38,010	12,790	631,343	7,371	627,294	177,772	450,153	652
17,000 TO 17,999	38,010	12,790	631,343	7,371	627,294	177,772	450,153	652
18,000 TO 18,999	44,197	20,970	785,922	14,794	772,379	205,449	567,244	1,383
19,000 TO 19,999	38,235	21,472	710,539	3,877	706,663	180,495	526,168	1,769
20,000 TO 20,999	33,349	14,579	658,119	10,078	651,310	167,405	484,769	1,527
21,000 TO 21,999	40,548	19,830	838,661	7,188	831,520	187,467	644,052	2,374
22,000 TO 22,999	31,289	21,486	681,169	9,517	672,629	162,760	509,869	2,694
23,000 TO 23,999	31,957	25,003	756,950	7,929	749,566	175,613	573,952	3,659
24,000 TO 24,999	28,322	24,484	695,362	22,556	692,311	151,724	540,586	4,809
25,000 TO 25,999	20,202	18,810	521,539	5,441	516,345	92,631	423,714	4,405
26,000 TO 26,999	26,385	23,654	709,089	10,535	699,305	138,448	560,856	6,692
27,000 TO 27,999	23,364	21,192	653,765	11,363	642,749	175,739	488,073	5,890
28,000 TO 28,999	18,097	17,596	521,072	6,642	514,599	94,972	419,626	6,101
29,000 TO 29,999	15,980	14,699	476,602	5,212	471,389	104,683	366,705	5,390
30,000 TO 30,999	16,327	16,054	505,846	7,418	498,538	103,510	395,028	6,628
31,000 TO 31,999	16,697	16,697	536,519	10,776	527,132	115,231	411,901	7,323
32,000 TO 32,999	14,562	13,781	478,928	6,600	472,328	106,380	365,948	6,414
33,000 TO 33,999	14,592	14,592	499,058	11,821	489,680	82,546	407,133	9,055
34,000 TO 34,999	16,101	16,101	567,488	16,640	555,682	116,072	439,609	9,534
35,000 TO 35,999	12,490	12,490	452,878	9,661	443,217	96,692	346,525	7,637
36,000 TO 36,999	13,110	12,720	487,053	10,679	477,557	117,625	359,932	8,440
37,000 TO 37,999	10,452	10,452	396,974	4,936	392,466	80,016	312,450	8,309
38,000 TO 38,999	8,329	8,329	314,341	23,963	320,697	62,402	258,294	6,774
39,000 TO 39,999	11,944	11,944	473,030	19,126	472,167	80,709	391,458	11,847
40,000 TO 49,999	63,072	62,682	2,820,060	96,602	2,786,464	535,427	2,251,037	77,972
50,000 TO 59,999	20,540	20,540	1,159,685	44,256	1,116,380	212,523	903,857	40,415
60,000 TO 69,999	9,369	9,369	612,291	15,996	610,490	118,887	491,603	25,938
70,000 TO 79,999	7,227	7,227	543,675	13,770	539,063	124,050	415,032	23,720
80,000 TO 89,999	4,629	4,629	396,464	10,564	392,440	83,267	311,967	19,611
90,000 TO 99,999	2,270	2,270	220,655	2,548	218,625	29,435	189,190	12,856
100,000 TO 149,999	4,792	4,792	544,010	77,296	573,708	106,962	466,746	32,666
150,000 TO 199,999	1,748	1,729	298,616	16,578	298,756	42,538	256,217	19,515
200,000 TO 299,999	1,283	1,276	313,625	28,792	313,7244	47,591	267,044	21,274
300,000 TO 399,999	588	587	206,141	12,490	203,575	31,429	172,146	13,234
400,000 TO 499,999	360	360	165,319	13,738	162,260	15,556	146,703	9,364
500,000 TO 999,999	409	409	280,859	28,111	281,061	25,864	255,196	21,777
1,000,000 TO 1,999,999	206	195	248,371	67,423	279,607	18,526	261,080	18,154
2,000,000 TO 2,999,999	54	42	139,035	13,536	131,272	9,925	121,346	7,954
3,000,000 TO 3,999,999	15	15	54,221	1,792	54,099	2,730	51,369	4,679
4,000,000 TO 4,999,999	6	6	26,832	557	27,145	1,113	26,031	4,679
5,000,000 AND OVER	39	27	348,996	16,708	353,653	14,354	339,298	24,958
TOTAL	1,457,309	575,181	$28,754,984	$1,252,139	$28,572,018	$7,932,032	$21,356,223	$510,481

FOOTNOTES FOLLOW THIS SECTION

TABLE 4F†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse — 1988 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	DEDUCTIONS[3] (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TAX[5] ASSESSED (THOUSANDS)
	ALL	TAXABLE						
NO ADJUSTED GROSS INCOME	3,678	—	$-10,772	$ 8,250	$-4,151	$ 14,622	—	—
$1 TO 999	273	—	—	—	—	1,072	—	—
1,000 TO 1,999	390	—	1,355	842	512	5,815	—	—
2,000 TO 2,999	—	—	—	—	—	—	—	—
3,000 TO 3,999	—	—	—	—	—	—	—	—
4,000 TO 4,999	781	—	3,714	—	3,714	3,069	$ 645	—
5,000 TO 5,999	390	—	2,177	60	2,116	1,534	582	—
6,000 TO 6,999	390	—	2,530	—	2,530	5,429	—	—
7,000 TO 7,999	—	—	—	—	—	—	—	—
8,000 TO 8,999	—	—	—	—	—	—	—	—
9,000 TO 9,999	—	—	—	—	—	—	—	—
10,000 TO 10,999	—	—	—	—	—	—	—	—
11,000 TO 11,999	774	—	8,591	18	8,573	3,147	5,425	—
12,000 TO 12,999	—	—	—	—	—	—	—	—
13,000 TO 13,999	—	—	—	—	—	—	—	—
14,000 TO 14,999	1,392	—	20,284	32	20,251	6,238	14,018	—
15,000 TO 15,999	—	—	—	—	—	—	—	—
16,000 TO 16,999	—	—	—	—	—	—	—	—
17,000 TO 17,999	—	—	—	—	—	—	—	—
18,000 TO 18,999	891	390	16,428	—	16,428	3,504	12,924	$ 20
19,000 TO 19,999	—	—	—	—	—	—	—	—
20,000 TO 20,999	390	390	7,665	1,744	7,821	3,018	4,802	5
21,000 TO 21,999	—	—	—	—	—	—	—	—
22,000 TO 22,999	—	—	—	—	—	—	—	—
23,000 TO 23,999	—	—	—	—	—	—	—	—
24,000 TO 24,999	—	—	—	—	—	—	—	—
25,000 TO 25,999	501	501	14,262	1,327	12,934	1,969	10,965	141
26,000 TO 26,999	—	—	—	—	—	—	—	—
27,000 TO 27,999	—	—	—	—	—	—	—	—
28,000 TO 28,999	—	—	—	—	—	—	—	—
29,000 TO 29,999	501	501	15,015	—	15,015	1,969	13,046	223
30,000 TO 30,999	—	—	—	—	—	—	—	—
31,000 TO 31,999	390	—	14,220	2,772	12,287	5,789	6,497	—
32,000 TO 32,999	—	—	—	—	—	—	—	—
33,000 TO 33,999	227	227	7,788	128	7,660	891	6,768	153
34,000 TO 34,999	—	—	—	—	—	—	—	—
35,000 TO 35,999	501	501	18,270	502	17,767	1,969	15,798	363
36,000 TO 36,999	390	—	15,617	1,538	14,078	9,664	4,414	—
37,000 TO 37,999	—	—	—	—	—	—	—	—
38,000 TO 38,999	—	—	—	—	—	—	—	—
39,000 TO 39,999	—	—	—	—	—	—	—	—
40,000 TO 49,999	1,118	1,118	51,160	124	51,036	8,713	42,322	1,018
50,000 TO 59,999	606	606	33,780	1,722	32,057	9,685	22,372	678
60,000 TO 69,999	606	606	39,858	1,292	38,818	4,467	34,351	1,603
70,000 TO 79,999	—	—	—	—	—	—	—	—
80,000 TO 89,999	—	—	—	—	—	—	—	—
90,000 TO 99,999	—	—	—	—	—	—	—	—
100,000 TO 149,999	142	142	18,015	1,151	17,223	2,795	14,428	938
150,000 TO 199,999	88	88	16,848	1,424	16,146	2,449	13,696	1,059
200,000 TO 299,999	17	17	3,585	102	3,491	427	3,063	237
300,000 TO 399,999	22	22	6,773	1,077	7,439	779	6,659	542
400,000 TO 499,999	3	3	1,367	75	1,370	114	1,255	108
500,000 TO 999,999	12	12	5,568	3,005	8,228	1,371	6,856	591
1,000,000 TO 1,999,999	3	3	4,367	119	4,299	121	4,177	335
2,000,000 TO 2,999,999	—	—	—	—	—	—	—	—
3,000,000 TO 3,999,999	*	*	6,338	2	6,336	232	6,103	324
4,000,000 TO 4,999,999	—	—	—	—	—	—	—	—
5,000,000 AND OVER	*	*	4,233	2,382	6,123	173	5,950	550
TOTAL	14,480	5,130	$329,046	$29,702	$330,112	$101,038	$257,121	$8,895

FOOTNOTES FOLLOW THIS SECTION

TABLE 5†
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1988 Taxable Year

MAJOR INDUSTRY GROUP	DOLLARS IN THOUSANDS			
	BUSINESS AND PROFESSIONAL[8]			
	NET PROFIT		NET LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT
AGRICULTURE, FORESTRY, AND FISHING	38,884	$ 481,235	12,632	$ 224,001
MINING	4,418	122,058	6,000	294,250
CONSTRUCTION	138,454	2,060,586	26,570	285,112
MANUFACTURING	28,337	517,397	17,473	125,273
SERVICES[18]	685,107	12,501,609	205,251	1,335,108
PROFESSIONAL	91,092	3,676,086	37,126	287,388
PERSONAL	189,205	1,787,579	47,680	214,902
BUSINESS	206,083	3,880,667	68,928	341,333
OTHER	198,727	3,157,277	51,517	491,485
TRADE	160,690	2,714,779	103,300	801,690
FINANCE, INSURANCE, AND REAL ESTATE	126,711	3,698,247	47,036	1,101,907
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES	32,634	482,703	9,428	1,653,895
NATURE OF BUSINESS NOT ALLOCABLE	221,353	3,483,129	95,178	985,117
TOTALS	1,436,588	$26,061,743	522,868	$6,806,353

FOOTNOTES FOLLOW THIS SECTION

Table 6 †
State of California
Personal Income Tax Statistics
COMPARISON BY COUNTY
1988 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 Income	Median Rank	Number of Returns	Median Income	Median Rank	
ALAMEDA	1,242,400	538,255	$ 16,821,213	$22,443	9	207,651	$42,548	6	$ 574,585
ALPINE	1,200	236	5,667	19,250	22	126	31,000	26	180
AMADOR	28,000	10,496	270,079	19,895	16	6,092	29,562	53	7,194
BUTTE	174,600	64,594	1,358,507	14,949	51	31,583	25,805	43	38,493
CALAVERAS	31,200	9,721	249,708	18,584	26	5,742	27,113	40	6,621
COLUSA	15,300	6,514	142,341	14,144	55	3,494	21,809	57	4,256
CONTRA COSTA	764,300	330,127	12,816,481	26,521	1	151,490	47,320	3	496,064
DEL NORTE	20,000	6,806	138,923	15,132	48	3,609	25,019	46	3,144
EL DORADO	120,900	44,295	1,238,163	20,623	13	24,084	32,699	21	34,130
FRESNO	611,700	238,542	5,456,476	14,428	53	111,415	26,488	41	160,724
GLENN	23,300	9,131	189,219	14,745	52	4,809	24,025	52	4,491
HUMBOLDT	115,600	44,224	1,013,267	16,274	40	20,910	29,610	32	28,066
IMPERIAL	112,700	42,421	809,329	10,846	58	23,974	15,626	58	21,559
INYO	18,000	7,573	189,125	17,225	35	3,825	29,391	34	5,638
KERN	518,300	182,437	4,593,015	17,179	36	91,383	30,044	28	132,266
KINGS	94,100	28,806	615,507	15,428	46	15,126	25,017	47	15,051
LAKE	51,400	17,360	360,301	15,069	49	9,355	23,147	54	8,364
LASSEN	27,100	8,248	195,471	19,498	19	4,650	29,838	29	4,592
LOS ANGELES	8,604,300	3,391,904	104,454,605	18,667	25	1,284,547	34,405	16	3,947,932
MADERA	82,500	29,008	638,681	15,008	50	15,967	25,276	45	16,019
MARIN	229,900	93,571	4,380,166	25,674	2	35,247	53,147	1	213,558
MARIPOSA	14,500	5,277	115,660	16,067	42	2,713	25,324	44	2,799
MENDOCINO	76,100	30,504	686,761	15,990	43	14,791	27,495	39	18,287
MERCED	171,200	57,824	1,189,779	14,219	54	29,970	23,429	53	29,388
MODOC	9,200	2,900	60,589	16,110	41	1,641	24,833	50	1,517
MONO	9,500	3,570	98,840	17,855	29	1,455	32,904	19	3,344
MONTEREY	348,100	122,782	3,400,332	17,701	31	56,603	29,782	30	109,447
NAPA	106,300	43,647	1,375,896	21,212	10	20,475	36,533	12	47,546
NEVADA	77,200	27,122	743,180	19,896	15	15,075	30,213	27	21,616
ORANGE	2,261,100	1,008,172	35,901,074	22,638	7	431,630	43,181	5	1,367,444
PLACER	156,400	67,759	2,095,029	22,664	6	36,262	37,720	9	63,851
PLUMAS	20,000	7,027	165,556	17,835	30	3,962	28,497	36	4,166
RIVERSIDE	977,400	359,078	10,024,390	19,234	23	183,955	32,270	22	293,669
SACRAMENTO	975,300	402,422	11,163,800	20,599	14	172,793	36,583	11	336,715
SAN BENITO	34,500	13,420	352,004	17,358	33	6,762	31,026	25	10,150
SAN BERNARDINO	1,284,900	443,426	12,280,028	20,884	12	221,873	35,055	14	331,048
SAN DIEGO	2,370,100	940,682	27,221,652	19,527	18	410,951	34,950	15	929,630
SAN FRANCISCO	733,300	361,688	10,917,542	19,380	21	97,113	32,837	20	452,506
SAN JOAQUIN	456,600	170,014	4,261,059	17,422	32	81,329	31,739	24	124,795
SAN LUIS OBISPO	207,300	77,815	2,086,975	18,731	24	38,011	31,837	23	61,753
SAN MATEO	628,500	282,797	11,415,336	25,615	3	116,724	46,580	4	482,459
SANTA BARBARA	343,100	144,486	4,516,310	19,468	20	63,116	35,258	13	163,089
SANTA CLARA	1,430,400	657,524	23,955,071	25,442	4	268,774	47,647	2	919,704
SANTA CRUZ	226,400	101,151	2,863,476	18,160	27	42,699	33,794	17	94,782
SHASTA	139,600	52,896	1,296,234	17,113	37	28,348	28,360	37	36,458
SIERRA	3,600	1,162	26,945	19,644	17	636	28,571	35	633
SISKIYOU	43,300	16,382	340,873	15,658	45	8,806	24,836	49	8,201
SOLANO	313,100	120,467	3,562,610	24,204	5	59,809	39,898	8	96,586
SONOMA	365,800	159,325	4,364,982	20,936	11	71,297	37,315	10	152,028
STANISLAUS	340,200	133,417	3,320,207	16,894	38	66,461	29,693	31	98,019
SUTTER	61,700	23,017	534,413	15,737	44	12,223	26,331	42	14,666
TEHAMA	46,700	15,452	314,494	15,215	47	8,434	24,031	51	7,082
TRINITY	14,000	4,411	99,149	16,770	39	2,517	24,977	48	2,565
TULARE	297,500	100,670	2,071,483	13,300	57	53,169	22,299	56	51,259
TUOLUMNE	46,300	17,453	422,647	18,054	28	9,540	28,219	38	10,845
VENTURA	646,700	262,436	8,759,473	22,616	8	126,659	41,103	7	296,032
YOLO	135,000	54,185	1,460,314	17,357	34	23,706	33,422	18	44,179
YUBA	56,800	17,941	331,641	13,794	56	9,263	22,424	55	6,784
UNALLOCATED ×	-	187,008	4,815,046	15,575	-	71,652	32,132	-	135,539
RESIDENT OUT OF STATE ⁰	-	109,890	4,100,396	19,454	-	43,965	35,438	-	183,798
NONRESIDENT	-	243,237	20,186,635	27,970	-	136,323	41,372	-	198,639
TOTALS: 58 COUNTIES	28,314,500	11,414,570	$349,732,048	-	-	4,854,624	-	-	$12,417,969
ALL		11,954,705	$378,834,125	$20,010	-	5,106,564	$35,962	-	$12,935,945

FOOTNOTES FOLLOW THIS SECTION

Table 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	2,452	868	507	63	1,112	$ -55,963	$ 29
$1 UNDER $2,000	36,160	3,766	19,356	1,055	7,268	20,247	9
2,000 UNDER 4,000	23,056	1,606	6,489	1,141	4,192	69,273	7
4,000 UNDER 6,000	23,405	1,944	8,157	411	4,790	117,047	6
6,000 UNDER 8,000	24,535	2,645	9,491	10,964	6,002	171,381	122
8,000 UNDER 10,000	23,648	3,599	10,032	14,153	7,489	212,605	551
10,000 UNDER 12,000	23,201	4,216	10,591	14,987	8,338	255,154	1,321
12,000 UNDER 14,000	22,557	4,589	10,790	15,134	9,220	293,015	2,223
14,000 UNDER 16,000	22,371	4,812	11,173	16,217	10,168	335,376	3,222
16,000 UNDER 18,000	22,156	4,968	11,540	17,051	10,756	376,528	4,379
18,000 UNDER 20,000	20,998	5,064	11,096	17,526	10,709	398,868	5,562
20,000 UNDER 22,000	20,385	5,204	10,707	17,686	10,870	427,921	6,745
22,000 UNDER 24,000	18,974	5,317	9,868	17,262	10,603	436,095	7,776
24,000 UNDER 26,000	17,902	5,500	9,317	16,675	10,491	447,260	8,897
26,000 UNDER 28,000	16,701	5,431	8,296	15,829	10,092	450,814	9,850
28,000 UNDER 30,000	15,897	5,730	7,556	15,321	10,371	460,773	10,773
30,000 UNDER 32,000	14,641	5,837	6,615	14,212	9,752	453,770	11,193
32,000 UNDER 34,000	14,021	6,161	6,015	13,706	10,017	462,536	11,901
34,000 UNDER 36,000	12,893	6,143	5,257	12,674	9,532	450,984	12,074
36,000 UNDER 38,000	11,859	6,151	4,411	11,663	9,284	438,655	11,972
38,000 UNDER 40,000	11,224	6,344	3,965	11,088	9,203	437,574	12,232
40,000 UNDER 45,000	24,294	15,561	7,548	24,080	21,592	1,030,621	29,251
45,000 UNDER 50,000	20,479	14,854	5,278	20,366	19,717	971,054	29,128
50,000 UNDER 75,000	60,814	51,562	9,520	60,626	63,103	3,673,783	129,265
75,000 UNDER 100,000	19,218	17,288	1,352	19,176	19,914	1,634,079	74,203
100,000 AND OVER	14,414	12,491	588	14,383	14,525	2,851,763	191,894
TOTALS	538,255	207,651	205,515	393,449	319,110	$16,821,213	$574,585

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	59	11	15	10	18	$ 165	*
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	26	16	36	39	872	$ 5
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	39	24	*	37	21	972	18
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	27	19	*	26	23	910	19
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	49	46	9	48	42	2,748	138
75,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	236	126	51	157	143	$5,667	$180

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	111	72	15	*	47	$-1,604	$ 2
$1 UNDER $2,000	709	151	371	15	86	419	+
2,000 UNDER 4,000	455	69	99	19	60	1,364	+
4,000 UNDER 6,000	481	95	143	*	116	2,415	+
6,000 UNDER 8,000	560	138	181	170	143	3,916	2
8,000 UNDER 10,000	573	200	205	257	170	5,134	9
10,000 UNDER 12,000	540	230	147	254	158	5,948	21
12,000 UNDER 14,000	511	248	145	253	167	6,643	31
14,000 UNDER 16,000	468	235	140	261	193	7,024	43
16,000 UNDER 18,000	443	248	153	288	169	7,540	57
18,000 UNDER 20,000	419	253	109	321	188	7,965	64
20,000 UNDER 22,000	377	226	99	321	185	7,906	85
22,000 UNDER 24,000	360	238	103	326	189	8,276	100
24,000 UNDER 26,000	322	209	93	300	170	8,041	114
26,000 UNDER 28,000	363	245	88	353	214	9,811	159
28,000 UNDER 30,000	330	242	73	318	242	9,587	155
30,000 UNDER 32,000	299	229	72	296	267	9,288	166
32,000 UNDER 34,000	263	198	65	259	203	8,664	174
34,000 UNDER 36,000	266	227	51	260	236	9,302	177
36,000 UNDER 38,000	262	216	57	257	231	9,691	209
38,000 UNDER 40,000	251	208	47	250	210	9,788	242
40,000 UNDER 45,000	528	454	90	524	540	22,388	566
45,000 UNDER 50,000	419	385	56	419	387	19,840	549
50,000 UNDER 75,000	872	800	111	870	849	51,633	1,869
75,000 UNDER 100,000	168	149	*	167	129	14,417	730
100,000 AND OVER	146	127	*	146	72	24,683	1,670
TOTALS	10,496	6,092	2,728	6,917	5,621	$270,079	$7,194

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	280	77	*	264	$ -76,270	$ 4
$1 UNDER $2,000	6,253	1,183	4,162	115	1,744	2,953	2
2,000 UNDER 4,000	4,047	532	1,686	165	1,042	12,286	1
4,000 UNDER 6,000	4,401	807	2,011	*	1,382	21,965	1
6,000 UNDER 8,000	4,337	974	1,995	1,537	1,662	30,368	15
8,000 UNDER 10,000	3,973	1,236	1,813	1,900	1,535	35,693	68
10,000 UNDER 12,000	3,878	1,442	1,696	1,923	1,692	42,595	158
12,000 UNDER 14,000	3,394	1,468	1,405	1,721	1,586	44,072	230
14,000 UNDER 16,000	3,122	1,429	1,376	1,855	1,544	46,801	316
16,000 UNDER 18,000	2,788	1,395	1,138	1,834	1,522	47,299	357
18,000 UNDER 20,000	2,585	1,370	1,035	2,015	1,630	49,044	456
20,000 UNDER 22,000	2,304	1,318	811	1,980	1,466	48,301	515
22,000 UNDER 24,000	2,209	1,354	791	1,969	1,545	50,769	603
24,000 UNDER 26,000	1,867	1,247	586	1,743	1,434	46,657	606
26,000 UNDER 28,000	1,737	1,199	517	1,655	1,433	46,890	705
28,000 UNDER 30,000	1,711	1,220	481	1,661	1,380	49,594	900
30,000 UNDER 32,000	1,601	1,194	412	1,563	1,496	49,580	870
32,000 UNDER 34,000	1,380	1,061	329	1,358	1,246	45,519	862
34,000 UNDER 36,000	1,202	973	269	1,182	1,128	42,019	826
36,000 UNDER 38,000	1,116	920	227	1,105	1,026	41,229	886
38,000 UNDER 40,000	1,091	909	191	1,083	1,030	42,515	965
40,000 UNDER 45,000	2,215	1,916	335	2,202	2,213	93,866	2,281
45,000 UNDER 50,000	1,664	1,469	207	1,659	1,717	78,878	2,232
50,000 UNDER 75,000	3,575	3,261	281	3,568	3,852	212,236	7,636
75,000 UNDER 100,000	756	681	36	754	801	63,927	3,164
100,000 AND OVER	856	745	37	854	964	189,721	13,834
TOTALS	64,594	31,583	23,904	37,497	38,334	$1,358,507	$38,493

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	104	64	17	*	47	$ -849	+
$1 UNDER $2,000	652	155	337	21	121	392	+
2,000 UNDER 4,000	426	88	97	18	105	1,285	+
4,000 UNDER 6,000	557	127	175	*	128	2,808	+
6,000 UNDER 8,000	526	153	151	161	121	3,669	$ 1
8,000 UNDER 10,000	510	182	180	207	195	4,588	7
10,000 UNDER 12,000	540	245	161	220	213	5,917	17
12,000 UNDER 14,000	508	256	163	231	197	6,575	28
14,000 UNDER 16,000	474	262	144	252	232	7,114	38
16,000 UNDER 18,000	452	269	141	286	224	7,688	50
18,000 UNDER 20,000	382	236	106	290	228	7,256	56
20,000 UNDER 22,000	359	215	104	300	173	7,528	82
22,000 UNDER 24,000	361	237	109	323	215	8,284	93
24,000 UNDER 26,000	325	248	91	297	225	8,107	98
26,000 UNDER 28,000	299	225	69	278	221	8,066	109
28,000 UNDER 30,000	280	212	64	268	212	8,120	124
30,000 UNDER 32,000	222	174	64	212	151	6,876	116
32,000 UNDER 34,000	252	187	50	246	232	8,312	160
34,000 UNDER 36,000	208	171	41	204	166	7,268	147
36,000 UNDER 38,000	218	179	43	218	213	8,063	177
38,000 UNDER 40,000	229	189	46	227	237	8,915	204
40,000 UNDER 45,000	467	401	80	464	476	19,860	494
45,000 UNDER 50,000	356	322	61	355	366	16,838	465
50,000 UNDER 75,000	740	694	90	740	685	43,835	1,577
75,000 UNDER 100,000	145	137	*	145	132	12,187	583
100,000 AND OVER	129	114	*	129	79	31,006	1,995
TOTALS	9,721	5,742	2,597	6,102	5,594	$249,708	$6,621

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	96	57	11	—	51	$ -3,009	+
$1 UNDER $2,000	443	81	219	*	99	276	$ 1
2,000 UNDER 4,000	357	51	77	*	152	1,085	+
4,000 UNDER 6,000	470	128	127	*	333	2,357	+
6,000 UNDER 8,000	512	183	160	139	538	3,582	1
8,000 UNDER 10,000	525	222	170	172	695	4,718	6
10,000 UNDER 12,000	437	200	170	151	547	4,787	14
12,000 UNDER 14,000	394	187	152	168	516	5,115	22
14,000 UNDER 16,000	320	173	131	157	403	4,780	26
16,000 UNDER 18,000	315	181	130	176	362	5,354	38
18,000 UNDER 20,000	267	170	108	170	375	5,067	38
20,000 UNDER 22,000	241	141	85	184	280	5,054	57
22,000 UNDER 24,000	234	163	93	193	271	5,377	54
24,000 UNDER 26,000	183	129	60	161	240	4,560	61
26,000 UNDER 28,000	156	114	50	147	182	4,213	69
28,000 UNDER 30,000	128	86	33	123	137	3,711	63
30,000 UNDER 32,000	124	103	20	123	130	3,846	67
32,000 UNDER 34,000	125	102	28	124	128	4,122	77
34,000 UNDER 36,000	101	82	19	101	127	3,526	73
36,000 UNDER 38,000	88	73	29	88	100	3,248	74
38,000 UNDER 40,000	93	77	14	93	104	3,617	92
40,000 UNDER 45,000	195	169	35	195	191	8,268	218
45,000 UNDER 50,000	157	137	26	157	179	7,463	230
50,000 UNDER 75,000	347	309	30	345	352	20,733	828
75,000 UNDER 100,000	99	86	*	98	98	8,409	449
100,000 AND OVER	107	90	*	107	84	22,082	1,698
TOTALS	6,514	3,494	1,987	3,393	6,674	$142,341	$4,256

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	1,676	687	245	43	872	$ -45,887	$ 64
$1 UNDER $2,000	19,777	1,752	8,242	933	3,423	13,501	5
2,000 UNDER 4,000	14,094	859	2,658	862	1,906	42,240	4
4,000 UNDER 6,000	13,594	1,262	3,603	217	2,747	67,846	3
6,000 UNDER 8,000	13,327	1,641	4,047	6,144	3,269	93,018	82
8,000 UNDER 10,000	12,352	2,114	4,264	7,215	3,796	111,092	294
10,000 UNDER 12,000	11,917	2,562	4,466	7,346	4,138	130,914	654
12,000 UNDER 14,000	11,653	2,765	4,740	7,541	4,475	151,349	1,097
14,000 UNDER 16,000	11,591	2,985	4,963	8,126	4,886	173,818	1,584
16,000 UNDER 18,000	11,220	2,934	4,847	8,415	4,743	190,678	2,111
18,000 UNDER 20,000	11,047	3,053	4,904	9,070	5,148	209,780	2,798
20,000 UNDER 22,000	10,846	3,213	4,796	9,322	5,442	227,699	3,478
22,000 UNDER 24,000	10,263	3,217	4,529	9,258	5,323	236,045	4,034
24,000 UNDER 26,000	9,685	3,309	4,207	8,920	5,431	242,027	4,560
26,000 UNDER 28,000	9,287	3,557	3,818	8,680	5,397	250,652	5,098
28,000 UNDER 30,000	8,870	3,605	3,458	8,431	5,592	257,182	5,634
30,000 UNDER 32,000	8,545	3,776	3,064	8,196	5,651	264,811	6,056
32,000 UNDER 34,000	8,293	3,980	2,886	8,043	5,809	273,590	6,565
34,000 UNDER 36,000	7,959	4,126	2,489	7,764	5,911	278,517	6,958
36,000 UNDER 38,000	7,590	4,280	2,324	7,445	5,995	280,738	7,164
38,000 UNDER 40,000	7,065	4,264	1,944	6,966	5,903	275,482	7,193
40,000 UNDER 45,000	16,396	10,901	3,919	16,214	14,810	695,728	18,809
45,000 UNDER 50,000	14,178	10,565	2,757	14,065	13,772	672,634	19,165
50,000 UNDER 75,000	45,689	39,561	5,215	45,511	49,567	2,773,139	94,639
75,000 UNDER 100,000	17,171	15,816	890	17,115	19,178	1,464,841	64,594
100,000 AND OVER	16,042	14,706	379	15,991	19,163	3,485,047	233,421
TOTALS	330,127	151,490	93,654	247,833	212,347	$12,816,481	$496,064

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	57	27	*	*	24	$ -434	+
$1 UNDER $2,000	826	184	511	14	292	410	+
2,000 UNDER 4,000	405	68	132	16	144	1,217	+
4,000 UNDER 6,000	411	93	131	*	153	2,052	+
6,000 UNDER 8,000	461	128	169	142	193	3,194	$ 1
8,000 UNDER 10,000	388	107	143	204	159	3,487	7
10,000 UNDER 12,000	353	142	121	154	194	3,885	13
12,000 UNDER 14,000	322	152	119	164	190	4,185	20
14,000 UNDER 16,000	318	172	112	184	192	4,769	26
16,000 UNDER 18,000	269	162	78	175	189	4,568	29
18,000 UNDER 20,000	258	158	103	211	166	4,890	41
20,000 UNDER 22,000	248	176	83	212	185	5,214	50
22,000 UNDER 24,000	233	153	91	215	188	5,365	58
24,000 UNDER 26,000	235	162	79	224	239	5,861	80
26,000 UNDER 28,000	224	166	70	211	234	6,047	85
28,000 UNDER 30,000	179	140	51	175	175	5,192	82
30,000 UNDER 32,000	189	143	58	186	211	5,871	104
32,000 UNDER 34,000	172	137	39	167	167	5,671	111
34,000 UNDER 36,000	142	123	29	140	164	4,959	94
36,000 UNDER 38,000	132	113	23	131	164	4,876	103
38,000 UNDER 40,000	124	113	17	122	144	4,829	104
40,000 UNDER 45,000	240	210	45	237	248	10,165	257
45,000 UNDER 50,000	167	154	16	166	214	7,900	225
50,000 UNDER 75,000	332	312	38	331	337	19,856	727
75,000 UNDER 100,000	63	58	*	63	61	5,432	279
100,000 AND OVER	58	56	*	58	44	9,462	648
TOTALS	6,806	3,609	2,268	3,909	4,671	$138,923	$3,144

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	396	226	56	*	204	$ -6,346	$ 1
$1 UNDER $2,000	2,616	399	1,311	87	452	1,624	4
2,000 UNDER 4,000	1,961	232	474	108	366	5,892	1
4,000 UNDER 6,000	2,072	332	694	*	515	10,404	1
6,000 UNDER 8,000	2,342	485	913	845	703	16,360	9
8,000 UNDER 10,000	2,183	630	936	1,083	779	19,681	45
10,000 UNDER 12,000	2,182	699	968	1,132	914	23,974	97
12,000 UNDER 14,000	2,196	808	967	1,176	984	28,562	163
14,000 UNDER 16,000	2,094	861	926	1,245	1,063	31,364	214
16,000 UNDER 18,000	1,927	852	848	1,323	942	32,712	270
18,000 UNDER 20,000	1,683	803	725	1,301	986	31,950	309
20,000 UNDER 22,000	1,590	884	606	1,319	887	33,347	352
22,000 UNDER 24,000	1,516	918	574	1,313	1,015	34,876	407
24,000 UNDER 26,000	1,430	869	527	1,305	973	35,769	491
26,000 UNDER 28,000	1,357	907	450	1,253	973	36,610	534
28,000 UNDER 30,000	1,340	898	416	1,283	1,115	38,835	626
30,000 UNDER 32,000	1,270	895	341	1,217	1,081	39,373	685
32,000 UNDER 34,000	1,245	933	308	1,201	1,133	41,070	729
34,000 UNDER 36,000	1,137	890	252	1,107	1,086	39,790	757
36,000 UNDER 38,000	1,025	841	196	1,003	1,001	37,920	741
38,000 UNDER 40,000	970	823	165	962	1,017	37,822	757
40,000 UNDER 45,000	2,097	1,801	353	2,083	2,152	88,946	2,050
45,000 UNDER 50,000	1,682	1,512	191	1,675	1,816	79,786	2,021
50,000 UNDER 75,000	4,320	4,053	359	4,304	4,565	257,151	8,473
75,000 UNDER 100,000	980	904	39	977	1,034	83,322	3,770
100,000 AND OVER	684	629	27	680	664	157,369	10,623
TOTALS	44,295	24,084	13,622	30,030	28,420	$1,238,163	$34,130

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	1,621	869	217	26	865	$ -52,390	$ 11
$1 UNDER $2,000	24,299	5,467	15,870	354	14,291	11,265	16
2,000 UNDER 4,000	15,987	3,212	5,823	506	11,408	48,758	2
4,000 UNDER 6,000	18,237	4,412	7,758	225	15,745	91,136	2
6,000 UNDER 8,000	17,110	4,410	7,465	5,402	14,422	119,217	52
8,000 UNDER 10,000	14,527	4,164	6,802	6,535	11,841	130,371	247
10,000 UNDER 12,000	12,977	4,230	6,185	6,231	10,465	142,493	529
12,000 UNDER 14,000	12,116	4,269	5,942	6,263	10,210	157,323	868
14,000 UNDER 16,000	11,204	4,263	5,569	6,593	9,880	167,931	1,162
16,000 UNDER 18,000	9,685	4,086	4,689	6,396	8,474	164,443	1,355
18,000 UNDER 20,000	8,566	4,007	3,980	6,552	7,488	162,567	1,584
20,000 UNDER 22,000	7,735	3,905	3,481	6,257	6,935	162,310	1,789
22,000 UNDER 24,000	7,003	3,745	3,033	6,169	6,249	160,940	2,095
24,000 UNDER 26,000	6,550	3,758	2,598	6,001	5,894	163,601	2,372
26,000 UNDER 28,000	5,839	3,730	2,136	5,532	5,623	157,633	2,437
28,000 UNDER 30,000	5,655	3,668	1,912	5,469	5,295	163,952	2,844
30,000 UNDER 32,000	5,359	3,667	1,623	5,236	5,259	165,996	3,054
32,000 UNDER 34,000	4,814	3,439	1,408	4,746	4,857	158,783	3,086
34,000 UNDER 36,000	4,549	3,345	1,105	4,502	4,562	159,139	3,322
36,000 UNDER 38,000	4,206	3,221	967	4,168	4,371	155,537	3,429
38,000 UNDER 40,000	3,635	2,874	725	3,613	3,906	141,692	3,255
40,000 UNDER 45,000	7,847	6,522	1,321	7,799	8,480	332,774	8,258
45,000 UNDER 50,000	6,197	5,442	794	6,174	6,936	293,720	8,072
50,000 UNDER 75,000	14,972	13,684	1,124	14,928	16,600	894,779	31,941
75,000 UNDER 100,000	3,886	3,544	156	3,877	4,275	329,444	15,966
100,000 AND OVER	3,966	3,482	118	3,960	4,294	873,062	62,976
TOTALS	238,542	111,415	92,801	133,514	208,625	$5,456,476	$160,724

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	148	84	16	*	69	$ -3,250	+
$1 UNDER $2,000	740	140	407	19	321	432	+
2,000 UNDER 4,000	557	88	169	14	206	1,674	+
4,000 UNDER 6,000	652	152	223	*	369	3,276	+
6,000 UNDER 8,000	587	157	218	146	414	4,101	$ 2
8,000 UNDER 10,000	599	212	222	222	515	5,387	8
10,000 UNDER 12,000	568	220	213	234	525	6,244	19
12,000 UNDER 14,000	539	256	224	230	552	6,997	30
14,000 UNDER 16,000	471	215	193	254	443	7,048	41
16,000 UNDER 18,000	413	233	159	250	428	7,002	49
18,000 UNDER 20,000	377	232	144	288	382	7,170	62
20,000 UNDER 22,000	312	205	132	250	336	6,544	63
22,000 UNDER 24,000	314	208	106	271	365	7,215	81
24,000 UNDER 26,000	276	204	70	253	320	6,877	85
26,000 UNDER 28,000	258	195	76	249	284	6,981	101
28,000 UNDER 30,000	257	197	70	252	289	7,441	127
30,000 UNDER 32,000	252	202	72	249	285	7,792	144
32,000 UNDER 34,000	173	146	45	171	195	5,698	104
34,000 UNDER 36,000	178	158	42	176	225	6,231	119
36,000 UNDER 38,000	161	135	26	159	178	5,951	133
38,000 UNDER 40,000	167	145	32	166	204	6,518	156
40,000 UNDER 45,000	311	282	44	309	369	13,194	338
45,000 UNDER 50,000	181	169	34	181	218	8,571	251
50,000 UNDER 75,000	445	405	36	443	514	26,358	1,026
75,000 UNDER 100,000	99	91	*	99	100	8,436	451
100,000 AND OVER	96	78	*	96	81	19,331	1,101
TOTALS	9,131	4,809	2,980	4,989	8,187	$189,219	$4,491

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	321	140	45	*	134	$ -6,562	+
$1 UNDER $2,000	4,452	667	2,818	92	1,382	2,300	$ 1
2,000 UNDER 4,000	2,560	289	963	140	626	7,703	1
4,000 UNDER 6,000	2,798	380	1,223	*	739	13,924	1
6,000 UNDER 8,000	2,752	500	1,189	1,110	880	19,203	12
8,000 UNDER 10,000	2,517	598	1,115	1,342	890	22,653	50
10,000 UNDER 12,000	2,379	741	1,011	1,245	985	26,085	103
12,000 UNDER 14,000	2,149	769	955	1,233	1,005	27,893	162
14,000 UNDER 16,000	1,943	813	828	1,217	1,087	29,105	199
16,000 UNDER 18,000	1,757	785	724	1,271	895	29,843	260
18,000 UNDER 20,000	1,679	799	697	1,385	1,013	31,834	329
20,000 UNDER 22,000	1,516	806	576	1,331	1,027	31,849	372
22,000 UNDER 24,000	1,378	757	511	1,284	989	31,691	443
24,000 UNDER 26,000	1,389	835	504	1,331	1,032	34,729	529
26,000 UNDER 28,000	1,277	836	444	1,233	1,039	34,459	559
28,000 UNDER 30,000	1,291	919	432	1,267	1,153	37,441	651
30,000 UNDER 32,000	1,288	951	413	1,268	1,173	39,925	751
32,000 UNDER 34,000	1,132	859	327	1,121	1,070	37,347	748
34,000 UNDER 36,000	989	767	258	983	982	34,593	748
36,000 UNDER 38,000	907	754	218	905	948	33,559	738
38,000 UNDER 40,000	825	686	168	820	886	32,163	775
40,000 UNDER 45,000	1,759	1,548	325	1,752	1,813	74,634	1,910
45,000 UNDER 50,000	1,361	1,251	215	1,361	1,484	64,468	1,855
50,000 UNDER 75,000	2,708	2,497	230	2,703	2,842	160,060	5,991
75,000 UNDER 100,000	538	486	32	537	540	45,804	2,352
100,000 AND OVER	559	477	16	557	525	116,564	8,526
TOTALS	44,224	20,910	16,237	27,556	27,139	$1,013,267	$28,066

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	198	121	24	*	140	$ -4,682	$ 4
$1 UNDER $2,000	3,302	943	1,301	*	2,658	2,616	*
2,000 UNDER 4,000	4,295	1,609	716	71	5,202	13,189	1
4,000 UNDER 6,000	4,834	2,104	856	44	6,650	24,067	*
6,000 UNDER 8,000	4,225	2,010	896	744	5,997	29,349	7
8,000 UNDER 10,000	3,256	1,692	853	868	4,639	29,234	30
10,000 UNDER 12,000	2,601	1,433	775	742	3,868	28,526	65
12,000 UNDER 14,000	2,140	1,237	692	701	3,322	27,757	90
14,000 UNDER 16,000	1,781	1,031	634	728	2,809	26,670	115
16,000 UNDER 18,000	1,682	1,064	571	794	2,775	28,541	137
18,000 UNDER 20,000	1,514	957	536	881	2,638	28,741	185
20,000 UNDER 22,000	1,245	788	457	875	2,043	26,117	215
22,000 UNDER 24,000	1,118	734	414	913	1,792	25,722	258
24,000 UNDER 26,000	952	640	338	847	1,586	23,793	294
26,000 UNDER 28,000	918	639	312	848	1,392	24,778	352
28,000 UNDER 30,000	827	610	277	792	1,209	23,979	379
30,000 UNDER 32,000	734	554	238	713	1,144	22,749	382
32,000 UNDER 34,000	708	530	217	694	983	23,345	441
34,000 UNDER 36,000	585	457	157	575	862	20,466	405
36,000 UNDER 38,000	539	418	128	535	822	19,938	429
38,000 UNDER 40,000	485	395	122	482	706	18,929	440
40,000 UNDER 45,000	1,016	857	218	1,010	1,403	43,052	1,073
45,000 UNDER 50,000	770	682	111	766	1,115	36,467	1,026
50,000 UNDER 75,000	1,813	1,674	204	1,810	2,448	108,101	3,977
75,000 UNDER 100,000	419	388	*	419	494	35,517	1,809
100,000 AND OVER	464	407	*	464	512	122,368	9,443
TOTALS	42,421	23,974	11,078	17,354	59,209	$809,329	$21,559

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	47	29	16	*	22	$ -652	*
$1 UNDER $2,000	675	114	367	16	90	366	*
2,000 UNDER 4,000	409	43	119	12	67	1,218	*
4,000 UNDER 6,000	426	72	188	*	89	2,135	*
6,000 UNDER 8,000	443	89	181	154	123	3,095	$ 1
8,000 UNDER 10,000	437	122	212	227	130	3,960	8
10,000 UNDER 12,000	412	124	180	218	160	4,511	17
12,000 UNDER 14,000	388	156	185	202	178	5,034	27
14,000 UNDER 16,000	356	167	181	215	190	5,340	35
16,000 UNDER 18,000	316	161	139	223	142	5,363	43
18,000 UNDER 20,000	292	159	133	239	173	5,566	51
20,000 UNDER 22,000	233	130	104	200	144	4,900	55
22,000 UNDER 24,000	212	123	81	192	130	4,868	66
24,000 UNDER 26,000	263	175	117	250	177	6,577	93
26,000 UNDER 28,000	222	144	87	216	146	5,988	103
28,000 UNDER 30,000	225	151	99	220	211	6,517	118
30,000 UNDER 32,000	172	121	60	168	148	5,328	104
32,000 UNDER 34,000	185	133	70	184	177	6,102	126
34,000 UNDER 36,000	174	130	64	173	133	6,097	142
36,000 UNDER 38,000	172	137	62	171	165	6,351	150
38,000 UNDER 40,000	149	118	48	147	156	5,815	144
40,000 UNDER 45,000	281	237	86	279	277	11,917	308
45,000 UNDER 50,000	251	233	50	250	260	11,887	338
50,000 UNDER 75,000	601	549	89	598	569	35,638	1,357
75,000 UNDER 100,000	136	120	*	133	117	11,611	596
100,000 AND OVER	96	88	*	95	93	23,593	1,756
TOTALS	7,573	3,825	2,929	4,789	4,267	$189,125	$5,638

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	1,238	683	147	18	706	$ -40,776	$ 4
$1 UNDER $2,000	15,178	2,122	9,110	311	4,425	8,098	3
2,000 UNDER 4,000	10,214	1,489	3,311	419	5,028	31,039	3
4,000 UNDER 6,000	11,640	2,269	4,550	174	8,013	58,278	3
6,000 UNDER 8,000	11,543	2,734	4,926	3,521	8,747	80,663	33
8,000 UNDER 10,000	10,799	3,114	4,880	4,364	8,929	97,067	158
10,000 UNDER 12,000	9,464	3,437	4,425	3,987	7,959	103,875	332
12,000 UNDER 14,000	8,629	3,563	3,954	3,938	7,720	112,053	519
14,000 UNDER 16,000	8,074	3,508	3,826	4,290	7,719	120,972	721
16,000 UNDER 18,000	7,532	3,555	3,576	4,498	7,585	127,962	904
18,000 UNDER 20,000	6,720	3,350	3,017	4,885	6,274	127,593	1,131
20,000 UNDER 22,000	5,941	3,187	2,629	4,629	5,778	124,698	1,291
22,000 UNDER 24,000	5,591	3,210	2,422	4,674	5,599	128,509	1,511
24,000 UNDER 26,000	5,232	3,174	2,137	4,709	5,216	130,723	1,727
26,000 UNDER 28,000	4,915	3,083	1,909	4,578	5,149	132,733	2,006
28,000 UNDER 30,000	4,851	3,144	1,762	4,644	5,224	140,613	2,326
30,000 UNDER 32,000	4,638	3,141	1,563	4,521	5,214	143,766	2,565
32,000 UNDER 34,000	4,469	3,159	1,367	4,364	4,930	147,491	2,791
34,000 UNDER 36,000	4,206	3,117	1,143	4,164	4,823	147,238	2,983
36,000 UNDER 38,000	3,897	2,978	992	3,856	4,562	144,084	3,075
38,000 UNDER 40,000	3,683	2,917	831	3,657	4,323	143,583	3,245
40,000 UNDER 45,000	7,570	6,354	1,422	7,525	9,092	321,036	7,705
45,000 UNDER 50,000	5,996	5,284	903	5,981	7,538	284,297	7,589
50,000 UNDER 75,000	14,526	13,414	1,260	14,481	17,246	865,837	30,193
75,000 UNDER 100,000	3,294	3,043	147	3,288	3,597	279,436	13,490
100,000 AND OVER	2,597	2,354	69	2,570	2,804	632,147	45,958
TOTALS	182,437	91,383	66,278	108,046	164,200	$4,593,015	$132,266

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	230	144	*	*	174	$ -9,944	$ 35
$1 UNDER $2,000	2,453	384	1,481	38	975	1,261	+
2,000 UNDER 4,000	1,727	367	589	50	1,242	5,325	+
4,000 UNDER 6,000	2,055	524	823	*	1,907	10,283	1
6,000 UNDER 8,000	2,036	621	899	534	2,198	14,219	6
8,000 UNDER 10,000	1,765	604	723	680	1,681	15,790	23
10,000 UNDER 12,000	1,563	598	716	633	1,685	17,153	54
12,000 UNDER 14,000	1,546	669	654	678	1,714	20,069	87
14,000 UNDER 16,000	1,440	685	644	735	1,636	21,589	122
16,000 UNDER 18,000	1,306	680	593	772	1,483	22,177	151
18,000 UNDER 20,000	1,183	698	502	811	1,450	22,444	174
20,000 UNDER 22,000	1,088	654	440	840	1,343	22,856	214
22,000 UNDER 24,000	960	637	356	809	1,157	22,057	222
24,000 UNDER 26,000	884	586	303	778	1,059	22,106	278
26,000 UNDER 28,000	746	542	255	695	900	20,121	277
28,000 UNDER 30,000	820	611	271	788	1,024	23,757	359
30,000 UNDER 32,000	761	573	248	751	892	23,565	406
32,000 UNDER 34,000	630	527	181	615	789	20,757	348
34,000 UNDER 36,000	613	503	130	604	819	21,457	393
36,000 UNDER 38,000	535	447	115	527	647	19,773	403
38,000 UNDER 40,000	518	450	115	517	661	20,221	451
40,000 UNDER 45,000	990	892	157	987	1,169	41,972	995
45,000 UNDER 50,000	751	686	96	748	916	35,642	967
50,000 UNDER 75,000	1,632	1,525	124	1,628	1,896	96,939	3,527
75,000 UNDER 100,000	296	268	11	295	316	25,058	1,246
100,000 AND OVER	278	251	*	278	296	58,860	4,312
TOTALS	28,806	15,126	10,448	15,823	30,029	$615,507	$15,051

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 Taxable Year

Adjusted Gross Income Class	LAKE						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	231	128	20	*	102	$ -3,902	$ 2
$1 UNDER $2,000	1,774	419	1,177	30	426	796	+
2,000 UNDER 4,000	920	187	308	35	334	2,788	+
4,000 UNDER 6,000	1,015	269	366	*	455	5,067	+
6,000 UNDER 8,000	1,223	391	465	296	559	8,588	3
8,000 UNDER 10,000	1,067	396	370	384	400	9,579	14
10,000 UNDER 12,000	1,073	453	369	450	516	11,778	33
12,000 UNDER 14,000	930	470	340	389	439	12,051	49
14,000 UNDER 16,000	838	447	254	445	378	12,555	64
16,000 UNDER 18,000	789	435	259	494	459	13,413	90
18,000 UNDER 20,000	736	451	227	572	379	13,980	105
20,000 UNDER 22,000	641	413	174	550	381	13,435	128
22,000 UNDER 24,000	596	381	157	543	364	13,707	154
24,000 UNDER 26,000	500	333	136	465	304	12,485	177
26,000 UNDER 28,000	450	318	137	432	330	12,155	178
28,000 UNDER 30,000	455	330	112	436	340	13,174	211
30,000 UNDER 32,000	362	275	94	355	264	11,213	194
32,000 UNDER 34,000	359	276	93	351	299	11,827	225
34,000 UNDER 36,000	336	264	88	333	303	11,757	238
36,000 UNDER 38,000	319	263	58	314	319	11,789	242
38,000 UNDER 40,000	309	265	64	307	294	12,039	270
40,000 UNDER 45,000	618	544	117	617	727	26,260	638
45,000 UNDER 50,000	510	447	84	510	582	24,173	698
50,000 UNDER 75,000	981	910	109	979	1,055	57,745	2,062
75,000 UNDER 100,000	177	160	*	177	142	14,778	742
100,000 AND OVER	151	130	*	151	116	27,071	1,847
TOTALS	17,360	9,355	5,598	9,642	10,267	$360,301	$8,364

Adjusted Gross Income Class	LASSEN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	66	40	*	*	32	$ -909	+
$1 UNDER $2,000	645	112	351	21	182	374	+
2,000 UNDER 4,000	429	62	97	19	114	1,296	+
4,000 UNDER 6,000	477	102	137	*	162	2,402	+
6,000 UNDER 8,000	407	86	131	155	162	2,835	$ 2
8,000 UNDER 10,000	410	142	145	190	184	3,693	7
10,000 UNDER 12,000	398	174	124	170	194	4,374	14
12,000 UNDER 14,000	368	167	108	183	212	4,790	23
14,000 UNDER 16,000	348	175	114	199	227	5,219	29
16,000 UNDER 18,000	349	195	97	219	236	5,936	42
18,000 UNDER 20,000	303	166	90	257	196	5,738	54
20,000 UNDER 22,000	303	176	104	264	186	6,361	69
22,000 UNDER 24,000	317	196	95	290	264	7,268	88
24,000 UNDER 26,000	258	162	79	248	212	6,431	93
26,000 UNDER 28,000	277	200	77	260	280	7,484	107
28,000 UNDER 30,000	254	185	67	250	227	7,371	125
30,000 UNDER 32,000	259	203	61	256	281	8,029	137
32,000 UNDER 34,000	262	206	47	258	271	8,656	167
34,000 UNDER 36,000	254	216	56	253	296	8,890	174
36,000 UNDER 38,000	205	172	45	203	232	7,589	172
38,000 UNDER 40,000	203	176	38	201	252	7,923	184
40,000 UNDER 45,000	408	360	74	407	503	17,239	441
45,000 UNDER 50,000	282	261	29	281	333	13,361	377
50,000 UNDER 75,000	622	592	58	619	746	36,199	1,300
75,000 UNDER 100,000	83	74	10	81	86	6,891	328
100,000 AND OVER	61	50	*	61	43	10,031	659
TOTALS	8,248	4,650	2,245	5,349	6,113	$195,471	$4,592

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	21,464	8,220	5,509	351	10,970	$-1,694,851	$ 623
$1 UNDER $2,000	238,561	31,433	142,070	4,246	58,319	132,502	38
2,000 UNDER 4,000	167,923	17,961	65,503	5,557	66,706	507,469	56
4,000 UNDER 6,000	185,956	24,228	86,121	2,280	91,538	931,247	53
6,000 UNDER 8,000	195,512	31,934	100,177	64,172	125,437	1,367,314	695
8,000 UNDER 10,000	194,888	38,576	108,837	85,092	148,952	1,752,355	3,293
10,000 UNDER 12,000	180,456	42,051	104,128	84,008	152,277	1,981,181	7,231
12,000 UNDER 14,000	165,868	43,334	96,865	86,501	143,517	2,153,694	12,118
14,000 UNDER 16,000	155,538	43,312	90,763	92,073	136,701	2,331,506	17,257
16,000 UNDER 18,000	144,514	41,970	84,212	95,461	125,353	2,455,163	22,976
18,000 UNDER 20,000	135,820	41,459	78,700	99,554	118,132	2,578,696	29,604
20,000 UNDER 22,000	126,365	40,972	71,787	98,130	109,415	2,652,094	35,376
22,000 UNDER 24,000	114,980	39,791	64,064	95,872	101,297	2,642,302	40,583
24,000 UNDER 26,000	105,664	39,019	57,433	92,244	93,127	2,639,877	46,115
26,000 UNDER 28,000	97,314	38,446	50,675	87,758	87,617	2,626,346	50,188
28,000 UNDER 30,000	90,822	38,226	45,430	84,420	83,081	2,632,434	54,759
30,000 UNDER 32,000	83,976	37,433	39,842	79,449	77,071	2,601,728	58,115
32,000 UNDER 34,000	77,255	36,666	34,734	73,997	71,448	2,548,181	60,255
34,000 UNDER 36,000	71,102	35,796	29,973	68,836	66,346	2,487,505	62,140
36,000 UNDER 38,000	65,234	34,889	26,046	63,594	61,415	2,412,538	62,843
38,000 UNDER 40,000	59,317	33,810	22,010	58,114	56,595	2,312,499	62,425
40,000 UNDER 45,000	126,376	78,295	42,125	124,563	123,930	5,358,556	151,523
45,000 UNDER 50,000	101,600	70,564	28,164	100,561	102,767	4,816,955	144,186
50,000 UNDER 75,000	283,134	227,322	51,866	281,442	291,101	17,081,208	611,798
75,000 UNDER 100,000	95,341	80,974	9,801	94,982	92,234	8,131,051	377,036
100,000 AND OVER	106,924	87,866	6,842	106,499	99,781	29,015,053	2,036,646
TOTALS	3,391,904	1,284,547	1,543,677	2,129,756	2,695,127	$104,454,605	$3,947,932

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	287	189	24	*	161	$ -8,802	$ 14
$1 UNDER $2,000	2,222	474	1,158	29	916	1,405	+
2,000 UNDER 4,000	2,056	442	594	59	1,766	6,261	+
4,000 UNDER 6,000	2,327	630	762	*	2,298	11,613	+
6,000 UNDER 8,000	1,993	630	732	542	1,988	13,951	5
8,000 UNDER 10,000	1,823	696	679	657	1,778	16,358	28
10,000 UNDER 12,000	1,630	696	627	614	1,569	17,873	52
12,000 UNDER 14,000	1,508	711	592	653	1,495	19,591	90
14,000 UNDER 16,000	1,306	680	500	646	1,315	19,571	103
16,000 UNDER 18,000	1,164	679	428	670	1,291	19,748	118
18,000 UNDER 20,000	997	600	347	716	1,058	18,924	144
20,000 UNDER 22,000	961	603	337	746	1,005	20,175	173
22,000 UNDER 24,000	883	567	282	766	883	20,312	223
24,000 UNDER 26,000	836	606	229	772	851	20,890	237
26,000 UNDER 28,000	809	569	229	774	872	21,869	298
28,000 UNDER 30,000	725	546	192	698	807	20,999	312
30,000 UNDER 32,000	673	520	167	661	794	20,858	348
32,000 UNDER 34,000	712	537	158	703	791	23,480	446
34,000 UNDER 36,000	595	510	105	588	721	20,793	382
36,000 UNDER 38,000	588	504	83	585	728	21,757	415
38,000 UNDER 40,000	509	457	87	506	631	19,859	413
40,000 UNDER 45,000	1,095	1,016	122	1,089	1,399	46,494	1,051
45,000 UNDER 50,000	804	761	81	801	959	38,169	997
50,000 UNDER 75,000	1,788	1,690	121	1,785	2,078	105,902	3,753
75,000 UNDER 100,000	359	341	*	359	341	30,455	1,521
100,000 AND OVER	358	313	*	356	312	70,176	4,896
TOTALS	29,008	15,967	8,662	15,800	28,807	$638,681	$16,019

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 Taxable Year

Adjusted Gross Income Class	MARIN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,014	304	253	21	405	$ -36,963	$ 12
$1 UNDER $2,000	4,924	278	1,515	267	388	4,197	5
2,000 UNDER 4,000	4,147	183	938	207	353	12,456	1
4,000 UNDER 6,000	4,003	257	1,239	67	444	19,947	1
6,000 UNDER 8,000	3,789	357	1,431	1,760	621	26,469	23
8,000 UNDER 10,000	3,729	436	1,515	2,436	730	33,522	102
10,000 UNDER 12,000	3,529	519	1,596	2,436	837	38,806	218
12,000 UNDER 14,000	3,523	629	1,622	2,551	871	45,758	376
14,000 UNDER 16,000	3,295	607	1,557	2,505	890	49,387	517
16,000 UNDER 18,000	3,270	699	1,566	2,619	925	55,614	702
18,000 UNDER 20,000	3,203	681	1,584	2,775	914	60,811	935
20,000 UNDER 22,000	3,087	688	1,535	2,781	921	64,793	1,144
22,000 UNDER 24,000	2,886	707	1,419	2,694	829	66,342	1,330
24,000 UNDER 26,000	2,852	774	1,324	2,658	1,038	71,272	1,564
26,000 UNDER 28,000	2,601	765	1,182	2,446	909	70,193	1,628
28,000 UNDER 30,000	2,399	752	1,081	2,295	899	69,581	1,765
30,000 UNDER 32,000	2,380	784	1,020	2,295	901	73,788	1,992
32,000 UNDER 34,000	2,223	837	945	2,151	901	73,356	2,086
34,000 UNDER 36,000	2,059	807	782	1,990	897	72,058	2,113
36,000 UNDER 38,000	1,879	778	678	1,834	865	69,465	2,084
38,000 UNDER 40,000	1,769	822	637	1,734	800	68,938	2,164
40,000 UNDER 45,000	3,883	2,000	1,174	3,807	2,146	164,839	5,246
45,000 UNDER 50,000	3,310	1,967	899	3,266	2,014	157,036	5,187
50,000 UNDER 75,000	10,810	7,883	1,844	10,739	7,926	657,912	25,034
75,000 UNDER 100,000	5,227	4,272	543	5,208	4,322	449,305	21,219
100,000 AND OVER	7,780	6,461	416	7,755	7,422	1,941,284	136,110
TOTALS	93,571	35,247	30,295	71,297	40,168	$4,380,166	$213,558

Adjusted Gross Income Class	MARIPOSA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	58	33	*	*	27	$ -602	+
$1 UNDER $2,000	380	74	189	11	84	235	+
2,000 UNDER 4,000	241	37	59	12	54	734	$ 5
4,000 UNDER 6,000	266	39	94	*	43	1,323	+
6,000 UNDER 8,000	357	84	130	125	98	2,481	1
8,000 UNDER 10,000	335	108	132	170	78	3,034	6
10,000 UNDER 12,000	331	117	132	180	88	3,641	16
12,000 UNDER 14,000	355	133	145	209	129	4,606	30
14,000 UNDER 16,000	297	123	119	183	123	4,455	35
16,000 UNDER 18,000	276	142	99	190	130	4,683	40
18,000 UNDER 20,000	241	140	77	194	130	4,580	42
20,000 UNDER 22,000	244	141	74	221	118	5,102	62
22,000 UNDER 24,000	189	114	66	177	96	4,347	60
24,000 UNDER 26,000	163	108	46	152	106	4,071	56
26,000 UNDER 28,000	165	124	46	160	114	4,450	69
28,000 UNDER 30,000	114	85	21	111	103	3,289	54
30,000 UNDER 32,000	127	107	32	123	97	3,930	61
32,000 UNDER 34,000	106	87	22	106	89	3,496	64
34,000 UNDER 36,000	113	91	29	110	98	3,953	78
36,000 UNDER 38,000	94	82	19	94	81	3,484	77
38,000 UNDER 40,000	94	81	15	93	81	3,666	81
40,000 UNDER 45,000	180	162	38	180	165	7,603	182
45,000 UNDER 50,000	129	118	16	129	115	6,109	172
50,000 UNDER 75,000	299	273	33	296	259	17,772	652
75,000 UNDER 100,000	69	59	*	68	63	5,916	296
100,000 AND OVER	54	51	*	54	34	9,302	660
TOTALS	5,277	2,713	1,647	3,353	2,603	$115,660	$2,799

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	278	147	42	*	113	$ -4,223	$ 1
$1 UNDER $2,000	2,805	387	1,551	64	680	1,504	*
2,000 UNDER 4,000	1,770	247	542	97	603	5,341	*
4,000 UNDER 6,000	1,934	355	716	*	870	9,646	*
6,000 UNDER 8,000	1,988	459	827	627	998	13,887	6
8,000 UNDER 10,000	1,888	518	847	860	1,036	16,931	30
10,000 UNDER 12,000	1,623	566	700	754	1,000	17,838	64
12,000 UNDER 14,000	1,584	633	676	795	1,001	20,585	105
14,000 UNDER 16,000	1,389	583	619	843	921	20,846	141
16,000 UNDER 18,000	1,311	633	556	904	812	22,260	183
18,000 UNDER 20,000	1,148	575	477	931	804	21,795	213
20,000 UNDER 22,000	1,119	601	452	950	898	23,498	258
22,000 UNDER 24,000	1,010	570	424	917	840	23,207	310
24,000 UNDER 26,000	1,055	646	419	981	934	26,344	375
26,000 UNDER 28,000	950	636	330	906	884	25,657	394
28,000 UNDER 30,000	897	635	308	879	840	26,008	440
30,000 UNDER 32,000	810	591	254	797	814	25,112	463
32,000 UNDER 34,000	732	564	196	719	727	24,148	470
34,000 UNDER 36,000	668	547	183	660	685	23,368	480
36,000 UNDER 38,000	641	529	145	636	693	23,702	500
38,000 UNDER 40,000	572	493	129	570	622	22,293	503
40,000 UNDER 45,000	1,115	985	231	1,110	1,253	47,264	1,168
45,000 UNDER 50,000	831	748	120	830	845	39,370	1,124
50,000 UNDER 75,000	1,624	1,481	139	1,617	1,618	96,069	3,511
75,000 UNDER 100,000	369	323	23	368	340	31,376	1,591
100,000 AND OVER	393	339	16	393	379	82,935	5,957
TOTALS	30,504	14,791	10,922	18,247	21,210	$686,761	$18,287

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	431	278	58	*	279	$-14,141	$ 4
$1 UNDER $2,000	6,094	1,645	4,123	86	4,289	2,718	*
2,000 UNDER 4,000	3,828	910	1,314	125	2,898	11,656	5
4,000 UNDER 6,000	4,166	1,229	1,567	*	3,846	20,779	2
6,000 UNDER 8,000	3,972	1,243	1,667	1,135	3,587	27,687	10
8,000 UNDER 10,000	3,689	1,210	1,576	1,527	3,438	33,251	57
10,000 UNDER 12,000	3,350	1,248	1,578	1,445	3,191	36,707	117
12,000 UNDER 14,000	3,070	1,253	1,410	1,459	3,072	39,813	195
14,000 UNDER 16,000	2,849	1,322	1,315	1,510	2,992	42,693	248
16,000 UNDER 18,000	2,616	1,334	1,183	1,566	2,875	44,383	303
18,000 UNDER 20,000	2,191	1,257	968	1,567	2,478	41,603	333
20,000 UNDER 22,000	2,038	1,257	810	1,511	2,347	42,761	392
22,000 UNDER 24,000	1,764	1,118	680	1,471	1,970	40,543	430
24,000 UNDER 26,000	1,635	1,095	586	1,463	1,801	40,827	517
26,000 UNDER 28,000	1,536	1,082	552	1,449	1,707	41,445	577
28,000 UNDER 30,000	1,420	1,058	474	1,357	1,685	41,139	636
30,000 UNDER 32,000	1,295	988	368	1,252	1,571	40,085	653
32,000 UNDER 34,000	1,300	1,035	371	1,264	1,522	42,887	743
34,000 UNDER 36,000	1,140	938	259	1,120	1,483	39,877	745
36,000 UNDER 38,000	1,061	884	213	1,050	1,250	39,257	817
38,000 UNDER 40,000	887	738	163	874	1,061	34,612	766
40,000 UNDER 45,000	1,835	1,653	271	1,820	2,203	77,728	1,822
45,000 UNDER 50,000	1,390	1,285	156	1,381	1,587	65,902	1,786
50,000 UNDER 75,000	3,035	2,817	220	3,017	3,436	179,669	6,484
75,000 UNDER 100,000	636	572	24	636	667	53,739	2,732
100,000 AND OVER	596	521	10	595	646	122,159	9,014
TOTALS	57,824	29,970	21,916	30,739	57,881	$1,189,779	$29,388

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 Taxable Year

Adjusted Gross Income Class	MODOC						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	60	43	*	*	*	$-2,236	+
$1 UNDER $2,000	249	40	140	*	47	125	+
2,000 UNDER 4,000	159	28	34	*	31	487	+
4,000 UNDER 6,000	168	32	43	*	66	847	+
6,000 UNDER 8,000	175	51	39	50	58	1,223	+
8,000 UNDER 10,000	164	60	38	67	85	1,478	$ 2
10,000 UNDER 12,000	161	72	45	68	87	1,774	6
12,000 UNDER 14,000	157	82	41	71	99	2,042	8
14,000 UNDER 16,000	150	90	32	83	80	2,241	11
16,000 UNDER 18,000	127	70	32	81	98	2,159	14
18,000 UNDER 20,000	121	82	28	105	73	2,303	18
20,000 UNDER 22,000	104	69	19	94	61	2,178	25
22,000 UNDER 24,000	103	74	27	100	76	2,360	29
24,000 UNDER 26,000	84	66	23	80	87	2,110	24
26,000 UNDER 28,000	98	69	25	98	79	2,644	44
28,000 UNDER 30,000	83	66	19	82	100	2,403	36
30,000 UNDER 32,000	88	70	20	88	92	2,728	48
32,000 UNDER 34,000	70	55	12	70	77	2,304	43
34,000 UNDER 36,000	69	61	11	69	61	2,412	48
36,000 UNDER 38,000	62	53	*	61	72	2,293	58
38,000 UNDER 40,000	47	45	10	47	52	1,832	42
40,000 UNDER 45,000	106	95	13	106	116	4,485	116
45,000 UNDER 50,000	87	78	17	86	99	4,137	126
50,000 UNDER 75,000	153	142	*	153	133	8,917	345
75,000 UNDER 100,000	33	31	*	33	36	2,725	135
100,000 AND OVER	22	17	*	22	*	4,618	339
TOTALS	2,900	1,641	687	1,732	1,903	$60,589	$1,517

Adjusted Gross Income Class	MONO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	46	26	12	*	23	$ -772	+
$1 UNDER $2,000	156	*	51	*	16	153	+
2,000 UNDER 4,000	161	19	49	10	40	491	+
4,000 UNDER 6,000	186	16	87	*	54	940	+
6,000 UNDER 8,000	193	16	104	105	50	1,365	$ 1
8,000 UNDER 10,000	245	42	151	153	80	2,226	7
10,000 UNDER 12,000	219	37	138	151	68	2,408	14
12,000 UNDER 14,000	196	29	136	148	95	2,551	22
14,000 UNDER 16,000	191	53	122	145	78	2,860	28
16,000 UNDER 18,000	207	53	141	171	84	3,516	45
18,000 UNDER 20,000	169	61	108	145	83	3,200	44
20,000 UNDER 22,000	124	55	70	105	64	2,604	36
22,000 UNDER 24,000	118	51	63	107	62	2,712	47
24,000 UNDER 26,000	124	64	62	115	69	3,099	54
26,000 UNDER 28,000	128	71	73	121	81	3,456	62
28,000 UNDER 30,000	92	58	44	88	64	2,669	56
30,000 UNDER 32,000	83	47	32	81	61	2,563	56
32,000 UNDER 34,000	83	52	35	80	54	2,731	59
34,000 UNDER 36,000	76	54	27	75	50	2,653	58
36,000 UNDER 38,000	69	51	30	69	53	2,553	61
38,000 UNDER 40,000	70	53	34	70	53	2,730	68
40,000 UNDER 45,000	142	117	44	141	141	6,000	151
45,000 UNDER 50,000	123	98	34	120	108	5,821	166
50,000 UNDER 75,000	241	217	41	241	241	14,349	485
75,000 UNDER 100,000	55	49	*	55	51	4,726	218
100,000 AND OVER	73	60	*	73	62	21,236	1,606
TOTALS	3,570	1,455	1,701	2,579	1,885	$98,840	$3,344

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	731	347	137	21	390	$ -17,070	$ 30
$1 UNDER $2,000	6,704	970	3,208	209	2,375	4,747	8
2,000 UNDER 4,000	6,543	1,060	2,014	282	3,605	19,901	2
4,000 UNDER 6,000	7,408	1,534	2,900	142	5,585	37,110	2
6,000 UNDER 8,000	7,937	1,864	3,517	2,478	7,005	55,480	26
8,000 UNDER 10,000	7,482	1,963	3,533	3,221	7,148	67,256	116
10,000 UNDER 12,000	7,124	2,071	3,496	3,314	7,192	78,268	276
12,000 UNDER 14,000	6,672	2,237	3,346	3,341	6,805	86,626	453
14,000 UNDER 16,000	6,049	2,205	3,141	3,455	6,128	90,698	626
16,000 UNDER 18,000	5,576	2,138	2,818	3,565	5,433	94,713	815
18,000 UNDER 20,000	5,033	2,081	2,528	3,612	4,729	95,545	1,008
20,000 UNDER 22,000	4,625	2,113	2,302	3,527	4,308	97,065	1,145
22,000 UNDER 24,000	4,258	2,027	2,101	3,488	4,141	97,842	1,337
24,000 UNDER 26,000	3,915	1,965	1,844	3,390	3,842	97,832	1,499
26,000 UNDER 28,000	3,528	2,031	1,552	3,135	3,451	95,220	1,539
28,000 UNDER 30,000	3,251	1,903	1,348	2,999	3,178	94,213	1,704
30,000 UNDER 32,000	3,008	1,866	1,283	2,828	3,055	93,226	1,790
32,000 UNDER 34,000	2,825	1,858	1,020	2,704	2,907	93,187	1,825
34,000 UNDER 36,000	2,577	1,736	923	2,496	2,516	90,146	1,985
36,000 UNDER 38,000	2,333	1,668	752	2,268	2,366	86,314	1,934
38,000 UNDER 40,000	2,127	1,552	625	2,084	2,085	82,936	1,942
40,000 UNDER 45,000	4,514	3,545	1,246	4,457	4,676	191,311	4,768
45,000 UNDER 50,000	3,652	2,998	824	3,616	3,849	173,063	4,783
50,000 UNDER 75,000	9,378	8,221	1,340	9,320	9,265	561,627	19,493
75,000 UNDER 100,000	2,589	2,254	174	2,582	2,383	221,099	10,454
100,000 AND OVER	2,943	2,396	100	2,931	2,312	711,977	49,887
TOTALS	122,782	56,603	48,072	75,465	110,729	$3,400,332	$109,447

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	276	138	59	*	130	$ -9,049	+
$1 UNDER $2,000	2,419	283	1,159	76	269	1,578	$ 11
2,000 UNDER 4,000	1,943	173	488	93	377	5,887	1
4,000 UNDER 6,000	2,155	296	795	*	667	10,785	1
6,000 UNDER 8,000	2,342	408	962	910	947	16,438	10
8,000 UNDER 10,000	2,108	435	1,009	1,052	1,125	18,965	39
10,000 UNDER 12,000	2,122	572	1,024	1,154	1,136	23,339	94
12,000 UNDER 14,000	1,961	563	1,014	1,154	1,184	25,526	160
14,000 UNDER 16,000	1,962	598	1,009	1,302	1,103	29,449	244
16,000 UNDER 18,000	1,877	640	934	1,306	1,141	31,949	313
18,000 UNDER 20,000	1,726	621	837	1,389	1,015	32,773	393
20,000 UNDER 22,000	1,539	645	745	1,293	951	32,282	416
22,000 UNDER 24,000	1,440	634	686	1,287	972	33,112	498
24,000 UNDER 26,000	1,443	654	669	1,319	981	36,036	619
26,000 UNDER 28,000	1,381	690	615	1,291	909	37,237	683
28,000 UNDER 30,000	1,256	675	511	1,200	894	36,434	729
30,000 UNDER 32,000	1,206	674	445	1,158	854	37,382	787
32,000 UNDER 34,000	1,057	652	420	1,034	855	34,873	768
34,000 UNDER 36,000	1,064	708	373	1,043	876	37,237	840
36,000 UNDER 38,000	981	670	279	964	866	36,302	868
38,000 UNDER 40,000	939	684	280	932	881	36,612	911
40,000 UNDER 45,000	2,004	1,556	501	1,987	2,011	84,990	2,179
45,000 UNDER 50,000	1,627	1,381	294	1,618	1,676	77,115	2,111
50,000 UNDER 75,000	4,431	4,022	478	4,412	4,598	265,564	9,218
75,000 UNDER 100,000	1,149	1,038	65	1,144	1,190	97,046	4,466
100,000 AND OVER	1,239	1,065	49	1,234	1,162	306,034	21,187
TOTALS	43,647	20,475	15,700	30,390	28,770	$1,375,896	$47,546

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	259	137	34	*	135	$ -4,114	$ 12
$1 UNDER $2,000	1,683	285	842	30	242	1,063	+
2,000 UNDER 4,000	1,226	158	287	58	212	3,694	+
4,000 UNDER 6,000	1,340	219	419	*	292	6,721	+
6,000 UNDER 8,000	1,453	333	501	487	397	10,145	5
8,000 UNDER 10,000	1,433	418	537	652	504	12,883	23
10,000 UNDER 12,000	1,359	511	471	636	523	14,939	52
12,000 UNDER 14,000	1,404	643	443	691	560	18,216	85
14,000 UNDER 16,000	1,185	563	402	651	550	17,744	106
16,000 UNDER 18,000	1,165	601	356	716	550	19,782	138
18,000 UNDER 20,000	1,112	612	338	849	546	21,103	184
20,000 UNDER 22,000	1,081	633	328	872	591	22,669	219
22,000 UNDER 24,000	1,010	635	273	881	614	23,203	259
24,000 UNDER 26,000	871	570	224	779	528	21,770	286
26,000 UNDER 28,000	843	596	195	778	600	22,791	318
28,000 UNDER 30,000	778	558	196	740	590	22,556	350
30,000 UNDER 32,000	830	616	193	799	619	25,741	444
32,000 UNDER 34,000	729	548	163	709	562	24,043	451
34,000 UNDER 36,000	683	538	126	670	636	23,871	451
36,000 UNDER 38,000	587	474	106	579	502	21,707	460
38,000 UNDER 40,000	558	474	84	549	478	21,761	473
40,000 UNDER 45,000	1,194	1,027	182	1,185	1,130	50,621	1,215
45,000 UNDER 50,000	978	869	117	974	903	46,266	1,241
50,000 UNDER 75,000	2,253	2,069	156	2,243	2,204	134,608	4,702
75,000 UNDER 100,000	579	523	20	578	536	49,559	2,365
100,000 AND OVER	529	465	21	526	507	109,838	7,777
TOTALS	27,122	15,075	7,014	17,651	15,511	$743,180	$21,616

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	6,138	2,636	1,237	128	3,189	$ -270,535	$ 144
$1 UNDER $2,000	48,205	5,914	18,849	1,708	10,050	38,327	13
2,000 UNDER 4,000	46,991	5,050	13,792	2,273	15,463	141,703	17
4,000 UNDER 6,000	48,877	6,321	18,097	685	19,411	244,179	21
6,000 UNDER 8,000	50,803	8,171	21,709	20,248	26,120	354,942	244
8,000 UNDER 10,000	49,504	9,481	23,925	25,087	31,735	445,325	1,049
10,000 UNDER 12,000	46,717	10,234	24,032	25,130	33,287	513,179	2,261
12,000 UNDER 14,000	43,630	10,446	22,744	26,027	29,618	566,576	3,824
14,000 UNDER 16,000	41,254	10,430	21,685	27,254	27,354	618,458	5,432
16,000 UNDER 18,000	38,884	10,342	20,748	27,870	25,183	660,766	7,114
18,000 UNDER 20,000	37,137	10,264	19,861	29,296	23,566	705,071	9,311
20,000 UNDER 22,000	35,515	10,492	19,049	29,173	22,998	745,309	11,125
22,000 UNDER 24,000	32,676	10,573	17,144	28,276	21,628	751,038	12,544
24,000 UNDER 26,000	30,275	10,542	15,695	26,998	20,708	756,444	14,093
26,000 UNDER 28,000	28,632	10,762	14,194	26,154	19,819	772,746	15,630
28,000 UNDER 30,000	27,026	11,033	12,757	25,212	19,100	783,471	16,974
30,000 UNDER 32,000	24,976	10,872	11,344	23,580	18,255	774,124	17,681
32,000 UNDER 34,000	23,009	10,977	10,020	21,942	17,600	759,069	18,003
34,000 UNDER 36,000	21,960	11,201	8,838	21,149	17,372	768,424	18,892
36,000 UNDER 38,000	20,594	11,311	7,726	19,999	16,538	761,739	19,390
38,000 UNDER 40,000	19,096	11,118	6,742	18,678	15,726	744,702	19,533
40,000 UNDER 45,000	42,933	27,738	13,478	42,252	37,533	1,821,630	49,215
45,000 UNDER 50,000	36,082	26,252	9,337	35,690	34,348	1,711,938	48,792
50,000 UNDER 75,000	119,214	100,924	17,895	118,603	124,254	7,250,553	246,566
75,000 UNDER 100,000	45,535	41,147	3,089	45,396	49,342	3,883,344	171,181
100,000 AND OVER	42,509	37,399	1,688	42,369	47,135	9,598,552	658,395
TOTALS	1,008,172	431,630	375,675	711,177	727,332	$35,901,074	$1,367,444

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	489	259	64	15	269	$ -11,761	$ 2
$1 UNDER $2,000	4,333	635	2,124	135	598	2,747	1
2,000 UNDER 4,000	3,051	294	649	183	500	9,188	1
4,000 UNDER 6,000	3,167	437	881	58	695	15,890	1
6,000 UNDER 8,000	3,305	560	1,107	1,318	882	23,036	14
8,000 UNDER 10,000	3,181	725	1,187	1,723	1,001	28,572	69
10,000 UNDER 12,000	2,986	930	1,211	1,660	999	32,794	141
12,000 UNDER 14,000	2,843	963	1,185	1,648	1,159	36,911	224
14,000 UNDER 16,000	2,751	1,041	1,147	1,704	1,221	41,218	310
16,000 UNDER 18,000	2,455	994	1,022	1,706	1,191	41,711	376
18,000 UNDER 20,000	2,416	1,057	929	1,928	1,279	45,863	484
20,000 UNDER 22,000	2,218	1,057	888	1,862	1,299	46,541	553
22,000 UNDER 24,000	2,063	1,067	764	1,821	1,272	47,467	622
24,000 UNDER 26,000	2,018	1,148	707	1,839	1,358	50,446	733
26,000 UNDER 28,000	1,832	1,096	618	1,713	1,318	49,451	790
28,000 UNDER 30,000	1,793	1,148	548	1,699	1,385	51,946	891
30,000 UNDER 32,000	1,835	1,222	539	1,763	1,466	56,902	1,049
32,000 UNDER 34,000	1,735	1,207	458	1,679	1,561	57,247	1,090
34,000 UNDER 36,000	1,699	1,224	385	1,665	1,510	59,414	1,199
36,000 UNDER 38,000	1,590	1,241	369	1,571	1,544	58,761	1,217
38,000 UNDER 40,000	1,442	1,171	293	1,423	1,431	56,212	1,201
40,000 UNDER 45,000	3,376	2,828	570	3,347	3,552	143,148	3,329
45,000 UNDER 50,000	2,940	2,580	349	2,918	3,144	139,505	3,579
50,000 UNDER 75,000	8,175	7,598	572	8,148	9,150	492,644	16,246
75,000 UNDER 100,000	2,315	2,175	115	2,309	2,647	196,442	8,689
100,000 AND OVER	1,751	1,605	48	1,744	2,035	322,734	21,040
TOTALS	67,759	36,262	18,729	47,579	44,466	$2,095,029	$63,851

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	77	41	10	*	24	$ -1,304	+
$1 UNDER $2,000	577	113	331	13	134	331	+
2,000 UNDER 4,000	397	75	86	21	106	1,186	+
4,000 UNDER 6,000	377	78	144	*	158	1,887	+
6,000 UNDER 8,000	374	85	142	140	137	2,608	$ 1
8,000 UNDER 10,000	378	124	154	160	149	3,392	6
10,000 UNDER 12,000	358	144	138	159	174	3,946	14
12,000 UNDER 14,000	349	164	122	164	188	4,549	20
14,000 UNDER 16,000	332	178	115	189	153	4,979	28
16,000 UNDER 18,000	321	186	108	200	194	5,463	36
18,000 UNDER 20,000	243	150	74	178	185	4,619	33
20,000 UNDER 22,000	252	155	64	213	152	5,287	52
22,000 UNDER 24,000	240	153	72	219	176	5,520	64
24,000 UNDER 26,000	214	159	69	200	170	5,352	69
26,000 UNDER 28,000	204	138	54	193	132	5,501	87
28,000 UNDER 30,000	216	153	55	212	182	6,265	108
30,000 UNDER 32,000	199	146	62	195	176	6,162	112
32,000 UNDER 34,000	196	157	45	194	205	6,458	125
34,000 UNDER 36,000	201	169	45	199	186	7,035	139
36,000 UNDER 38,000	147	126	37	147	159	5,433	121
38,000 UNDER 40,000	169	153	33	169	162	6,586	149
40,000 UNDER 45,000	320	288	64	319	345	13,512	336
45,000 UNDER 50,000	233	222	35	232	258	11,047	304
50,000 UNDER 75,000	507	475	46	507	564	30,014	1,094
75,000 UNDER 100,000	73	62	*	73	47	6,304	340
100,000 AND OVER	73	68	*	73	64	13,424	928
TOTALS	7,027	3,962	2,110	4,379	4,580	$165,556	$4,166

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	2,461	1,253	411	41	1,189	$ -64,742	$ 45
$1 UNDER $2,000	23,657	4,634	13,270	409	5,427	13,327	9
2,000 UNDER 4,000	17,449	2,676	5,049	632	6,863	52,955	3
4,000 UNDER 6,000	19,550	3,846	7,139	238	10,256	96,012	2
6,000 UNDER 8,000	20,735	4,780	8,277	6,317	12,088	144,892	64
8,000 UNDER 10,000	19,786	5,678	8,388	8,316	12,161	177,952	302
10,000 UNDER 12,000	18,755	6,280	8,205	8,549	12,173	205,814	693
12,000 UNDER 14,000	17,665	6,635	7,741	8,514	12,209	229,317	1,129
14,000 UNDER 16,000	16,182	6,740	7,207	8,823	11,621	242,484	1,512
16,000 UNDER 18,000	14,967	6,365	6,583	9,204	11,031	254,291	1,989
18,000 UNDER 20,000	13,502	6,131	5,830	9,863	10,527	256,313	2,432
20,000 UNDER 22,000	12,477	6,092	5,254	9,705	9,981	261,891	2,830
22,000 UNDER 24,000	11,370	5,999	4,559	9,334	9,694	261,364	3,170
24,000 UNDER 26,000	10,922	6,127	4,110	9,460	9,911	272,834	3,682
26,000 UNDER 28,000	9,934	5,910	3,593	8,908	9,416	268,016	3,981
28,000 UNDER 30,000	9,575	6,020	3,253	8,855	9,668	277,607	4,411
30,000 UNDER 32,000	9,180	5,998	2,886	8,643	9,499	284,490	4,835
32,000 UNDER 34,000	8,740	6,036	2,567	8,367	9,463	288,333	5,176
34,000 UNDER 36,000	8,381	5,965	2,221	8,123	9,316	293,379	5,612
36,000 UNDER 38,000	7,914	5,860	2,005	7,733	9,184	292,774	5,885
38,000 UNDER 40,000	7,318	5,683	1,619	7,192	8,495	285,313	5,961
40,000 UNDER 45,000	16,398	13,393	3,237	16,217	19,581	695,577	15,617
45,000 UNDER 50,000	13,640	11,840	2,249	13,545	16,968	646,904	16,135
50,000 UNDER 75,000	33,995	31,078	3,639	33,886	40,871	2,029,435	66,069
75,000 UNDER 100,000	7,820	7,176	437	7,791	8,032	662,157	30,079
100,000 AND OVER	6,705	5,760	231	6,681	5,590	1,593,701	112,046
TOTALS	359,078	183,955	119,960	225,346	291,214	$10,024,390	$293,669

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	1,922	856	373	35	973	$ -39,203	$ 22
$1 UNDER $2,000	31,053	4,828	19,150	767	10,380	14,784	19
2,000 UNDER 4,000	17,606	1,389	5,180	935	3,847	53,059	5
4,000 UNDER 6,000	18,788	1,865	6,941	373	4,844	94,144	6
6,000 UNDER 8,000	19,914	2,567	8,240	8,739	5,844	139,195	89
8,000 UNDER 10,000	19,773	3,336	8,913	11,846	6,713	178,016	450
10,000 UNDER 12,000	18,885	3,938	9,220	11,709	7,142	207,335	1,004
12,000 UNDER 14,000	17,813	4,456	8,941	11,435	7,497	231,392	1,645
14,000 UNDER 16,000	17,165	4,692	8,789	11,823	7,984	257,286	2,256
16,000 UNDER 18,000	16,893	4,923	8,624	12,615	8,354	287,194	3,025
18,000 UNDER 20,000	16,689	5,151	8,380	13,645	9,034	317,014	3,945
20,000 UNDER 22,000	15,716	5,366	7,657	13,519	8,928	329,731	4,605
22,000 UNDER 24,000	14,544	5,534	6,790	13,160	8,853	334,059	5,188
24,000 UNDER 26,000	13,310	5,606	5,651	12,373	8,524	332,381	5,688
26,000 UNDER 28,000	12,326	5,694	5,066	11,696	8,379	332,644	6,238
28,000 UNDER 30,000	12,091	5,981	4,564	11,681	8,804	350,610	7,008
30,000 UNDER 32,000	11,357	6,016	3,914	11,108	8,535	351,982	7,505
32,000 UNDER 34,000	10,568	6,222	3,273	10,367	8,449	348,747	7,647
34,000 UNDER 36,000	9,858	6,195	2,822	9,720	8,104	344,818	7,934
36,000 UNDER 38,000	9,339	6,111	2,461	9,258	8,051	345,457	8,286
38,000 UNDER 40,000	8,547	6,068	1,996	8,480	7,828	333,220	8,053
40,000 UNDER 45,000	18,266	13,913	3,672	18,161	17,381	774,407	19,939
45,000 UNDER 50,000	15,038	12,508	2,309	14,981	15,182	712,975	19,947
50,000 UNDER 75,000	39,158	35,392	3,558	39,072	40,130	2,338,705	81,891
75,000 UNDER 100,000	9,044	8,261	439	9,027	9,138	765,170	35,996
100,000 AND OVER	6,759	5,925	247	6,735	7,088	1,428,678	98,324
TOTALS	402,422	172,793	147,170	283,260	245,986	$11,163,800	$336,715

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	81	46	14	*	47	$ -1,542	+
$1 UNDER $2,000	771	128	337	17	238	602	$ 1
2,000 UNDER 4,000	879	118	233	29	454	2,678	+
4,000 UNDER 6,000	1,000	205	314	*	785	5,033	+
6,000 UNDER 8,000	872	199	344	246	756	6,097	2
8,000 UNDER 10,000	743	218	299	301	687	6,664	12
10,000 UNDER 12,000	757	257	359	331	741	8,315	28
12,000 UNDER 14,000	652	233	290	311	653	8,455	43
14,000 UNDER 16,000	619	240	279	349	626	9,270	63
16,000 UNDER 18,000	495	227	227	287	539	8,415	63
18,000 UNDER 20,000	486	230	227	334	559	9,235	87
20,000 UNDER 22,000	453	258	208	311	571	9,512	92
22,000 UNDER 24,000	414	251	177	323	475	9,494	104
24,000 UNDER 26,000	379	237	149	335	431	9,469	128
26,000 UNDER 28,000	332	216	149	297	378	8,953	139
28,000 UNDER 30,000	332	221	149	310	432	9,630	159
30,000 UNDER 32,000	292	189	115	283	333	9,058	166
32,000 UNDER 34,000	329	245	116	317	425	10,867	193
34,000 UNDER 36,000	297	213	92	291	320	10,410	211
36,000 UNDER 38,000	263	200	77	259	324	9,723	204
38,000 UNDER 40,000	248	195	80	245	330	9,685	211
40,000 UNDER 45,000	537	444	141	532	684	22,780	534
45,000 UNDER 50,000	454	407	93	451	587	21,582	553
50,000 UNDER 75,000	1,198	1,106	165	1,194	1,449	71,586	2,382
75,000 UNDER 100,000	292	271	*	290	300	25,167	1,171
100,000 AND OVER	245	208	*	243	252	50,866	3,604
TOTALS	13,420	6,762	4,650	7,900	13,376	$352,004	$10,150

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	2,248	1,200	360	33	1,449	$ -39,687	$ 12
$1 UNDER $2,000	31,418	4,991	17,473	582	8,101	17,501	6
2,000 UNDER 4,000	20,791	2,369	5,465	934	6,563	62,519	10
4,000 UNDER 6,000	21,899	3,291	7,277	339	8,540	109,623	4
6,000 UNDER 8,000	23,126	4,502	8,825	8,215	11,271	161,604	89
8,000 UNDER 10,000	22,501	5,369	9,259	10,695	12,563	202,416	401
10,000 UNDER 12,000	21,162	6,177	9,200	10,432	12,912	232,376	880
12,000 UNDER 14,000	19,714	6,740	8,765	10,099	13,418	256,037	1,358
14,000 UNDER 16,000	18,521	6,882	8,373	10,709	13,577	277,524	1,872
16,000 UNDER 18,000	17,403	6,790	7,955	11,204	13,550	295,836	2,415
18,000 UNDER 20,000	16,122	6,702	7,273	11,907	13,374	306,196	2,984
20,000 UNDER 22,000	15,408	6,822	6,759	12,003	13,332	323,516	3,618
22,000 UNDER 24,000	14,478	7,139	6,156	12,054	13,606	332,842	4,096
24,000 UNDER 26,000	13,656	7,165	5,554	11,956	13,498	341,220	4,730
26,000 UNDER 28,000	12,945	7,405	4,833	11,688	13,400	349,347	5,184
28,000 UNDER 30,000	12,651	7,555	4,561	11,822	13,502	366,686	6,008
30,000 UNDER 32,000	12,374	7,742	3,997	11,739	13,736	383,482	6,703
32,000 UNDER 34,000	11,961	7,873	3,580	11,517	13,688	394,620	7,291
34,000 UNDER 36,000	11,506	8,002	3,206	11,170	13,639	402,593	7,739
36,000 UNDER 38,000	10,675	7,796	2,622	10,472	12,926	394,913	8,015
38,000 UNDER 40,000	10,056	7,575	2,264	9,906	12,601	392,066	8,359
40,000 UNDER 45,000	22,378	18,210	4,423	22,160	28,892	949,707	21,427
45,000 UNDER 50,000	17,961	15,568	2,807	17,856	23,653	851,923	21,292
50,000 UNDER 75,000	45,921	42,637	4,501	45,773	59,795	2,742,480	88,489
75,000 UNDER 100,000	10,048	9,490	498	10,023	11,986	847,929	37,853
100,000 AND OVER	6,503	5,881	239	6,484	7,308	1,324,759	90,213
TOTALS	443,426	221,873	146,225	291,772	380,880	$12,280,028	$331,048

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	5,624	2,462	1,256	136	2,677	$ -872,281	$ 180
$1 UNDER $2,000	60,831	8,592	31,821	1,520	14,142	37,415	70
2,000 UNDER 4,000	45,234	5,199	12,775	2,057	13,885	136,553	16
4,000 UNDER 6,000	49,510	6,997	17,438	903	18,628	247,786	11
6,000 UNDER 8,000	51,340	8,866	20,699	20,554	22,564	358,887	208
8,000 UNDER 10,000	51,034	10,470	23,066	27,880	24,911	459,181	1,062
10,000 UNDER 12,000	48,731	11,749	23,709	28,116	24,840	535,148	2,387
12,000 UNDER 14,000	45,659	12,700	22,992	27,665	23,822	592,863	3,920
14,000 UNDER 16,000	42,946	12,951	22,291	28,319	23,260	643,916	5,385
16,000 UNDER 18,000	40,396	13,204	21,266	28,776	22,813	686,239	6,915
18,000 UNDER 20,000	38,033	13,273	20,103	30,106	22,246	722,139	8,744
20,000 UNDER 22,000	34,611	13,139	17,836	28,830	20,918	726,260	9,856
22,000 UNDER 24,000	31,513	13,206	15,704	27,438	19,904	724,373	10,978
24,000 UNDER 26,000	29,438	13,144	14,169	26,657	19,532	735,653	12,426
26,000 UNDER 28,000	27,504	13,375	12,378	25,454	19,465	742,220	13,431
28,000 UNDER 30,000	25,745	13,456	11,180	24,165	18,870	746,260	14,584
30,000 UNDER 32,000	24,020	13,236	9,804	22,940	18,421	744,302	15,348
32,000 UNDER 34,000	22,557	13,182	8,504	21,712	18,388	744,124	16,002
34,000 UNDER 36,000	21,280	13,216	7,417	20,644	17,798	744,668	16,677
36,000 UNDER 38,000	19,600	12,700	6,257	19,160	16,951	724,981	16,953
38,000 UNDER 40,000	18,123	12,357	5,247	17,768	16,205	706,536	16,896
40,000 UNDER 45,000	39,678	29,174	9,950	39,186	37,567	1,683,038	42,329
45,000 UNDER 50,000	31,838	25,700	6,467	31,565	31,177	1,509,306	40,815
50,000 UNDER 75,000	85,826	74,979	10,734	85,361	86,302	5,154,968	174,368
75,000 UNDER 100,000	25,187	22,518	1,600	25,065	25,065	2,144,317	96,428
100,000 AND OVER	24,424	21,106	943	24,320	24,313	5,842,800	403,641
TOTALS	940,682	410,951	355,606	636,297	604,664	$27,221,652	$929,630

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	2,433	680	684	62	880	$ -55,917	$ 44
$1 UNDER $2,000	28,179	3,429	18,197	491	4,248	12,877	11
2,000 UNDER 4,000	15,518	1,242	5,841	549	2,404	46,869	6
4,000 UNDER 6,000	17,117	1,610	7,741	301	2,928	85,826	7
6,000 UNDER 8,000	18,392	2,183	9,142	8,146	3,792	128,676	83
8,000 UNDER 10,000	18,473	2,687	9,752	11,999	4,600	166,257	447
10,000 UNDER 12,000	17,754	3,058	10,064	12,365	5,217	195,071	1,114
12,000 UNDER 14,000	17,374	3,232	10,020	12,723	5,602	225,664	1,887
14,000 UNDER 16,000	17,060	3,240	10,282	13,410	6,156	255,794	2,760
16,000 UNDER 18,000	17,044	3,444	10,454	14,179	6,234	289,795	3,855
18,000 UNDER 20,000	16,664	3,417	10,394	14,783	6,098	316,435	5,150
20,000 UNDER 22,000	16,222	3,490	10,125	14,733	6,297	340,595	6,399
22,000 UNDER 24,000	14,704	3,349	9,212	13,830	5,756	337,824	7,244
24,000 UNDER 26,000	13,535	3,196	8,352	12,959	5,380	338,090	8,209
26,000 UNDER 28,000	12,098	3,093	7,459	11,658	5,257	326,453	8,579
28,000 UNDER 30,000	11,034	2,987	6,642	10,737	4,857	319,793	9,182
30,000 UNDER 32,000	9,958	2,967	5,723	9,742	4,579	308,462	9,324
32,000 UNDER 34,000	9,374	2,993	5,239	9,204	4,397	309,176	9,895
34,000 UNDER 36,000	8,206	2,768	4,501	8,081	3,873	287,012	9,597
36,000 UNDER 38,000	7,225	2,591	3,843	7,131	3,576	267,184	9,332
38,000 UNDER 40,000	6,370	2,412	3,340	6,302	3,258	248,258	8,980
40,000 UNDER 45,000	13,260	5,744	6,503	13,137	7,380	562,085	20,825
45,000 UNDER 50,000	9,782	4,892	4,333	9,716	6,035	463,406	18,014
50,000 UNDER 75,000	24,942	15,415	8,578	24,806	16,613	1,499,914	65,010
75,000 UNDER 100,000	8,007	5,492	1,893	7,975	5,108	683,950	35,361
100,000 AND OVER	10,963	7,502	1,723	10,913	7,028	2,957,993	211,191
TOTALS	361,688	97,113	190,037	259,932	137,553	$10,917,542	$452,506

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	956	512	143	13	501	$ -22,065	$ 4
$1 UNDER $2,000	19,184	4,348	13,295	237	8,446	7,064	3
2,000 UNDER 4,000	9,152	1,088	2,523	341	3,110	27,690	1
4,000 UNDER 6,000	9,799	1,659	3,337	133	4,827	48,939	1
6,000 UNDER 8,000	9,772	2,053	3,785	3,489	5,335	68,234	35
8,000 UNDER 10,000	8,842	2,306	3,586	4,363	5,038	79,429	162
10,000 UNDER 12,000	8,123	2,502	3,505	4,162	4,951	89,302	351
12,000 UNDER 14,000	7,589	2,668	3,415	4,128	4,757	98,524	568
14,000 UNDER 16,000	6,991	2,575	3,192	4,355	4,643	104,816	776
16,000 UNDER 18,000	6,469	2,543	3,054	4,465	4,615	109,907	980
18,000 UNDER 20,000	6,103	2,633	2,695	4,775	4,466	115,824	1,220
20,000 UNDER 22,000	5,517	2,591	2,552	4,590	4,390	115,713	1,367
22,000 UNDER 24,000	5,262	2,626	2,417	4,695	4,366	120,911	1,648
24,000 UNDER 26,000	4,953	2,619	2,105	4,579	4,162	123,771	1,905
26,000 UNDER 28,000	4,793	2,801	1,994	4,539	4,193	129,320	2,150
28,000 UNDER 30,000	4,519	2,761	1,746	4,366	4,355	131,015	2,381
30,000 UNDER 32,000	4,127	2,737	1,521	4,042	4,164	127,907	2,400
32,000 UNDER 34,000	4,033	2,793	1,300	3,966	4,166	133,032	2,642
34,000 UNDER 36,000	3,741	2,733	1,113	3,697	3,965	130,884	2,761
36,000 UNDER 38,000	3,550	2,659	959	3,514	3,912	131,274	2,908
38,000 UNDER 40,000	3,346	2,625	850	3,314	3,773	130,421	3,009
40,000 UNDER 45,000	7,314	6,003	1,616	7,280	8,479	310,536	7,785
45,000 UNDER 50,000	5,754	5,074	955	5,738	6,894	272,480	7,394
50,000 UNDER 75,000	14,327	13,211	1,438	14,299	16,839	854,186	30,097
75,000 UNDER 100,000	3,159	2,900	165	3,152	3,461	267,771	12,966
100,000 AND OVER	2,639	2,309	69	2,630	2,744	554,174	39,281
TOTALS	170,014	81,329	63,330	104,862	130,552	$4,261,059	$124,795

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	748	405	139	14	407	$ -15,779	$ 4
$1 UNDER $2,000	5,088	787	2,813	140	902	3,158	+
2,000 UNDER 4,000	4,089	503	1,407	194	1,055	12,366	2
4,000 UNDER 6,000	4,463	676	1,915	101	1,339	22,328	1
6,000 UNDER 8,000	4,615	876	2,139	1,793	1,610	32,265	19
8,000 UNDER 10,000	4,309	1,114	2,116	2,173	1,769	38,741	81
10,000 UNDER 12,000	4,045	1,177	1,938	2,221	1,699	44,484	189
12,000 UNDER 14,000	3,789	1,351	1,827	2,126	1,717	49,169	291
14,000 UNDER 16,000	3,494	1,256	1,698	2,220	1,664	52,351	398
16,000 UNDER 18,000	3,152	1,309	1,475	2,132	1,715	53,513	470
18,000 UNDER 20,000	3,052	1,407	1,415	2,371	1,721	57,905	587
20,000 UNDER 22,000	2,699	1,430	1,195	2,239	1,633	56,706	616
22,000 UNDER 24,000	2,538	1,360	1,115	2,208	1,594	58,292	757
24,000 UNDER 26,000	2,385	1,351	997	2,148	1,668	59,604	891
26,000 UNDER 28,000	2,328	1,417	906	2,165	1,653	62,865	993
28,000 UNDER 30,000	2,146	1,317	834	2,043	1,584	62,177	1,102
30,000 UNDER 32,000	2,067	1,382	718	1,973	1,693	64,043	1,157
32,000 UNDER 34,000	1,963	1,393	620	1,909	1,649	64,761	1,233
34,000 UNDER 36,000	1,779	1,302	549	1,740	1,675	62,252	1,260
36,000 UNDER 38,000	1,604	1,228	421	1,576	1,420	59,353	1,248
38,000 UNDER 40,000	1,563	1,213	392	1,540	1,489	60,904	1,357
40,000 UNDER 45,000	3,270	2,674	686	3,236	3,147	138,630	3,287
45,000 UNDER 50,000	2,736	2,350	470	2,716	2,725	129,665	3,414
50,000 UNDER 75,000	6,648	5,911	685	6,612	6,762	398,744	13,738
75,000 UNDER 100,000	1,701	1,502	97	1,695	1,585	144,135	6,874
100,000 AND OVER	1,544	1,320	59	1,540	1,394	314,343	21,784
TOTALS	77,815	38,011	28,626	50,825	47,269	$2,086,975	$61,753

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	1,675	685	268	42	842	$ -55,616	$ 58
$1 UNDER $2,000	12,578	937	4,240	589	1,123	9,932	3
2,000 UNDER 4,000	11,022	659	2,112	581	1,295	32,978	2
4,000 UNDER 6,000	11,299	972	2,963	197	1,950	56,370	3
6,000 UNDER 8,000	11,569	1,296	3,649	5,313	2,714	80,732	65
8,000 UNDER 10,000	11,260	1,750	4,054	6,804	3,309	101,319	277
10,000 UNDER 12,000	10,888	2,134	4,272	6,944	3,972	119,796	628
12,000 UNDER 14,000	10,800	2,221	4,520	7,367	3,958	140,281	1,102
14,000 UNDER 16,000	10,883	2,422	4,752	7,916	4,366	163,161	1,606
16,000 UNDER 18,000	10,862	2,546	5,098	8,372	4,500	184,706	2,239
18,000 UNDER 20,000	10,642	2,461	5,047	9,041	4,630	202,126	3,001
20,000 UNDER 22,000	10,416	2,586	5,142	9,220	4,410	218,588	3,710
22,000 UNDER 24,000	9,959	2,680	4,816	9,053	4,494	228,977	4,380
24,000 UNDER 26,000	9,347	2,824	4,506	8,659	4,630	233,591	4,879
26,000 UNDER 28,000	8,950	2,950	4,159	8,447	4,677	241,602	5,486
28,000 UNDER 30,000	8,360	2,961	3,871	7,990	4,629	242,507	5,910
30,000 UNDER 32,000	7,845	3,090	3,540	7,547	4,589	243,046	6,257
32,000 UNDER 34,000	7,409	3,120	3,092	7,171	4,388	244,439	6,617
34,000 UNDER 36,000	6,765	3,107	2,763	6,550	4,447	236,709	6,582
36,000 UNDER 38,000	6,594	3,278	2,554	6,441	4,360	243,873	7,035
38,000 UNDER 40,000	5,869	3,091	2,232	5,755	4,201	228,869	6,804
40,000 UNDER 45,000	13,370	8,170	4,437	13,197	10,565	567,207	16,827
45,000 UNDER 50,000	11,162	7,663	3,074	11,047	9,522	529,341	16,494
50,000 UNDER 75,000	35,721	29,307	6,304	35,510	33,946	2,165,014	78,191
75,000 UNDER 100,000	12,815	11,127	1,154	12,771	11,887	1,094,860	50,261
100,000 AND OVER	14,737	12,687	700	14,700	13,542	3,660,928	254,042
TOTALS	282,797	116,724	93,319	217,224	156,946	$11,415,336	$482,459

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	1,098	477	232	20	543	$ -39,134	$ 66
$1 UNDER $2,000	8,343	1,107	4,073	261	1,725	5,878	2
2,000 UNDER 4,000	7,461	871	2,484	326	2,343	22,592	2
4,000 UNDER 6,000	8,109	1,173	3,375	120	3,364	40,571	1
6,000 UNDER 8,000	8,217	1,455	3,779	3,151	4,213	57,361	33
8,000 UNDER 10,000	7,820	1,723	3,802	3,990	4,666	70,332	159
10,000 UNDER 12,000	7,300	1,862	3,663	4,024	4,714	80,236	349
12,000 UNDER 14,000	6,998	1,937	3,617	4,124	4,425	90,847	595
14,000 UNDER 16,000	6,572	1,998	3,459	4,269	4,100	98,455	823
16,000 UNDER 18,000	6,107	1,954	3,197	4,352	3,724	103,811	1,062
18,000 UNDER 20,000	5,746	1,958	3,068	4,561	3,541	109,116	1,367
20,000 UNDER 22,000	5,221	2,027	2,678	4,302	3,396	109,511	1,506
22,000 UNDER 24,000	4,776	1,955	2,418	4,153	3,141	109,765	1,728
24,000 UNDER 26,000	4,333	1,904	2,109	3,910	2,989	108,214	1,910
26,000 UNDER 28,000	4,069	1,931	1,906	3,774	2,761	109,805	2,106
28,000 UNDER 30,000	3,930	1,991	1,721	3,708	2,813	113,900	2,312
30,000 UNDER 32,000	3,610	1,983	1,476	3,440	2,716	111,820	2,356
32,000 UNDER 34,000	3,374	1,966	1,384	3,258	2,757	111,314	2,450
34,000 UNDER 36,000	3,248	2,045	1,183	3,159	2,588	113,622	2,622
36,000 UNDER 38,000	2,988	1,948	1,010	2,925	2,498	110,536	2,670
38,000 UNDER 40,000	2,680	1,861	849	2,625	2,275	104,545	2,603
40,000 UNDER 45,000	5,651	4,435	1,586	5,759	5,379	248,198	6,298
45,000 UNDER 50,000	4,803	3,840	1,077	4,767	4,458	227,665	6,418
50,000 UNDER 75,000	13,144	11,369	1,862	13,061	12,296	790,671	27,342
75,000 UNDER 100,000	4,032	3,528	275	4,011	3,678	343,518	15,637
100,000 AND OVER	4,656	3,818	198	4,620	3,955	1,163,161	80,672
TOTALS	144,486	63,116	56,481	96,670	95,058	$4,516,310	$163,089

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	2,788	1,143	449	68	1,477	$ -127,334	$ 146
$1 UNDER $2,000	35,220	3,977	14,805	1,489	7,490	25,252	30
2,000 UNDER 4,000	29,103	2,012	6,689	1,553	5,695	87,366	9
4,000 UNDER 6,000	27,977	2,445	8,471	493	6,886	139,642	8
6,000 UNDER 8,000	27,454	3,270	9,929	13,076	8,959	191,725	157
8,000 UNDER 10,000	26,306	3,902	10,904	16,385	10,135	236,559	682
10,000 UNDER 12,000	25,223	4,481	11,340	16,133	11,333	277,439	1,488
12,000 UNDER 14,000	25,152	5,021	12,068	16,791	12,141	326,627	2,513
14,000 UNDER 16,000	24,154	5,055	11,886	17,605	11,754	362,321	3,598
16,000 UNDER 18,000	23,835	5,199	12,422	18,511	12,022	405,144	4,923
18,000 UNDER 20,000	23,156	5,418	12,358	19,398	11,959	439,810	6,417
20,000 UNDER 22,000	22,421	5,613	12,059	19,564	11,744	470,637	7,796
22,000 UNDER 24,000	21,431	5,692	11,572	19,474	11,902	492,651	9,161
24,000 UNDER 26,000	20,179	5,948	10,688	18,710	11,856	504,172	10,409
26,000 UNDER 28,000	19,197	6,195	9,950	18,173	11,668	518,069	11,625
28,000 UNDER 30,000	18,046	6,244	9,034	17,330	11,676	523,253	12,554
30,000 UNDER 32,000	17,560	6,620	8,447	16,951	11,778	544,199	13,913
32,000 UNDER 34,000	16,709	6,836	7,788	16,252	11,510	551,267	14,698
34,000 UNDER 36,000	15,979	7,107	7,128	15,639	11,402	558,992	15,627
36,000 UNDER 38,000	14,901	7,097	6,323	14,645	11,239	551,033	15,801
38,000 UNDER 40,000	13,908	7,130	5,610	13,711	10,877	542,128	15,885
40,000 UNDER 45,000	31,189	18,285	11,301	30,852	26,790	1,323,377	39,770
45,000 UNDER 50,000	27,186	18,333	8,257	27,010	25,632	1,289,645	40,081
50,000 UNDER 75,000	87,074	71,029	16,413	86,724	90,938	5,294,338	190,953
75,000 UNDER 100,000	33,300	29,797	2,931	33,215	35,446	2,841,789	129,468
100,000 AND OVER	28,076	24,925	1,353	28,006	31,130	5,584,970	371,992
TOTALS	657,524	268,774	240,175	497,758	425,439	$23,955,071	$919,704

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	737	284	157	16	335	$ -13,070	$ 2
$1 UNDER $2,000	5,972	682	3,339	163	1,122	3,814	1
2,000 UNDER 4,000	5,727	809	1,938	233	2,544	17,443	2
4,000 UNDER 6,000	6,610	1,325	2,780	123	4,440	33,103	1
6,000 UNDER 8,000	6,490	1,373	3,020	2,260	4,828	45,321	22
8,000 UNDER 10,000	5,871	1,388	2,908	2,806	4,527	52,681	104
10,000 UNDER 12,000	5,369	1,352	2,832	2,907	3,836	58,967	246
12,000 UNDER 14,000	4,886	1,377	2,609	2,856	3,352	63,401	410
14,000 UNDER 16,000	4,485	1,380	2,449	2,908	3,109	67,191	556
16,000 UNDER 18,000	4,133	1,343	2,233	2,861	2,970	70,227	711
18,000 UNDER 20,000	3,699	1,266	2,038	2,910	2,599	70,185	861
20,000 UNDER 22,000	3,585	1,360	1,918	2,910	2,687	75,197	1,031
22,000 UNDER 24,000	3,189	1,321	1,610	2,704	2,333	73,283	1,126
24,000 UNDER 26,000	2,876	1,262	1,363	2,575	2,132	71,855	1,256
26,000 UNDER 28,000	2,693	1,239	1,265	2,477	1,986	72,692	1,389
28,000 UNDER 30,000	2,620	1,227	1,180	2,480	1,946	75,958	1,602
30,000 UNDER 32,000	2,406	1,243	1,016	2,293	1,830	74,572	1,620
32,000 UNDER 34,000	2,303	1,247	931	2,224	1,877	75,973	1,742
34,000 UNDER 36,000	2,128	1,223	781	2,067	1,799	74,436	1,796
36,000 UNDER 38,000	1,978	1,208	689	1,942	1,610	73,158	1,828
38,000 UNDER 40,000	1,806	1,158	595	1,770	1,561	70,382	1,810
40,000 UNDER 45,000	3,898	2,727	1,104	3,845	3,531	165,281	4,414
45,000 UNDER 50,000	3,247	2,531	786	3,223	3,114	154,028	4,417
50,000 UNDER 75,000	8,881	7,546	1,263	8,841	8,841	534,869	18,767
75,000 UNDER 100,000	2,801	2,451	208	2,792	2,695	238,439	10,960
100,000 AND OVER	2,761	2,377	103	2,751	2,573	564,090	38,108
TOTALS	101,151	42,699	41,115	64,937	74,177	$2,863,476	$94,782

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 Taxable Year

Adjusted Gross Income Class	SHASTA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	394	227	43	*	182	$ -5,752	$ 1
$1 UNDER $2,000	5,364	1,163	3,639	88	1,523	2,222	+
2,000 UNDER 4,000	2,660	364	770	129	663	8,005	6
4,000 UNDER 6,000	2,822	489	965	*	780	14,073	+
6,000 UNDER 8,000	3,126	716	1,156	1,131	980	21,785	10
8,000 UNDER 10,000	2,935	895	1,132	1,393	1,120	26,329	53
10,000 UNDER 12,000	2,809	1,029	1,140	1,394	1,109	30,885	114
12,000 UNDER 14,000	2,678	1,164	1,052	1,354	1,313	34,754	175
14,000 UNDER 16,000	2,440	1,132	991	1,472	1,251	36,556	238
16,000 UNDER 18,000	2,192	1,173	846	1,502	1,307	37,232	274
18,000 UNDER 20,000	2,013	1,150	783	1,584	1,376	38,212	323
20,000 UNDER 22,000	1,846	1,147	667	1,594	1,262	38,746	386
22,000 UNDER 24,000	1,696	1,120	602	1,546	1,290	38,978	442
24,000 UNDER 26,000	1,639	1,102	553	1,541	1,328	40,951	549
26,000 UNDER 28,000	1,605	1,107	496	1,546	1,410	43,332	642
28,000 UNDER 30,000	1,483	1,088	432	1,445	1,301	42,985	699
30,000 UNDER 32,000	1,510	1,154	421	1,490	1,354	46,799	815
32,000 UNDER 34,000	1,417	1,106	344	1,406	1,496	46,742	878
34,000 UNDER 36,000	1,183	962	286	1,180	1,202	41,418	846
36,000 UNDER 38,000	1,134	956	230	1,127	1,168	41,937	890
38,000 UNDER 40,000	1,055	905	196	1,050	1,095	41,132	939
40,000 UNDER 45,000	2,247	1,993	319	2,239	2,355	95,330	2,339
45,000 UNDER 50,000	1,559	1,460	169	1,556	1,653	73,854	2,007
50,000 UNDER 75,000	3,579	3,382	263	3,572	3,953	211,755	7,537
75,000 UNDER 100,000	714	646	39	712	698	60,704	3,041
100,000 AND OVER	796	718	25	795	896	187,270	13,254
TOTALS	52,896	28,348	17,559	32,897	34,065	$1,296,234	$36,458

Adjusted Gross Income Class	SIERRA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	14	*	*	—	6	$ -133	+
$1 UNDER $2,000	95	15	45	*	9	68	+
2,000 UNDER 4,000	55	*	*	*	9	160	+
4,000 UNDER 6,000	54	11	19	*	16	276	+
6,000 UNDER 8,000	56	13	17	21	7	390	+
8,000 UNDER 10,000	67	15	21	40	19	607	$ 1
10,000 UNDER 12,000	53	25	12	21	16	585	2
12,000 UNDER 14,000	50	23	13	24	18	655	4
14,000 UNDER 16,000	44	21	18	28	21	665	5
16,000 UNDER 18,000	56	28	*	39	26	955	8
18,000 UNDER 20,000	45	20	13	39	25	858	9
20,000 UNDER 22,000	44	21	16	42	28	919	11
22,000 UNDER 24,000	39	26	15	35	38	898	10
24,000 UNDER 26,000	61	42	26	55	58	1,525	20
26,000 UNDER 28,000	49	36	17	47	44	1,325	21
28,000 UNDER 30,000	44	35	15	43	57	1,269	20
30,000 UNDER 32,000	42	32	14	41	50	1,293	21
32,000 UNDER 34,000	32	26	12	32	25	1,060	22
34,000 UNDER 36,000	33	27	*	33	37	1,158	25
36,000 UNDER 38,000	29	27	*	29	33	1,071	22
38,000 UNDER 40,000	20	15	*	20	27	776	19
40,000 UNDER 45,000	58	51	15	58	69	2,456	63
45,000 UNDER 50,000	45	39	*	45	57	2,137	63
50,000 UNDER 75,000	51	51	*	51	59	2,994	111
75,000 UNDER 100,000	16	15	—	16	20	1,321	67
100,000 AND OVER	10	10	*	10	4	1,657	109
TOTALS	1,162	636	349	775	778	$26,945	$633

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	231	135	17	*	110	$ -6,481	+
$1 UNDER $2,000	1,550	330	936	19	491	799	+
2,000 UNDER 4,000	921	141	246	35	304	2,801	+
4,000 UNDER 6,000	1,029	249	339	*	350	5,132	+
6,000 UNDER 8,000	995	253	330	331	372	6,983	$ 3
8,000 UNDER 10,000	987	347	328	423	435	8,887	15
10,000 UNDER 12,000	990	409	315	451	510	10,842	36
12,000 UNDER 14,000	800	407	226	349	437	10,383	44
14,000 UNDER 16,000	830	397	250	513	453	12,422	79
16,000 UNDER 18,000	716	413	203	485	476	12,147	86
18,000 UNDER 20,000	696	423	178	566	464	13,223	110
20,000 UNDER 22,000	604	367	178	526	451	12,686	134
22,000 UNDER 24,000	572	372	158	539	407	13,170	162
24,000 UNDER 26,000	532	383	131	508	503	13,281	168
26,000 UNDER 28,000	504	369	120	486	442	13,595	203
28,000 UNDER 30,000	490	374	114	480	469	14,183	228
30,000 UNDER 32,000	401	314	86	396	364	12,450	228
32,000 UNDER 34,000	417	341	78	417	427	13,793	253
34,000 UNDER 36,000	382	317	76	379	405	13,360	273
36,000 UNDER 38,000	287	237	48	287	286	10,609	239
38,000 UNDER 40,000	294	269	49	290	350	11,447	250
40,000 UNDER 45,000	583	522	78	579	642	24,692	617
45,000 UNDER 50,000	405	371	36	404	448	19,216	562
50,000 UNDER 75,000	846	787	59	845	858	50,024	1,890
75,000 UNDER 100,000	157	138	*	156	135	13,304	700
100,000 AND OVER	163	141	*	162	150	27,925	1,921
TOTALS	16,382	8,806	4,585	9,647	10,739	$340,873	$8,201

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	444	211	65	*	239	$ -8,192	$ 3
$1 UNDER $2,000	7,254	738	3,675	204	1,568	4,543	1
2,000 UNDER 4,000	5,053	366	1,139	284	1,083	15,156	1
4,000 UNDER 6,000	5,132	544	1,483	*	1,468	25,703	1
6,000 UNDER 8,000	5,393	764	1,807	2,277	1,946	37,674	23
8,000 UNDER 10,000	5,198	993	1,982	2,885	2,166	46,824	106
10,000 UNDER 12,000	4,907	1,178	2,004	2,729	2,386	53,888	229
12,000 UNDER 14,000	4,727	1,297	2,063	2,761	2,360	61,384	379
14,000 UNDER 16,000	4,644	1,413	2,028	2,987	2,571	69,612	554
16,000 UNDER 18,000	4,613	1,563	2,103	3,172	2,937	78,420	722
18,000 UNDER 20,000	4,423	1,574	2,047	3,452	2,856	83,971	937
20,000 UNDER 22,000	4,176	1,648	1,796	3,434	2,835	87,613	1,082
22,000 UNDER 24,000	3,907	1,705	1,679	3,424	2,831	89,726	1,244
24,000 UNDER 26,000	3,555	1,656	1,500	3,212	2,684	88,843	1,382
26,000 UNDER 28,000	3,581	1,809	1,424	3,322	2,967	96,680	1,613
28,000 UNDER 30,000	3,495	1,888	1,314	3,313	3,103	101,292	1,828
30,000 UNDER 32,000	3,458	1,975	1,251	3,314	3,306	107,249	2,046
32,000 UNDER 34,000	3,392	2,064	1,159	3,297	3,205	111,876	2,312
34,000 UNDER 36,000	3,368	2,149	1,004	3,296	3,349	117,866	2,553
36,000 UNDER 38,000	3,237	2,247	916	3,171	3,622	119,778	2,597
38,000 UNDER 40,000	3,044	2,236	786	3,012	3,542	118,682	2,681
40,000 UNDER 45,000	6,941	5,456	1,524	6,876	8,321	294,677	7,014
45,000 UNDER 50,000	5,941	5,131	1,022	5,903	7,506	281,755	7,225
50,000 UNDER 75,000	15,879	14,825	1,645	15,829	20,555	950,702	31,012
75,000 UNDER 100,000	3,213	3,045	145	3,205	3,945	270,629	12,208
100,000 AND OVER	1,492	1,334	46	1,487	1,667	256,259	16,833
TOTALS	120,467	59,809	37,607	86,948	95,018	$3,562,610	$96,586

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	1,027	420	215	28	447	$ -360,935	$ 13
$1 UNDER $2,000	9,698	1,192	4,992	276	1,745	6,082	1
2,000 UNDER 4,000	7,231	599	2,039	346	1,391	21,799	4
4,000 UNDER 6,000	7,816	923	2,797	137	2,055	39,180	6
6,000 UNDER 8,000	8,192	1,279	3,459	3,253	2,724	57,192	33
8,000 UNDER 10,000	8,095	1,534	3,770	4,472	3,147	72,808	170
10,000 UNDER 12,000	7,885	1,734	3,752	4,770	3,260	86,614	408
12,000 UNDER 14,000	7,101	1,811	3,512	4,418	3,286	92,168	620
14,000 UNDER 16,000	7,035	2,007	3,560	4,815	3,276	105,405	920
16,000 UNDER 18,000	6,755	2,026	3,406	5,033	3,214	114,740	1,225
18,000 UNDER 20,000	6,153	1,924	3,096	5,086	3,030	116,820	1,505
20,000 UNDER 22,000	5,712	2,067	2,769	4,925	3,099	119,946	1,689
22,000 UNDER 24,000	5,469	2,190	2,621	4,946	3,149	125,684	1,969
24,000 UNDER 26,000	5,222	2,296	2,353	4,837	3,174	130,542	2,280
26,000 UNDER 28,000	4,743	2,286	2,001	4,496	3,142	128,005	2,377
28,000 UNDER 30,000	4,460	2,313	1,808	4,295	3,098	129,274	2,577
30,000 UNDER 32,000	4,438	2,475	1,724	4,318	3,228	137,570	2,908
32,000 UNDER 34,000	3,972	2,473	1,365	3,889	3,271	131,020	2,787
34,000 UNDER 36,000	3,753	2,468	1,169	3,687	3,138	131,270	2,913
36,000 UNDER 38,000	3,595	2,482	1,076	3,554	3,227	132,971	3,096
38,000 UNDER 40,000	3,398	2,450	960	3,366	3,145	132,482	3,212
40,000 UNDER 45,000	7,337	5,732	1,736	7,282	7,294	311,348	7,849
45,000 UNDER 50,000	6,212	5,213	1,170	6,174	6,511	294,485	8,111
50,000 UNDER 75,000	16,221	14,538	1,861	16,183	17,298	969,860	33,734
75,000 UNDER 100,000	4,189	3,757	247	4,178	4,229	354,736	16,723
100,000 AND OVER	3,616	3,108	143	3,604	3,533	783,916	54,898
TOTALS	159,325	71,297	57,601	112,368	98,111	$4,364,982	$152,028

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	890	520	130	21	590	$ -20,538	$ 7
$1 UNDER $2,000	12,982	2,745	8,248	211	5,800	6,332	1
2,000 UNDER 4,000	8,004	1,235	2,259	341	3,624	24,190	1
4,000 UNDER 6,000	8,266	1,588	2,724	129	4,365	41,254	2
6,000 UNDER 8,000	8,152	1,850	2,973	2,895	4,750	56,829	33
8,000 UNDER 10,000	7,039	2,022	2,844	3,403	4,232	63,230	125
10,000 UNDER 12,000	6,738	2,251	2,931	3,381	4,386	74,014	286
12,000 UNDER 14,000	6,196	2,329	2,725	3,279	4,298	80,517	448
14,000 UNDER 16,000	6,021	2,412	2,844	3,578	4,624	90,318	631
16,000 UNDER 18,000	5,415	2,374	2,575	3,581	4,473	91,925	743
18,000 UNDER 20,000	4,748	2,281	2,104	3,668	3,861	90,054	887
20,000 UNDER 22,000	4,597	2,471	2,092	3,725	4,065	96,455	1,036
22,000 UNDER 24,000	4,268	2,339	1,792	3,704	3,921	98,073	1,237
24,000 UNDER 26,000	3,961	2,318	1,572	3,654	3,851	98,926	1,380
26,000 UNDER 28,000	3,748	2,427	1,374	3,544	3,727	101,175	1,542
28,000 UNDER 30,000	3,634	2,443	1,247	3,481	3,851	105,341	1,713
30,000 UNDER 32,000	3,400	2,428	1,079	3,302	3,769	105,349	1,821
32,000 UNDER 34,000	3,386	2,522	991	3,328	3,931	111,648	2,055
34,000 UNDER 36,000	3,054	2,336	761	3,018	3,321	106,859	2,147
36,000 UNDER 38,000	2,955	2,317	711	2,931	3,450	109,265	2,323
38,000 UNDER 40,000	2,603	2,173	548	2,587	3,074	101,458	2,180
40,000 UNDER 45,000	5,611	4,796	1,049	5,574	6,705	237,741	5,685
45,000 UNDER 50,000	4,220	3,795	649	4,205	4,971	200,006	5,366
50,000 UNDER 75,000	9,397	8,738	874	9,383	10,996	557,748	19,480
75,000 UNDER 100,000	2,087	1,926	100	2,085	2,302	177,522	8,606
100,000 AND OVER	2,045	1,825	57	2,039	2,257	514,516	38,284
TOTALS	133,417	66,461	47,253	81,047	109,194	$3,320,207	$98,019

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	230	134	24	*	163	$ -4,202	$ 4
$1 UNDER $2,000	2,103	414	1,315	30	649	1,062	+
2,000 UNDER 4,000	1,390	256	395	33	584	4,163	+
4,000 UNDER 6,000	1,562	376	517	*	826	7,768	+
6,000 UNDER 8,000	1,560	489	621	471	1,045	10,877	4
8,000 UNDER 10,000	1,334	507	541	554	998	11,999	21
10,000 UNDER 12,000	1,228	527	531	517	965	13,517	44
12,000 UNDER 14,000	1,185	551	550	549	1,009	15,376	72
14,000 UNDER 16,000	1,055	506	479	591	869	15,829	102
16,000 UNDER 18,000	992	485	473	650	801	16,849	134
18,000 UNDER 20,000	884	460	375	657	713	16,778	153
20,000 UNDER 22,000	778	453	320	616	709	16,319	161
22,000 UNDER 24,000	681	437	252	590	591	15,637	178
24,000 UNDER 26,000	675	443	245	615	619	16,872	219
26,000 UNDER 28,000	626	444	226	592	632	16,918	244
28,000 UNDER 30,000	570	394	168	552	529	16,516	270
30,000 UNDER 32,000	521	378	167	510	489	16,145	289
32,000 UNDER 34,000	474	364	129	467	458	15,622	301
34,000 UNDER 36,000	438	340	95	433	450	15,305	303
36,000 UNDER 38,000	446	369	94	440	477	16,476	345
38,000 UNDER 40,000	393	340	60	388	400	15,344	323
40,000 UNDER 45,000	867	761	131	858	895	36,782	906
45,000 UNDER 50,000	716	646	84	711	839	33,944	918
50,000 UNDER 75,000	1,595	1,496	95	1,590	1,769	95,031	3,393
75,000 UNDER 100,000	338	314	*	338	373	28,603	1,418
100,000 AND OVER	376	339	*	375	408	68,883	4,864
TOTALS	23,017	12,223	7,904	13,157	18,260	$534,413	$14,666

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	157	88	18	—	54	$ -2,807	+
$1 UNDER $2,000	1,584	376	1,070	23	360	653	+
2,000 UNDER 4,000	826	136	231	28	314	2,512	+
4,000 UNDER 6,000	960	200	304	20	416	4,807	+
6,000 UNDER 8,000	996	284	362	292	518	6,957	$ 2
8,000 UNDER 10,000	929	333	395	386	497	8,355	14
10,000 UNDER 12,000	897	390	336	360	598	9,838	28
12,000 UNDER 14,000	917	445	325	405	644	11,900	49
14,000 UNDER 16,000	757	415	263	401	525	11,338	57
16,000 UNDER 18,000	679	387	223	417	521	11,527	83
18,000 UNDER 20,000	641	401	222	508	502	12,172	96
20,000 UNDER 22,000	610	398	192	534	512	12,776	121
22,000 UNDER 24,000	527	358	168	482	427	12,110	135
24,000 UNDER 26,000	519	381	163	488	432	12,971	165
26,000 UNDER 28,000	495	369	123	474	475	13,381	198
28,000 UNDER 30,000	426	327	109	415	413	12,360	197
30,000 UNDER 32,000	375	297	87	367	372	11,630	201
32,000 UNDER 34,000	352	295	68	348	391	11,610	203
34,000 UNDER 36,000	325	282	63	324	306	11,372	225
36,000 UNDER 38,000	287	257	54	285	304	10,608	221
38,000 UNDER 40,000	291	261	37	290	301	11,333	254
40,000 UNDER 45,000	521	474	80	519	596	22,073	553
45,000 UNDER 50,000	389	360	38	386	427	18,431	525
50,000 UNDER 75,000	746	695	48	744	748	43,729	1,627
75,000 UNDER 100,000	126	116	*	126	111	10,643	552
100,000 AND OVER	120	109	*	119	110	22,215	1,576
TOTALS	15,452	8,434	4,988	8,741	10,874	$314,494	$7,082

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	60	37	*	—	22	$ -1,039	+
$1 UNDER $2,000	370	86	193	*	103	218	+
2,000 UNDER 4,000	226	47	67	11	67	675	+
4,000 UNDER 6,000	246	59	75	*	72	1,231	$ 1
6,000 UNDER 8,000	281	93	97	72	129	1,964	1
8,000 UNDER 10,000	250	83	96	115	105	2,256	4
10,000 UNDER 12,000	255	101	73	114	122	2,807	9
12,000 UNDER 14,000	243	127	79	108	163	3,145	13
14,000 UNDER 16,000	199	111	58	111	109	2,991	18
16,000 UNDER 18,000	196	134	56	125	109	3,332	19
18,000 UNDER 20,000	174	102	65	151	108	3,320	30
20,000 UNDER 22,000	179	118	52	156	121	3,758	38
22,000 UNDER 24,000	150	98	61	144	89	3,456	44
24,000 UNDER 26,000	183	128	62	176	148	4,565	64
26,000 UNDER 28,000	147	101	40	141	143	3,975	59
28,000 UNDER 30,000	132	102	50	130	147	3,828	61
30,000 UNDER 32,000	123	102	28	122	127	3,818	65
32,000 UNDER 34,000	98	87	27	98	106	3,236	55
34,000 UNDER 36,000	113	95	22	112	129	3,955	80
36,000 UNDER 38,000	99	81	20	97	123	3,658	79
38,000 UNDER 40,000	82	69	16	81	91	3,195	73
40,000 UNDER 45,000	151	132	21	150	162	6,408	169
45,000 UNDER 50,000	126	118	11	126	134	5,964	169
50,000 UNDER 75,000	249	232	21	249	262	14,550	526
75,000 UNDER 100,000	35	34	*	35	26	2,935	147
100,000 AND OVER	44	40	*	44	29	10,948	841
TOTALS	4,411	2,517	1,294	2,678	2,946	$99,149	$2,565

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	802	517	81	11	506	$ -21,931	$ 3
$1 UNDER $2,000	8,859	2,233	5,626	124	5,288	4,561	+
2,000 UNDER 4,000	7,107	1,753	2,591	195	5,948	21,725	1
4,000 UNDER 6,000	8,721	2,679	3,852	100	9,309	43,783	1
6,000 UNDER 8,000	8,397	2,830	3,914	1,979	9,386	58,451	20
8,000 UNDER 10,000	7,051	2,560	3,220	2,404	7,706	63,246	87
10,000 UNDER 12,000	5,847	2,438	2,544	2,225	5,831	64,115	185
12,000 UNDER 14,000	5,464	2,530	2,409	2,266	5,912	70,972	294
14,000 UNDER 16,000	4,757	2,380	2,187	2,347	5,269	71,261	381
16,000 UNDER 18,000	4,067	2,196	1,702	2,399	4,486	69,095	461
18,000 UNDER 20,000	3,617	2,163	1,474	2,422	4,220	68,638	497
20,000 UNDER 22,000	3,179	2,010	1,206	2,451	3,523	66,743	587
22,000 UNDER 24,000	2,930	1,976	1,049	2,403	3,308	67,359	678
24,000 UNDER 26,000	2,824	1,947	960	2,514	3,200	70,571	834
26,000 UNDER 28,000	2,524	1,798	751	2,355	2,806	68,091	913
28,000 UNDER 30,000	2,399	1,791	709	2,297	2,681	69,590	1,041
30,000 UNDER 32,000	2,157	1,698	575	2,109	2,641	66,803	1,058
32,000 UNDER 34,000	2,050	1,636	460	2,028	2,355	67,635	1,179
34,000 UNDER 36,000	1,834	1,529	378	1,811	2,252	64,160	1,193
36,000 UNDER 38,000	1,608	1,360	318	1,591	1,982	59,499	1,192
38,000 UNDER 40,000	1,429	1,218	241	1,414	1,651	55,748	1,212
40,000 UNDER 45,000	3,166	2,792	471	3,146	3,802	134,245	3,185
45,000 UNDER 50,000	2,282	2,095	263	2,273	2,753	108,178	2,919
50,000 UNDER 75,000	5,153	4,833	324	5,143	6,208	306,812	10,848
75,000 UNDER 100,000	1,150	1,058	45	1,144	1,319	98,143	4,864
100,000 AND OVER	1,296	1,149	44	1,290	1,408	253,990	17,626
TOTALS	100,670	53,169	37,394	50,441	105,750	$2,071,483	$51,259

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	160	97	21	*	84	$ -2,838	*
$1 UNDER $2,000	1,270	239	674	30	266	758	*
2,000 UNDER 4,000	872	107	228	29	150	2,642	*
4,000 UNDER 6,000	952	187	307	*	254	4,762	*
6,000 UNDER 8,000	989	228	343	340	233	6,907	$ 4
8,000 UNDER 10,000	1,025	316	350	471	326	9,206	17
10,000 UNDER 12,000	937	344	340	449	356	10,325	36
12,000 UNDER 14,000	915	440	331	427	360	11,887	55
14,000 UNDER 16,000	823	406	268	465	380	12,324	73
16,000 UNDER 18,000	765	426	260	506	408	12,994	87
18,000 UNDER 20,000	686	392	215	550	350	13,019	116
20,000 UNDER 22,000	605	370	195	527	361	12,681	124
22,000 UNDER 24,000	608	404	201	558	419	14,002	158
24,000 UNDER 26,000	570	380	169	534	430	14,242	190
26,000 UNDER 28,000	565	393	187	544	398	15,248	238
28,000 UNDER 30,000	536	375	162	519	405	15,527	256
30,000 UNDER 32,000	472	338	139	464	396	14,622	270
32,000 UNDER 34,000	460	352	132	454	391	15,179	298
34,000 UNDER 36,000	436	362	96	429	404	15,243	295
36,000 UNDER 38,000	403	360	103	399	387	14,911	302
38,000 UNDER 40,000	346	277	65	344	340	13,500	320
40,000 UNDER 45,000	710	616	118	706	758	30,033	741
45,000 UNDER 50,000	597	529	78	594	605	28,230	794
50,000 UNDER 75,000	1,283	1,184	128	1,279	1,162	76,143	2,748
75,000 UNDER 100,000	227	206	*	226	226	19,285	933
100,000 AND OVER	241	212	*	238	186	41,815	2,790
TOTALS	17,453	9,540	5,125	11,106	10,035	$422,647	$10,845

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	1,349	630	261	26	804	$ -36,543	$ 16
$1 UNDER $2,000	13,929	1,714	5,813	463	2,259	10,317	3
2,000 UNDER 4,000	12,838	1,490	3,162	617	4,136	38,908	3
4,000 UNDER 6,000	13,697	2,162	4,599	166	6,909	68,558	2
6,000 UNDER 8,000	13,388	2,689	5,264	5,131	8,097	93,543	58
8,000 UNDER 10,000	12,592	2,939	5,435	6,355	8,264	113,180	260
10,000 UNDER 12,000	11,819	3,025	5,358	6,448	8,063	129,844	562
12,000 UNDER 14,000	11,152	3,199	5,257	6,371	7,696	144,828	924
14,000 UNDER 16,000	10,346	3,197	4,942	6,465	7,257	155,053	1,243
16,000 UNDER 18,000	9,892	3,256	4,814	6,656	7,507	167,916	1,633
18,000 UNDER 20,000	9,157	3,202	4,389	6,978	6,702	173,786	2,054
20,000 UNDER 22,000	8,639	3,273	4,156	6,817	6,560	181,231	2,343
22,000 UNDER 24,000	7,859	3,168	3,709	6,587	6,228	180,658	2,670
24,000 UNDER 26,000	7,473	3,365	3,348	6,511	6,076	186,679	3,025
26,000 UNDER 28,000	6,966	3,241	3,026	6,220	5,816	188,056	3,323
28,000 UNDER 30,000	6,635	3,349	2,725	6,141	5,564	192,315	3,642
30,000 UNDER 32,000	6,358	3,397	2,505	6,001	5,491	196,994	3,955
32,000 UNDER 34,000	6,025	3,470	2,209	5,763	5,521	198,765	4,125
34,000 UNDER 36,000	5,824	3,499	2,008	5,608	5,377	203,787	4,505
36,000 UNDER 38,000	5,555	3,536	1,774	5,407	5,353	205,398	4,687
38,000 UNDER 40,000	5,269	3,562	1,560	5,167	5,271	205,401	4,855
40,000 UNDER 45,000	12,115	8,917	2,991	11,933	12,904	514,438	12,459
45,000 UNDER 50,000	10,621	8,557	2,159	10,540	11,936	503,750	13,019
50,000 UNDER 75,000	33,457	29,984	3,815	33,330	39,792	2,025,522	65,584
75,000 UNDER 100,000	10,876	10,114	540	10,846	12,793	923,944	40,029
100,000 AND OVER	8,605	7,724	279	8,577	10,038	1,793,145	121,053
TOTALS	262,436	126,659	86,098	181,124	212,414	$8,759,473	$296,032

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 Taxable Year

Adjusted Gross Income Class	YOLO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	259	123	39	*	126	$ -6,421	$ 3
$1 UNDER $2,000	4,866	661	3,089	155	1,207	2,580	4
2,000 UNDER 4,000	3,222	326	1,269	144	850	9,714	+
4,000 UNDER 6,000	3,279	485	1,470	*	1,336	16,366	+
6,000 UNDER 8,000	3,265	595	1,553	1,363	1,644	22,801	15
8,000 UNDER 10,000	2,995	702	1,471	1,695	1,540	26,923	66
10,000 UNDER 12,000	2,781	725	1,503	1,648	1,482	30,595	144
12,000 UNDER 14,000	2,588	793	1,383	1,566	1,442	33,589	229
14,000 UNDER 16,000	2,394	769	1,261	1,608	1,509	35,849	296
16,000 UNDER 18,000	2,128	753	1,104	1,565	1,311	36,151	366
18,000 UNDER 20,000	2,029	767	1,069	1,655	1,301	38,541	461
20,000 UNDER 22,000	1,976	798	1,005	1,669	1,482	41,438	555
22,000 UNDER 24,000	1,697	716	830	1,524	1,168	39,018	611
24,000 UNDER 26,000	1,513	781	677	1,383	1,138	37,811	613
26,000 UNDER 28,000	1,449	774	594	1,382	1,093	39,142	706
28,000 UNDER 30,000	1,340	771	556	1,303	1,109	38,861	758
30,000 UNDER 32,000	1,257	775	493	1,230	1,142	38,961	776
32,000 UNDER 34,000	1,167	758	406	1,146	1,052	38,485	804
34,000 UNDER 36,000	1,155	760	340	1,137	978	40,419	924
36,000 UNDER 38,000	1,046	741	315	1,035	1,006	38,684	906
38,000 UNDER 40,000	993	748	239	983	986	38,671	942
40,000 UNDER 45,000	2,156	1,712	475	2,137	2,226	91,409	2,343
45,000 UNDER 50,000	1,674	1,440	257	1,664	1,733	79,373	2,204
50,000 UNDER 75,000	4,469	4,008	405	4,457	4,754	267,332	9,714
75,000 UNDER 100,000	1,337	1,226	63	1,335	1,397	114,405	5,596
100,000 AND OVER	1,150	999	24	1,135	1,200	269,617	15,141
TOTALS	54,185	23,706	21,890	34,996	36,212	$1,460,314	$44,179

Adjusted Gross Income Class	YUBA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	180	106	15	*	90	$ -2,523	+
$1 UNDER $2,000	2,483	662	1,847	28	1,713	778	+
2,000 UNDER 4,000	1,013	187	318	36	445	3,071	+
4,000 UNDER 6,000	1,085	272	373	*	644	5,425	+
6,000 UNDER 8,000	1,190	317	415	375	735	8,313	$ 3
8,000 UNDER 10,000	1,123	370	444	499	648	10,116	18
10,000 UNDER 12,000	1,021	419	376	436	709	11,234	35
12,000 UNDER 14,000	976	455	335	457	665	12,695	56
14,000 UNDER 16,000	905	449	322	477	758	13,546	72
16,000 UNDER 18,000	844	454	314	544	737	14,354	98
18,000 UNDER 20,000	718	446	234	525	652	13,632	98
20,000 UNDER 22,000	616	409	202	497	635	12,930	111
22,000 UNDER 24,000	599	403	183	524	567	13,777	142
24,000 UNDER 26,000	574	432	184	518	587	14,357	161
26,000 UNDER 28,000	489	373	129	463	432	13,216	179
28,000 UNDER 30,000	476	367	106	452	506	13,802	206
30,000 UNDER 32,000	464	360	129	455	432	14,391	249
32,000 UNDER 34,000	394	322	67	386	379	12,999	247
34,000 UNDER 36,000	337	268	71	333	357	11,805	229
36,000 UNDER 38,000	306	262	59	304	350	11,314	230
38,000 UNDER 40,000	279	242	43	274	280	10,882	239
40,000 UNDER 45,000	549	479	72	547	600	23,220	567
45,000 UNDER 50,000	405	367	46	402	428	19,160	525
50,000 UNDER 75,000	704	657	55	702	744	41,268	1,498
75,000 UNDER 100,000	120	104	*	119	69	10,096	511
100,000 AND OVER	91	81	*	91	75	17,783	1,310
TOTALS	17,941	9,263	6,346	9,464	14,237	$331,641	$6,784

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	1,230	511	280	28	711	$ -24,240	$ 10
$1 UNDER $2,000	13,921	1,666	5,466	424	4,298	10,567	4
2,000 UNDER 4,000	13,077	1,524	4,279	504	5,962	39,341	2
4,000 UNDER 6,000	13,544	2,019	5,494	212	8,211	67,608	2
6,000 UNDER 8,000	12,833	2,328	5,839	4,521	9,540	89,603	44
8,000 UNDER 10,000	12,299	2,520	6,234	5,865	10,059	110,666	220
10,000 UNDER 12,000	10,534	2,514	5,633	5,149	9,390	115,555	442
12,000 UNDER 14,000	9,567	2,638	5,391	5,045	8,868	124,156	709
14,000 UNDER 16,000	8,253	2,453	4,807	4,984	7,512	123,586	937
16,000 UNDER 18,000	7,481	2,373	4,432	4,945	6,988	127,113	1,163
18,000 UNDER 20,000	6,758	2,333	3,894	4,924	6,275	128,254	1,462
20,000 UNDER 22,000	6,090	2,341	3,422	4,645	5,546	127,684	1,620
22,000 UNDER 24,000	5,383	2,186	3,011	4,428	5,066	123,635	1,778
24,000 UNDER 26,000	5,017	2,151	2,774	4,347	4,720	125,396	2,037
26,000 UNDER 28,000	4,538	2,041	2,415	4,050	4,033	122,568	2,214
28,000 UNDER 30,000	4,250	2,055	2,067	3,888	4,092	123,188	2,333
30,000 UNDER 32,000	4,012	2,040	1,856	3,782	3,958	124,306	2,519
32,000 UNDER 34,000	3,716	2,020	1,597	3,528	3,793	122,547	2,591
34,000 UNDER 36,000	3,543	2,025	1,455	3,404	3,422	123,989	2,834
36,000 UNDER 38,000	3,367	2,044	1,301	3,261	3,586	124,582	2,877
38,000 UNDER 40,000	3,149	2,021	1,187	3,082	3,270	122,746	2,945
40,000 UNDER 45,000	6,463	4,454	2,096	6,340	6,990	274,044	6,824
45,000 UNDER 50,000	5,338	4,075	1,445	5,257	5,932	252,918	6,693
50,000 UNDER 75,000	14,608	12,308	2,850	14,463	16,251	878,412	28,602
75,000 UNDER 100,000	4,240	3,730	525	4,199	4,486	361,710	15,611
100,000 AND OVER	3,797	3,282	290	3,766	4,113	895,112	49,066
TOTALS	187,008	71,652	80,040	109,041	157,072	$4,815,046	$135,539

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	914	425	139	25	421	$ -25,897	$ 52
$1 UNDER $2,000	6,001	1,040	1,480	202	1,884	4,229	2
2,000 UNDER 4,000	5,476	605	1,096	223	1,322	16,540	2
4,000 UNDER 6,000	6,282	864	1,651	118	1,959	31,379	2
6,000 UNDER 8,000	6,393	985	1,948	2,717	2,155	44,632	39
8,000 UNDER 10,000	6,144	1,140	2,108	3,702	2,180	55,231	146
10,000 UNDER 12,000	5,660	1,234	2,252	3,581	2,188	62,192	311
12,000 UNDER 14,000	5,392	1,360	2,141	3,545	2,302	70,015	505
14,000 UNDER 16,000	5,088	1,445	2,213	3,582	2,473	76,235	680
16,000 UNDER 18,000	4,568	1,424	1,988	3,428	2,310	77,525	834
18,000 UNDER 20,000	4,164	1,345	1,872	3,377	2,205	79,075	1,038
20,000 UNDER 22,000	3,717	1,361	1,722	3,174	1,932	78,038	1,168
22,000 UNDER 24,000	3,509	1,352	1,630	3,114	1,810	80,636	1,357
24,000 UNDER 26,000	3,159	1,312	1,457	2,917	1,608	78,925	1,481
26,000 UNDER 28,000	3,041	1,413	1,336	2,849	1,584	82,059	1,651
28,000 UNDER 30,000	2,696	1,261	1,220	2,575	1,414	78,124	1,737
30,000 UNDER 32,000	2,579	1,277	1,177	2,475	1,456	79,865	1,893
32,000 UNDER 34,000	2,390	1,254	1,067	2,317	1,415	78,841	1,974
34,000 UNDER 36,000	2,246	1,232	935	2,193	1,317	78,601	2,088
36,000 UNDER 38,000	2,030	1,124	866	1,985	1,115	75,089	2,156
38,000 UNDER 40,000	1,934	1,130	729	1,898	1,112	75,408	2,148
40,000 UNDER 45,000	4,122	2,527	1,593	4,071	2,536	174,771	5,362
45,000 UNDER 50,000	3,255	2,234	1,063	3,222	2,185	154,432	4,908
50,000 UNDER 75,000	9,683	7,317	2,518	9,635	6,915	586,160	22,595
75,000 UNDER 100,000	3,842	3,053	722	3,827	2,935	329,769	16,037
100,000 AND OVER	5,605	4,251	652	5,589	4,367	1,578,522	113,632
TOTALS	109,890	43,965	37,575	76,341	55,100	$4,100,396	$183,798

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1988 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	2,388	1,346	69	36	1,253	$ -355,449	$ 69
$1 UNDER $2,000	6,423	1,752	412	434	1,570	4,463	739
2,000 UNDER 4,000	5,945	871	429	1,482	1,112	18,240	19
4,000 UNDER 6,000	7,617	1,230	780	1,352	1,733	38,483	32
6,000 UNDER 8,000	9,479	1,643	1,230	4,235	2,496	66,410	82
8,000 UNDER 10,000	9,914	2,155	1,522	5,818	2,812	89,349	196
10,000 UNDER 12,000	10,202	2,739	1,804	6,117	3,262	112,169	343
12,000 UNDER 14,000	10,213	3,516	1,850	6,065	3,598	132,619	517
14,000 UNDER 16,000	9,978	3,828	1,826	6,494	3,822	149,602	727
16,000 UNDER 18,000	9,579	4,167	1,814	6,638	4,052	162,722	902
18,000 UNDER 20,000	9,010	4,197	1,698	6,868	4,265	171,095	1,099
20,000 UNDER 22,000	8,564	4,419	1,607	6,878	4,408	179,776	1,221
22,000 UNDER 24,000	7,829	4,167	1,469	6,528	4,267	179,962	1,391
24,000 UNDER 26,000	7,405	4,091	1,439	6,444	4,210	185,069	1,553
26,000 UNDER 28,000	7,182	4,064	1,373	6,332	4,210	193,907	1,830
28,000 UNDER 30,000	6,783	4,003	1,214	6,043	4,230	196,674	1,929
30,000 UNDER 32,000	6,286	3,931	1,169	5,623	4,187	194,768	1,957
32,000 UNDER 34,000	5,881	3,723	1,088	5,318	4,040	194,054	2,087
34,000 UNDER 36,000	5,496	3,581	970	4,925	3,920	192,281	2,147
36,000 UNDER 38,000	5,068	3,408	884	4,551	3,691	187,424	2,131
38,000 UNDER 40,000	4,737	3,288	787	4,284	3,469	184,688	2,209
40,000 UNDER 45,000	10,352	7,442	1,700	9,383	8,067	439,023	5,406
45,000 UNDER 50,000	8,720	6,434	1,341	7,935	6,769	413,723	5,450
50,000 UNDER 75,000	26,179	20,815	3,344	23,847	22,299	1,589,949	24,206
75,000 UNDER 100,000	11,886	9,871	884	10,891	10,956	1,021,679	17,873
100,000 AND OVER	30,121	25,642	542	26,276	32,420	14,243,955	122,524
TOTALS	243,237	136,323	33,245	180,797	151,118	$20,186,635	$198,639

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	74,633	32,853	14,801	1,445	38,137	$ -4,622,292	$ 1,762
$1 UNDER $2,000	801,321	116,044	436,036	19,435	210,720	470,805	1,027
2,000 UNDER 4,000	582,292	66,438	182,381	25,393	202,935	1,758,826	205
4,000 UNDER 6,000	629,050	91,144	242,471	10,629	279,751	3,147,594	193
6,000 UNDER 8,000	648,317	114,320	279,684	238,967	345,196	4,530,199	2,632
8,000 UNDER 10,000	627,083	133,501	296,128	310,903	379,203	5,639,148	12,017
10,000 UNDER 12,000	588,023	146,968	290,853	309,482	383,149	6,458,431	26,589
12,000 UNDER 14,000	551,728	155,510	278,327	312,752	370,412	7,164,313	43,934
14,000 UNDER 16,000	520,414	156,799	266,709	329,146	358,207	7,800,919	61,661
16,000 UNDER 18,000	489,865	156,167	252,797	340,138	340,381	8,323,186	80,982
18,000 UNDER 20,000	460,384	154,796	236,925	356,722	324,080	8,741,238	103,416
20,000 UNDER 22,000	431,323	155,571	218,830	352,143	308,608	9,052,182	122,352
22,000 UNDER 24,000	397,168	153,803	197,375	343,589	292,809	9,128,167	140,168
24,000 UNDER 26,000	369,604	153,552	177,938	332,078	280,087	9,234,529	159,033
26,000 UNDER 28,000	344,473	153,879	158,423	317,549	268,972	9,297,235	174,294
28,000 UNDER 30,000	325,150	154,509	142,872	306,559	263,217	9,425,463	191,024
30,000 UNDER 32,000	304,857	154,152	126,676	291,297	253,862	9,446,668	203,252
32,000 UNDER 34,000	285,470	153,993	111,670	275,457	245,228	9,417,111	212,808
34,000 UNDER 36,000	266,491	152,183	97,023	259,053	234,087	9,323,779	221,182
36,000 UNDER 38,000	247,176	149,044	84,408	241,711	223,606	9,141,903	225,401
38,000 UNDER 40,000	227,769	145,178	72,257	223,684	211,192	8,879,961	226,111
40,000 UNDER 45,000	495,671	342,349	139,357	489,015	480,963	21,023,956	559,036
45,000 UNDER 50,000	405,306	307,356	94,071	401,360	411,063	19,218,507	546,191
50,000 UNDER 75,000	1,140,986	965,786	171,089	1,133,469	1,193,478	68,774,918	2,378,212
75,000 UNDER 100,000	364,622	320,985	29,687	362,443	369,619	31,065,793	1,394,991
100,000 AND OVER	375,529	319,684	18,486	370,425	375,997	96,991,586	5,847,472
TOTALS	11,954,705	5,106,564	4,617,274	7,954,844	8,644,959	$378,834,125	$12,935,945

FOOTNOTES FOLLOW THIS SECTION.

1988 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 111,159 personal income tax returns filed during the 1989 filing season. County Tables 6 and 7 were created from the personal income tax return 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.

Population estimated by California Department of Finance.

x Unable to determine county of residence from tax return.

° Resident returns filed with an 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.

1 **California Adjustments** includes adjustments to federal income. These include nontaxable items such as unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, IRA distributions and net operating loss carryovers.

2 Starting in 1982, nonresidents and part-year residents computed their tax on their total income and apportioned 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.

3 Includes itemized zero bracket amount and nonitemized charitable contributions for taxable years 1984–1986. For taxable years 1983–1986, the standard deduction refers to taxpayers with zero deductions, because the 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 **Tax Assessed** is tax computed on taxable income minus tax credits, which include personal, dependent, blind and elderly exemption credits, child and dependent care credits, military income credits, limited income credits, and other special 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 or S corporations, all of the partnership and S corporation 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 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. Beginning in 1987, capital losses from carryovers and carrybacks are fully deductible against capital gains. Up to $3,000 ($1,500 married filing separate) of excess capital loss is deductible against ordinary income. California has conformed to federal holding period rules with regard to long- and short-term gains and losses. California has also enacted a separate credit for gains from sale of residental rental or farm property.

9 **All Other Federal Income Sources** includes net income from estates and trusts, net income from the disposition of noncapital assets, alimony received, miscellaneous income sources, social security and unemployment incomes and income from state and local income tax refunds. It also includes net losses from estates and trusts, from miscellaneous income and from noncapital assets.

10 **Total Adjustments** includes amounts for employee business expense, interest penalty adjustment, self employed retirement plan exclusion, IRA exclusion, self employed health insurance plan exclusion and alimony paid.

11 **Total Interest** includes interest paid on: home mortgages, personal installment purchases (limited to 40% of actual) and other nonbusiness items.

12 **Total Contributions** combines current year contributions of cash and other than cash with contributions carried over from the previous year. Taxpayers were required to limit contributions to 20 percent of AGI and to carry forward contribution amounts in excess of the limit.

13 **All Other Deductions** includes unreimbursed employee expenses, union dues, employment education expenses, handicap repairs, gambling losses and other miscellaneous deductions that exceed two percent of AGI.

14 **Personal Credit** increased for 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 includes medical, dental and other health services; law offices; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services.

Personal Services includes laundry, cleaning and dyeing establishments; barber and beauty shops; shoe repair and shine shops; photographic studios; and funeral services and crematories.

Business Services includes radio and television broadcasting, advertising, data processing, credit bureaus and collection agencies, news syndicates and lettering shops.

Other Services includes lodging, automotive and other repairs and recreational services.

Appendix

Bank and Corporation Tax

TABLE 1†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INCOME YEARS
1939 through 1988

INCOME YEAR	DOLLARS IN THOUSANDS							
	NUMBER OF RETURNS				INCOME REPORTED FOR STATE TAXATION		TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1988	448,486	229,226	165,917	53,343	$32,372,372	$50,752,909	$4,264,044	$4,190,184
1987	464,186	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	3,604,958
1985	388,244	207,388	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	2,556,331
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	248,188	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	200,393	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	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	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	461,812	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	326,880
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	3,663,837	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	29,489	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	47,864	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	117,982
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	74,443	73,917
1948	37,580	19,333	10,195	8,052	††	2,079,786	78,105 [3]	77,649
1947	33,612	17,789	7,852	7,972	††	1,844,296	70,394 [3]	70,012
1946	28,436	15,156	5,610	7,670	††	1,484,949	55,096 [3]	54,785
1945	24,430	13,703	4,587	6,140	††	1,394,685	49,655 [3]	49,404
1944	23,785	13,723	4,523	5,539	††	1,669,647	59,103 [3]	58,890
1943	24,088	13,904	5,199	4,985	††	1,741,929	64,588 [3]	64,362
1942	25,320	13,868	11,571	[2]	††	1,318,172	55,510 [3]	55,221
1941	26,392	13,248	13,144	[2]	††	831,906	36,217 [3]	35,888
1940	26,968	11,987	14,981	[2]	††	483,040	22,180 [3]	21,806
1939	††	11,095	††	††	††	399,679	††	18,164

FOOTNOTES FOLLOW THIS SECTION

TABLE 2†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY STATE NET INCOME CLASS[1]
1998 Income Year

NET INCOME TAXABLE IN CALIFORNIA	INCOME IN THOUSANDS								
	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
	NUMBER	PERCENT OF TOTAL*	PERCENT CUMULATIVE*	AMOUNT	PERCENT OF TOTAL*	PERCENT CUMULATIVE*	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NET LOSS	165,917	37.0	37.0	$-18,380,538	—	—	$ 57,860	1.4	1.4
NO INCOME OR LOSS	53,343	11.9	48.9	0	—	—	16,001	0.4	1.7
$1 UNDER 5,000	74,433	16.6	65.5	142,645	0.3	0.3	22,587	0.5	2.3
5,000 UNDER 10,000	28,998	6.5	72.0	211,385	0.4	0.7	16,756	0.4	2.7
10,000 UNDER 15,000	18,330	4.1	76.0	226,215	0.4	1.1	17,094	0.4	3.1
15,000 UNDER 20,000	13,013	2.9	78.9	224,803	0.4	1.6	16,221	0.4	3.4
20,000 UNDER 25,000	10,470	2.3	81.3	236,445	0.5	2.1	17,480	0.4	3.8
25,000 UNDER 30,000	8,388	1.9	83.1	230,679	0.5	2.5	17,357	0.4	4.3
30,000 UNDER 40,000	12,856	2.9	86.0	445,533	0.9	3.4	32,982	0.8	5.0
40,000 UNDER 50,000	9,553	2.1	88.1	428,424	0.8	4.2	32,815	0.8	5.8
50,000 UNDER 60,000	7,580	1.7	89.8	416,746	0.8	5.0	32,134	0.8	6.5
60,000 UNDER 70,000	5,466	1.2	91.1	353,379	0.7	5.7	27,348	0.6	7.2
70,000 UNDER 80,000	4,438	1.0	92.0	332,769	0.7	6.4	27,265	0.6	7.8
80,000 UNDER 90,000	3,498	0.8	92.8	297,037	0.6	7.0	22,518	0.5	8.4
90,000 UNDER 100,000	2,815	0.6	93.4	265,777	0.5	7.5	18,058	0.4	8.8
100,000 UNDER 150,000	8,296	1.8	95.3	1,012,690	2.0	9.5	74,462	1.7	10.5
150,000 UNDER 200,000	4,200	0.9	96.2	720,036	1.4	10.9	50,193	1.2	11.7
200,000 UNDER 250,000	2,661	0.6	96.8	592,188	1.2	12.1	43,063	1.0	12.7
250,000 UNDER 300,000	1,874	0.4	97.2	509,661	1.0	13.1	34,516	0.8	13.5
300,000 UNDER 400,000	2,455	0.5	97.8	852,858	1.7	14.8	59,135	1.4	14.9
400,000 UNDER 500,000	1,606	0.4	98.2	707,958	1.4	16.2	43,418	1.0	15.9
500,000 UNDER 750,000	2,278	0.5	98.7	1,409,792	2.8	18.9	100,811	2.4	18.3
750,000 UNDER 1,000,000	1,263	0.3	98.9	1,099,182	2.2	21.1	86,913	2.0	20.3
1,000,000 UNDER 1,500,000	1,437	0.3	99.3	1,826,631	3.6	24.7	130,848	3.1	23.4
1,500,000 UNDER 2,000,000	775	0.2	99.4	1,340,683	2.6	27.4	100,371	2.4	25.8
2,000,000 UNDER 3,000,000	721	0.2	99.6	1,753,643	3.5	30.8	95,197	2.2	28.0
3,000,000 UNDER 4,000,000	438	0.1	99.7	1,483,663	2.9	33.7	137,697	3.2	31.2
4,000,000 UNDER 5,000,000	273	0.1	99.8	1,215,886	2.4	36.1	74,568	1.7	33.0
5,000,000 UNDER 10,000,000	516	0.1	99.9	3,631,043	7.2	43.3	284,646	6.7	39.6
10,000,000 AND OVER	595	0.1	100.0	28,785,159	56.7	100.0	2,573,730	60.4	100.0
TOTAL	448,486	100.0	100.0	$32,372,372	100.0	100.0	$4,264,044	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

TABLE 3†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY INDUSTRY
1987 and 1988 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1987				1988			
	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 LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	5,305	$ 491,952	9,517	$ 289,280	5,970	$ 537,441	10,113	$ 284,294
MINING	1,179	595,001	2,944	119,408	872	467,839	2,112	174,908
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	748	293,661	1,759	-136,227	379	234,939	1,162	-21,141
OTHER MINING AND QUARRYING	431	301,340	1,185	255,635	493	232,900	950	196,049
CONSTRUCTION	20,014	1,876,850	35,474	1,230,764	18,792	2,079,150	34,900	1,660,916
MANUFACTURING	26,211	14,596,724	48,123	10,987,780	24,921	16,941,394	45,969	13,290,764
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,476	1,656,144	2,926	1,450,937	1,157	1,412,536	1,861	1,323,331
TEXTILE-MILL PRODUCTS	316	39,366	440	39,290	367	253,384	524	182,121
APPAREL AND PRODUCTS MADE FROM FABRIC	1,419	351,194	2,597	238,541	1,290	396,357	2,397	307,920
WOOD PRODUCTS, EXCEPT FURNITURE	591	281,722	1,239	225,800	768	521,908	1,330	452,170
FURNITURE AND FIXTURES	916	132,200	1,516	42,468	409	118,049	1,075	102,707
PAPER AND ALLIED PRODUCTS	646	269,879	1,274	198,050	816	462,632	1,831	335,398
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	3,139	1,048,839	5,497	950,280	2,919	990,717	5,273	730,173
CHEMICALS AND ALLIED PRODUCTS	1,291	1,357,889	1,844	1,275,648	1,203	1,608,222	2,071	1,521,198
PETROLEUM, COAL, AND RUBBER PRODUCTS	1,189	1,389,278	2,595	1,059,560	1,599	1,742,554	2,637	1,661,627
STONE, CLAY, AND GLASS PRODUCTS	583	583,982	1,087	537,093	731	296,085	1,047	211,691
PRIMARY METALS	354	125,534	655	56,613	497	637,822	993	504,593
ELECTRICAL MACHINERY AND EQUIPMENT	3,236	2,177,840	6,336	1,153,210	2,802	2,574,413	5,127	1,631,629
TRANSPORTATION EQUIPMENT	1,047	1,971,964	1,978	1,777,834	869	2,271,311	1,591	2,136,926
OTHER EQUIPMENT	1,354	999,701	2,863	503,681	1,430	1,335,898	2,819	1,155,105
PRECISION EQUIPMENT	981	799,366	2,185	516,564	986	565,439	2,027	230,703
OTHER FABRICATED METAL PRODUCTS	5,511	931,888	8,046	757,031	4,295	972,468	7,122	614,156
OTHER MANUFACTURING [6]	2,162	479,938	5,045	205,180	2,784	779,597	6,244	289,316
SERVICES	107,781	4,593,845	200,542	1,206,934	88,599	4,567,832	178,994	513,013
MOTION PICTURES PRODUCTION	4,675	176,506	9,194	-191,377	3,444	149,866	8,871	-565,674
AMUSEMENT SERVICES [5]	4,966	498,363	10,548	275,516	4,857	633,742	9,912	439,586
PERSONAL SERVICES	2,052	97,259	4,326	65,499	2,069	73,403	4,069	51,731
BUSINESS SERVICES	18,258	1,255,810	36,853	74,823	17,156	1,045,038	35,337	-36,828
PROFESSIONAL SERVICES [8]	41,601	895,537	58,332	656,114	25,240	583,195	43,813	306,203
OTHER SERVICES [7]	36,229	1,670,370	81,289	326,359	35,833	2,082,588	76,992	317,995
TRADE	47,768	6,483,475	90,205	3,290,589	50,698	9,507,618	95,690	5,892,022
RETAIL TRADE	26,309	3,166,856	48,567	1,710,771	26,681	3,370,989	51,698	2,386,215
WHOLESALE TRADE	21,459	3,316,619	41,638	1,579,818	24,017	5,776,629	43,992	3,505,807
FINANCE, INSURANCE, AND REAL ESTATE	32,218	11,853,310	65,389	7,856,468	34,335	9,001,250	70,293	3,864,021
BANKS [9]	216	1,304,808	450	962,936	347	1,273,233	634	982,252
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS [9]	675	2,245,467	1,324	1,181,226	723	905,252	1,661	-484,327
REAL ESTATE COMPANIES	22,928	4,994,333	46,483	3,523,151	25,422	3,018,324	49,043	1,400,558
INVESTMENTS AND INSURANCE COMPANIES	7,399	3,308,702	17,132	2,189,155	7,843	3,804,441	18,955	1,965,538
UTILITIES	6,029	5,128,008	11,992	4,737,669	5,039	7,650,385	10,415	6,592,434
TRANSPORTATION [10]	3,205	816,314	6,363	621,613	3,168	1,219,910	6,105	1,093,150
COMMUNICATIONS	123	172,010	750	113,456	334	2,792,283	640	2,657,361
RADIO AND TELEVISION INDUSTRIES	489	407,186	692	315,450	7	399,272	607	-91,340
ELECTRIC AND GAS UTILITIES	858	3,627,068	1,409	3,609,110	260	3,037,245	474	3,000,642
OTHER PUBLIC UTILITIES [11]	1,354	105,430	2,778	78,040	1,270	201,675	2,598	-67,379
TOTALS	245,505	$45,619,165	464,186	$29,718,892	229,226	$50,752,909	448,486	$32,372,372

FOOTNOTES FOLLOW THIS SECTION

TABLE 4†
BANK AND CORPORATION FRANCHISE TAX STATISTICS COMPARISON BY ACCOUNTING PERIOD
1988 Income Year

ACCOUNTING PERIOD ENDING	DOLLARS IN THOUSANDS									
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME		TAX ASSESSED	RETURNS		NET INCOME LESS NET LOSS		TAX ASSESSED
	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT
JAN 31, 1988	10,366	4.5	$ 3,132,786	6.2	$ 271,656	19,176	4.3	$ 2,893,978	8.9	$ 274,305
FEB 29, 1988	8,013	3.5	928,060	1.8	76,525	16,216	3.6	374,160	1.2	79,179
MAR 31, 1988	16,420	7.2	2,076,093	4.1	179,208	31,093	6.9	545,425	1.7	183,829
APR 30, 1988	8,986	3.9	798,522	1.6	57,763	16,911	3.8	484,277	1.5	60,268
MAY 31, 1988	8,678	3.8	970,973	1.9	82,150	16,138	3.6	454,230	1.4	84,531
JUN 30, 1988	28,907	12.6	3,165,079	6.2	261,527	52,054	11.6	1,530,519	4.7	268,837
JUL 31, 1988	8,979	3.9	2,074,190	4.1	175,940	16,178	3.6	1,802,486	5.6	178,106
AUG 31, 1988	8,061	3.5	722,434	1.4	62,416	15,439	3.4	152,083	0.5	64,655
SEP 30, 1988	22,424	9.8	3,606,719	7.1	300,430	40,142	9.0	2,492,086	7.7	305,796
OCT 31, 1988	12,294	5.4	1,216,785	2.4	98,402	24,021	5.4	221,549	0.7	101,957
NOV 30, 1988	6,933	3.0	1,092,947	2.2	91,710	13,822	3.1	886,217	2.7	93,783
DEC 31, 1988	89,165	38.9	30,968,321	61.0	2,532,458	187,296	41.8	20,535,362	63.4	2,568,798
TOTAL	229,226	100.0	$50,752,909	100.0	$4,190,185	448,486	100.0	$32,372,372	100.0	$4,264,044

FOOTNOTES FOLLOW THISE SECTION

1988 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4

† Tables were derived from a stratified random sample of 9,882 unaudited returns.

†† Not available.

* Positive income only.

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

[2] Included with corporations 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 1988, the in-lieu rate was 1.368 percent, for a combined 10.668 percent tax rate. The bank and financial corporation 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.

Appendix

Homeowner and Renter Assistance

TABLE 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-89 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
1989	40,361	316,113,982	7,832	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%
1989	12,896,015	320	3,867,641	96	30.0%

TABLE 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1989 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN $1,000	44	$ -219,075	$ 25,668	$ 12,999	$295
$ 1,001 - 1,200	8	9,073	2,368	2,050	256
1,201 - 1,400	13	17,217	5,896	3,278	252
1,401 - 1,600	8	12,130	2,658	1,733	217
1,601 - 1,800	10	17,032	6,223	2,722	272
1,801 - 2,000	21	39,764	7,328	5,281	251
2,001 - 2,200	27	56,868	9,512	6,726	249
2,201 - 2,400	24	55,877	8,077	5,175	216
2,401 - 2,600	34	85,642	11,632	8,011	236
2,601 - 2,800	34	91,986	12,077	8,054	237
2,801 - 3,000	61	177,042	19,911	13,863	227
3,001 - 3,200	58	180,290	18,274	13,815	238
3,201 - 3,400	78	257,578	26,638	17,972	230
3,401 - 3,600	115	403,320	36,148	25,936	226
3,601 - 3,800	111	412,031	36,787	25,061	226
3,801 - 4,000	134	522,699	47,817	31,961	239
4,001 - 4,200	211	865,901	59,891	43,629	207
4,201 - 4,400	268	1,154,099	92,845	56,920	212
4,401 - 4,600	246	1,108,580	79,894	51,298	209
4,601 - 4,800	329	1,548,103	100,123	64,886	197
4,801 - 5,000	377	1,848,691	118,971	74,911	199
5,001 - 5,200	470	2,397,747	142,211	89,798	191
5,201 - 5,400	533	2,828,562	162,043	101,326	190
5,401 - 5,600	585	3,220,090	179,641	107,152	183
5,601 - 5,800	726	4,142,587	210,950	126,178	174
5,801 - 6,000	814	4,806,714	252,586	136,484	168
6,001 - 6,200	904	5,518,889	285,939	146,491	162
6,201 - 6,400	999	6,293,248	311,850	152,883	153
6,401 - 6,600	1,184	7,700,330	364,248	165,971	140
6,601 - 6,800	1,445	9,692,356	425,549	185,091	128
6,801 - 7,000	2,348	16,213,872	691,325	278,935	119
7,001 - 7,200	5,376	38,325,158	1,413,443	545,926	102
7,201 - 7,400	2,346	17,087,720	692,280	241,712	103
7,401 - 7,600	3,209	24,001,324	885,296	293,105	91
7,601 - 7,800	1,310	10,089,436	428,782	120,343	92
7,801 - 8,000	1,165	9,206,430	375,928	98,038	84
8,001 - 8,200	1,080	8,746,893	341,108	84,819	79
8,201 - 8,400	1,076	8,933,199	363,204	78,446	73
8,401 - 8,600	916	7,784,158	313,561	60,167	66
8,601 - 8,800	880	7,656,058	294,029	51,222	58
8,801 - 9,000	882	7,851,341	308,210	47,728	54
9,001 - 9,200	785	7,143,813	280,231	39,200	50
9,201 - 9,400	763	7,096,796	282,979	35,087	46
9,401 - 9,600	704	6,688,959	245,573	28,222	40
9,601 - 9,800	696	6,748,749	249,536	24,535	35
9,801 - 10,000	662	6,553,331	234,694	20,232	31
10,001 - 10,200	626	6,325,280	221,318	17,676	28
10,201 - 10,400	604	6,224,656	229,361	17,393	29
10,401 - 10,600	593	6,225,597	217,227	14,219	24
10,601 - 10,800	531	5,680,419	197,808	12,118	23
10,801 - 11,000	502	5,471,297	197,715	11,861	24
11,001 - 11,200	470	5,217,179	181,163	9,589	20
11,201 - 11,400	466	5,267,558	181,970	9,275	20
11,401 - 11,600	431	4,955,251	162,139	8,298	19
11,601 - 11,800	380	4,446,715	148,268	6,659	18
11,801 - 12,000	1,689	20,927,422	695,112	25,180	15
TOTALS	40,361	$316,113,982	$12,896,015	$3,867,640	$ 96

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1989 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1942 AND AFTER	426	$ 3,231,241	$ 209,583	$ 53,455	$125
1937 TO 1941	341	2,535,545	126,135	40,059	117
1932 TO 1936	543	4,056,337	173,832	57,667	106
1927 TO 1931	1,057	7,932,589	374,122	109,941	104
1920 TO 1926	6,802	54,252,803	2,482,473	664,061	98
1919	1,385	10,976,808	469,022	132,873	96
1918	1,430	11,598,092	481,317	129,041	90
1917	1,467	11,500,172	492,499	140,618	96
1916	1,561	12,290,586	503,396	149,949	96
1915	1,661	13,096,980	523,953	154,433	93
1914	1,941	15,503,216	612,980	178,465	92
1913	2,019	15,836,068	621,688	190,382	94
1912	2,126	16,800,203	656,703	198,855	94
1911	1,966	15,522,597	613,977	183,746	93
1910	1,959	15,379,042	593,694	182,553	93
1909	1,911	15,014,470	558,350	173,756	91
1908	1,689	13,297,956	515,554	154,334	91
1907	1,532	11,917,416	439,577	142,997	93
1906	1,350	10,636,616	389,230	124,024	92
1905	1,198	9,332,856	341,307	111,215	93
1904	1,091	8,420,064	306,313	102,569	94
1903	944	7,326,583	264,363	87,051	92
1902	855	6,528,898	250,694	83,426	98
1901	684	5,182,276	200,668	68,373	100
1900	626	4,652,820	177,604	63,488	101
1899	376	2,841,577	105,122	36,459	97
1898	348	2,577,762	92,763	35,416	102
1897	271	1,980,393	85,258	31,046	115
1896	203	1,512,056	58,177	20,821	103
1895	168	1,264,994	47,544	17,837	106
1894	117	842,148	33,839	12,395	106
1893	77	584,500	22,062	8,392	109
1892	185	1,301,697	53,816	21,975	119
1891 AND PRIOR	52	386,621	18,400	5,972	115
TOTALS	40,361	$316,113,982	$12,896,015	$3,867,644	$ 96

TABLE 4
Homeowners Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1989 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	44	$ -219,075	22	$ 102,464	33	$ 42,518	5	$ 18,999
$ 1,001 - 2,000	59	93,216	24	64,632	28	35,963	12	15,737
2,001 - 3,000	178	460,415	144	370,930	89	89,089	10	18,428
3,001 - 4,000	497	1,776,918	428	1,338,541	257	226,552	49	104,060
4,001 - 5,000	1,426	6,499,598	1,305	5,123,308	684	616,237	238	356,450
5,001 - 6,000	3,086	17,138,700	2,907	13,785,707	1,557	1,442,996	570	828,292
6,001 - 7,000	6,904	45,540,671	5,891	32,087,705	2,986	2,776,626	1,229	2,126,475
7,001 - 8,000	13,417	98,778,432	12,469	67,403,739	4,387	4,540,690	2,419	4,090,584
8,001 - 9,000	4,821	40,846,649	4,599	28,947,798	3,212	5,276,606	1,561	3,609,543
9,001 - 10,000	3,630	34,410,648	3,473	22,732,158	2,659	5,420,683	1,352	3,767,037
10,001 - 11,000	2,848	29,838,449	2,724	18,587,952	2,120	5,072,234	1,312	4,014,005
11,001 - 12,000	2,105	24,140,625	2,008	14,080,733	1,541	4,153,881	1,068	3,573,017
12,001 - 13,000	1,346	16,808,736	1,261	10,849,561	862	2,599,722	669	2,438,364
TOTALS	40,361	$316,113,982	37,255	$215,475,228	20,415	$32,293,797	10,494	$24,960,991

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	1	$ 784	9	$ -223,179	10	$-172,031	15	$ 10,559
$ 1,001 - 2,000	8	10,792	5	45	5	-38,606	13	4,653
2,001 - 3,000	6	6,273	16	-3,851	14	-44,913	31	18,651
3,001 - 4,000	28	64,455	36	9,933	13	-39,241	62	65,662
4,001 - 5,000	89	209,155	68	68,095	27	-37,471	145	159,208
5,001 - 6,000	270	697,400	132	117,622	35	-11,034	255	261,442
6,001 - 7,000	1,938	7,669,348	199	185,499	37	27,414	429	602,633
7,001 - 8,000	7,639	21,304,820	257	353,735	50	22,726	673	955,508
8,001 - 9,000	387	1,330,625	222	457,161	49	60,112	541	995,551
9,001 - 10,000	199	750,006	152	328,686	51	30,974	534	1,178,529
10,001 - 11,000	141	447,532	107	202,052	56	38,594	478	1,240,323
11,001 - 12,000	138	524,600	90	232,030	26	56,331	405	1,197,981
12,001 - 13,000	227	1,006,000	49	98,239	26	38,033	287	914,521
TOTALS	11,071	$34,021,790	1,342	$1,826,067	399	$-69,112	3,868	$7,605,221

* 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
1977-89 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
1989	176,772	1,288,432,917	19,519,196	110

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1989 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN $1,000	138	$ -43,469	$ 34,500	$ 31,540	$229
$ 1,001 - 1,200	58	65,156	14,500	13,400	231
1,201 - 1,400	62	80,384	15,500	13,440	217
1,401 - 1,600	53	79,626	13,250	11,720	221
1,601 - 1,800	89	154,051	22,250	18,660	210
1,801 - 2,000	105	201,277	26,250	22,840	218
2,001 - 2,200	178	374,191	44,500	41,320	232
2,201 - 2,400	290	676,869	72,500	67,660	233
2,401 - 2,600	373	939,714	93,250	87,280	234
2,601 - 2,800	289	780,524	72,250	67,060	232
2,801 - 3,000	398	1,162,623	99,500	92,640	233
3,001 - 3,200	409	1,269,236	102,250	96,100	235
3,201 - 3,400	453	1,495,741	113,250	106,241	235
3,401 - 3,600	491	1,724,524	122,750	114,847	234
3,601 - 3,800	671	2,490,036	167,750	150,489	224
3,801 - 4,000	647	2,527,064	161,750	141,031	218
4,001 - 4,200	897	3,681,946	224,250	192,445	215
4,201 - 4,400	799	3,440,017	199,750	168,916	211
4,401 - 4,600	961	4,329,494	240,250	196,653	205
4,601 - 4,800	1,044	4,919,350	261,000	209,474	201
4,801 - 5,000	1,136	5,574,502	284,000	224,220	197
5,001 - 5,200	1,473	7,518,219	368,250	283,723	193
5,201 - 5,400	1,688	8,965,523	422,000	319,277	189
5,401 - 5,600	2,176	11,965,694	544,000	400,853	184
5,601 - 5,800	2,383	13,603,862	595,750	418,127	175
5,801 - 6,000	2,405	14,228,521	601,250	401,151	167
6,001 - 6,200	2,735	16,686,930	683,750	436,216	153
6,201 - 6,400	3,789	23,926,443	947,250	562,780	149
6,401 - 6,600	4,205	27,350,912	1,051,250	594,505	141
6,601 - 6,800	6,159	41,354,037	1,539,750	810,096	132
6,801 - 7,000	27,848	192,213,657	6,962,000	3,402,996	122
7,001 - 7,200	33,568	239,418,407	8,392,000	3,782,270	113
7,201 - 7,400	15,003	108,890,768	3,750,750	1,629,874	109
7,401 - 7,600	14,945	111,696,542	3,736,250	1,493,998	100
7,601 - 7,800	10,887	84,148,912	2,721,750	944,604	87
7,801 - 8,000	5,435	42,931,339	1,358,750	444,976	82
8,001 - 8,200	7,851	63,302,675	1,962,750	597,593	76
8,201 - 8,400	3,558	29,553,839	889,500	240,563	68
8,401 - 8,600	2,115	17,968,813	528,750	129,854	61
8,601 - 8,800	1,837	15,986,017	459,250	100,422	55
8,801 - 9,000	1,545	13,759,188	386,250	76,673	50
9,001 - 9,200	1,297	11,805,042	324,250	58,645	45
9,201 - 9,400	1,268	11,792,161	317,000	51,856	41
9,401 - 9,600	1,186	11,273,288	296,500	42,857	36
9,601 - 9,800	1,009	9,783,842	252,250	32,331	32
9,801 - 10,000	1,052	10,414,720	263,000	28,813	27
10,001 - 10,200	974	9,838,888	243,500	24,138	25
10,201 - 10,400	901	9,278,651	225,250	22,382	25
10,401 - 10,600	731	7,674,534	182,750	15,526	21
10,601 - 10,800	781	8,358,282	195,250	15,588	20
10,801 - 11,000	734	7,999,954	183,500	14,640	20
11,001 - 11,200	627	6,960,753	156,750	10,924	17
11,201 - 11,400	577	6,521,915	144,250	10,076	17
11,401 - 11,600	535	6,151,614	133,750	8,986	17
11,601 - 11,800	508	5,944,883	127,000	7,605	15
11,801 - 12,000	378	3,251,136	94,500	3,514	9
12,001 - 13,200	3,206	39,990,100	801,500	36,783	11
TOTALS	176,772	$1,288,432,917	$44,193,000	$19,519,191	$110

*$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1989 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1942 AND AFTER	27,862	$ 200,092,596	$ 6,965,500	$ 3,040,827	$109
1937 TO 1941	6,637	47,649,628	1,659,250	762,526	115
1932 TO 1936	7,982	56,657,226	1,995,500	916,904	115
1927 TO 1931	10,543	74,977,790	2,635,750	1,211,848	115
1920 TO 1926	31,438	226,400,209	7,859,500	3,580,658	114
1919	5,394	39,844,200	1,348,500	585,597	109
1918	5,398	39,747,602	1,349,500	591,301	110
1917	5,459	40,644,453	1,364,750	583,194	107
1916	5,534	41,144,211	1,383,500	594,205	107
1915	5,673	42,246,359	1,418,250	606,541	107
1914	6,088	45,341,463	1,522,000	651,687	107
1913	5,509	40,956,257	1,377,250	590,467	107
1912	5,918	44,224,042	1,479,500	629,296	106
1911	5,123	38,518,228	1,280,750	537,297	105
1910	5,224	39,063,088	1,306,000	553,386	106
1909	4,681	34,925,838	1,170,250	496,988	106
1908	4,312	32,362,605	1,078,000	453,513	105
1907	3,886	29,009,713	971,500	414,111	107
1906	3,537	26,322,561	884,250	378,758	107
1905	3,147	23,423,171	786,750	335,339	107
1904	2,782	20,416,954	695,500	305,035	110
1903	2,450	17,973,761	612,500	269,617	110
1902	2,236	16,277,852	559,000	250,295	112
1901	1,759	12,741,043	439,750	198,297	113
1900	1,649	11,794,324	412,250	191,605	116
1899	1,080	7,637,814	270,000	127,756	118
1898	924	6,542,241	231,000	109,531	119
1897	683	4,823,000	170,750	80,812	118
1896	602	4,157,197	150,500	73,512	122
1895	460	3,098,455	115,000	59,029	128
1894	321	2,184,325	80,250	40,804	127
1893	223	1,465,243	55,750	29,654	133
1892	577	3,746,289	144,250	78,303	136
1891 AND PRIOR	1,681	12,023,179	420,250	190,499	113
TOTALS	176,772	$1,288,432,917	$44,193,000	$19,519,192	$110

* $250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

TABLE 8
Renters Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1989 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	135	$ -45,469	15	$ 35,127	24	$ 18,210	0	$ 0
$ 1,001 - 2,000	358	560,494	147	240,740	67	28,001	11	13,987
2,001 - 3,000	1,473	3,757,921	943	2,361,927	217	73,536	30	50,537
3,001 - 4,000	2,699	9,554,413	1,669	5,514,880	438	217,012	112	172,817
4,001 - 5,000	4,806	21,756,195	3,536	14,294,103	1,006	662,976	407	773,259
5,001 - 6,000	9,824	54,416,390	6,631	31,247,686	2,106	1,593,053	1,007	1,720,670
6,001 - 7,000	44,956	302,716,294	16,764	88,226,367	4,660	3,449,074	3,423	8,094,449
7,001 - 8,000	79,899	587,451,314	57,363	288,538,049	9,008	7,679,091	8,802	15,997,262
8,001 - 9,000	16,873	140,232,354	13,197	76,174,086	4,514	5,435,118	3,496	8,369,100
9,001 - 10,000	5,871	55,588,233	5,190	34,042,130	2,885	4,967,924	2,259	6,769,757
10,001 - 11,000	4,118	43,106,309	3,643	24,640,036	2,170	4,855,186	1,731	6,024,323
11,001 - 12,000	2,707	31,041,197	2,369	16,657,614	1,441	3,589,937	1,282	4,936,082
12,001 - 13,000	3,053	38,297,272	1,941	18,770,225	910	2,306,015	883	3,405,704
TOTALS	176,772	$1,288,432,917	113,408	$600,742,970	29,446	$34,875,133	23,443	$56,327,947

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	14	$ 13,285	1	$-11,382	9	$-97,995	26	$ -2,714
$ 1,001 - 2,000	127	202,638	7	6,817	0	0	22	62,970
2,001 - 3,000	376	891,668	5	11,891	7	2,073	45	357,018
3,001 - 4,000	750	2,260,599	0	0	6	-3,177	118	1,348,251
4,001 - 5,000	1,462	4,943,451	13	3,745	13	2,618	212	1,000,689
5,001 - 6,000	4,392	18,298,073	24	29,062	28	-9,392	342	1,437,863
6,001 - 7,000	33,998	200,198,894	79	197,623	39	4,722	670	2,344,964
7,001 - 8,000	64,393	270,629,323	185	372,705	50	60,681	759	3,920,526
8,001 - 9,000	9,236	46,286,349	47	90,446	32	36,201	663	3,532,240
9,001 - 10,000	1,133	5,758,100	36	66,945	45	56,578	602	3,399,315
10,001 - 11,000	697	3,886,670	26	56,497	36	45,880	538	3,034,906
11,001 - 12,000	468	2,958,285	23	56,397	7	7,695	358	2,378,135
12,001 - 13,000	1,605	14,341,314	26	66,261	14	20,445	407	1,931,155
TOTALS	118,651	$570,668,609	472	$947,007	286	$125,933	4,762	$24,745,318

* 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
1989 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	35	9	44	71	67	138
$ 1,001 - 1,200	6	2	8	32	26	58
1,201 - 1,400	12	1	13	28	34	62
1,401 - 1,600	5	3	8	27	26	53
1,601 - 1,800	9	1	10	61	28	89
1,801 - 2,000	19	2	21	67	38	105
2,001 - 2,200	25	2	27	137	41	178
2,201 - 2,400	23	1	24	218	72	290
2,401 - 2,600	33	1	34	274	99	373
2,601 - 2,800	31	3	34	189	100	289
2,801 - 3,000	59	2	61	267	131	398
3,001 - 3,200	57	1	58	294	115	409
3,201 - 3,400	74	4	78	296	157	453
3,401 - 3,600	111	4	115	348	143	491
3,601 - 3,800	105	6	111	433	238	671
3,801 - 4,000	129	5	134	469	178	647
4,001 - 4,200	199	12	211	637	260	897
4,201 - 4,400	254	14	268	606	193	799
4,401 - 4,600	240	6	246	692	269	961
4,601 - 4,800	314	15	329	796	248	1,044
4,801 - 5,000	361	16	377	835	301	1,136
5,001 - 5,200	453	17	470	1,066	407	1,473
5,201 - 5,400	519	14	533	1,255	433	1,688
5,401 - 5,600	561	24	585	1,473	703	2,176
5,601 - 5,800	695	31	726	1,687	696	2,383
5,801 - 6,000	771	43	814	1,870	535	2,405
6,001 - 6,200	875	29	904	2,031	704	2,735
6,201 - 6,400	952	47	999	2,760	1,029	3,789
6,401 - 6,600	1,125	59	1,184	3,075	1,130	4,205
6,601 - 6,800	1,352	93	1,445	4,022	2,137	6,159
6,801 - 7,000	1,849	499	2,348	13,952	13,896	27,848
7,001 - 7,200	4,951	425	5,376	26,451	7,117	33,568
7,201 - 7,400	2,039	307	2,346	8,738	6,265	15,003
7,401 - 7,600	2,979	230	3,209	11,803	3,142	14,945
7,601 - 7,800	1,237	73	1,310	4,096	6,791	10,887
7,801 - 8,000	1,107	58	1,165	3,470	1,965	5,435
8,001 - 8,200	1,021	59	1,080	3,650	4,201	7,851
8,201 - 8,400	1,023	53	1,076	2,480	1,078	3,558
8,401 - 8,600	883	33	916	1,484	631	2,115
8,601 - 8,800	843	37	880	1,409	428	1,837
8,801 - 9,000	848	34	882	1,245	300	1,545
9,001 - 9,200	754	31	785	1,058	239	1,297
9,201 - 9,400	718	45	763	1,050	218	1,268
9,401 - 9,600	670	34	704	990	196	1,186
9,601 - 9,800	674	22	696	868	141	1,009
9,801 - 10,000	620	42	662	882	170	1,052
10,001 - 10,200	595	31	626	848	126	974
10,201 - 10,400	576	28	604	791	110	901
10,401 - 10,600	568	25	593	643	88	731
10,601 - 10,800	506	25	531	678	103	781
10,801 - 11,000	478	24	502	650	84	734
11,001 - 11,200	457	13	470	556	71	627
11,201 - 11,400	448	18	466	523	54	577
11,401 - 11,600	416	15	431	473	62	535
11,601 - 11,800	369	11	380	461	47	508
11,801 - 12,000	323	14	337	351	25	376
12,001 - 13,200	1,277	75	1,352	2,700	370	3,070
TOTALS	37,633	2,728	40,361	118,316	58,456	176,772