California
Franchise
Tax
Board

1990 California Franchise Tax Board Annual Report

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1990
Annual Report

A report of the 1990 calendar year activities of the Franchise Tax Board. This report includes statistics of income compiled from the 1989 tax returns of individuals and corporations and the 1990 assistance claims of homeowners and renters, all of which were received and processed during 1990.

Members of the Board

Gray Davis, Chairman ..... *Controller*
Conway Collis ..... *Chairman, Board of Equalization*
Jesse Huff ..... *Director of Finance*

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

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Introduction

The Franchise Tax Board

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 (R&TC).

During 1990, the three member board was chaired by Controller Gray Davis. The other board members were Conway Collis, 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 3,300 permanent full-time employees, as well as 2,000 seasonal employees. The department has offices located throughout California, in Texas, Illinois and New York.

The Year In Review

Generally, the programs administered by the department under the R&TC experienced increases. The Personal Income Tax Program had a 7.3 percent increase in taxable income reported as well as a 6.7 percent increase in total tax liablity. California's population growth of nearly 750,000, a 2.6 percent increase, contributed to this increase. In the Bank and Corporation Program, California net income increased from $32.4 billion in 1988 to $32.9 billion in 1989, a 1.7 percent increase, yielding an increase in tax of just over $120 million, a 2.8 percent increase. The Homeowner and Renter Assistance Program experienced a 16.8 percent decrease in assistance paid. More information about the department's programs is presented in other sections of this report.

During 1990, federal conformity continued to be a major issue before the department. AB 274 was the significant conformity bill. Other legislation included establishing a pilot program for paying tax, penalty and interest by credit card; adding several new credits, including the low-emission motor vehicle credit; requiring withholding on specified real estate sales transactions; and a new penalty against any suspended or nonqualified corporation doing business in California and failing to file a tax return. More information on these bills can be found in the "Legislation and Litigation" section of this report.

FTB continued to evaluate its goals in line with its stated mission: "We do the jobs needed to make the state income tax system work." The department was able to uniformly plan and develop long term strategies by adopting seven value statements and determining the prime issues relative to work force, customers and communication, technology, new systems, legislation, tax policy and noncompliance. The department also participated in, or sponsored various local community projects and programs. The ultimate impact of such activities has been to establish a spirit of teamwork and cooperation, benefiting FTB employees, the local community, tax practitioners and California's taxpayers.

Revenue for the General Fund

The programs administered by the department collected nearly $22 billion, representing just over 56 percent of the General Fund revenue in calendar year 1990.

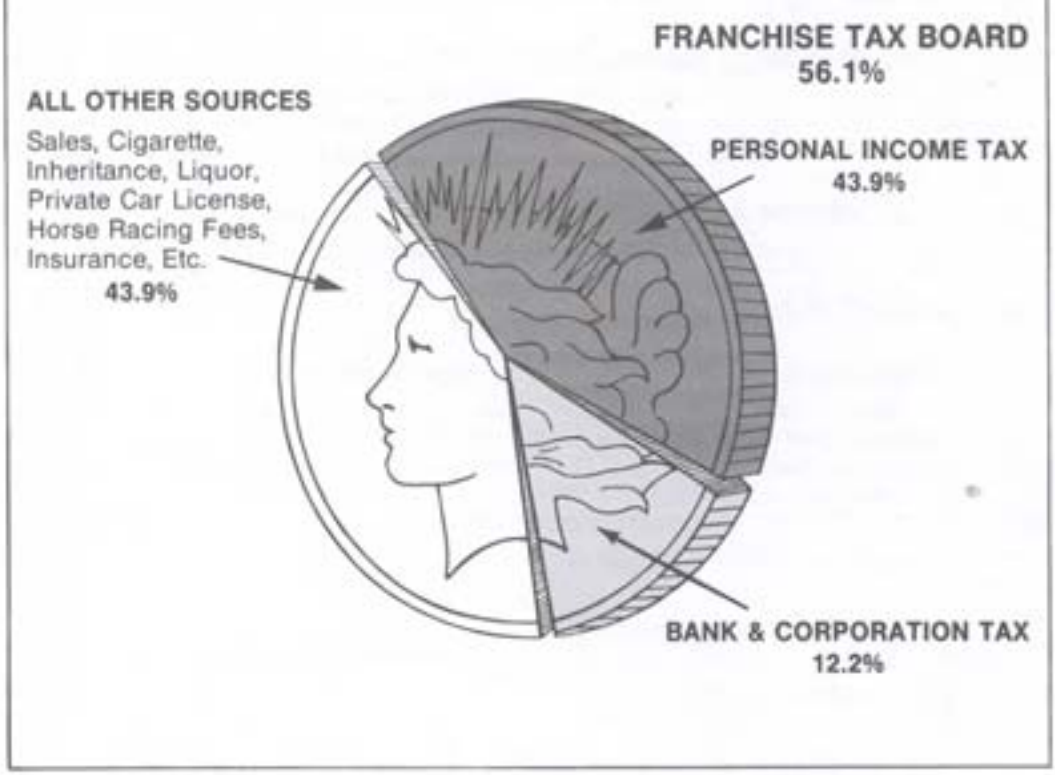
The Personal Income Tax Program accounted for nearly 44 percent of the General Fund total and the Bank and Corporation Tax Program accounted for just over 12 percent.

General Fund Calendar Year Collections
Cash Basis*

	1989		1990		
	Amount (Millions)	% of Total	Amount (Millions)	% of Total	Percent Change
Personal Income Tax	$16,326.9	43.3	$17,219.3	43.9	5.5
Bank and Corporation Tax	5,147.3	13.7	4,768.9	12.2	-7.4
Subtotal	$21,474.2	57.0	$21,988.2	56.1	2.4
Retail Sales and Use Tax	$12,984.6	34.5	$13,851.7	35.4	6.7
Estate, Gift and Inheritance Tax	350.9	0.9	427.1	1.1	21.7
Insurance Company Tax	1,268.8	3.4	1,219.2	3.1	-3.9
Cigarette Tax	153.1	0.4	149.9	0.4	-2.1
Alcoholic Beverage Excise Tax	127.6	0.3	131.6	0.3	3.1
Horse Racing Fees	111.7	0.3	112.4	0.3	0.6
Other Revenues Plus Interest on Investments	1,220.0	3.2	1,301.9	3.3	6.7
Subtotal	$16,216.7	43.0	$17,193.8	43.9	6.0
GRAND TOTAL	$37,690.9	100.0	$39,182.0	100.0	4.0

*Derived from the monthly State Controller's Cash Receipts and Disbursements Report. These data are not directly comparable to the Personal Income Tax and Bank and Corporation Tax Appendices.

General Fund Revenues
Calendar Year 1990



California Personal Income Tax Components

Federal income from all sources

\- **Exempt income:** Nontaxable Social Security and Railroad Retirement • Insurance Proceeds • Bequests and Gifts • Public Assistance • IRA and Keogh Interest • 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 • Taxable IRA Distributions • Taxable Pensions and Annuities • Rents and Royalties • Partnership Income or Loss • Estate and Trust Distributions • S Corporation Distributions • Farm Income • Unemployment Compensation • Taxable Social Security Benefits • Other Income

\- **Adjustments to income:** IRA Contributions • Self- Employed Health Insurance Deduction • Retirement Plan Distributions • Penalty on Early Withdrawal of Savings • Alimony Paid

= **Federal adjusted gross income**

\- **Federal income exempt from state tax:** State Income Tax Refund • Unemployment Compensation • Taxable Social Security Benefits • Nontaxable Interest and Dividend Income • Railroad Retirement and Sick Pay • California Lottery Winnings • IRA Distributions • Pensions and Annuities • Passive Activities • Depreciation and Amortization Adjustments • Capital Gain/Loss Adjustments • Net Operating Loss (NOL)

\+ **State income exempt from federal tax:** Interest on State/Municipal Bonds from Other States • Passive Activities • Depreciation and Amortization Adjustments • Capital Gain/Loss Adjustments • NO L

= **California adjusted gross income**

\- **Deductions:** California Standard Deduction OR Federal Itemized Deductions: Medical and Dental Expense • Taxes Paid • Interest Paid • Contributions • Casualty and Theft Losses • Moving Expense • Employee Business Expense • Miscellaneous Deductions with adjustments for State, Local and Foreign Income Taxes Paid • Differences in: Contribution Carryover, Casualty Loss Carryover, Nontaxable Income Expense, 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 • Senior • Child and Dependent Care • Military Income • Elderly or Permanently Disabled • Jobs • Pollution Abatement Equipment • Vehicle Conversion to Alcohol Fuel • Enterprise Zone Employee • Joint Custody Head of Household • Ridesharing • Low Income Housing • Enterprise Zone Hiring and Sales • Program Area Hiring and Sales • Water Conservation • Solar Pump • Solar Energy • Commercial Solar Energy • Energy Conservation • Research • Political Contribution • Orphan Drug • Residential Rental and Farm Sales • Taxes Paid to Other States • Limited Income • Dependent Parent • Employer Child Care Program • Employer Child Care Contribution • Prior Year Alternative Minimum Tax • Recycling Equipment • Agricultural Products

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

= **Total tax liability**

\- **Prepayments and payments:** Withholding • Estimated tax • Extensions • Renter's Credit • Excess SDI

= **Overpayment or balance due**

Personal Income Tax

Introduction

The 13.6 million California personal income tax returns filed in 1990 represent an increase of 3 percent, or 389,700 returns, over the number filed in 1989. This volume consists of nearly 5.8 million single filers, over 5.9 million joint filers, more than 1.6 million head of household filers and almost 0.2 million separate and surviving spouse filers. Of the 13.6 million returns filed, over 6.2 million filed Form 540A, California Short Tax Form, 6.8 million filed Form 540, California Long Tax Form, and 0.5 million filed Form 540NR, California Nonresident or Part-Year Resident Tax Form. The amount of self-assessed taxes increased by 6.7 percent to $16 billion. The statewide median income (adjusted gross income) for all filers increased from $20,010 in 1988 to $20,738 in 1989, a 3.6 percent increase from the previous year. For taxpayers filing jointly, the statewide median income rose from $35,962 in 1988 to $37,705 in 1989, a 4.8 percent increase.

For the past 18 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 $55,605, while Imperial County had the lowest, reporting $15,080. The highest median income for all filers was Contra Costa County at $27,787.

The largest gain in median income for all counties was 11 percent, reported in Del Norte County. For joint returns, the largest gain was reported in Inyo County with a 12.2 percent increase. For all returns, the only county that experienced a decrease was Imperial with a 0.5 percent decrease. For joint returns, both Colusa County and Imperial County experienced small decreases.

Data Sources

The county data presented in Personal Income Tax (PIT) 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 1989 returns. All other tables in this section and in the PIT Appendix were generated from data gathered from a stratified random sample of personal income tax returns filed during the 1990 filing season. This includes returns for 1989 as well as previous years, if they were filed during 1990. It also includes resident, part-year resident and nonresident returns. Beginning with the 1991 sample (1990 returns) previous year return data and part-year resident and nonresident data will be summarized separately in the PIT Appendix.

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 101,434 returns for the 1990 sample.

Indexing

Beginning in 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 in order to reduce the escalating effect of inflation on average tax rates (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.

The 1989 inflation adjustment factor applicable to exemption credits, to the standard deduction and to the tax brackets was 5.3 percent. So, for 1989, the personal exemption amount was $55 ($110 for a joint return), the standard deduction was increased to $2,070 ($4,140 for a joint return), up from $1,966 in 1988, and the maximum tax rate threshold for joint filers increased from $50,104 in 1988 to $52,760 in 1989.

Adjusted Gross Income (AGI)

Beginning in 1987, California taxpayers were required to compute their federal AGI, by completing the federal return, before determining their 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 1989 was $487.2 billion. Major sources of income included wages and salaries, dividends, interest, pensions and annuities, capital gains, rents and royalties, business income, farm income and distributions from partnerships and S corporations.

Reductions to federal income due to adjustments amounted to $4.4 billion and included payments to tax deferred retirement accounts and self-employed health plan payments, penalty for early withdrawal of savings and alimony paid.

California taxpayers reported total federal AGI of $482.8 billion. From federal AGI, taxpayers subtracted $25.6 billion and added $18.1 billion in California adjustments. Subtractions result because of differences between federal and state tax treatment of 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 result because of differences between federal and state tax treatment of 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 $11.1 billion in California AGI and $29.5 billion in non-California AGI. Since 1984, their California tax liability has been based on the ratio of California AGI to total AGI.

For 1989, the total California AGI reported by all taxpayers, including part-year residents and nonresidents was $445.9 billion, a 13.2 percent increase over 1988.

Personal Income Tax
Sources of Reported Adjusted Gross Income
1988 and 1989 Taxable Years

Item	1988 Taxable Year Amount (Millions)	1989 Taxable Year Amount (Millions)	1989 Taxable Year % of Total Income	1989 Taxable Year Percent Change 1988 - 1989
FEDERAL INCOME:				
Wages and Salaries	$302,391.3	$337,928.2	69.4	11.8
Dividends	12,901.8	13,221.1	2.7	2.5
Interest	44,957.4*	39,613.1	8.1	n/a
Pensions and Annuities	15,581.3	16,994.7	3.5	9.1
Net Sale of Capital Assets	45,253.8	38,533.2	7.9	-14.9
Net Rents and Royalties	-1,386.8	-2,323.8	-0.5	67.6
Net Business Income	18,237.5	25,870.6	5.3	41.9
Net Farm Income	-1,533.6	-966.9	-0.2	37.0
Net Partnership and S Corporation Gains	-7,044.6	12,271.1	2.5	274.2
Net Other Income	-16,459.5	4,261.7	0.9	125.9
Other **	n/a	1,818.3	0.4	n/a
TOTAL FEDERAL INCOME	$412,898.6	$487,221.3	100.0	19.3
FEDERAL ADJUSTMENTS:				
Employee Business Expense	601.6	n/a		n/a
IRA Adjustments	1,275.9	1,218.9		-4.5
Self Employed Health Insurance	119.5	200.2		67.5
KEOGH/SEP Payments	1,298.7	1,688.9		30.0
Penalty on Early Withdrawal of Savings	38.2	49.5		29.6
Alimony Paid	884.1	935.8		5.8
Other **	28.0	263.0		839.3
TOTAL FEDERAL ADJUSTMENTS	4,246.0	4,356.3		2.6
TOTAL FEDERAL AGI	$408,652.6	$482,825.6 +		18.2
CALIFORNIA ADJUSTMENTS:				
Schedule CA Subtractions	35,608.3	25,588.0		-28.1
Schedule CA Additions	40,155.1	18,130.4		-54.8
TOTAL CALIFORNIA ADJUSTMENTS	4,546.8	-7,457.6		-264.0
NONRESIDENT NON-CALIF. AGI	19,225.5	29,460.8		53.2
TOTAL CALIFORNIA AGI REPORTED	$393,973.9	$445,907.2		13.2

* Includes nontaxable interest.
** Includes miscellaneous taxpayer entries and unclassified amounts.
\+ Total does not add due to different data sources.

Personal Income Tax Returns by Income Class 1988 and 1989 Taxable Years			
Adjusted Gross Income Class	1988 Taxable Year Returns	1989 Taxable Year Returns	Percent Change
Less than$5,000	2,030,306	1,866,503	-8.1
5,000 to10,000	1,746,424	1,674,632	-4.1
10,000 to15,000	1,516,701	1,531,737	1.0
15,000 to20,000	1,277,220	1,336,247	4.6
20,000 to25,000	1,125,491	1,095,122	-2.7
25,000 to30,000	914,340	943,914	3.2
30,000 to40,000	1,457,740	1,532,656	5.1
40,000 to50,000	997,777	1,068,210	7.1
50,000 and over	2,118,347	2,525,057	19.2
TOTALS	13,184,346	13,574,078	3.0

Deductions

The standard deduction for 1989 was $2,070 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 $4,140.

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 such as charitable contributions were used as social incentives. With the adoption of AB 53 (Stats. 1987, Ch. 1138), some deductions were limited or eliminated. The medical expense deduction was limited to the amount that exceeded 7.5 percent of AGI. For 1989, interest expense (other than for home mortgages) was limited to 20 percent of the actual expense. Miscellaneous itemized deductions were limited to the amount that exceeded two percent of AGI.

About 5 million returns (37 percent) filed for the 1989 taxable year included itemized deductions. This represents no change in the number of returns claiming itemized deductions compared to the previous year. The total amount of itemized deductions claimed was $76 billion, a 12.3 percent increase over 1988. The average amount claimed was $15,412, a 21 percent increase from last year's average of $12,775.

Taxable Income

California taxable income after deductions totaled just under $385 billion for the 1989 taxable year. The amount of tax assessed, or base tax computed from the total taxable income, was $19.7 billion.

Personal Income Tax
Itemized Deductions By Type
1989 Taxable Year

Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount	Percent of Total Amount
Medical Deductions	961,939	$ 3,702.6	$ 3,849	3.8
Deductible Taxes:				
Real Estate Taxes	4,466,646	$ 6,821.2	$ 1,527	7.0
Other Taxes *	4,381,640	1,602.3	$ 366	1.7
State & Local Income Tax **	4,838,977	18,583.1	$ 3,840	19.1
Total Taxes	5,192,481	$ 27,004.7	$ 4,776	27.8
Contributions:				
Cash	4,581,716	$ 7,576.7	$ 1,654	7.8
Non-Cash	2,490,847	2,368.2	$ 951	2.4
Carryover from Prior Year	47,972	885.5	$ 18,459	0.9
Total Contributions +	4,727,509	$ 10,812.3	$ 2,802	11.1
Interest:				
Mortgage Interest	4,261,741	$ 41,544.3	$ 9,748	42.8
Other	4,234,785	6,358.8	$ 1,502	6.6
Total Interest	4,880,700	$ 47,903.1	$ 9,559	49.3
Casualty and Theft Loss	69,083	$ 985.0	$ 14,258	1.0
Moving Expenses	223,506	$ 1,012.6	$ 4,531	1.0
Miscellaneous Deductions	1,690,193	$ 5,711.9	$ 3,379	5.9
Adjustments to Federal Deductions #	166,427	$ -573.6		
Total Federal Itemized Deductions	5,141,911	$ 95,867.8	$ 19,601	100.0
California Adjustments	4,677,886	$ 17,638.9	$ 3,771	
Adjustments to California Deductions ^		$ 1,837.5		
Total California Itemized Deductions	4,956,520	$ 76,391.4	$ 15,412	

* Includes personal property taxes and the deductible portion of auto license fees.
**Includes taxes reported on Form 1040, Schedule A, that are not included in state itemized totals.
\+ Does not include contribution limitation.
\# Includes federal itemized deductions reported but not claimed.
^ Includes Form 540A filer's adjustments to federal itemized deductions (state and local taxes), the amount of federal itemized deductions claimed by taxpayers who claimed the California standard deduction rather than California itemized deductions, and the adjustments made by taxpayers who failed to attach Schedule CA.

Tax Credits

The total amount of tax credits taken by California tax return filers for 1989 was almost $2 billion. This represents a 0.6 percent decrease from the previous year. The credits for personal, dependent, senior and blind exemptions, child and dependent care and other state tax amounted to $1.9 billion and accounted for 97.3 percent of the total tax credits claimed.

For the 1989 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 $10,460 or less. Married filing joint and qualifying widow(er) filers qualified if their AGI was $20,900 or less.

New credits for 1989 included recycling equipment credit, agricultural products credit and additional ridesharing credits.

Some credits may be limited during the computation of alternative minimum tax. The "Alternative Minimum Tax" section provides 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. The alternative minimum tax (AMT) is designed to ensure that individuals who take substantial advantage of these provisions pay at least some minimum level of tax.

If a taxpayer is subject to AMT, it is added on to the taxpayer's regular tax liability. Generally, if a taxpayer's alternative minimum taxable income (AMTI, defined as taxable income plus AMT adjustments and preferences) totals 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, that taxpayer may be subject to AMT. For 1989, there were 28,268 return filers who computed $38.7 million in AMT. This represents an 18.5 percent increase in the number of AMT filers and a 33.7 percent decrease in the amount of AMT paid compared to 1988.

California's AMT provisions may also increase a taxpayer's regular tax, even if AMT is not owed. This may occur because the majority of California's tax credits, including exemption credits, are limited by the taxpayer's tentative minimum tax (TMT). TMT is the amount of tax calculated by multiplying AMTI minus any AMT exemption amount by seven percent. 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 tax liability, after credits and other taxes, for the 1989 taxable year was just over $16 billion on nearly 9 million taxable returns. This represents a 3.9 percent increase in taxable returns and a 6.7 percent increase in total tax liability over 1988.

Payments — Withholding, Estimated Tax, Renter's Credit, SDI and Overpayments

For 1989, the amount of total tax liability paid through wage and salary withholding was $11.2 billion, up from $10.2 billion in 1988, a 9.7 percent increase. Withholding was reported on just over 10 million returns and accounted for 70 percent of the self-assessed total tax liability.

Estimated (prepaid, other than withholding from wages and salaries) tax payments were claimed on 1.6 million returns and amounted to $5.7 billion, an increase of 7.1 percent over 1988.

Renter's credit of $60 for single, $68.50 for married filing separate and $137 for all other filing statuses was available to qualified renters. Over 5.2 million returns claimed renter's credit for a total of almost $519 million.

Claims for excess state disability insurance (SDI) were reported on nearly 0.5 million returns and totaled $38.1 million.

Overpayments, before voluntary contributions and amounts applied to 1990, were $3.8 billion on 9.5 million returns.

Voluntary Contributions

Enacted in 1982, the California Election Campaign Fund Act gave taxpayers the opportunity to donate 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;
- the Rare and Endangered Species Preservation Program;
- the State Children's Trust Fund for the Prevention of Child Abuse: and
- the United States Olympic Committee Fund.

In 1987 the following funds were added:

- the Vietnam Veterans Memorial Fund; and
- the Alzheimer's Disease/Related Disorders Fund.

For 1989, 759,673 contributions were made, totaling $4.7 million, a 30 percent increase from 1988. The Election Campaign Funds received 40,962 contributions totaling $264,425, an average contribution of $6.46. The charitable funds received 718,711 contributions totaling $4.4 million, an average contribution of $6.13.

Personal Income Tax
Voluntary Contributions
1988 and 1989 Taxable Years*

Contribution Fund	1988 Taxable Year			1989 Taxable Year		
	Number of Contributions	Amount Contributed	Average Contribution	Number of Contributions	Amount Contributed	Average Contribution
California Election Campaign						
American Independent	135	$ 759	$ 5.62	148	$ 1,517	$10.25
Democratic	15,936	94,166	5.91	15,753	105,332	$ 6.69
Libertarian	287	2,971	10.35	319	2,936	$ 9.20
Peace and Freedom	209	1,641	7.85	182	1,626	$ 8.93
Republican	12,852	76,426	5.95	12,253	79,969	$ 6.53
No Party Specified	12,657	75,693	5.98	12,307	73,045	$ 5.94
Subtotal	42,076	$ 251,656	$ 5.98	40,962	$ 264,425	$ 6.46
California Seniors	107,696	$ 418,981	$ 3.89	111,832	$ 870,816	$ 7.79
Endangered Species	159,635	$ 968,812	$ 6.07	170,307	$1,075,084	$ 6.31
State Children's Trust	157,696	$ 860,932	$ 5.46	159,337	$ 884,183	$ 5.55
U.S. Olympic Committee	67,331	$ 235,369	$ 3.50	68,233	$ 236,087	$ 3.46
Vietnam Veterans	79,813	$ 321,848	$ 4.03	83,112	$ 337,052	$ 4.06
Alzheimer's Disease	116,498	$ 525,811	$ 4.51	125,890	$1,002,814	$ 7.97
Subtotal	688,669	$3,331,753	$ 4.84	718,711	$4,406,036	$ 6.13
Total	730,745	$3,583,409	$ 4.90	759,673	$4,670,461	$ 6.15

*Figures do not include administrative cost adjustment.

Refunds, Transfers and Balances Due

Refunds were issued to 9.2 million return filers, a 4.4 percent increase from 1988. These refunds totaled $3.2 billion, a 13.2 percent increase from 1988. The average refund issued was $350 per refund return.

Transfers of overpayments from the 1989 taxable year to the 1990 taxable year totaled nearly $613 million on just under 545,000 returns.

The number of balance due returns for 1989 was nearly 3 million with payments of $2.3 billion. This was a 0.04 percent increase in returns and a 5 percent decrease in payments compared to 1988.

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 1989, 171 return filers reported AGI of $200,000 or more and had no net tax liability. The solar energy/energy conservation credit carryovers, miscellaneous deductions, casualty losses and interest deduction were 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
1978 - 1989 Taxable Years

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
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
1989	119,926	171	0.1

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

Personal Income Tax
Largest Deduction or Credit on Selected 1989 Nontaxed Returns
With Expanded Income of $200,000 or More

Item	Number of Returns	Percent of Total
Solar Energy/Energy Conservation Credit	48	28.1
Miscellaneous Deduction	31	18.1
Casualty Losses	24	14.0
Interest Deduction	22	12.9
Contribution Deduction	14	8.2
Miscellaneous Credits	5	5.8
Other State Tax Credit	9	5.3
Incentive Tax Credits	10	2.9
Investment Interest Deduction	4	2.3
Medical Deduction	3	1.8
Deduction for Taxes	1	0.6
Total	171	100.0

Bank and Corporation Tax

Introduction

The Bank and Corporation program accounts for just over 12 percent of California's general fund revenue. The program includes all banks and corporations qualified to do business in California and those doing business in California but not incorporated, as well as those that derive income from California but are not incorporated in California. These file returns on a single, combined or water's-edge basis. For the 1989 income year, 447,714 banks and corporations (not including exempt organizations) filed returns and paid nearly $4.4 billion in tax. This represents a 2.8 percent increase in tax over 1988.

Data Sources

Data appearing in the text and the statistical appendix are based on a stratified random sample of corporate tax returns. 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 1989 sample included 1,609 large corporations and 8,412 other corporations. The tables in this section, and in the statistical appendix, provide summary statistics for all banks and corporations, except exempt organizations.

Taxation of Corporations

A corporation, even if owned and controlled by individuals, is considered 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 equal to the higher of the minimum franchise tax or an amount measured by the net income multiplied by the current 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 on California source income using the same rate as the franchise tax rate.

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

Returns Filed

Of the 447,714 returns filed for 1989, slightly more than 1 percent had state net incomes that exceeded $1 million. However, these corporations accounted for 78.4 percent of the total taxes paid by all corporations. Corporations with less than $25,000 in state net income comprised 81 percent of all returns filed, yet accounted for only 4.8 percent of taxes paid. Corporations with negative income accounted for 37.2 percent of the total returns filed, reporting nearly $20 billion in losses, an increase of 8.7 percent over 1988.

Industry comparisons of corporations reporting net income for 1989 show service industries accounted for 37 percent of net income returns filed. The next largest groups were trade industries at 21.5 percent, and finance, insurance and real estate industries at 16.7 percent. The remaining industries accounted for 24.8 percent.

S Corporations

Small corporations, those with 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 individual shareholders. However, for California, S corporations must pay a corporate level tax of 2.5 percent, which may not be less than the minimum franchise tax.

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.

S corporations must 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 the 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 FTB to revoke the S corporation status.

For income year 1989, 70,995 corporations filed as S corporations and paid a total tax of $228.8 million.

Exempt Organizations

Certain organizations, both incorporated and unincorporated, are exempt from corporate tax. These exempt organizations are organized and operated for nonprofit purposes under specific sections of the law. They include churches, charitable and educational organizations, civic leagues, social clubs, fraternal societies and others. Only some organizations are required to file returns. Those required to file must file one or more of the following: Form 199, Exempt Organization Annual Information Statement or Return; Form 100, California Franchise or Income Tax Return; and Form 109, Exempt Organization Business Income Tax Return. For 1989 there was a total of 98,346 active, exempt organizations, of which a total of 68,158 filed returns.

Accounting Periods

Banks and corporations filed returns on either a calendar year or fiscal year basis. These returns must be filed no later than two and a half months after the accounting period ends. An extension may be granted, which extends the filing deadline up to seven months. For 1989, 41.6 percent of all corporations reporting state net income filed returns with an accounting period ending December 31, 1989, and 12.6 percent filed with an accounting period ending June 30, 1989.

Income and Deductions

Corporations doing business in California report their income and deductions on a national basis, or, if they operate internationally and have not elected to file on a water's-edge basis, on an international basis.

Bank and Corporation Tax
Sources of Gross Income
1988 and 1989 Income Years

Item	1988 Income Year		1989 Income Year		Percent Change 1988-1989
	Returns	Amount (000)	Returns	Amount (000)	
Gross Receipts	333,457	$4,249,856,814	336,184	$7,972,004,969	87.6
Less Cost of Goods Sold	210,379	2,897,260,616	205,953	6,511,700,450	124.8
Gross Profit	332,807	$1,352,596,198	332,807	$1,460,304,519	8.0
Dividends	23,130	119,217,998	22,962	116,995,333	-1.9
Interest on Obligations	64,602	131,765,945	73,378	217,792,696	65.3
Other Interest	161,580	172,236,018	154,193	607,441,046	252.7
Gross Rents	31,665	36,720,189	31,151	62,386,524	69.9
Gross Royalties	4,388	18,261,197	4,609	18,449,577	1.0
Capital Gain	27,636	37,994,477	28,471	41,527,755	9.3
Ordinary Gain (Loss)	50,374	20,108,596	49,920	11,268,779	-44.0
Net Gain (Loss)	9,560	390,407	10,942	357,416	-8.5
Other Income	164,874	162,052,739	166,812	271,156,087	67.3
Net Income from Rental Real Estate	4,092	-24,112	4,729	21,033	187.2
Net Income from Other Rental Activity	702	15,991	1,352	94,505	491.0
Other Portfolio Income	1,924	194,424	228	2,587	-99.0
Miscellaneous	n/a	n/a	4,139	24,081,035	n/a
Total Gross Income	434,840	$2,051,530,067	390,561	$2,831,878,892	38.0

Corporations reported $2.83 trillion in gross income for 1989. This amount is a combination of gross receipts ($7.97 trillion) less the cost of goods sold ($6.51 trillion) plus other income. Other income, which totaled $1.37 trillion, includes dividends, interest, rents, royalties, capital gains and other miscellaneous sources.

Total deductible expenses were nearly $2.5 trillion for 1989. The largest single expense was for interest, followed by other deductions, and salaries and wages. The large "other deductions" category includes deductions for administrative expenses, sales discounts, travel and entertainment expenses and some losses resulting from theft, fire, storm, etc. Deductions for pension and profit sharing plans were over $47.6 billion, while employee benefit plans accounted for slightly more than $52.3 billion.

Bank and Corporation Tax - Deductions by Type

Item	1988 Income Year Number	1988 Income Year Amount (000)	1989 Income Year Number	1989 Income Year Amount (000)	% Change
Compensation of Officers	236,708	$ 57,169,409	235,208	$ 50,086,259	-12.4
Salaries and Wages	222,500	353,109,177	223,058	357,978,048	1.4
Repairs	203,627	38,456,413	211,426	89,469,099	132.7
Bad Debts	79,932	23,548,007	78,177	35,643,604	51.4
Rents	254,718	68,444,670	261,050	81,870,995	19.6
Taxes	369,775	93,124,653	373,192	93,929,693	0.9
Interest	237,583	339,916,352	240,033	883,786,642	160.0
Contributions	68,541	2,797,043	68,225	2,853,373	2.0
Depreciation/Amortization	296,220	136,355,812	299,936	166,148,756	21.8
Depletion	2,739	4,421,750	1,871	5,597,733	26.6
Advertising	195,596	72,635,501	203,969	73,487,440	1.2
Pension/Profit Sharing Plans	75,301	21,439,401	67,858	47,699,752	122.5
Employee Benefit Plans	91,230	44,032,238	97,887	52,309,784	18.8
Other Deductions	392,578	539,647,115	395,529	543,216,224	0.7
Charitable Contributions	10,882	35,169	15,951	103,465	194.2
Recovery Property	4,654	31,085	9,375	62,814	102.1
Portfolio Income	528	17,122	771	5,704	-66.7
Interest on Investment Debts	533	16,504	1,141	44,030	166.8
Miscellaneous Deductions	n/a	n/a	5,543	14,894,666	n/a
Total Returns with Deductions	418,343	$ 1,795,197,421	407,892	$ 2,499,188,081	39.2

Bank and Corporation Tax - Net Income, Adjustments and Taxes

Item	1988 Amount (000)	1989 Amount (000)	% Change
Gross Income	$ 2,051,530,067	$ 2,831,878,839	38.0
Deductions	-1,795,197,421	-2,499,188,081	39.2
Unclassified	n/a	215,947	n/a
Net Income (Before State Adjustments)	$ 256,332,646	$ 332,906,758	29.9
State Adjustments			
Additions	66,087,012	327,371,708	395.4
Deductions	-86,787,844	-288,035,662	231.9
Net Income (After State Adjustments)	$ 235,631,814	$ 372,242,804	58.0
State Net Income			
Nonapportioning Corporations	$ 4,314,484	$ 5,964,265	38.2
Apportioning Corporations	28,057,887	26,964,681	-3.9
Total State Net Income	$ 32,372,371	$ 32,910,946	1.7
Tax	$ 4,245,335	$ 4,416,794	4.0
Tax Credits	-63,770	-111,713	75.2
Alternative Minimum Tax	82,480	72,868	-11.7
Built-In Gains Tax/Excess Net Passive Income Tax (S Corporations)	n/a	6,242	n/a
Total Tax Liability	$ 4,264,045	$ 4,384,191	2.8

Corporations report income 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 (except for corporations subject to only the income tax), the exclusion of intercompany dividends to the extent they were paid from unitary companies that were included in a combined report, and the exclusion of dividends paid out of income subject to California corporate income tax.

Apportionment of Income

Corporations that are doing business both within and outside of California are required to file Schedule R, Apportionment and Allocation of Income. Nonbusiness income, attributable to transactions not normally considered an integral part of the regular business operation, is generally allocated entirely to the state of commercial domicile or situs. The sum of the 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 1989, there were 21,101 corporations with apportioned multistate and/or multinational activity that resulted in $27 billion in state net income, 81.9 percent of the 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 Califirnia to the total amount within and outside of California is calculated. The average of the three factors constitutes the apportionment percentage.

California property valuation totaled $953 billion for all apportioning corporations, representing 7.44 percent of property. California salaries and wages amounted to $108 billion, 12.43 percent of payroll. California sales amounted to $844 billion, 5.79 percent of sales. The net effect of the three factors for corporations was an average apportionment of 8.55 percent of unitary income to California. This decrease is largely due to the activities of investment banks. If investment bank activity is excluded, the average apportionment for 1988 is 12.66 percent and for 1989 it is 12.23 percent.

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.

*Bank and Corporation Tax Apportionment of State Net Income**

Item	1988 Income Year Number	1988 Income Year Amount (000)	1989 Income Year Number	1989 Income Year Amount (000)	% Change
Net Income (After State Adjustments)	27,720	$ 231,643,627	25,279	$ 366,966,674	58.4
Nonbusiness Income/Loss					
Dividends	1,751	17,975,859	1,674	9,225,640	-48.7
Interest	4,873	5,025,402	3,892	2,549,636	-49.3
Property Rental Income/Loss	1,131	55,591	941	170,087	206.0
Royalties	253	248,335	250	327,386	31.8
Gain/Loss From Sale of Assets	1,624	5,841,486	1,662	6,569,370	12.5
Partnership Income/Loss	692	180,623	649	157,835	-12.6
Miscellaneous Income/Loss	1,326	1,587,046	695	3,001,448	89.1
Total Nonbusiness Income/Loss	6,895	$ 30,914,342	5,261	$ 22,001,402	-28.8
Balance of Net Income	27,720	$ 200,729,285	25,279	$ 344,965,272	71.9
Plus Interest Offset	3,367	10,445,452	3,277	3,667,872	-64.9
Total Business Income	27,720	$ 211,174,737	25,279	$ 348,633,144	65.1
Apportioned Business Attributable to California	23,440	$ 27,732,900	20,870	$ 25,943,873	-6.5
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	360	96,390	407	180,199	86.9
Interest	1,163	96,076	646	60,511	-37.0
Property Rental Income/Loss	409	3,554	95	-3,054	-185.9
Royalties	14	792	15	1,261	59.2
Gain/Loss From Sale of Assets	509	-101,742	326	214,908	-311.2
Partnership Income/Loss	396	25,885	489	48,930	89.0
Miscellaneous Income/Loss	567	309,718	214	637,570	105.9
Total (Includes Apportioned Business Attributable to California)	23,600	$ 28,163,573	21,101	$ 27,084,198	-3.8
Minus Interest Offset	835	145,926	489	157,889	8.2
Balance of Net Income	23,600	$ 28,017,647	21,101	$ 26,926,309	-3.9
Contribution Adjustment	2,616	40,240	3,061	38,372	-4.6
Total State Net Income (After Apportionment)	23,600	$ 28,057,887	21,101	$ 26,964,681	-3.9

* Includes apportioning corporations reporting net income, net loss or no income.

Bank and Corporation Tax Apportionment Formula					
	1988 Income Year		1989 Income Year		%
Item	Number	Amount (000)/%	Number	Amount (000)/%	Change
Total Property Values					
Within and Outside of California	24,770	$7,148,229,659	22,742	$12,823,198,121	79.4
Within California	19,559	$ 909,204,245	18,443	$ 953,477,037	4.9
Statewide Average Property Factor		12.72%		7.44%	-41.5
Total Payroll (Wages and Salaries)					
Within and Outside of California	23,926	$ 740,964,248	22,166	$ 867,248,116	17.0
Within California	18,906	$ 104,742,462	17,840	$ 107,768,357	2.9
Statewide Average Payroll Factor		14.14%		12.43%	-12.1
Total Sales					
Within and Outside of California	24,996	$7,968,907,447	23,485	$14,587,003,105	83.0
Within California	21,991	$ 687,077,086	20,044	$ 844,273,974	22.9
Statewide Average Sales Factor		8.62%		5.79%	-32.8
Overall Average Apportionment Factor		11.83%		8.55%	-27.7

Water's-Edge

For income years beginning on or after January 1, 1988, California enacted SB 85 (Stats. 1986, Ch. 660), 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, excluded foreign affiliates from the combined report. The legislation did not supersede the concept of unity; it merely limited the unitary entities that are to be included in the combined report. For 1989, 1,045 corporations filed a water's-edge combined report and reported state net income of $1.3 billion (includes water's-edge corporations reporting net income, net loss or no income) and tax of $188 million.

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 five years, pay an election fee and, if certain criteria are met, file Form 100-DDS, Domestic Disclosure Spreadsheet, every three years.

Tax Rates and Minimum Franchise Tax

For 1989, the franchise tax rate and the income tax rate for all corporations, other than S corporations, was 9.3 percent. 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 $600. For income years beginning in 1990, the minimum franchise tax will increase to $800. 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.

For a corporation, other than an S corporation, to be subject to the minimum franchise tax, its net income must have been less than $6,452. For an S corporation to be subject to the minimum franchise tax, its net income must have been less than $24,000.

Corporations that have income from California sources, but that are not doing business in California are subject to only income tax. They 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 are required to pay an additional in-lieu tax. The tax is imposed in order to adjust for exemptions from certain local levies allowed to banks and financial corporations. For 1989, the in-lieu rate was 1.441 percent of income. This was in addition to the 9.3 percent tax and resulted in a combined rate of 10.741 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 owe 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 1989 income year, AMT was reported on 2,062 corporation returns, for a total tax of $72.9 million.

Estimated Tax

Corporations are required to pay their tax on a current basis through estimated tax payments for the privilege of exercising their franchise to do business in California. Corporations pay the estimated tax in quarterly installments during the income year. For corporations subject to the franchise tax, the first quarterly installment must be at least the minimum franchise tax of $600 for income year 1989 and $800 for income year 1990.

Corporations paid $4.5 billion in 1989 estimated tax payments, just over the total tax liability of $4.4 billion.

Refunds and Balances Due

For the 1989 income year, 149,688 corporations made final payments of $367 million at the time of filing their returns. This represents 8.4 percent of the total tax liability.

For 1989, 118,100 corporations had overpayments of just over $1.9 billion, a 72.7 percent increase 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

Introduction

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

The assistance represents a partial reimbursement of the previous fiscal year's residential property taxes on personal residences paid directly by homeowners and indirectly by renters. For renters, a payment of $250 in property tax is assumed. To be eligible for assistance, the claimant's household income from all sources for the prior calendar year cannot exceed $13,200.

Relief for homeowners and renters is based on a certain percentage of the property tax. This percentage varies inversely to the applicants' income levels and ranges from 4 percent to 96 percent. The income measurement used is household income, which consists of adjusted gross income (as computed for tax purposes) increased by nontaxable income including 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

Claimants may file for assistance after May 15 and through August 31. However, the Franchise Tax Board may accept claims through June 30 of the year following that for which assistance is claimed. To claim assistance homeowners must file Form 9000, Homeowner Assistance Claim; and renters must file Form 9000R, Renter Assistance Claim.

During 1990, 198,391 qualified homeowners and renters received $19.5 million in residential property tax assistance through the program. This represented a 16.8 percent decrease in assistance paid from the previous year. The average assistance payment for 1990 was $98 versus $108 for 1989.

Renters made up the majority of the program, by filing 82.4 percent of all claims. Renters received $16.4 million through the assistance program, representing 84 percent of the total amount paid. The average assistance for renters was $100 compared to $89 for homeowners. The larger average assistance amount for renters reflected generally lower income levels in this group. The average household income of renters was $7,549 compared to $7,953 for homeowners.

Renters in the $7,201 to $7,800 income classes received 49.6 percent of all assistance paid to renters. Social security income accounted for 45.9 percent of all renters' household income. Public assistance accounted for 45.4 percent, pensions and annuities for 4.1 percent, and interest and dividends for 2.8 percent of household income. The remaining 1.8 percent of total renters' household income consisted of net rental income, net business income and other miscellaneous income.

Homeowners in the $5,801 to $8,000 income classes received 60.7 percent of all assistance paid to homeowners. Social security income accounted for 67.8 percent of all homeowners' household income reported. Public assistance accounted for 11.0 percent, interest and dividends for 10.7 percent, and pensions and annuities for 7.5 percent of household income. The remaining three percent of homeowners' household income consisted of net rental income, net business income and other miscellaneous income.

Homeowner and Renter Assistance
1990 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	32,729	$ 266,698	8,149	$ 2,869	88	$ 10,818	331
Disabled	2,267	17,587	7,758	239	105	914	403
Subtotal	34,996	$ 284,285	7,953	$ 3,108	89	$ 11,732	367
Renters							
Senior Citizens	109,583	$ 832,803	7,600	$ 10,914	100	$ 27,396	250*
Disabled	53,512	400,659	7,446	5,439	101	13,453	250*
Subtotal	163,395	$1,233,462	7,549	$ 16,353	100	$ 40,849	250*
Grand Total	198,391	$1,517,747	7,650	$ 19,461	98	$ 52,581	265

*The renter statutory property tax equivalent is $250.

Legislation and Litigation

Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 1990 and affected various portions of the Revenue and Taxation Code administered by the department.

References to R&TC are to the Revenue and Taxation Code. 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.

Employee Ridesharing Credit

AB 29 (Chapter 30)

Modifies the existing credit to clarify that each employee, including a husband and wife individually, who participates in a nonemployer sponsored vanpool is entitled to claim the credit for their vanpool subscription costs. Adds a definition of "vanpool subscription costs."

Operative for taxable years beginning on or after January 1, 1989 and before January 1, 1996.

Conformity Act of 1990

AB 274 (Chapter 452)

Conforms California tax laws that reference the IRC to the IRC as of January 1, 1990. Therefore, it incorporates most of the changes made to the IRC by 1989 federal acts.

Conforms to those 1987 federal changes that increase state revenues. Some of these changes include:

- repealing the deduction for additions to a reserve for the accrual of vacation pay;
- repealing the installment method for dealers in real property, repealing the proportionate disallowance rules and replacing them with interest charges for the deferral of the tax, and relaxing the rules for purposes of computing alternative minimum taxable income to allow the installment method for nondealer dispositions of property;
- increasing, from 40 to 70 percent, the portion of a long-term contract that must have income and expenses computed under the percentage of completion method of accounting for contracts entered into after October 13, 1987;
- repealing an exception to the uniform capitalization rules and subjecting past service pension costs to those rules. The accounting adjustment (income) resulting from this change is allowed to be spread over four years;

• requiring family farming corporations with gross receipts in excess of $25 million to use the accrual method of accounting;

• providing that, for income tax purposes, publicly traded partnerships will be treated as corporations;

• reducing the deduction for dividends received (from 80 to 70 percent) for corporations that own less than 20 percent of the stock of the distributing corporation;

• modifying the rules relating to nonrecognition of gain for distributions to corporations owning 80 percent or more of the stock of the distributing corporation; and

• requiring recapture of a portion of the inventory value (LIFO over FIFO) when a corporation elects to be treated as an "S corporation." The recaptured tax is payable in installments over four years.

Also, conforms to federal law by allowing capital losses to be deducted only against capital gains. Capital losses may be carried forward for five years, as under federal law; however, the California provision does not allow any carryback of capital losses, as allowed under federal law.

Deletes the other state tax credit from definitions of both regular tax and tentative minimum tax when comparing the regular tax to the tentative minimum tax for alternative minimum tax purposes.

Generally operative for taxable or income years beginning on or after January 1, 1990.

Low-Income Housing Credit
AB 374 (Chapter 1485)

Modifies the state provisions that authorize the allocation of amounts for the low-income housing credit. Specifically, if application for state credit allocation is made for buildings located in a difficult development area or a qualified census tract (buildings that are allowed a 130 percent "gross-up" basis for calculating the federal low-income housing credit), this act allows a state credit allocation only if the applicant agrees to a reduced federal credit, which, when combined with the state credit, may not exceed the total credit amount that would have been computed without the special "gross-up" basis calculation.

Enterprise Zones and Program Areas: Apportionment Formula
AB 379 (Chapter 330)

Modifies the formula apportionment method used to determine what portion of a taxpayer's income or net operating loss is attributable to enterprise zones and program areas by eliminating the sales factor. Income and net operating losses would be attributed to the zone by multiplying a taxpayer's total income or net operating loss by a fraction that compares property and payroll inside the zone to total property and payroll everywhere. It does not modify the three-factor apportionment formula used to apportion total income among states.

Removes the personal income tax provision that prohibited a deduction for the portion of wages or salaries upon which the credit was based. Instead, requires that the deduction otherwise allowed for the expenses must be reduced by the amount of the credit.

Operative for taxable or income years beginning on or after January 1, 1991, and ending on or before December 31, 1996.

Bank Tax Rate Provisions
AB 2311 (Chapter 1497)

A departmentally sponsored bill that:

• makes technical changes to reflect the mathematical formula currently in use for computing the bank tax rate and deletes obsolete language applicable to income years ending in 1980 to 1984, inclusive; and

• sets the rate for income years ending in 1990 and 1991 at the same rate for income years ending in 1989 (1.441 percent). Operative for income years beginning on or after January 1, 1990.

Qualified Research Deduction
AB 2564 (Chapter 1618)

Extends the date, under the B&CTL, that charitable contributions of scientific equipment may be donated to institutions of higher education and claimed as a deduction from December 31, 1990, to December 31, 1995.

Operative for income years beginning on or after January 1, 1990, and ending on or before December 31, 1993.

Exclusion of Life Insurance Endowments and Annuities
AB 2663 (Chapter 1387)

Excludes from income distributions or periodic payments (accelerated "living benefits") received from an insurance policy, annuity contract or supplemental agreement by a terminally ill policyholder.

Operative for taxable years beginning on or after January 1, 1991.

Foreign Suspended and Forfeited Corporations/Doing Business/Voidable Contracts Penalties
AB 2773 (Chapter 926)

Modifies the White Dragon Productions, Inc. v. Performance Guarantees, Inc. court decision by retaining the contract voidability conclusion for "deemed forfeited" corporations but without deeming the corporation forfeited. Provides a tax penalty mechanism by which such corporations, and suspended and forfeited corporations, can "cure" the voidability.

Operative for income years beginning on or after January 1, 1991.

Tax Return Forgery
AB 3045 (Chapter 727)

Makes it a misdemeanor for any individual to sign a spouse's name on any income tax return or any schedules or attachments without the consent of the spouse, as specified.

Requires FTB to include a statement adjacent to the signature line on the personal income tax return that states: "It is unlawful to forge a spouse's signature."

Operative for taxable years beginning on or after January 1, 1990.

Miscellaneous Changes
AB 3086 (Chapter 846)

Conforms California law to federal law in regard to the number of dependent exemption credits allowed a head of household taxpayer, by reducing the personal exemption credit allowed to the amount of a single taxpayer and by permitting an exemption credit for the dependent who is the individual qualifying the taxpayer as a head of household.

Allows FTB to develop tables for purposes of computing the special low-income credit.

Makes technical corrections and clarifications to the definition of California source partnership income.

Conforms California law to federal law by providing a penalty for taxpayers who tender bad checks in the payment of tax.

Incorporates technical clarifying corrections for indexing the personal and dependent exemption credits.

Generally, operative for taxable years beginning on or after January 1, 1990.

Corporation Penalty for Operating While Suspended or Nonqualified and Failing to File a Return
AB 3352 (Chapter 1513)

Provides for a $2,000 penalty against any suspended or nonqualified corporation doing business in California and failing to file a franchise tax return. The penalty is due upon notice and demand from the Franchise Tax Board.

Operative for income years beginning on or after January 1, 1991.

Miscellaneous Technical Changes
AB 3582 (Chapter 766)

Sponsored by FTB, this bill makes technical and clarifying changes to the R&TC in the areas of disaster loss carryforward and determination of the annual interest rate. Also, makes changes to the penalty for unreported compensation in both the R&TC and the Unemployment Insurance Code.

Generally, operative for taxable or income years beginning on or after January 1, 1991.

SB 1925 (Chapter 1349)

Makes numerous FTB sponsored technical amendments to the PITL and the B&CTL.

Defines the state's treatment of the gain from certain sales or exchanges of stock in certain foreign corporations (provides that gain is not recharacterized as a dividend) and makes the definition applicable to income years beginning on or after January 1, 1990, for transactions occurring after August 20, 1990.

SB 2252 (Chapter 1348)

Sponsored by FTB, makes numerous changes to the PITL and the B&CTL including: eliminating extraneous tax rate language; placing certain penalty language in the proper chapters of the code; correcting a cross-referencing problem to clarify that language relating to interest on penalties corresponds to the interest on tax; clarifying FTB's authority to demand information from financial institutions; clarifying disclosure provisions relating to judicial or administrative proceedings; and others.

Generally operative on September 26, 1990.

Payments by Credit Card
AB 3583 (Chapter 409)

Requires FTB to establish a pilot program for payment of tax, penalty and interest by credit card.

Operative for payments made on or after January 1, 1991 and before January 1, 1993.

Bank and Corporation Minimum Franchise Tax/Dissolved Corporations
AB 3882 (Chapter 705)

Authorizes FTB to renew a tax clearance certificate and waive the minimum franchise tax when a corporation demonstrates that a certificate to withdraw or dissolve was properly filed with the Secretary of State before the original tax clearance expired.

Generally, operative for income years beginning on or after January 1, 1990.

Qualified Senior Head of Household Credit
SB 389 (Chapter 1154)

Establishes a credit in an amount equal to 2 percent, not to exceed $750 (adjusted annually for inflation), of the taxable income of a taxpayer age 65 or older with an adjusted gross income not over $37,500. The taxpayer is eligible for the credit if they qualified as head of household in either of the two preceding taxable years and if, in either of those years, the individual qualifying the taxpayer died.

Operative for taxable years beginning on or after January 1, 1990.

Low-Income Housing Credit
SB 1085 (Chapter 166)

Codifies legislative intent to limit the low-income housing credit to an amount (in addition to the federal tax credit) that ensures the financial feasibility of low-income housing projects and their viability throughout the extended use period.

Makes numerous changes, including: conforms to federal changes made by Public Law 101-239; modifies the rules pertaining to limiting the taxpayer's return on investment from the operation of the project; clarifies the treatment of new buildings versus existing buildings located in difficult development areas; and specifies that at least 20 percent of the low-income housing tax credits available must be allocated to rural areas.

The R&TC provisions of this act generally apply to taxable or income years beginning on or after January 1, 1990.

Nonrecognition of Gain on the Sale of Low-Income Housing
SB 1286 (Chapter 1436)

Allows the gain realized on the sale of an assisted housing development, as specified, and certain other real property to be excluded from income. The property must have been sold to a majority or more of existing low and very low income residents, all of the proceeds must be reinvested in residential real property (other than a personal residence) and the reinvestment must take place in California within two years after the sale.

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

Water Conservation/Water Closet Rebates
SB 1520 (Chapter 809)

Allows local water company rebates for the purchase/installation of specified water conservation water closets or urinals to be treated as a refund or price adjustment and excluded from gross income.

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

International Banking Facilities
SB 1869 (Chapter 813)

Makes permanent the state's provisions that define "international banking facility" and that specify that an international banking facility (IBF) maintained by a bank within

California, is considered as doing business outside of California for apportionment purposes.

These changes are accomplished by repealing the sunset dates applicable to both of these provisions. By removing the sunset dates, the state's treatment of IBFs is extended indefinitely, rather than expiring on January 1, 1991.

Operative for income years beginning on or after January 1, 1990.

Exempt Organizations — Expands the Definition of Mobilehome Park Resident Organizations
SB 2007 (Chapter 1270)

Revises the exemption rules to include organizations of tenants, who own manufactured homes or mobilehomes, and purchase a mobilehome park to convert it to a condominium, stock cooperative, or other resident ownership interest.

Operative for income years beginning on or after January 1, 1990.

California Seniors Special Fund
SB 2085 (Chapter 1451)

Adds provisions allowing individual taxpayers who qualify for, and claim the senior exemption credit to contribute an amount equal to that credit to the California Seniors Special Fund.

Operative for original income tax returns filed on or after January 1, 1991.

Qualified Parent Credit
SB 2208 (Chapter 1347)

Establishes a credit for a qualified parent who stays at home to care for an infant child. The parent must qualify on a month by month basis and the maximum credit for the first twelve months of a child's life is $1,000. In addition, reduces the existing work-related child and dependent care credit for taxpayers with adjusted gross income over $40,000.

Operative for taxable years beginning on or after January 1, 1991 and before January 1, 1994.

Withholding on Real Estate Sales and Maximum Renter's Credit
SB 2319 (Chapter 464)

Requires withholding at 3 1/3 percent (if the sale price exceeds $100,000) on the sale of certain California real property when the seller is not a California resident. Applies to real estate sales by domestic and foreign nonresident individuals and corporations when title to the California real property is transferred on or after January 1, 1991.

Imposes specific liabilities on the transferee or escrow officer for failure to withhold on the sale of certain California real property when the seller is not a California resident.

Decreases the maximum allowable renter's credit, from $137 to $120, for taxpayers who claim a married filing joint, head of household or surviving spouse filing status.

Operative for taxable years beginning on or after January 1, 1990.

Low-Emission Motor Vehicle Credit
SB 2600 (Chapter 1611)

Allows a credit for a motor vehicle (used on public roads and highways and registered in this state) that is converted, as specified, to a low-emission motor vehicle. The device used to convert the vehicle must be certified by the California Energy Commission.

Also, allows a credit for the purchase of a new motor vehicle that is factory equipped to operate as a low-emission motor vehicle. The motor vehicle must be certified, as defined, and be registered in this state.

Operative for taxable or income years beginning on or after January 1, 1991.

Recycling Equipment Credit
SB 2894 (Chapter 1055)

Amends the recycling equipment tax credit to allow the credit only if the total adjusted basis of all qualified property owned on the last day of the taxable or income year exceeds the largest total adjusted basis of all qualified property owned at any one time during the base year; and the total capacity of qualified property to use recycled materials on the last day of the taxable or income year exceeds the largest total capacity of qualified property at any one time during the base year. Also, deletes the $250,000 limit on the amount of the credit per facility and, instead, limits the total cost of qualified property to $625,000 per facility for the five-year credit period.

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

Rulings

During 1990, FTB issued five FTB Notices. Notice 90-1 withdrew outdated audit rulings. Notice 90-2 offered an extensive analysis of the deductibility of the Michigan Single Business Tax. Notice 90-3 provided technical guidance on the apportionment computation of income of members of a unitary group doing business in California. Notice 90-4 explained the application of corporate estimated tax penalty exceptions and highlighted the differences in state and federal law. Notice 90-5 presented the department's nonresident partner withholding guidelines in an easy to follow question and answer format.

In addition, FTB issued more than a hundred formal information letters to taxpayers, binding chief counsel rulings and internal technical advice memoranda. These cover a range of subjects such as dependent care plan credits, residency, microfilm records, exempt-interest dividends from mutual funds, taxation of retirement benefits, vanpool and ridesharing credits, enterprise zone and program area tax incentives and a wide variety of multistate allocation and apportionment issues.

Tax Appeals

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

In 1990, 1,391 new appeals involving $65.1 million were filed, compared to 1,522 and $78.8 million in 1989.

During 1990, 1,250 appeals were completed. BOE issued decisions in 380 of the completed cases.

Significant Appeal Decisions

Appeal of Signal Companies

Acquired corporation was not instantly unitary with the parent shareholder. However, losses accruing after subsidiary became part of the unitary business were business losses even though such losses were traceable to pre-unitary activities of the subsidiary.

Appeal of Finnigan Corporation, Opinion on Rehearing

On January 24, 1990, BOE denied FTB's petition for rehearing in the *Appeal of Finigan Corporation*. In so ruling, BOE specifically overruled the apportionment rule it announced in its November 23, 1966, decision in the *Appeal of Joyce, Inc.*

Appeal of Sierra Production Service, Inc.

Diverse oil well service activities and charter flight activities were determined to constitute a single unitary business. BOE found that strong centralized services and substantial preferential financial support, coupled with essential flight support services and leasing of property, were sufficient to establish unity. BOE emphasized that it would

give effect to the California Code Regulation Section 25120(b) presumption of unity if the taxpayer establishes by specific, concrete evidence that it had both "strong central management" and "centralized departments for such functions as financing, advertising, research or purchasing." The presumption may be rebutted by evidence, which showed that a single integrated economic unit did not exist.

Appeal of Joel N. and Barbara R. Harrision and L. Curtis Widdoes
Shares of stock received in stock splits after September 16, 1981, were not "acquired" after that date within the meaning of former R&TC section 18162.5(d) [small business stock]. Stock splits that are mere changes in form are not a fundamental rearrangement of the taxpayer's investment.

Appeal of Doric Foods Corporation
A processor and marketer of Sunny Delight and other noncarbonated citrus-based beverages was not engaged in a unitary business with related corporations engaged in the production, packaging and distribution of Coca-Cola and other carbonated beverages under franchises from the Coca-Cola Company. The production, marketing and other connections between the activities were so different that it could not be concluded that the related entities were engaged in the "same line of business." BOE further concluded that the existence of common officers and directors did not establish strong centralized management because there was no showing that the central managers played a regular operational role in the business activities in each of the various divisions or affiliates.

Appeal of Power-Lines Sales, Inc.
Because the parent holding corporation had no paid employees and did not conduct any operations, no exchange of operating information was possible. Contribution or dependency was not established solely from the presence of an integrated executive force. The facts presented demonstrated nothing more than a passive holding company's oversight of its unrelated investment.

Litigation

During 1990, 35 lawsuits were filed against FTB and 11 cases were closed. The total number of pending cases increased by 24.

Of the 35 lawsuits filed against FTB, 15 cases involve issues pertaining to the unitary concept, including worldwide combination, business-nonbusiness characterization of income and diverse businesses and 4 cases involve issues pertaining to the small business stock concept. The remaining cases involve an assortment of other important legal issues.

Multistate Tax Affairs Litigation

The United States Supreme Court ruled that the Tax Injuction Act (28 U.S.C. Section 1341) bars the foreign shareholder of a California taxpayer from bringing an action in the federal courts to contest the validity of a California tax assessed against such taxpayer on the basis of the worldwide combined report method. *Franchise Tax Board of California v. Alcan Aluminum Limited* (1990) 493 U.S. 331. 107 L.Ed.2d 696.

The California Court of Appeals for the Third District held that the worldwide combined report method could not constitutionally be applied to a unitary business that had a foreign-country-based parent because application of the method violated the "one voice" test of the foreign commerce clause of the United States Constitution and denied the California taxpayer due process because of the cost of providing information for the preparation of a combined report. *Barclays Bank International, Ltd. v. Franchise Tax Board* (1990) 225 Cal. App. 3d 1342. The California Supreme Court subsequently granted FTB's request for review of the appellate court's decision that caused the decision to be vacated.

The California Court of Appeals for the Second District held that a taxpayer and its affiliates engaged in theatrical lighting and in ranching activities was engaged in a single unitary business. The issue was whether various operations conducted primarily in California (the design, manufacture, rental and sale of lighting equipment) were unitary with ranch and farming activities carried on primarily in Colorado. The court held on the basis of the facts presented that the business activities met the traditional standards of a unitary business and were functionally integrated as that term has been used by the cases. *Mole-Richardson Co. v. Franchise Tax Board* (1990) 220 Cal.App.3d 889. On November 7, 1990, the California Supreme Court denied FTB's petition for review.

Appendix

Major Tax Law Changes

TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 – 1989ff

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]	1949-51	1952-58[2]	1959-66[3]		1967-72[4]	1972-73[5,7]		1986		1987-89[6]
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 16,500	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 – 1989ff

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[3]		1967-72[4]	1973[5,7]		1986		1987-89[6]
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 – 1989ff

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		1987-89[8]
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 for 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, married taxpayers who filed joint returns paid tax using a rate that was the same rate as the rate a single taxpayer would use on the same income. This allowed married taxpayers to file one return, instead of splitting their income and filing separate returns to take advantage of a lower tax rate.

[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. 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 dependent exemptions (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 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 household 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 AB 53 (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. For 1989, indexing was 5.3%. 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. 1138).

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES AND STANDARD DEDUCTION
1935 – 1989ff

Type	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]	1968-86[8]	1987-89[10]
1. Personal exemptions											
(a) Married filing joint and surviving spouse	$2,500	$2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000	$50	$50[8]	$102[9]
(b) Married filing separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25	25[8]	51[9]
(c) Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25	25[8]	51[9]
(d) Head of household (unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50	50[8]	102[9]
(e) Blind (additional)	—	—	—	—	500	500	600	600	8	8[8]	51[9]
(f) Senior (additional)	—	—	—	—	—	—	—	—	—	—	51[9]
(g) Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10	10	10
(h) Trusts	1,000	100	100	100	100	100	100	100	1	1	1
2. Dependent exemption	400	400	400	400	400	400	600	600	8	8[8]	51[9]
3. Standard deductions											
(a) Married filing joint 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) Head of household (unmarried)	—	—	—	—	—	—	—	$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) Single and married filing separate	—	—	—	—	—	—	—	$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 dependent exemptions and blind exemptions when the taxpayer used the tax from the "optional tax table" or $300 when the taxpayer 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; dependent exemptions were increased by $200; and blind exemptions were increased by $100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less dependent exemptions and blind exemptions when the taxpayer used the tax from the "optional tax table" rather than the tax rate schedule. For persons 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 exemptions, dependent exceptions, and their 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 Extraordinary Session, Ch. 1). The $50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is $8.
[9] These amounts are indexed for 1979 and future years by the full California Consumer Price Index change from June to June (Stats. 1978, Ch. 569). The rate was 17.33% for 1980; 8.26% for 1981; 9.32% for 1982; -1.2% for 1983; 4.6% for 1984 and 1985; and 3.5% for 1986. For taxable year 1987 indexing was suspended. The standard deduction and personal exemption credits were legislatively set (AB 53, Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. For 1989, indexing was 5.3%.
[10] Legislation (AB 53) passed in 1987 changed personal exemption credits and reestablished preset standard deductions. (Stats. 1987, Ch. 1138).

TABLE 3
Bank and Corporation Taxes
SYNOPSIS OF TAX RATE CHANGES
1929 – 1989ff

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	1987-88[7]	1989[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%	9.3%
b. Minimum franchise tax*	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200	$300	$600
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%	9.3%
b. Add-on, in lieu rate	—	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0%[‡]	†	†	†
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	$600
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%	9.3%
b. Add-on, in lieu rate	—	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	†	2.0%[‡]	†	†	†
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	†	11.6%	†	†	†
d. Financial offset ‖	—	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖
e. Minimum franchise tax*	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200	$300	$600
IV. Corporations subject to income tax															
a. Tax rate*	—	—	—	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%	9.3%	9.3%

[1] In 1936 the bank and corporation franchise tax was extended to public utilities, which previously had not 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 tax rate increase was effective for income earned on and after January 1, 1959. The minimum francise 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 franchise 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 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 general tax rate was 8.3 percent and the bank and financial tax rate was 12.3 percent (Stats. 1972, Ch. 1406). The general 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 (AB 66, Stats. 1979, Ch. 1150).

[7] The tax rate was decreased from 9.6 percent to 9.3 percent operative for income years beginning on or after January 1, 1987. The minimum franchise tax was increased from $200 to $300 for income years beginning after December 31, 1986, and to $600 for income years beginning after December 31, 1988 (SB 572, 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%; 1988 = 1.368%; and 1989 = 1.441%.

‡ 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 tax rate. Beginning in 1981, however, these nonbank financials received the same protection from local levies as banks, which eliminated their offset (AB 66, Stats. 1979, Ch. 1150).

Appendix

Personal Income Tax

TABLE 1†
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1935 through 1989 Taxable Years

YEAR	NUMBER OF RETURNS †	ADJUSTED GROSS INCOME[2]	TAXABLE INCOME[3]	TOTAL TAX LIABILITY
1989	13,574,087	$475,432,559,285	$384,573,674,627	$16,053,885,259
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	10,636,087,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,963,889,281	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	259,566,812
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
1986 through 1989 Taxable Years

ADJUSTED GROSS INCOME CLASS	1986 TAXABLE YEAR		1987 TAXABLE YEAR		1988 TAXABLE YEAR		1989 TAXABLE YEAR	
	NUMBER OF RETURNS							
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000	2,007,400	16.4	1,965,184	15.5	2,030,306	15.4	1,866,503	13.8
5,000 UNDER 10,000	1,844,528	15.1	1,643,771	13.0	1,746,424	13.2	1,674,632	12.3
10,000 UNDER 15,000	1,517,030	12.4	1,447,508	11.4	1,516,701	11.5	1,531,737	11.3
15,000 UNDER 20,000	1,195,631	9.8	1,302,434	10.3	1,277,220	9.7	1,336,247	9.8
20,000 UNDER 25,000	1,013,345	8.3	1,069,337	8.5	1,125,491	8.5	1,095,122	8.1
25,000 UNDER 30,000	904,882	7.4	921,237	7.3	914,340	6.9	943,914	7.0
30,000 UNDER 40,000	1,374,600	11.2	1,471,130	11.6	1,457,740	11.1	1,532,656	11.3
40,000 UNDER 50,000	866,050	7.1	954,726	7.5	997,777	7.6	1,068,210	7.9
50,000 UNDER 100,000	1,257,333	10.3	1,540,380	12.2	1,697,667	12.9	2,018,277	14.9
100,000 AND OVER	260,373	2.1	334,143	2.6	420,680	3.2	506,780	3.7
TOTALS	12,241,172	100.0	12,649,850	100.0	13,184,346	100.0	13,574,078	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	$ 5,438,188	1.6	$ -7,824,801	-2.0	$-10,058,334	-2.4	$-2,099,947	-0.4
5,000 UNDER 10,000	15,147,566	4.5	12,249,389	3.2	13,061,436	3.1	12,533,432	2.6
10,000 UNDER 15,000	19,492,896	5.7	17,979,354	4.7	18,812,978	4.4	19,027,777	4.0
15,000 UNDER 20,000	21,236,713	6.2	22,702,767	5.9	22,258,142	5.2	23,313,604	4.9
20,000 UNDER 25,000	23,252,422	6.8	23,967,551	6.3	25,235,977	5.9	24,550,307	5.2
25,000 UNDER 30,000	25,151,547	7.4	25,305,118	6.6	25,060,056	5.9	25,886,165	5.4
30,000 UNDER 40,000	48,202,009	14.2	50,931,737	13.3	50,713,786	11.9	53,288,658	11.2
40,000 UNDER 50,000	38,918,820	11.4	42,611,012	11.1	44,551,838	10.5	47,821,670	10.1
50,000 UNDER 100,000	82,393,362	24.2	101,941,489	26.7	113,220,190	26.6	135,684,943	28.5
100,000 AND OVER	61,130,225	18.0	92,464,989	24.2	122,800,134	28.8	135,425,950	28.5
TOTALS	$340,363,748	100.0	$382,328,605	100.0	$425,656,203	100.0	$475,432,559	100.0
	TOTAL TAX LIABILITY 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	$ 11,148	0.1	$ 5,601	0.0	$ 14,266	0.1	$ 6,563	0.0
5,000 UNDER 10,000	36,382	0.3	17,207	0.1	16,619	0.1	12,200	0.1
10,000 UNDER 15,000	153,635	1.2	107,053	0.8	103,711	0.7	92,149	0.6
15,000 UNDER 20,000	291,863	2.3	248,817	1.9	206,410	1.5	218,313	1.4
20,000 UNDER 25,000	437,533	3.5	372,315	2.9	366,978	2.4	334,185	2.1
25,000 UNDER 30,000	572,738	4.6	502,259	3.9	490,203	3.3	466,230	2.9
30,000 UNDER 40,000	1,311,673	10.4	1,203,048	9.3	1,186,234	7.9	1,186,260	7.4
40,000 UNDER 50,000	1,170,924	9.3	1,192,900	9.3	1,212,703	8.1	1,243,223	7.7
50,000 UNDER 100,000	3,343,976	26.6	3,915,813	30.4	4,286,531	28.5	4,822,155	30.0
100,000 AND OVER	5,256,547	41.8	5,307,133	41.2	7,145,098	47.5	7,672,607	47.8
TOTALS	$12,586,419	100.0	$12,872,146	100.0	$15,048,797	100.0	$16,053,885	100.0

Footnotes follow this section.

TABLE 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	DOLLARS IN THOUSANDS											
	RETURNS			ADJUSTED GROSS INCOME[2]			TAXABLE INCOME[3]			TOTAL TAX LIABILITY		
	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	532,326	3.9	3.9	$-5,669,640	-1.2	-1.2	$ 0	0.0	0.0	$ 6,249	0.0	0.0
$1 UNDER 1,000	212,762	1.6	5.5	92,947	0.0	-1.2	4,116	0.0	0.0	59	0.0	0.0
1,000 UNDER 2,000	221,324	1.6	7.1	333,147	0.1	-1.1	30,963	0.0	0.0	61	0.0	0.0
2,000 UNDER 3,000	303,775	2.2	9.4	750,100	0.2	-0.9	115,151	0.0	0.0	21	0.0	0.0
3,000 UNDER 4,000	284,270	2.1	11.5	990,185	0.2	-0.7	321,803	0.1	0.1	46	0.0	0.0
4,000 UNDER 5,000	312,046	2.3	13.8	1,403,314	0.3	-0.4	544,278	0.1	0.3	127	0.0	0.0
5,000 UNDER 6,000	326,685	2.4	16.2	1,793,992	0.4	-0.1	878,190	0.2	0.5	128	0.0	0.0
6,000 UNDER 7,000	354,801	2.6	18.8	2,301,686	0.5	0.4	1,260,545	0.3	0.8	440	0.0	0.0
7,000 UNDER 8,000	337,766	2.5	21.3	2,522,309	0.5	1.0	1,486,240	0.4	1.2	1,420	0.0	0.1
8,000 UNDER 9,000	308,661	2.3	23.5	2,619,464	0.6	1.5	1,671,620	0.4	1.6	3,399	0.0	0.1
9,000 UNDER 10,000	346,719	2.6	26.1	3,295,981	0.7	2.2	2,175,088	0.6	2.2	6,813	0.0	0.1
10,000 UNDER 11,000	340,351	2.5	28.6	3,579,804	0.8	2.9	2,420,933	0.6	2.8	10,718	0.1	0.2
11,000 UNDER 12,000	321,769	2.4	31.0	3,698,672	0.8	3.7	2,554,767	0.7	3.5	14,652	0.1	0.3
12,000 UNDER 13,000	279,813	2.1	33.0	3,495,429	0.7	4.5	2,478,242	0.6	4.1	16,983	0.1	0.4
13,000 UNDER 14,000	294,126	2.2	35.2	3,968,414	0.8	5.3	2,832,247	0.7	4.9	20,598	0.1	0.5
14,000 UNDER 15,000	295,678	2.2	37.4	4,285,458	0.9	6.2	3,156,473	0.8	5.7	29,198	0.2	0.7
15,000 UNDER 16,000	278,329	2.1	39.4	4,316,298	0.9	7.1	3,177,593	0.8	6.5	31,101	0.2	0.9
16,000 UNDER 17,000	274,489	2.0	41.4	4,525,560	1.0	8.1	3,452,430	0.9	7.4	38,383	0.2	1.1
17,000 UNDER 18,000	275,761	2.0	43.5	4,825,292	1.0	9.1	3,675,189	1.0	8.4	43,126	0.3	1.4
18,000 UNDER 19,000	249,177	1.8	45.3	4,611,443	1.0	10.0	3,580,593	0.9	9.3	49,297	0.3	1.7
19,000 UNDER 20,000	258,491	1.9	47.2	5,035,011	1.1	11.1	3,918,563	1.0	10.3	56,406	0.4	2.1
20,000 UNDER 21,000	227,078	1.7	48.9	4,651,962	1.0	12.1	3,609,100	0.9	11.3	54,580	0.3	2.4
21,000 UNDER 22,000	225,166	1.7	50.5	4,843,996	1.0	13.1	3,814,234	1.0	12.3	65,152	0.4	2.8
22,000 UNDER 23,000	228,781	1.7	52.2	5,143,981	1.1	14.2	4,102,063	1.1	13.3	73,408	0.5	3.3
23,000 UNDER 24,000	226,536	1.7	53.9	5,320,462	1.1	15.3	4,144,005	1.1	14.4	73,080	0.5	3.7
24,000 UNDER 25,000	187,561	1.4	55.3	4,589,906	1.0	16.3	3,603,069	0.9	15.3	67,965	0.4	4.1
25,000 UNDER 26,000	199,308	1.5	56.8	5,087,577	1.1	17.3	3,948,792	1.0	16.4	81,113	0.5	4.6
26,000 UNDER 27,000	201,348	1.5	58.2	5,334,086	1.1	18.5	4,241,073	1.1	17.5	93,229	0.6	5.2
27,000 UNDER 28,000	192,644	1.4	59.7	5,299,891	1.1	19.6	4,214,744	1.1	18.6	94,513	0.6	5.8
28,000 UNDER 29,000	171,071	1.3	60.9	4,873,209	1.0	20.6	3,937,029	1.0	19.6	96,788	0.6	6.4
29,000 UNDER 30,000	179,543	1.3	62.2	5,291,402	1.1	21.7	4,227,145	1.1	20.7	100,587	0.6	7.0
30,000 UNDER 35,000	807,427	5.9	68.2	26,165,879	5.5	27.2	20,861,357	5.4	26.1	547,266	3.4	10.4
35,000 UNDER 40,000	725,229	5.3	73.5	27,122,779	5.7	32.9	21,685,060	5.6	31.8	638,994	4.0	14.4
40,000 UNDER 50,000	1,068,210	7.9	81.4	47,821,670	10.1	43.0	38,073,357	9.9	41.7	1,243,223	7.7	22.2
50,000 UNDER 60,000	751,713	5.5	86.9	41,084,653	8.6	51.6	32,585,661	8.5	50.1	1,212,525	7.6	29.7
60,000 UNDER 70,000	539,187	4.0	90.9	34,840,161	7.3	58.9	27,379,722	7.1	57.2	1,148,484	7.2	36.9
70,000 UNDER 80,000	346,197	2.6	93.5	25,878,149	5.4	64.4	20,460,583	5.3	62.6	990,612	6.2	43.0
80,000 UNDER 90,000	219,713	1.6	95.1	18,598,936	3.9	68.3	14,760,432	3.8	66.4	784,966	4.9	47.9
90,000 UNDER 100,000	161,467	1.2	96.3	15,283,044	3.2	71.5	12,127,995	3.2	69.6	685,568	4.3	52.2
100,000 UNDER 150,000	269,874	2.0	98.3	32,158,641	6.8	78.3	26,044,788	6.8	76.3	1,628,116	10.1	62.3
150,000 UNDER 200,000	90,102	0.7	98.9	15,428,174	3.2	81.5	12,764,585	3.3	79.7	874,499	5.4	67.8
200,000 UNDER 300,000	69,171	0.5	99.4	16,697,443	3.5	85.0	14,110,934	3.7	83.3	996,542	6.2	74.0
300,000 UNDER 400,000	27,277	0.2	99.6	9,373,512	2.0	87.0	8,168,359	2.1	85.4	594,660	3.7	77.7
400,000 UNDER 500,000	14,173	0.1	99.7	6,318,112	1.3	88.3	5,579,857	1.5	86.9	409,864	2.6	80.3
500,000 UNDER 1,000,000	22,839	0.2	99.9	15,542,189	3.3	91.6	13,957,208	3.6	90.5	1,005,253	6.3	86.5
1,000,000 AND OVER	13,344	0.1	100.0	39,907,879	8.4	100.0	36,437,499	9.5	100.0	2,163,673	13.5	100.0
TOTAL	13,574,078	100.0	100.0	$475,432,559	100.0	100.0	$384,573,675	100.0	100.0	$16,053,885	100.0	100.0

Footnotes follow this section.

TABLE 4A †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 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)	TOTAL[5] TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	130,067	3,252	$ -5,940,945	$ 271,308	$ -5,669,640	$ 1,828,772	—	$ 6,249
ZERO	402,259	—	43,306	-43,306	—	1,188,233	—	—
$1 TO $999	212,761	702	317,757	-224,810	92,947	582,043	$ 4,116	59
1,000 TO 1,999	221,323	1,181	401,126	-67,980	333,146	507,044	30,964	60
2,000 TO 2,999	303,776	1,249	1,157,790	-407,690	750,101	821,370	115,152	21
3,000 TO 3,999	284,270	1,067	1,406,250	-413,064	993,186	745,008	321,804	46
4,000 TO 4,999	312,046	2,064	1,519,653	-116,338	1,403,315	907,679	544,278	127
5,000 TO 5,999	326,685	2,454	1,977,802	-183,809	1,793,992	1,012,105	878,191	127
6,000 TO 6,999	354,802	39,939	2,355,411	-53,725	2,301,686	1,101,819	1,260,545	440
7,000 TO 7,999	337,767	158,413	2,595,203	-72,894	2,522,309	1,094,236	1,486,240	1,420
8,000 TO 8,999	308,661	146,480	2,717,642	-98,178	2,619,464	993,804	1,671,620	3,400
9,000 TO 9,999	346,718	167,643	3,381,874	-85,893	3,295,982	1,171,198	2,175,088	6,813
10,000 TO 10,999	340,352	171,715	3,691,375	-111,571	3,579,803	1,204,948	2,420,933	10,718
11,000 TO 11,999	321,769	157,160	3,833,242	-134,571	3,698,671	1,200,789	2,554,767	14,652
12,000 TO 12,999	279,814	141,505	3,623,924	-128,496	3,495,429	1,062,688	2,478,243	16,983
13,000 TO 13,999	294,126	147,167	4,089,907	-121,493	3,968,414	1,196,365	2,832,247	20,598
14,000 TO 14,999	295,677	174,536	4,378,383	-92,924	4,285,458	1,183,639	3,156,473	29,198
15,000 TO 15,999	278,328	165,616	4,485,386	-169,088	4,316,298	1,170,466	3,177,593	31,101
16,000 TO 16,999	274,489	182,369	4,550,806	-25,246	4,525,560	1,126,168	3,452,430	38,383
17,000 TO 17,999	275,761	192,458	4,878,911	-53,619	4,825,292	1,207,660	3,675,189	43,126
18,000 TO 18,999	249,178	180,340	4,671,201	-59,758	4,611,443	1,045,578	3,580,593	49,297
19,000 TO 19,999	258,492	194,396	5,104,086	-69,074	5,035,012	1,142,222	3,918,563	56,406
20,000 TO 20,999	227,078	173,871	4,778,541	-126,579	4,651,962	1,063,316	3,609,099	54,580
21,000 TO 21,999	225,166	181,567	4,932,888	-88,893	4,843,995	1,049,794	3,814,234	65,152
22,000 TO 22,999	228,782	198,945	5,214,067	-70,087	5,143,981	1,057,998	4,102,063	73,409
23,000 TO 23,999	226,537	191,329	5,390,899	-70,436	5,320,463	1,231,718	4,144,005	73,080
24,000 TO 24,999	187,560	160,955	4,711,448	-121,542	4,589,907	989,018	3,603,070	67,965
25,000 TO 25,999	199,308	174,894	5,195,384	-110,806	5,084,578	1,178,439	3,948,792	81,112
26,000 TO 26,999	201,349	177,241	5,599,997	-265,911	5,334,086	1,153,911	4,241,073	93,229
27,000 TO 27,999	192,644	173,642	5,432,118	-132,228	5,299,891	1,100,343	4,214,744	94,513
28,000 TO 28,999	171,071	156,724	4,991,393	-118,184	4,873,209	953,777	3,937,029	96,787
29,000 TO 29,999	179,542	167,985	5,466,196	-174,795	5,291,402	1,077,971	4,227,145	100,588
30,000 TO 30,999	169,818	154,738	5,297,195	-134,183	5,176,764	1,154,951	4,025,313	99,727
31,000 TO 31,999	175,380	165,168	5,591,782	-69,781	5,522,001	1,100,061	4,425,156	122,477
32,000 TO 32,999	165,641	155,583	5,496,150	-110,675	5,385,475	1,018,364	4,369,150	114,027
33,000 TO 33,999	152,000	143,343	5,206,207	-114,017	5,092,190	1,078,100	4,039,673	102,886
34,000 TO 34,999	144,589	140,549	5,110,132	-120,685	4,989,446	987,381	4,002,065	108,148
35,000 TO 35,999	164,410	159,064	6,005,919	-166,547	5,839,371	1,148,376	4,701,781	134,030
36,000 TO 36,999	146,555	140,081	5,483,831	-140,284	5,343,547	1,136,965	4,211,900	119,913
37,000 TO 37,999	133,286	131,297	5,201,394	-204,196	4,997,198	963,727	4,041,583	118,453
38,000 TO 38,999	142,447	138,509	5,611,194	-134,000	5,477,194	1,098,287	4,401,117	133,081
39,000 TO 39,999	138,536	133,048	5,576,240	-110,772	5,465,468	1,143,620	4,328,678	133,518
40,000 TO 49,999	1,068,210	1,042,083	48,846,601	-1,024,930	47,821,670	9,831,729	38,073,357	1,243,223
50,000 TO 59,999	751,713	743,540	41,798,584	-713,931	41,084,653	8,533,709	32,585,660	1,212,525
60,000 TO 69,999	539,188	529,329	35,031,847	-191,687	34,840,160	7,560,121	27,379,722	1,148,484
70,000 TO 79,999	346,197	342,535	26,159,588	-281,439	25,878,149	5,442,046	20,460,583	990,612
80,000 TO 89,999	219,712	215,313	18,861,490	-262,554	18,598,937	3,856,875	14,760,431	784,966
90,000 TO 99,999	161,467	160,238	14,887,882	395,162	15,283,044	3,232,686	12,127,994	685,568
100,000 TO 149,999	269,874	267,514	32,465,592	-359,749	32,158,641	6,136,083	26,044,788	1,628,116
150,000 TO 199,999	90,102	88,815	15,319,390	108,784	15,428,174	2,670,891	12,764,584	874,499
200,000 TO 299,999	69,171	67,916	16,793,647	-96,204	16,697,443	2,605,754	14,110,934	996,542
300,000 TO 399,999	27,276	26,650	9,439,429	-65,917	9,373,512	1,215,223	8,168,359	594,660
400,000 TO 499,999	14,173	13,807	6,302,736	15,375	6,318,111	742,141	5,579,857	409,864
500,000 TO 999,999	22,838	22,009	15,527,095	15,096	15,542,190	1,613,995	13,957,207	1,005,253
1,000,000 TO 1,999,999	8,368	7,900	11,286,231	80,086	11,366,317	992,941	10,385,375	696,078
2,000,000 TO 2,999,999	2,139	1,979	5,082,152	103,445	5,186,973	508,302	4,733,646	300,156
3,000,000 TO 3,999,999	891	824	3,086,576	-19,215	3,067,361	235,574	2,832,668	179,977
4,000,000 TO 4,999,999	548	486	2,382,240	52,771	2,435,011	215,543	2,248,084	134,870
5,000,000 AND OVER	1,398	1,252	18,021,472	-169,205	17,852,218	1,620,330	16,237,725	852,592
TOTAL	13,574,085	8,982,429	$482,825,617	$-7,460,932	$475,432,560	$102,193,894	$384,573,673	$16,053,884

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		INTEREST		DIVIDENDS		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	41,990	$ 1,207,332	108,194	$ 1,828,271	39,339	$ 408,190	13,562	$ 116,171
ZERO	17,939	165,848	10,354	21,498	2,156	3,328	504	697
$1 TO $999	111,481	576,946	75,357	87,647	15,011	23,550	1,315	4,411
1,000 TO 1,999	164,387	333,388	83,391	74,468	23,673	21,023	3,645	21,365
2,000 TO 2,999	254,811	1,072,254	116,923	168,694	25,236	34,149	7,723	23,018
3,000 TO 3,999	229,649	1,043,064	106,221	176,530	21,552	44,984	8,377	27,885
4,000 TO 4,999	253,170	1,132,084	112,368	196,168	29,044	40,594	8,932	37,795
5,000 TO 5,999	256,967	1,429,230	135,132	171,658	22,382	34,995	12,152	49,855
6,000 TO 6,999	277,369	1,758,094	143,488	242,690	28,505	41,448	23,044	94,227
7,000 TO 7,999	276,876	2,017,778	127,038	229,291	32,446	52,748	23,231	114,556
8,000 TO 8,999	248,357	2,001,575	130,481	219,464	28,490	51,258	20,898	114,622
9,000 TO 9,999	266,626	2,426,394	165,102	391,561	35,643	60,194	28,860	167,647
10,000 TO 10,999	270,572	2,793,874	155,673	340,958	35,138	87,371	32,201	212,122
11,000 TO 11,999	261,190	2,906,659	149,361	365,135	32,969	61,399	27,859	158,002
12,000 TO 12,999	221,779	2,675,994	137,475	335,761	26,273	64,620	25,162	154,693
13,000 TO 13,999	232,750	3,042,830	157,073	424,244	35,809	73,458	32,870	228,232
14,000 TO 14,999	241,177	3,386,180	157,163	328,583	34,658	82,109	29,068	225,885
15,000 TO 15,999	220,805	3,260,534	149,651	434,036	40,034	124,293	36,021	296,011
16,000 TO 16,999	219,476	3,401,871	150,977	439,205	32,648	92,450	31,147	281,537
17,000 TO 17,999	221,966	3,665,720	164,372	451,493	46,772	113,104	32,969	293,488
18,000 TO 18,999	208,358	3,722,625	141,085	334,354	30,558	89,611	28,171	251,354
19,000 TO 19,999	218,080	3,972,530	159,840	440,845	34,026	90,015	33,391	269,039
20,000 TO 20,999	184,183	3,563,343	151,924	461,530	42,289	114,749	30,999	304,938
21,000 TO 21,999	190,686	3,814,775	146,746	407,149	36,445	92,452	31,400	271,303
22,000 TO 22,999	190,190	4,001,380	155,443	496,942	42,400	124,729	29,054	271,697
23,000 TO 23,999	190,679	4,186,369	149,991	453,076	37,109	99,081	29,154	309,485
24,000 TO 24,999	148,960	3,413,028	136,261	435,372	40,370	112,379	28,192	315,310
25,000 TO 25,999	161,915	3,874,283	145,896	524,371	42,111	139,228	33,218	319,442
26,000 TO 26,999	169,325	4,303,579	141,195	453,780	34,301	90,559	23,262	286,007
27,000 TO 27,999	166,715	4,315,561	137,517	411,684	39,437	72,905	24,816	286,508
28,000 TO 28,999	146,223	3,866,120	125,637	369,722	33,215	118,619	27,381	272,400
29,000 TO 29,999	156,474	4,280,526	137,777	439,488	41,747	95,728	27,290	244,041
30,000 TO 30,999	142,854	4,041,708	133,693	360,818	35,519	111,128	28,309	382,387
31,000 TO 31,999	152,763	4,470,900	133,161	404,116	38,977	77,909	21,109	215,417
32,000 TO 32,999	142,888	4,252,957	132,358	398,146	33,586	99,503	32,391	383,020
33,000 TO 33,999	130,705	4,080,442	127,072	611,790	34,914	74,647	25,077	304,677
34,000 TO 34,999	123,481	3,940,490	122,009	350,920	30,919	87,547	20,601	235,843
35,000 TO 35,999	143,189	4,820,808	140,228	447,898	33,463	93,517	21,205	237,181
36,000 TO 36,999	128,671	4,353,792	129,734	403,046	38,816	97,141	17,586	202,069
37,000 TO 37,999	119,006	4,107,872	112,265	313,751	32,509	72,791	19,458	248,217
38,000 TO 38,999	124,238	4,359,279	124,490	367,557	39,619	93,224	23,478	236,155
39,000 TO 39,999	121,792	4,531,922	119,843	302,564	36,815	75,123	18,823	204,866
40,000 TO 49,999	954,196	39,200,879	957,534	3,038,384	311,946	802,750	170,111	2,047,627
50,000 TO 59,999	675,722	33,604,411	736,251	2,701,601	266,843	794,275	114,200	1,356,683
60,000 TO 69,999	485,142	28,098,251	547,193	2,611,784	207,553	675,451	80,821	1,018,026
70,000 TO 79,999	309,522	20,408,975	360,446	1,940,541	158,486	499,849	53,453	771,837
80,000 TO 89,999	188,822	13,603,974	236,828	1,553,446	107,399	513,282	45,813	613,660
90,000 TO 99,999	137,026	10,868,340	175,881	1,285,066	87,099	502,887	30,635	516,744
100,000 TO 149,999	226,836	21,156,180	305,888	2,857,503	157,295	886,572	47,795	829,057
150,000 TO 199,999	71,202	8,779,945	108,541	1,626,436	58,993	519,244	14,760	289,427
200,000 TO 299,999	51,545	8,244,017	85,974	1,937,617	47,387	595,911	11,308	244,855
300,000 TO 399,999	20,202	4,358,256	35,842	1,117,181	20,252	372,788	4,301	130,393
400,000 TO 499,999	10,555	2,831,138	19,123	780,309	11,033	275,332	2,212	83,577
500,000 TO 999,999	17,105	6,398,034	31,970	3,377,389	18,456	711,458	3,617	193,572
1,000,000 TO 1,999,999	6,300	3,911,092	12,377	1,646,366	7,028	633,255	1,350	103,549
2,000,000 TO 2,999,999	1,641	1,516,273	3,325	959,264	1,890	319,127	402	49,228
3,000,000 TO 3,999,999	687	849,926	1,397	451,311	776	186,129	134	13,789
4,000,000 TO 4,999,999	423	597,941	880	497,835	488	169,046	91	14,678
5,000,000 AND OVER	1,116	2,928,629	2,273	2,379,518	1,298	1,125,853	222	44,373
TOTAL	10,908,774	$337,928,199	9,161,682	$46,877,825	2,861,145	$13,221,059	1,554,590	$16,994,650

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	BUSINESS INCOME[4]				FARM INCOME			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	19,802	$212,245	59,406	$1,581,376	367	$21,769	10,478	$411,419
ZERO	1,991	1,789	1,260	30,828	—	—	—	—
$1 TO $999	14,627	31,629	6,069	48,314	348	958	379	319
1,000 TO 1,999	13,001	26,936	3,989	13,167	684	1,188	354	837
2,000 TO 2,999	25,030	55,966	4,724	29,914	414	548	—	—
3,000 TO 3,999	21,714	67,914	5,305	22,219	444	176	414	1,652
4,000 TO 4,999	25,087	87,904	5,050	33,519	348	1,417	—	—
5,000 TO 5,999	34,472	151,695	7,150	16,248	1,658	4,385	2,523	131,744
6,000 TO 6,999	30,969	141,185	7,389	26,243	1,391	5,711	596	12,285
7,000 TO 7,999	25,957	146,226	6,081	21,508	342	2,590	1,393	4,208
8,000 TO 8,999	24,345	131,423	4,262	22,856	1,362	1,636	1,621	12,396
9,000 TO 9,999	24,834	189,311	9,082	37,718	1,200	6,875	1,080	9,766
10,000 TO 10,999	26,501	201,253	12,648	53,159	2,004	8,994	2,049	65,480
11,000 TO 11,999	26,390	193,094	7,318	53,657	702	7,710	1,556	11,227
12,000 TO 12,999	25,814	203,518	6,052	32,552	601	905	1,550	8,246
13,000 TO 13,999	31,153	267,564	9,151	57,355	413	4,887	1,987	6,643
14,000 TO 14,999	28,140	245,563	8,784	184,545	183	210	755	1,701
15,000 TO 15,999	27,279	259,022	7,174	22,473	1,218	9,077	1,221	14,175
16,000 TO 16,999	22,492	200,512	7,941	50,984	246	110	342	5,341
17,000 TO 17,999	25,978	251,315	12,389	146,938	793	834	1,312	12,086
18,000 TO 18,999	22,889	216,540	8,913	49,959	246	516	183	2,022
19,000 TO 19,999	23,447	252,466	6,158	44,306	633	2,757	1,745	9,105
20,000 TO 20,999	22,320	261,963	10,234	40,423	354	319	839	1,354
21,000 TO 21,999	23,491	267,191	7,537	29,905	465	617	1,765	48,104
22,000 TO 22,999	23,513	235,869	8,935	44,343	414	3,400	659	5,987
23,000 TO 23,999	22,973	261,873	6,119	25,848	246	1,568	444	6,182
24,000 TO 24,999	25,183	340,480	5,779	21,820	792	8,440	2,171	8,024
25,000 TO 25,999	21,687	300,614	7,981	35,056	1,257	8,182	1,052	13,820
26,000 TO 26,999	23,295	254,300	8,629	28,453	463	5,396	463	737
27,000 TO 27,999	23,872	266,946	8,841	29,586	217	3,056	1,806	11,053
28,000 TO 28,999	18,621	240,059	7,338	20,011	1,349	19,565	—	—
29,000 TO 29,999	24,343	256,388	4,626	12,889	428	271	—	—
30,000 TO 30,999	22,953	275,571	6,144	32,455	219	495	2,628	15,606
31,000 TO 31,999	21,549	300,390	7,805	44,419	428	2,363	—	—
32,000 TO 32,999	17,536	202,574	8,129	24,148	217	1,519	1,231	4,493
33,000 TO 33,999	20,591	277,588	9,343	58,682	—	—	246	5,985
34,000 TO 34,999	19,170	286,878	6,059	22,096	—	—	1,038	851
35,000 TO 35,999	24,698	288,057	6,812	23,708	1,333	11,258	767	10,505
36,000 TO 36,999	19,413	280,350	10,342	39,810	769	8,209	444	1,027
37,000 TO 37,999	18,532	259,103	3,364	13,846	391	4,254	745	7,113
38,000 TO 38,999	24,784	437,643	5,059	21,266	—	—	499	2,036
39,000 TO 39,999	16,457	282,917	7,530	33,988	437	6,727	1,004	19,965
40,000 TO 49,999	174,950	2,603,868	68,339	305,148	5,427	64,727	10,788	102,799
50,000 TO 59,999	126,996	2,429,785	49,504	251,936	3,379	53,191	6,861	84,640
60,000 TO 69,999	96,934	2,282,815	35,544	138,594	3,518	56,945	5,102	62,491
70,000 TO 79,999	61,881	1,694,798	26,071	168,860	1,664	8,348	2,962	35,148
80,000 TO 89,999	47,887	1,568,211	12,479	89,494	3,007	36,490	3,104	6,922
90,000 TO 99,999	39,120	1,357,519	12,288	84,238	963	52,318	1,812	20,070
100,000 TO 149,999	62,194	3,199,322	19,069	154,683	2,257	54,744	4,412	88,096
150,000 TO 199,999	22,378	1,579,531	6,227	92,041	919	45,039	1,839	97,457
200,000 TO 299,999	17,751	1,628,514	5,338	79,894	870	54,009	2,094	64,936
300,000 TO 399,999	6,384	766,640	2,228	46,341	487	35,772	829	33,749
400,000 TO 499,999	3,245	454,330	1,126	31,910	226	14,690	509	31,099
500,000 TO 999,999	4,862	842,064	2,205	84,894	433	57,349	924	62,408
1,000,000 TO 1,999,999	1,850	510,633	889	56,383	180	26,726	442	39,135
2,000,000 TO 2,999,999	489	202,822	232	22,068	43	9,025	129	15,620
3,000,000 TO 3,999,999	222	104,538	114	13,190	24	2,594	58	13,657
4,000,000 TO 4,999,999	123	67,435	59	31,451	16	4,475	31	20,051
5,000,000 AND OVER	316	377,190	183	77,554	28	3,845	110	54,306
TOTAL	1,626,475	$30,781,839	594,798	$4,911,249	48,817	$749,179	91,365	$1,716,078

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIPS and S CORPORATIONS[7]				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	7,305	$ 587,428	30,975	$ 4,504,475	12,564	$ 109,852	46,249	$ 853,577
ZERO	—	—	—	—	1,678	5,994	254	1,075
$1 TO $999	3,401	13,204	1,965	6,433	1,392	942	5,079	73,720
1,000 TO 1,999	2,740	10,848	1,799	2,191	2,500	3,430	3,309	23,015
2,000 TO 2,999	3,899	17,438	4,289	57,569	2,604	3,529	5,539	58,764
3,000 TO 3,999	1,936	4,577	4,633	20,336	6,309	17,936	6,072	24,846
4,000 TO 4,999	5,132	13,302	2,674	14,048	7,147	38,268	5,363	51,224
5,000 TO 5,999	3,174	11,806	2,723	3,898	8,468	19,925	3,829	29,471
6,000 TO 6,999	3,231	12,440	2,488	17,988	7,796	24,710	5,523	37,836
7,000 TO 7,999	4,308	18,346	2,840	1,089	7,441	22,641	10,702	77,467
8,000 TO 8,999	5,103	31,071	3,339	5,704	8,645	18,019	7,846	31,328
9,000 TO 9,999	3,460	15,182	7,484	26,012	11,835	37,857	8,122	35,992
10,000 TO 10,999	3,849	6,470	4,504	13,473	10,501	45,752	9,610	64,350
11,000 TO 11,999	3,934	17,638	2,030	23,732	9,874	40,113	6,252	29,676
12,000 TO 12,999	4,490	21,957	3,919	2,139	6,739	22,152	5,160	73,384
13,000 TO 13,999	5,087	33,918	4,715	11,485	13,341	42,183	11,274	68,294
14,000 TO 14,999	4,568	42,387	4,268	16,307	11,380	31,497	9,363	66,539
15,000 TO 15,999	4,198	19,590	6,113	6,473	7,027	27,332	12,226	65,866
16,000 TO 16,999	6,938	53,355	5,461	15,047	11,387	36,882	7,642	55,009
17,000 TO 17,999	7,466	58,085	5,994	29,735	9,072	41,213	9,476	58,022
18,000 TO 18,999	3,882	23,043	4,055	3,198	7,358	38,112	9,992	67,177
19,000 TO 19,999	4,722	30,295	5,058	32,591	10,822	46,852	9,561	69,905
20,000 TO 20,999	4,731	19,576	7,348	11,421	7,168	27,158	12,771	113,200
21,000 TO 21,999	4,436	35,373	7,440	33,294	12,105	61,402	13,477	67,708
22,000 TO 22,999	5,720	39,116	5,250	9,774	8,293	19,403	8,151	52,607
23,000 TO 23,999	5,028	35,342	6,336	34,891	10,996	64,947	13,411	104,005
24,000 TO 24,999	4,634	33,157	8,415	48,348	7,246	33,145	15,456	106,085
25,000 TO 25,999	5,711	49,582	6,624	22,715	7,703	26,663	11,807	95,498
26,000 TO 26,999	3,325	153,811	5,507	20,587	7,697	52,079	14,115	88,177
27,000 TO 27,999	4,219	30,935	6,849	18,448	8,631	37,818	13,633	95,686
28,000 TO 28,999	2,924	23,810	7,032	14,175	9,498	41,070	12,780	97,354
29,000 TO 29,999	2,681	20,977	5,603	3,252	9,076	52,018	17,229	102,951
30,000 TO 30,999	6,423	90,393	4,752	30,689	7,579	70,669	10,108	66,720
31,000 TO 31,999	3,571	29,773	9,041	22,910	8,272	62,203	12,421	93,468
32,000 TO 32,999	4,863	42,946	7,825	25,229	11,343	37,812	12,161	78,966
33,000 TO 33,999	3,722	27,141	5,804	149,901	8,345	47,323	15,971	107,889
34,000 TO 34,999	5,424	55,497	6,117	14,128	7,492	34,756	13,660	82,427
35,000 TO 35,999	4,416	46,343	5,649	25,650	7,209	33,103	13,065	73,300
36,000 TO 36,999	4,897	88,947	5,766	46,272	7,830	68,908	10,764	79,830
37,000 TO 37,999	2,581	28,993	4,070	7,038	4,918	31,862	15,716	104,125
38,000 TO 38,999	2,828	7,780	6,067	24,022	9,840	71,297	14,739	83,020
39,000 TO 39,999	7,299	62,384	5,574	13,352	8,274	31,916	15,851	112,476
40,000 TO 49,999	43,225	488,519	57,187	202,835	61,569	387,458	114,361	824,002
50,000 TO 59,999	39,403	482,424	52,620	260,554	52,763	350,531	101,096	817,803
60,000 TO 69,999	30,946	384,050	49,229	456,105	44,203	344,472	85,920	783,295
70,000 TO 79,999	24,623	435,285	37,720	230,889	33,215	382,332	63,563	584,041
80,000 TO 89,999	18,283	432,513	32,949	242,719	23,241	257,919	52,887	490,779
90,000 TO 99,999	14,814	327,084	25,096	189,330	18,545	196,471	38,047	303,302
100,000 TO 149,999	41,645	1,474,247	50,347	470,538	38,062	639,300	61,598	500,358
150,000 TO 199,999	21,279	1,337,898	22,959	322,102	16,951	413,888	21,466	188,436
200,000 TO 299,999	23,252	2,222,531	19,658	534,725	15,113	426,678	18,195	213,395
300,000 TO 399,999	10,747	1,376,625	8,505	342,825	6,875	292,838	7,154	94,323
400,000 TO 499,999	5,961	943,777	4,572	217,256	3,886	199,684	3,623	62,213
500,000 TO 999,999	10,484	2,602,445	7,901	686,993	6,890	454,709	5,885	132,964
1,000,000 TO 1,999,999	4,298	2,241,392	2,902	553,087	2,920	281,684	1,972	61,362
2,000,000 TO 2,999,999	1,138	1,093,346	791	452,187	802	95,831	547	32,739
3,000,000 TO 3,999,999	469	592,598	328	116,721	359	59,276	215	10,645
4,000,000 TO 4,999,999	299	560,609	199	233,940	217	33,282	132	8,912
5,000,000 AND OVER	836	4,736,120	482	541,794	591	147,525	341	37,886
TOTAL	473,968	$23,715,719	611,860	$11,444,619	671,597	$6,544,661	1,042,751	$8,868,484

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS[8]				ALL OTHER FEDERAL INCOME SOURCES[9]			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	21,714	$ 5,207,431	24,104	$ 59,706	57,984	$ 528,832	47,241	$8,141,616
ZERO	—	—	918	1,094	5,963	8,459	534	9,611
$1 TO $999	3,819	66,369	2,240	5,287	31,689	54,444	3,236	41,462
1,000 TO 1,999	5,041	4,536	6,562	9,775	20,858	35,987	3,711	49,587
2,000 TO 2,999	5,514	31,107	6,592	14,325	37,192	55,220	2,254	36,613
3,000 TO 3,999	7,457	15,202	8,940	17,379	42,832	167,524	4,369	46,990
4,000 TO 4,999	9,415	45,099	7,308	15,575	59,192	103,100	1,557	6,435
5,000 TO 5,999	6,387	125,014	5,175	4,870	66,496	156,478	974	1,231
6,000 TO 6,999	6,945	16,568	7,353	9,600	67,460	120,730	3,295	66,627
7,000 TO 7,999	8,941	22,148	5,918	10,760	64,270	96,781	3,409	59,555
8,000 TO 8,999	12,137	28,309	5,768	10,959	61,089	108,065	2,454	11,162
9,000 TO 9,999	9,747	21,527	9,313	19,553	73,335	130,757	3,412	20,346
10,000 TO 10,999	9,738	71,311	11,377	27,074	71,475	113,432	1,903	39,610
11,000 TO 11,999	11,128	34,184	5,884	12,195	66,826	145,202	2,757	19,616
12,000 TO 12,999	13,112	53,131	5,649	12,373	61,901	129,948	4,554	8,170
13,000 TO 13,999	9,246	33,630	11,271	24,904	79,742	149,050	4,511	57,737
14,000 TO 14,999	12,132	58,410	9,890	21,603	64,959	114,794	4,009	28,083
15,000 TO 15,999	10,089	46,355	12,061	26,152	75,677	153,072	4,484	51,247
16,000 TO 16,999	14,333	96,070	11,393	22,918	72,906	142,578	4,793	110,559
17,000 TO 17,999	13,968	57,370	15,445	27,651	77,873	138,514	3,001	8,706
18,000 TO 18,999	8,945	31,459	7,446	16,635	74,673	136,099	3,039	16,270
19,000 TO 19,999	15,118	60,021	9,142	14,861	80,406	177,045	4,484	87,724
20,000 TO 20,999	16,502	86,606	9,857	22,647	77,368	127,819	2,954	11,407
21,000 TO 21,999	14,660	75,179	10,762	20,812	85,253	130,378	1,711	9,425
22,000 TO 22,999	13,170	36,591	14,356	27,508	93,908	142,463	3,141	33,490
23,000 TO 23,999	12,754	100,692	13,662	28,815	104,369	144,157	4,135	63,196
24,000 TO 24,999	16,309	93,270	11,896	22,719	95,201	171,369	3,508	28,274
25,000 TO 25,999	17,976	99,620	10,983	26,801	98,592	165,117	4,400	46,967
26,000 TO 26,999	15,502	71,877	10,856	20,504	101,446	152,542	3,577	36,690
27,000 TO 27,999	14,757	59,370	13,558	28,433	108,426	160,757	4,567	45,423
28,000 TO 28,999	10,203	60,723	7,065	11,696	89,635	178,545	2,783	20,638
29,000 TO 29,999	17,570	79,688	10,665	22,633	108,738	185,989	4,295	9,464
30,000 TO 30,999	13,411	62,584	12,112	23,386	105,623	188,464	4,325	44,419
31,000 TO 31,999	15,922	128,005	8,912	17,855	100,878	149,459	4,521	95,643
32,000 TO 32,999	16,033	92,866	8,869	19,595	116,793	204,757	2,991	28,455
33,000 TO 33,999	14,951	126,771	10,274	23,049	100,971	193,031	2,632	58,391
34,000 TO 34,999	14,075	86,445	7,875	15,986	109,040	245,379	3,676	14,057
35,000 TO 35,999	16,304	66,887	9,682	19,565	113,917	201,221	3,477	49,590
36,000 TO 36,999	13,531	93,588	10,037	19,498	110,155	211,168	3,577	67,915
37,000 TO 37,999	12,904	49,194	6,960	14,823	93,642	144,823	3,440	13,784
38,000 TO 38,999	17,445	68,297	9,182	18,830	101,380	207,053	1,420	437
39,000 TO 39,999	16,077	91,556	6,887	13,130	103,661	194,557	5,003	28,389
40,000 TO 49,999	133,226	990,861	70,571	120,513	831,533	1,610,743	27,929	227,293
50,000 TO 59,999	112,424	943,127	64,951	126,058	621,773	1,273,634	21,368	181,608
60,000 TO 69,999	101,142	1,042,878	53,296	97,312	426,415	1,046,094	20,387	549,793
70,000 TO 79,999	78,412	1,068,703	39,624	89,363	285,843	846,281	15,806	187,041
80,000 TO 89,999	60,461	1,140,603	26,053	50,018	190,799	643,755	9,878	170,391
90,000 TO 99,999	49,449	1,047,335	21,278	48,204	133,698	546,811	6,744	727,621
100,000 TO 149,999	100,385	2,754,333	36,835	75,741	255,229	1,191,113	17,416	330,889
150,000 TO 199,999	41,427	1,741,623	14,906	33,242	95,121	697,252	8,884	393,412
200,000 TO 299,999	36,837	2,662,124	11,276	26,275	80,563	730,359	8,619	294,877
300,000 TO 399,999	15,949	1,616,758	4,730	11,335	33,365	406,044	4,271	132,876
400,000 TO 499,999	8,691	1,145,990	2,392	5,928	18,344	305,034	2,296	134,909
500,000 TO 999,999	15,227	3,326,366	3,782	9,510	31,484	733,878	4,682	271,493
1,000,000 TO 1,999,999	6,020	2,748,147	1,291	3,420	12,602	557,381	2,028	247,657
2,000,000 TO 2,999,999	1,663	1,619,403	314	846	3,433	242,950	536	306,570
3,000,000 TO 3,999,999	715	953,001	115	300	1,468	167,971	233	51,908
4,000,000 TO 4,999,999	459	803,814	61	163	900	108,477	152	127,095
5,000,000 AND OVER	1,191	6,675,235	148	428	2,508	884,434	462	235,241
TOTAL	1,278,660	$40,035,363	746,022	$1,502,190	6,358,872	$18,457,370	335,805	$14,195,685

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	INDIVIDUAL[15] RETIREMENT PLAN		SELF-EMPLOYED[16] HEALTH INSURANCE		SELF-EMPLOYED[16] RETIREMENT PLAN		PENALTY ON EARLY WITHDRAWAL OF SAVINGS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	4,113	$ 8,170	4,420	$ 2,552	660	$ 3,367	5,215	$ 1,799
ZERO	576	1,152	—	—	—	—	527	32
$1 TO $999	1,922	3,466	2,255	871	—	—	—	—
1,000 TO 1,999	—	—	1,831	820	—	—	882	245
2,000 TO 2,999	1,749	2,574	1,015	429	254	89	1,059	105
3,000 TO 3,999	2,979	5,010	2,848	1,613	—	—	1,320	29
4,000 TO 4,999	858	692	1,748	996	—	—	1,201	627
5,000 TO 5,999	4,053	4,875	3,102	1,521	—	—	2,858	596
6,000 TO 6,999	3,453	4,843	3,652	1,586	354	1,056	3,438	192
7,000 TO 7,999	5,272	8,493	2,081	889	379	1,456	2,791	323
8,000 TO 8,999	3,358	5,520	4,046	1,647	—	—	3,606	1,136
9,000 TO 9,999	7,884	11,714	5,630	2,448	—	—	1,673	243
10,000 TO 10,999	6,073	10,792	4,416	1,314	—	—	6,736	2,735
11,000 TO 11,999	5,050	9,141	4,634	1,900	523	1,480	3,415	303
12,000 TO 12,999	5,933	10,000	3,388	1,401	379	28	2,848	665
13,000 TO 13,999	11,126	16,754	7,366	2,812	414	1,070	2,048	3,034
14,000 TO 14,999	8,531	14,064	6,964	2,731	976	1,725	1,193	113
15,000 TO 15,999	13,390	19,469	5,058	2,003	561	1,246	2,490	1,354
16,000 TO 16,999	8,425	13,707	5,428	1,980	246	492	4,617	901
17,000 TO 17,999	13,797	20,515	7,323	3,396	1,282	1,067	3,279	751
18,000 TO 18,999	8,753	13,869	3,299	1,512	797	1,693	2,850	245
19,000 TO 19,999	9,753	15,461	4,744	1,521	209	676	3,763	674
20,000 TO 20,999	19,674	28,281	4,816	1,936	560	1,762	2,694	915
21,000 TO 21,999	11,818	18,953	5,030	1,849	1,454	3,269	3,281	865
22,000 TO 22,999	23,203	34,308	7,152	2,957	1,121	3,949	2,241	348
23,000 TO 23,999	15,080	22,505	5,751	2,760	659	2,469	3,409	2,690
24,000 TO 24,999	17,426	26,606	8,131	4,039	1,709	6,184	2,865	544
25,000 TO 25,999	16,794	25,657	8,469	3,975	2,234	14,451	2,019	1,144
26,000 TO 26,999	14,483	20,588	5,034	2,128	1,594	5,006	4,068	1,124
27,000 TO 27,999	15,794	21,510	3,857	2,013	695	886	3,175	1,494
28,000 TO 28,999	17,223	21,734	4,523	1,840	664	1,705	1,437	205
29,000 TO 29,999	21,518	26,557	3,431	1,183	1,726	17,503	3,649	752
30,000 TO 30,999	17,793	24,414	4,979	1,837	1,455	3,169	2,041	476
31,000 TO 31,999	13,059	20,990	4,612	1,751	1,456	3,983	3,045	928
32,000 TO 32,999	16,934	24,880	4,569	2,103	727	3,275	3,245	1,043
33,000 TO 33,999	14,162	15,856	2,596	1,793	878	3,111	1,502	302
34,000 TO 34,999	17,590	24,275	3,219	1,047	448	2,972	2,377	510
35,000 TO 35,999	15,716	25,689	6,270	3,116	1,189	5,154	3,955	1,093
36,000 TO 36,999	9,715	15,872	5,013	2,446	2,185	31,796	3,003	382
37,000 TO 37,999	8,820	14,043	5,264	2,625	999	15,156	2,202	426
38,000 TO 38,999	17,928	27,443	7,006	3,091	2,067	10,199	2,718	391
39,000 TO 39,999	14,650	19,421	6,328	4,896	2,191	6,412	2,246	842
40,000 TO 49,999	107,940	136,232	36,633	20,165	19,468	85,040	17,741	2,930
50,000 TO 59,999	64,203	108,633	33,540	19,079	20,309	106,930	13,815	1,875
60,000 TO 69,999	44,227	74,365	22,009	12,151	16,653	99,227	10,262	1,569
70,000 TO 79,999	28,073	49,252	17,714	11,686	13,138	100,480	6,663	978
80,000 TO 89,999	21,921	38,308	13,154	6,979	9,571	117,939	3,874	2,309
90,000 TO 99,999	16,372	28,964	9,063	5,436	9,535	80,658	1,925	377
100,000 TO 149,999	36,397	63,130	20,382	14,602	23,039	278,183	6,166	2,709
150,000 TO 199,999	14,621	25,476	9,562	7,183	11,112	177,937	1,573	1,718
200,000 TO 299,999	9,393	16,548	9,549	7,938	10,875	227,857	1,270	723
300,000 TO 399,999	3,960	6,787	3,727	3,258	4,296	96,561	553	498
400,000 TO 499,999	1,965	3,389	1,803	1,576	1,970	46,596	273	254
500,000 TO 999,999	3,075	5,318	2,841	2,951	3,035	77,785	504	605
1,000,000 TO 1,999,999	1,025	1,805	1,035	1,113	943	24,292	162	271
2,000,000 TO 2,999,999	249	428	315	324	221	5,493	37	46
3,000,000 TO 3,999,999	66	112	85	93	80	2,318	13	40
4,000,000 TO 4,999,999	71	110	89	101	60	1,545	8	3
5,000,000 AND OVER	128	226	204	220	97	2,178	27	63
TOTAL	800,114	$1,218,926	373,003	$200,182	177,447	$1,688,875	177,847	$49,544

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	ALIMONY PAID		TOTAL ADJUSTMENS[10]		CALIFORNIA ADJUSTMENTS			
					SUBTRACTIONS		ADDITIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	1,837	$ 11,977	15,130	$ 33,612	68,812	$ 7,849,745	56,234	$ 8,122,588
ZERO	—	—	1,103	1,184	4,677	43,306	—	—
$1 TO $999	444	1,555	5,124	14,869	34,529	228,910	3,797	4,100
1,000 TO 1,999	633	2,605	3,244	9,048	23,809	89,409	4,979	21,429
2,000 TO 2,999	1,272	2,684	4,612	15,954	40,889	479,649	6,903	71,969
3,000 TO 3,999	—	—	7,101	13,428	38,539	455,153	10,103	42,089
4,000 TO 4,999	534	4,485	5,127	11,747	53,226	122,763	6,209	6,425
5,000 TO 5,999	527	443	10,222	10,073	57,519	193,708	8,717	9,899
6,000 TO 6,999	342	1,437	9,250	9,113	60,937	112,936	7,170	59,212
7,000 TO 7,999	379	717	8,941	11,877	55,398	128,189	9,636	55,295
8,000 TO 8,999	—	—	10,159	8,317	54,141	111,574	4,438	13,396
9,000 TO 9,999	1,073	1,172	14,144	16,172	58,062	110,325	12,903	24,432
10,000 TO 10,999	690	2,009	17,256	17,480	59,791	169,565	11,456	57,994
11,000 TO 11,999	810	4,133	14,263	17,587	58,927	157,269	6,724	22,698
12,000 TO 12,999	—	—	10,380	13,122	53,036	141,303	7,725	12,807
13,000 TO 13,999	743	2,516	20,894	34,996	66,317	175,174	14,158	53,681
14,000 TO 14,999	—	—	16,833	26,384	62,841	110,815	10,031	17,891
15,000 TO 15,999	246	2,213	17,325	26,285	64,101	216,276	14,429	47,188
16,000 TO 16,999	1,316	9,720	17,158	26,800	55,543	143,960	11,842	118,714
17,000 TO 17,999	659	2,125	20,375	31,931	64,907	137,616	14,035	83,997
18,000 TO 18,999	1,203	8,475	15,359	33,390	56,888	85,306	10,570	25,548
19,000 TO 19,999	523	680	15,958	19,012	60,718	132,215	11,631	63,653
20,000 TO 20,999	—	—	22,519	34,613	58,932	150,468	13,603	23,889
21,000 TO 21,999	879	3,537	20,622	31,282	64,555	132,027	12,729	43,134
22,000 TO 22,999	523	941	27,432	42,808	68,557	123,988	14,773	53,901
23,000 TO 23,999	1,131	2,245	22,463	32,671	81,792	159,964	16,470	89,528
24,000 TO 24,999	809	1,671	24,664	39,274	73,014	171,836	16,167	50,295
25,000 TO 25,999	—	—	22,953	45,227	77,303	140,376	10,910	29,570
26,000 TO 26,999	1,680	7,367	22,750	36,730	79,265	315,502	13,469	49,591
27,000 TO 27,999	1,983	9,407	21,329	36,769	83,543	167,230	11,570	35,002
28,000 TO 28,999	—	—	18,619	25,483	66,541	147,849	14,655	29,665
29,000 TO 29,999	348	313	26,932	50,989	80,827	190,413	10,975	15,619
30,000 TO 30,999	805	5,246	21,438	38,047	82,258	204,894	13,622	70,711
31,000 TO 31,999	1,466	2,226	20,320	33,221	74,140	160,676	10,778	90,895
32,000 TO 32,999	625	1,974	21,068	53,234	78,732	168,950	12,613	58,275
33,000 TO 33,999	1,672	5,753	17,307	29,169	80,625	189,517	12,777	75,499
34,000 TO 34,999	842	2,871	19,665	33,304	74,754	180,489	13,469	59,804
35,000 TO 35,999	2,951	16,253	23,304	53,027	86,119	183,046	12,054	16,499
36,000 TO 36,999	2,621	10,484	17,347	61,356	77,686	171,971	14,067	31,687
37,000 TO 37,999	644	3,860	15,019	37,555	75,516	232,812	10,402	28,616
38,000 TO 38,999	1,059	3,024	23,366	44,517	76,016	183,128	13,926	49,128
39,000 TO 39,999	1,943	9,407	19,325	43,981	83,975	151,373	14,820	40,602
40,000 TO 49,999	11,634	103,951	147,881	361,047	611,835	1,493,287	116,043	468,356
50,000 TO 59,999	10,575	75,786	107,628	336,705	456,462	1,064,796	111,996	350,865
60,000 TO 69,999	7,259	62,123	77,931	259,879	321,311	919,815	88,999	728,127
70,000 TO 79,999	7,095	68,944	55,691	246,782	206,167	571,656	71,869	290,218
80,000 TO 89,999	4,937	55,850	39,240	234,207	135,812	595,664	60,297	333,110
90,000 TO 99,999	5,074	62,718	31,222	187,759	96,315	422,365	38,055	817,527
100,000 TO 149,999	7,745	92,514	67,487	474,690	176,797	921,996	86,489	562,247
150,000 TO 199,999	3,427	58,998	27,732	279,258	64,410	473,974	38,624	583,113
200,000 TO 299,999	2,918	67,038	23,057	325,169	53,522	634,425	36,175	538,461
300,000 TO 399,999	1,199	32,499	9,313	144,432	21,589	352,238	16,014	286,343
400,000 TO 499,999	674	19,393	4,571	72,672	11,638	250,848	8,904	266,229
500,000 TO 999,999	1,198	45,474	7,312	134,156	19,188	667,483	15,513	682,679
1,000,000 TO 1,999,999	492	21,124	2,605	51,431	7,303	577,425	6,168	658,167
2,000,000 TO 2,999,999	143	7,240	720	14,004	1,964	477,204	1,636	580,649
3,000,000 TO 3,999,999	64	3,797	243	11,228	804	154,239	687	135,025
4,000,000 TO 4,999,999	42	2,105	194	3,873	504	148,447	426	201,218
5,000,000 AND OVER	94	10,673	411	13,377	1,305	940,438	1,174	771,209
TOTAL	99,782	$935,752	1,291,638	$4,356,307	4,864,683	$25,587,975	1,206,608	$18,130,448

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 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)
NEGATIVE	37,477	$ 163,136	33,330	$ 290,573	49,721	$ 148,366	39,607	$ 23,533
ZERO	342	941	342	1,449	849	1,231	—	—
$1 TO $999	5,865	12,336	9,330	18,404	7,935	10,988	8,530	1,575
1,000 TO 1,999	4,777	13,139	1,976	227	6,343	6,860	3,280	622
2,000 TO 2,999	7,852	14,147	6,697	12,178	10,549	15,387	10,515	2,643
3,000 TO 3,999	6,141	14,263	6,656	21,281	6,013	10,810	8,140	1,570
4,000 TO 4,999	8,801	24,983	7,178	3,322	11,095	11,063	8,419	1,833
5,000 TO 5,999	12,182	37,698	8,409	4,569	13,314	12,824	10,396	2,800
6,000 TO 6,999	15,880	71,509	11,137	3,031	13,674	11,664	12,866	1,358
7,000 TO 7,999	15,391	53,311	11,987	3,578	15,357	12,674	12,491	2,846
8,000 TO 8,999	13,872	56,388	10,171	3,317	15,033	11,870	13,457	2,216
9,000 TO 9,999	20,837	70,057	15,925	7,026	25,420	20,991	21,208	3,882
10,000 TO 10,999	20,542	63,344	20,016	6,283	30,645	28,833	27,182	5,445
11,000 TO 11,999	21,012	77,576	23,705	10,822	29,937	30,366	28,895	6,286
12,000 TO 12,999	18,816	67,887	20,882	10,611	23,204	26,562	21,795	5,089
13,000 TO 13,999	22,241	102,130	34,022	12,794	36,683	32,697	32,707	7,458
14,000 TO 14,999	19,500	64,377	30,054	21,558	32,893	33,508	30,872	6,307
15,000 TO 15,999	22,961	88,016	38,467	25,619	39,751	46,402	38,608	8,053
16,000 TO 16,999	24,931	73,576	31,259	14,712	34,856	30,625	31,594	9,578
17,000 TO 17,999	27,880	99,495	43,082	19,722	42,682	45,839	42,335	12,584
18,000 TO 18,999	20,436	58,771	37,072	18,648	33,754	32,816	37,034	9,946
19,000 TO 19,999	22,386	70,809	42,074	28,842	40,804	46,043	39,551	8,400
20,000 TO 20,999	21,661	69,151	47,433	31,277	46,268	45,097	43,907	12,018
21,000 TO 21,999	17,747	67,915	45,594	35,700	41,243	43,854	43,018	12,112
22,000 TO 22,999	22,713	81,672	54,765	37,863	48,119	44,505	51,349	11,378
23,000 TO 23,999	20,488	69,639	60,132	47,501	58,941	63,884	54,668	16,434
24,000 TO 24,999	21,317	73,189	60,050	46,567	53,379	51,187	51,741	11,962
25,000 TO 25,999	24,309	122,912	66,507	52,701	59,943	58,323	57,875	13,056
26,000 TO 26,999	17,305	65,779	64,041	59,815	56,340	58,899	56,113	14,546
27,000 TO 27,999	15,515	58,345	64,118	56,305	55,015	63,452	56,309	15,146
28,000 TO 28,999	15,809	50,463	61,266	55,706	50,002	55,685	53,215	12,964
29,000 TO 29,999	19,905	59,292	71,786	67,970	62,220	61,375	60,964	18,971
30,000 TO 30,999	17,952	50,858	73,798	73,010	67,353	78,921	67,809	19,654
31,000 TO 31,999	16,521	47,233	71,246	83,431	62,377	67,721	68,376	18,855
32,000 TO 32,999	17,578	58,696	75,830	84,572	64,008	58,434	66,796	15,733
33,000 TO 33,999	15,721	49,211	79,232	91,225	64,675	75,521	67,959	19,237
34,000 TO 34,999	12,745	25,764	75,716	91,988	63,526	68,298	68,556	17,461
35,000 TO 35,999	16,137	56,754	80,927	103,011	66,238	78,641	70,798	19,274
36,000 TO 36,999	13,559	51,521	84,490	140,782	74,291	83,127	75,268	24,031
37,000 TO 37,999	12,872	25,283	75,239	89,533	64,857	72,298	65,995	20,241
38,000 TO 38,999	14,932	48,464	84,029	128,006	70,191	71,513	71,586	21,800
39,000 TO 39,999	15,630	59,899	85,075	123,859	71,846	78,742	78,074	23,140
40,000 TO 49,999	93,765	342,393	741,208	1,287,115	649,594	776,571	664,841	221,738
50,000 TO 59,999	61,130	267,226	617,754	1,415,442	551,969	724,245	548,871	188,952
60,000 TO 69,999	32,576	171,061	477,365	1,380,096	438,633	671,385	426,557	172,363
70,000 TO 79,999	23,372	97,745	324,119	1,151,085	300,155	499,023	293,510	125,505
80,000 TO 89,999	10,027	82,567	208,222	909,450	192,942	346,289	187,501	86,322
90,000 TO 99,999	6,956	85,862	153,568	777,723	146,904	302,079	134,776	58,524
100,000 TO 149,999	9,330	81,138	261,229	1,822,442	246,347	596,317	227,089	115,288
150,000 TO 199,999	2,061	33,225	87,569	979,232	82,416	259,461	73,556	46,311
200,000 TO 299,999	1,454	30,454	67,343	1,156,253	63,763	247,968	54,858	38,850
300,000 TO 399,999	322	7,733	26,495	692,521	25,305	117,599	21,650	18,638
400,000 TO 499,999	165	4,630	13,807	482,712	13,249	71,178	11,102	11,061
500,000 TO 999,999	173	5,887	22,243	1,247,936	21,489	141,818	17,476	22,577
1,000,000 TO 1,999,999	51	2,171	8,151	951,162	7,819	74,055	6,296	12,559
2,000,000 TO 2,999,999	13	495	2,096	428,386	2,017	26,686	1,587	4,967
3,000,000 TO 3,999,999	*	7	868	253,869	834	11,459	690	2,374
4,000,000 TO 4,999,999	*	30	534	202,994	523	9,870	401	1,539
5,000,000 AND OVER	—	—	1,361	1,405,249	1,343	37,307	1,021	12,655
TOTAL	961,939	$3,702,551	4,838,977	$18,583,055	4,466,646	$6,821,226	4,381,640	$1,602,260

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	TOTAL TAXES		MORTGAGE INTEREST		POINTS, INVESTMENT AND PERSONAL INTEREST		TOTAL INTEREST[11]	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	59,537	$ 462,473	49,584	$ 807,954	45,903	$ 639,459	57,885	$ 1,447,413
ZERO	849	2,680	849	5,392	596	71	849	5,463
$1 TO $999	12,999	30,967	8,637	80,397	10,684	7,322	11,887	87,719
1,000 TO 1,999	6,597	7,709	5,727	46,830	4,610	1,905	6,668	48,735
2,000 TO 2,999	12,964	30,208	9,896	76,684	8,697	3,089	12,297	79,774
3,000 TO 3,999	11,338	33,660	4,020	18,722	5,589	6,366	7,365	25,068
4,000 TO 4,999	14,616	16,218	9,123	58,122	6,791	3,087	10,877	61,208
5,000 TO 5,999	18,656	20,193	14,414	103,232	14,167	4,544	17,685	107,776
6,000 TO 6,999	19,132	16,053	12,134	61,009	10,868	5,039	15,195	66,047
7,000 TO 7,999	20,349	19,098	14,783	83,285	14,753	12,049	19,005	95,334
8,000 TO 8,999	21,870	17,402	11,160	66,754	13,197	3,418	16,136	70,172
9,000 TO 9,999	31,306	31,898	22,570	126,630	21,464	9,572	27,761	136,202
10,000 TO 10,999	37,485	40,561	28,027	157,187	26,425	9,903	35,115	167,090
11,000 TO 11,999	37,546	47,475	28,075	168,081	21,545	17,809	33,328	185,890
12,000 TO 12,999	31,735	42,262	21,255	159,016	24,050	9,869	28,878	168,885
13,000 TO 13,999	45,689	52,949	34,422	223,800	26,055	13,372	39,912	237,173
14,000 TO 14,999	39,954	61,373	29,004	209,103	29,512	17,557	36,144	226,661
15,000 TO 15,999	50,627	80,074	34,916	236,984	31,314	21,677	42,829	258,662
16,000 TO 16,999	42,921	54,916	27,364	175,349	29,587	12,410	37,959	187,758
17,000 TO 17,999	54,346	78,145	39,640	264,384	36,610	21,364	50,173	285,748
18,000 TO 18,999	45,263	61,411	32,194	207,541	32,340	32,628	40,530	240,169
19,000 TO 19,999	50,800	83,285	36,854	268,055	33,949	20,784	41,982	288,839
20,000 TO 20,999	58,389	88,391	43,420	307,794	39,714	17,308	53,680	325,102
21,000 TO 21,999	50,321	91,666	37,305	259,244	39,819	19,760	47,165	279,004
22,000 TO 22,999	61,399	93,745	46,424	269,948	46,312	31,779	56,584	301,727
23,000 TO 23,999	70,729	127,818	56,217	410,989	48,961	42,146	65,928	453,135
24,000 TO 24,999	66,846	109,716	50,128	328,368	52,785	23,975	60,613	352,343
25,000 TO 25,999	71,749	124,080	54,107	379,809	58,968	46,032	66,207	425,841
26,000 TO 26,999	68,179	133,261	52,231	357,729	53,097	30,733	63,054	388,463
27,000 TO 27,999	68,887	134,217	52,324	420,892	53,569	25,085	64,184	445,978
28,000 TO 28,999	63,970	124,356	49,165	332,828	49,689	19,384	58,669	352,213
29,000 TO 29,999	76,088	148,316	61,100	375,382	60,323	34,643	71,425	410,025
30,000 TO 30,999	79,730	171,585	64,911	497,014	61,215	40,514	74,990	537,528
31,000 TO 31,999	76,033	170,008	61,957	475,223	64,094	49,466	72,425	524,689
32,000 TO 32,999	77,463	158,739	62,765	369,757	62,592	48,855	72,189	418,612
33,000 TO 33,999	81,298	185,982	62,969	425,319	65,012	61,693	75,718	487,012
34,000 TO 34,999	77,495	177,747	63,539	444,117	66,563	36,637	75,172	480,753
35,000 TO 35,999	82,602	200,926	66,300	469,628	70,253	44,196	78,767	533,824
36,000 TO 36,999	87,415	247,936	74,227	520,320	75,554	48,475	83,189	568,795
37,000 TO 37,999	77,541	182,073	65,241	480,057	65,948	39,003	73,883	519,060
38,000 TO 38,999	85,544	221,223	68,374	494,635	67,159	43,238	80,342	537,874
39,000 TO 39,999	88,441	225,741	73,422	542,738	75,912	40,359	84,990	583,096
40,000 TO 49,999	756,806	2,284,365	637,708	5,107,405	652,189	438,582	722,978	5,545,987
50,000 TO 59,999	624,573	2,328,638	535,064	4,741,380	538,424	408,005	598,222	5,149,385
60,000 TO 69,999	481,879	2,223,844	424,362	4,340,316	424,007	415,200	468,430	4,755,516
70,000 TO 79,999	327,343	1,775,613	288,394	3,146,825	278,996	285,312	312,887	3,432,136
80,000 TO 89,999	210,625	1,342,062	180,128	2,210,913	178,906	244,864	199,021	2,455,777
90,000 TO 99,999	156,849	1,138,326	135,071	1,790,650	131,917	230,952	146,676	2,021,602
100,000 TO 149,999	264,046	2,534,047	228,640	3,593,267	217,064	380,933	247,495	3,974,201
150,000 TO 199,999	88,619	1,285,004	74,553	1,495,569	71,476	216,340	82,121	1,711,909
200,000 TO 299,999	68,264	1,443,091	56,434	1,357,137	53,942	281,976	62,686	1,639,113
300,000 TO 399,999	26,911	828,757	22,054	592,627	21,497	170,784	24,862	763,411
400,000 TO 499,999	14,011	564,951	11,205	335,182	11,109	114,017	12,857	449,199
500,000 TO 999,999	22,638	1,412,331	17,910	600,477	18,125	332,239	20,770	932,716
1,000,000 TO 1,999,999	8,284	1,037,776	6,023	246,906	6,702	277,577	7,506	524,483
2,000,000 TO 2,999,999	2,128	460,038	1,498	77,564	1,778	196,913	1,946	274,477
3,000,000 TO 3,999,999	879	267,702	625	31,427	761	81,813	814	113,240
4,000,000 TO 4,999,999	542	214,403	371	22,088	453	98,092	501	120,179
5,000,000 AND OVER	1,386	1,455,211	927	68,235	1,194	568,660	1,294	636,895
TOTAL	5,192,481	$27,004,695	4,261,741	$41,544,270	4,234,785	$6,358,834	4,880,700	$47,903,106

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 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)
NEGATIVE	17,492	$ 45,639	5,485	$ 8,566	3,403	$ 26,735	19,093	$ 80,171
ZERO	849	1,941	—	—	—	—	849	1,941
$1 TO $999	8,755	12,306	2,929	842	877	892	9,109	14,040
1,000 TO 1,999	5,589	9,884	1,695	293	342	6,327	5,589	16,504
2,000 TO 2,999	9,322	12,258	4,374	1,237	1,295	2,629	9,735	16,123
3,000 TO 3,999	8,073	6,905	2,070	2,332	354	38	8,073	9,274
4,000 TO 4,999	9,559	6,248	3,188	1,384	679	2,781	10,329	10,413
5,000 TO 5,999	14,738	7,749	5,549	1,073	—	—	15,974	8,822
6,000 TO 6,999	16,009	12,335	6,728	2,288	—	—	16,009	14,623
7,000 TO 7,999	14,067	17,030	5,198	1,310	379	689	14,955	19,030
8,000 TO 8,999	19,272	15,119	6,395	1,522	348	83	19,994	16,725
9,000 TO 9,999	25,088	18,148	10,946	4,619	1,350	4,293	26,858	27,059
10,000 TO 10,999	29,165	21,326	10,946	3,246	414	428	29,886	25,000
11,000 TO 11,999	26,864	24,390	12,247	3,156	—	—	28,681	27,546
12,000 TO 12,999	23,156	20,286	9,296	2,886	1,021	495	24,274	23,667
13,000 TO 13,999	37,923	31,755	18,285	5,106	792	3,174	40,700	40,034
14,000 TO 14,999	30,938	24,356	15,131	6,266	622	363	33,672	30,985
15,000 TO 15,999	38,231	41,390	16,594	17,109	1,093	7,471	40,985	65,970
16,000 TO 16,999	34,080	44,589	13,750	5,560	798	1,813	34,525	51,962
17,000 TO 17,999	41,828	34,572	20,333	5,537	576	432	42,874	40,541
18,000 TO 18,999	37,258	40,944	20,674	6,041	815	2,736	37,792	49,721
19,000 TO 19,999	39,459	37,362	18,556	5,033	527	351	41,007	42,588
20,000 TO 20,999	49,583	36,179	25,116	10,073	659	697	51,766	46,949
21,000 TO 21,999	47,461	42,556	21,661	7,620	219	200	48,693	50,376
22,000 TO 22,999	51,695	51,205	26,339	10,004	942	4,159	54,408	65,368
23,000 TO 23,999	58,289	65,384	29,182	10,297	—	—	60,332	75,681
24,000 TO 24,999	56,577	44,530	22,563	8,636	—	—	58,262	53,166
25,000 TO 25,999	61,367	64,015	29,894	10,131	1,289	1,717	64,597	75,651
26,000 TO 26,999	59,150	60,282	31,480	10,601	786	144	62,543	71,027
27,000 TO 27,999	56,873	40,107	29,044	12,105	1,513	1,622	59,518	53,834
28,000 TO 28,999	57,567	65,341	26,506	9,656	—	—	59,106	74,997
29,000 TO 29,999	68,316	79,617	31,232	10,641	937	33	70,142	90,291
30,000 TO 30,999	68,271	71,751	34,591	12,455	761	1,581	72,144	85,787
31,000 TO 31,999	65,913	55,446	31,278	9,386	1,301	2,233	68,041	67,066
32,000 TO 32,999	68,397	87,579	35,552	14,606	523	848	70,754	103,033
33,000 TO 33,999	72,826	99,036	35,257	14,682	982	5,497	75,904	119,215
34,000 TO 34,999	68,315	72,385	33,866	12,504	—	—	70,343	84,889
35,000 TO 35,999	72,075	94,921	34,447	12,834	246	26	75,204	107,781
36,000 TO 36,999	80,359	100,925	41,081	15,551	1,951	12,072	82,010	128,547
37,000 TO 37,999	68,148	58,966	31,628	9,927	1,046	2,170	71,224	71,083
38,000 TO 38,999	72,716	65,496	39,119	13,085	455	1,627	77,779	80,209
39,000 TO 39,999	78,914	100,208	38,492	14,363	254	4,108	80,647	118,680
40,000 TO 49,999	680,731	741,070	365,597	137,407	4,360	13,328	698,253	891,804
50,000 TO 59,999	567,939	718,192	331,616	142,889	2,810	30,085	586,903	891,166
60,000 TO 69,999	445,432	625,573	282,917	135,430	4,194	147,017	459,899	907,997
70,000 TO 79,999	307,552	474,856	193,142	100,188	1,578	8,397	315,052	583,364
80,000 TO 89,999	191,271	298,125	122,007	71,142	573	1,001	197,535	370,201
90,000 TO 99,999	150,928	320,274	91,278	267,643	354	19,594	151,698	607,511
100,000 TO 149,999	247,311	554,857	149,857	130,381	1,791	61,208	250,990	732,066
150,000 TO 199,999	82,771	272,859	47,995	64,025	707	21,604	84,146	358,488
200,000 TO 299,999	64,192	318,590	33,984	64,704	699	42,125	64,961	423,220
300,000 TO 399,999	25,558	169,835	12,562	33,046	320	19,969	25,811	222,849
400,000 TO 499,999	13,283	120,126	6,256	24,708	212	18,730	13,412	163,541
500,000 TO 999,999	21,549	293,352	9,749	83,688	446	77,156	21,736	453,918
1,000,000 TO 1,999,999	7,893	214,145	3,205	75,216	222	71,623	7,928	360,985
2,000,000 TO 2,999,999	2,049	105,925	851	57,025	57	18,841	2,058	181,790
3,000,000 TO 3,999,999	853	58,982	320	32,287	27	8,191	856	99,461
4,000,000 TO 4,999,999	520	46,763	216	22,434	15	7,467	522	76,664
5,000,000 AND OVER	1,359	400,737	598	611,453	58	218,694	1,369	1,230,885
TOTAL	4,581,716	$7,576,742	2,490,847	$2,368,229	47,972	$885,494	4,727,509	$10,812,279

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	CASUALTY AND THEFT LOSSES		ALL OTHER DEDUCTIONS[13]		CALIFORNIA ADJUSTMENTS TO FEDERAL ITEMIZED DEDUCTIONS		CALIFORNIA ITEMIZED DEDUCTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	2,310	$ 52,458	34,566	$ 148,966	38,191	$ -86,396	61,369	$ 1,621,850
ZERO	—	—	342	9,400	—	—	1,309	7,620
$1 TO $999	266	40,963	6,382	13,841	9,444	2,013	11,752	144,964
1,000 TO 1,999	—	—	4,112	3,246	3,174	-8,896	7,927	65,660
2,000 TO 2,999	—	—	5,749	4,618	6,849	8,554	15,043	127,989
3,000 TO 3,999	—	—	7,595	11,881	9,570	16,778	12,095	71,864
4,000 TO 4,999	—	—	7,506	10,988	7,990	965	14,296	106,851
5,000 TO 5,999	684	14,448	5,228	10,605	9,092	6,880	19,437	188,097
6,000 TO 6,999	444	635	9,853	9,093	12,690	2,757	22,833	179,305
7,000 TO 7,999	620	6,067	9,521	12,176	14,185	14,829	24,730	199,557
8,000 TO 8,999	413	4,556	5,493	5,579	10,819	3,312	24,179	175,289
9,000 TO 9,999	—	—	10,794	13,035	15,056	7,019	33,049	271,997
10,000 TO 10,999	413	850	10,248	17,886	19,651	6,325	36,965	307,388
11,000 TO 11,999	1,127	16,682	10,065	13,809	26,277	11,653	40,200	359,487
12,000 TO 12,999	918	2,603	12,587	33,818	21,718	8,652	35,649	337,542
13,000 TO 13,999	868	4,803	16,482	26,868	28,681	9,548	43,686	420,603
14,000 TO 14,999	792	1,663	17,403	47,493	29,712	18,698	41,670	420,282
15,000 TO 15,999	1,362	3,365	16,650	37,429	39,017	21,075	50,566	478,120
16,000 TO 16,999	2,526	9,331	13,954	44,852	30,333	15,870	43,866	431,701
17,000 TO 17,999	414	1,935	20,919	43,037	40,253	18,195	55,020	531,419
18,000 TO 18,999	907	8,764	14,979	45,793	35,549	16,690	42,754	418,936
19,000 TO 19,999	1,196	4,201	17,641	34,506	39,563	22,737	51,436	504,345
20,000 TO 20,999	1,612	11,072	23,797	51,860	46,586	31,916	57,630	545,916
21,000 TO 21,999	1,166	14,014	18,494	40,666	44,145	36,267	49,329	505,414
22,000 TO 22,999	183	758	20,786	36,537	53,712	37,773	60,580	541,362
23,000 TO 23,999	1,725	11,204	22,371	48,753	59,048	46,162	69,237	735,920
24,000 TO 24,999	379	6,122	24,654	53,926	56,943	39,651	65,508	608,482
25,000 TO 25,999	1,046	7,107	28,488	81,831	61,802	43,635	70,892	774,033
26,000 TO 26,999	1,441	65,447	26,703	72,892	59,956	57,056	67,924	733,811
27,000 TO 27,999	219	47	22,845	53,828	63,461	56,730	69,881	704,676
28,000 TO 28,999	680	5,395	30,844	61,547	55,805	52,386	61,169	607,691
29,000 TO 29,999	2,272	18,137	29,398	81,341	66,606	64,393	73,540	737,722
30,000 TO 30,999	1,454	27,390	27,371	68,370	75,124	72,900	78,790	863,879
31,000 TO 31,999	1,608	2,433	27,210	61,740	64,954	74,986	74,979	780,601
32,000 TO 32,999	1,671	3,241	33,152	66,069	71,034	78,972	75,621	717,449
33,000 TO 33,999	—	—	35,554	87,063	77,182	88,511	77,885	822,263
34,000 TO 34,999	1,221	3,084	29,833	67,955	72,899	87,120	74,655	744,486
35,000 TO 35,999	413	1,153	35,215	77,604	75,300	92,618	81,163	866,646
36,000 TO 36,999	444	902	28,544	82,463	79,452	134,473	84,298	924,571
37,000 TO 37,999	—	—	30,168	63,628	74,875	92,146	75,046	766,052
38,000 TO 38,999	2,774	37,036	33,667	89,193	80,269	119,452	78,928	875,206
39,000 TO 39,999	209	163	37,984	96,190	75,051	109,354	84,351	957,853
40,000 TO 49,999	8,727	103,954	281,234	742,143	698,135	1,188,883	710,067	8,523,939
50,000 TO 59,999	8,449	93,965	229,607	716,243	575,238	1,292,865	577,001	7,884,132
60,000 TO 69,999	4,719	80,599	173,787	636,334	449,959	1,279,926	452,924	7,230,016
70,000 TO 79,999	3,318	88,960	119,641	493,295	310,050	1,071,195	300,431	5,266,638
80,000 TO 89,999	3,933	79,922	79,557	372,066	207,699	875,537	187,278	3,740,421
90,000 TO 99,999	933	22,667	55,800	242,481	155,216	804,488	141,960	3,159,097
100,000 TO 149,999	1,996	56,082	88,477	586,689	268,441	1,778,554	244,423	6,041,313
150,000 TO 199,999	515	23,266	26,684	258,544	93,300	970,715	82,641	2,643,749
200,000 TO 299,999	331	26,610	17,832	233,962	73,150	1,149,710	64,824	2,590,083
300,000 TO 399,999	76	4,600	6,125	100,430	29,172	691,478	25,601	1,209,220
400,000 TO 499,999	54	3,833	2,854	53,500	15,364	500,462	13,405	739,412
500,000 TO 999,999	40	6,284	4,494	132,295	25,066	1,242,717	21,809	1,607,244
1,000,000 TO 1,999,999	10	1,708	1,594	84,377	9,337	943,218	8,022	991,809
2,000,000 TO 2,999,999	*	1,381	403	38,438	2,431	425,097	2,081	508,109
3,000,000 TO 3,999,999	*	1,042	139	22,074	1,031	247,985	865	235,495
4,000,000 TO 4,999,999	—	—	96	10,979	629	199,785	540	215,515
5,000,000 AND OVER	*	2,108	208	58,343	1,650	1,442,518	1,391	1,620,301
TOTAL	69,083	$985,010	1,913,699	$6,724,568	4,677,886	$17,638,892	4,956,520	$76,391,394

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALIFORNIA STANDARD DEDUCTIONS		PERSONAL[14] EXEMPTION CREDIT		DEPENDENT EXEMPTION CREDIT		SENIOR/BLIND EXEMPTION CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	68,698	$ 206,923	127,750	$ 10,949	68,679	$ 3,777	27,681	$ 1,522
ZERO	400,950	1,180,613	399,275	31,401	125,641	6,910	27,130	1,492
$1 TO $999	201,009	437,079	149,941	11,240	43,332	2,383	20,301	1,117
1,000 TO 1,999	213,397	441,384	127,556	9,278	50,647	2,786	14,159	779
2,000 TO 2,999	288,733	693,381	212,337	15,236	63,104	3,471	19,277	1,060
3,000 TO 3,999	272,175	673,143	211,953	15,193	70,622	3,884	24,786	1,363
4,000 TO 4,999	297,750	800,828	245,525	18,906	107,501	5,913	30,915	1,700
5,000 TO 5,999	307,248	824,007	279,623	21,124	136,115	7,486	40,796	2,244
6,000 TO 6,999	331,969	922,514	307,563	23,644	121,051	6,658	56,576	3,112
7,000 TO 7,999	313,037	894,679	310,016	24,161	154,500	8,497	52,229	2,873
8,000 TO 8,999	284,482	818,515	285,372	22,315	134,660	7,406	50,560	2,781
9,000 TO 9,999	313,669	899,200	327,674	25,517	145,470	8,001	77,162	4,244
10,000 TO 10,999	303,387	897,560	328,414	26,238	181,295	9,971	67,922	3,736
11,000 TO 11,999	281,569	841,302	312,704	25,052	176,637	9,715	67,483	3,712
12,000 TO 12,999	244,165	725,146	275,319	22,009	145,347	7,994	55,715	3,064
13,000 TO 13,999	250,440	775,763	289,379	23,898	148,326	8,158	66,145	3,638
14,000 TO 14,999	254,007	763,358	292,984	23,756	163,379	8,986	63,264	3,480
15,000 TO 15,999	227,763	692,346	274,951	22,453	144,646	7,956	65,346	3,594
16,000 TO 16,999	230,623	694,467	269,637	21,855	141,976	7,809	62,736	3,451
17,000 TO 17,999	220,740	676,241	274,311	22,759	134,711	7,409	66,273	3,645
18,000 TO 18,999	206,424	626,642	248,212	20,202	142,866	7,858	47,598	2,618
19,000 TO 19,999	207,056	637,877	257,247	21,237	155,179	8,535	55,817	3,070
20,000 TO 20,999	169,448	517,400	225,572	18,789	134,852	7,417	56,397	3,102
21,000 TO 21,999	175,837	544,380	224,640	18,551	124,389	6,841	44,890	2,469
22,000 TO 22,999	168,202	516,636	228,782	18,703	115,512	6,353	50,894	2,799
23,000 TO 23,999	157,300	495,798	226,009	19,224	142,322	7,828	43,937	2,417
24,000 TO 24,999	122,052	380,536	186,587	15,858	104,103	5,726	41,510	2,283
25,000 TO 25,999	128,415	404,406	199,308	16,777	118,873	6,538	44,774	2,463
26,000 TO 26,999	133,425	420,101	201,349	17,092	122,364	6,730	39,403	2,167
27,000 TO 27,999	122,762	395,667	192,252	16,552	119,473	6,571	30,300	1,667
28,000 TO 28,999	109,902	346,086	171,071	14,319	94,440	5,194	33,766	1,857
29,000 TO 29,999	106,002	340,248	179,542	15,752	137,238	7,548	32,903	1,810
30,000 TO 30,999	91,028	291,072	168,750	14,906	105,011	5,776	33,248	1,829
31,000 TO 31,999	100,401	319,461	175,197	14,969	118,059	6,493	24,635	1,355
32,000 TO 32,999	90,020	300,915	165,641	14,965	114,310	6,287	31,564	1,736
33,000 TO 33,999	74,116	255,838	152,000	13,935	115,880	6,373	26,012	1,431
34,000 TO 34,999	69,935	242,895	144,589	13,133	110,258	6,064	23,956	1,318
35,000 TO 35,999	83,247	281,727	164,410	14,759	122,371	6,730	26,851	1,477
36,000 TO 36,999	62,257	212,394	146,555	13,303	95,613	5,259	24,179	1,330
37,000 TO 37,999	58,240	197,675	133,286	12,429	115,882	6,374	16,447	905
38,000 TO 38,999	63,519	223,081	142,447	13,027	114,503	6,298	23,645	1,300
39,000 TO 39,999	54,184	185,767	138,536	12,711	110,480	6,076	23,479	1,291
40,000 TO 49,999	358,142	1,307,790	1,067,990	103,889	975,805	53,669	142,779	7,853
50,000 TO 59,999	174,712	649,576	751,495	75,801	741,273	40,770	95,271	5,240
60,000 TO 69,999	86,264	330,105	538,592	55,726	532,479	29,286	63,109	3,471
70,000 TO 79,999	45,766	175,408	345,784	35,805	344,609	18,954	37,381	2,056
80,000 TO 89,999	32,435	116,454	219,495	22,685	207,652	11,421	34,157	1,879
90,000 TO 99,999	19,487	73,590	161,215	16,740	152,466	8,386	26,307	1,447
100,000 TO 149,999	25,451	94,770	269,652	27,950	263,726	14,505	46,826	2,575
150,000 TO 199,999	7,461	27,143	90,063	9,286	91,021	5,006	18,641	1,025
200,000 TO 299,999	4,347	15,671	69,022	7,066	70,076	3,854	16,781	923
300,000 TO 399,999	1,675	6,003	27,227	2,788	27,404	1,507	6,956	383
400,000 TO 499,999	768	2,729	14,147	1,447	14,016	771	4,063	223
500,000 TO 999,999	1,029	6,751	22,804	2,324	22,503	1,238	6,336	348
1,000,000 TO 1,999,999	346	1,132	8,352	844	7,638	420	2,485	137
2,000,000 TO 2,999,999	58	193	2,131	216	1,994	110	669	37
3,000,000 TO 3,999,999	27	79	891	89	786	43	264	15
4,000,000 TO 4,999,999	8	28	545	54	506	28	147	8
5,000,000 AND OVER	7	29	1,397	141	1,440	79	428	24
TOTAL	8,617,566	$25,802,502	12,965,068	$1,131,029	8,547,011	$470,086	2,235,261	$122,945

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	DEPENDENT CARE CREDIT		MILITARY INCOME CREDIT		SOLAR ENERGY CREDIT		JOINT CUSTODY HEAD OF HOUSEHOLD CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	—	—	—	—	—	—	—	—
ZERO	—	—	—	—	—	—	—	—
$1 TO $999	—	—	—	—	—	—	—	—
1,000 TO 1,999	—	—	—	—	—	—	—	—
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	—	—	—	—	—	—	—	—
7,000 TO 7,999	—	—	1,256	$ 26	—	—	—	—
8,000 TO 8,999	—	—	633	18	—	—	—	—
9,000 TO 9,999	—	—	1,608	49	—	—	—	—
10,000 TO 10,999	—	—	1,602	47	—	—	—	—
11,000 TO 11,999	526	$ 18	1,003	28	—	—	—	—
12,000 TO 12,999	1,099	62	750	12	—	—	—	—
13,000 TO 13,999	3,182	57	461	11	—	—	—	—
14,000 TO 14,999	7,552	116	1,456	47	—	—	—	—
15,000 TO 15,999	6,346	232	1,569	58	—	—	—	—
16,000 TO 16,999	8,073	542	1,584	37	—	—	—	—
17,000 TO 17,999	12,468	695	2,657	44	—	—	—	—
18,000 TO 18,999	11,818	775	759	30	—	—	—	—
19,000 TO 19,999	12,649	858	2,015	54	—	—	—	—
20,000 TO 20,999	12,549	834	2,949	92	—	—	—	—
21,000 TO 21,999	15,164	1,493	2,649	90	—	—	—	—
22,000 TO 22,999	14,533	1,189	3,997	128	—	—	—	—
23,000 TO 23,999	12,777	1,423	3,493	98	379	$ 37	—	—
24,000 TO 24,999	16,854	1,661	1,915	77	—	—	—	—
25,000 TO 25,999	13,377	1,386	2,336	60	—	—	—	—
26,000 TO 26,999	17,940	1,869	2,744	75	—	—	—	—
27,000 TO 27,999	15,596	1,968	523	21	—	—	—	—
28,000 TO 28,999	11,211	1,384	1,825	73	—	—	—	—
29,000 TO 29,999	15,380	1,851	918	33	—	—	217	$ 48
30,000 TO 30,999	13,717	1,455	504	19	444	111	—	—
31,000 TO 31,999	9,883	1,294	246	10	—	—	—	—
32,000 TO 32,999	13,787	1,852	1,252	39	—	—	—	—
33,000 TO 33,999	14,383	1,728	414	17	—	—	—	—
34,000 TO 34,999	15,776	2,102	504	20	—	—	—	—
35,000 TO 35,999	19,083	2,337	769	41	—	—	—	—
36,000 TO 36,999	14,115	1,738	—	—	—	—	—	—
37,000 TO 37,999	11,249	1,206	—	—	—	—	—	—
38,000 TO 38,999	13,393	1,969	1,009	68	777	339	—	—
39,000 TO 39,999	13,812	2,225	219	9	—	—	—	—
40,000 TO 49,999	126,687	17,499	1,767	61	904	585	732	161
50,000 TO 59,999	96,516	14,900	504	16	219	*	—	—
60,000 TO 69,999	79,071	12,114	—	—	—	—	—	—
70,000 TO 79,999	49,248	6,983	—	—	266	953	—	—
80,000 TO 89,999	27,740	4,242	—	—	—	—	—	—
90,000 TO 99,999	15,339	2,057	—	—	—	—	—	—
100,000 TO 149,999	26,241	3,825	—	—	216	542	—	—
150,000 TO 199,999	5,911	843	—	—	157	399	—	—
200,000 TO 299,999	3,061	434	—	—	86	577	20	4
300,000 TO 399,999	1,049	154	—	—	38	291	*	*
400,000 TO 499,999	545	78	—	—	20	210	—	—
500,000 TO 999,999	614	97	—	—	43	882	*	1
1,000,000 TO 1,999,999	158	23	—	—	13	415	—	—
2,000,000 TO 2,999,999	32	4	—	—	*	24	—	—
3,000,000 TO 3,999,999	12	2	—	—	*	30	—	—
4,000,000 TO 4,999,999	3	1	—	—	—	—	—	—
5,000,000 AND OVER	14	2	—	—	3	41	—	—
TOTAL	780,533	$99,577	47,890	$1,508	3,569	$5,436	975	$214

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	POLITICAL CONTRIBUTION CREDIT		OTHER STATE TAX CREDIT		MISCELLANEOUS CREDITS		TOTAL SPECIAL CREDITS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	—	—	—	—	—	—	—	—
ZERO	—	—	—	—	—	—	—	—
$1 TO $999	—	—	—	—	379	$ 121	379	$ 121
1,000 TO 1,999	—	—	—	—	—	—	—	—
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	—	—	246	$ 10	—	—	246	10
7,000 TO 7,999	—	—	—	—	—	—	—	—
8,000 TO 8,999	—	—	342	7	1,131	38	1,473	45
9,000 TO 9,999	379	$ 5	—	—	761	2	1,140	7
10,000 TO 10,999	266	7	—	—	1,398	46	1,664	53
11,000 TO 11,999	—	—	—	—	2,671	105	2,671	105
12,000 TO 12,999	246	2	209	1	1,779	103	2,234	107
13,000 TO 13,999	756	4	444	32	4,217	360	5,418	395
14,000 TO 14,999	437	8	219	4	1,170	83	1,609	95
15,000 TO 15,999	379	2	342	88	3,274	303	3,996	392
16,000 TO 16,999	—	—	596	4	696	17	1,291	22
17,000 TO 17,999	1,027	3	713	73	1,126	50	2,866	126
18,000 TO 18,999	879	20	246	9	1,106	38	2,231	66
19,000 TO 19,999	708	27	—	—	413	5	1,121	32
20,000 TO 20,999	523	11	—	—	1,888	477	2,412	488
21,000 TO 21,999	413	10	504	54	767	114	1,685	178
22,000 TO 22,999	342	7	252	5	1,110	76	1,703	87
23,000 TO 23,999	246	+	1,458	102	444	216	2,083	355
24,000 TO 24,999	463	5	436	94	813	18	1,712	117
25,000 TO 25,999	1,656	35	757	52	862	33	3,275	121
26,000 TO 26,999	2,450	61	858	182	1,321	34	4,630	276
27,000 TO 27,999	1,811	54	1,067	315	1,325	268	4,204	638
28,000 TO 28,999	871	26	1,386	273	1,100	459	3,357	758
29,000 TO 29,999	1,790	20	797	38	682	23	3,487	129
30,000 TO 30,999	1,620	20	436	23	1,317	149	3,374	302
31,000 TO 31,999	980	12	413	163	2,742	752	4,136	928
32,000 TO 32,999	3,009	55	687	197	1,364	711	4,706	963
33,000 TO 33,999	2,477	66	219	15	1,441	473	4,137	554
34,000 TO 34,999	429	5	217	342	904	56	1,550	403
35,000 TO 35,999	1,548	45	1,383	492	1,569	745	4,501	1,281
36,000 TO 36,999	1,355	36	1,363	632	954	433	3,671	1,101
37,000 TO 37,999	843	15	504	148	825	336	1,955	499
38,000 TO 38,999	1,015	18	209	76	1,542	1,045	3,542	1,479
39,000 TO 39,999	662	17	217	5	2,263	833	3,142	855
40,000 TO 49,999	14,575	379	7,267	1,866	12,681	4,900	36,158	7,890
50,000 TO 59,999	11,097	291	4,469	2,249	11,227	3,947	26,218	6,487
60,000 TO 69,999	11,245	344	3,333	2,507	9,449	6,642	23,427	9,492
70,000 TO 79,999	10,423	276	1,530	1,133	8,598	5,104	20,134	7,466
80,000 TO 89,999	7,998	228	1,675	3,293	7,747	6,426	16,630	9,948
90,000 TO 99,999	6,467	208	1,112	1,077	4,125	3,647	11,705	4,933
100,000 TO 149,999	12,406	375	4,313	5,039	12,761	16,802	28,071	22,758
150,000 TO 199,999	5,034	159	2,097	3,545	5,633	9,755	12,183	13,858
200,000 TO 299,999	5,149	171	3,149	9,758	5,582	11,386	12,632	21,896
300,000 TO 399,999	2,525	86	1,475	5,984	2,431	6,152	5,826	12,513
400,000 TO 499,999	1,476	53	853	3,725	1,339	4,467	3,237	8,456
500,000 TO 999,999	2,717	102	1,721	13,044	2,524	12,358	5,914	26,387
1,000,000 TO 1,999,999	1,092	44	809	9,999	880	7,596	2,343	18,053
2,000,000 TO 2,999,999	315	14	221	3,764	248	3,056	638	6,857
3,000,000 TO 3,999,999	149	6	81	2,699	122	2,302	286	5,037
4,000,000 TO 4,999,999	80	3	61	3,362	52	2,102	168	5,468
5,000,000 AND OVER	263	11	210	19,530	188	5,994	505	25,576
TOTAL	122,591	$3,346	50,896	$96,010	130,941	$121,158	297,676	$226,163

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	LIMITED INCOME CREDIT		ALTERNATIVE MINIMUM TAX		TOTAL OTHER TAXES		INCOME TAXES WITHHELD	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	507	$ 879	1,465	$ 5,768	1,812	$ 480	30,871	$ 17,737
ZERO	—	—	—	—	—	—	1,401	1,458
$1 TO $999	16,741	41	—	—	702	59	64,642	3,893
1,000 TO 1,999	38,861	332	—	—	929	59	111,267	1,866
2,000 TO 2,999	81,631	969	—	—	492	6	193,333	4,477
3,000 TO 3,999	71,628	1,434	—	—	562	40	177,729	7,002
4,000 TO 4,999	65,693	1,927	—	—	1,812	125	188,689	7,185
5,000 TO 5,999	46,305	1,904	—	—	1,697	115	194,683	9,645
6,000 TO 6,999	54,261	2,302	—	—	627	167	222,760	13,804
7,000 TO 7,999	155,927	2,476	—	—	667	17	212,022	15,397
8,000 TO 8,999	144,476	3,108	—	—	1,213	25	201,732	16,502
9,000 TO 9,999	157,894	2,608	—	—	963	122	228,395	24,059
10,000 TO 10,999	69,356	851	—	—	1,921	71	234,143	27,266
11,000 TO 11,999	—	—	—	—	3,596	199	230,744	35,746
12,000 TO 12,999	—	—	—	—	1,399	46	194,669	34,016
13,000 TO 13,999	3,189	7	—	—	1,710	101	207,529	40,422
14,000 TO 14,999	13,054	154	—	—	2,596	199	223,437	48,239
15,000 TO 15,999	9,683	199	—	—	3,380	398	206,977	47,685
16,000 TO 16,999	18,515	346	—	—	1,814	194	207,370	53,524
17,000 TO 17,999	28,249	501	348	135	2,371	144	212,525	64,990
18,000 TO 18,999	23,278	603	—	—	4,717	384	199,435	65,905
19,000 TO 19,999	36,585	451	—	—	2,251	281	209,261	76,312
20,000 TO 20,999	37,556	529	—	—	1,264	92	178,524	70,131
21,000 TO 21,999	—	—	—	—	3,222	792	187,237	83,514
22,000 TO 22,999	—	—	—	—	4,107	433	185,233	92,328
23,000 TO 23,999	—	—	—	—	2,260	166	187,249	94,167
24,000 TO 24,999	—	—	—	—	1,972	119	147,197	80,742
25,000 TO 25,999	—	—	209	27	3,609	511	161,076	96,050
26,000 TO 26,999	—	—	—	—	3,613	292	167,898	113,955
27,000 TO 27,999	—	—	—	—	4,015	216	166,474	112,187
28,000 TO 28,999	—	—	—	—	2,995	250	141,670	107,631
29,000 TO 29,999	—	—	—	—	2,668	189	152,732	114,628
30,000 TO 30,999	—	—	217	81	1,953	143	140,002	110,525
31,000 TO 31,999	—	—	—	—	1,294	122	150,724	134,934
32,000 TO 32,999	—	—	—	—	3,014	140	140,359	120,281
33,000 TO 33,999	—	—	—	—	3,121	186	131,044	116,714
34,000 TO 34,999	—	—	—	—	5,095	593	124,676	116,577
35,000 TO 35,999	—	—	—	—	3,249	277	142,152	147,395
36,000 TO 36,999	—	—	—	—	3,566	329	126,695	136,855
37,000 TO 37,999	—	—	—	—	3,202	428	119,641	128,311
38,000 TO 38,999	—	—	342	195	2,490	161	123,403	132,544
39,000 TO 39,999	—	—	777	58	3,082	420	121,674	138,361
40,000 TO 49,999	—	—	342	66	33,946	4,115	946,053	1,203,801
50,000 TO 59,999	—	—	2,424	1,100	23,555	2,549	671,358	1,085,550
60,000 TO 69,999	—	—	2,303	1,351	24,764	2,894	479,521	962,025
70,000 TO 79,999	—	—	3,088	1,727	14,139	2,783	302,298	764,193
80,000 TO 89,999	—	—	3,453	2,938	9,270	1,853	186,147	532,087
90,000 TO 99,999	—	—	1,669	598	7,248	1,902	132,090	455,557
100,000 TO 149,999	—	—	4,367	3,854	8,390	2,752	216,905	986,483
150,000 TO 199,999	—	—	2,145	4,303	1,970	867	66,305	457,588
200,000 TO 299,999	—	—	2,546	4,668	1,169	694	45,928	460,509
300,000 TO 399,999	—	—	912	2,948	345	418	17,618	264,325
400,000 TO 499,999	—	—	452	1,478	194	251	9,054	179,287
500,000 TO 999,999	—	—	645	3,603	287	514	14,183	415,394
1,000,000 TO 1,999,999	—	—	232	1,918	76	192	4,887	244,921
2,000,000 TO 2,999,999	—	—	66	835	18	66	1,152	91,120
3,000,000 TO 3,999,999	—	—	22	229	4	1	497	54,159
4,000,000 TO 4,999,999	—	—	11	411	8	27	283	35,084
5,000,000 AND OVER	—	—	33	438	11	94	728	171,818
TOTAL	1,073,389	$21,621	28,268	$38,729	222,416	$31,063	10,044,281	$11,228,861

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	ESTIMATED TAXES PAID		RENTER'S CREDIT		EXCESS STATE DISABILITY INSURANCE		OVERPAYMENT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	12,084	$ 24,196	21,719	$ 1,975	1,051	$ 58	54,373	$ 42,086
ZERO	342	109	389,962	36,377	—	—	390,835	37,945
$1 TO $999	6,315	2,284	90,027	8,429	—	—	142,985	14,537
1,000 TO 1,999	914	186	66,151	6,165	—	—	149,515	8,205
2,000 TO 2,999	2,811	847	98,204	8,971	—	—	236,720	14,251
3,000 TO 3,999	2,631	1,111	100,848	9,222	—	—	226,008	17,309
4,000 TO 4,999	1,986	1,667	121,497	11,970	—	—	247,480	20,710
5,000 TO 5,999	3,005	599	152,319	14,439	—	—	262,698	24,594
6,000 TO 6,999	5,903	1,063	161,452	15,901	—	—	288,710	30,492
7,000 TO 7,999	7,266	4,289	163,376	15,821	—	—	275,578	34,261
8,000 TO 8,999	6,966	2,341	147,229	14,780	—	—	245,784	30,677
9,000 TO 9,999	10,951	1,923	161,912	16,156	—	—	266,833	36,183
10,000 TO 10,999	7,048	1,215	172,802	16,869	354	33	265,042	35,667
11,000 TO 11,999	7,586	1,976	154,873	15,743	507	17	249,681	40,593
12,000 TO 12,999	11,675	3,418	141,372	13,408	—	—	210,068	35,739
13,000 TO 13,999	13,288	2,713	150,629	15,561	413	13	222,095	41,232
14,000 TO 14,999	17,512	6,668	152,809	15,137	967	31	231,624	44,181
15,000 TO 15,999	19,067	6,924	141,193	13,689	354	2	215,403	40,434
16,000 TO 16,999	19,468	7,507	149,812	14,386	—	—	203,872	41,748
17,000 TO 17,999	21,197	7,978	138,145	13,829	348	16	206,865	48,844
18,000 TO 18,999	19,494	7,577	135,410	13,040	—	—	193,749	42,477
19,000 TO 19,999	23,090	11,707	139,809	14,010	1,490	16	197,524	51,336
20,000 TO 20,999	26,828	13,995	109,878	10,658	827	64	167,288	46,839
21,000 TO 21,999	22,376	17,479	115,599	10,996	2,079	77	171,241	54,377
22,000 TO 22,999	23,746	13,502	118,407	11,312	4,909	33	173,183	51,196
23,000 TO 23,999	26,725	15,297	108,860	10,688	8,332	134	180,074	54,425
24,000 TO 24,999	25,244	11,895	80,827	7,841	9,623	179	133,572	42,246
25,000 TO 25,999	29,649	13,874	85,479	7,994	6,222	151	144,454	45,914
26,000 TO 26,999	23,365	12,317	97,274	9,497	11,406	444	155,905	50,593
27,000 TO 27,999	24,216	12,172	85,657	8,342	8,466	283	145,070	46,558
28,000 TO 28,999	20,140	10,397	78,501	7,565	8,068	327	121,173	40,635
29,000 TO 29,999	26,441	16,576	81,087	8,119	10,441	343	134,736	48,878
30,000 TO 30,999	25,042	16,571	63,429	6,024	10,319	408	121,651	42,089
31,000 TO 31,999	21,586	15,030	72,013	6,888	6,710	417	121,741	48,691
32,000 TO 32,999	29,407	23,374	65,384	6,609	9,807	543	118,244	50,281
33,000 TO 33,999	23,879	16,312	57,661	6,146	9,621	495	108,073	46,496
34,000 TO 34,999	19,394	16,011	51,482	5,579	11,148	729	96,584	43,848
35,000 TO 35,999	23,822	20,613	61,012	6,459	11,413	606	120,399	52,855
36,000 TO 36,999	22,752	22,363	42,905	4,398	7,951	472	104,153	54,004
37,000 TO 37,999	16,896	14,870	43,073	4,426	7,460	522	89,431	41,477
38,000 TO 38,999	22,865	21,104	50,397	5,280	6,322	519	91,773	44,272
39,000 TO 39,999	21,231	20,069	40,353	4,049	11,040	735	94,256	44,978
40,000 TO 49,999	175,839	213,810	279,911	30,959	86,691	6,408	661,441	378,978
50,000 TO 59,999	148,302	234,265	135,422	15,419	70,915	5,526	430,246	304,263
60,000 TO 69,999	114,896	218,144	68,026	7,921	54,918	4,925	273,852	230,970
70,000 TO 79,999	84,820	210,697	31,706	3,787	34,670	3,425	162,855	160,005
80,000 TO 89,999	73,929	226,731	17,390	1,976	22,121	2,506	100,238	124,957
90,000 TO 99,999	55,047	184,675	10,543	1,205	14,839	1,651	73,567	91,493
100,000 TO 149,999	109,876	512,621	15,897	1,774	24,556	3,052	112,353	182,774
150,000 TO 199,999	46,785	345,197	4,248	454	6,313	940	39,034	95,414
200,000 TO 299,999	41,665	464,825	2,237	229	5,510	914	31,901	104,225
300,000 TO 399,999	17,823	294,012	757	77	1,983	332	13,439	61,743
400,000 TO 499,999	9,509	207,466	327	33	1,059	180	7,151	42,734
500,000 TO 999,999	16,092	555,006	413	40	1,779	305	12,198	108,620
1,000,000 TO 1,999,999	6,355	451,667	154	15	826	160	4,809	76,181
2,000,000 TO 2,999,999	1,698	216,616	32	3	226	47	1,286	33,790
3,000,000 TO 3,999,999	689	132,067	15	1	95	23	547	19,351
4,000,000 TO 4,999,999	441	105,088	3	+	67	13	346	15,971
5,000,000 AND OVER	1,153	744,203	6	1	159	44	942	102,328
TOTAL	1,601,122	$5,739,209	5,227,915	$518,642	494,375	$38,118	9,502,648	$3,817,950

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1989 Taxable Year

ADJUSTED GROSS INCOME CLASS	CREDIT TO NEXT YEAR'S TAX		TOTAL VOLUNTARY CONTRIBUTIONS		REFUND		TAX DUE AT TIME OF FILING	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	4,768	$ 8,036	570	$ 5	50,259	$ 36,446	2,066	$ 4,368
ZERO	—	—	986	2	390,835	37,944	—	—
$1 TO $999	1,108	336	2,735	23	141,947	14,178	5,477	13
1,000 TO 1,999	254	15	941	1	149,261	8,188	2,302	58
2,000 TO 2,999	1,172	105	8,537	45	233,641	14,101	3,791	29
3,000 TO 3,999	—	—	5,189	31	225,090	17,281	1,196	26
4,000 TO 4,999	1,140	95	5,547	17	246,188	20,600	1,805	29
5,000 TO 5,999	601	42	6,570	35	262,097	24,522	1,440	43
6,000 TO 6,999	1,009	73	6,551	27	287,287	30,393	4,784	169
7,000 TO 7,999	3,541	910	6,089	40	273,279	33,311	13,592	155
8,000 TO 8,999	1,998	412	4,452	38	245,277	30,229	15,423	438
9,000 TO 9,999	3,869	558	8,304	72	264,614	35,553	29,165	815
10,000 TO 10,999	1,902	156	9,162	70	264,249	35,457	33,070	991
11,000 TO 11,999	3,490	319	7,326	26	247,990	40,249	32,829	1,770
12,000 TO 12,999	6,010	721	6,167	63	207,446	34,957	33,350	1,891
13,000 TO 13,999	5,087	576	9,593	58	219,680	40,612	39,747	3,255
14,000 TO 14,999	6,492	1,721	9,867	55	227,201	42,421	36,708	3,298
15,000 TO 15,999	7,429	1,944	6,641	70	211,262	38,431	34,343	3,239
16,000 TO 16,999	6,802	2,523	7,658	84	199,171	39,152	45,263	4,714
17,000 TO 17,999	7,404	1,741	7,187	37	203,258	47,080	44,000	5,152
18,000 TO 18,999	7,417	1,122	7,081	72	189,274	41,284	39,868	5,249
19,000 TO 19,999	7,593	1,522	6,499	77	193,728	49,767	47,063	5,679
20,000 TO 20,999	7,453	2,026	2,654	64	163,432	44,876	46,293	6,566
21,000 TO 21,999	9,911	4,403	4,125	14	164,979	49,961	48,389	7,459
22,000 TO 22,999	10,381	3,116	3,855	64	167,527	48,039	49,399	7,424
23,000 TO 23,999	8,047	2,148	4,744	41	175,776	52,235	37,602	7,224
24,000 TO 24,999	5,373	449	4,304	42	130,139	41,760	48,226	9,558
25,000 TO 25,999	8,712	2,165	6,614	94	138,811	43,656	47,552	8,968
26,000 TO 26,999	7,903	1,730	6,909	111	149,207	48,752	40,075	7,620
27,000 TO 27,999	6,568	1,176	3,049	128	139,270	45,259	41,830	8,097
28,000 TO 28,999	6,175	1,248	3,120	40	117,896	39,347	45,514	11,500
29,000 TO 29,999	11,056	1,527	7,276	61	128,651	47,290	42,094	9,798
30,000 TO 30,999	10,258	1,818	4,244	27	116,340	40,253	42,403	8,282
31,000 TO 31,999	6,781	1,189	4,686	97	118,062	47,487	49,869	13,893
32,000 TO 32,999	10,894	3,640	4,256	41	112,576	46,600	45,637	13,497
33,000 TO 33,999	11,210	2,235	3,072	19	101,065	44,323	42,045	9,721
34,000 TO 34,999	8,801	2,251	3,763	30	91,360	41,573	47,316	13,097
35,000 TO 35,999	12,109	3,742	7,657	156	112,173	48,959	41,295	11,811
36,000 TO 36,999	5,547	2,061	5,146	58	101,957	51,935	41,025	9,828
37,000 TO 37,999	5,628	1,348	2,585	67	86,644	40,061	42,377	11,792
38,000 TO 38,999	7,656	3,068	3,046	27	85,876	41,178	49,034	17,901
39,000 TO 39,999	6,572	2,696	4,624	70	90,903	42,234	42,377	15,101
40,000 TO 49,999	58,805	26,511	21,929	360	627,786	352,286	398,636	167,170
50,000 TO 59,999	47,978	27,242	12,743	210	403,153	277,038	317,453	176,009
60,000 TO 69,999	39,073	32,514	10,809	177	251,115	198,677	261,873	186,555
70,000 TO 79,999	26,799	30,626	5,730	126	146,804	129,340	180,867	168,655
80,000 TO 89,999	22,316	26,287	3,700	77	84,982	98,982	118,465	146,719
90,000 TO 99,999	17,681	14,828	1,856	47	63,960	76,742	87,139	134,048
100,000 TO 149,999	32,525	47,773	4,261	109	90,697	135,039	155,488	307,087
150,000 TO 199,999	15,312	33,255	957	38	28,735	62,143	49,740	165,768
200,000 TO 299,999	15,066	39,790	665	25	21,568	64,449	36,002	174,316
300,000 TO 399,999	6,820	28,380	262	14	8,685	33,421	13,246	97,667
400,000 TO 499,999	3,799	20,276	121	8	4,515	22,471	6,673	65,637
500,000 TO 999,999	6,957	56,290	202	23	7,312	52,638	9,977	143,136
1,000,000 TO 1,999,999	3,066	45,046	56	44	2,629	31,167	3,189	75,498
2,000,000 TO 2,999,999	884	20,063	9	2	664	13,795	728	26,160
3,000,000 TO 3,999,999	387	11,837	5	1	270	7,513	287	13,077
4,000,000 TO 4,999,999	246	9,516	4	*	171	6,559	161	10,656
5,000,000 AND OVER	710	75,753	8	3	440	26,573	357	36,855
TOTAL	544,545	$612,950	286,698	$3,463	9,169,164	$3,206,767	2,997,915	$2,347,531

Footnotes follow this section.

TABLE 4B †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns — 1989 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)	TOTAL TAX[5] LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	55,008	473	$-1,748,444	$351,047	$-1,397,398	$380,274	—	$ 392
ZERO	225,441	—	13,637	-13,637	—	466,888	—	—
$1 TO $ 999	153,935	348	131,961	-58,108	73,852	306,581	$4,116	7
1,000 TO 1,999	177,681	964	297,928	-29,680	268,248	301,450	30,782	57
2,000 TO 2,999	234,679	1,249	619,647	-41,843	577,804	497,747	112,970	21
3,000 TO 3,999	213,902	884	846,148	-98,872	747,276	443,446	311,946	28
4,000 TO 4,999	206,959	1,293	978,760	-47,503	931,257	454,160	494,732	39
5,000 TO 5,999	215,389	1,853	1,243,376	-60,289	1,183,087	485,486	723,298	103
6,000 TO 6,999	226,523	38,785	1,474,750	-6,917	1,467,834	545,939	956,469	272
7,000 TO 7,999	204,075	155,664	1,547,195	-22,719	1,524,476	489,864	1,055,954	1,388
8,000 TO 8,999	182,869	143,373	1,604,129	-50,639	1,553,490	441,053	1,133,617	3,360
9,000 TO 9,999	204,557	164,203	1,979,947	-38,382	1,941,565	504,334	1,452,302	6,626
10,000 TO 10,999	185,846	167,851	2,019,055	-65,205	1,953,850	469,708	1,496,181	10,461
11,000 TO 11,999	174,299	151,387	2,068,075	-63,965	2,004,111	500,538	1,530,271	14,286
12,000 TO 12,999	152,222	139,273	1,929,488	-27,193	1,902,295	413,661	1,502,297	16,719
13,000 TO 13,999	142,543	130,498	1,954,717	-31,801	1,922,916	421,012	1,521,109	19,884
14,000 TO 14,999	152,033	143,997	2,242,487	-37,963	2,204,524	417,227	1,800,407	28,113
15,000 TO 15,999	140,944	132,887	2,234,854	-49,275	2,185,578	421,442	1,768,746	29,509
16,000 TO 16,999	142,912	137,991	2,374,928	-18,068	2,356,860	414,505	1,946,779	36,504
17,000 TO 17,999	132,109	128,613	2,295,949	16,911	2,312,860	415,614	1,924,224	39,319
18,000 TO 18,999	126,119	123,185	2,345,075	-7,431	2,337,644	371,662	1,971,107	45,502
19,000 TO 19,999	126,025	120,762	2,526,330	-71,095	2,455,235	409,388	2,051,192	50,492
20,000 TO 20,999	107,050	103,685	2,215,554	-23,877	2,191,677	352,529	1,847,761	48,378
21,000 TO 21,999	109,161	105,406	2,380,912	-32,466	2,348,446	378,332	1,981,111	55,826
22,000 TO 22,999	112,680	110,178	2,551,453	-20,787	2,530,666	405,474	2,134,541	61,894
23,000 TO 23,999	98,485	97,552	2,325,859	-12,907	2,312,952	360,178	1,956,241	59,982
24,000 TO 24,999	84,708	82,966	2,149,349	-75,104	2,074,245	325,052	1,751,373	55,849
25,000 TO 25,999	90,367	86,279	2,349,645	-45,736	2,303,909	434,641	1,899,264	63,713
26,000 TO 26,999	89,810	87,728	2,566,263	-187,538	2,378,724	408,780	2,024,662	73,334
27,000 TO 27,999	79,269	78,589	2,220,653	-41,147	2,179,506	332,275	1,848,548	68,686
28,000 TO 28,999	81,158	79,553	2,342,370	-32,610	2,309,759	349,985	1,966,882	75,360
29,000 TO 29,999	70,252	69,720	2,118,478	-46,625	2,071,854	288,276	1,785,654	72,493
30,000 TO 30,999	66,282	64,904	2,062,115	-42,124	2,019,991	333,472	1,701,908	70,482
31,000 TO 31,999	75,693	74,718	2,426,688	-43,791	2,382,897	353,547	2,029,350	87,717
32,000 TO 32,999	58,363	57,642	1,924,457	-26,011	1,898,446	257,992	1,641,090	72,800
33,000 TO 33,999	49,960	49,280	1,701,262	-27,844	1,673,417	271,999	1,401,419	62,885
34,000 TO 34,999	48,393	48,045	1,690,449	-21,293	1,669,157	280,223	1,388,934	64,290
35,000 TO 35,999	57,154	57,154	2,085,947	-58,451	2,027,496	305,720	1,721,776	81,029
36,000 TO 36,999	50,781	50,161	1,876,870	-26,297	1,850,573	322,771	1,527,802	73,129
37,000 TO 37,999	38,521	38,521	1,561,934	-117,116	1,444,818	191,921	1,252,896	63,500
38,000 TO 38,999	46,071	45,818	1,800,771	-30,012	1,770,760	276,868	1,495,841	74,442
39,000 TO 39,999	44,120	43,615	1,740,134	3,310	1,743,443	274,355	1,469,088	75,386
40,000 TO 49,999	236,820	234,987	10,718,214	-220,579	10,497,635	1,780,864	8,743,507	484,040
50,000 TO 59,999	119,386	117,806	6,614,785	-130,046	6,484,739	1,184,320	5,302,163	327,378
60,000 TO 69,999	61,630	60,872	4,034,367	-40,357	3,994,009	789,948	3,223,836	205,511
70,000 TO 79,999	39,123	38,443	2,946,574	-34,171	2,912,404	599,616	2,312,788	154,432
80,000 TO 89,999	26,240	25,736	2,204,954	14,635	2,219,589	385,100	1,834,489	128,450
90,000 TO 99,999	18,070	17,312	1,743,535	-39,283	1,704,251	390,949	1,369,692	97,466
100,000 TO 149,999	29,448	29,101	3,610,551	-58,659	3,551,892	553,561	3,001,037	223,322
150,000 TO 199,999	10,592	10,486	1,789,863	31,804	1,821,667	247,254	1,574,527	121,063
200,000 TO 299,999	8,867	8,718	2,150,334	6,749	2,157,082	269,879	1,889,958	143,877
300,000 TO 399,999	3,514	3,441	1,226,116	-17,510	1,208,605	130,278	1,078,990	83,885
400,000 TO 499,999	1,826	1,787	813,699	1,793	815,492	84,906	731,065	58,166
500,000 TO 999,999	2,993	2,894	2,040,920	8,211	2,049,130	205,787	1,849,631	138,687
1,000,000 TO 1,999,999	1,143	10,986	1,515,255	34,596	1,549,851	132,145	1,417,906	97,590
2,000,000 TO 2,999,999	291	275	696,031	8,436	704,467	54,236	650,865	43,828
3,000,000 TO 3,999,999	124	116	430,758	-2,327	428,430	36,779	392,363	26,044
4,000,000 TO 4,999,999	79	73	344,989	8,208	353,197	26,837	327,041	19,839
5,000,000 AND OVER	163	152	2,351,625	17,365	2,368,991	196,675	2,172,316	128,506
TOTAL	5,794,657	3,870,342	$118,303,725	$-1,792,188	$116,511,531	$23,145,303	$96,486,814	$4,146,341

Footnotes follow this section.

TABLE 4C †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns — 1989 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)	TOTAL TAX[5] LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	61,987	2,731	$ -2,777,940	$ -858,461	$ -3,636,404	$ 1,284,546	—	$ 5,728
ZERO	77,910	—	7,468	-7,468	—	322,547	—	—
$ 1 TO $ 999	23,685	354	139,377	-130,144	9,233	130,259	—	52
1,000 TO 1,999	23,067	217	69,010	-34,421	34,589	122,929	—	3
2,000 TO 2,999	29,762	—	421,181	-345,677	75,504	166,854	—	—
3,000 TO 3,999	32,438	183	420,787	-306,342	114,445	156,096	—	18
4,000 TO 4,999	47,659	772	257,658	-45,532	212,125	227,258	$ 14,405	88
5,000 TO 5,999	54,650	601	395,886	-97,903	297,984	299,083	64,473	24
6,000 TO 6,999	58,061	627	402,135	-25,618	376,517	272,249	128,634	167
7,000 TO 7,999	66,272	—	516,521	-22,665	493,856	331,056	198,850	—
8,000 TO 8,999	59,740	523	543,784	-37,808	505,977	276,727	245,499	1
9,000 TO 9,999	72,632	400	727,420	-35,751	691,669	371,752	350,428	73
10,000 TO 10,999	83,458	—	910,380	-32,504	877,875	403,543	487,347	—
11,000 TO 11,999	84,602	1,275	1,037,335	-66,024	971,311	434,862	565,684	74
12,000 TO 12,999	73,963	254	1,010,984	-86,125	924,860	411,103	543,877	15
13,000 TO 13,999	84,548	5,316	1,200,033	-59,280	1,140,753	488,883	691,871	87
14,000 TO 14,999	90,559	15,466	1,356,011	-44,005	1,312,006	523,550	822,723	133
15,000 TO 15,999	83,131	9,949	1,375,688	-86,511	1,289,177	502,198	811,439	412
16,000 TO 16,999	86,379	22,219	1,428,450	-3,396	1,425,054	480,437	972,533	272
17,000 TO 17,999	91,494	28,152	1,665,934	-64,839	1,601,095	558,921	1,071,096	1,007
18,000 TO 18,999	76,318	26,012	1,454,139	-45,339	1,408,800	467,810	950,593	1,032
19,000 TO 19,999	85,958	42,458	1,720,610	-46,680	1,673,929	515,718	1,177,144	2,085
20,000 TO 20,999	80,052	44,289	1,726,603	-84,955	1,641,648	492,398	1,150,826	2,708
21,000 TO 21,999	79,076	49,765	1,752,619	-50,003	1,702,616	480,041	1,231,225	5,403
22,000 TO 22,999	76,175	56,588	1,744,768	-30,760	1,714,007	460,608	1,259,291	5,504
23,000 TO 23,999	89,677	62,418	2,162,918	-54,627	2,108,291	661,920	1,495,762	7,517
24,000 TO 24,999	77,293	56,554	1,936,664	-45,383	1,891,281	521,778	1,369,503	8,131
25,000 TO 25,999	81,550	64,145	2,133,738	-53,290	2,080,448	583,115	1,508,336	10,434
26,000 TO 26,999	77,052	60,909	2,104,329	-63,692	2,040,637	530,029	1,512,342	12,090
27,000 TO 27,999	87,621	70,618	2,491,685	-79,401	2,412,284	607,164	1,818,712	16,831
28,000 TO 28,999	70,645	60,765	2,082,616	-68,639	2,013,978	465,054	1,559,411	16,632
29,000 TO 29,999	84,856	75,654	2,608,147	-107,691	2,500,457	628,209	1,883,885	19,044
30,000 TO 30,999	85,942	74,109	2,721,703	-114,508	2,620,947	692,855	1,916,203	22,310
31,000 TO 31,999	80,887	73,128	2,565,534	-19,792	2,545,742	602,568	1,946,390	25,834
32,000 TO 32,999	86,628	78,253	2,897,103	-80,529	2,816,574	642,009	2,175,968	30,688
33,000 TO 33,999	83,284	76,351	2,868,441	-76,291	2,792,150	658,402	2,159,331	30,883
34,000 TO 34,999	73,113	69,864	2,613,260	-90,002	2,523,258	540,759	1,982,499	30,072
35,000 TO 35,999	90,486	85,140	3,317,993	-101,812	3,216,180	715,987	2,510,979	40,851
36,000 TO 36,999	81,527	76,019	3,081,246	-106,649	2,974,596	693,618	2,286,296	38,338
37,000 TO 37,999	81,304	79,561	3,128,683	-81,056	3,047,628	651,784	2,403,956	45,001
38,000 TO 38,999	83,965	80,281	3,316,462	-86,823	3,229,638	717,803	2,532,096	48,660
39,000 TO 39,999	84,805	79,822	3,452,593	-109,606	3,342,987	775,205	2,574,612	50,311
40,000 TO 49,999	746,750	723,907	34,289,324	-735,813	33,553,511	7,256,791	26,342,294	653,232
50,000 TO 59,999	596,036	589,443	33,200,688	-566,314	32,634,374	6,896,056	25,771,289	821,024
60,000 TO 69,999	458,336	449,489	29,771,914	-165,895	29,606,020	6,543,537	23,142,392	891,273
70,000 TO 79,999	292,974	289,991	22,146,933	-228,437	21,918,496	4,642,438	17,300,537	788,638
80,000 TO 89,999	188,442	184,547	16,209,276	-262,162	15,947,114	3,371,879	12,593,605	636,803
90,000 TO 99,999	139,129	138,658	12,722,482	453,508	13,175,990	2,731,795	10,465,442	571,817
100,000 TO 149,999	232,733	230,759	27,933,971	-307,513	27,679,255	5,391,856	22,305,060	1,355,408
150,000 TO 199,999	76,735	75,598	13,053,315	73,312	13,126,627	2,344,642	10,789,173	723,809
200,000 TO 299,999	57,922	56,852	14,079,285	-100,574	13,978,711	2,259,622	11,735,272	815,326
300,000 TO 399,999	22,849	22,314	7,895,251	-43,975	7,851,276	1,047,109	6,812,103	490,212
400,000 TO 499,999	11,820	11,515	5,254,494	11,602	5,266,096	628,765	4,640,620	336,995
500,000 TO 999,999	18,968	18,287	12,888,541	-11,367	12,877,174	1,344,005	11,551,496	826,900
1,000,000 TO 1,999,999	6,807	6,405	9,278,942	-16,489	9,262,453	816,339	8,457,914	567,672
2,000,000 TO 2,999,999	1,753	1,618	4,155,693	96,087	4,253,154	424,959	3,877,648	243,939
3,000,000 TO 3,999,999	710	653	2,446,678	-9,101	2,437,577	182,705	2,255,042	142,985
4,000,000 TO 4,999,999	425	379	1,825,302	66,198	1,891,500	139,689	1,760,120	105,582
5,000,000 AND OVER	1,145	1,021	14,554,899	-161,809	14,393,042	1,370,516	13,028,363	674,293
TOTAL	5,937,745	4,333,198	$326,696,944	$-5,896,744	$320,868,072	$68,262,420	$259,202,609	$11,124,441

Footnotes follow this section.

TABLE 4D †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns — 1989 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)	TOTAL TAX[5] LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	3,737	22	$ −728,914	$ 354,060	$ −374,854	$ 56,496	—	$ 27
ZERO	5,161	—	22,173	−22,173	—	10,683	—	—
$ 1 TO $ 999	4,399	—	5,005	−2,722	2,283	8,278	—	—
1,000 TO 1,999	2,507	—	3,757	—	3,757	6,415	$ 181	—
2,000 TO 2,999	4,410	—	20,972	−9,659	11,312	9,130	2,183	—
3,000 TO 3,999	6,081	—	22,631	−1,684	20,947	11,089	9,857	—
4,000 TO 4,999	6,286	—	29,019	−1,269	27,750	13,908	14,304	—
5,000 TO 5,999	6,854	—	50,103	−12,015	38,089	15,422	22,667	—
6,000 TO 6,999	5,593	527	38,785	−2,101	36,683	11,823	24,860	1
7,000 TO 7,999	4,422	2,495	35,076	−1,132	33,944	10,158	23,786	19
8,000 TO 8,999	5,435	2,584	46,587	−741	45,845	12,424	33,422	39
9,000 TO 9,999	5,553	3,040	57,465	−4,388	53,077	13,533	39,544	114
10,000 TO 10,999	5,867	3,864	63,562	−1,136	62,426	21,414	41,012	257
11,000 TO 11,999	4,471	3,530	52,005	−454	51,552	12,070	39,482	257
12,000 TO 12,999	2,748	1,978	42,159	−7,422	34,737	8,303	26,434	249
13,000 TO 13,999	6,453	5,193	90,026	−2,498	87,527	24,768	63,752	602
14,000 TO 14,999	4,702	4,174	69,100	−1,799	67,302	9,733	57,569	770
15,000 TO 15,999	4,098	2,992	90,378	−26,891	63,487	18,275	45,212	433
16,000 TO 16,999	3,853	3,326	64,308	−709	63,599	10,943	52,656	712
17,000 TO 17,999	4,169	4,169	72,983	−385	72,597	9,112	63,486	1,175
18,000 TO 18,999	3,963	3,963	74,422	−1,445	72,977	16,681	56,296	995
19,000 TO 19,999	3,581	3,581	18,612	51,314	69,927	11,596	58,331	1,333
20,000 TO 20,999	3,968	3,070	82,694	−868	81,825	30,065	62,005	1,264
21,000 TO 21,999	3,346	3,346	71,447	86	71,533	9,369	62,164	1,571
22,000 TO 22,999	4,833	4,579	114,163	−5,094	109,069	24,565	85,343	2,299
23,000 TO 23,999	3,998	3,121	95,902	−2,659	93,243	24,673	68,570	1,680
24,000 TO 24,999	1,115	1,115	27,105	—	27,105	3,023	24,082	756
25,000 TO 25,999	3,209	3,209	89,148	−7,432	81,716	16,735	64,981	2,123
26,000 TO 26,999	2,123	1,769	59,320	−3,287	56,032	18,952	41,527	1,540
27,000 TO 27,999	4,673	4,673	127,315	1,325	128,640	13,502	115,138	4,011
28,000 TO 28,999	633	633	19,104	−1,111	17,993	5,333	12,660	379
29,000 TO 29,999	2,434	2,434	73,226	−1,371	71,855	14,948	56,907	2,133
30,000 TO 30,999	1,265	1,265	38,763	−115	38,647	5,007	33,641	1,414
31,000 TO 31,999	2,718	2,718	84,898	353	85,250	11,549	73,701	2,970
32,000 TO 32,999	826	826	26,895	—	26,895	1,952	24,943	1,207
33,000 TO 33,999	671	671	22,262	232	22,493	2,730	19,763	922
34,000 TO 34,999	2,010	2,010	69,560	50	69,609	12,067	57,543	2,589
35,000 TO 35,999	3,320	3,320	117,990	−395	117,595	18,174	99,420	4,713
36,000 TO 36,999	462	462	16,986	−107	16,879	7,111	9,768	313
37,000 TO 37,999	2,069	2,069	77,859	−267	77,592	17,223	60,369	2,826
38,000 TO 38,999	1,975	1,975	87,726	−11,803	75,924	19,281	56,643	2,308
39,000 TO 39,999	1,837	1,837	73,271	−668	72,603	28,839	43,765	1,507
40,000 TO 49,999	10,493	10,493	473,412	−4,896	468,516	75,243	393,273	22,160
50,000 TO 59,999	5,613	5,613	303,415	−2,115	301,300	54,929	246,371	14,752
60,000 TO 69,999	2,958	2,958	185,197	6,761	191,958	30,620	161,338	10,704
70,000 TO 79,999	1,849	1,849	139,162	−4,072	135,090	31,675	103,415	5,075
80,000 TO 89,999	504	504	41,680	1,423	43,103	3,753	39,350	2,825
90,000 TO 99,999	—	—	—	—	—	—	—	—
100,000 TO 149,999	1,878	1,878	215,456	12,155	227,611	34,860	192,889	12,971
150,000 TO 199,999	725	681	120,333	7,074	127,407	19,565	107,842	7,478
200,000 TO 299,999	808	799	193,111	−331	192,780	18,725	174,126	13,488
300,000 TO 399,999	308	294	104,480	1,299	105,779	10,640	95,139	6,724
400,000 TO 499,999	201	194	92,733	−2,044	90,689	9,596	81,194	5,304
500,000 TO 999,999	398	369	274,599	11,976	286,574	24,042	264,002	17,574
1,000,000 TO 1,999,999	231	219	235,386	65,060	300,446	21,901	278,545	14,429
2,000,000 TO 2,999,999	46	40	110,076	165	110,241	18,130	97,000	5,229
3,000,000 TO 3,999,999	39	36	143,960	−6,536	137,424	9,566	127,858	6,810
4,000,000 TO 4,999,999	26	19	130,695	−17,632	113,063	43,314	89,575	4,240
5,000,000 AND OVER	66	58	913,283	−17,239	896,044	42,601	853,442	38,587
TOTAL	177,991	116,544	$5,292,826	$322,668	$5,615,487	$1,056,532	$5,053,326	$233,858

Footnotes follow this section.

TABLE 4E †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household — 1989 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)	TOTAL TAX[5] LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	9,074	23	$ -693,766	$456,294	$ -237,471	$ 105,982	—	
ZERO	88,984	—	28	-28	—	368,395	—	$ 54
$ 1 TO $ 999	30,742	—	41,415	-33,836	7,579	136,925	—	—
1,000 TO 1,999	18,068	—	30,431	-3,879	26,551	76,250	—	—
2,000 TO 2,999	34,924	—	95,990	-10,510	85,480	147,609	—	—
3,000 TO 3,999	31,848	—	116,684	-6,166	110,518	134,376	—	—
4,000 TO 4,999	50,263	—	250,484	-22,034	228,451	208,090	$ 20,837	—
5,000 TO 5,999	49,791	—	288,436	-13,603	274,833	212,114	67,753	—
6,000 TO 6,999	64,625	—	439,740	-19,088	420,652	271,808	150,582	—
7,000 TO 7,999	62,656	254	493,875	-26,377	467,498	261,742	206,531	13
8,000 TO 8,999	60,616	—	523,141	-8,990	514,151	263,600	259,083	—
9,000 TO 9,999	63,977	—	617,043	-7,371	609,671	281,580	332,814	—
10,000 TO 10,999	64,582	—	692,006	-12,719	679,288	302,541	394,060	—
11,000 TO 11,999	57,871	967	669,965	-4,129	665,836	251,136	415,652	34
12,000 TO 12,999	50,881	—	641,294	-7,756	633,537	229,621	405,634	—
13,000 TO 13,999	59,808	6,159	834,803	-27,766	807,037	257,791	549,247	25
14,000 TO 14,999	48,384	10,900	710,784	-9,157	701,627	233,131	475,773	182
15,000 TO 15,999	49,742	19,788	777,842	-6,339	771,503	221,684	552,196	747
16,000 TO 16,999	40,817	18,833	674,538	-3,073	671,465	218,098	474,065	896
17,000 TO 17,999	46,808	30,870	822,952	-5,305	817,648	219,124	600,181	1,614
18,000 TO 18,999	42,778	27,181	797,565	-5,543	792,022	189,425	602,597	1,769
19,000 TO 19,999	42,928	27,596	838,535	-2,614	835,921	205,520	631,896	2,497
20,000 TO 20,999	35,988	22,826	753,690	-16,878	736,812	188,304	548,508	2,230
21,000 TO 21,999	33,583	23,051	727,910	-6,510	721,399	182,052	539,735	2,353
22,000 TO 22,999	35,094	27,599	803,684	-13,445	790,239	167,352	622,887	3,711
23,000 TO 23,999	34,377	28,239	806,220	-243	805,977	184,948	623,432	3,902
24,000 TO 24,999	24,445	20,321	598,331	-1,055	597,276	139,165	458,111	3,228
25,000 TO 25,999	23,974	21,052	617,528	-4,427	613,101	143,084	471,672	4,800
26,000 TO 26,999	31,836	26,307	855,651	-10,939	844,712	191,928	652,784	6,228
27,000 TO 27,999	21,082	19,761	592,466	-13,006	579,460	147,401	432,347	4,985
28,000 TO 28,999	18,635	15,773	547,302	-15,823	531,479	133,404	398,076	4,416
29,000 TO 29,999	22,000	20,176	666,344	-19,108	647,236	146,537	500,699	6,917
30,000 TO 30,999	16,329	14,460	474,614	22,564	497,178	123,617	373,561	5,521
31,000 TO 31,999	16,082	14,603	514,662	-6,550	508,112	132,397	375,715	5,956
32,000 TO 32,999	19,209	18,514	626,094	-2,377	623,717	106,418	517,299	9,308
33,000 TO 33,999	18,085	17,039	614,242	-10,114	604,129	144,969	459,160	8,196
34,000 TO 34,999	21,074	20,629	736,862	-9,440	727,422	154,333	573,090	11,196
35,000 TO 35,999	13,450	13,450	483,989	-5,889	478,100	108,494	369,606	7,438
36,000 TO 36,999	13,539	13,191	499,428	-6,816	492,613	112,088	380,525	7,999
37,000 TO 37,999	11,038	10,773	419,162	-5,277	413,885	99,381	314,504	6,933
38,000 TO 38,999	10,436	10,436	406,235	-5,363	400,873	84,335	316,538	7,651
39,000 TO 39,999	7,774	7,774	310,242	-3,807	306,435	65,222	241,213	6,313
40,000 TO 49,999	73,360	72,251	3,323,117	-56,707	3,266,410	704,022	2,573,494	83,318
50,000 TO 59,999	29,485	29,485	1,611,851	-14,344	1,597,508	379,557	1,217,951	48,126
60,000 TO 69,999	15,390	15,136	975,101	17,376	992,476	179,727	812,749	39,670
70,000 TO 79,999	12,251	12,251	926,919	-14,759	912,160	168,317	743,843	42,467
80,000 TO 89,999	4,317	4,317	385,855	-15,023	370,832	92,435	278,397	16,375
90,000 TO 99,999	4,267	4,267	421,865	-19,063	402,802	109,942	292,860	16,285
100,000 TO 149,999	5,600	5,560	680,175	-5,102	675,073	151,114	525,665	35,179
150,000 TO 199,999	1,952	1,952	340,033	-3,751	336,281	57,136	279,145	21,131
200,000 TO 299,999	1,554	1,527	366,345	-1,976	364,369	56,571	307,889	23,562
300,000 TO 399,999	587	582	207,402	-5,834	201,568	26,329	176,710	13,388
400,000 TO 499,999	321	307	139,860	3,983	143,843	18,724	125,135	9,240
500,000 TO 999,999	464	445	313,417	5,762	319,180	39,398	282,708	21,492
1,000,000 TO 1,999,999	180	173	247,110	-2,799	244,311	21,177	223,134	15,917
2,000,000 TO 2,999,999	47	43	114,212	-1,230	112,982	8,950	104,032	7,142
3,000,000 TO 3,999,999	19	19	65,181	-1,251	63,930	6,524	57,406	4,137
4,000,000 TO 4,999,999	17	15	81,253	-4,003	77,250	5,903	71,347	5,209
5,000,000 AND OVER	24	21	201,665	-7,523	194,142	10,538	183,604	11,205
TOTAL	1,648,032	656,896	$32,119,802	$-40,736	$32,079,069	$9,588,335	$23,564,432	$540,955

Footnotes follow this section.

TABLE 4F †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse — 1989 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)	TOTAL TAX[5] LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	260	*	$ 8,120	$ -31,632	$ 23,512	$ 1,473	—	$ 47
ZERO	4,763	—	—	—	—	19,720	—	—
$ 1 TO $ 999	—	—	—	—	—	—	—	—
1,000 TO 1,999	—	—	—	—	—	—	—	—
2,000 TO 2,999	—	—	—	—	—	—	—	—
3,000 TO 3,999	—	—	—	—	—	—	—	—
4,000 TO 4,999	880	—	3,731	—	3,731	4,264	—	—
5,000 TO 5,999	—	—	—	—	—	—	—	—
6,000 TO 6,999	—	—	—	—	—	—	—	—
7,000 TO 7,999	342	—	2,536	—	2,536	1,416	$ 1,119	—
8,000 TO 8,999	—	—	—	—	—	—	—	—
9,000 TO 9,999	—	—	—	—	—	—	—	—
10,000 TO 10,999	600	—	6,372	-7	6,365	7,742	2,333	—
11,000 TO 11,999	527	—	5,861	—	5,861	2,183	3,677	—
12,000 TO 12,999	—	—	—	—	—	—	—	—
13,000 TO 13,999	774	—	10,328	-148	10,180	3,912	6,268	—
14,000 TO 14,999	—	—	—	—	—	—	—	—
15,000 TO 15,999	413	—	6,624	-72	6,553	6,867	—	—
16,000 TO 16,999	528	—	8,582	—	8,582	2,185	6,397	—
17,000 TO 17,999	1,181	653	21,093	—	21,093	4,890	16,203	12
18,000 TO 18,999	—	—	—	—	—	—	—	—
19,000 TO 19,999	—	—	—	—	—	—	—	—
20,000 TO 20,999	—	—	—	—	—	—	—	—
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	209	209	5,324	79	5,403	865	4,539	42
26,000 TO 26,999	527	527	14,435	-455	13,980	4,221	9,759	37
27,000 TO 27,999	—	—	—	—	—	—	—	—
28,000 TO 28,999	—	—	—	—	—	—	—	—
29,000 TO 29,999	—	—	—	—	—	—	—	—
30,000 TO 30,999	—	—	—	—	—	—	—	—
31,000 TO 31,999	—	—	—	—	—	—	—	—
32,000 TO 32,999	613	348	21,601	-1,758	19,843	9,994	9,850	24
33,000 TO 33,999	—	—	—	—	—	—	—	—
34,000 TO 34,999	—	—	—	—	—	—	—	—
35,000 TO 35,999	—	—	—	—	—	—	—	—
36,000 TO 36,999	246	246	9,301	-415	8,886	1,376	7,510	135
37,000 TO 37,999	354	354	13,756	-480	13,276	3,419	9,857	193
38,000 TO 38,999	—	—	—	—	—	—	—	—
39,000 TO 39,999	—	—	—	—	—	—	—	—
40,000 TO 49,999	786	444	42,534	-6,936	35,598	14,809	20,789	473
50,000 TO 59,999	1,192	1,192	67,845	-1,113	66,732	18,847	47,885	1,245
60,000 TO 69,999	875	875	65,269	-9,572	55,697	16,290	39,407	1,326
70,000 TO 79,999	—	—	—	—	—	—	—	—
80,000 TO 89,999	209	209	19,726	-1,427	18,299	3,708	14,591	513
90,000 TO 99,999	—	—	—	—	—	—	—	—
100,000 TO 149,999	215	215	25,439	-629	24,810	4,693	20,117	1,237
150,000 TO 199,999	98	98	15,846	345	16,191	2,293	13,898	1,019
200,000 TO 299,999	21	19	4,572	-72	4,500	957	3,690	289
300,000 TO 399,999	18	18	6,180	103	6,283	866	5,417	451
400,000 TO 499,999	4	4	1,951	41	1,992	149	1,843	160
500,000 TO 999,999	15	15	9,618	514	10,132	762	9,370	600
1,000,000 TO 1,999,999	7	7	9,537	-282	9,255	1,379	7,876	470
2,000,000 TO 2,999,999	3	*	6,140	-12	6,128	2,028	4,101	18
3,000,000 TO 3,999,999	—	—	—	—	—	—	—	—
4,000,000 TO 4,999,999	—	—	—	—	—	—	—	—
5,000,000 AND OVER	—	—	—	—	—	—	—	—
TOTAL	15,660	5,438	$412,321	$-53,928	$358,394	$141,308	$266,496	$8,291

Footnotes follow this section.

TABLE 5 †
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1989 Taxable Year

MAJOR INDUSTRY GROUP	DOLLARS IN THOUSANDS			
	BUSINESS AND PROFESSIONAL[6]			
	NET PROFIT		NET LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT
AGRICULTURE, FORESTRY, AND FISHING	34,280	$ 535,776	12,830	$ 260,467
MINING	4,741	131,287	4,699	174,855
CONSTRUCTION	143,745	2,601,572	28,747	242,192
MANUFACTURING	39,402	946,220	16,729	115,265
SERVICES[18]	798,074	14,730,762	239,658	1,655,966
PROFESSIONAL	119,758	4,835,199	46,007	328,557
PERSONAL	205,014	1,838,126	64,981	307,544
BUSINESS	258,725	4,355,262	82,404	616,563
OTHER	214,577	3,702,175	46,266	403,302
TRADE	191,390	3,147,449	127,014	1,157,697
FINANCE, INSURANCE, AND REAL ESTATE	175,993	4,661,624	55,320	467,051
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES	35,266	489,629	11,046	94,975
NATURE OF BUSINESS NOT ALLOCABLE	203,580	3,537,520	98,741	742,779
TOTALS	1,626,471	$30,781,839	594,784	$4,911,247

Footnotes follow this section.

TABLE 6 †
Personal Income Tax Statistics
COMPARISON BY COUNTY
1989 Taxable Year

COUNTY	Population* July 1, 1989	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	1,261,500	552,492	$ 18,106,869	$23,728	7	210,540	$44,993	5	$ 616,790
ALPINE	1,200	246	6,113	20,167	23	130	33,750	25	148
AMADOR	30,000	11,112	313,164	21,484	15	6,383	31,375	32	8,969
BUTTE	178,800	67,850	1,538,962	15,632	50	32,667	27,174	44	40,063
CALAVERAS	33,600	11,649	309,718	20,251	22	6,778	29,917	37	7,899
COLUSA	15,900	6,820	156,337	14,559	55	3,627	21,609	57	4,575
CONTRA COSTA	790,000	346,455	14,035,974	27,787	1	157,215	50,287	2	533,351
DEL NORTE	21,100	7,496	168,936	16,789	44	3,975	27,793	42	3,980
EL DORADO	128,900	48,139	1,421,805	22,161	11	25,890	35,620	17	38,732
FRESNO	635,000	252,290	6,082,103	14,808	54	116,305	27,785	43	181,306
GLENN	24,000	9,543	205,557	15,068	52	4,961	25,018	52	4,975
HUMBOLDT	118,700	45,933	1,107,379	16,855	43	21,270	31,277	34	31,310
IMPERIAL	117,600	46,441	876,707	10,794	58	26,062	15,080	58	21,804
INYO	18,300	6,798	200,925	18,934	30	3,474	32,976	27	7,256
KERN	537,500	194,087	5,016,372	17,717	38	94,986	31,948	29	138,807
KINGS	99,300	30,367	678,722	15,869	48	15,635	26,708	46	16,419
LAKE	53,100	18,329	407,762	16,042	47	9,698	25,383	51	9,729
LASSEN	27,500	8,532	212,588	20,331	18	4,685	31,573	31	5,159
LOS ANGELES	8,710,400	3,537,758	113,401,769	19,022	27	1,318,926	35,566	18	4,202,893
MADERA	86,100	31,632	732,634	15,311	51	17,224	26,044	49	18,871
MARIN	234,100	110,096	5,318,941	27,100	2	42,186	55,605	1	250,675
MARIPOSA	15,200	5,528	129,183	16,965	42	2,838	27,068	45	3,219
MENDOCINO	77,900	32,097	787,937	17,037	41	15,308	29,763	39	22,188
MERCED	175,200	61,772	1,352,819	14,848	53	31,625	24,649	54	34,365
MODOC	9,500	2,927	65,441	17,173	40	1,643	26,071	48	1,617
MONO	9,900	3,986	112,302	19,000	29	1,650	34,286	23	3,533
MONTEREY	353,400	128,437	3,682,431	18,296	34	58,199	31,344	33	116,020
NAPA	108,900	45,278	1,501,031	22,198	10	21,002	38,895	11	53,054
NEVADA	80,900	28,500	846,517	21,219	16	15,656	32,447	28	25,602
ORANGE	2,301,200	1,051,382	39,121,349	23,099	8	445,236	44,706	6	1,486,516
PLACER	162,900	73,295	2,492,425	24,447	6	38,745	40,792	9	80,122
PLUMAS	20,300	7,307	180,139	18,848	31	4,118	29,769	38	4,454
RIVERSIDE	1,062,700	415,857	12,370,399	20,315	20	211,380	34,628	20	361,555
SACRAMENTO	1,007,300	423,505	12,531,479	21,670	13	179,395	38,864	12	386,242
SAN BENITO	36,200	13,960	390,740	18,692	32	6,913	33,807	24	11,086
SAN BERNARDINO	1,378,800	482,693	13,991,186	21,491	14	236,866	36,778	13	380,302
SAN DIEGO	2,459,500	991,979	30,739,003	20,317	19	429,106	36,758	14	1,010,647
SAN FRANCISCO	727,400	367,202	11,605,597	20,274	21	97,567	34,534	21	481,068
SAN JOAQUIN	464,900	178,383	4,723,076	18,133	35	84,408	33,460	26	139,286
SAN LUIS OBISPO	216,600	79,221	2,279,467	19,980	25	38,179	34,350	22	67,815
SAN MATEO	637,200	292,055	12,293,833	26,662	3	119,083	49,014	4	510,999
SANTA BARBARA	350,400	150,030	4,923,490	20,029	24	64,898	36,741	15	176,484
SANTA CLARA	1,454,700	674,240	25,875,523	26,404	4	271,364	50,163	3	982,274
SANTA CRUZ	232,900	102,624	3,031,295	19,008	28	42,870	34,776	16	94,505
SHASTA	146,600	56,689	1,430,754	17,767	37	29,739	29,669	40	39,460
SIERRA	3,500	1,199	30,978	20,413	17	657	30,463	38	796
SISKIYOU	44,500	16,965	372,496	16,358	46	8,956	25,975	50	9,279
SOLANO	330,200	129,089	4,061,963	25,464	5	63,333	42,583	7	111,811
SONOMA	378,200	168,868	5,362,862	22,070	12	74,635	39,792	10	178,086
STANISLAUS	358,100	142,635	3,769,861	18,071	36	70,566	31,774	30	108,961
SUTTER	63,500	24,370	603,689	16,788	45	12,809	28,288	41	16,844
TEHAMA	47,900	16,219	343,741	15,782	49	8,668	24,985	53	7,904
TRINITY	14,200	4,426	102,873	17,596	39	2,476	26,259	47	2,620
TULARE	303,900	108,595	2,323,404	13,438	57	56,116	23,149	56	58,787
TUOLUMNE	48,100	18,215	481,546	19,676	26	9,861	30,696	35	13,070
VENTURA	664,000	253,310	8,412,785	22,965	9	121,473	41,845	8	265,070
YOLO	136,200	56,377	1,598,263	18,391	33	24,536	35,522	19	49,636
YUBA	57,800	18,892	363,582	14,245	56	9,609	23,230	55	7,545
UNALLOCATED*	—	162,670	5,183,096	16,953	—	60,383	36,871	—	182,778
RESIDENT OUT OF STATE°	—	103,237	3,444,621	17,717	—	38,668	33,333	—	140,509
NONRESIDENT	—	281,375	25,385,920	29,793	—	159,189	43,872	—	257,051
TOTALS: 58 COUNTIES	29,063,200	11,972,172	$384,584,796	—	—	5,034,100	—	—	$13,446,533
ALL		12,519,454	$418,598,433	$20,738	—	5,292,340	$37,705	—	$14,026,871

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	2,730	983	516	58	1,203	$-126,615	$ 23
$1 UNDER $2,000	36,351	3,725	20,000	999	11,367	19,103	81
2,000 UNDER 4,000	22,223	1,438	6,015	1,172	4,107	67,048	8
4,000 UNDER 6,000	23,153	1,839	7,859	439	4,904	115,849	7
6,000 UNDER 8,000	23,885	2,632	9,104	8,518	6,426	167,049	83
8,000 UNDER 10,000	23,588	3,390	10,063	13,742	7,672	212,319	437
10,000 UNDER 12,000	22,914	4,017	10,582	14,658	8,811	252,024	1,087
12,000 UNDER 14,000	22,551	4,424	10,889	14,572	9,573	292,929	1,951
14,000 UNDER 16,000	22,050	4,758	10,934	15,865	10,003	330,624	2,928
16,000 UNDER 18,000	21,350	4,592	11,211	16,518	10,311	362,774	3,903
18,000 UNDER 20,000	20,964	4,801	11,177	17,067	10,518	398,234	5,205
20,000 UNDER 22,000	20,367	4,933	10,677	17,657	10,573	427,530	6,424
22,000 UNDER 24,000	19,395	5,092	10,042	17,595	10,655	445,857	7,426
24,000 UNDER 26,000	18,056	5,108	9,250	16,840	10,083	451,156	8,536
26,000 UNDER 28,000	16,942	5,157	8,563	16,030	9,775	457,327	9,608
28,000 UNDER 30,000	15,887	5,258	7,721	15,211	9,832	460,618	10,243
30,000 UNDER 32,000	14,924	5,320	6,985	14,407	9,252	462,447	11,099
32,000 UNDER 34,000	14,038	5,582	6,177	13,639	9,384	463,120	11,626
34,000 UNDER 36,000	13,328	5,832	5,604	13,028	9,368	466,368	12,074
36,000 UNDER 38,000	12,464	5,873	5,022	12,212	9,357	460,999	12,346
38,000 UNDER 40,000	11,426	5,760	4,346	11,229	8,625	445,438	12,264
40,000 UNDER 45,000	25,058	14,777	8,379	24,755	20,697	1,063,064	29,818
45,000 UNDER 50,000	21,299	14,505	5,885	21,123	19,222	1,010,169	29,341
50,000 UNDER 75,000	66,179	54,222	11,148	65,854	66,749	4,010,750	134,743
75,000 UNDER 100,000	23,429	20,932	1,771	23,357	23,886	1,994,677	85,998
100,000 AND OVER	17,941	15,590	740	17,891	17,923	3,396,011	219,531
TOTALS	552,492	210,540	210,660	404,436	330,276	$18,106,869	$616,790

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	17	10	22	$ 155	*
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	63	26	16	36	40	913	$ 6
16,000 UNDER 18,000							
18,000 UNDER 20,000							
20,000 UNDER 22,000							
22,000 UNDER 24,000							
24,000 UNDER 26,000	36	20	*	32	17	885	11
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	41	29	*	40	21	1,455	32
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	47	44	*	47	50	2,705	99
75,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	246	130	55	165	150	$6,113	$148

Footnotes follow this section.

TABLE 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	116	75	16	*	38	$ −1,668	$ 4
$1 UNDER $2,000	705	127	400	19	128	365	+
2,000 UNDER 4,000	411	60	88	22	69	1,253	+
4,000 UNDER 6,000	512	94	147	*	115	2,558	+
6,000 UNDER 8,000	465	90	153	137	99	3,268	1
8,000 UNDER 10,000	547	167	196	229	150	4,921	7
10,000 UNDER 12,000	539	207	181	257	159	5,948	17
12,000 UNDER 14,000	541	244	167	250	170	7,030	30
14,000 UNDER 16,000	501	229	158	309	186	7,522	45
16,000 UNDER 18,000	457	244	119	289	179	7,757	49
18,000 UNDER 20,000	443	251	120	320	186	8,410	66
20,000 UNDER 22,000	430	265	112	373	192	9,033	86
22,000 UNDER 24,000	412	258	114	369	191	9,456	105
24,000 UNDER 26,000	357	235	97	333	172	8,902	114
26,000 UNDER 28,000	326	225	105	301	209	8,792	116
28,000 UNDER 30,000	335	239	79	321	244	9,710	146
30,000 UNDER 32,000	379	264	85	369	298	11,729	197
32,000 UNDER 34,000	311	237	67	308	263	10,250	185
34,000 UNDER 36,000	319	241	75	314	263	11,167	227
36,000 UNDER 38,000	271	207	63	268	233	10,031	220
38,000 UNDER 40,000	267	217	56	264	193	10,408	232
40,000 UNDER 45,000	575	498	114	572	580	24,376	568
45,000 UNDER 50,000	443	387	65	443	395	21,009	565
50,000 UNDER 75,000	1,038	960	111	1,035	1,031	61,644	2,114
75,000 UNDER 100,000	235	208	*	235	180	19,889	971
100,000 AND OVER	177	154	*	177	99	39,404	2,904
TOTALS	11,112	6,383	2,910	7,524	6,022	$313,164	$ 8,969

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	537	260	97	*	257	$−19,484	$ 2
$1 UNDER $2,000	6,646	1,256	4,602	104	2,820	2,969	1
2,000 UNDER 4,000	3,779	460	1,675	175	968	11,443	1
4,000 UNDER 6,000	4,238	694	1,928	*	1,325	21,251	2
6,000 UNDER 8,000	4,443	943	2,058	1,280	1,557	31,035	10
8,000 UNDER 10,000	4,102	1,133	1,825	1,974	1,652	36,868	60
10,000 UNDER 12,000	3,902	1,349	1,721	1,981	1,700	42,881	138
12,000 UNDER 14,000	3,581	1,398	1,604	1,756	1,740	46,465	219
14,000 UNDER 16,000	3,305	1,403	1,422	1,954	1,645	49,519	311
16,000 UNDER 18,000	2,928	1,420	1,202	1,867	1,592	49,731	354
18,000 UNDER 20,000	2,702	1,417	1,094	1,936	1,604	51,269	433
20,000 UNDER 22,000	2,420	1,298	920	2,031	1,494	50,732	522
22,000 UNDER 24,000	2,196	1,309	739	1,955	1,451	50,515	555
24,000 UNDER 26,000	2,016	1,280	623	1,858	1,409	50,383	629
26,000 UNDER 28,000	1,798	1,215	540	1,714	1,360	48,542	674
28,000 UNDER 30,000	1,741	1,192	490	1,669	1,461	50,458	785
30,000 UNDER 32,000	1,563	1,136	423	1,535	1,323	48,450	802
32,000 UNDER 34,000	1,507	1,135	375	1,472	1,312	49,716	880
34,000 UNDER 36,000	1,340	992	297	1,317	1,129	46,856	925
36,000 UNDER 38,000	1,277	1,011	268	1,260	1,113	47,209	960
38,000 UNDER 40,000	1,154	934	223	1,138	1,150	44,988	967
40,000 UNDER 45,000	2,379	2,025	376	2,363	2,319	100,819	2,365
45,000 UNDER 50,000	1,779	1,557	220	1,777	1,820	84,256	2,217
50,000 UNDER 75,000	4,410	3,990	398	4,396	4,660	262,398	9,009
75,000 UNDER 100,000	1,038	928	36	1,034	1,051	88,401	4,246
100,000 AND OVER	1,069	932	32	1,068	1,205	191,272	12,996
TOTALS	67,850	32,667	25,188	39,700	41,117	$1,538,962	$40,063

Footnotes follow this section.

TABLE 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	140	80	17	*	59	$ −1,536	$ 1
$1 UNDER $2,000	762	159	389	15	223	437	+
2,000 UNDER 4,000	452	79	90	32	89	1,354	+
4,000 UNDER 6,000	584	121	188	*	164	2,938	+
6,000 UNDER 8,000	612	166	178	137	177	4,281	1
8,000 UNDER 10,000	545	185	171	222	180	4,938	7
10,000 UNDER 12,000	597	227	189	274	198	6,553	19
12,000 UNDER 14,000	570	257	170	251	218	7,389	31
14,000 UNDER 16,000	540	286	157	274	263	8,093	40
16,000 UNDER 18,000	494	260	159	297	244	8,388	55
18,000 UNDER 20,000	472	275	145	315	251	8,956	65
20,000 UNDER 22,000	451	275	121	374	226	9,473	89
22,000 UNDER 24,000	373	237	105	340	216	8,555	90
24,000 UNDER 26,000	418	272	109	386	254	10,437	131
26,000 UNDER 28,000	358	255	94	335	286	9,677	122
28,000 UNDER 30,000	358	266	74	347	255	10,384	153
30,000 UNDER 32,000	291	224	61	280	231	9,021	143
32,000 UNDER 34,000	297	228	61	290	257	9,814	166
34,000 UNDER 36,000	273	214	62	267	227	9,539	182
36,000 UNDER 38,000	277	209	44	275	211	10,237	214
38,000 UNDER 40,000	250	215	51	246	219	9,761	199
40,000 UNDER 45,000	558	485	95	552	528	23,665	528
45,000 UNDER 50,000	455	410	67	455	487	21,515	551
50,000 UNDER 75,000	1,087	1,001	116	1,085	1,036	64,983	2,200
75,000 UNDER 100,000	243	224	10	241	178	20,587	950
100,000 AND OVER	192	168	11	190	137	30,279	1,962
TOTALS	11,649	6,778	2,934	7,493	6,814	$309,718	$7,899

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	107	56	10	*	69	$ −2,826	$ 1
$1 UNDER $2,000	465	71	224	14	133	306	+
2,000 UNDER 4,000	320	42	66	18	138	969	+
4,000 UNDER 6,000	420	97	109	*	299	2,119	1
6,000 UNDER 8,000	533	192	167	114	583	3,747	1
8,000 UNDER 10,000	504	222	148	144	687	4,531	4
10,000 UNDER 12,000	532	264	175	174	795	5,836	12
12,000 UNDER 14,000	434	217	157	151	684	5,629	19
14,000 UNDER 16,000	340	189	133	149	438	5,084	22
16,000 UNDER 18,000	337	178	148	193	449	5,724	41
18,000 UNDER 20,000	280	164	122	174	365	5,341	41
20,000 UNDER 22,000	259	151	98	184	361	5,432	49
22,000 UNDER 24,000	240	149	85	183	338	5,525	58
24,000 UNDER 26,000	182	118	53	164	204	4,547	60
26,000 UNDER 28,000	164	109	51	147	193	4,414	62
28,000 UNDER 30,000	141	107	39	136	153	4,082	65
30,000 UNDER 32,000	137	94	37	134	152	4,246	78
32,000 UNDER 34,000	126	99	33	124	122	4,155	77
34,000 UNDER 36,000	109	85	13	103	130	3,824	71
36,000 UNDER 38,000	102	81	23	101	106	3,769	87
38,000 UNDER 40,000	86	70	15	85	78	3,354	75
40,000 UNDER 45,000	215	188	35	213	245	9,117	222
45,000 UNDER 50,000	164	139	26	164	202	7,773	224
50,000 UNDER 75,000	386	339	38	385	373	23,149	892
75,000 UNDER 100,000	113	96	*	112	94	9,680	519
100,000 AND OVER	124	110	*	123	88	26,810	1,894
TOTALS	6,820	3,627	2,013	3,499	7,479	$156,337	$4,575

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	1,889	830	309	58	1,029	$ -67,337	$ 103
$1 UNDER $2,000	20,150	1,694	8,768	849	5,403	13,193	8
2,000 UNDER 4,000	14,135	790	2,589	853	2,065	42,431	5
4,000 UNDER 6,000	13,357	1,043	3,498	224	2,566	66,695	5
6,000 UNDER 8,000	13,394	1,571	4,014	4,922	3,537	93,552	56
8,000 UNDER 10,000	12,574	1,966	4,372	7,177	3,933	113,124	248
10,000 UNDER 12,000	12,242	2,555	4,718	7,554	4,584	134,541	568
12,000 UNDER 14,000	11,734	2,625	4,712	7,254	4,725	152,497	979
14,000 UNDER 16,000	11,403	2,785	4,813	7,855	4,898	170,842	1,442
16,000 UNDER 18,000	11,306	2,930	4,992	8,299	5,108	192,127	1,953
18,000 UNDER 20,000	10,955	2,884	4,784	8,644	5,221	208,146	2,586
20,000 UNDER 22,000	10,863	3,028	4,818	9,233	5,303	228,087	3,256
22,000 UNDER 24,000	10,761	3,190	4,716	9,615	5,245	247,370	3,976
24,000 UNDER 26,000	9,973	3,150	4,276	9,161	5,188	249,250	4,485
26,000 UNDER 28,000	9,502	3,258	3,924	8,861	5,306	256,392	5,018
28,000 UNDER 30,000	9,106	3,476	3,647	8,574	5,436	264,048	5,484
30,000 UNDER 32,000	8,706	3,555	3,356	8,304	5,537	269,805	5,990
32,000 UNDER 34,000	8,457	3,698	2,970	8,156	5,511	279,037	6,500
34,000 UNDER 36,000	8,168	3,916	2,643	7,924	5,564	285,731	6,871
36,000 UNDER 38,000	7,848	4,032	2,433	7,652	5,893	290,333	7,202
38,000 UNDER 40,000	7,389	4,088	2,082	7,233	5,968	288,134	7,334
40,000 UNDER 45,000	17,172	10,642	4,343	16,870	14,506	728,968	19,294
45,000 UNDER 50,000	14,835	10,416	3,097	14,656	13,648	703,612	19,427
50,000 UNDER 75,000	50,389	42,316	6,268	50,096	52,600	3,067,324	100,045
75,000 UNDER 100,000	20,432	18,719	1,118	20,359	21,843	1,745,524	73,364
100,000 AND OVER	19,715	18,058	543	19,648	23,126	4,012,548	257,152
TOTALS	346,455	157,215	97,803	260,031	223,743	$14,035,974	$533,351

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	62	37	11	–	20	$ -656	+
$1 UNDER $2,000	822	178	519	*	340	369	+
2,000 UNDER 4,000	420	59	91	22	140	1,250	+
4,000 UNDER 6,000	424	81	143	*	204	2,123	+
6,000 UNDER 8,000	444	102	162	119	207	3,093	$ 1
8,000 UNDER 10,000	410	117	144	185	191	3,695	6
10,000 UNDER 12,000	375	137	119	164	197	4,115	11
12,000 UNDER 14,000	339	149	121	155	190	4,395	18
14,000 UNDER 16,000	338	168	140	182	221	5,089	28
16,000 UNDER 18,000	289	155	93	187	186	4,897	33
18,000 UNDER 20,000	262	157	100	192	166	4,981	38
20,000 UNDER 22,000	292	196	102	230	239	6,113	49
22,000 UNDER 24,000	268	172	87	243	197	6,164	63
24,000 UNDER 26,000	210	154	64	193	195	5,248	54
26,000 UNDER 28,000	198	140	65	186	180	5,347	71
28,000 UNDER 30,000	228	165	79	221	243	6,605	100
30,000 UNDER 32,000	206	158	56	199	233	6,370	99
32,000 UNDER 34,000	197	140	62	196	231	6,485	127
34,000 UNDER 36,000	184	149	49	180	211	6,434	113
36,000 UNDER 38,000	161	122	52	161	179	5,944	126
38,000 UNDER 40,000	145	122	39	144	169	5,638	126
40,000 UNDER 45,000	322	286	79	321	402	13,609	323
45,000 UNDER 50,000	230	206	48	227	280	10,859	291
50,000 UNDER 75,000	472	443	62	472	516	27,883	952
75,000 UNDER 100,000	121	111	*	121	126	10,392	500
100,000 AND OVER	77	71	*	76	64	12,494	851
TOTALS	7,496	3,975	2,499	4,392	5,527	$168,936	$3,980

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	360	178	46	11	159	$ -6,136	$ 3
$1 UNDER $2,000	2,626	381	1,340	57	579	1,636	+
2,000 UNDER 4,000	1,885	241	502	95	338	5,688	3
4,000 UNDER 6,000	2,076	292	709	38	474	10,403	1
6,000 UNDER 8,000	2,393	422	944	736	725	16,724	6
8,000 UNDER 10,000	2,322	562	975	1,128	886	20,886	36
10,000 UNDER 12,000	2,336	662	1,072	1,256	1,008	25,691	91
12,000 UNDER 14,000	2,271	792	1,024	1,157	1,098	29,474	149
14,000 UNDER 16,000	2,117	773	966	1,304	999	31,732	216
16,000 UNDER 18,000	1,993	822	824	1,331	992	33,888	268
18,000 UNDER 20,000	1,832	846	759	1,357	957	34,818	328
20,000 UNDER 22,000	1,731	907	681	1,405	1,034	36,328	366
22,000 UNDER 24,000	1,586	856	601	1,393	992	36,445	417
24,000 UNDER 26,000	1,486	872	522	1,337	914	37,126	487
26,000 UNDER 28,000	1,454	887	522	1,349	1,074	39,232	562
28,000 UNDER 30,000	1,397	925	471	1,324	1,059	40,488	623
30,000 UNDER 32,000	1,296	860	388	1,245	1,044	40,166	675
32,000 UNDER 34,000	1,285	895	352	1,244	1,087	42,375	749
34,000 UNDER 36,000	1,277	953	308	1,237	1,171	44,683	818
36,000 UNDER 38,000	1,187	921	257	1,161	1,146	43,910	836
38,000 UNDER 40,000	1,019	839	182	1,005	1,031	39,710	778
40,000 UNDER 45,000	2,378	2,000	382	2,358	2,370	100,916	2,187
45,000 UNDER 50,000	1,950	1,740	269	1,939	2,107	92,484	2,177
50,000 UNDER 75,000	5,476	5,061	454	5,416	5,783	327,911	10,286
75,000 UNDER 100,000	1,420	1,304	79	1,416	1,463	120,382	5,291
100,000 AND OVER	986	899	37	981	1,002	174,845	11,379
TOTALS	48,139	25,890	14,666	33,325	31,492	$1,421,805	$38,732

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	1,558	828	207	34	872	$ -50,028	$ 41
$1 UNDER $2,000	25,666	5,606	17,583	327	19,221	10,273	4
2,000 UNDER 4,000	14,140	2,428	5,209	440	9,639	43,148	5
4,000 UNDER 6,000	17,999	4,225	7,990	213	15,818	90,149	9
6,000 UNDER 8,000	18,929	5,162	9,104	4,293	18,787	132,166	39
8,000 UNDER 10,000	16,419	4,773	8,152	6,613	15,831	147,354	199
10,000 UNDER 12,000	13,991	4,385	6,903	6,469	12,535	153,501	467
12,000 UNDER 14,000	12,804	4,377	6,355	6,092	11,512	166,113	803
14,000 UNDER 16,000	11,487	4,245	5,706	6,546	10,481	172,135	1,080
16,000 UNDER 18,000	10,145	4,011	5,005	6,630	8,892	172,348	1,327
18,000 UNDER 20,000	8,892	3,839	4,239	6,406	7,878	168,780	1,560
20,000 UNDER 22,000	7,872	3,719	3,577	6,350	7,033	165,176	1,753
22,000 UNDER 24,000	7,349	3,729	3,197	6,407	6,466	168,823	2,028
24,000 UNDER 26,000	6,617	3,639	2,626	6,053	6,081	165,447	2,267
26,000 UNDER 28,000	6,063	3,570	2,369	5,702	5,599	163,657	2,488
28,000 UNDER 30,000	5,668	3,540	2,094	5,462	5,330	164,275	2,710
30,000 UNDER 32,000	5,448	3,563	1,768	5,315	5,255	168,783	2,997
32,000 UNDER 34,000	5,033	3,447	1,548	4,952	4,894	165,947	3,143
34,000 UNDER 36,000	4,827	3,408	1,383	4,751	4,766	168,847	3,385
36,000 UNDER 38,000	4,407	3,233	1,098	4,373	4,370	162,969	3,462
38,000 UNDER 40,000	3,965	3,004	888	3,925	4,078	154,569	3,456
40,000 UNDER 45,000	8,696	7,003	1,680	8,645	9,220	368,720	8,876
45,000 UNDER 50,000	6,944	5,936	971	6,915	7,545	329,140	8,668
50,000 UNDER 75,000	17,590	15,848	1,522	17,550	19,130	1,054,803	36,135
75,000 UNDER 100,000	4,936	4,515	218	4,925	5,257	420,176	19,696
100,000 AND OVER	4,845	4,272	152	4,839	5,164	1,054,832	74,708
TOTALS	252,290	116,305	101,544	140,227	231,654	$6,082,103	$181,306

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	19	*	71	$ –3,709	$ 2
$1 UNDER $2,000	789	158	482	*	538	372	+
2,000 UNDER 4,000	509	82	137	18	191	1,539	2
4,000 UNDER 6,000	595	124	189	*	303	2,983	+
6,000 UNDER 8,000	667	164	253	163	455	4,664	1
8,000 UNDER 10,000	645	219	256	237	562	5,797	7
10,000 UNDER 12,000	615	222	258	247	602	6,794	18
12,000 UNDER 14,000	551	224	200	245	548	7,138	30
14,000 UNDER 16,000	473	240	202	221	563	7,070	32
16,000 UNDER 18,000	449	235	166	270	424	7,615	48
18,000 UNDER 20,000	354	210	142	226	397	6,723	51
20,000 UNDER 22,000	326	205	127	259	345	6,828	58
22,000 UNDER 24,000	310	199	101	268	333	7,144	73
24,000 UNDER 26,000	310	225	95	280	408	7,750	85
26,000 UNDER 28,000	259	187	75	243	312	6,978	96
28,000 UNDER 30,000	231	171	64	224	235	6,696	104
30,000 UNDER 32,000	243	185	71	239	254	7,532	127
32,000 UNDER 34,000	220	182	50	218	238	7,252	129
34,000 UNDER 36,000	189	160	49	189	222	6,609	126
36,000 UNDER 38,000	154	131	32	153	195	5,697	116
38,000 UNDER 40,000	175	156	39	175	242	6,837	148
40,000 UNDER 45,000	334	302	54	333	401	14,185	346
45,000 UNDER 50,000	238	224	37	235	255	11,272	299
50,000 UNDER 75,000	519	472	51	518	575	30,782	1,161
75,000 UNDER 100,000	128	108	*	128	130	10,894	580
100,000 AND OVER	112	92	*	112	92	22,115	1,336
TOTALS	9,543	4,961	3,162	5,223	8,891	$205,557	$4,975

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	291	123	51	*	139	$ –6,837	+
$1 UNDER $2,000	4,622	668	2,978	77	1,844	2,152	+
2,000 UNDER 4,000	2,623	240	1,026	125	568	7,925	$ 1
4,000 UNDER 6,000	2,757	338	1,260	*	707	13,768	1
6,000 UNDER 8,000	2,749	494	1,197	884	837	19,218	8
8,000 UNDER 10,000	2,510	554	1,109	1,358	928	22,539	40
10,000 UNDER 12,000	2,423	680	1,085	1,378	911	26,603	99
12,000 UNDER 14,000	2,198	726	987	1,163	978	28,514	152
14,000 UNDER 16,000	2,049	776	919	1,288	1,064	30,658	206
16,000 UNDER 18,000	1,741	716	722	1,257	894	29,541	248
18,000 UNDER 20,000	1,665	759	696	1,299	938	31,644	304
20,000 UNDER 22,000	1,538	816	599	1,312	919	32,269	350
22,000 UNDER 24,000	1,424	748	511	1,283	940	32,713	415
24,000 UNDER 26,000	1,304	753	483	1,238	953	32,599	476
26,000 UNDER 28,000	1,343	833	486	1,292	1,100	36,275	575
28,000 UNDER 30,000	1,334	864	462	1,305	1,130	38,671	656
30,000 UNDER 32,000	1,220	857	396	1,202	1,104	37,803	683
32,000 UNDER 34,000	1,137	842	325	1,124	1,039	37,502	721
34,000 UNDER 36,000	1,048	823	284	1,040	1,030	36,621	717
36,000 UNDER 38,000	992	797	245	985	964	36,696	761
38,000 UNDER 40,000	930	742	205	921	945	36,236	833
40,000 UNDER 45,000	1,874	1,580	354	1,867	1,799	79,486	1,986
45,000 UNDER 50,000	1,451	1,283	218	1,449	1,480	68,705	1,895
50,000 UNDER 75,000	3,352	3,065	304	3,342	3,500	198,278	7,125
75,000 UNDER 100,000	703	635	63	701	614	59,567	2,946
100,000 AND OVER	655	558	22	655	651	138,233	10,112
TOTALS	45,933	21,270	16,987	28,621	27,976	$1,107,379	$31,310

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	116	26	*	159	$ −7,134	+
$1 UNDER $2,000	3,496	1,061	1,603	61	3,657	2,490	+
2,000 UNDER 4,000	4,468	1,737	714	81	5,815	13,712	+
4,000 UNDER 6,000	5,433	2,426	997	*	8,126	27,106	+
6,000 UNDER 8,000	4,686	2,195	972	615	7,100	32,608	$ 5
8,000 UNDER 10,000	3,813	1,943	990	856	5,854	34,185	25
10,000 UNDER 12,000	2,839	1,535	813	727	4,568	31,049	52
12,000 UNDER 14,000	2,428	1,380	738	680	3,982	31,506	86
14,000 UNDER 16,000	1,991	1,181	672	722	3,302	29,823	110
16,000 UNDER 18,000	1,775	1,086	621	804	2,968	30,134	137
18,000 UNDER 20,000	1,484	892	535	842	2,426	28,142	175
20,000 UNDER 22,000	1,337	851	458	881	2,196	28,065	199
22,000 UNDER 24,000	1,227	789	438	970	1,991	28,170	242
24,000 UNDER 26,000	1,093	726	374	970	1,740	27,307	299
26,000 UNDER 28,000	984	662	354	913	1,415	26,534	364
28,000 UNDER 30,000	823	545	280	786	1,206	23,848	366
30,000 UNDER 32,000	735	533	255	714	1,138	22,765	369
32,000 UNDER 34,000	695	505	219	675	1,067	22,915	404
34,000 UNDER 36,000	651	484	200	645	987	22,779	444
36,000 UNDER 38,000	563	424	162	557	844	20,787	423
38,000 UNDER 40,000	531	420	144	527	742	20,697	455
40,000 UNDER 45,000	1,144	930	262	1,135	1,629	48,489	1,176
45,000 UNDER 50,000	891	767	157	887	1,210	42,200	1,117
50,000 UNDER 75,000	2,111	1,939	233	2,105	2,953	126,305	4,446
75,000 UNDER 100,000	526	487	26	524	613	44,693	2,163
100,000 AND OVER	519	448	18	519	575	117,532	8,747
TOTALS	46,441	26,062	12,261	18,251	68,263	$876,707	$21,804

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	46	20	*	*	9	$ −708	+
$1 UNDER $2,000	600	106	332	15	80	338	+
2,000 UNDER 4,000	362	46	112	13	87	1,102	+
4,000 UNDER 6,000	361	59	151	*	104	1,817	+
6,000 UNDER 8,000	333	54	149	99	98	2,340	$ 1
8,000 UNDER 10,000	373	105	178	170	134	3,359	5
10,000 UNDER 12,000	335	97	162	183	147	3,664	12
12,000 UNDER 14,000	323	114	160	169	130	4,210	20
14,000 UNDER 16,000	287	121	138	172	111	4,291	26
16,000 UNDER 18,000	265	127	107	173	140	4,521	34
18,000 UNDER 20,000	244	120	111	186	126	4,648	42
20,000 UNDER 22,000	221	121	107	193	119	4,632	47
22,000 UNDER 24,000	228	132	103	206	139	5,229	61
24,000 UNDER 26,000	196	116	87	188	120	4,904	67
26,000 UNDER 28,000	191	120	76	187	134	5,159	81
28,000 UNDER 30,000	172	103	63	168	126	4,980	92
30,000 UNDER 32,000	176	116	69	174	159	5,459	106
32,000 UNDER 34,000	174	123	52	171	144	5,750	114
34,000 UNDER 36,000	159	120	60	157	133	5,572	118
36,000 UNDER 38,000	147	112	49	146	127	5,438	121
38,000 UNDER 40,000	133	115	29	131	107	5,177	112
40,000 UNDER 45,000	307	263	87	307	305	13,022	321
45,000 UNDER 50,000	245	220	69	244	271	11,617	313
50,000 UNDER 75,000	656	605	95	654	623	38,953	1,420
75,000 UNDER 100,000	149	135	14	147	128	12,514	623
100,000 AND OVER	115	104	*	113	125	42,937	3,520
TOTALS	6,798	3,474	2,578	4,373	3,928	$200,925	$7,256

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	1,216	678	155	25	760	$ –41,941	$ 12
$1 UNDER $2,000	16,131	2,105	10,012	257	7,666	7,877	3
2,000 UNDER 4,000	10,075	1,384	3,303	449	5,173	30,473	2
4,000 UNDER 6,000	12,078	2,137	4,883	174	8,427	60,575	3
6,000 UNDER 8,000	12,443	2,749	5,516	2,872	10,330	86,869	30
8,000 UNDER 10,000	11,455	3,021	5,333	4,365	9,909	103,015	146
10,000 UNDER 12,000	10,064	3,349	4,772	4,172	9,115	110,435	299
12,000 UNDER 14,000	8,790	3,376	4,107	3,728	8,021	114,256	472
14,000 UNDER 16,000	8,255	3,500	3,974	4,248	8,228	123,815	658
16,000 UNDER 18,000	7,614	3,347	3,610	4,605	7,527	129,301	858
18,000 UNDER 20,000	6,971	3,252	3,227	4,807	6,666	132,353	1,107
20,000 UNDER 22,000	6,247	3,192	2,716	4,849	6,053	131,185	1,272
22,000 UNDER 24,000	5,715	3,065	2,436	4,817	5,670	131,317	1,452
24,000 UNDER 26,000	5,334	3,088	2,271	4,769	5,431	133,279	1,653
26,000 UNDER 28,000	4,999	3,017	1,955	4,647	5,112	134,905	1,906
28,000 UNDER 30,000	5,009	3,104	1,845	4,765	5,109	145,250	2,302
30,000 UNDER 32,000	4,939	3,213	1,682	4,769	5,396	153,117	2,601
32,000 UNDER 34,000	4,600	3,130	1,472	4,505	5,213	151,795	2,765
34,000 UNDER 36,000	4,339	3,077	1,291	4,277	4,977	151,931	2,977
36,000 UNDER 38,000	4,234	3,171	1,162	4,188	4,969	156,563	3,125
38,000 UNDER 40,000	3,812	2,888	891	3,778	4,434	148,612	3,198
40,000 UNDER 45,000	8,333	6,775	1,693	8,284	9,707	353,434	8,196
45,000 UNDER 50,000	6,762	5,809	1,148	6,737	8,201	320,590	8,190
50,000 UNDER 75,000	17,103	15,639	1,684	17,068	20,382	1,022,755	34,048
75,000 UNDER 100,000	4,289	3,964	213	4,274	4,646	363,539	16,822
100,000 AND OVER	3,280	2,956	103	3,255	3,437	661,072	44,710
TOTALS	194,087	94,986	71,454	114,684	180,559	$5,016,372	$138,807

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	232	149	14	*	159	$ –8,042	$ 2
$1 UNDER $2,000	2,642	395	1,725	38	1,645	1,169	+
2,000 UNDER 4,000	1,577	261	499	64	1,012	4,815	+
4,000 UNDER 6,000	1,993	461	832	*	1,721	10,017	+
6,000 UNDER 8,000	2,163	677	969	457	2,364	15,099	5
8,000 UNDER 10,000	1,947	620	869	682	2,097	17,428	21
10,000 UNDER 12,000	1,687	613	753	700	1,760	18,498	49
12,000 UNDER 14,000	1,591	653	707	658	1,711	20,685	83
14,000 UNDER 16,000	1,446	652	664	755	1,699	21,655	115
16,000 UNDER 18,000	1,275	624	566	754	1,528	21,643	134
18,000 UNDER 20,000	1,214	684	515	770	1,485	23,070	163
20,000 UNDER 22,000	1,072	636	451	785	1,295	22,490	194
22,000 UNDER 24,000	999	627	394	826	1,228	22,977	227
24,000 UNDER 26,000	857	565	325	759	1,028	21,388	243
26,000 UNDER 28,000	831	566	254	772	951	22,407	297
28,000 UNDER 30,000	846	578	287	814	957	24,534	385
30,000 UNDER 32,000	768	559	267	752	872	23,803	393
32,000 UNDER 34,000	695	540	199	682	878	22,913	386
34,000 UNDER 36,000	639	508	188	633	768	22,357	416
36,000 UNDER 38,000	563	460	148	559	680	20,822	411
38,000 UNDER 40,000	556	471	130	551	718	21,679	445
40,000 UNDER 45,000	1,167	1,013	222	1,160	1,441	49,514	1,149
45,000 UNDER 50,000	882	790	126	878	1,075	41,732	1,099
50,000 UNDER 75,000	1,953	1,820	184	1,946	2,255	116,355	4,033
75,000 UNDER 100,000	425	397	*	424	456	35,929	1,706
100,000 AND OVER	347	316	*	346	401	63,785	4,463
TOTALS	30,367	15,635	11,310	16,806	32,184	$678,722	$16,419

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	196	111	29	*	68	$ -3,137	$ 6
$1 UNDER $2,000	1,861	393	1,227	21	665	796	+
2,000 UNDER 4,000	902	163	300	45	293	2,731	+
4,000 UNDER 6,000	997	228	344	*	391	5,004	+
6,000 UNDER 8,000	1,110	298	417	219	526	7,747	2
8,000 UNDER 10,000	1,131	396	416	379	565	10,148	10
10,000 UNDER 12,000	1,109	447	369	484	506	12,187	30
12,000 UNDER 14,000	950	440	303	391	459	12,337	46
14,000 UNDER 16,000	892	457	310	438	450	13,380	67
16,000 UNDER 18,000	781	417	244	472	377	13,249	80
18,000 UNDER 20,000	757	429	243	540	416	14,383	109
20,000 UNDER 22,000	688	415	199	585	372	14,469	133
22,000 UNDER 24,000	602	375	175	530	365	13,855	144
24,000 UNDER 26,000	587	405	142	545	343	14,674	176
26,000 UNDER 28,000	480	326	125	462	359	12,952	182
28,000 UNDER 30,000	421	291	101	402	279	12,200	195
30,000 UNDER 32,000	446	335	95	433	309	13,830	230
32,000 UNDER 34,000	439	333	127	430	345	14,472	268
34,000 UNDER 36,000	385	273	100	380	322	13,473	275
36,000 UNDER 38,000	337	273	79	331	326	12,471	248
38,000 UNDER 40,000	303	246	60	299	267	11,807	252
40,000 UNDER 45,000	714	618	150	709	754	30,247	703
45,000 UNDER 50,000	560	503	91	559	611	26,558	690
50,000 UNDER 75,000	1,233	1,130	126	1,230	1,275	73,092	2,539
75,000 UNDER 100,000	244	224	*	244	202	20,699	993
100,000 AND OVER	204	172	*	203	161	34,138	2,351
TOTALS	18,329	9,698	5,798	10,347	11,006	$407,762	$9,729

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	90	60	13	*	45	$ -1,978	+
$1 UNDER $2,000	689	110	390	17	284	402	+
2,000 UNDER 4,000	413	55	85	23	119	1,234	+
4,000 UNDER 6,000	425	69	121	*	157	2,124	+
6,000 UNDER 8,000	450	89	136	129	175	3,135	$ 1
8,000 UNDER 10,000	394	112	122	178	136	3,544	5
10,000 UNDER 12,000	390	139	138	188	193	4,303	13
12,000 UNDER 14,000	349	172	101	154	199	4,549	20
14,000 UNDER 16,000	349	172	116	184	206	5,226	28
16,000 UNDER 18,000	337	174	99	214	223	5,723	36
18,000 UNDER 20,000	330	169	109	244	228	6,267	55
20,000 UNDER 22,000	302	165	98	266	171	6,319	67
22,000 UNDER 24,000	289	171	86	262	215	6,644	75
24,000 UNDER 26,000	305	183	99	286	250	7,637	107
26,000 UNDER 28,000	259	160	69	250	173	6,975	112
28,000 UNDER 30,000	278	197	73	273	224	8,062	129
30,000 UNDER 32,000	249	185	56	246	223	7,713	133
32,000 UNDER 34,000	238	176	42	236	268	7,847	139
34,000 UNDER 36,000	270	214	47	266	302	9,449	180
36,000 UNDER 38,000	250	213	56	246	277	9,253	182
38,000 UNDER 40,000	215	184	47	211	256	8,379	175
40,000 UNDER 45,000	433	381	79	432	564	18,365	446
45,000 UNDER 50,000	304	275	51	303	359	14,398	391
50,000 UNDER 75,000	743	701	65	739	902	43,572	1,486
75,000 UNDER 100,000	104	94	*	104	93	8,807	403
100,000 AND OVER	77	65	*	77	65	14,639	976
TOTALS	8,532	4,685	2,311	5,541	6,307	$212,588	$5,159

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	24,099	9,489	5,673	426	12,982	$ -851,725	$ 504
$1 UNDER $2,000	247,723	32,863	152,901	3,951	85,297	128,203	169
2,000 UNDER 4,000	164,821	17,558	66,253	5,358	69,125	497,925	66
4,000 UNDER 6,000	184,967	24,031	89,541	2,188	97,648	926,266	77
6,000 UNDER 8,000	200,321	32,796	106,850	50,134	135,707	1,401,397	506
8,000 UNDER 10,000	204,007	39,458	118,175	80,255	167,332	1,835,537	2,515
10,000 UNDER 12,000	192,894	43,618	115,921	83,622	176,398	2,117,672	6,201
12,000 UNDER 14,000	174,309	44,667	104,653	81,026	162,620	2,262,482	10,577
14,000 UNDER 16,000	158,539	43,546	94,463	90,343	147,254	2,376,234	15,566
16,000 UNDER 18,000	146,733	41,886	86,256	94,563	134,987	2,492,488	20,645
18,000 UNDER 20,000	137,963	41,072	80,418	97,261	123,949	2,619,367	27,309
20,000 UNDER 22,000	126,744	39,806	72,765	97,171	113,360	2,659,736	32,977
22,000 UNDER 24,000	117,708	38,836	66,105	96,962	104,936	2,705,980	38,362
24,000 UNDER 26,000	107,712	38,073	58,678	92,846	95,953	2,691,161	43,713
26,000 UNDER 28,000	99,571	37,323	52,607	88,538	89,691	2,686,873	48,362
28,000 UNDER 30,000	91,567	36,188	46,829	83,894	82,840	2,654,221	52,493
30,000 UNDER 32,000	85,774	36,039	41,779	80,194	77,627	2,657,288	56,756
32,000 UNDER 34,000	78,573	35,272	36,605	74,488	71,920	2,592,245	58,457
34,000 UNDER 36,000	72,999	34,406	32,090	69,894	67,499	2,554,146	61,131
36,000 UNDER 38,000	67,974	33,954	28,269	65,693	62,767	2,513,973	63,129
38,000 UNDER 40,000	61,979	32,632	24,229	60,260	57,020	2,416,677	63,257
40,000 UNDER 45,000	133,374	77,181	46,883	130,538	126,978	5,655,976	155,401
45,000 UNDER 50,000	108,003	70,088	32,296	106,412	105,707	5,120,392	149,361
50,000 UNDER 75,000	308,870	238,266	61,287	306,264	310,411	18,689,018	642,312
75,000 UNDER 100,000	112,872	95,054	12,336	112,260	108,109	9,644,046	426,675
100,000 AND OVER	127,662	104,824	8,274	127,075	117,083	32,354,191	2,226,372
TOTALS	3,537,758	1,318,926	1,642,136	2,181,616	2,905,200	$113,401,769	$4,202,893

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	269	167	26	*	134	$ -9,491	+
$1 UNDER $2,000	2,316	442	1,235	28	1,132	1,347	+
2,000 UNDER 4,000	1,873	386	514	57	1,496	5,713	$ 2
4,000 UNDER 6,000	2,401	644	865	*	2,493	12,101	+
6,000 UNDER 8,000	2,529	863	982	467	3,009	17,689	5
8,000 UNDER 10,000	2,122	816	829	645	2,673	19,040	20
10,000 UNDER 12,000	1,805	721	694	683	1,865	19,795	50
12,000 UNDER 14,000	1,588	739	664	574	1,806	20,619	72
14,000 UNDER 16,000	1,393	684	530	682	1,369	20,862	103
16,000 UNDER 18,000	1,303	691	512	729	1,494	22,125	131
18,000 UNDER 20,000	1,168	680	411	774	1,225	22,172	151
20,000 UNDER 22,000	1,010	638	330	768	1,056	21,228	171
22,000 UNDER 24,000	900	567	284	773	875	20,664	201
24,000 UNDER 26,000	850	562	266	767	870	21,253	246
26,000 UNDER 28,000	793	543	260	751	894	21,392	278
28,000 UNDER 30,000	744	520	210	714	824	21,583	317
30,000 UNDER 32,000	724	557	199	711	822	22,433	344
32,000 UNDER 34,000	731	568	196	718	832	24,103	415
34,000 UNDER 36,000	624	515	120	615	730	21,838	379
36,000 UNDER 38,000	576	480	113	569	667	21,319	402
38,000 UNDER 40,000	572	504	98	570	682	22,309	435
40,000 UNDER 45,000	1,266	1,134	154	1,259	1,543	53,695	1,162
45,000 UNDER 50,000	936	862	109	933	1,095	44,350	1,110
50,000 UNDER 75,000	2,205	2,079	175	2,203	2,638	131,427	4,459
75,000 UNDER 100,000	483	448	*	482	487	40,755	1,944
100,000 AND OVER	451	414	*	450	400	92,313	6,474
TOTALS	31,632	17,224	9,804	16,944	33,111	$732,634	$18,871

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	1,164	383	265	38	462	$ −41,506	$ 25
$1 UNDER $2,000	5,376	305	1,695	252	590	4,524	5
2,000 UNDER 4,000	4,597	206	1,072	249	473	13,746	2
4,000 UNDER 6,000	4,412	251	1,320	78	582	22,031	1
6,000 UNDER 8,000	4,231	347	1,539	1,586	822	29,524	22
8,000 UNDER 10,000	4,164	462	1,675	2,589	968	37,499	94
10,000 UNDER 12,000	3,999	591	1,772	2,713	1,064	43,916	210
12,000 UNDER 14,000	3,958	709	1,834	2,729	1,123	51,452	373
14,000 UNDER 16,000	3,746	706	1,797	2,798	1,172	56,179	530
16,000 UNDER 18,000	3,734	745	1,826	3,004	1,121	63,435	745
18,000 UNDER 20,000	3,679	821	1,807	3,056	1,114	69,863	978
20,000 UNDER 22,000	3,587	791	1,704	3,154	1,062	75,276	1,215
22,000 UNDER 24,000	3,474	848	1,680	3,148	1,102	79,831	1,438
24,000 UNDER 26,000	3,242	849	1,542	3,004	1,070	81,064	1,650
26,000 UNDER 28,000	3,063	882	1,365	2,865	1,071	82,674	1,814
28,000 UNDER 30,000	2,906	918	1,268	2,731	1,101	84,279	1,993
30,000 UNDER 32,000	2,648	880	1,172	2,501	999	82,052	2,059
32,000 UNDER 34,000	2,579	882	1,059	2,469	976	85,007	2,277
34,000 UNDER 36,000	2,469	939	982	2,362	1,018	86,377	2,409
36,000 UNDER 38,000	2,378	992	861	2,293	1,127	87,943	2,453
38,000 UNDER 40,000	2,048	869	737	1,991	926	79,824	2,411
40,000 UNDER 45,000	4,807	2,331	1,524	4,685	2,479	203,878	6,196
45,000 UNDER 50,000	3,960	2,256	1,016	3,870	2,370	188,097	5,876
50,000 UNDER 75,000	13,231	9,510	2,377	13,062	9,338	808,682	28,944
75,000 UNDER 100,000	6,648	5,363	702	6,608	5,514	571,203	25,438
100,000 AND OVER	9,996	8,350	494	9,971	9,449	2,372,091	161,517
TOTALS	110,096	42,186	35,085	83,806	49,093	$5,318,941	$250,675

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	47	24	*	*	25	$ −655	+
$1 UNDER $2,000	394	68	205	*	120	199	+
2,000 UNDER 4,000	257	48	61	13	51	771	+
4,000 UNDER 6,000	272	58	76	*	68	1,353	+
6,000 UNDER 8,000	330	76	126	103	96	2,308	$ 1
8,000 UNDER 10,000	343	100	137	165	115	3,108	5
10,000 UNDER 12,000	354	123	134	186	127	3,896	13
12,000 UNDER 14,000	346	121	149	195	100	4,473	26
14,000 UNDER 16,000	297	119	100	193	156	4,441	32
16,000 UNDER 18,000	257	113	96	178	106	4,363	34
18,000 UNDER 20,000	214	117	73	163	110	4,058	36
20,000 UNDER 22,000	209	112	67	176	129	4,397	46
22,000 UNDER 24,000	230	158	62	204	142	5,287	54
24,000 UNDER 26,000	186	119	53	179	98	4,654	68
26,000 UNDER 28,000	174	118	54	167	104	4,694	70
28,000 UNDER 30,000	164	120	36	159	121	4,749	68
30,000 UNDER 32,000	140	107	45	136	101	4,334	72
32,000 UNDER 34,000	138	110	36	134	131	4,556	76
34,000 UNDER 36,000	110	84	18	110	91	3,850	78
36,000 UNDER 38,000	121	99	28	121	110	4,475	94
38,000 UNDER 40,000	81	72	20	81	52	3,153	67
40,000 UNDER 45,000	221	189	37	221	205	9,407	232
45,000 UNDER 50,000	151	136	19	150	150	7,141	181
50,000 UNDER 75,000	329	299	41	329	295	19,417	678
75,000 UNDER 100,000	83	76	*	83	76	7,106	354
100,000 AND OVER	80	72	*	80	58	13,648	934
TOTALS	5,528	2,838	1,686	3,540	2,937	$129,183	$3,219

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	289	143	36	*	121	$ -4,687	$ 1
$1 UNDER $2,000	2,828	397	1,594	60	877	1,517	+
2,000 UNDER 4,000	1,672	190	480	84	449	5,045	2
4,000 UNDER 6,000	1,826	321	685	*	793	9,123	+
6,000 UNDER 8,000	2,000	427	825	508	1,106	13,984	4
8,000 UNDER 10,000	1,885	520	810	800	1,107	16,997	25
10,000 UNDER 12,000	1,753	523	814	858	1,163	19,227	60
12,000 UNDER 14,000	1,616	583	710	762	1,028	20,964	96
14,000 UNDER 16,000	1,472	572	640	848	1,018	22,055	137
16,000 UNDER 18,000	1,364	597	571	911	884	23,142	172
18,000 UNDER 20,000	1,209	554	531	923	815	22,932	216
20,000 UNDER 22,000	1,086	532	456	919	839	22,822	244
22,000 UNDER 24,000	1,038	556	410	941	756	23,882	297
24,000 UNDER 26,000	1,014	593	418	952	771	25,354	352
26,000 UNDER 28,000	958	582	366	922	847	25,840	398
28,000 UNDER 30,000	959	640	328	928	816	27,799	451
30,000 UNDER 32,000	872	586	312	862	817	27,041	495
32,000 UNDER 34,000	780	589	242	766	764	25,726	467
34,000 UNDER 36,000	733	555	214	721	694	25,654	515
36,000 UNDER 38,000	716	558	192	712	726	26,479	562
38,000 UNDER 40,000	612	511	152	609	653	23,851	518
40,000 UNDER 45,000	1,325	1,137	281	1,313	1,471	56,206	1,316
45,000 UNDER 50,000	973	859	158	970	1,022	46,140	1,245
50,000 UNDER 75,000	2,084	1,896	219	2,082	2,048	123,831	4,350
75,000 UNDER 100,000	496	432	35	496	414	42,473	2,094
100,000 AND OVER	537	455	18	536	514	114,540	8,171
TOTALS	32,097	15,308	11,497	19,515	22,513	$787,937	$22,188

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	436	274	51	11	287	$ -16,228	$ 2
$1 UNDER $2,000	6,483	1,708	4,415	78	6,210	2,696	+
2,000 UNDER 4,000	3,455	764	1,176	127	2,331	10,580	2
4,000 UNDER 6,000	4,192	1,163	1,661	54	3,864	21,005	2
6,000 UNDER 8,000	4,248	1,263	1,826	936	4,262	29,622	7
8,000 UNDER 10,000	3,851	1,266	1,717	1,457	3,822	34,675	45
10,000 UNDER 12,000	3,652	1,320	1,711	1,540	3,650	40,068	109
12,000 UNDER 14,000	3,308	1,312	1,577	1,378	3,449	42,975	179
14,000 UNDER 16,000	2,974	1,371	1,389	1,494	3,153	44,514	240
16,000 UNDER 18,000	2,803	1,345	1,275	1,659	3,077	47,628	310
18,000 UNDER 20,000	2,350	1,272	1,047	1,556	2,639	44,602	339
20,000 UNDER 22,000	2,133	1,240	901	1,597	2,451	44,749	390
22,000 UNDER 24,000	1,901	1,154	777	1,587	2,145	43,670	447
24,000 UNDER 26,000	1,727	1,111	705	1,529	2,019	43,146	505
26,000 UNDER 28,000	1,542	1,048	550	1,441	1,680	41,636	553
28,000 UNDER 30,000	1,506	1,053	515	1,432	1,632	43,642	656
30,000 UNDER 32,000	1,496	1,098	443	1,444	1,719	46,357	746
32,000 UNDER 34,000	1,309	1,022	348	1,273	1,575	43,206	715
34,000 UNDER 36,000	1,218	958	320	1,200	1,487	42,627	774
36,000 UNDER 38,000	1,095	891	245	1,073	1,390	40,461	747
38,000 UNDER 40,000	995	840	217	985	1,214	38,777	800
40,000 UNDER 45,000	2,087	1,792	357	2,067	2,493	88,466	2,019
45,000 UNDER 50,000	1,582	1,388	219	1,571	1,788	74,952	1,978
50,000 UNDER 75,000	3,769	3,479	341	3,748	4,237	224,167	7,719
75,000 UNDER 100,000	837	774	40	828	928	70,814	3,390
100,000 AND OVER	823	719	28	821	858	164,012	11,691
TOTALS	61,772	31,625	23,851	32,886	64,360	$1,352,819	$34,365

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	43	28	*	*	29	$ −1,141	$ 1
$1 UNDER $2,000	256	44	142	*	75	131	+
2,000 UNDER 4,000	146	28	32	*	43	448	+
4,000 UNDER 6,000	133	23	29	*	41	667	+
6,000 UNDER 8,000	185	48	34	56	58	1,290	+
8,000 UNDER 10,000	159	60	40	63	59	1,437	2
10,000 UNDER 12,000	180	81	43	70	125	1,982	6
12,000 UNDER 14,000	168	74	42	73	88	2,187	9
14,000 UNDER 16,000	129	64	28	73	86	1,939	9
16,000 UNDER 18,000	110	63	29	74	65	1,864	11
18,000 UNDER 20,000	117	74	23	86	65	2,220	18
20,000 UNDER 22,000	115	83	18	100	79	2,420	19
22,000 UNDER 24,000	105	69	20	92	71	2,408	26
24,000 UNDER 26,000	104	80	25	100	80	2,610	26
26,000 UNDER 28,000	87	70	15	83	68	2,353	30
28,000 UNDER 30,000	83	61	16	79	84	2,401	38
30,000 UNDER 32,000	80	58	18	79	84	2,478	40
32,000 UNDER 34,000	81	67	17	81	76	2,672	52
34,000 UNDER 36,000	80	67	15	80	90	2,798	55
36,000 UNDER 38,000	52	45	*	51	43	1,928	37
38,000 UNDER 40,000	74	64	12	74	80	2,892	67
40,000 UNDER 45,000	117	100	20	117	127	4,965	127
45,000 UNDER 50,000	88	84	13	88	93	4,153	113
50,000 UNDER 75,000	173	154	13	172	152	10,104	388
75,000 UNDER 100,000	38	36	*	38	22	3,259	166
100,000 AND OVER	24	18	*	24	13	4,976	377
TOTALS	2,927	1,643	657	1,766	1,896	$65,441	$1,617

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	53	25	12	–	26	$ −1,193	+
$1 UNDER $2,000	155	15	45	*	22	128	+
2,000 UNDER 4,000	154	17	52	*	44	457	+
4,000 UNDER 6,000	201	19	92	*	83	1,014	+
6,000 UNDER 8,000	212	31	109	70	63	1,482	+
8,000 UNDER 10,000	232	34	139	149	88	2,105	$ 4
10,000 UNDER 12,000	231	35	154	159	111	2,535	12
12,000 UNDER 14,000	245	48	155	167	103	3,175	23
14,000 UNDER 16,000	227	59	149	166	110	3,395	32
16,000 UNDER 18,000	198	58	114	150	101	3,363	35
18,000 UNDER 20,000	170	51	109	139	91	3,235	43
20,000 UNDER 22,000	155	41	91	136	85	3,255	50
22,000 UNDER 24,000	135	51	69	119	64	3,101	51
24,000 UNDER 26,000	122	67	73	112	66	3,058	48
26,000 UNDER 28,000	140	72	75	129	85	3,770	68
28,000 UNDER 30,000	114	70	61	109	85	3,293	59
30,000 UNDER 32,000	101	67	39	98	81	3,131	59
32,000 UNDER 34,000	95	57	45	92	64	3,136	67
34,000 UNDER 36,000	87	56	35	87	63	3,050	71
36,000 UNDER 38,000	77	51	32	75	53	2,844	68
38,000 UNDER 40,000	81	57	29	79	50	3,160	75
40,000 UNDER 45,000	166	124	62	164	152	7,030	178
45,000 UNDER 50,000	136	114	40	135	122	6,436	175
50,000 UNDER 75,000	313	268	62	310	325	18,989	655
75,000 UNDER 100,000	75	72	*	74	77	6,337	272
100,000 AND OVER	111	91	*	111	101	22,016	1,488
TOTALS	3,986	1,650	1,860	2,847	2,315	$112,302	$3,533

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	821	370	168	12	393	$ −19,355	$ 7
$1 UNDER $2,000	6,767	939	3,396	183	3,058	4,512	1
2,000 UNDER 4,000	5,885	824	1,869	277	3,000	17,831	1
4,000 UNDER 6,000	7,224	1,458	2,792	120	5,423	36,354	2
6,000 UNDER 8,000	8,084	2,009	3,741	1,947	7,767	56,599	16
8,000 UNDER 10,000	7,929	2,074	3,949	3,116	8,448	71,245	94
10,000 UNDER 12,000	7,632	2,179	3,936	3,424	8,108	83,824	244
12,000 UNDER 14,000	7,072	2,287	3,662	3,296	8,071	91,818	433
14,000 UNDER 16,000	6,361	2,166	3,315	3,585	6,621	95,284	606
16,000 UNDER 18,000	5,674	2,041	2,926	3,597	5,650	96,360	759
18,000 UNDER 20,000	5,202	2,076	2,725	3,555	5,364	98,752	944
20,000 UNDER 22,000	4,738	1,993	2,358	3,549	4,688	99,372	1,135
22,000 UNDER 24,000	4,247	1,889	2,076	3,398	4,077	97,602	1,249
24,000 UNDER 26,000	4,072	1,930	1,933	3,460	3,898	101,696	1,491
26,000 UNDER 28,000	3,555	1,791	1,595	3,157	3,421	95,904	1,544
28,000 UNDER 30,000	3,359	1,863	1,439	3,057	3,294	97,369	1,664
30,000 UNDER 32,000	3,109	1,602	1,278	2,900	2,982	96,283	1,813
32,000 UNDER 34,000	2,970	1,823	1,143	2,826	2,985	98,012	1,927
34,000 UNDER 36,000	2,760	1,745	1,030	2,651	2,670	96,533	2,029
36,000 UNDER 38,000	2,471	1,679	861	2,383	2,424	91,419	1,971
38,000 UNDER 40,000	2,300	1,615	789	2,245	2,287	89,716	2,029
40,000 UNDER 45,000	4,830	3,593	1,429	4,760	4,779	204,749	4,945
45,000 UNDER 50,000	4,055	3,259	969	4,002	3,936	192,308	5,064
50,000 UNDER 75,000	10,744	9,266	1,715	10,679	10,643	645,991	21,327
75,000 UNDER 100,000	3,123	2,698	211	3,114	2,849	266,097	11,775
100,000 AND OVER	3,453	2,830	115	3,440	2,713	776,156	52,950
TOTALS	128,437	58,199	51,420	78,733	119,549	$3,682,431	$116,020

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	304	142	48	*	156	$ −18,819	$ 1
$1 UNDER $2,000	2,515	269	1,186	84	377	1,609	1
2,000 UNDER 4,000	1,869	157	483	87	375	5,672	1
4,000 UNDER 6,000	1,993	241	686	*	635	10,014	16
6,000 UNDER 8,000	2,223	344	921	704	786	15,586	8
8,000 UNDER 10,000	2,189	442	1,032	1,033	1,169	19,702	35
10,000 UNDER 12,000	2,170	526	1,085	1,163	1,315	23,854	83
12,000 UNDER 14,000	2,005	585	1,068	1,107	1,260	26,059	140
14,000 UNDER 16,000	1,935	585	1,037	1,208	1,295	28,994	220
16,000 UNDER 18,000	1,833	607	979	1,273	1,142	31,182	281
18,000 UNDER 20,000	1,814	616	951	1,368	1,141	34,384	382
20,000 UNDER 22,000	1,644	605	818	1,359	1,073	34,482	447
22,000 UNDER 24,000	1,464	589	720	1,274	922	33,665	480
24,000 UNDER 26,000	1,456	657	661	1,307	957	36,372	571
26,000 UNDER 28,000	1,297	612	592	1,206	847	35,048	621
28,000 UNDER 30,000	1,273	624	555	1,218	851	36,896	722
30,000 UNDER 32,000	1,185	653	456	1,140	830	36,723	745
32,000 UNDER 34,000	1,142	635	426	1,103	831	37,676	803
34,000 UNDER 36,000	1,066	652	388	1,033	805	37,312	813
36,000 UNDER 38,000	1,034	671	333	1,012	909	38,234	873
38,000 UNDER 40,000	950	646	291	930	820	37,017	866
40,000 UNDER 45,000	2,141	1,576	559	2,120	1,879	90,824	2,262
45,000 UNDER 50,000	1,712	1,391	384	1,689	1,685	81,132	2,130
50,000 UNDER 75,000	5,036	4,490	581	5,015	5,136	303,488	10,035
75,000 UNDER 100,000	1,504	1,354	85	1,496	1,478	128,250	5,752
100,000 AND OVER	1,524	1,333	65	1,518	1,424	355,675	24,766
TOTALS	45,278	21,002	16,390	31,477	30,098	$1,501,031	$53,054

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	302	159	32	12	148	$ −4,943	$ 7
$1 UNDER $2,000	1,675	245	820	47	345	1,021	1
2,000 UNDER 4,000	1,150	138	269	48	181	3,473	1
4,000 UNDER 6,000	1,288	211	411	29	308	6,437	*
6,000 UNDER 8,000	1,391	304	489	416	375	9,749	3
8,000 UNDER 10,000	1,403	375	508	635	483	12,620	19
10,000 UNDER 12,000	1,376	457	479	701	454	15,083	49
12,000 UNDER 14,000	1,356	571	455	630	537	17,606	81
14,000 UNDER 16,000	1,300	575	475	731	596	19,486	116
16,000 UNDER 18,000	1,251	594	405	786	593	21,278	147
18,000 UNDER 20,000	1,110	550	354	795	566	21,068	174
20,000 UNDER 22,000	1,063	588	313	873	483	22,287	217
22,000 UNDER 24,000	1,055	647	299	912	625	24,249	243
24,000 UNDER 26,000	950	585	245	832	581	23,776	291
26,000 UNDER 28,000	869	585	224	802	467	23,466	323
28,000 UNDER 30,000	803	566	173	744	547	23,264	322
30,000 UNDER 32,000	804	549	207	776	576	24,939	421
32,000 UNDER 34,000	804	577	182	779	644	26,506	473
34,000 UNDER 36,000	696	534	150	681	539	24,341	450
36,000 UNDER 38,000	676	531	121	669	564	24,992	495
38,000 UNDER 40,000	643	532	106	636	569	25,062	519
40,000 UNDER 45,000	1,328	1,120	209	1,309	1,180	56,373	1,274
45,000 UNDER 50,000	1,109	954	133	1,102	1,029	52,534	1,355
50,000 UNDER 75,000	2,682	2,447	234	2,671	2,549	159,983	5,284
75,000 UNDER 100,000	702	633	37	696	646	59,689	2,745
100,000 AND OVER	714	629	23	712	676	152,178	10,592
TOTALS	28,500	15,656	7,353	19,024	16,261	$846,517	$25,602

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	6,864	2,941	1,298	157	3,674	$–320,456	$ 307
$1 UNDER $2,000	48,585	6,139	19,777	1,622	12,353	37,790	12
2,000 UNDER 4,000	46,456	5,198	14,490	2,142	16,227	140,277	27
4,000 UNDER 6,000	50,106	6,740	20,130	706	22,466	250,302	14
6,000 UNDER 8,000	52,365	8,850	24,111	15,891	30,146	365,971	168
8,000 UNDER 10,000	52,213	10,280	27,258	23,811	37,664	469,933	811
10,000 UNDER 12,000	50,058	11,222	27,162	25,079	39,898	549,744	1,939
12,000 UNDER 14,000	45,497	11,286	24,895	24,305	37,016	590,756	3,238
14,000 UNDER 16,000	42,197	10,683	22,886	26,462	32,217	632,433	4,860
16,000 UNDER 18,000	39,822	10,525	21,564	27,604	28,760	676,563	6,508
18,000 UNDER 20,000	37,877	10,279	20,347	28,406	26,110	718,865	8,572
20,000 UNDER 22,000	35,202	10,250	18,739	28,414	23,916	738,920	10,289
22,000 UNDER 24,000	33,578	10,242	17,734	28,521	22,506	771,784	12,091
24,000 UNDER 26,000	31,229	10,116	16,156	27,484	20,541	780,336	13,802
26,000 UNDER 28,000	29,127	10,193	14,696	26,239	20,094	786,067	15,127
28,000 UNDER 30,000	27,211	10,156	13,218	25,005	19,131	788,808	16,386
30,000 UNDER 32,000	25,592	10,470	11,926	23,791	18,480	793,206	17,368
32,000 UNDER 34,000	23,820	10,533	10,539	22,458	17,548	785,833	18,003
34,000 UNDER 36,000	22,392	10,622	9,340	21,385	16,821	783,502	18,771
36,000 UNDER 38,000	20,871	10,570	8,189	20,043	16,243	771,901	19,125
38,000 UNDER 40,000	19,492	10,590	7,316	18,878	15,485	759,969	19,365
40,000 UNDER 45,000	43,866	26,279	14,418	42,763	36,961	1,861,282	48,994
45,000 UNDER 50,000	37,543	25,694	10,423	36,940	34,107	1,780,862	48,959
50,000 UNDER 75,000	124,906	102,456	20,979	123,990	125,458	7,616,341	247,097
75,000 UNDER 100,000	53,133	47,685	4,021	52,903	55,768	4,543,995	190,803
100,000 AND OVER	51,380	45,237	2,115	51,189	56,075	11,446,365	763,880
TOTALS	1,051,382	445,236	403,727	726,188	785,665	$39,121,349	$1,486,516

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	539	293	78	17	275	$-13,445	$ 5
$1 UNDER $2,000	4,478	619	2,187	145	936	2,805	+
2,000 UNDER 4,000	3,041	243	578	155	490	9,141	1
4,000 UNDER 6,000	3,109	349	863	50	603	15,590	2
6,000 UNDER 8,000	3,258	500	1,052	1,054	781	22,735	11
8,000 UNDER 10,000	3,235	673	1,272	1,744	1,024	29,113	57
10,000 UNDER 12,000	3,108	830	1,293	1,770	1,179	34,226	130
12,000 UNDER 14,000	2,925	908	1,238	1,657	1,115	37,978	221
14,000 UNDER 16,000	2,817	979	1,195	1,784	1,190	42,212	308
16,000 UNDER 18,000	2,712	1,074	1,102	1,803	1,354	46,060	381
18,000 UNDER 20,000	2,409	968	966	1,792	1,216	45,757	464
20,000 UNDER 22,000	2,309	989	902	1,937	1,212	48,437	569
22,000 UNDER 24,000	2,226	1,063	866	1,926	1,383	51,157	633
24,000 UNDER 26,000	2,155	1,174	806	1,946	1,371	53,875	737
26,000 UNDER 28,000	2,010	1,108	640	1,862	1,345	54,251	825
28,000 UNDER 30,000	1,937	1,175	630	1,835	1,430	56,134	911
30,000 UNDER 32,000	1,862	1,164	556	1,782	1,459	57,782	1,041
32,000 UNDER 34,000	1,862	1,207	481	1,797	1,455	61,451	1,127
34,000 UNDER 36,000	1,753	1,209	447	1,705	1,474	61,305	1,172
36,000 UNDER 38,000	1,660	1,210	382	1,632	1,503	61,444	1,234
38,000 UNDER 40,000	1,610	1,178	350	1,582	1,471	62,772	1,355
40,000 UNDER 45,000	3,634	2,900	661	3,597	3,642	154,291	3,444
45,000 UNDER 50,000	3,156	2,720	466	3,135	3,397	149,811	3,662
50,000 UNDER 75,000	9,904	9,023	793	9,877	10,891	597,752	18,836
75,000 UNDER 100,000	3,046	2,863	130	3,039	3,331	259,337	11,131
100,000 AND OVER	2,540	2,326	81	2,529	2,839	490,454	31,865
TOTALS	73,295	38,745	20,015	52,152	48,366	$2,492,425	$80,122

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	66	35	*	–	28	$ –1,147	+
$1 UNDER $2,000	598	103	338	16	176	307	+
2,000 UNDER 4,000	370	70	99	20	108	1,115	+
4,000 UNDER 6,000	358	74	120	13	114	1,806	+
6,000 UNDER 8,000	377	95	143	99	154	2,627	$ 1
8,000 UNDER 10,000	392	112	159	179	151	3,517	5
10,000 UNDER 12,000	372	162	152	155	167	4,100	11
12,000 UNDER 14,000	392	183	153	165	199	5,076	21
14,000 UNDER 16,000	310	156	120	161	167	4,640	24
16,000 UNDER 18,000	296	161	96	176	179	5,034	30
18,000 UNDER 20,000	289	160	91	218	143	5,496	48
20,000 UNDER 22,000	256	159	82	211	182	5,369	46
22,000 UNDER 24,000	262	154	63	233	140	6,012	70
24,000 UNDER 26,000	206	130	62	192	149	5,153	65
26,000 UNDER 28,000	226	167	69	219	169	6,100	82
28,000 UNDER 30,000	227	156	64	222	177	6,587	111
30,000 UNDER 32,000	209	169	59	206	189	6,483	100
32,000 UNDER 34,000	199	150	59	195	176	6,552	121
34,000 UNDER 36,000	192	153	42	192	171	6,726	128
36,000 UNDER 38,000	154	126	41	150	146	5,697	112
38,000 UNDER 40,000	175	155	28	173	188	6,821	136
40,000 UNDER 45,000	309	282	56	307	319	13,118	306
45,000 UNDER 50,000	296	274	41	295	325	14,001	376
50,000 UNDER 75,000	582	554	55	580	596	34,269	1,171
75,000 UNDER 100,000	94	87	*	94	76	7,945	396
100,000 AND OVER	100	91	*	100	87	16,735	1,094
TOTALS	7,307	4,118	2,208	4,571	4,676	$180,139	$4,454

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	2,756	1,390	418	53	1,436	$ -68,137	$ 35
$1 UNDER $2,000	25,369	4,626	14,201	396	7,703	14,141	5
2,000 UNDER 4,000	18,615	2,642	5,717	720	7,754	56,367	13
4,000 UNDER 6,000	21,605	4,104	8,250	267	12,242	108,377	6
6,000 UNDER 8,000	22,954	5,027	9,585	5,395	14,954	160,526	47
8,000 UNDER 10,000	22,706	6,180	10,075	8,545	16,075	204,360	263
10,000 UNDER 12,000	21,609	6,918	9,911	9,254	16,446	237,319	658
12,000 UNDER 14,000	19,852	7,208	9,024	8,892	15,457	257,771	1,105
14,000 UNDER 16,000	18,611	7,142	8,410	9,820	14,614	278,892	1,609
16,000 UNDER 18,000	16,628	6,935	7,419	9,884	13,538	282,413	1,979
18,000 UNDER 20,000	15,025	6,566	6,493	10,120	12,439	285,132	2,462
20,000 UNDER 22,000	13,963	6,628	5,873	10,505	11,697	292,934	2,926
22,000 UNDER 24,000	12,937	6,420	5,123	10,462	11,226	297,392	3,361
24,000 UNDER 26,000	12,111	6,550	4,673	10,233	11,159	302,591	3,741
26,000 UNDER 28,000	11,286	6,349	4,167	9,929	10,760	304,536	4,230
28,000 UNDER 30,000	10,653	6,262	3,737	9,717	10,322	308,827	4,696
30,000 UNDER 32,000	10,324	6,361	3,320	9,575	10,284	319,945	5,237
32,000 UNDER 34,000	9,807	6,408	2,906	9,271	10,424	323,615	5,502
34,000 UNDER 36,000	9,332	6,287	2,587	8,941	10,040	326,567	5,939
36,000 UNDER 38,000	9,044	6,384	2,316	8,763	10,110	334,575	6,391
38,000 UNDER 40,000	8,542	6,310	1,987	8,342	9,700	333,016	6,622
40,000 UNDER 45,000	19,551	15,350	4,029	19,258	23,256	829,669	17,744
45,000 UNDER 50,000	16,624	14,007	2,806	16,469	20,417	788,216	18,443
50,000 UNDER 75,000	44,894	40,484	4,904	44,702	55,122	2,693,636	82,112
75,000 UNDER 100,000	11,804	10,813	734	11,765	12,682	999,811	43,196
100,000 AND OVER	9,255	8,029	336	9,220	8,031	2,097,908	143,233
TOTALS	415,857	211,380	139,001	260,498	357,888	$12,370,399	$361,555

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	1,982	854	404	60	1,029	$ -45,620	$ 32
$1 UNDER $2,000	32,471	4,877	20,375	699	15,884	14,436	7
2,000 UNDER 4,000	16,855	1,226	4,860	902	3,734	50,841	10
4,000 UNDER 6,000	18,386	1,804	6,619	345	4,741	92,052	5
6,000 UNDER 8,000	19,942	2,430	8,172	7,183	6,101	139,580	64
8,000 UNDER 10,000	19,600	3,118	8,712	11,286	6,628	176,468	349
10,000 UNDER 12,000	19,290	3,657	9,165	12,143	7,547	211,958	893
12,000 UNDER 14,000	18,169	4,211	8,942	11,327	7,714	236,046	1,489
14,000 UNDER 16,000	17,581	4,366	9,020	12,356	7,672	263,614	2,217
16,000 UNDER 18,000	17,218	4,705	8,887	12,854	8,429	292,752	2,913
18,000 UNDER 20,000	16,863	4,896	8,688	13,408	8,948	320,488	3,774
20,000 UNDER 22,000	16,047	5,052	7,852	13,886	8,785	336,800	4,554
22,000 UNDER 24,000	15,171	5,270	7,140	13,666	8,911	348,708	5,159
24,000 UNDER 26,000	13,800	5,373	6,188	12,895	8,614	344,706	5,721
26,000 UNDER 28,000	13,000	5,544	5,478	12,355	8,447	350,887	6,296
28,000 UNDER 30,000	12,381	5,815	4,781	11,917	8,573	359,067	6,854
30,000 UNDER 32,000	11,690	5,834	4,316	11,384	8,484	362,183	7,465
32,000 UNDER 34,000	11,046	5,946	3,625	10,836	8,514	364,381	7,798
34,000 UNDER 36,000	10,452	6,039	3,293	10,309	8,536	365,764	8,159
36,000 UNDER 38,000	9,928	6,083	2,777	9,797	8,084	367,219	8,588
38,000 UNDER 40,000	9,231	6,014	2,383	9,154	7,939	359,892	8,728
40,000 UNDER 45,000	20,107	14,480	4,384	19,987	17,979	853,110	21,620
45,000 UNDER 50,000	16,482	13,190	2,803	16,403	15,908	781,441	21,014
50,000 UNDER 75,000	45,236	40,094	4,604	45,150	45,734	2,717,744	91,405
75,000 UNDER 100,000	11,753	10,751	630	11,720	11,828	997,392	45,113
100,000 AND OVER	8,824	7,766	283	8,796	9,027	1,869,570	126,015
TOTALS	423,505	179,395	154,381	300,818	263,790	$12,531,479	$386,242

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	110	68	12	*	80	$ −3,660	+
$1 UNDER $2,000	696	115	323	28	232	494	+
2,000 UNDER 4,000	747	81	200	47	319	2,267	+
4,000 UNDER 6,000	881	146	281	*	642	4,437	+
6,000 UNDER 8,000	933	188	374	204	867	6,514	$ 2
8,000 UNDER 10,000	861	208	368	333	836	7,749	10
10,000 UNDER 12,000	789	255	337	315	825	8,687	24
12,000 UNDER 14,000	693	229	300	303	721	8,978	40
14,000 UNDER 16,000	558	212	264	297	608	8,362	49
16,000 UNDER 18,000	547	237	252	313	562	9,270	68
18,000 UNDER 20,000	477	209	229	300	538	9,040	81
20,000 UNDER 22,000	455	234	200	330	511	9,534	91
22,000 UNDER 24,000	399	231	178	309	437	9,161	100
24,000 UNDER 26,000	392	225	171	343	407	9,803	122
26,000 UNDER 28,000	397	247	162	345	478	10,718	142
28,000 UNDER 30,000	342	202	149	315	350	9,917	164
30,000 UNDER 32,000	316	196	139	300	327	9,812	174
32,000 UNDER 34,000	292	192	114	278	374	9,638	179
34,000 UNDER 36,000	290	201	108	274	344	10,145	190
36,000 UNDER 38,000	287	198	85	278	337	10,624	224
38,000 UNDER 40,000	271	206	77	262	363	10,576	212
40,000 UNDER 45,000	599	475	151	582	751	25,420	551
45,000 UNDER 50,000	527	444	116	522	648	25,017	605
50,000 UNDER 75,000	1,369	1,273	172	1,361	1,670	82,629	2,497
75,000 UNDER 100,000	391	352	31	389	412	33,377	1,471
100,000 AND OVER	341	289	15	338	313	62,231	4,090
TOTALS	13,960	6,913	4,808	8,379	13,952	$390,740	$11,086

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	2,548	1,339	355	48	1,584	$ −50,713	$ 39
$1 UNDER $2,000	33,362	5,041	18,953	547	13,272	17,640	10
2,000 UNDER 4,000	21,237	2,396	5,873	924	7,246	64,025	7
4,000 UNDER 6,000	22,797	3,355	8,006	325	9,792	114,134	11
6,000 UNDER 8,000	24,449	4,542	9,564	6,926	13,041	171,185	61
8,000 UNDER 10,000	24,088	5,521	10,407	10,665	15,174	216,839	331
10,000 UNDER 12,000	23,253	6,425	10,400	11,088	16,189	255,386	802
12,000 UNDER 14,000	21,669	7,009	9,901	10,284	15,902	281,434	1,315
14,000 UNDER 16,000	19,931	6,914	9,248	11,365	15,321	298,618	1,876
16,000 UNDER 18,000	18,499	6,856	8,579	11,735	15,086	314,417	2,353
18,000 UNDER 20,000	17,447	6,813	8,070	12,161	14,917	331,165	3,023
20,000 UNDER 22,000	16,193	6,944	7,289	12,396	14,469	339,883	3,527
22,000 UNDER 24,000	15,435	7,072	6,738	12,683	14,294	354,905	4,109
24,000 UNDER 26,000	14,498	7,212	5,990	12,505	14,131	362,254	4,709
26,000 UNDER 28,000	13,896	7,312	5,423	12,416	13,940	375,146	5,433
28,000 UNDER 30,000	13,186	7,379	4,964	12,166	13,911	382,279	5,974
30,000 UNDER 32,000	12,864	7,656	4,474	12,041	14,098	398,588	6,672
32,000 UNDER 34,000	12,346	7,783	3,934	11,800	13,916	407,358	7,173
34,000 UNDER 36,000	11,674	7,765	3,454	11,274	13,672	408,453	7,539
36,000 UNDER 38,000	11,524	7,967	3,178	11,224	13,791	426,247	8,370
38,000 UNDER 40,000	10,739	7,766	2,697	10,547	13,218	418,743	8,577
40,000 UNDER 45,000	24,063	18,670	5,155	23,764	30,544	1,021,357	22,301
45,000 UNDER 50,000	20,139	16,831	3,422	19,980	25,991	954,794	22,800
50,000 UNDER 75,000	54,615	49,679	5,864	54,441	70,756	3,275,795	100,529
75,000 UNDER 100,000	13,801	12,986	669	13,780	16,645	1,167,522	50,119
100,000 AND OVER	8,442	7,633	296	8,425	9,482	1,683,732	112,642
TOTALS	482,693	236,866	162,903	315,510	430,382	$13,991,186	$380,302

Footnotes follow this section

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 Taxable Year

Adjusted Gross Income Class	SAN DIEGO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	6,248	2,666	1,305	153	3,213	$ -240,452	$ 161
$1 UNDER $2,000	60,600	8,257	32,740	1,332	18,995	35,409	26
2,000 UNDER 4,000	43,529	4,806	12,337	1,975	14,288	131,467	21
4,000 UNDER 6,000	48,872	6,998	17,228	879	20,526	244,725	39
6,000 UNDER 8,000	52,906	9,294	21,231	16,573	27,513	370,208	148
8,000 UNDER 10,000	53,047	10,833	23,877	27,162	30,384	477,658	837
10,000 UNDER 12,000	52,484	12,637	25,558	29,203	31,071	576,287	2,130
12,000 UNDER 14,000	47,422	12,917	23,872	26,929	28,174	615,853	3,729
14,000 UNDER 16,000	45,156	13,126	23,396	29,191	26,264	676,695	5,207
16,000 UNDER 18,000	41,405	12,695	21,753	29,236	23,973	703,242	6,566
18,000 UNDER 20,000	38,608	12,810	20,305	29,258	23,038	733,028	8,255
20,000 UNDER 22,000	36,066	13,022	18,614	29,627	22,127	756,793	9,728
22,000 UNDER 24,000	33,423	12,891	16,942	29,088	20,752	768,501	11,026
24,000 UNDER 26,000	30,688	12,946	15,009	27,558	20,025	766,794	12,326
26,000 UNDER 28,000	28,193	12,808	13,159	25,891	19,028	760,855	13,322
28,000 UNDER 30,000	26,303	12,580	11,590	24,665	18,350	762,674	14,470
30,000 UNDER 32,000	24,774	12,846	10,473	23,443	18,453	767,596	15,296
32,000 UNDER 34,000	23,368	12,946	9,339	22,420	17,644	770,878	16,074
34,000 UNDER 36,000	21,965	12,737	8,161	21,220	17,525	768,556	16,773
36,000 UNDER 38,000	20,594	12,502	7,056	20,020	17,152	761,696	17,282
38,000 UNDER 40,000	19,191	12,361	6,138	18,742	16,293	748,282	17,614
40,000 UNDER 45,000	42,425	29,661	11,743	41,716	38,514	1,799,657	43,972
45,000 UNDER 50,000	34,618	26,419	7,613	34,226	32,454	1,641,639	42,894
50,000 UNDER 75,000	98,271	83,993	13,411	97,605	96,943	5,925,283	190,388
75,000 UNDER 100,000	31,391	28,024	2,018	31,221	30,630	2,673,844	114,427
100,000 AND OVER	30,432	26,331	1,103	30,309	30,031	6,741,835	447,936
TOTALS	991,979	429,106	375,971	669,642	663,360	$30,739,003	$1,010,647

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	2,877	878	781	71	1,174	$ -140,811	$ 50
$1 UNDER $2,000	27,976	3,370	18,422	522	5,668	11,816	14
2,000 UNDER 4,000	14,414	1,125	5,258	501	2,069	43,556	3
4,000 UNDER 6,000	16,410	1,531	7,344	313	2,710	82,280	11
6,000 UNDER 8,000	17,850	1,949	8,747	6,348	3,630	124,778	53
8,000 UNDER 10,000	17,495	2,308	8,993	10,985	4,174	157,398	330
10,000 UNDER 12,000	17,502	2,815	9,628	12,190	5,001	192,372	896
12,000 UNDER 14,000	17,171	3,037	9,916	12,175	5,351	223,007	1,647
14,000 UNDER 16,000	16,903	3,209	10,002	13,140	5,692	253,314	2,508
16,000 UNDER 18,000	16,693	3,286	10,236	13,840	6,092	283,683	3,417
18,000 UNDER 20,000	16,174	3,256	9,898	14,123	5,622	307,276	4,644
20,000 UNDER 22,000	15,596	3,219	9,702	14,250	5,718	327,331	5,814
22,000 UNDER 24,000	14,987	3,247	9,404	14,067	5,689	344,458	6,888
24,000 UNDER 26,000	13,957	3,234	8,645	13,339	5,291	348,830	7,893
26,000 UNDER 28,000	12,436	3,001	7,550	11,941	5,094	335,578	8,326
28,000 UNDER 30,000	11,395	2,927	6,815	11,025	4,779	330,056	8,858
30,000 UNDER 32,000	10,436	2,966	6,059	10,141	4,564	323,243	9,349
32,000 UNDER 34,000	9,384	2,728	5,322	9,152	4,016	309,567	9,613
34,000 UNDER 36,000	8,458	2,612	4,692	8,292	3,865	295,875	9,527
36,000 UNDER 38,000	7,829	2,665	4,263	7,689	3,711	289,460	9,756
38,000 UNDER 40,000	6,788	2,425	3,603	6,668	3,190	264,649	9,222
40,000 UNDER 45,000	14,265	5,705	7,152	14,079	7,160	604,618	22,017
45,000 UNDER 50,000	10,634	4,969	4,816	10,507	5,918	503,926	19,010
50,000 UNDER 75,000	27,671	16,110	10,017	27,433	17,497	1,666,683	70,104
75,000 UNDER 100,000	9,631	6,535	2,382	9,552	6,070	822,389	40,808
100,000 AND OVER	12,270	8,460	1,941	12,199	7,721	3,300,265	230,308
TOTALS	367,202	97,567	191,588	264,542	137,466	$11,605,597	$481,068

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	997	527	146	28	594	$ −26,364	$ 24
$1 UNDER $2,000	19,695	4,265	13,921	231	11,161	6,806	4
2,000 UNDER 4,000	8,483	1,029	2,296	364	2,917	25,703	4
4,000 UNDER 6,000	9,576	1,715	3,333	127	5,104	48,024	1
6,000 UNDER 8,000	10,042	2,114	3,699	2,907	6,169	70,190	25
8,000 UNDER 10,000	9,366	2,362	3,816	4,380	5,996	84,123	132
10,000 UNDER 12,000	8,640	2,553	3,765	4,406	5,659	94,984	321
12,000 UNDER 14,000	8,110	2,686	3,642	4,183	5,397	105,250	545
14,000 UNDER 16,000	7,202	2,561	3,333	4,353	4,921	107,910	734
16,000 UNDER 18,000	6,664	2,476	3,164	4,572	4,608	113,207	963
18,000 UNDER 20,000	6,273	2,550	2,892	4,753	4,574	119,123	1,184
20,000 UNDER 22,000	5,723	2,441	2,608	4,789	4,308	120,102	1,397
22,000 UNDER 24,000	5,425	2,506	2,430	4,787	4,318	124,736	1,596
24,000 UNDER 26,000	5,142	2,524	2,267	4,776	4,129	128,476	1,900
26,000 UNDER 28,000	4,675	2,531	1,932	4,419	4,003	126,217	2,006
28,000 UNDER 30,000	4,678	2,740	1,871	4,508	4,319	135,562	2,325
30,000 UNDER 32,000	4,336	2,676	1,613	4,223	4,122	134,354	2,501
32,000 UNDER 34,000	4,059	2,668	1,467	3,977	4,072	133,916	2,600
34,000 UNDER 36,000	3,816	2,619	1,228	3,771	3,984	133,507	2,729
36,000 UNDER 38,000	3,738	2,704	1,065	3,691	4,079	138,216	2,907
38,000 UNDER 40,000	3,480	2,583	993	3,442	3,840	135,743	3,063
40,000 UNDER 45,000	7,690	6,123	1,814	7,639	8,725	326,063	7,755
45,000 UNDER 50,000	6,206	5,275	1,103	6,177	7,171	294,343	7,660
50,000 UNDER 75,000	16,880	15,376	1,876	16,844	19,900	1,011,130	33,732
75,000 UNDER 100,000	4,161	3,849	215	4,155	4,603	353,101	16,205
100,000 AND OVER	3,326	2,955	109	3,320	3,454	678,654	46,973
TOTALS	178,383	84,408	66,598	110,822	142,127	$4,723,076	$139,286

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	816	408	142	20	380	$ −16,681	$ 16
$1 UNDER $2,000	4,752	697	2,710	125	986	2,837	1
2,000 UNDER 4,000	3,662	374	1,313	174	801	11,083	½
4,000 UNDER 6,000	4,268	606	1,773	81	1,291	21,376	1
6,000 UNDER 8,000	4,492	786	2,084	1,407	1,839	31,361	12
8,000 UNDER 10,000	4,297	932	2,040	2,110	1,836	38,637	68
10,000 UNDER 12,000	4,017	1,119	1,943	2,199	1,744	44,123	154
12,000 UNDER 14,000	3,759	1,225	1,846	2,028	1,725	48,791	265
14,000 UNDER 16,000	3,413	1,250	1,670	2,089	1,663	51,160	353
16,000 UNDER 18,000	3,189	1,225	1,595	2,167	1,547	54,149	460
18,000 UNDER 20,000	2,975	1,245	1,381	2,167	1,649	56,435	545
20,000 UNDER 22,000	2,801	1,319	1,280	2,258	1,622	58,801	648
22,000 UNDER 24,000	2,555	1,317	1,142	2,194	1,496	58,764	704
24,000 UNDER 26,000	2,438	1,302	1,040	2,178	1,587	60,948	868
26,000 UNDER 28,000	2,296	1,328	957	2,099	1,609	61,960	930
28,000 UNDER 30,000	2,128	1,285	854	2,008	1,434	61,663	1,032
30,000 UNDER 32,000	2,024	1,230	695	1,908	1,534	62,716	1,090
32,000 UNDER 34,000	1,891	1,222	659	1,820	1,487	62,384	1,155
34,000 UNDER 36,000	1,840	1,253	577	1,775	1,520	64,368	1,255
36,000 UNDER 38,000	1,717	1,271	482	1,672	1,546	63,528	1,230
38,000 UNDER 40,000	1,583	1,171	413	1,549	1,376	61,709	1,332
40,000 UNDER 45,000	3,554	2,817	832	3,488	3,339	150,868	3,438
45,000 UNDER 50,000	2,942	2,447	549	2,919	2,840	139,541	3,510
50,000 UNDER 75,000	7,688	6,740	842	7,634	7,849	461,378	14,791
75,000 UNDER 100,000	2,150	1,907	119	2,141	1,983	182,310	8,087
100,000 AND OVER	1,974	1,703	88	1,970	1,804	385,258	25,869
TOTALS	79,221	38,179	29,026	52,180	48,487	$2,279,467	$67,815

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	1,941	771	282	58	1,038	$ -83,592	$ 163
$1 UNDER $2,000	12,094	876	3,787	553	1,292	9,894	6
2,000 UNDER 4,000	10,838	602	2,034	627	1,149	32,508	14
4,000 UNDER 6,000	10,898	693	2,899	159	1,883	54,519	2
6,000 UNDER 8,000	11,552	1,272	3,675	4,236	2,867	80,665	48
8,000 UNDER 10,000	11,319	1,627	4,255	6,569	3,486	101,865	239
10,000 UNDER 12,000	11,116	1,984	4,495	7,188	4,189	122,157	554
12,000 UNDER 14,000	10,895	2,184	4,690	7,160	4,348	141,522	968
14,000 UNDER 16,000	10,842	2,361	4,841	7,749	4,414	162,600	1,473
16,000 UNDER 18,000	10,810	2,390	4,895	8,349	4,436	183,842	2,056
18,000 UNDER 20,000	10,658	2,468	5,011	8,735	4,512	202,395	2,735
20,000 UNDER 22,000	10,367	2,557	5,015	9,074	4,545	217,702	3,458
22,000 UNDER 24,000	10,086	2,583	4,947	9,156	4,475	231,879	4,140
24,000 UNDER 26,000	9,649	2,736	4,649	8,930	4,621	241,151	4,749
26,000 UNDER 28,000	8,946	2,754	4,262	8,337	4,539	241,544	5,198
28,000 UNDER 30,000	8,597	2,817	4,045	8,149	4,538	249,229	5,785
30,000 UNDER 32,000	8,111	2,861	3,721	7,751	4,320	251,287	6,257
32,000 UNDER 34,000	7,524	2,933	3,289	7,232	4,333	248,166	6,450
34,000 UNDER 36,000	7,105	3,001	3,017	6,867	4,286	248,636	6,685
36,000 UNDER 38,000	6,618	3,014	2,641	6,417	4,043	244,836	6,849
38,000 UNDER 40,000	6,138	3,029	2,328	5,972	4,153	239,325	6,836
40,000 UNDER 45,000	13,854	7,742	4,916	13,545	9,941	587,789	17,282
45,000 UNDER 50,000	11,617	7,582	3,430	11,446	9,377	550,952	16,544
50,000 UNDER 75,000	37,958	29,983	7,417	37,635	34,643	2,309,172	79,604
75,000 UNDER 100,000	15,011	12,924	1,507	14,936	13,575	1,282,080	55,606
100,000 AND OVER	17,511	15,139	927	17,444	15,921	4,141,710	277,298
TOTALS	292,055	119,083	96,975	224,274	160,924	$12,293,833	$510,999

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	1,213	525	244	28	621	$ -46,712	$ 24
$1 UNDER $2,000	8,102	1,026	4,065	219	2,088	5,502	3
2,000 UNDER 4,000	7,150	752	2,400	340	2,111	21,660	3
4,000 UNDER 6,000	7,880	1,151	3,310	133	3,573	39,429	3
6,000 UNDER 8,000	8,573	1,580	4,017	2,503	5,206	59,966	23
8,000 UNDER 10,000	8,091	1,725	4,034	3,802	5,573	72,750	119
10,000 UNDER 12,000	7,756	1,970	4,032	4,041	5,689	85,177	294
12,000 UNDER 14,000	7,403	2,032	3,971	4,059	5,473	96,187	538
14,000 UNDER 16,000	6,688	2,008	3,632	4,219	4,881	100,273	764
16,000 UNDER 18,000	6,260	1,935	3,460	4,302	4,357	106,248	989
18,000 UNDER 20,000	5,823	1,939	3,089	4,366	3,759	110,553	1,262
20,000 UNDER 22,000	5,154	1,896	2,630	4,235	3,250	108,077	1,407
22,000 UNDER 24,000	4,832	1,863	2,449	4,170	3,190	111,112	1,631
24,000 UNDER 26,000	4,496	1,833	2,197	3,984	3,044	112,346	1,862
26,000 UNDER 28,000	4,262	1,989	2,018	3,922	3,061	115,602	2,040
28,000 UNDER 30,000	3,898	1,919	1,726	3,634	2,828	113,028	2,152
30,000 UNDER 32,000	3,722	1,861	1,641	3,525	2,698	115,346	2,399
32,000 UNDER 34,000	3,473	1,840	1,444	3,326	2,565	114,596	2,560
34,000 UNDER 36,000	3,230	1,897	1,290	3,118	2,661	113,024	2,497
36,000 UNDER 38,000	3,094	1,912	1,126	2,999	2,502	114,422	2,671
38,000 UNDER 40,000	2,892	1,900	968	2,830	2,489	112,745	2,680
40,000 UNDER 45,000	6,238	4,438	1,853	6,108	5,493	264,553	6,549
45,000 UNDER 50,000	5,101	3,944	1,201	5,025	4,637	242,002	6,445
50,000 UNDER 75,000	14,548	12,398	2,157	14,426	13,359	877,939	28,651
75,000 UNDER 100,000	4,796	4,160	350	4,765	4,110	409,190	17,726
100,000 AND OVER	5,335	4,405	231	5,286	4,629	1,348,475	91,192
TOTALS	150,030	64,898	59,535	99,365	103,847	$4,923,490	$176,484

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 Taxable Year

Adjusted Gross Income Class	SANTA CLARA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	3,107	1,258	530	85	1,592	$ -134,008	$ 109
$1 UNDER $2,000	34,782	3,804	14,908	1,343	9,741	24,439	13
2,000 UNDER 4,000	28,271	1,826	6,470	1,511	5,509	84,921	10
4,000 UNDER 6,000	27,775	2,342	8,430	494	7,290	138,676	9
6,000 UNDER 8,000	27,209	3,085	9,959	10,466	9,184	190,408	108
8,000 UNDER 10,000	26,411	3,810	10,939	15,658	10,790	237,718	543
10,000 UNDER 12,000	25,733	4,519	11,855	16,118	12,514	282,808	1,268
12,000 UNDER 14,000	25,172	4,906	12,219	16,094	12,887	327,028	2,211
14,000 UNDER 16,000	24,057	4,891	11,886	17,323	12,270	360,637	3,277
16,000 UNDER 18,000	23,559	5,052	12,076	18,215	12,110	400,440	4,430
18,000 UNDER 20,000	22,989	5,112	11,848	18,871	11,662	436,716	5,911
20,000 UNDER 22,000	22,301	5,360	11,754	19,307	11,804	468,193	7,319
22,000 UNDER 24,000	21,453	5,470	11,506	19,430	11,586	493,358	8,580
24,000 UNDER 26,000	20,314	5,622	10,677	18,752	11,773	507,612	9,853
26,000 UNDER 28,000	19,756	5,874	10,230	18,548	11,573	533,386	11,400
28,000 UNDER 30,000	18,213	5,929	9,187	17,321	11,149	528,083	12,099
30,000 UNDER 32,000	17,735	6,189	8,680	17,021	11,219	549,646	13,481
32,000 UNDER 34,000	16,783	6,387	7,953	16,208	11,210	553,577	14,224
34,000 UNDER 36,000	16,012	6,483	7,233	15,555	10,712	560,316	15,097
36,000 UNDER 38,000	14,844	6,537	6,517	14,491	10,754	549,046	15,334
38,000 UNDER 40,000	14,236	6,723	5,857	13,911	10,481	555,083	15,840
40,000 UNDER 45,000	31,532	16,991	11,817	30,988	25,155	1,338,143	39,285
45,000 UNDER 50,000	27,414	17,049	8,697	27,073	24,165	1,300,478	39,616
50,000 UNDER 75,000	91,165	71,166	18,682	90,472	90,801	5,556,417	191,381
75,000 UNDER 100,000	38,629	34,126	3,739	38,389	40,228	3,305,161	142,992
100,000 AND OVER	34,788	30,853	1,733	34,617	37,516	6,727,241	427,884
TOTALS	674,240	271,364	245,382	508,261	435,675	$25,875,523	$982,274

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	926	407	179	31	465	$ -23,722	$ 21
$1 UNDER $2,000	5,790	644	3,250	148	1,525	3,583	2
2,000 UNDER 4,000	5,005	595	1,679	253	1,793	15,227	2
4,000 UNDER 6,000	6,227	1,182	2,701	127	4,049	31,258	1
6,000 UNDER 8,000	6,659	1,458	3,196	1,750	5,258	46,549	16
8,000 UNDER 10,000	5,997	1,399	3,031	2,685	4,764	53,892	83
10,000 UNDER 12,000	5,380	1,294	2,897	2,788	4,296	59,025	205
12,000 UNDER 14,000	4,879	1,322	2,664	2,643	3,735	63,402	351
14,000 UNDER 16,000	4,373	1,315	2,376	2,701	3,304	65,467	488
16,000 UNDER 18,000	4,159	1,303	2,312	2,818	3,143	70,625	641
18,000 UNDER 20,000	3,804	1,263	2,073	2,765	2,843	72,166	795
20,000 UNDER 22,000	3,458	1,164	1,883	2,712	2,492	72,580	951
22,000 UNDER 24,000	3,199	1,261	1,649	2,589	2,441	73,534	1,048
24,000 UNDER 26,000	2,996	1,207	1,488	2,588	2,209	74,860	1,227
26,000 UNDER 28,000	2,660	1,134	1,273	2,322	1,900	71,817	1,289
28,000 UNDER 30,000	2,561	1,166	1,107	2,306	1,920	74,242	1,382
30,000 UNDER 32,000	2,411	1,153	1,041	2,225	1,715	74,677	1,528
32,000 UNDER 34,000	2,278	1,153	918	2,110	1,779	75,152	1,620
34,000 UNDER 36,000	2,142	1,143	827	1,992	1,697	74,957	1,693
36,000 UNDER 38,000	1,963	1,106	711	1,832	1,616	72,629	1,653
38,000 UNDER 40,000	1,807	1,101	644	1,713	1,541	70,446	1,700
40,000 UNDER 45,000	4,020	2,641	1,221	3,815	3,579	170,598	4,141
45,000 UNDER 50,000	3,328	2,419	824	3,192	3,114	157,755	4,023
50,000 UNDER 75,000	9,859	8,165	1,514	9,593	9,488	596,538	18,423
75,000 UNDER 100,000	3,441	3,016	245	3,376	3,309	293,568	12,040
100,000 AND OVER	3,302	2,859	121	3,269	3,092	620,470	39,182
TOTALS	102,624	42,870	41,824	64,343	77,067	$3,031,295	$94,505

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	416	234	63	*	222	$ -8,361	$ 1
$1 UNDER $2,000	5,644	1,205	3,831	88	2,551	2,295	1
2,000 UNDER 4,000	2,670	338	777	120	669	8,039	+
4,000 UNDER 6,000	2,943	487	964	*	782	14,669	1
6,000 UNDER 8,000	3,195	674	1,165	942	1,054	22,346	8
8,000 UNDER 10,000	3,087	861	1,236	1,461	1,171	27,714	41
10,000 UNDER 12,000	2,890	959	1,201	1,490	1,180	31,795	107
12,000 UNDER 14,000	2,746	1,113	1,111	1,349	1,289	35,652	168
14,000 UNDER 16,000	2,650	1,194	1,058	1,511	1,436	39,731	234
16,000 UNDER 18,000	2,341	1,140	914	1,579	1,379	39,748	272
18,000 UNDER 20,000	2,269	1,178	882	1,687	1,385	43,080	361
20,000 UNDER 22,000	1,970	1,155	722	1,656	1,346	41,419	389
22,000 UNDER 24,000	1,796	1,154	627	1,629	1,283	41,293	440
24,000 UNDER 26,000	1,815	1,175	666	1,712	1,420	45,318	560
26,000 UNDER 28,000	1,599	1,091	541	1,523	1,278	43,180	598
28,000 UNDER 30,000	1,546	1,092	470	1,505	1,262	44,848	697
30,000 UNDER 32,000	1,586	1,178	434	1,543	1,492	49,146	791
32,000 UNDER 34,000	1,443	1,098	380	1,422	1,288	47,586	846
34,000 UNDER 36,000	1,251	984	291	1,235	1,201	43,734	829
36,000 UNDER 38,000	1,250	1,004	256	1,242	1,242	46,262	945
38,000 UNDER 40,000	1,131	935	230	1,123	1,111	44,074	956
40,000 UNDER 45,000	2,378	2,049	393	2,363	2,516	100,695	2,348
45,000 UNDER 50,000	1,941	1,741	262	1,936	2,052	91,978	2,411
50,000 UNDER 75,000	4,248	3,970	374	4,239	4,463	252,306	8,572
75,000 UNDER 100,000	966	888	46	965	978	82,117	3,922
100,000 AND OVER	918	842	35	917	1,010	200,090	13,962
TOTALS	56,689	29,739	18,929	35,281	37,060	$1,430,754	$39,460

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	11	*	—	—	4	$ -106	+
$1 UNDER $2,000	88	11	43	*	10	63	+
2,000 UNDER 4,000	56	*	5	*	4	167	+
4,000 UNDER 6,000	50	*	17	*	14	252	+
6,000 UNDER 8,000	69	18	25	15	20	486	+
8,000 UNDER 10,000	50	17	20	21	14	452	$ 1
10,000 UNDER 12,000	71	31	17	38	15	779	2
12,000 UNDER 14,000	57	26	18	26	23	748	3
14,000 UNDER 16,000	45	20	13	30	15	680	5
16,000 UNDER 18,000	44	23	16	30	25	753	6
18,000 UNDER 20,000	49	21	20	35	29	929	10
20,000 UNDER 22,000	46	25	15	39	31	965	11
22,000 UNDER 24,000	43	22	18	39	33	984	13
24,000 UNDER 26,000	34	16	11	33	36	847	11
26,000 UNDER 28,000	36	29	11	33	50	971	10
28,000 UNDER 30,000	53	40	18	51	43	1,539	25
30,000 UNDER 32,000	52	41	15	50	61	1,608	24
32,000 UNDER 34,000	37	29	10	36	29	1,221	23
34,000 UNDER 36,000	30	24	10	30	41	1,046	20
36,000 UNDER 38,000	37	33	14	36	58	1,362	24
38,000 UNDER 40,000	27	23	*	26	26	1,057	24
40,000 UNDER 45,000	56	50	15	55	70	2,376	58
45,000 UNDER 50,000	44	35	5	43	61	2,073	58
50,000 UNDER 75,000	77	69	12	77	78	4,493	159
75,000 UNDER 100,000	24	22	—	23	27	1,987	89
100,000 AND OVER	13	12	*	13	11	3,246	220
TOTALS	1,199	657	356	785	828	$30,978	$796

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	210	122	*	*	84	$ −7,752	+
$1 UNDER $2,000	1,650	296	978	20	652	789	+
2,000 UNDER 4,000	857	149	227	36	255	2,577	+
4,000 UNDER 6,000	1,012	203	336	*	395	5,072	+
6,000 UNDER 8,000	1,002	263	314	242	379	7,012	$ 2
8,000 UNDER 10,000	988	307	331	407	417	8,891	12
10,000 UNDER 12,000	949	357	304	440	460	10,432	30
12,000 UNDER 14,000	884	381	266	395	496	11,500	48
14,000 UNDER 16,000	793	378	227	447	506	11,915	67
16,000 UNDER 18,000	768	421	240	482	551	13,011	81
18,000 UNDER 20,000	669	373	224	508	446	12,695	104
20,000 UNDER 22,000	672	419	162	565	522	14,110	124
22,000 UNDER 24,000	639	417	161	579	499	14,692	150
24,000 UNDER 26,000	570	397	151	545	440	14,266	174
26,000 UNDER 28,000	488	364	95	465	428	13,167	175
28,000 UNDER 30,000	483	374	112	461	463	14,010	207
30,000 UNDER 32,000	451	360	84	441	416	13,966	221
32,000 UNDER 34,000	425	334	95	420	446	14,013	244
34,000 UNDER 36,000	378	304	72	377	402	13,220	255
36,000 UNDER 38,000	335	284	62	333	365	12,391	249
38,000 UNDER 40,000	320	277	46	317	338	12,477	267
40,000 UNDER 45,000	639	556	90	633	650	27,113	669
45,000 UNDER 50,000	427	387	52	426	435	20,185	531
50,000 UNDER 75,000	915	844	64	914	966	54,247	1,938
75,000 UNDER 100,000	224	203	12	220	217	19,094	935
100,000 AND OVER	217	186	*	217	182	39,403	2,796
TOTALS	16,965	8,956	4,727	9,907	11,410	$372,496	$9,279

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	516	235	89	12	316	$ −7,737	$ 3
$1 UNDER $2,000	7,879	764	4,015	240	2,624	4,663	4
2,000 UNDER 4,000	5,104	366	1,048	295	1,044	15,317	3
4,000 UNDER 6,000	5,184	493	1,476	82	1,560	25,894	2
6,000 UNDER 8,000	5,376	708	1,804	1,879	1,904	37,644	17
8,000 UNDER 10,000	5,341	962	2,021	2,950	2,272	48,140	93
10,000 UNDER 12,000	5,128	1,143	2,096	2,952	2,473	56,328	215
12,000 UNDER 14,000	4,933	1,233	2,141	2,827	2,535	64,061	364
14,000 UNDER 16,000	4,662	1,312	2,017	3,047	2,485	69,848	530
16,000 UNDER 18,000	4,640	1,483	2,064	3,253	2,814	78,846	683
18,000 UNDER 20,000	4,495	1,551	2,069	3,370	3,038	85,405	890
20,000 UNDER 22,000	4,438	1,642	1,991	3,651	2,982	93,162	1,092
22,000 UNDER 24,000	4,084	1,597	1,826	3,558	2,957	93,832	1,223
24,000 UNDER 26,000	3,776	1,599	1,555	3,431	2,758	94,339	1,398
26,000 UNDER 28,000	3,671	1,748	1,498	3,421	2,825	99,110	1,616
28,000 UNDER 30,000	3,543	1,782	1,392	3,348	2,940	102,745	1,795
30,000 UNDER 32,000	3,411	1,816	1,251	3,247	3,049	105,679	1,969
32,000 UNDER 34,000	3,470	1,998	1,191	3,351	3,292	114,520	2,233
34,000 UNDER 36,000	3,406	2,063	1,119	3,303	3,505	119,261	2,437
36,000 UNDER 38,000	3,375	2,161	1,028	3,302	3,499	124,850	2,667
38,000 UNDER 40,000	3,177	2,167	864	3,130	3,520	123,877	2,692
40,000 UNDER 45,000	7,374	5,503	1,693	7,282	8,463	313,035	7,177
45,000 UNDER 50,000	6,655	5,509	1,239	6,612	8,254	315,759	7,754
50,000 UNDER 75,000	18,897	17,374	2,114	18,829	24,110	1,136,448	35,020
75,000 UNDER 100,000	4,470	4,237	239	4,464	5,449	376,950	16,167
100,000 AND OVER	2,084	1,887	77	2,078	2,253	369,987	23,767
TOTALS	129,089	63,333	39,917	93,914	102,971	$4,061,963	$111,811

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	1,069	440	212	31	503	$ -30,845	$ 13
$1 UNDER $2,000	9,397	1,137	4,743	291	2,260	5,891	2
2,000 UNDER 4,000	7,130	533	2,027	372	1,519	21,529	3
4,000 UNDER 6,000	7,745	865	2,836	145	2,250	38,879	2
6,000 UNDER 8,000	8,358	1,164	3,648	2,643	3,141	58,380	24
8,000 UNDER 10,000	8,315	1,457	3,902	4,344	3,617	74,803	139
10,000 UNDER 12,000	8,024	1,682	3,809	4,776	3,919	88,038	338
12,000 UNDER 14,000	7,795	1,814	3,872	4,751	3,831	101,249	628
14,000 UNDER 16,000	7,114	1,882	3,641	4,789	3,523	106,621	863
16,000 UNDER 18,000	6,835	1,956	3,495	5,022	3,290	116,127	1,148
18,000 UNDER 20,000	6,455	1,905	3,235	5,122	3,222	122,533	1,449
20,000 UNDER 22,000	6,001	2,017	2,876	5,180	3,123	125,947	1,701
22,000 UNDER 24,000	5,614	2,090	2,607	5,023	2,993	129,069	1,931
24,000 UNDER 26,000	5,297	2,124	2,458	4,874	3,093	132,375	2,197
26,000 UNDER 28,000	5,111	2,313	2,226	4,789	3,135	137,976	2,474
28,000 UNDER 30,000	4,857	2,251	2,076	4,644	3,196	140,825	2,760
30,000 UNDER 32,000	4,379	2,340	1,668	4,202	2,983	135,737	2,669
32,000 UNDER 34,000	4,197	2,357	1,512	4,081	3,105	138,420	2,923
34,000 UNDER 36,000	4,071	2,479	1,347	3,978	3,177	142,377	3,067
36,000 UNDER 38,000	3,649	2,348	1,217	3,581	3,080	135,036	3,052
38,000 UNDER 40,000	3,532	2,414	1,093	3,485	3,095	137,721	3,214
40,000 UNDER 45,000	7,965	5,905	2,089	7,885	7,490	338,024	8,254
45,000 UNDER 50,000	6,829	5,530	1,409	6,786	6,775	323,799	8,448
50,000 UNDER 75,000	19,019	16,693	2,319	18,954	19,857	1,143,390	37,758
75,000 UNDER 100,000	5,353	4,808	312	5,342	5,471	454,727	20,423
100,000 AND OVER	4,757	4,131	211	4,747	4,737	1,044,234	72,606
TOTALS	168,868	74,635	60,840	119,837	106,385	$5,362,862	$178,086

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	917	520	130	19	613	$ -20,474	$ 10
$1 UNDER $2,000	13,043	2,610	8,391	189	7,120	5,996	2
2,000 UNDER 4,000	7,217	950	2,012	304	2,844	21,758	1
4,000 UNDER 6,000	8,116	1,515	2,608	127	4,385	40,577	1
6,000 UNDER 8,000	8,341	1,841	2,995	2,348	5,129	58,198	20
8,000 UNDER 10,000	7,702	2,021	3,136	3,579	5,090	69,139	106
10,000 UNDER 12,000	7,180	2,282	3,096	3,535	4,937	78,871	258
12,000 UNDER 14,000	6,520	2,297	2,913	3,218	4,875	84,653	411
14,000 UNDER 16,000	6,272	2,342	2,955	3,733	4,921	93,998	614
16,000 UNDER 18,000	5,826	2,386	2,696	3,833	4,751	98,965	768
18,000 UNDER 20,000	5,146	2,398	2,338	3,715	4,284	97,682	876
20,000 UNDER 22,000	4,716	2,319	2,080	3,786	4,064	98,870	1,046
22,000 UNDER 24,000	4,506	2,378	1,908	3,889	3,944	103,571	1,220
24,000 UNDER 26,000	4,252	2,345	1,770	3,852	3,831	106,281	1,438
26,000 UNDER 28,000	4,128	2,505	1,639	3,841	4,093	111,362	1,603
28,000 UNDER 30,000	3,713	2,382	1,325	3,540	3,924	107,664	1,677
30,000 UNDER 32,000	3,683	2,471	1,178	3,541	3,811	114,206	1,924
32,000 UNDER 34,000	3,454	2,456	1,114	3,382	3,749	113,928	2,024
34,000 UNDER 36,000	3,312	2,435	955	3,264	3,558	115,892	2,194
36,000 UNDER 38,000	3,124	2,384	717	3,078	3,541	115,579	2,268
38,000 UNDER 40,000	2,870	2,250	693	2,845	3,227	111,939	2,375
40,000 UNDER 45,000	6,249	5,218	1,211	6,211	7,464	265,085	6,003
45,000 UNDER 50,000	5,051	4,412	758	5,035	6,119	239,276	6,031
50,000 UNDER 75,000	11,764	10,819	1,179	11,744	13,881	700,767	23,032
75,000 UNDER 100,000	2,819	2,612	135	2,819	3,164	239,676	11,059
100,000 AND OVER	2,714	2,418	66	2,708	2,960	596,402	42,000
TOTALS	142,635	70,566	49,998	88,135	120,279	$3,769,861	$108,961

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	201	119	28	*	127	$ −5,170	$ 4
$1 UNDER $2,000	2,179	371	1,359	33	931	1,054	+
2,000 UNDER 4,000	1,303	211	366	60	486	3,973	+
4,000 UNDER 6,000	1,457	328	480	*	784	7,238	+
6,000 UNDER 8,000	1,567	464	571	396	1,079	10,976	5
8,000 UNDER 10,000	1,406	500	592	563	1,124	12,640	16
10,000 UNDER 12,000	1,330	542	589	575	1,110	14,627	41
12,000 UNDER 14,000	1,226	528	571	538	972	15,888	66
14,000 UNDER 16,000	1,099	530	497	589	873	16,479	90
16,000 UNDER 18,000	1,058	521	478	648	878	17,976	126
18,000 UNDER 20,000	940	508	404	656	774	17,825	150
20,000 UNDER 22,000	840	452	364	675	720	17,642	181
22,000 UNDER 24,000	761	445	310	651	710	17,493	189
24,000 UNDER 26,000	682	419	255	624	630	17,052	214
26,000 UNDER 28,000	626	416	231	593	501	16,904	239
28,000 UNDER 30,000	539	351	177	521	471	15,628	257
30,000 UNDER 32,000	617	435	178	601	559	19,113	330
32,000 UNDER 34,000	556	412	163	550	573	18,365	334
34,000 UNDER 36,000	489	380	118	487	478	17,117	319
36,000 UNDER 38,000	449	355	94	446	442	16,612	332
38,000 UNDER 40,000	431	346	102	427	431	16,810	369
40,000 UNDER 45,000	955	833	165	948	1,062	40,495	921
45,000 UNDER 50,000	812	725	100	806	877	38,509	993
50,000 UNDER 75,000	1,906	1,775	134	1,903	2,027	113,928	3,908
75,000 UNDER 100,000	460	435	23	480	510	40,843	1,967
100,000 AND OVER	461	408	11	460	446	83,672	5,793
TOTALS	24,370	12,809	8,360	14,254	19,575	$603,689	$16,844

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	158	82	13	*	56	$ −4,565	+
$1 UNDER $2,000	1,592	348	1,090	20	594	662	+
2,000 UNDER 4,000	796	124	267	29	304	2,404	+
4,000 UNDER 6,000	967	172	337	*	433	4,895	+
6,000 UNDER 8,000	996	273	371	219	544	6,963	$ 5
8,000 UNDER 10,000	1,040	335	400	416	630	9,321	12
10,000 UNDER 12,000	919	379	348	374	560	10,089	25
12,000 UNDER 14,000	903	424	342	347	625	11,723	45
14,000 UNDER 16,000	829	422	317	424	620	12,408	60
16,000 UNDER 18,000	721	391	259	423	489	12,204	76
18,000 UNDER 20,000	706	413	237	483	600	13,398	100
20,000 UNDER 22,000	653	404	228	538	539	13,719	124
22,000 UNDER 24,000	547	365	174	494	440	12,570	128
24,000 UNDER 26,000	562	410	174	530	491	14,031	157
26,000 UNDER 28,000	481	354	147	456	466	13,003	175
28,000 UNDER 30,000	481	372	141	470	437	13,941	209
30,000 UNDER 32,000	404	319	89	401	389	12,539	204
32,000 UNDER 34,000	368	307	72	360	365	12,152	199
34,000 UNDER 36,000	319	271	64	316	315	11,152	203
36,000 UNDER 38,000	322	274	52	319	320	11,920	236
38,000 UNDER 40,000	267	235	43	266	249	10,407	224
40,000 UNDER 45,000	574	518	84	571	652	24,315	566
45,000 UNDER 50,000	458	417	56	456	457	21,660	579
50,000 UNDER 75,000	841	780	52	839	879	49,664	1,760
75,000 UNDER 100,000	159	140	*	158	154	13,421	673
100,000 AND OVER	156	139	*	156	127	29,745	2,144
TOTALS	16,219	8,668	5,370	9,081	11,735	$343,741	$7,904

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	61	41	*	—	23	$ −1,082	*
$1 UNDER $2,000	369	85	209	11	138	183	*
2,000 UNDER 4,000	225	47	64	*	52	696	*
4,000 UNDER 6,000	222	44	81	*	62	1,102	*
6,000 UNDER 8,000	232	69	80	50	82	1,623	*
8,000 UNDER 10,000	254	80	82	105	110	2,294	$ 3
10,000 UNDER 12,000	272	114	75	116	126	2,994	8
12,000 UNDER 14,000	238	118	80	97	135	3,083	11
14,000 UNDER 16,000	182	91	55	107	105	2,728	15
16,000 UNDER 18,000	198	113	63	119	114	3,360	22
18,000 UNDER 20,000	190	121	48	138	122	3,625	24
20,000 UNDER 22,000	193	120	55	169	118	4,064	37
22,000 UNDER 24,000	144	91	48	134	99	3,317	36
24,000 UNDER 26,000	135	90	42	131	104	3,374	44
26,000 UNDER 28,000	149	108	56	143	144	4,021	57
28,000 UNDER 30,000	146	110	38	143	132	4,230	67
30,000 UNDER 32,000	127	92	39	124	121	3,936	70
32,000 UNDER 34,000	123	98	36	123	118	4,058	73
34,000 UNDER 36,000	104	86	21	102	97	3,633	72
36,000 UNDER 38,000	93	71	15	93	88	3,447	72
38,000 UNDER 40,000	87	72	18	87	89	3,392	78
40,000 UNDER 45,000	188	167	34	188	237	7,968	187
45,000 UNDER 50,000	132	114	*	132	125	6,241	173
50,000 UNDER 75,000	272	250	23	272	264	15,797	548
75,000 UNDER 100,000	49	45	*	49	47	4,145	201
100,000 AND OVER	41	39	*	41	33	10,644	822
TOTALS	4,426	2,476	1,280	2,684	2,885	$102,873	$2,620

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	790	491	83	12	519	$ −27,167	$ 11
$1 UNDER $2,000	10,105	2,294	6,614	126	7,480	4,623	2
2,000 UNDER 4,000	6,615	1,504	2,420	204	5,189	20,199	1
4,000 UNDER 6,000	8,788	2,660	3,964	95	9,545	44,221	1
6,000 UNDER 8,000	9,335	3,244	4,549	1,617	11,794	65,178	13
8,000 UNDER 10,000	7,992	2,990	4,009	2,431	9,606	71,724	72
10,000 UNDER 12,000	6,508	2,549	3,029	2,425	7,116	71,404	173
12,000 UNDER 14,000	5,794	2,502	2,693	2,253	6,244	75,235	286
14,000 UNDER 16,000	4,998	2,425	2,175	2,394	5,907	74,879	360
16,000 UNDER 18,000	4,378	2,266	1,853	2,421	5,076	74,302	431
18,000 UNDER 20,000	3,821	2,102	1,547	2,447	4,285	72,514	525
20,000 UNDER 22,000	3,297	1,958	1,344	2,470	3,725	69,178	599
22,000 UNDER 24,000	2,878	1,868	1,054	2,374	3,219	66,157	617
24,000 UNDER 26,000	2,672	1,916	972	2,524	3,186	71,817	790
26,000 UNDER 28,000	2,650	1,796	893	2,451	3,085	71,560	970
28,000 UNDER 30,000	2,475	1,804	704	2,357	2,867	71,737	1,004
30,000 UNDER 32,000	2,386	1,770	664	2,331	2,748	73,932	1,162
32,000 UNDER 34,000	2,129	1,648	529	2,082	2,432	70,242	1,187
34,000 UNDER 36,000	1,914	1,510	433	1,893	2,186	67,016	1,226
36,000 UNDER 38,000	1,889	1,564	368	1,868	2,311	69,902	1,318
38,000 UNDER 40,000	1,575	1,311	296	1,569	1,819	61,412	1,272
40,000 UNDER 45,000	3,405	2,947	552	3,386	4,100	144,443	3,283
45,000 UNDER 50,000	2,617	2,339	310	2,610	3,097	124,133	3,193
50,000 UNDER 75,000	6,189	5,746	459	6,163	7,397	368,845	12,402
75,000 UNDER 100,000	1,615	1,488	82	1,615	1,824	137,253	6,564
100,000 AND OVER	1,580	1,424	47	1,570	1,706	308,665	21,325
TOTALS	108,595	56,116	41,643	53,688	118,463	$2,323,404	$58,787

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	155	90	27	*	65	$ −2,775	$ 1
$1 UNDER $2,000	1,222	214	706	30	427	630	+
2,000 UNDER 4,000	889	100	232	42	190	2,671	+
4,000 UNDER 6,000	924	141	301	*	223	4,651	1
6,000 UNDER 8,000	917	210	321	261	268	6,427	2
8,000 UNDER 10,000	999	281	365	457	284	9,014	14
10,000 UNDER 12,000	952	341	335	468	346	10,478	32
12,000 UNDER 14,000	894	355	347	431	356	11,585	54
14,000 UNDER 16,000	821	382	283	444	336	12,336	71
16,000 UNDER 18,000	731	375	248	484	335	12,403	82
18,000 UNDER 20,000	720	395	227	530	370	13,660	104
20,000 UNDER 22,000	672	382	204	568	377	14,098	140
22,000 UNDER 24,000	623	372	199	551	335	14,316	157
24,000 UNDER 26,000	578	384	181	534	405	14,443	177
26,000 UNDER 28,000	583	406	187	557	414	15,754	221
28,000 UNDER 30,000	539	371	156	515	402	15,619	240
30,000 UNDER 32,000	522	378	145	509	456	16,179	269
32,000 UNDER 34,000	495	366	115	485	427	16,354	297
34,000 UNDER 36,000	471	362	112	463	438	16,456	319
36,000 UNDER 38,000	442	353	116	439	366	16,345	342
38,000 UNDER 40,000	346	289	79	343	308	13,489	283
40,000 UNDER 45,000	854	726	167	849	787	36,152	860
45,000 UNDER 50,000	653	572	82	652	714	30,993	817
50,000 UNDER 75,000	1,537	1,399	159	1,533	1,430	91,147	3,136
75,000 UNDER 100,000	351	324	19	348	295	29,704	1,407
100,000 AND OVER	325	293	20	322	239	59,417	4,044
TOTALS	18,215	9,861	5,333	11,839	10,593	$481,546	$13,070

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	1,484	723	261	37	917	$ −44,661	$ 12
$1 UNDER $2,000	12,489	1,584	5,724	353	3,002	8,580	3
2,000 UNDER 4,000	11,143	1,277	2,945	542	3,907	33,792	3
4,000 UNDER 6,000	12,823	2,260	4,758	184	7,165	64,197	2
6,000 UNDER 8,000	12,987	2,693	5,437	3,826	8,698	90,741	44
8,000 UNDER 10,000	12,313	2,949	5,736	5,583	9,514	110,800	185
10,000 UNDER 12,000	11,691	3,131	5,573	5,939	8,982	128,403	448
12,000 UNDER 14,000	10,953	3,102	5,289	5,866	8,611	142,319	771
14,000 UNDER 16,000	10,165	3,087	5,007	6,171	7,926	152,288	1,107
16,000 UNDER 18,000	9,603	3,064	4,725	6,393	7,353	163,029	1,440
18,000 UNDER 20,000	8,852	3,081	4,425	6,299	6,851	168,079	1,763
20,000 UNDER 22,000	8,311	3,003	4,011	6,502	6,381	174,391	2,179
22,000 UNDER 24,000	7,800	2,998	3,701	6,439	6,177	179,248	2,438
24,000 UNDER 26,000	7,270	3,067	3,368	6,275	5,901	181,639	2,784
26,000 UNDER 28,000	6,601	2,911	2,998	5,888	5,445	178,061	3,035
28,000 UNDER 30,000	6,121	2,878	2,652	5,544	5,067	177,476	3,246
30,000 UNDER 32,000	6,074	3,061	2,469	5,613	5,264	188,215	3,617
32,000 UNDER 34,000	5,747	3,121	2,236	5,396	5,115	189,607	3,833
34,000 UNDER 36,000	5,540	3,207	2,033	5,292	5,062	193,903	4,092
36,000 UNDER 38,000	5,296	3,270	1,783	5,077	5,053	196,037	4,254
38,000 UNDER 40,000	5,080	3,248	1,650	4,934	4,970	198,100	4,500
40,000 UNDER 45,000	11,634	8,189	3,196	11,377	11,747	493,715	11,596
45,000 UNDER 50,000	10,161	7,821	2,319	10,022	11,081	481,844	11,965
50,000 UNDER 75,000	33,300	29,417	4,257	33,127	39,029	2,022,603	61,479
75,000 UNDER 100,000	11,786	11,004	629	11,761	13,727	1,001,564	41,106
100,000 AND OVER	8,086	7,327	244	8,067	9,069	1,538,815	99,168
TOTALS	253,310	121,473	87,426	172,507	212,014	$8,412,785	$265,070

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	268	119	51	*	107	$ −17,887	$ 18
$1 UNDER $2,000	4,900	697	3,191	132	1,624	2,436	53
2,000 UNDER 4,000	3,097	267	1,125	155	646	9,335	1
4,000 UNDER 6,000	3,163	425	1,396	*	1,272	15,805	+
6,000 UNDER 8,000	3,171	539	1,460	1,083	1,465	22,142	9
8,000 UNDER 10,000	3,014	653	1,476	1,660	1,700	27,083	53
10,000 UNDER 12,000	3,014	742	1,593	1,774	1,878	33,113	134
12,000 UNDER 14,000	2,673	764	1,395	1,604	1,453	34,635	217
14,000 UNDER 16,000	2,309	763	1,240	1,493	1,442	34,586	260
16,000 UNDER 18,000	2,159	740	1,148	1,583	1,328	36,680	343
18,000 UNDER 20,000	2,151	761	1,161	1,708	1,500	40,868	461
20,000 UNDER 22,000	1,988	741	986	1,692	1,407	41,728	546
22,000 UNDER 24,000	1,711	706	872	1,528	1,233	39,291	555
24,000 UNDER 26,000	1,686	780	766	1,573	1,212	42,123	671
26,000 UNDER 28,000	1,460	742	624	1,379	1,115	39,396	700
28,000 UNDER 30,000	1,410	759	570	1,360	1,136	40,868	752
30,000 UNDER 32,000	1,272	740	478	1,244	1,060	39,383	780
32,000 UNDER 34,000	1,268	754	468	1,247	1,068	41,836	889
34,000 UNDER 36,000	1,148	757	368	1,126	1,022	40,146	841
36,000 UNDER 38,000	1,068	735	319	1,061	997	39,513	872
38,000 UNDER 40,000	1,044	726	275	1,039	968	40,677	945
40,000 UNDER 45,000	2,241	1,667	556	2,230	2,060	95,027	2,420
45,000 UNDER 50,000	1,911	1,583	365	1,905	1,923	90,615	2,439
50,000 UNDER 75,000	5,172	4,615	523	5,160	5,501	311,006	10,668
75,000 UNDER 100,000	1,566	1,439	74	1,563	1,580	133,269	6,241
100,000 AND OVER	1,513	1,322	37	1,505	1,538	324,589	18,768
TOTALS	56,377	24,536	22,517	36,892	38,235	$1,598,263	$49,636

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	172	99	21	*	82	$ −3,735	+
$1 UNDER $2,000	2,691	699	2,008	*	2,313	774	+
2,000 UNDER 4,000	977	156	289	45	433	2,981	+
4,000 UNDER 6,000	1,082	276	370	27	618	5,449	+
6,000 UNDER 8,000	1,145	303	413	258	769	8,000	$ 2
8,000 UNDER 10,000	1,140	350	422	469	793	10,283	13
10,000 UNDER 12,000	1,110	427	434	486	830	12,204	34
12,000 UNDER 14,000	1,010	443	383	432	759	13,134	52
14,000 UNDER 16,000	970	492	364	501	788	14,547	72
16,000 UNDER 18,000	820	421	290	499	739	13,930	88
18,000 UNDER 20,000	783	448	274	549	726	14,851	102
20,000 UNDER 22,000	680	428	224	547	631	14,298	123
22,000 UNDER 24,000	614	427	191	534	590	14,107	124
24,000 UNDER 26,000	555	377	163	517	518	13,866	164
26,000 UNDER 28,000	493	358	151	476	472	13,314	168
28,000 UNDER 30,000	474	355	140	458	468	13,746	204
30,000 UNDER 32,000	454	351	111	444	461	14,065	222
32,000 UNDER 34,000	432	341	110	426	401	14,232	254
34,000 UNDER 36,000	377	287	83	372	345	13,169	257
36,000 UNDER 38,000	343	279	61	339	400	12,687	241
38,000 UNDER 40,000	300	248	54	298	318	11,695	262
40,000 UNDER 45,000	643	555	98	637	668	27,288	637
45,000 UNDER 50,000	457	403	62	456	491	21,659	588
50,000 UNDER 75,000	920	859	69	919	965	54,022	1,845
75,000 UNDER 100,000	137	124	*	137	127	11,542	557
100,000 AND OVER	113	103	*	113	83	21,474	1,536
TOTALS	18,892	9,609	6,794	9,966	15,788	$363,582	$7,545

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	1,286	542	331	24	655	$ -31,281	$ 74
$1 UNDER $2,000	12,381	1,431	4,892	363	4,648	8,221	2
2,000 UNDER 4,000	9,778	1,082	2,899	384	3,940	29,425	2
4,000 UNDER 6,000	10,265	1,550	4,004	161	5,954	51,376	3
6,000 UNDER 8,000	10,622	1,897	4,527	3,102	7,715	74,222	27
8,000 UNDER 10,000	10,036	1,963	4,692	4,883	7,727	90,267	159
10,000 UNDER 12,000	9,277	2,011	4,609	4,873	7,630	101,640	362
12,000 UNDER 14,000	7,746	1,840	4,112	4,316	6,219	100,432	569
14,000 UNDER 16,000	6,963	1,919	3,870	4,298	5,949	104,293	752
16,000 UNDER 18,000	6,258	1,777	3,456	4,367	4,940	106,327	972
18,000 UNDER 20,000	5,601	1,675	3,135	4,196	4,223	106,262	1,207
20,000 UNDER 22,000	5,116	1,565	2,832	4,098	3,738	107,317	1,427
22,000 UNDER 24,000	4,648	1,606	2,481	3,915	3,590	106,818	1,580
24,000 UNDER 26,000	4,155	1,501	2,207	3,683	2,984	103,863	1,772
26,000 UNDER 28,000	3,950	1,510	2,011	3,592	2,946	106,610	1,976
28,000 UNDER 30,000	3,568	1,459	1,765	3,301	2,701	103,481	2,067
30,000 UNDER 32,000	3,328	1,418	1,536	3,097	2,669	103,086	2,161
32,000 UNDER 34,000	3,114	1,462	1,432	2,945	2,527	102,736	2,234
34,000 UNDER 36,000	2,893	1,404	1,288	2,741	2,375	101,272	2,315
36,000 UNDER 38,000	2,636	1,331	1,127	2,524	2,074	97,492	2,413
38,000 UNDER 40,000	2,511	1,394	1,017	2,406	2,045	97,913	2,419
40,000 UNDER 45,000	5,623	3,366	2,024	5,444	4,980	238,436	6,149
45,000 UNDER 50,000	4,572	3,090	1,411	4,453	4,261	216,935	5,864
50,000 UNDER 75,000	13,523	10,651	2,774	13,249	12,916	819,487	25,514
75,000 UNDER 100,000	5,496	4,658	646	5,434	5,470	471,712	18,768
100,000 AND OVER	7,324	6,281	458	7,266	7,879	1,664,754	101,990
TOTALS	162,670	60,383	65,536	99,115	122,755	$5,183,096	$182,778

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	1,049	463	167	24	504	$ -41,144	$ 41
$1 UNDER $2,000	5,490	970	1,223	177	1,668	4,127	4
2,000 UNDER 4,000	5,481	665	1,101	263	1,482	16,710	6
4,000 UNDER 6,000	6,327	836	1,660	141	1,882	31,685	4
6,000 UNDER 8,000	6,756	1,060	1,990	2,224	2,664	47,172	22
8,000 UNDER 10,000	6,476	1,178	2,293	3,798	2,450	58,236	122
10,000 UNDER 12,000	5,857	1,300	2,310	3,574	2,560	64,342	264
12,000 UNDER 14,000	5,434	1,414	2,356	3,263	2,583	70,528	449
14,000 UNDER 16,000	4,911	1,433	2,167	3,329	2,398	73,628	597
16,000 UNDER 18,000	4,469	1,440	2,057	3,250	2,390	75,946	740
18,000 UNDER 20,000	4,104	1,394	1,918	3,189	2,273	77,910	911
20,000 UNDER 22,000	3,600	1,357	1,735	2,939	2,112	75,557	997
22,000 UNDER 24,000	3,334	1,229	1,637	2,928	1,912	76,639	1,183
24,000 UNDER 26,000	2,960	1,215	1,484	2,654	1,720	73,934	1,287
26,000 UNDER 28,000	2,670	1,120	1,369	2,477	1,589	72,070	1,412
28,000 UNDER 30,000	2,437	1,044	1,212	2,267	1,407	70,607	1,495
30,000 UNDER 32,000	2,255	1,043	1,169	2,154	1,341	69,889	1,591
32,000 UNDER 34,000	2,093	1,038	1,057	2,001	1,362	69,027	1,659
34,000 UNDER 36,000	2,006	976	990	1,935	1,247	70,162	1,860
36,000 UNDER 38,000	1,828	944	863	1,779	1,229	67,596	1,817
38,000 UNDER 40,000	1,698	944	811	1,652	1,176	66,162	1,838
40,000 UNDER 45,000	3,671	2,149	1,600	3,600	2,438	155,652	4,579
45,000 UNDER 50,000	2,922	1,904	1,208	2,872	2,111	138,456	4,283
50,000 UNDER 75,000	8,144	5,952	2,699	8,067	6,145	492,005	18,099
75,000 UNDER 100,000	3,113	2,470	719	3,099	2,474	266,742	12,378
100,000 AND OVER	4,152	3,130	642	4,135	3,300	1,200,983	82,871
TOTALS	103,237	38,668	38,437	67,791	54,417	$3,444,621	$140,509

Footnotes follow this section.

TABLE 7 (continued) †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1989 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	3,442	1,995	89	61	1,887	$ -939,961	$ 142
$1 UNDER $2,000	7,514	2,047	473	465	2,065	4,661	3,136
2,000 UNDER 4,000	6,400	1,085	523	1,471	1,359	19,525	23
4,000 UNDER 6,000	8,160	1,414	831	1,370	1,912	40,995	30
6,000 UNDER 8,000	10,098	1,892	1,288	3,651	2,674	70,845	62
8,000 UNDER 10,000	10,642	2,454	1,564	5,668	3,169	95,926	174
10,000 UNDER 12,000	11,081	2,949	1,824	6,491	3,631	121,900	325
12,000 UNDER 14,000	11,096	3,722	1,912	6,271	3,875	144,192	519
14,000 UNDER 16,000	10,900	4,046	1,886	6,899	3,993	163,420	812
16,000 UNDER 18,000	10,402	4,421	1,895	7,024	4,381	176,641	902
18,000 UNDER 20,000	9,816	4,465	1,860	7,091	4,162	186,340	1,115
20,000 UNDER 22,000	9,392	4,664	1,699	7,386	4,413	197,154	1,307
22,000 UNDER 24,000	8,771	4,590	1,687	7,250	4,503	201,542	1,421
24,000 UNDER 26,000	8,187	4,508	1,598	6,988	4,396	204,544	1,614
26,000 UNDER 28,000	7,960	4,572	1,462	6,933	4,292	214,825	1,879
28,000 UNDER 30,000	7,613	4,459	1,402	6,709	4,444	220,613	2,047
30,000 UNDER 32,000	7,177	4,248	1,334	6,345	4,343	222,377	2,206
32,000 UNDER 34,000	6,729	4,129	1,292	6,047	4,150	221,922	2,349
34,000 UNDER 36,000	6,294	3,938	1,066	5,632	4,010	220,237	2,380
36,000 UNDER 38,000	5,975	3,845	1,075	5,396	3,942	221,065	2,519
38,000 UNDER 40,000	5,527	3,713	915	4,980	3,884	215,450	2,465
40,000 UNDER 45,000	12,039	8,313	2,010	10,906	8,649	510,669	6,300
45,000 UNDER 50,000	10,149	7,449	1,559	9,157	7,605	481,583	6,035
50,000 UNDER 75,000	31,488	24,669	4,036	28,526	25,848	1,915,019	28,671
75,000 UNDER 100,000	14,871	12,155	1,192	13,535	13,106	1,282,191	23,228
100,000 AND OVER	39,652	33,447	718	34,939	42,366	18,972,245	165,390
TOTALS	281,375	159,189	37,190	207,191	173,059	$25,385,920	$257,051

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	82,941	36,553	15,638	1,800	43,749	$-3,729,885	$ 2,064
$1 UNDER $2,000	819,505	116,711	459,656	18,077	296,819	453,713	3,586
2,000 UNDER 4,000	562,992	61,711	178,696	24,948	199,219	1,701,057	263
4,000 UNDER 6,000	624,698	89,417	247,214	10,502	294,009	3,127,842	279
6,000 UNDER 8,000	663,195	116,992	293,508	190,324	385,125	4,637,543	1,872
8,000 UNDER 10,000	651,486	135,539	315,846	299,258	431,881	5,861,472	9,513
10,000 UNDER 12,000	620,313	150,363	314,592	314,255	442,348	6,812,448	23,097
12,000 UNDER 14,000	572,896	156,684	294,548	300,958	416,222	7,438,751	39,462
14,000 UNDER 16,000	532,533	156,280	275,401	327,810	386,018	7,981,376	57,202
16,000 UNDER 18,000	498,518	153,877	258,166	340,368	360,266	8,468,952	74,763
18,000 UNDER 20,000	469,286	152,362	241,956	348,176	337,176	8,910,317	96,827
20,000 UNDER 22,000	437,388	151,492	221,636	353,171	316,103	9,179,508	116,574
22,000 UNDER 24,000	410,117	150,409	204,246	351,473	299,708	9,427,612	134,798
24,000 UNDER 26,000	380,196	150,024	183,934	338,634	283,314	9,500,099	153,858
26,000 UNDER 28,000	354,050	149,000	165,487	323,320	271,032	9,555,377	170,353
28,000 UNDER 30,000	331,169	148,041	148,388	309,061	260,055	9,600,373	185,271
30,000 UNDER 32,000	313,249	149,251	133,554	296,367	252,591	9,706,203	200,444
32,000 UNDER 34,000	292,869	148,942	118,291	280,391	243,013	9,661,671	209,912
34,000 UNDER 36,000	275,011	147,454	104,682	265,365	234,025	9,622,539	219,467
36,000 UNDER 38,000	258,392	146,711	92,254	250,902	226,399	9,557,276	227,031
38,000 UNDER 40,000	238,798	142,925	80,083	233,023	212,884	9,310,633	229,565
40,000 UNDER 45,000	525,525	343,317	156,080	515,639	490,150	22,292,974	575,030
45,000 UNDER 50,000	434,564	313,862	107,419	428,590	425,085	20,606,435	563,778
50,000 UNDER 75,000	1,267,914	1,045,101	204,441	1,256,752	1,298,604	76,655,251	2,524,066
75,000 UNDER 100,000	442,112	387,156	38,043	438,763	441,485	37,724,760	1,614,200
100,000 AND OVER	459,737	392,166	22,708	453,277	455,565	114,534,136	6,593,596
TOTALS	12,519,454	5,292,340	4,876,467	8,271,204	9,302,845	$418,598,433	$14,026,871

Footnotes follow this section.

TABLE 8
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS*
1989 Taxable Year

INCOME CONCEPT CLASS	TOTAL RETURNS	NON-TAXABLE RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE[e]							NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE[f]			
					UNDER 1%	1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER	$1 UNDER $1,000	$1,000 UNDER $2,000	$2,000 UNDER $6,000	$6,000 AND OVER
Adjusted Gross Income (AGI)[a]															
UNDER $50,000	10,664,982	4,419,817	6,245,165	$ 3,484,880	6,631,023	1,724,425	1,195,293	894,942	216,102	1,101	2,093	5,074,266	978,390	192,067	443
50,000 UNDER 100,000	1,923,112	17,521	1,905,591	4,708,734	77,542	205,512	412,364	914,984	287,521	24,969	219	183,131	626,350	1,077,370	18,740
100,000 UNDER 200,000	328,729	1,233	327,496	2,409,990	3,127	3,778	9,326	91,316	182,497	38,374	311	1,481	2,787	108,797	214,431
200,000 AND OVER	121,796	320	121,476	4,981,100	774	530	1,084	6,065	37,033	73,444	2,870	154	76	1,007	120,240
TOTALS	13,038,621	4,438,891	8,599,729	$15,584,704	6,712,467	1,934,245	1,618,067	1,907,307	723,154	137,889	5,493	5,259,032	1,607,603	1,379,241	353,854
AGI Plus Tax Preference Income[b]															
UNDER $50,000	10,664,509	4,419,816	6,244,693	$ 3,484,498	6,630,768	1,724,634	1,195,244	894,817	215,849	1,101	2,093	5,074,013	978,170	192,067	443
50,000 UNDER 100,000	1,923,207	17,522	1,905,685	4,708,370	77,797	205,765	412,379	914,775	287,644	24,627	219	183,384	626,190	1,077,370	18,740
100,000 UNDER 200,000	328,636	1,233	327,403	2,405,795	3,127	4,118	9,423	91,375	182,161	38,180	253	1,481	3,166	108,737	214,019
200,000 AND OVER	122,269	320	121,949	4,986,041	794	594	1,071	6,479	37,667	72,873	2,795	154	76	1,067	120,652
TOTALS	13,038,621	4,438,891	8,599,729	$15,584,704	6,712,486	1,935,112	1,618,117	1,907,445	723,321	136,780	5,360	5,259,032	1,607,603	1,379,241	353,854
AGI Less Investment Expenses[c]															
UNDER $50,000	10,675,766	4,422,890	6,252,876	$ 3,494,626	6,634,296	1,726,990	1,195,994	897,121	217,881	892	2,589	5,078,653	980,279	193,470	475
50,000 UNDER 100,000	1,916,038	14,757	1,901,281	4,712,479	72,217	201,305	412,452	914,361	290,069	25,405	229	178,960	624,801	1,078,458	19,062
100,000 UNDER 200,000	327,267	1,075	326,192	2,419,247	2,721	3,289	8,740	89,341	182,685	40,107	384	1,290	2,456	106,628	215,819
200,000 AND OVER	119,550	170	119,380	4,958,352	530	332	764	4,796	34,744	75,082	3,304	130	67	685	118,498
TOTALS	13,038,621	4,438,891	8,599,729	$15,584,704	6,709,764	1,931,916	1,617,950	1,905,619	725,379	141,486	6,507	5,259,032	1,607,603	1,379,241	353,854
Expanded Income[d]															
UNDER $50,000	10,675,364	4,422,890	6,252,475	$ 3,494,115	6,634,296	1,727,199	1,195,763	896,995	217,627	892	2,589	5,078,653	979,877	193,470	475
50,000 UNDER 100,000	1,915,962	14,756	1,901,207	4,711,871	72,672	201,083	412,649	914,094	190,172	25,063	229	178,940	624,824	1,078,400	19,043
100,000 UNDER 200,000	327,368	1,075	326,294	2,416,217	2,741	3,650	8,856	89,438	182,526	39,832	326	1,309	2,835	106,666	215,483
200,000 AND OVER	119,926	171	119,755	4,962,501	531	378	746	5,163	35,347	74,551	3,213	130	67	705	118,853
TOTALS	13,038,621	4,438,891	8,599,729	$15,584,704	6,710,240	1,932,311	1,618,013	1,905,690	625,673	140,337	6,357	5,259,032	1,607,603	1,379,241	353,854

* Detail may not add to totals due to tolerances and rounding.

a Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

b Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight-line depreciation, excess depletion, and several other statutory amounts.

c Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

d Expanded income is adjusted gross income plus tax preference income less investment expenses.

e Average tax rate is the net tax divided by the income, as defined in the income concept.

f These returns with an average tax rate equal to or greater than nine percent of the income concept used have either preference income or "throwback" taxes. See R&TC Section 17063 for preference income or Sections 17771 - 17779 for throwback rules.

1989 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 101,434 personal income tax returns filed during the 1990 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.

[a] 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 data 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 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, becuase 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 exclusions.

[5] **Total tax liability** is tax computed on taxable income minus tax credits, which include personal, dependent, blind and senior exemption credits, child and dependent care credits, military income credits, limited income credits, and other special credits, plus other taxes, such as alternative minimum tax.

[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 single and 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 the sale of residential 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 penalty on early withdrawal of savings, 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 20% 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 exemption 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
1940 through 1989

INCOME YEAR	DOLLARS IN THOUSANDS							
	NUMBER OF RETURNS				INCOME REPORTED FOR STATE TAXATION		TOTAL TAX LIABILITY	
	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
1989	447,714	229,559	166,444	51,711	$32,910,946	$52,883,979	$4,384,191	$4,271,180
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	48,214	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	††	1,844,949	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]	64,392
1942	25,320	13,868	11,571	*	††	1,318,172	55,510[3]	55,221
1941	26,392	13,248	13,144	*	††	831,906	36,217[3]	35,888
1940	26,968	11,987	14,981	*	††	483,040	22,180[3]	21,806

Footnotes follow this section.

TABLE 2 †
BANK AND CORPORATION FRANCHISE TAX STATISTICS — COMPARISON BY STATE NET INCOME CLASS[1]
1989 Income Year

NET INCOME TAXABLE IN CALIFORNIA	INCOME IN THOUSANDS								
	RETURNS			NET INCOME LESS NET LOSS			TOTAL TAX LIABILITY		
	NUMBER	PERCENT OF TOTAL*	PERCENT CUMULATIVE*	AMOUNT	PERCENT OF TOTAL*	PERCENT CUMULATIVE*	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE
NET LOSS	166,444	37.2%	37.2%	$–19,973,033	—	—	$87,800	2.0%	2.0%
NO INCOME OR LOSS	51,711	11.6%	48.7%	0	0.0%	—	25,211	0.6%	2.6%
$ 1 under 5,000	72,368	16.2%	64.9%	138,893	0.3%	0.3%	31,589	0.7%	3.3%
5,000 under 10,000	30,034	6.7%	71.6%	216,705	0.4%	0.7%	18,333	0.4%	3.7%
10,000 under 15,000	18,360	4.1%	75.7%	224,611	0.4%	1.1%	17,190	0.4%	4.1%
15,000 under 20,000	13,142	2.9%	78.6%	227,141	0.4%	1.5%	16,226	0.4%	4.5%
20,000 under 25,000	10,317	2.3%	80.9%	230,039	0.4%	2.0%	15,887	0.4%	4.8%
25,000 under 30,000	8,277	1.8%	82.8%	226,310	0.4%	2.4%	15,351	0.4%	5.2%
30,000 under 40,000	12,803		85.6%	444,611	0.8%	3.2%	32,754	0.7%	5.9%
40,000 under 50,000	9,542	2.1%	87.8%	425,961	0.8%	4.0%	28,207	0.6%	6.6%
50,000 under 60,000	6,829	1.5%	89.3%	371,700	0.7%	4.7%	26,392	0.6%	7.2%
60,000 under 70,000	5,458	1.2%	90.5%	355,359	0.7%	5.4%	28,535	0.7%	7.8%
70,000 under 80,000	4,740	1.1%	91.6%	354,465	0.7%	6.1%	26,990	0.6%	8.4%
80,000 under 90,000	4,457	1.0%	92.6%	376,316	0.7%	6.8%	26,378	0.6%	9.1%
90,000 under 100,000	2,694	0.6%	93.2%	255,887	0.5%	7.3%	19,022	0.4%	9.5%
100,000 under 150,000	8,927	2.0%	95.2%	1,090,205	2.1%	9.3%	79,631	1.8%	11.3%
150,000 under 200,000	4,046	0.9%	96.1%	700,257	1.3%	10.7%	41,708	1.0%	12.3%
200,000 under 250,000	2,541	0.6%	96.6%	573,159	1.1%	11.7%	43,152	1.0%	13.2%
250,000 under 300,000	2,097	0.5%	97.1%	581,007	1.1%	12.8%	42,762	1.0%	14.2%
300,000 under 400,000	2,508	0.6%	97.7%	872,189	1.6%	14.5%	51,523	1.2%	15.4%
400,000 under 500,000	1,830	0.4%	98.1%	814,959	1.5%	16.0%	52,508	1.2%	16.6%
500,000 under 750,000	2,240	0.5%	98.6%	1,361,059	2.6%	18.6%	101,056	2.3%	18.9%
750,000 under 1,000,000	1,759	0.4%	99.0%	1,520,852	2.9%	21.5%	117,201	2.7%	21.6%
1,000,000 under 1,500,000	1,216	0.3%	99.2%	1,497,913	2.8%	24.3%	105,826	2.4%	24.0%
1,500,000 under 2,000,000	845	0.2%	99.4%	1,453,232	2.7%	27.1%	76,328	1.7%	25.7%
2,000,000 under 3,000,000	694	0.2%	99.6%	1,658,157	3.1%	30.2%	106,491	2.4%	28.1%
3,000,000 under 4,000,000	517	0.1%	99.7%	1,806,563	3.4%	33.6%	134,526	3.1%	31.2%
4,000,000 under 5,000,000	200	0.0%	99.8%	845,092	1.6%	35.2%	64,303	1.5%	32.7%
5,000,000 under 10,000,000	534	0.1%	99.9%	3,748,389	7.1%	42.3%	281,235	6.4%	39.1%
10,000,000 and over	584	0.1%	100.0%	30,512,948	57.7%	100.0%	2,670,076	60.9%	100.0%
TOTAL	447,714	100.0%	100.0%	$32,910,946	100.0%	100.0%	$4,384,191	100.0%	100.0%

Footnotes follow this section.

TABLE 3 †
BANK AND CORPORATION FRANCHISE TAX STATISTICS — COMPARISON BY INDUSTRY
1988 and 1989 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1988				1989			
	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	5,970	$ 537,441	10,113	$ 284,294	4,994	$ 578,357	9,075	$ 277,535
MINING	872	467,839	2,112	174,908	1,483	530,222	3,586	111,911
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	379	234,939	1,162	-21,141	817	260,328	2,094	-113,564
OTHER MINING AND QUARRYING	493	232,900	950	196,049	666	269,894	1,492	225,475
CONSTRUCTION	18,792	2,079,150	34,900	1,660,916	19,751	2,172,859	37,121	1,371,031
MANUFACTURING	24,921	16,941,394	45,969	13,390,764	25,281	16,087,074	48,176	11,699,806
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,157	1,412,538	1,861	1,323,331	1,475	1,237,380	2,489	1,083,583
TEXTILE-MILL PRODUCTS	367	253,384	524	182,121	241	31,257	399	7,768
APPAREL AND PRODUCTS MADE FROM FABRIC	1,290	398,357	2,397	307,920	1,422	326,650	2,776	226,274
WOOD PRODUCTS, EXCEPT FURNITURE	768	521,908	1,330	452,170	640	686,766	1,631	628,715
FURNITURE AND FIXTURES	409	118,049	1,075	102,707	709	141,781	1,543	-31,153
PAPER AND ALLIED PRODUCTS	816	462,632	1,831	335,398	748	306,425	1,610	260,185
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	2,919	990,717	5,273	730,173	2,998	1,075,239	4,940	829,904
CHEMICALS AND ALLIED PRODUCTS	1,203	1,608,222	2,071	1,521,198	893	1,850,777	1,880	1,557,324
PETROLEUM, COAL, AND RUBBER PRODUCTS	1,599	1,742,554	2,637	1,661,627	1,758	1,787,612	3,064	1,280,648
STONE, CLAY, AND GLASS PRODUCTS	731	296,085	1,047	211,691	796	289,746	1,016	217,710
PRIMARY METALS	497	637,822	993	504,593	501	204,159	665	187,568
ELECTRICAL MACHINERY AND EQUIPMENT	2,802	2,574,413	5,127	1,631,629	2,958	2,844,665	6,172	1,714,326
TRANSPORTATION EQUIPMENT	869	2,271,311	1,591	2,136,926	679	1,812,027	1,470	1,682,193
OTHER EQUIPMENT	1,430	1,335,898	2,819	1,155,105	2,302	1,291,794	3,610	937,068
PRECISION EQUIPMENT	966	565,439	2,027	230,703	1,201	772,958	2,781	487,318
OTHER FABRICATED METAL PRODUCTS	4,295	972,468	7,122	614,156	4,048	632,832	7,752	130,667
OTHER MANUFACTURING[4]	2,784	779,597	6,244	289,316	1,912	795,006	4,378	499,708
SERVICES	88,599	4,567,832	178,994	513,013	84,967	5,353,735	169,666	1,518,154
MOTION PICTURES PRODUCTION	3,444	149,866	8,871	-565,674	4,807	294,993	9,466	-61,749
AMUSEMENT SERVICES[5]	4,857	633,742	9,912	439,586	4,472	878,435	9,769	589,804
PERSONAL SERVICES	2,069	73,403	4,069	51,731	2,556	162,195	5,462	124,678
BUSINESS SERVICES	17,156	1,045,038	35,337	-36,828	14,809	1,747,222	32,225	1,036,106
PROFESSIONAL SERVICES[6]	25,240	583,195	43,813	306,203	23,519	352,529	41,040	-32,692
OTHER SERVICES[7]	35,833	2,082,588	76,992	317,995	34,804	1,918,361	71,704	-138,263
TRADE	50,698	9,507,618	95,690	5,892,022	49,325	8,375,550	94,544	5,272,931
RETAIL TRADE	26,681	3,370,989	51,698	2,386,215	25,428	3,524,301	49,230	2,308,538
WHOLESALE TRADE	24,017	5,776,629	43,992	3,505,807	23,897	4,851,249	45,314	2,964,393
FINANCE, INSURANCE, AND REAL ESTATE	34,335	9,001,250	70,293	3,864,021	38,328	11,444,392	74,228	5,226,318
BANKS[8]	347	1,273,233	634	982,252	639	2,628,076	983	2,171,099
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS[8,9]	723	905,252	1,661	-484,327	1,087	1,050,065	3,080	-766,846
REAL ESTATE COMPANIES	25,422	3,018,324	49,043	1,400,558	25,885	3,539,802	48,496	1,550,382
INVESTMENTS AND INSURANCE COMPANIES	7,843	3,804,441	18,955	1,965,538	10,717	4,226,449	21,669	2,271,683
UTILITIES	5,039	7,650,385	10,415	6,592,434	5,430	8,341,790	11,318	7,433,260
TRANSPORTATION[10]	3,168	1,219,910	6,105	1,093,150	3,668	910,149	6,839	541,402
COMMUNICATIONS	334	2,792,283	640	2,657,361	197	2,903,358	585	2,611,680
RADIO AND TELEVISION INDUSTRIES	7	399,272	607	-91,340	113	399,168	336	242,445
ELECTRIC AND GAS UTILITIES	260	3,037,245	474	3,000,642	367	3,857,545	1,016	3,842,339
OTHER PUBLIC UTILITIES[11]	1,270	201,675	2,598	-67,379	1,085	271,570	2,542	195,394
TOTALS	229,226	$50,752,909	448,486	$32,372,372	229,559	$52,883,979	447,714	$32,910,946

Footnotes follow this section.

TABLE 4 †
BANK AND CORPORATION FRANCHISE TAX STATISTICS — COMPARISON BY ACCOUNTING PERIOD
1989 Income Year

ACCOUNTING PERIOD ENDING	DOLLARS IN THOUSANDS									
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME		TOTAL TAX LIABILITY	RETURNS		NET INCOME LESS NET LOSS		TOTAL TAX LIABILITY
	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT
JANUARY 31, 1989	9,411	4.1	$1,737,797	3.3	$154,210	18,598	4.2	$1,252,944	3.8	$157,153
FEBRUARY 28, 1989	7,003	3.1	1,031,033	1.9	92,242	15,987	3.6	702,197	2.1	95,009
MARCH 31, 1989	16,558	7.2	2,490,003	4.7	207,379	31,196	7.0	1,308,207	4.0	212,189
APRIL 30, 1989	7,982	3.5	953,803	1.8	78,087	15,623	3.5	570,911	1.7	80,542
MAY 31, 1989	9,064	3.9	1,231,747	2.3	104,475	16,836	3.8	950,482	2.9	107,340
JUNE 30, 1989	29,013	12.6	3,648,626	6.9	283,171	49,726	11.1	1,953,338	5.9	291,002
JULY 31, 1989	6,528	2.8	515,426	1.0	43,546	14,459	3.2	35,494	0.1	46,093
AUGUST 31, 1989	6,964	3.0	879,330	1.7	74,531	14,188	3.2	656,749	2.0	76,905
SEPTEMBER 30, 1989	20,976	9.1	3,861,318	7.3	297,526	36,676	8.2	2,643,492	8.0	303,167
OCTOBER 31, 1989	13,169	5.7	1,321,406	2.5	105,029	23,065	5.2	550,502	1.7	108,659
NOVEMBER 30, 1989	7,414	3.2	1,205,553	2.3	104,528	13,502	3.0	659,615	2.0	107,031
DECEMBER 31, 1989	95,477	41.6	34,007,937	64.3	2,726,456	197,858	44.2	21,627,015	65.7	2,799,101
TOTAL	229,559	100.0	$52,883,979	100.0	$4,271,180	447,714	100.0	$32,910,946	100.0	$4,384,191

Footnotes follow this section.

1989 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4

† Tables were derived from a stratified random sample of 10,021 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 bank and financial in-lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1989, the in-lieu rate was 1.441 percent, for a combined 10.741 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
1968-1990 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	1,595,672,105	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	827,069,956	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
1990	34,996	284,285,169	8,123	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
1990	11,732,003	335	3,108,074	89	26.5

TABLE 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1990 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN $1,000	44	$ -213,292	$ 29,320	$ 12,855	$ 292
$ 1,001 – 1,200	4	4,753	1,098	984	246
1,201 – 1,400	9	11,856	4,336	2,580	287
1,401 – 1,600	6	9,066	3,376	1,642	274
1,601 – 1,800	9	15,082	4,060	2,261	251
1,801 – 2,000	9	17,119	2,803	2,197	244
2,001 – 2,200	10	21,250	3,417	2,124	212
2,201 – 2,400	22	50,847	9,996	5,277	240
2,401 – 2,600	22	55,020	9,192	4,744	216
2,601 – 2,800	35	94,505	10,547	8,122	232
2,801 – 3,000	36	104,902	15,464	9,290	258
3,001 – 3,200	50	155,130	18,682	13,101	262
3,201 – 3,400	53	175,339	18,560	13,597	257
3,401 – 3,600	77	269,721	31,096	17,834	232
3,601 – 3,800	79	292,994	32,821	17,305	219
3,801 – 4,000	108	421,953	36,973	24,420	226
4,001 – 4,200	136	558,347	38,630	28,604	210
4,201 – 4,400	179	770,713	63,482	39,794	222
4,401 – 4,600	191	860,470	61,330	40,033	210
4,601 – 4,800	228	1,073,504	80,628	48,288	212
4,801 – 5,000	248	1,218,205	83,121	51,277	207
5,001 – 5,200	325	1,657,447	102,311	63,410	195
5,201 – 5,400	357	1,895,549	117,915	70,047	196
5,401 – 5,600	433	2,382,013	144,402	81,987	189
5,601 – 5,800	453	2,583,403	147,855	81,443	180
5,801 – 6,000	607	3,585,852	196,636	104,618	172
6,001 – 6,200	618	3,769,669	202,171	103,053	167
6,201 – 6,400	698	4,399,432	219,424	105,938	152
6,401 – 6,600	837	5,444,033	274,805	121,331	145
6,601 – 6,800	878	5,889,207	291,382	119,560	136
6,801 – 7,000	1,031	7,115,896	332,539	130,204	126
7,001 – 7,200	1,369	9,726,061	415,105	156,197	114
7,201 – 7,400	2,023	14,737,093	615,175	212,828	105
7,401 – 7,600	4,975	37,244,705	1,392,816	458,517	92
7,601 – 7,800	3,314	25,694,027	940,299	269,324	81
7,801 – 8,000	1,270	10,015,633	402,604	106,577	84
8,001 – 8,200	1,004	8,130,436	335,734	79,810	79
8,201 – 8,400	997	8,278,718	337,154	71,585	72
8,401 – 8,600	897	7,624,083	315,397	59,733	67
8,601 – 8,800	920	8,003,321	321,114	54,577	59
8,801 – 9,000	795	7,078,081	274,678	42,569	54
9,001 – 9,200	687	6,252,559	246,840	34,702	51
9,201 – 9,400	686	6,380,351	245,217	31,422	46
9,401 – 9,600	691	6,564,750	259,680	27,988	41
9,601 – 9,800	641	6,213,981	250,043	23,495	37
9,801 – 10,000	622	6,161,938	236,334	19,284	31
10,001 – 10,200	562	5,676,199	216,484	16,070	29
10,201 – 10,400	505	5,202,745	194,460	14,576	29
10,401 – 10,600	575	6,039,107	217,374	14,004	24
10,601 – 10,800	523	5,597,004	201,996	11,924	23
10,801 – 11,000	511	5,568,823	202,552	12,046	24
11,001 – 11,200	453	5,028,301	180,016	9,206	20
11,201 – 11,400	431	4,869,505	179,026	9,028	21
11,401 – 11,600	439	5,048,762	182,620	8,755	20
11,601 – 11,800	386	4,517,933	163,259	7,004	18
11,801 – 12,000	357	4,248,939	143,537	6,281	18
12,001 – 12,200	342	4,139,114	143,923	5,663	17
12,201 – 12,400	277	3,407,523	117,479	4,191	15
12,401 – 12,600	297	3,712,507	129,259	4,557	15
12,601 – 12,800	252	3,198,977	104,921	3,266	13
12,801 – 13,000	221	2,849,668	95,269	2,746	12
13,001 – 13,200	182	2,384,340	83,246	2,229	12
TOTALS	34,996	$284,285,169	$11,732,003	$3,108,074	$89

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1990 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1943 AND AFTER	456	$ 3,530,377	$ 236,526	$ 52,509	$115
1938 – 1942	340	2,605,856	140,555	38,474	113
1933 – 1937	470	3,711,003	179,782	48,588	103
1928 – 1932	658	6,589,605	306,714	86,322	101
1923 – 1927	3,672	30,047,528	1,459,670	340,498	93
1918 – 1922	5,910	49,068,329	2,129,974	514,812	87
1917	1,320	10,869,032	455,261	114,860	87
1916	1,386	11,319,297	462,540	121,647	88
1915	1,484	12,130,714	484,447	128,195	86
1914	1,676	13,783,963	544,535	144,476	86
1913	1,713	13,890,135	550,167	147,318	86
1912	1,786	14,447,223	556,300	156,936	88
1911	1,678	13,644,599	547,489	146,397	87
1910	1,634	13,366,951	505,313	138,835	85
1909	1,560	12,803,569	476,860	130,099	83
1908	1,383	11,301,663	442,971	117,031	85
1907	1,244	9,989,770	365,284	106,667	86
1906	1,070	8,685,452	310,322	91,030	85
1905	932	7,561,593	275,527	78,554	84
1904	868	7,030,009	252,644	74,569	86
1903	749	5,994,491	222,026	66,063	88
1902	620	4,888,261	183,262	56,512	91
1901	517	4,085,627	149,843	47,447	92
1900	464	3,595,582	135,391	43,307	93
1899	266	2,073,085	76,804	24,727	93
1898	234	1,783,557	64,991	23,175	99
1897	185	1,415,089	57,352	19,052	103
1896	132	1,055,671	38,090	11,379	86
1895	112	881,263	34,469	11,040	99
1894	83	630,212	24,914	7,990	96
1893	149	1,154,287	45,256	14,949	100
PRIOR to 1893	45	351,376	16,724	4,617	103
TOTALS	34,996	$284,285,169	$11,732,003	$3,108,075	$ 89

TABLE 4
Homeowners Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1990 Calendar Year

HOUSEHOLD INCOME CLASS	NO. OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY		INTEREST & DIVIDENDS		PENSIONS & ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	44	$ -213,292	18	$ 96,900	32	$ 64,224	5	$ 19,462
$ 1,001 – 2,000	37	57,876	17	33,425	17	13,002	4	5,272
2,001 – 3,000	121	314,524	90	226,296	56	55,508	13	20,739
3,001 – 4,000	371	1,327,137	318	1,023,494	168	168,334	32	47,538
4,001 – 5,000	975	4,446,239	871	3,455,574	451	447,040	161	253,099
5,001 – 6,000	2,129	11,821,264	1,983	9,533,108	1,033	987,596	380	581,601
6,001 – 7,000	4,103	26,852,237	3,878	21,426,439	2,015	1,967,112	780	1,233,144
7,001 – 8,000	12,952	97,413,519	11,436	64,731,467	3,735	3,909,702	2,119	3,558,426
8,001 – 9,000	4,600	38,986,639	4,349	27,931,424	2,775	4,575,178	1,393	3,119,728
9,001 – 10,000	3,344	31,719,579	3,185	21,356,162	2,414	4,952,074	1,191	3,150,329
10,001 – 11,000	2,678	28,098,878	2,546	17,689,728	1,966	4,905,400	1,103	3,421,889
11,001 – 12,000	2,064	23,684,440	1,969	14,043,190	1,535	4,480,617	952	3,156,032
12,001 – 13,000	1,394	17,365,789	1,330	9,853,948	1,016	3,292,917	678	2,486,526
13,001 – 13,200	184	2,410,340	169	1,263,913	140	487,147	82	332,095
TOTALS	34,996	$284,285,169	32,159	$192,665,068	17,353	$30,305,851	8,893	$21,385,800

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	0	$ 0	9	$-154,634	16	$-254,986	17	$ 9,214
$ 1,001 – 2,000	6	7,341	1	-1,518	3	-4,493	12	4,847
2,001 – 3,000	7	10,865	12	6,706	8	-19,199	17	13,609
3,001 – 4,000	22	45,240	17	-8,193	10	-28,961	55	79,685
4,001 – 5,000	65	143,089	27	24,590	27	7,133	106	111,190
5,001 – 6,000	172	411,335	73	74,864	30	5,464	172	209,557
6,001 – 7,000	596	1,645,281	133	139,049	41	-41,960	289	461,243
7,001 – 8,000	7,760	24,811,609	192	295,388	33	37,489	546	861,864
8,001 – 9,000	590	2,201,985	152	269,556	54	14,298	461	808,963
9,001 – 10,000	172	616,967	164	397,982	30	28,186	495	1,118,393
10,001 – 11,000	140	533,927	109	243,122	45	51,030	438	1,082,759
11,001 – 12,000	128	449,116	74	176,065	38	11,750	365	1,145,066
12,001 – 13,000	111	433,545	43	136,359	24	26,803	288	976,510
13,001 – 13,200	27	99,900	10	11,002	5	8,869	46	183,509
TOTALS	9,796	$31,410,200	1,016	$1,610,338	364	$-158,577	3,307	$7,066,409

* 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
1977-1990 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
1990	163,395	1,233,461,712	16,353,042	100

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1990 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN $1,000	129	$ -2,169	$ 32,250	$ 29,520	$229
$ 1,001 – 1,200	55	62,135	13,750	11,620	211
1,201 – 1,400	55	70,702	13,750	11,160	203
1,401 – 1,600	50	75,221	12,500	10,800	216
1,601 – 1,800	60	103,285	15,000	13,880	231
1,801 – 2,000	81	153,578	20,250	17,840	220
2,001 – 2,200	102	214,740	25,500	22,460	220
2,201 – 2,400	173	403,084	43,250	39,800	230
2,401 – 2,600	225	563,141	56,250	52,260	232
2,601 – 2,800	280	755,373	70,000	65,300	233
2,801 – 3,000	267	780,078	66,750	61,820	232
3,001 – 3,200	356	1,104,873	89,000	82,141	231
3,201 – 3,400	353	1,164,965	88,250	81,949	232
3,401 – 3,600	356	1,250,763	89,000	79,554	223
3,601 – 3,800	599	2,229,835	149,750	132,153	221
3,801 – 4,000	479	1,869,600	119,750	105,480	220
4,001 – 4,200	729	2,992,368	182,250	154,485	212
4,201 – 4,400	694	2,986,275	173,500	144,866	209
4,401 – 4,600	739	3,327,369	184,750	152,544	206
4,601 – 4,800	794	3,738,851	198,500	160,153	202
4,801 – 5,000	830	4,069,798	207,500	163,235	197
5,001 – 5,200	1,034	5,275,908	258,500	200,271	194
5,201 – 5,400	1,032	5,482,448	258,000	195,236	189
5,401 – 5,600	1,187	6,533,854	296,750	217,567	183
5,601 – 5,800	1,918	10,955,922	479,500	334,945	175
5,801 – 6,000	1,860	11,013,122	465,000	309,128	166
6,001 – 6,200	2,109	12,845,825	527,250	335,992	153
6,201 – 6,400	2,199	13,864,511	549,750	330,471	150
6,401 – 6,600	2,702	17,582,034	675,500	381,451	141
6,601 – 6,800	3,907	26,216,616	976,750	513,209	131
6,801 – 7,000	4,522	31,242,502	1,130,500	555,235	123
7,001 – 7,200	6,725	47,869,412	1,681,250	763,702	114
7,201 – 7,400	27,273	197,666,492	6,818,250	3,000,361	110
7,401 – 7,600	38,231	286,518,183	9,557,750	3,752,592	98
7,601 – 7,800	15,767	122,374,344	3,941,750	1,356,399	86
7,801 – 8,000	4,636	36,574,303	1,159,000	381,136	82
8,001 – 8,200	10,247	83,053,245	2,561,750	777,868	76
8,201 – 8,400	7,848	65,353,587	1,962,000	516,719	66
8,401 – 8,600	3,469	29,445,840	867,250	214,295	62
8,601 – 8,800	3,022	26,287,568	755,500	165,485	55
8,801 – 9,000	1,686	15,007,096	421,500	83,828	50
9,001 – 9,200	1,368	12,444,360	342,000	61,933	45
9,201 – 9,400	1,278	11,881,846	319,500	52,381	41
9,401 – 9,600	1,186	11,268,402	296,500	43,120	36
9,601 – 9,800	1,023	9,922,853	255,750	32,615	32
9,801 – 10,000	942	9,330,436	235,500	25,634	27
10,001 – 10,200	875	8,835,848	218,750	21,721	25
10,201 – 10,400	886	9,124,587	221,500	22,040	25
10,401 – 10,600	814	8,546,970	203,500	17,312	21
10,601 – 10,800	691	7,397,060	172,750	13,823	20
10,801 – 11,000	649	7,072,886	162,250	12,938	20
11,001 – 11,200	608	6,749,603	152,000	10,622	17
11,201 – 11,400	620	7,009,068	155,000	10,818	17
11,401 – 11,600	518	5,954,051	129,500	8,754	17
11,601 – 11,800	508	5,942,609	127,000	7,606	15
11,801 – 12,000	528	6,283,606	132,000	7,906	15
12,001 – 12,200	422	5,105,952	105,500	5,819	14
12,201 – 12,400	399	4,905,949	99,750	4,947	12
12,401 – 12,600	372	4,649,719	93,000	4,624	12
12,601 – 12,800	353	4,484,141	88,250	3,768	11
12,801 – 13,000	299	3,858,009	74,750	2,993	10
13,001 – 13,200	276	3,617,080	69,000	2,758	10
TOTALS	163,395	$1,233,461,712	$40,848,750	$16,353,042	$100

* The renter statutory property tax equivalent is $250.

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1990 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPTERY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1943 AND AFTER	26,860	$ 200,906,432	$ 6,715,000	$ 2,665,901	$ 99
1938 – 1942	6,824	50,922,521	1,706,000	688,938	101
1933 – 1937	7,596	56,069,629	1,899,000	788,991	104
1928 – 1932	9,798	72,442,603	2,449,500	1,015,337	104
1923 – 1927	18,368	135,407,207	4,592,000	1,944,150	106
1918 – 1922	24,796	188,592,134	6,199,000	2,457,782	99
1917	4,920	37,853,165	1,230,000	476,938	97
1916	4,954	38,085,397	1,238,500	480,382	97
1915	5,036	38,766,511	1,259,500	487,955	97
1914	5,390	41,445,314	1,347,500	522,645	97
1913	4,873	37,531,035	1,218,250	471,027	97
1912	5,197	39,853,018	1,299,250	509,056	98
1911	4,420	34,398,286	1,105,000	416,623	94
1910	4,464	34,476,386	1,116,000	429,682	96
1909	3,977	30,682,762	994,250	382,860	96
1908	3,669	28,290,519	917,250	354,358	97
1907	3,290	25,358,271	822,500	317,686	97
1906	2,931	22,515,111	732,750	284,412	97
1905	2,588	19,933,636	647,000	249,733	96
1904	2,227	16,910,625	556,750	222,407	100
1903	1,942	14,695,309	485,500	195,429	101
1902	1,743	13,201,460	435,750	175,920	101
1901	1,317	9,864,883	329,250	136,612	104
1900	1,239	9,204,952	309,750	131,186	106
1899	833	6,154,161	208,250	89,004	107
1898	667	4,853,563	166,750	73,069	110
1897	479	3,523,546	119,750	51,369	107
1896	427	3,122,174	106,750	46,604	109
1895	315	2,185,547	78,750	37,945	120
1894	226	1,596,957	56,500	26,712	118
1893	505	3,403,874	126,250	64,092	127
PRIOR TO 1893	1,522	11,214,724	380,500	158,241	104
TOTALS	163,395	$ 1,233,461,712	$40,848,750	$16,353,046	$100

* The renter statutory property tax equivalent is $250.

TABLE 8
Renters Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1990 Calendar Year

HOUSEHOLD INCOME CLASS	NO. OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY		INTEREST & DIVIDENDS		PENSIONS & ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	125	$ -6,169	17	$ 49,820	18	$ 13,696	3	$ 6,096
$ 1,001 – 2,000	299	456,921	119	205,897	43	27,063	15	16,269
2,001 – 3,000	1,001	2,572,416	686	1,716,274	155	69,869	23	50,080
3,001 – 4,000	2,180	7,716,036	1,295	4,329,994	332	183,079	67	112,877
4,001 – 5,000	3,762	16,979,661	2,652	10,771,898	761	522,488	267	524,418
5,001 – 6,000	6,851	38,142,251	4,570	21,872,771	1,457	1,156,823	640	1,081,990
6,001 – 7,000	15,548	102,295,488	9,829	52,509,921	2,846	2,592,831	2,096	4,764,588
7,001 – 8,000	92,671	691,204,737	54,930	289,683,391	8,091	8,252,059	8,085	15,499,388
8,001 – 9,000	26,276	219,112,336	15,768	94,106,526	4,769	5,425,591	3,474	8,448,416
9,001 – 10,000	5,851	55,320,897	5,209	35,620,523	2,638	4,763,921	2,090	5,720,217
10,001 – 11,000	3,916	40,975,351	3,453	24,247,590	1,946	4,228,311	1,710	5,839,521
11,001 – 12,000	2,774	31,830,937	2,409	17,483,810	1,438	3,811,649	1,196	4,421,500
12,001 – 13,000	1,859	23,165,770	1,584	11,632,421	983	2,955,904	834	3,396,483
13,001 – 13,200	282	3,695,080	218	1,692,195	121	330,709	105	474,698
TOTALS	163,395	$1,233,461,712	102,739	$565,923,031	25,598	$34,333,993	20,605	$50,356,541

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	27	$ 80,558	0	$ 0	7	$-76,603	21	($ 79,736)
$ 1,001 – 2,000	107	166,433	2	2,378	2	-3,591	81	40,490
2,001 – 3,000	201	455,930	2	3,750	7	-1,041	144	264,140
3,001 – 4,000	648	1,955,696	1	3,301	8	6,839	410	1,105,231
4,001 – 5,000	1,129	3,960,541	6	10,600	23	1,933	465	1,168,084
5,001 – 6,000	3,000	13,220,597	10	10,023	14	373	410	774,630
6,001 – 7,000	8,284	40,512,312	14	16,778	32	28,703	795	1,811,590
7,001 – 8,000	77,446	375,536,154	104	203,221	40	32,545	2,010	3,299,423
8,001 – 9,000	17,702	107,643,285	42	94,818	37	54,378	1,763	3,159,335
9,001 – 10,000	1,200	6,046,943	26	22,810	46	57,125	1,133	2,887,479
10,001 – 11,000	658	3,561,711	22	47,539	32	52,542	786	2,743,986
11,001 – 12,000	540	3,415,313	17	31,670	26	28,150	618	2,401,270
12,001 – 13,000	425	3,071,956	11	22,799	16	7,160	408	1,842,452
13,001 – 13,200	106	874,532	3	5,598	2	-5,051	55	269,065
TOTALS	111,473	$560,501,961	260	$475,285	292	$183,462	9,099	$21,687,439

* 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
1990 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	34	10	44	56	69	125
$ 1,001 – 1,200	1	0	1	29	21	50
1,201 – 1,400	6	5	11	33	29	62
1,401 – 1,600	7	0	7	31	19	50
1,601 – 1,800	7	2	9	29	24	53
1,801 – 2,000	7	2	9	66	18	84
2,001 – 2,200	9	1	10	74	32	106
2,201 – 2,400	18	1	19	99	28	127
2,401 – 2,600	23	1	24	205	64	269
2,601 – 2,800	35	1	36	212	68	280
2,801 – 3,000	29	3	32	174	45	219
3,001 – 3,200	50	3	53	261	127	388
3,201 – 3,400	50	4	54	261	107	368
3,401 – 3,600	68	4	72	224	81	305
3,601 – 3,800	75	8	83	394	257	651
3,801 – 4,000	98	11	109	353	115	468
4,001 – 4,200	117	9	126	485	210	695
4,201 – 4,400	178	9	187	544	190	734
4,401 – 4,600	186	6	192	558	180	738
4,601 – 4,800	205	9	214	515	200	715
4,801 – 5,000	244	12	256	642	238	880
5,001 – 5,200	312	18	330	775	280	1,055
5,201 – 5,400	338	9	347	739	240	979
5,401 – 5,600	429	11	440	935	312	1,247
5,601 – 5,800	438	15	453	1,267	647	1,914
5,801 – 6,000	547	12	559	1,113	543	1,656
6,001 – 6,200	639	28	667	1,681	619	2,300
6,201 – 6,400	680	17	697	1,662	546	2,208
6,401 – 6,600	758	35	793	1,838	611	2,449
6,601 – 6,800	860	58	918	2,952	1,012	3,964
6,801 – 7,000	972	56	1,028	3,093	1,534	4,627
7,001 – 7,200	1,241	63	1,304	3,887	1,869	5,756
7,201 – 7,400	1,677	411	2,088	14,976	13,294	28,270
7,401 – 7,600	4,435	541	4,976	27,465	10,759	38,224
7,601 – 7,800	1,568	86	1,654	5,035	1,632	6,667
7,801 – 8,000	2,737	193	2,930	11,080	2,674	13,754
8,001 – 8,200	941	66	1,007	3,591	6,700	10,291
8,201 – 8,400	922	46	968	3,919	3,725	7,644
8,401 – 8,600	874	56	930	2,207	1,473	3,680
8,601 – 8,800	865	48	913	2,098	915	3,013
8,801 – 9,000	750	32	782	1,313	335	1,648
9,001 – 9,200	674	31	705	1,142	282	1,424
9,201 – 9,400	658	29	687	1,057	222	1,279
9,401 – 9,600	649	25	674	961	181	1,142
9,601 – 9,800	629	28	657	900	163	1,063
9,801 – 10,000	602	19	621	797	146	943
10,001 – 10,200	534	27	561	765	106	871
10,201 – 10,400	491	20	511	773	122	895
10,401 – 10,600	549	23	572	738	78	816
10,601 – 10,800	497	15	512	588	83	671
10,801 – 11,000	503	19	522	581	82	663
11,001 – 11,200	443	11	454	557	58	615
11,201 – 11,400	414	13	427	545	62	607
11,401 – 11,600	432	14	446	473	56	529
11,601 – 11,800	364	18	382	453	55	508
11,801 – 12,000	348	7	355	467	48	515
12,001 – 12,200	336	10	346	392	42	434
12,201 – 12,400	264	15	279	357	48	405
12,401 – 12,600	280	14	294	326	36	362
12,601 – 12,800	245	6	251	326	36	362
12,801 – 13,000	215	9	224	268	28	296
13,001 – 13,200	172	12	184	246	36	282
TOTALS	32,729	2,267	34,996	109,583	53,812	163,395