1991 Annual Report

California Franchise Tax Board

1991 Annual Report

Members of the Board

Gray Davis, Chairman . . . . . *Controller*
Brad Sherman . . . . . *Chairman, Board of Equalization*
Thomas Hayes . . . . . *Director of Finance*

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

A report of the 1991 calendar year activities of the Franchise Tax Board. This report includes statistics of income compiled from the 1990 returns of individuals and corporations and the 1991 assistance claims of homeowners and renters, most of which were received and processed during 1991.

California Franchise Tax Board

Table of Contents

Introduction

The Year In Review 5

Revenue for the General Fund 6

Table: General Fund Calendar Year Collections 7

Personal Income Tax

California Personal Income Tax Components 8

Data Sources 9

Indexing 10

Adjusted Gross Income 10

Tables:

Sources of Reported Income 11

Returns by Income Class 12

Deductions 12

Taxable Income 12

Table: Itemized Deductions by Type 13

Tax Credits 14

Alternative Minimum Tax 14

Total Tax Liability 14

Payments 15

Voluntary Contributions 15

Table: Voluntary Contributions 16

Refunds and Balances Due 16

High Income Returns 16

Tables:

High Income Returns 17

Largest Deduction or Credit 17

Bank and Corporation Tax

Data Sources 19

Taxation of Corporations 19

Returns Filed 19

S Corporations 20

Exempt Organizations 20

Accounting Periods 20

Income and Deductions 21

Tables:

Sources of Gross Income 21

Deductions by Type 22

Net Income, Adjustments and Taxes 22

Unitary Method 23

Apportionment of Income 23

Tables:

Apportionment of Income 24

Apportionment Formula 25

Water's-Edge Corporations 25

Tax Rates and Minimum Franchise Tax 25

Alternative Minimum Tax 26

Estimated Tax 27

Refunds and Balances Due 27

Homeowner and Renter Assistance

Program Summary 29

Table: Homeowner and Renter Assistance Claims 30

Legislation and Litigation

Personal Income Tax / Bank and Corporation Tax Law Changes 31

Rulings 40

Tax Appeals 40

Significant Appeal Decisions 40

Litigation 41

Multistate Tax Affairs Litigation 41

Statistical Appendices

Rates, Exemptions and Standard Deductions — 1935 - 1990

Personal Income Tax

Synopsis of Tax Rates:

Table 1A: Married Filing Joint 44

Table 1B: Single and Married Filing Separate 44
Table 1C: Head of Household 45
Table 2: Exemptions and Standard Deduction 46
Bank and Corporation Tax
Table 3: Synopsis of Tax Rate Changes 47
Personal Income Tax
Table 1: Comparison by Taxable Years —1935 - 1990 50
Comparison by Adjusted Gross Income Class:
Table 2: 1987 - 1990 51
Table 3: Percentages Cumulated 52
Table 4A: State Totals 53
Table 4B: Single 72
Table 4C: Joint 73
Table 4D: Separate 74
Table 4E: Head of Household 75
Table 4F: Surviving Spouse 76
Table 4G: Part-Year Resident and Nonresident 77
Table 4H: 1989 and Prior Year Returns Filed During 1991 77
Table 5: Comparison by Major Industry 78
Table 6: Comparison by County 79
Table 7: County Data by Adjusted Gross Income Class 80
Table 8: Taxes Paid by High Income Individuals 111
Footnotes 112
Bank and Corporation Tax
Table 1: Comparison by Income Years — 1939 - 1990 114
Table 2: Comparison by State Net Income Class 115
Table 3: Comparison by Industry — 1989 and 1990 116
Table 4: Comparison by Accounting Period 117
Footnotes 118
Homeowner and Renter Assistance
Homeowner's Property Tax Assistance
Table 1: Comparison by Calendar Years — 1968 - 1991 120
Table 2: Comparison by Size of Household Income 121
Table 3: Comparison by Year of Birth 122
Table 4: Major Source of Household Income 123
Renter's Property Tax Assistance
Table 5: Comparison by Calendar Years — 1977 - 1991 124
Table 6: Comparison by Size of Household Income 125
Table 7: Comparison by Year of Birth 126
Table 8: Major Source of Household Income 127
Homeowner's and Renter's Property Tax Assistance
Table 9: Types of Claimants by Size of Household Income 128

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 1991, the three member board was chaired by Controller Gray Davis. The other board members were Brad Sherman, Chairman of the Board of Equalization and Thomas Hayes, 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. FTB has offices located throughout California, and in Texas, Illinois and New York.

The Year In Review

The Personal Income Tax Program experienced a 2.2 percent increase in total filers and a 0.5 percent increase in taxable return filers. However, taxable income increased by 4.2 percent and total tax liability increased by 3.5 percent. In the Bank and Corporation Program, California net income decreased from $32.9 billion in 1989 to $28.4 billion in 1990, a 13.8 percent decline, yielding a decrease in tax of approximately $62 million, or 1.4 percent. The Homeowner and Renter Assistance Program experienced a 15.8 percent decrease in assistance paid. More information about the department's programs is presented in other sections of this report.

Legislation is introduced each year in order to conform California tax law with federal tax law. During 1991, the federal conformity bill, SB 169, was enacted in August as part of the State budget package. Other legislation authorized:

- the receipt of corporate taxes through electronic funds transfer transactions;
- automatic "paperless" personal income tax return extensions, which eliminates the requirement that taxpayers file an extension when no money will be due the State; and
- the payment of income tax and renter's credit refunds during "no budget" periods.

For more information about these measures, see "Legislation and Litigation."

Implementation of new programs, required by legislation or as a result of technology advances, included:

- the Withholding at Source program for California nonresidents involved in real estate transactions, as partners of California partnerships, or as independent contractors;
- allowing personal income tax payments by credit card; and
- the filing of personal income tax returns using an automated data sheet (ADS). The ADS program allows the electronic scanning of income tax return data items.

FTB broke ground on a second building adjoining its central office in Sacramento. The 385,000 square foot building, expected to be completed in 1993, will accommodate administrative offices, document storage and a conference center. Employee services within the building include a child care center and facilities for fitness and exercise programs.

The department implemented a recycling program that allows all white paper to be collected at each work station for recycling. The savings of resources resulting from this program are estimated at 1,700 trees and 300 cubic yards of solid waste simply by recycling 100 tons of white paper.

The department continued to participate in, or sponsor various local community projects and programs including on-site college courses, as well as job and education fairs for its own staff. Of particular interest are the Business-Education Partnerships established with two local high schools. The goals of the partnerships are to help the schools ensure student success now and in the future by motivating students to stay in school, to see the value of continuing education and to prepare for their role in tomorrow's workplace, a workplace which for some students may be FTB.

In continuing to focus on transportation issues involving its employees and the surrounding communities, FTB encourages alternative commute strategies. These include making transit passes available at a discount, providing reserved car pool parking spaces, guaranteeing free rides home for transit commuters with emergency circumstances, and establishing a telecommuting policy, which allows employees to work at home when operationally feasible.

Revenue for the General Fund

The programs administered by the department collected over $21 billion, representing just over 54 percent of the General Fund revenue for 1991.

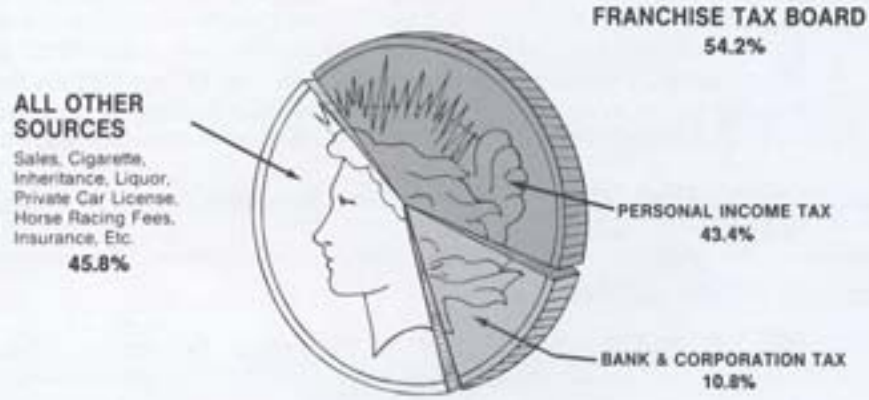
The Personal Income Tax Program accounted for over 43 percent of the General Fund total and the Bank and Corporation Tax Program accounted for nearly 11 percent.

General Fund Calendar Year Collections
*Cash Basis**

	1990 Amount (Millions)	1990 % of Total	1991 Amount (Millions)	1991 % of Total	Percent Change
Personal Income Tax	$17,219.3	43.9	$17,024.7	43.4	-1.1
Bank and Corporation Tax	4,768.9	12.2	4,215.9	10.7	-11.6
Subtotal	$21,988.2	56.1	$21,240.6	54.2	-3.4
Retail Sales and Use Tax	$13,851.7	35.4	$14,196.7	36.2	2.5
Estate, Gift and Inheritance Tax	427.1	1.1	497.0	1.3	16.4
Insurance Company Tax	1,219.3	3.1	1,312.3	3.3	7.6
Cigarette Tax	149.9	0.4	156.7	0.4	4.5
Alcoholic Beverage Excise Tax	131.6	0.3	212.8	0.5	61.7
Horse Racing Fees	112.4	0.3	96.6	0.2	-14.1
Other Revenues Plus Interest on Investments	1,301.9	3.3	1,508.9	3.8	15.9
Subtotal	$17,193.8	43.9	$17,981.0	45.8	4.6
GRAND TOTAL	$39,182.0	100.0	$39,221.5	100.0	0.1

* Derived from the monthly State Controller's Cash Receipts and Disbursements Report. These data are not directly comparable to the data in the Personal Income Tax and Bank and Corporation Tax Appendices, which are expressed on a taxable year basis. Totals may not add due to rounding.

General Fund Revenues
1990 Calendar Year



California Personal Income Tax Components

Federal income from all sources

\- **Exempt income** (examples): 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 • Taxable 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 • One-Half of Self-Employment Tax • Self-Employed Health Insurance Deduction • Retirement Plan Deductions • 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 • Fringe Benefits • IRA Distributions • Pensions and Annuities • Passive Activities • Depreciation and Amortization • Capital Gain/Loss • Other Gain/Loss • Net Operating Loss (NOL)

\+ **State income exempt from federal tax:** Interest on State/Municipal Bonds from Other States • Fringe Benefits • Passive Activities • Depreciation and Amortization • Capital Gain/Loss • Other Gain/Loss • NOL

= **California adjusted gross income**

\- **Deductions:** California Standard Deduction OR Federal Itemized Deductions: Medical and Dental Expense • Taxes Paid • Interest Paid • Contributions • Casualty and Theft Loss • 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 • Senior Head of Household • Head of Household with a Nondependent Relative • Elderly or Permanently Disabled • Political Contribution • Jobs • 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 • Commercial Solar Electric • Energy Conservation • Research • 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 12.9 million 1990 California personal income tax returns filed represent an increase of 2.2 percent, or 282,000 returns, from the 12.6 million filed for 1989. The total consists of over 5.6 million single filers, over 5.4 million joint filers, 1.7 million head of household filers and almost 0.2 million separate and surviving spouse filers. Of the 12.9 million returns, over 6.7 million were Form 540A, California Short Tax Form, and 6.1 million were Form 540, California Long Tax Form. The amount of self-assessed taxes increased from $15.09 billion to $15.63 billion, a 3.5 percent increase. The statewide median adjusted gross income for all filers increased from $20,738 in 1989 to $21,067 in 1990, a 1.6 percent increase from the previous year. For taxpayers filing jointly, the statewide median income rose from $37,705 in 1989 to $38,611 in 1990, a 2.4 percent increase.

For the past 19 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 in 1990, reporting $57,510, while Imperial County had the lowest, reporting $15,091. The highest median income for all filers was Contra Costa County at $28,653.

The largest gains in median income were reported in Yuba County with a 6.1 percent increase for all filers and a 7.8 percent increase for joint filers. For all filers, the counties of Alpine, Colusa, Orange, San Benito, Sierra, Trinity and Tulare experienced decreases in median income of less than 1.2 percent each. For joint returns, both Alpine County and Colusa County experienced decreases of less than one percent.

Data Sources

The county data presented in Personal Income Tax (PIT) Appendix, Tables 6 and 7, and in the table in this section illustrating voluntary contributions, were derived from the department's tax return master file, which includes data from all 1990 tax 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 1991 filing season. *Important note:* Beginning this year, this section and the majority of the PIT Appendix tables summarize only 1990 California resident returns filed during 1991. However, part-year resident and nonresident data and previous year data are summarized separately in PIT Appendix Tables 4G and 4H. To make this transition, the 1989 data shown in this report reflect only resident returns and are therefore not the same as the 1989 data shown in the 1990 Annual Report. The 1989 data in the 1990 Annual Report is combined (resident and nonresident) data.

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 110,578 returns for the 1990 taxable year.

Indexing

Since 1978, California law has provided for the adjustment of the tax brackets, standard deductions and exemption credits in order to reduce the escalating effect of inflation on average tax rates. The tax brackets were initially adjusted by the percentage of change in the California Consumer Price Index in excess of three percent. Beginning in 1980 this three-percent threshold was removed.

The 1990 inflation adjustment factor applicable to exemption credits, to the standard deduction and to the tax brackets was 4.8 percent. As a result, for 1990, the personal exemption amount was $58 ($116 for a joint return), the standard deduction increased to $2,169 ($4,339 for a joint return), up from $2,070 in 1989, and the taxable income threshold, the amount which would cause taxpayers to pay the maximum tax rate, for joint filers increased from $52,760 in 1989 to $55,292 in 1990.

Adjusted Gross Income (AGI)

California taxpayers are required to compute federal AGI, by completing the federal return, before determining California AGI. To determine federal AGI, taxpayers must subtract federal adjustments from federal income. Once the taxpayer has determined federal AGI, the taxpayer makes California adjustments, both additions and subtractions, to federal AGI to determine California AGI. The chart on page 8 illustrates the process used to arrive at California AGI.

The federal income of California taxpayers for 1990 was $446.9 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 $5.1 billion and included payments to tax deferred retirement accounts and self-employed health plan payments, one-half of self-employment tax, penalty for early withdrawal of savings and alimony paid.

California taxpayers reported total federal AGI of $443.6 billion. From federal AGI, taxpayers subtracted $16.3 billion and added $11.7 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, net operating loss, 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, net operating loss, passive activity loss, depreciation and amortization, capital gain (loss) and others.

For 1990, the total California AGI reported by resident taxpayers was $439 billion, a 4.9 percent increase over 1989.

Personal Income Tax
Sources of Reported Adjusted Gross Income
1989 and 1990 Taxable Years

Item	1989 Taxable Year Amount (Millions)	1990 Taxable Year Amount (Millions)	1990 Taxable Year % of Total Income	1990 Taxable Year Percent Change 1989 - 1990
FEDERAL INCOME:				
Wages and Salaries	$304,868.1	$326,080.8	73.0	7.0
Dividends	10,334.5	10,612.2	2.4	2.7
Interest	32,957.3 [d]	31,855.1	7.1	-3.3
Pensions and Annuities	14,761.2	20,382.9	4.6	38.1
Net Sale of Capital Assets	25,130.0	22,210.0	5.0	-11.6
Net Business Income	23,690.5	23,063.0	5.2	-2.6
Net Farm Income	-668.2	-666.3	-0.1	0.3
Supplemental Income [a]	8,182.7	8,091.7	1.8	-1.1
Net Other Income	7,348.0	5,256.3	1.2	-28.5
TOTAL FEDERAL INCOME	$426,604.1	$446,885.7	100.0	4.8
FEDERAL ADJUSTMENTS:				
IRA Adjustments	1,095.5	989.7		-9.7
One-Half Self Employment Tax	*	1,561.7		*
Self Employed Health Insurance	174.1	227.1		30.4
KEOGH/SEP Payments	1,393.2	1,319.6		-5.3
Penalty on Early Withdrawal of Savings	42.2	39.2		-7.1
Alimony Paid	784.9	762.8		-2.8
Other [b]	201.9	162.4		-19.6
TOTAL FEDERAL ADJUSTMENTS	3,691.8	5,062.5		37.1
TOTAL FEDERAL AGI [c]	$423,239.8	$443,621.3		4.8
CALIFORNIA ADJUSTMENTS:				
Schedule CA Subtractions	16,340.9	16,339.1		-0.0
Schedule CA Additions	11,497.2	11,695.2		1.7
TOTAL CALIFORNIA ADJUSTMENTS [c]	-4,843.7	-4,643.9		4.1
TOTAL CALIFORNIA AGI REPORTED	$418,396.1	$438,977.4		4.9

[a] Supplemental income includes rents, royalties, partnerships, estates, trusts, S corporations, REMICs, etc.
[b] Includes miscellaneous taxpayer entries and unclassified amounts.
[c] Total does not add due to different data sources.
[d] Federal data not available.
* Not applicable.

Personal Income Tax Returns by Income Class 1989 and 1990 Taxable Years			
Adjusted Gross Income Class	1989 Taxable Year Returns	1990 Taxable Year Returns	Percent Change
Less than $5,000	1,782,067	1,840,623	3.3
5,000 to 10,000	1,596,907	1,645,334	3.0
10,000 to 15,000	1,431,787	1,421,835	-0.7
15,000 to 20,000	1,252,863	1,196,492	-4.5
20,000 to 25,000	1,019,379	1,026,737	0.7
25,000 to 30,000	867,262	868,105	0.1
30,000 to 40,000	1,393,649	1,368,867	-1.8
40,000 to 50,000	972,324	1,040,841	7.0
50,000 to 100,000	1,821,479	1,967,847	8.0
100,000 and over	442,792	485,906	9.7
Totals	12,580,509	12,862,587	2.2

Deductions

The standard deduction for 1990 was $2,169 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 $4,339.

When a taxpayer's deductions exceed the standard deduction, the taxpayer benefits from claiming itemized deductions. However, some limitations apply. The medical expense deduction is limited to the amount that exceeded 7.5 percent of AGI. For 1990, interest expense (other than for home mortgages) was limited to 10 percent of actual expenses. Miscellaneous itemized deductions were limited to the amount that exceeded two percent of AGI.

About 4.5 million returns (35 percent) filed for the 1990 taxable year included itemized deductions. This represents a decrease of 7.1 percent in the number of returns claiming itemized deductions compared to the previous year. The total amount of itemized deductions claimed was $72.5 billion, or 17.1 percent more than 1989. The average amount claimed was $16,202, an 11 percent increase from last year's average of $14,590.

Taxable Income

California taxable income after deductions totaled $350.8 billion in 1990 compared to $336.7 billion in 1989. This represents a 4.2 percent increase.

Personal Income Tax
Itemized Deductions by Type
1990 Taxable Year

Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount	Percent of Total Amount
Medical Deductions	861,520	$ 3,580.6	$ 4,156	4.0
Deductible Taxes:				
Real Estate Taxes	4,059,880	6,699.9	1,650	7.5
Other Taxes [a]	4,004,084	1,461.2	365	1.6
State & Local Income Tax [b]	4,388,470	16,485.5	3,757	18.5
Total Taxes	4,671,643	$ 24,646.5	$ 5,276	27.6
Contributions:				
Cash [c]	4,123,715	6,732.0	1,633	7.6
Non-Cash [c]	2,329,959	1,600.3	687	1.8
Carryover from Prior Year [c]	54,933	1,004.3	18,282	1.1
Total Contributions	4,209,259	$ 8,193.6	$ 1,947	9.2
Interest:				
Mortgage Interest	3,881,433	43,326.0	11,162	48.6
Other	3,572,003	3,895.1	1,090	4.4
Total Interest	4,346,813	$ 47,221.1	$ 10,863	53.0
Casualty and Theft Loss	26,604	274.5	10,318	0.3
Moving Expenses	88,791	317.0	3,570	0.4
Miscellaneous Deductions	1,536,800	5,238.6	3,409	5.9
Adjustments to Federal Deductions [d]		-1,474.0		
Total Federal Itemized Deductions	4,956,520	$ 89,140.9	$ 17,985	100.0
California Adjustments	3,865,971	$ 14,684.0	$ 3,798	
Adjustments to California Deductions [e]		1,950.2		
Total California Itemized Deductions	4,475,159	$ 72,506.7	$ 16,202	

[a] Includes personal property taxes and the deductible portion of auto license fees.
[b] Includes taxes reported on Form 1040, Schedule A, that are not included in state itemized totals.
[c] Does not include contribution limitation.
[d] Federal itemized deductions reported but not claimed.
[e] 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 used by Californians for 1990 was over $2 billion compared to $1.8 billion in 1989. This represents a 12.2 percent increase from the previous year. The credits for personal, dependent, senior and blind exemptions, and child and dependent care amounted to $1.8 billion and accounted for 87.9 percent of the total tax credits claimed.

For the 1990 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 were allowed this credit if their AGI was $10,960 or less. Married filing joint and qualifying widow(er) filers were allowed this credit if their AGI was $21,900 or less.

New credits for 1990 included senior head of household credit, head of household with a nondependent relative credit and commercial solar electric system credit.

Most credits are limited during the computation of alternative minimum tax. The "Alternative Minimum Tax" section below 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 a 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 1990, there were 32,198 return filers who computed $38.8 million in AMT compared to 22,113 who computed $33.8 million in 1989. This represents an 46 percent increase in the number of AMT filers and an 14.8 percent increase in the amount of AMT paid compared to 1989.

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 1990 taxable year was just over $15.6 billion for over 8.3 million taxpayers compared to $15.1 billion for nearly 8.3 million taxpayers in 1989. This represents a 3.5 percent increase in the total tax liability and a 0.5 percent increase in the number of returns.

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

For 1990, $11.4 billion in taxes were paid through wage and salary withholding. This is a 3.6 percent increase over the $11 billion paid in 1989. Withholding was reported on just under 9.6 million returns and accounted for 73 percent of the self-assessed total tax liability.

Estimated tax payments of $5.4 billion were claimed on 1.5 million returns. This is a 1.5 percent increase from the $5.3 billion paid in 1989.

Beginning in 1990, renter's credit was limited based on California AGI. Single and married filing joint renters with up to $20,000 in California AGI received $60, while those with over $20,000 but not more than $20,500 received $30, and those with a higher California AGI received no credit. For all other filing statuses, renters with up to $40,000 California AGI received $120, while those with over $40,000 but not more than $41,000 received $60, and those with a higher California AGI received no credit. About 5.2 million returns claimed renter's credit for a total of almost $471 million.

Claims for excess state disability insurance (SDI) were reported on just over 0.4 million returns and totaled $33.2 million.

Overpayments, before voluntary contributions and amounts applied to 1991, were $3.7 billion on 9.2 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 Vietnam Veterans Memorial Fund and the Alzheimer's Disease/Related Disorders Fund were added and in 1990 the California Seniors Special Fund was added. This fund allowed seniors to contribute an amount equal to the amount of the senior exemption credit of $58.

Personal Income Tax
Voluntary Contributions
1989 and 1990 Taxable Years*

Contribution Fund	1989 Taxable Year			1990 Taxable Year		
	Number of Contributions	Amount Contributed	Average Contribution	Number of Contributions	Amount Contributed	Average Contribution
California Election Campaign						
American Independent	132	$ 792	$ 6.00	117	$ 674	$ 5.76
Democratic	14,211	89,370	6.29	11,057	77,516	7.01
Libertarian	290	2,623	9.04	304	3,119	10.26
Peace and Freedom	168	1,463	8.71	230	2,091	9.09
Republican	11,026	66,696	6.05	8,936	60,465	6.77
No Party Specified	9,824	47,660	4.85	8,543	44,373	5.19
Subtotal	35,651	$ 208,604	$ 5.85	29,187	$ 188,238	$ 6.45
California Seniors	104,608	$ 409,350	$ 3.91	88,087	$ 402,597	$ 4.57
Endangered Species	160,381	992,609	6.19	127,345	843,240	6.62
State Children's Trust	148,856	786,936	5.29	124,334	735,854	5.92
U.S. Olympic Committee	63,616	214,413	3.37	59,049	229,860	3.89
Vietnam Veterans	77,274	298,544	3.86	64,376	266,036	4.13
Alzheimer's Disease	118,075	535,003	4.53	95,228	489,091	5.14
Subtotal	672,810	$3,236,855	$ 4.81	558,419	$2,966,678	$ 5.31
Seniors Special Fund	n/a	n/a	n/a	1,107	75,028	$67.78
Total	708,461	$3,445,459	$ 4.86	588,713	$3,229,944	$ 5.49

* Figures do not include administrative cost adjustment.

Refunds, Transfers and Balances Due

Refunds were issued to 8.9 million return filers compared to 8.6 million filers in 1989, a 3.8 percent increase. These refunds totaled $3.2 billion compared to 2.9 billion in 1989, a 7.4 percent increase. The average refund issued was $355 per refund return.

Transfers of overpayments to the 1991 taxable year totaled nearly $547 million on just over 620,000 returns, compared to $561 million on 478,000 returns for 1989.

The number of balance due returns for 1990 was 2.6 million compared to 2.8 million in 1989, a 5.1 percent decrease. Balance due for 1990 totalled $2 billion compared to 2.2 billion in 1989, an 8.2 percent decrease.

High Income Returns

California law requires the Franchise Tax Board to report to the Legislature 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 not pay any taxes.

For 1990, 167 return filers reported income of $200,000 or more and had no net tax liability. The solar energy credit carryovers, mortgage interest deduction, miscellaneous deductions, other state tax credit and contribution deduction were the greatest contributors to tax reductions for these high income return filers.

Personal Income Tax
High Income Returns With Expanded Incomes[a] of $200,000 or More
1980 - 1990 Taxable Years

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
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[b]	81,644	266	0.3
1988[b]	111,112	258	0.2
1989	119,926	171	0.1
1990	126,543	167	0.1

[a]Expanded income is adjusted gross income plus tax preference income less investment expenses.
[b]Based on adjusted gross income figures, expanded income figures not available.

Personal Income Tax
Largest Deduction or Credit on Selected 1990 Nontaxed Returns
With Expanded Income of $200,000 or More

Item	Number of Returns	Percent of Total
Solar Energy Credits	32	19.2
Mortgage Interest Deduction	28	16.8
Miscellaneous Deduction	20	12.0
Other State Tax Credit	17	10.2
Contribution Deduction	16	9.6
Low-Income Housing Credit	14	8.4
Investment Interest Deduction	14	8.4
Casualty Loss Deduction	12	7.2
Miscellaneous Credits	7	4.2
Medical Deduction	5	3.0
Other Miscellaneous Deduction	2	1.2
Total	167	100.0

Bank and Corporation Tax

Introduction

The Bank and Corporation program accounts for just under 11 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 or deriving income from California but not incorporated in California. All these entities file returns on a single, combined or water's-edge basis. For the 1990 income year, 446,921 banks and corporations (not including exempt organizations) filed returns and paid $4.3 billion in tax. This represents a 1.4 percent decrease in tax from 1989.

Data Sources

Data appearing in the text and the Bank and Corporation Appendix are based on a stratified random sample of corporate tax returns. The sample includes all large banks and corporations (those with state net income or loss greater than $5 million and those that paid $100,000 or more in combined personal property and business license taxes) and two percent of all other corporations.

The 1990 sample included 1,770 large banks and corporations and 11,425 other banks and corporations. The tables in this section, and in the statistical appendix, provide summary statistics for all banks and corporations, except exempt organizations.

Taxation of Banks and Corporations

A corporation is a separate entity for tax purposes, even though it is owned and controlled by individuals. Corporations doing business or incorporated in California must pay a franchise tax equal to the higher of the minimum franchise tax or an amount measured by their 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 446,921 returns filed for 1990, 1 percent had state net incomes that exceeded $1 million. However, these corporations accounted for 77.7 percent of the total taxes paid by all corporations. Corporations with less than $25,000 in state net income comprised 80.8 percent of all returns filed, yet accounted for only 7 percent of taxes paid. Corporations with negative income accounted for 37.6 percent of the total returns filed, reporting nearly $24 billion in losses, an increase in losses of 18.5 percent over 1989.

Industry comparisons of corporations reporting net income for 1990 show service industries accounted for 38.4 percent of net income returns filed. The next largest groups were trade industries at 21.2 percent, and finance, insurance and real estate industries at 16.4 percent. The remaining industries accounted for 24 percent.

S Corporations

Small corporations, defined as 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 tax advantages similar to those enjoyed by a partnership. Federal taxes are not paid by the corporation, instead, income is "passed through" to individual shareholders and is taxable to them. 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, unless they elect C corporation status for California. 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 the 1990 income year, 79,967 corporations filed as S corporations and paid a total tax of $233.9 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 1990 there was a total of 103,278 active, exempt organizations, of which a total of 69,157 filed returns.

Accounting Periods

Banks and corporations file returns on either a calendar or fiscal year basis, however S corporations generally file on a calendar year basis. These returns must be filed no later than two and a half months after the accounting period ends. FTB may grant filing date extensions of up to seven months. For the 1990 income year, 45.5 percent of all corporations reporting state net income filed returns with an accounting period ending December 31 and 11.4 percent filed with an accounting period ending June 30.

Income and Deductions

Most corporations doing business in California report income and deductions on a domestic basis, or, if they operate internationally and have not elected to file on a water's-edge basis, on a worldwide basis. Reported income is then apportioned to California or elsewhere.

Bank and Corporation Tax
Sources of Gross Income
1989 and 1990 Income Years

Item	1989 Income Year		1990 Income Year		Percent Change 1989-1990
	Returns	Amount (000)	Returns	Amount (000)	
Gross Receipts	336,184	$ 7,972,004,969	338,137	$ 9,218,240,185	15.6
Less Cost of Goods Sold	205,953	6,511,700,450	202,961	7,280,539,368	11.8
Gross Profit	332,807	$ 1,460,304,519	338,553	$ 1,937,700,817	32.7
Dividends	22,962	116,995,333	21,298	169,742,023	45.1
Interest on Obligations	73,379	217,792,696	78,567	110,642,692	-49.2
Other Interest	154,193	607,441,046	153,401	340,401,318	-44.0
Gross Rents	31,151	62,386,524	28,036	77,274,436	23.9
Gross Royalties	4,609	18,449,577	4,939	25,403,531	37.7
Capital Gain	28,471	41,527,755	24,105	29,251,324	-29.6
Ordinary Gain (Loss)	49,920	11,268,779	50,977	15,773,284	40.0
Net Gain (Loss)	10,942	357,416	11,061	1,296,457	262.7
Other Income	166,812	271,156,087	165,463	221,108,637	-18.5
Net Income from Rental Real Estate	4,729	21,033	5,493	-5,911	-128.1
Net Income from Other Rental Activity	1,352	94,505	1,657	123,514	30.7
Other Portfolio Income	228	2,587	680	7,315	182.8
Miscellaneous	4,139	24,081,035	6,036	34,064,722	41.5
Total Gross Income	390,561	$ 2,831,878,892	383,439	$ 2,962,784,159	4.6

Corporations reported nearly $3 trillion in gross income for 1990. This amount is a combination of gross receipts ($9.2 trillion) less the cost of goods sold ($7.3 trillion) plus other income. Other income, which totaled just over $1 trillion, includes dividends, interest, rents, royalties, capital gains and other miscellaneous sources.

Total deductible expenses were $2.6 trillion for 1990. The largest single expense was for the category other deductions, followed by interest, 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 $26 billion, while employee benefit plans accounted for $64.7 billion.

Bank and Corporation Tax - Deductions by Type

Item	1989 Income Year Number	1989 Income Year Amount (000)	1990 Income Year Number	1990 Income Year Amount (000)	% Change
Compensation of Officers	235,208	$ 50,086,259	237,549	$ 58,596,163	17.0
Salaries and Wages	223,058	357,978,048	227,912	486,220,353	35.8
Repairs	211,426	89,469,099	218,313	54,487,705	-39.1
Bad Debts	78,177	35,643,604	78,539	34,940,715	-2.0
Rents	261,050	81,870,995	265,471	98,909,032	20.8
Taxes	373,192	93,929,693	374,627	215,759,272	129.7
Interest	240,033	883,786,642	237,915	566,182,795	-35.9
Contributions	68,225	2,853,373	62,875	4,230,657	48.3
Depreciation/Amortization	299,936	166,148,756	295,975	182,607,954	9.9
Depletion	1,871	5,597,733	2,362	15,564,608	178.1
Advertising	203,969	73,487,440	209,550	87,852,004	19.5
Pension/Profit Sharing Plans	67,858	47,699,752	69,445	25,993,850	-45.5
Employee Benefit Plans	97,887	52,309,784	101,268	64,650,301	23.6
Other Deductions	395,529	543,216,224	395,840	663,053,117	22.1
Charitable Contributions	15,951	103,465	21,778	129,491	25.2
Recovery Property	9,375	62,814	10,424	65,377	4.1
Portfolio Income	771	5,704	647	14,992	162.8
Interest on Investment Debts	1,141	44,030	2,083	72,861	65.5
Miscellaneous Deductions	5,543	14,894,666	6,910	22,306,233	49.8
Total Returns with Deductions	407,892	$ 2,499,188,081	402,174	$ 2,581,637,480	3.3

Bank and Corporation Tax - Net Income, Adjustments and Taxes

Item	1989 Amount (000)	1990 Amount (000)	% Change
Gross Income	$ 2,831,878,892	$ 2,962,784,159	4.6
Deductions	2,499,188,081	2,581,637,480	3.3
Unclassified	215,947	-2,182,300	1,110.6
Net Income (Before State Adjustments)	$ 332,906,758	$ 378,964,379	13.8
State Adjustments			
Additions	327,371,708	85,912,156	-73.8
Deductions	288,035,662	155,619,457	-46.1
Net Income (After State Adjustments)	$ 372,242,804	$ 309,257,078	-16.9
State Net Income			
Nonapportioning Corporations	$ 5,946,265	$ 3,834,866	-35.5
Apportioning Corporations	26,964,681	24,534,932	-9.0
Total State Net Income	$ 32,910,946	$ 28,369,798	-13.8
Tax	$ 4,416,794	$ 4,323,229	-2.1
Tax Credits	111,713	121,804	9.0
Alternative Minimum Tax	72,868	104,436	43.3
Built-In Gains Tax/Excess Net Passive Income Tax and Other Adjustments	6,242	16,533	164.9
Total Tax Liability	$ 4,384,191	$ 4,322,394	-1.4

California corporations report federal income and deductions on their California return. 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 franchise or income tax.

Unitary Method

The phrase "income attributable to California" refers to situations in which a corporation does business within and outside of California and its 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 income is determined by an apportionment formula which is the 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.

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 1990 there were 23,720 corporations with apportioned multistate and/or multinational activity that resulted in $24.5 billion in state net income, 86.5 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 California 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 $1 trillion for all apportioning corporations, representing 10.91 percent of property. California salaries and wages amounted to $123 billion, 11.79 percent of payroll. California sales amounted to $1 trillion, 5.61 percent of sales. The net effect of the three factors for corporations was an average apportionment of 9.44 percent of unitary income to California. This compares to 8.55 percent in 1989. The increase from 1989 to 1990 is largely due to the activities of investment

banks. If investment bank activity was included in the 1989 average apportionment, the 1989 average would have been 12.23 percent.

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

Item	1989 Income Year Number	1989 Income Year Amount (000)	1990 Income Year Number	1990 Income Year Amount (000)	% Change
Net Income (After State Adjustments)	25,279	$ 366,966,674	27,597	$ 305,791,038	-16.7
Nonbusiness Income/Loss					
Dividends	1,674	9,225,640	1,268	32,267,834	249.8
Interest	3,892	2,549,636	3,978	5,885,921	130.9
Property Rental Income/Loss	941	170,087	1,020	728,057	328.0
Royalties	250	327,386	344	554,515	69.4
Gain/Loss From Sale of Assets	1,662	6,569,370	1,159	3,507,534	-46.6
Partnership Income/Loss	649	157,835	826	112,014	-29.0
Miscellaneous Income/Loss	695	3,001,448	1,214	713,570	-76.2
Total Nonbusiness Income/Loss	5,261	$ 22,001,402	5,884	$ 43,769,445	98.9
Balance of Net Income	25,279	$ 344,965,272	27,597	$ 262,021,593	-24.0
Plus Interest Offset	3,277	3,667,872	2,786	12,571,012	242.7
Total Business Income	25,279	$ 348,633,144	27,597	$ 274,592,605	-21.2
Apportioned Business Income/Loss Attributable to California	20,870	$ 25,943,873	23,517	$ 23,720,352	-8.6
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	407	180,199	2,101	83,761	-53.5
Interest	646	60,511	1,188	141,735	134.2
Property Rental Income/Loss	95	-3,054	350	198,294	6,592.9
Royalties	15	1,261	66	3,239	156.9
Gain/Loss From Sale of Assets	326	214,908	243	250,510	16.6
Partnership Income/Loss	489	48,930	435	129,282	164.2
Miscellaneous Income/Loss	214	637,570	522	53,473	-91.6
Subtotal	21,101	$ 27,084,198	23,719	$ 24,580,646	-9.2
Minus Interest Offset	489	157,889	724	93,588	-40.7
Balance of Net Income	21,101	$ 26,926,309	23,719	$ 24,487,058	-9.1
Contribution Adjustment	3,061	38,372	2,364	47,874	24.8
Total State Net Income (After Apportionment)	21,101	$ 26,964,681	23,720	$ 24,534,932	-9.0

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

Bank and Corporation Tax Apportionment Formula					
	1989 Income Year		1990 Income Year		%
Item	Number	Amount (000)	Number	Amount (000)	Change
Total Property Values					
Within and Outside of California	22,742	$12,823,198,121	24,276	$ 9,525,832,946	-25.7
Within California	18,443	$ 953,477,037	20,080	$ 1,039,593,686	9.0
Statewide Average Property Factor		7.44%		10.91%	46.6
Total Payroll (Wages and Salaries)					
Within and Outside of California	22,166	$ 867,248,116	23,782	$ 1,045,106,351	20.5
Within California	17,840	$ 107,768,357	19,737	$ 123,224,122	14.3
Statewide Average Payroll Factor		12.43%		11.79%	-5.1
Total Sales					
Within and Outside of California	23,485	$14,587,003,105	24,788	$18,407,411,184	26.2
Within California	20,044	$ 844,273,974	21,975	$ 1,031,758,144	22.2
Statewide Average Sales Factor		5.79%		5.61%	-3.1
Overall Average Apportionment Factor		8.55%		9.44%	10.4

Water's-Edge

For income years beginning on or after January 1, 1988, California enacted SB 85 (Stats. 1986, Ch. 660). This legislation allowed taxpayers to elect to compute income attributable to California on the basis of a water's-edge (or domestic) combined report, as opposed to a worldwide 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 the 1990 income year, 1,271 corporations filed a water's-edge combined report and reported state net income of $0.6 billion (includes water's-edge corporations reporting net income, net loss or no income) and tax of $204 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 1990, 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. In addition, banks and financial corporations were required to pay an in-lieu tax of 1.441 percent. This in-lieu tax is imposed in order to adjust for exemptions from certain local

levies allowed to banks and financial corporations. Thus the composite bank and financial corporation tax rate was 3.941 percent for financial S corporations and 10.741 percent for banks and other financial corporations.

All banks and corporations (including S corporations, financial corporations and real estate mortgage investment conduits (REMICs)) that were subject to the franchise tax were required to pay at least the minimum franchise tax of $800. The only exceptions were qualified inactive gold and quicksilver mining corporations that were required to pay a minimum of $25 and credit unions with less than $25,000 in gross receipts that were no longer required to pay a minimum.

Following are the net income thresholds that determine whether a franchise taxpayer must pay more than the minimum franchise tax.

Type of Corporation	Pays minimum if net income is less than
S corporation	$32,020
Financial S corporation	20,313
Banks and financial corporations	7,453
All other corporations	8,608

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 1990 AMT was reported on 2,836 corporation returns for a total tax of $104.4 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 $800.

Corporations paid $3.6 billion in 1990 estimated tax payments compared to $4.5 billion in 1989 estimated tax payments, a 16 percent decrease.

Refunds and Balances Due

For the 1990 income year, 140,940 corporations made final payments of $297 million at the time of filing their returns. This represents 6.9 percent of the total tax liability.

Approximately 100,000 corporations had overpayments of $1.2 billion, a 36.8 percent decrease in the amount of overpayments from last year. These overpayments were either refunded, applied to another income year's liability or applied to the estimated tax for the next income 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 1991, 182,516 qualified homeowners and renters received $16.4 million in residential property tax assistance through the program. This represented a 15.8 percent decrease in assistance paid from the previous year. The average assistance payment for 1991 was $90 versus $98 for 1990.

Renters made up the majority of the program by filing 82.9 percent of all claims. Renters received $13.8 million through the assistance program, representing 84 percent of the total amount paid. The average assistance for renters was $91 compared to $84 for homeowners. The larger average assistance amount for renters reflected generally lower income levels in this group. The average household income of renters was $7,764 compared to $8,325 for homeowners.

Homeowners in the $5,801 to $8,000 income classes received 60.3 percent of all assistance paid to homeowners. Social security income accounted for 68.6 percent of all homeowners' household income reported. Public assistance accounted for 11.0 percent, interest and dividends for 9.7 percent, and pensions and annuities for 7.2 percent of household income. The remaining 3.5 percent of homeowners' household income consisted of net rental income, net business income and other miscellaneous income.

Renters in the $6,801 to $8,000 income classes received 61.8 percent of all assistance paid to renters. Social security income accounted for 45.2 percent of all renters' household income. Public assistance accounted for 46.6 percent, pensions and annuities for 3.8 percent, and interest and dividends for 2.6 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.

Homeowner and Renter Assistance
1991 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	29,037	$ 242,515	$8,352	$ 2,414	$83	$ 10,168	$350
Disabled	2,147	17,079	7,955	210	98	946	441
Subtotal	31,184	$ 259,594	8,325	$ 2,625	84	$ 11,114	356
Renters							
Senior Citizens	99,491	$ 776,341	7,803	$ 9,052	91	$ 24,873	250*
Disabled	51,841	398,588	7,689	4,701	91	12,960	250*
Subtotal	151,332	$1,174,929	7,764	$ 13,753	91	$ 37,833	250*
Grand Total	182,516	$1,434,523	7,860	$ 16,377	90	$ 48,947	268

*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 1991 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.

Unless otherwise stated, all legislation was effective for taxable or income years beginning on or after January 1, 1991.

Technical Corrections

AB 31 (Chapter 474) and SB 426 (Chapter 472)

Made technical corrections to SB 169 (Stats. 1991, Ch. 117), known as the Tax Conformity Act of 1991, and made changes to other provisions of the R&TC.

Dissolving Corporations/Certificate of Election to Dissolve

AB 82 (Chapter 280)

Waived the requirement that a corporation file a separate certificate of election to dissolve with the Secretary of State if the dissolution is voluntary and by a vote of all the corporation's outstanding shares.

Effective January 1, 1992.

Living Benefits Contracts

AB 156 (Chapter 475)

Excluded from gross income life insurance policy payments made to a policy owner prior to the time of death if suffering a catastrophic or life-threatening illness.

Specified that the payments received under these contracts are not wages and are not subject to income tax withholding.

Voluntary Contributions

AB 281 (Chapter 477) and SB 831 (Chapter 480)

Extended the sunset dates from January 1, 1992 to January 1, 1997, of the following voluntary contribution funds: State Children's Trust Fund; California Fund for Senior Citizens; California Alzheimer's Disease and Related Disorders Research Fund; California Election Campaign Fund; and the Endangered and Rare Fish, Wildlife, and Plant Species Conservation and Enhancement Account.

In addition, SB 831 changed the amount that a taxpayer may designate to the California Senior's Special Fund. Taxpayers 65 years of age or older by the end of the taxable year were allowed to designate any amount (in full dollars) up to, but not exceeding, the amount of the senior exemption credit ($60).

Effective January 1, 1992.

In-State Collection Account Referrals/Credit Card Payments
AB 536 (Chapter 559)

Sponsored by FTB, deleted the January 1, 1992, sunset date of FTB's In-State Collection Account Referral (ISCAR) program. This bill also raised the discount rate for credit card payments from 1.5 percent to 2 percent.

Effective January 1, 1992.

Corporate Income Taxpayers
AB 631 (Chapter 1082)

Made technical and clarifying changes to the provisions enacted by AB 2773 (Stats. 1990, Ch. 926) relating to the voidability of corporate contracts when corporate taxpayers have failed to pay required taxes or file required tax returns.

Authorization for Electronically Captured Signatures
AB 1411 (Chapter 712)

A departmentally sponsored bill that authorized FTB to prescribe the form in which tax returns may be filed through the use of electronic media; allowed conversion of existing paper tax returns to paperless electronic images; and specified that a reproduction of such an electronic image is deemed to be a valid original document.

Effective January 1, 1992.

Tax Clearance Certification and Dissolution
AB 1415 (Chapter 309)

Streamlined the process for domestic corporation dissolution by providing a one-step dissolution/tax clearance process. Corporations file with the Office of the Secretary of State a certificate of dissolution and an assumption of tax liability, which is forwarded to FTB for issuance of a tax clearance certificate. Also provided that no additional minimum franchise tax would accrue after the date the filing is made with the Secretary.

Effective January 1, 1992.

Bank Tax Rate
AB 1451 (Chapter 1087)

Changed the method of calculating the bank tax rate by specifying a new "in-lieu" method. Under this method the bank tax rate is calculated using statewide personal property tax and business license tax data from reports issued by the Board of Equalization and the State Controller's Office. The new "in-lieu" rate calculation is effective for income years ending in 1992 and on or before November 30, 1995. For income years ending on or after December 31, 1995, the "in-lieu" rate will be 2 percent.

Stonehouse Water Company Assets Transfer
AB 1504 (Chapter 454)

Provided that the transfer of the assets of the Stonehouse Mutual Water Company (a private corporation) to the Hidden Valley Lake Community Services District (a public entity) was not a taxable transfer under specified conditions. The transfer of assets included lands, easements, rights and obligations to act as sole agent of the stockholders in exercising the riparian rights of the stockholders, and rights relating to the ownership, operation, and maintenance of water and sewer facilities serving the customers of the company.

Substandard Housing Noncompliance Notices
AB 1756 (Chapter 603)

Made various changes to substandard housing laws, including:

- requiring any regulatory agency that determines housing is "substandard" to send a copy of the notice of noncompliance to FTB;
- clarifying that the tax consequences of deriving rental income from substandard housing also applies to any other taxpayer obtaining title to the substandard property; and
- authorizing regulatory agencies to charge the taxpayer a fee to recover the costs of recording and releasing the notices of noncompliance.

Effective for notices of noncompliance issued on or after January 1, 1992.

Contributions In Aid of Construction
AB 1757 (Chapter 604)

Retroactively excluded from corporate gross income any payments made to regulated public utilities as contributions in aid of construction (CIACs). Defined CIACs as any

money or other property received from any person, whether a shareholder or not, by a regulated public utility that provides electric energy, gas, water or sewerage disposal. Specified further conditions that must be met to satisfy this definition.

Also excluded from the regulated public utility's gross income any "gross-up" amounts collected from contributors to recover the federal taxes imposed on CIACs made after 1986. The "gross-up" amount must be calculated by using a method approved by the Public Utility Commission.

The retroactive exclusion of CIACs from the publicly regulated utility's gross income applies to contributions made on or after January 1, 1977, but prior to January 1, 1992. Absent further legislation, CIACs will be included in the gross income of regulated public utilities beginning January 1, 1992, in conformity with federal tax treatment.

Substandard Labor Camp Housing/Court Orders
AB 1816 (Chapter 790)

Amended the Employee Housing Act in the Health and Safety Code to establish: local accountability to the State Department of Housing and Community Development; a reporting and evaluation system; and increased penalties and censures related to the program for licensing and regulating labor camps.

Of special interest to FTB was a provision relating to previous court rulings on an injunction or finding of contempt related to health, safety and building violations in the operation of a labor camp. Specifically, this provision prohibits, for five years, any person convicted of a previous violation of the Employee Housing Act from claiming any income tax deductions for taxes, interest, expenses, depreciation or amortization associated with the cited structure. This judicial prohibition supersedes any action which might occur in conjunction with the Substandard Housing Audit Program administered by FTB.

The court issuing the order is required to notify FTB of the prohibition within 90 days. FTB is required to examine the tax returns of the owners of substandard structures and report back to the issuing courts regarding compliance with the orders.

Effective for court orders issued on or after January 1, 1992.

Commercial Solar Energy Credit
AB 2105 (Chapter 1036)

Modified the commercial solar energy credit by requiring owners of commercial solar energy systems to obtain an eligibility certification from the State Energy Resources

Conservation and Development Commission for any system with a generating capacity in excess of 100 kilowatts rather than 10 megawatts.

Allows the Commission to obtain a claimant's social security number, or taxpayer identification number, for purposes of identifying a qualifying taxpayer to the FTB. The social security number and taxpayer identification number must be used exclusively for tax administration purposes.

Also stipulated that a taxpayer, who commenced construction or made expenditures to install a solar energy system in a particular taxable or income year, is eligible in that taxable or income year for the tax credit if the installation is complete on or before the end of the sixth month of the taxpayer's following taxable or income year.

Withholding on Sales of California Real Estate by Nonresidents/Extension of FTB Pilot Project for Independent Contractors
SB 74 (Chapter 1039)

Clarified that state agencies must obtain the taxpayer identification number and the type of entity (partnership, sole proprietorship or corporation) from any independent contractor and meet the Form 1099 reporting requirements.

Made numerous technical and clarifying changes regarding withholding and withholding at source requirements, primarily concerning real estate sales.

Extended to 1995, the pilot project for withholding on payments made to independent contractors doing business with state agencies.

Effective January 1, 1992.

Santa Barbara County Fires Disaster Loss Carryforward
SB 96 (Chapter 15)

Allowed special treatment of excess disaster losses resulting from the fires occurring in 1990 in Santa Barbara County, which were sustained in a disaster area designated by the President of the United States and the Governor of California. Taxpayers may carry forward 100 percent of excess losses for a period of five years. After five years, taxpayers may carry forward, for the next ten years, fifty percent of any remaining losses.

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

Small Employer Health Coverage Credit
SB 107 (Chapter 103)

Repealed and reenacted the small employer health coverage credit to delay the operative date of the credit by one year. Clarified certain provisions of the credit.

Effective for taxable or income years beginning on or after February 1, 1992, with respect to amounts paid or incurred on or after January 1, 1993.

Tax Conformity Act of 1991
SB 169 (Chapter 117)

Conformed to various changes made to the federal income tax laws during 1990, including:

- temporarily increasing the maximum tax rate and alternative minimum tax rate for individuals, trusts, and estates;
- limiting itemized deductions for persons with high incomes; and
- phasing out personal exemptions for persons with high incomes.

Made changes relating to the adoption of the state budget for the 1991-92 fiscal year, including:

- temporarily suspending deductions for net operating losses;
- extending the net operating loss carryforward period to reflect the period of net operating loss deduction suspension;
- temporarily reducing the renter's credit for persons with high incomes;
- increasing the income tax withholding rate for supplemental wages;
- requiring that estates and trusts make estimated tax payments;
- extending the tax credit for conducting research in California; and
- providing that no penalty for underpayment of estimated tax shall be assessed for any period prior to September 15, 1991, to the extent that the underpayment is attributable to the denial of net operating loss deductions or the increase in tax rates.

Also made numerous technical amendments to the Personal Income Tax Law, the Bank and Corporation Tax Law, and other provisions of the Revenue and Taxation Code.

Employer Child Care Credit
SB 227 (Chapter 476)

Extended the sunset dates of the tax credits allowed to employers for expenses associated with establishing a child care program, constructing a child care facility, contributing to a child care information or referral service, or providing contributions to qualified care plans for their employees' dependents under age 15. The sunset dates were extended from taxable or income years beginning before January 1, 1992, to taxable or income years beginning before January 1, 1995.

Specified, in intent language, that the Child Development Programs Advisory Committee coordinate outreach efforts to inform employers about these credits.

State Board of Equalization (BOE) Filing Appeals Procedures
SB 325 (Chapter 478)

Required a taxpayer filing an appeal to file two copies of the appeal and any supporting documents with BOE, rather than one copy with BOE and one copy with FTB. Required BOE to send one copy of the appeal and any supporting documents to FTB.

Effective January 1, 1992.

Electronic Funds Transfer (EFT)
SB 467 (Chapter 473)

Authorized FTB, Employment Development Department and Board of Equalization to implement a program for the collection of state taxes through EFT transactions.

Beginning after January 1, 1993, taxpayers who are subject to the provisions of the Bank and Corporation Tax Law and who meet certain requirements must pay their tax liability, including estimated tax payments and any tax due with the return, through EFT.

Established a penalty against taxpayers who are required to pay by EFT, but pay by other means, unless reasonable cause can be shown. The penalty is equal to ten percent of the amount paid. Specified when an electronic funds transfer is deemed performed and provided that a taxpayer may request a waiver of the electronic payment requirements. Authorized FTB to grant the waiver only if it determines that the amounts paid in excess of the threshold amounts were not representative of the taxpayer's tax liability.

Defined "electronic funds transfer," "automated clearing house," "automated clearing house debit," "automated clearing house credit," and "federal reserve wire transfer."

The EFT program must be operative on January 1, 1993.

County Offsets
SB 526 (Chapter 976)

Amended the Government Code provision that authorizes the Controller to offset any amounts due a person from a state agency for amounts due from that person to other governmental entities, as specified, by:

- requiring the Controller, at the request of a county, to offset any amount due a county from a person or entity where the amount is from a bench warrant for payment of any fine, penalty, or assessment; and
- authorizing the Controller to offset refunds from the Board of Equalization under the Sales and Use Tax Law for the same purposes as offsetting refunds from FTB.

Specified that a court is authorized to order a criminal defendant who is subject to the imposition of a fine, forfeiture, or penalty, to disclose to the court his or her social security number in order to assist in the collection of that fine, forfeiture, or penalty.

Effective January 1, 1992.

Authorization for Paying Refunds During "No Budget" Periods
SB 763 (Chapter 232)

Exempted individual and corporate tax refunds from the Government Code restrictions on payments from state funds, without regard to fiscal year. This change allows refunds to continue to be issued during "no budget" periods. "No budget" period refers to the period of time beginning on July 1 until the budget act is signed by the Governor.

Allowed renter's credit refunds to be issued during "no budget" periods when funds are not available in the Renter's Tax Relief Fund.

Generally effective on July 29, 1991.

Automatic Extension to File Returns/Interest on Overpayments/Persian Gulf
SB 830 (Chapter 479)

Authorized FTB to establish a paperless automatic extension program under the Personal Income Tax Law. This program retains the current six-month automatic extension of time to file an individual California income tax return by October 15, but makes the process paperless. California taxpayers are still required to pay 100 percent of the current tax liability by April 15.

Increased the special income tax provisions for military persons who served in the Persian Gulf conflict by:

- including the time a military person is hospitalized stateside within the special extension of time to file returns, pay tax and file claims, etc., in a similar manner as the time served overseas; and

- allowing interest on overpayments claimed on refund returns that are filed within the special extension of time allowed a military person serving overseas or hospitalized. Interest will be allowed from the original due date of the return, regardless of whether the return is processed within 45 days.

The special provisions for military persons apply to actions relating to the Persian Gulf Conflict taken on or after August 2, 1990.

Veterans Memorial Contributions Designation
SB 1029 (Chapter 481)

Under the Personal Income Tax Law, provided for a new designation on the state income tax return allowing a taxpayer to make a contribution to the Veterans Memorial Account.

Applied to 1991 tax returns filed in 1992.

Return Information Disclosure to the Public Employees' Retirement System
SB 1059 (Chapter 778)

Authorized FTB to provide the Public Employees' Retirement System (PERS) with names and addresses or other identification or location information from income tax returns or other records for the purpose of disbursing unclaimed PERS benefits and distributing PERS member account statements.

PERS, its agents or any of its current or former officers or employees are prohibited from disclosing information provided by FTB for any purpose other than specifically stated. Unauthorized disclosure of the information is a misdemeanor.

Generally effective on October 10, 1991.

Dissolved Corporations/Cause of Action Against Undistributed Assets
SB 1188 (Chapter 545)

Amended the Corporations Code relating to legal actions for claims against a corporation, even though the action is brought after dissolution of the corporation. Allows creditors, which in the case of an unpaid tax debt could include FTB, to bring such action against corporate shareholders when these shareholders have received corporate assets.

Effective for corporations dissolving on or after January 1, 1992.

Rulings

During 1991, FTB issued one Legal Ruling and five FTB Notices. Legal Ruling 91-1 examined the requirement of unity of ownership in the determination of entities to be included in a combined report. Notices issued in 1991 included questions and answers on withholding requirements on sales of real property by nonresidents; automatic paperless filing extensions for individuals; leasing activities of financial corporations; and increased interest on large corporate underpayments.

In addition, FTB issued more than a hundred informal information letters to taxpayers, binding chief counsel rulings and internal technical advice memoranda. These covered a range of subjects such as computation of interest on deficiencies and refunds; Desert Shield/Storm military tax benefits; information reporting requirements, vanpool and ridesharing credits; contract voidability relief; and dependent care employee benefit plans.

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 1991, 1,682 new appeals involving $84.5 million were filed, compared to 1,391 and $65.1 in 1990.

During 1991, 1,305 appeals were completed. BOE issued decisions in 350 of the completed cases.

Significant Appeal Decisions

Appeal of Bay Cities - Neuter Clinic, Inc.
Amounts received for covenant not to compete may not be reported on the installment method.

Appeal of Charles E. Kuhn
In computing gain on the sale of Texas property, a former Texas resident was required to reduce the basis of the property by the amount of depreciation sustained prior to his becoming a California resident. California law incorporates Internal Revenue Code Section 1016(a).

Appeal of Tri Co. Bancshares
Business opportunities and advantages inherent in the deposit relationships represented by "core" deposits make the core deposit base so intertwined with goodwill that they are inseparable and, therefore, the core deposit basis, like goodwill, is nondepreciable. (Petition for rehearing is pending.)

Appeal of Retail Marketing Services, Inc.
Property is intangible if its intrinsic value is attributable to its intangible elements rather than any of its specific tangible embodiments. Absent proof of distortion, intangible property is not included in the apportionment formula property factor.

Litigation

During 1991, 22 lawsuits were filed against FTB and 29 cases were closed. Of the 22 lawsuits filed against FTB, 7 cases involve issues pertaining to the unitary concept, including worldwide combination, business-nonbusiness characterization of income and diverse businesses. Three cases involve issues pertaining to the small business stock concept. The remaining cases involve an assortment of other important legal issues.

Rainbird Sprinkler Mfg. Corp. *v.* Franchise Tax Board
Unity of ownership was found to exist among various corporations in which closely related family members owned a majority interest and that operated as a single enterprise even though no single individual or entity owned more than 50 percent of the voting stock of the corporations sought to be combined. The court concluded that R&TC Section 25105 was the governing section with respect to the determination of unity.

Multistate Tax Affairs Litigation

The California Court of Appeal, Third District, reversed a trial court determination and ruled that the worldwide combined report as applied to a multinational corporate group based in the United States did not violate the Commerce Clause of the United States Constitution. Colgate-Palmolive Company *v.* Franchise Tax Board, 233 Cal. App. 3d 855.

Four separate decisions were issued by various California courts of appeal as to whether particular activities constituted a unitary business. In Dental Insurance Consultants, Inc. *v.* Franchise Tax Board, 1 Cal. App. 4th 343, the Second District held that a dental insurance processing company and a subsidiary that owned farms were engaged in a unitary business on the basis of strong centralized management coupled with centralized departments. In Tenneco West, Inc. *v.* Franchise Tax Board, 234 Cal. App. 3d 1510, the Fourth Appellate District held that a conglomerate with a formal policy of autonomy between operating groups that had limited intercompany transactions was not operated as a single unitary business because there were no strong centralized departments. The Second District issued two

unpublished decisions, Valley Sportswear Mfg. Co., Inc. *v.* Franchise Tax Board (2 CIV B046776) and Gasco Gasoline, Inc. *v.* Franchise Tax Board (2 CIV B051401) in which they found a unitary business based on centralized management (Valley) and a separate business based on a lack of control over oil and gas partnerships by the investor (Gasco).

In Shiseido Cosmetics (America) Ltd. *v.* Franchise Tax Board, 235 Cal. App. 3d 478, the Third District Court of Appeal held that a taxpayer who failed to file a claim for refund asserting the unconstitutionality of worldwide combined reporting was barred from bringing a lawsuit. The fact that an administrative agency could not declare the tax unconstitutional did not excuse the failure to file a claim for refund.

In an unreported decision, Bel Air Properties, Inc. *v.* Franchise Tax Board (2 CIV B037130), the Second District Court of Appeal held that the imposition of a tax upon a corporation, whose shareholders were residents of a foreign country, upon the sale of its assets pursuant to a plan of liquidation did not give rise to unconstitutional discrimination in spite of the fact that no tax would have arisen at the corporate level if the shareholders had been residents of California or of other states.

Superior courts in both Los Angeles County and Sacramento County held that the application of the worldwide combined report method to a multinational unitary business based in a foreign country was permitted by a clear directive of the federal government and therefore did not violate the Commerce Clause of the United States Constitution. Alcan Aluminum Corporation *v.* Franchise Tax Board (LA C-196604, SAC 322638).

Appendix

Rates, Exemptions and Standard Deductions

TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 – 1990ff

Taxable income (adjusted gross income less deductions and exemptions)	Taxable Year 1935-42	1943-48[1]	1949-51	1952-58[2]	1959-66[3]	Taxable income (adjusted gross income less deductions)	Taxable Year 1967-72[4]	1973[5,7]	Taxable income (adjusted gross income less deductions)	Taxable Year 1986	Taxable income (adjusted gross income less deductions)	Taxable Year 1987-90[8]
Up to $2,500	1%	1%	1%	1%	1%	Up to $4,000	1%	1%	Up to $3,420	0%	Up to $7,300	1%
$2,500 to 5,000	1	1	1	1	1	$4,000 to 7,000	2	2	$3,420 to 10,420	1	$7,300 to 17,300	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3	10,420 to 15,620	2	17,300 to 27,300	4
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4	15,620 to 20,840	3	27,300 to 37,900	6
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5	20,840 to 26,160	4	37,900 to 47,900	8
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6	26,160 to 31,420	5	47,900 and over	9.3
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7	31,420 to 36,660	6		
20,000 to 25,000	5	4	5	3	5	22,000 to 25,000	8	8	36,660 to 41,860	7		
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9	41,860 to 47,120	8		
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10	47,120 to 52,360	9		
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11	52,360 to 57,580	10		
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11	57,580 and over	11		
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11				
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11				
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11				
100,000 to 150,000	13	6	6	6	7	100,000 to 150,000	10	11				
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11				
250,000 and over	15	6	6	6	7	250,000 and over	10	11				

TABLE 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately
1935 – 1990ff

Taxable income (adjusted gross income less deductions and exemptions)	Taxable Year 1935-42	1943-48[1]	1949-58	1959-66[3]	Taxable income (adjusted gross income less deductions)	Taxable Year 1967-72[4]	1973[5,7]	Taxable income (adjusted gross income less deductions)	Taxable Year 1986	Taxable income (adjusted gross income less deductions)	Taxable Year 1987-90[8]
Up to $2,500	1%	1%	1%	1%	Up to $2,000	1%	1%	Up to $1,710	0%	Up to $3,650	1%
$2,500 to 5,000	1	1	1	2	$2,000 to 3,500	2	2	$1,710 to 5,210	1	$3,650 to 8,650	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3	5,210 to 7,810	2	8,650 to 13,650	4
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4	7,810 to 10,420	3	13,560 to 18,950	6
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5	10,420 to 13,080	4	18,950 to 23,950	8
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6	13,080 to 15,710	5	23,950 and over	9.3
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7	15,710 to 18,330	6		
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8	18,330 to 20,930	7		
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9	20,930 to 23,560	8		
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10	23,560 to 26,180	9		
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11	26,180 to 28,790	10		
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11	28,790 and over	11		
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11				
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11				
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11				
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11				
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11				
250,000 and over	15	6	6	7	250,000 and over	10	11				

TABLE 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household
1935 – 1990ff

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]	1974[6,7]		1986		1987-90[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 4,000	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%, and for 1990 it was 4.8%. 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 EXEMPTIONS AND STANDARD DEDUCTION
1935 – 1990ff

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]	1987-90[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[9]	$102[9]
(b) Married filing separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25	25[9]	51[9]
(c) Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25	25[9]	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[9]	102[9]
(e) Blind (additional)	—	—	—	—	500	500	600	600	8	8[9]	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[9]	51[9]
3. Standard deductions											
(a) Married filing joint and surviving spouse	—	—	—	—	—	—	—	$1,000	$1,000	$2,000[9]	$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[9]	$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[9]	$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% and for 1990 it was 4.8%.
[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 RATES
1929 – 1990ff

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]	1990[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%	9.3%
b. Minimum franchise tax*	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200	$300	$600	$800
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%	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	$800
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%	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 II	—	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖	‖
e. Minimum franchise tax*	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200	$300	$600	$800
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%	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, to $600 for income years beginning after December 31, 1988, and to $800 for income years beginning after December 31, 1989 (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%; 1989 and 1990 = 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 1990 Taxable Years

YEAR	NUMBER OF RETURNS †	ADJUSTED GROSS INCOME[2]	TAXABLE INCOME[3]	TOTAL TAX LIABILITY
1990[1†]	12,862,587	$438,977,362,773	$350,808,722,012	$15,626,821,638
1989[1†]	12,580,509	418,396,134,507	336,663,742,693	15,092,856,811
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	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,238,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	836,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	45,424,549
1946	735,457	5,188,840,000	††	49,376,994
1945	663,710	4,726,955,000	††	43,380,443
1944	1,014,851	5,691,494,000	††	45,386,790
1943	1,088,940	5,581,474,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,025,728
1941	939,069	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,237,738
1939	571,274	2,030,576,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,834,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

Footnotes follow this section.

TABLE 2†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1987 through 1990 Taxable Years

ADJUSTED GROSS INCOME CLASS	1987 TAXABLE YEAR		1988 TAXABLE YEAR		1989 TAXABLE YEAR[17]		1990 TAXABLE YEAR[17]	
	NUMBER OF RETURNS							
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000	1,965,184	15.5	2,030,306	15.4	1,782,067	14.2	1,840,623	14.3
5,000 UNDER 10,000	1,643,771	13.0	1,746,424	13.2	1,596,907	12.7	1,645,334	12.8
10,000 UNDER 15,000	1,447,508	11.4	1,516,701	11.5	1,431,787	11.4	1,421,835	11.1
15,000 UNDER 20,000	1,302,434	10.3	1,277,220	9.7	1,252,863	10.0	1,196,492	9.3
20,000 UNDER 25,000	1,069,337	8.5	1,125,491	8.5	1,019,379	8.1	1,026,737	8.0
25,000 UNDER 30,000	921,237	7.3	914,340	6.9	867,262	6.9	868,105	6.7
30,000 UNDER 40,000	1,471,130	11.6	1,457,740	11.1	1,393,649	11.1	1,368,867	10.6
40,000 UNDER 50,000	954,726	7.5	997,777	7.6	972,324	7.7	1,040,841	8.1
50,000 UNDER 100,000	1,540,380	12.2	1,697,667	12.9	1,821,479	14.5	1,967,847	15.3
100,000 AND OVER	334,143	2.6	420,680	3.2	442,792	3.5	485,906	3.8
TOTALS	12,649,850	100.0	13,184,346	100.0	12,580,509	100.0	12,862,587	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	$ -7,824,801	-2.0	$-10,058,334	-2.4	$-514,056	-0.1	$-1,148,982	-0.3
5,000 UNDER 10,000	12,249,389	3.2	13,061,436	3.1	11,944,261	2.9	12,326,142	2.8
10,000 UNDER 15,000	17,979,354	4.7	18,812,978	4.4	17,783,587	4.3	17,644,492	4.0
15,000 UNDER 20,000	22,702,767	5.9	22,258,142	5.2	21,866,520	5.2	20,834,989	4.7
20,000 UNDER 25,000	23,967,551	6.3	25,235,977	5.9	22,842,592	5.5	23,051,463	5.3
25,000 UNDER 30,000	25,305,118	6.6	25,060,056	5.9	23,782,825	5.7	23,797,568	5.4
30,000 UNDER 40,000	50,931,737	13.3	50,713,786	11.9	48,445,747	11.6	47,428,174	10.8
40,000 UNDER 50,000	42,611,012	11.1	44,551,838	10.5	43,545,394	10.4	46,508,934	10.6
50,000 UNDER 100,000	101,941,489	26.7	113,220,190	26.6	122,358,925	29.7	132,537,509	30.2
100,000 AND OVER	92,464,989	24.2	122,800,134	28.8	106,340,338	25.4	115,997,074	26.4
TOTALS	$382,328,605	100.0	$425,656,203	100.0	$418,396,135	100.0	$438,997,363	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	$ 5,601	0.0	$ 14,266	0.1	$6,303	0.0	$5,512	0.0
5,000 UNDER 10,000	17,207	0.1	16,619	0.1	11,793	0.1	9,328	0.1
10,000 UNDER 15,000	107,053	0.8	103,711	0.7	88,059	0.6	75,108	0.5
15,000 UNDER 20,000	248,817	1.9	206,410	1.5	210,671	1.4	182,668	1.2
20,000 UNDER 25,000	372,315	2.9	366,978	2.4	319,674	2.1	310,380	2.0
25,000 UNDER 30,000	502,259	3.9	490,203	3.3	443,432	2.9	413,566	2.6
30,000 UNDER 40,000	1,203,048	9.3	1,186,234	7.9	1,112,091	7.4	1,039,765	6.7
40,000 UNDER 50,000	1,192,900	9.3	1,212,703	8.1	1,159,798	7.7	1,190,972	7.6
50,000 UNDER 100,000	3,915,813	30.4	4,286,531	28.5	4,471,900	29.6	4,616,452	29.5
100,000 AND OVER	5,307,133	41.2	7,145,096	47.5	7,269,137	48.2	7,783,071	49.8
TOTALS	$12,872,146	100.0	$15,048,797	100.0	$15,092,857	100.0	$15,626,822	100.0

Footnotes follow this section.

TABLE 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
1990 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	521,499	4.1	4.1	$-4,610,352	-1.1	-1.1	—	0.0	0.0	$4,760	0.0	0.0
$1 UNDER 1,000	237,037	1.8	5.9	100,878	0.0	-1.0	$6,647	0.0	0.0	78	0.0	0.0
1,000 UNDER 2,000	228,125	1.8	7.7	342,817	0.1	-0.9	32,600	0.0	0.0	304	0.0	0.0
2,000 UNDER 3,000	276,991	2.2	9.8	690,433	0.2	-0.8	96,899	0.0	0.0	220	0.0	0.0
3,000 UNDER 4,000	271,980	2.1	11.9	950,689	0.2	-0.6	266,089	0.1	0.1	4	0.0	0.0
4,000 UNDER 5,000	304,991	2.4	14.3	1,376,553	0.3	-0.3	509,342	0.1	0.3	146	0.0	0.0
5,000 UNDER 6,000	334,389	2.6	16.9	1,836,113	0.4	0.2	850,557	0.2	0.5	145	0.0	0.0
6,000 UNDER 7,000	323,815	2.5	19.4	2,105,856	0.5	0.6	1,113,166	0.3	0.8	176	0.0	0.0
7,000 UNDER 8,000	331,301	2.6	22.0	2,484,135	0.6	1.2	1,440,954	0.4	1.2	1,143	0.0	0.0
8,000 UNDER 9,000	327,020	2.5	24.5	2,775,936	0.6	1.8	1,679,327	0.5	1.7	2,439	0.0	0.1
9,000 UNDER 10,000	328,809	2.6	27.1	3,124,102	0.7	2.5	2,025,632	0.6	2.3	5,425	0.0	0.1
10,000 UNDER 11,000	316,781	2.5	29.6	3,326,152	0.8	3.3	2,211,792	0.6	2.9	7,741	0.0	0.1
11,000 UNDER 12,000	292,682	2.3	31.8	0,867,643	0.8	4.1	2,296,658	0.7	3.6	11,855	0.1	0.2
12,000 UNDER 13,000	284,561	2.2	34.1	3,557,825	0.8	4.9	2,509,885	0.7	4.3	14,552	0.1	0.3
13,000 UNDER 14,000	263,611	2.0	36.1	3,563,129	0.8	5.7	2,530,749	0.7	5.0	17,857	0.1	0.4
14,000 UNDER 15,000	264,200	2.1	38.2	3,829,743	0.9	6.6	2,784,938	0.8	5.8	23,103	0.1	0.6
15,000 UNDER 16,000	253,174	2.0	40.1	3,920,266	0.9	7.5	2,838,543	0.8	6.6	27,168	0.2	0.7
16,000 UNDER 17,000	252,367	2.0	42.1	4,159,023	0.9	8.4	3,159,156	0.9	7.5	34,935	0.2	1.0
17,000 UNDER 18,000	249,121	1.9	44.0	4,362,715	1.0	9.4	3,285,996	0.9	8.4	37,663	0.2	1.2
18,000 UNDER 19,000	222,967	1.7	45.8	4,125,564	0.9	10.3	3,157,079	0.9	9.3	39,310	0.3	1.5
19,000 UNDER 20,000	218,863	1.7	47.5	4,267,421	1.0	11.3	3,270,362	0.9	10.3	43,592	0.3	1.7
20,000 UNDER 21,000	193,280	1.5	49.0	3,962,237	0.9	12.2	3,054,078	0.9	11.2	46,018	0.3	2.0
21,000 UNDER 22,000	236,908	1.8	50.8	5,086,920	1.2	13.4	3,982,203	1.1	12.3	64,976	0.4	2.5
22,000 UNDER 23,000	217,319	1.7	52.5	4,887,904	1.1	14.5	3,822,408	1.1	13.4	67,495	0.4	2.9
23,000 UNDER 24,000	176,001	1.4	53.9	4,136,825	0.9	15.4	3,296,894	0.9	14.3	61,288	0.4	3.3
24,000 UNDER 25,000	203,229	1.6	55.4	4,977,577	1.1	16.6	3,882,937	1.1	15.4	70,603	0.5	3.7
25,000 UNDER 26,000	188,420	1.5	56.9	4,800,241	1.1	17.7	3,820,121	1.1	16.5	78,846	0.5	4.2
26,000 UNDER 27,000	176,385	1.4	58.3	4,676,606	1.1	18.7	3,776,829	1.1	17.6	81,179	0.5	4.8
27,000 UNDER 28,000	175,586	1.4	59.6	4,825,845	1.1	19.8	3,829,669	1.1	18.7	80,934	0.5	5.3
28,000 UNDER 29,000	172,924	1.3	61.0	4,927,148	1.1	20.9	3,896,524	1.1	19.8	87,685	0.6	5.8
29,000 UNDER 30,000	154,790	1.2	62.2	4,567,728	1.0	22.0	3,634,395	1.0	20.8	84,922	0.5	6.4
30,000 UNDER 35,000	756,548	5.9	68.1	24,479,701	5.6	27.6	19,536,164	5.6	26.4	516,186	3.3	9.7
35,000 UNDER 40,000	612,319	4.8	72.8	22,948,473	5.2	32.8	18,165,512	5.2	31.6	523,579	3.4	13.0
40,000 UNDER 50,000	1,040,841	8.1	80.9	46,508,934	10.6	43.4	36,666,439	10.5	42.0	1,190,972	7.6	20.7
50,000 UNDER 60,000	726,634	5.6	86.6	39,720,928	9.0	52.4	31,292,756	8.9	50.9	1,164,812	7.5	28.1
60,000 UNDER 70,000	519,054	4.0	90.6	33,575,520	7.6	60.1	26,246,842	7.5	58.4	1,081,908	6.9	35.0
70,000 UNDER 80,000	335,025	2.6	93.2	24,992,950	5.7	65.8	19,652,419	5.6	64.0	925,207	5.9	41.0
80,000 UNDER 90,000	241,783	1.9	95.1	20,452,978	4.7	70.4	16,146,932	4.6	68.6	843,116	5.4	46.3
90,000 UNDER 100,000	145,351	1.1	96.2	13,795,133	3.1	73.6	10,718,825	3.1	71.7	601,409	3.8	50.2
100,000 UNDER 150,000	273,336	2.1	98.3	32,528,789	7.4	81.0	26,038,708	7.4	79.1	1,670,908	10.7	60.9
150,000 UNDER 200,000	84,054	0.7	99.0	14,393,496	3.3	84.3	11,804,346	3.4	82.5	859,886	5.5	66.4
200,000 UNDER 300,000	62,681	0.5	99.5	15,038,139	3.4	87.7	12,668,251	3.6	86.1	995,956	6.4	72.8
300,000 UNDER 400,000	24,524	0.2	99.7	8,433,026	1.9	89.6	7,261,714	2.1	88.2	602,042	3.9	76.6
400,000 UNDER 500,000	12,224	0.1	99.8	5,444,102	1.2	90.9	4,767,738	1.4	89.5	405,609	2.6	79.2
500,000 UNDER 1,000,000	19,507	0.2	99.9	13,242,058	3.0	93.9	11,866,973	3.4	92.9	1,032,735	6.6	85.8
1,000,000 AND OVER	9,580	0.1	100.0	26,917,464	6.1	100.0	24,910,674	7.1	100.0	2,215,935	14.2	100.0
TOTAL	12,862,587	100.0	100.0	$438,977,363	100.0	100.0	$350,808,722	100.0	100.0	$15,626,822	100.0	100.0

Footnotes follow this section.

TABLE 4A †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	CALIFORNIA DEDUCTIONS[3] (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TOTAL[5] TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	136,221	4,692	$-6,442,487	$1,832,134	$-4,610,352	$1,823,373	-	$4,490
ZERO	385,478	481	-582,230	582,230	-	1,270,371	-	270
$1 TO $999	237,037	386	21,702	-116,133	100,878	656,671	$6,647	78
1,000 TO 1,999	228,125	948	440,216	-97,399	342,818	611,612	32,600	304
2,000 TO 2,999	276,991	1,483	749,526	-59,093	690,433	755,475	96,899	220
3,000 TO 3,999	271,980	365	1,005,815	-55,126	950,689	808,004	266,089	4
4,000 TO 4,999	304,991	1,605	1,450,919	-74,366	1,376,553	946,129	509,342	146
5,000 TO 5,999	334,389	611	1,950,470	-114,358	1,836,113	1,069,810	850,557	145
6,000 TO 6,999	323,815	7,971	2,191,405	-85,549	2,105,856	1,061,253	1,113,166	176
7,000 TO 7,999	331,301	137,205	2,581,039	-96,904	2,484,135	1,139,941	1,440,954	1,143
8,000 TO 8,999	327,020	142,358	2,880,790	-104,854	2,775,935	1,176,683	1,679,327	2,439
9,000 TO 9,999	328,809	154,167	3,210,100	-85,997	3,124,102	1,161,590	2,025,632	5,425
10,000 TO 10,999	316,781	153,651	3,317,151	9,002	3,326,153	1,157,100	2,215,442	7,741
11,000 TO 11,999	292,682	142,186	3,403,675	-36,032	3,367,643	1,127,523	2,298,658	11,855
12,000 TO 12,999	284,561	138,986	3,619,110	-61,285	3,557,825	1,070,603	2,509,884	14,552
13,000 TO 13,999	263,611	131,130	3,605,389	-42,260	3,563,129	1,105,353	2,530,749	17,857
14,000 TO 14,999	264,200	152,288	3,941,409	-111,667	3,829,742	1,093,561	2,784,937	23,103
15,000 TO 15,999	253,174	148,573	4,050,590	-130,324	3,920,267	1,147,362	2,838,543	27,168
16,000 TO 16,999	252,367	164,100	4,223,990	-64,966	4,159,024	1,069,096	3,159,157	34,935
17,000 TO 17,999	249,121	161,835	4,480,909	-118,194	4,362,715	1,130,185	3,285,996	37,663
18,000 TO 18,999	222,967	155,367	3,960,388	165,177	4,125,564	1,049,387	3,157,079	39,310
19,000 TO 19,999	218,863	154,771	4,306,803	-39,382	4,267,421	1,034,090	3,270,363	43,592
20,000 TO 20,999	193,280	152,254	4,017,345	-55,109	3,962,236	929,049	3,054,078	46,018
21,000 TO 21,999	236,908	188,668	5,209,564	-122,645	5,086,920	1,124,779	3,962,203	64,976
22,000 TO 22,999	217,319	172,703	4,984,798	-96,893	4,887,905	1,104,012	3,822,408	67,495
23,000 TO 23,999	176,001	151,014	4,274,284	-137,459	4,136,825	859,961	3,296,894	61,288
24,000 TO 24,999	203,229	168,710	5,059,980	-82,404	4,977,576	1,123,955	3,882,937	70,603
25,000 TO 25,999	188,420	163,524	4,918,397	-118,157	4,800,240	1,000,251	3,820,121	78,846
26,000 TO 26,999	176,385	159,407	4,807,111	-130,506	4,676,605	905,760	3,776,829	81,179
27,000 TO 27,999	175,586	159,794	4,951,226	-125,381	4,825,844	1,007,113	3,829,669	80,934
28,000 TO 28,999	172,924	157,528	5,060,889	-133,740	4,927,149	1,050,046	3,896,524	87,685
29,000 TO 29,999	154,790	142,090	4,682,572	-114,843	4,567,729	948,640	3,634,395	84,922
30,000 TO 30,999	176,523	162,979	5,474,189	-90,000	5,384,189	1,120,140	4,268,607	108,085
31,000 TO 31,999	159,223	148,170	5,074,669	-59,929	5,014,741	1,020,727	4,008,693	100,567
32,000 TO 32,999	150,044	139,946	5,039,709	-166,777	4,872,932	980,377	3,894,333	99,097
33,000 TO 33,999	131,114	121,484	4,476,670	-85,165	4,391,504	957,965	3,476,784	97,092
34,000 TO 34,999	139,644	134,771	4,923,815	-107,481	4,816,334	954,512	3,867,745	111,345
35,000 TO 35,999	124,477	117,578	4,542,334	-124,292	4,418,042	975,629	3,463,239	92,542
36,000 TO 36,999	125,181	118,542	4,636,228	-67,676	4,568,551	967,698	3,602,092	104,977
37,000 TO 37,999	124,254	118,838	4,777,814	-120,020	4,657,793	956,557	3,707,292	107,502
38,000 TO 38,999	111,202	108,185	4,409,337	-128,560	4,280,777	882,135	3,403,956	98,461
39,000 TO 39,999	127,205	121,744	5,149,635	-126,325	5,023,310	1,074,535	3,988,932	120,097
40,000 TO 49,999	1,040,841	1,014,049	47,626,129	-1,117,195	46,508,934	9,898,459	36,666,440	1,190,972
50,000 TO 59,999	726,634	717,213	40,495,661	-774,733	39,720,929	8,456,777	31,292,756	1,164,812
60,000 TO 69,999	519,054	514,991	34,098,018	-522,497	33,575,521	7,392,499	26,243,188	1,081,908
70,000 TO 79,999	335,025	331,673	25,323,404	-330,454	24,992,950	5,344,620	19,652,419	925,207
80,000 TO 89,999	241,583	240,445	19,513,989	938,988	20,452,977	4,333,198	16,146,932	843,116
90,000 TO 99,999	145,351	145,036	13,983,435	-188,301	13,795,133	3,076,308	10,718,826	601,409
100,000 TO 149,999	273,336	272,170	32,954,704	-425,914	32,528,789	6,515,040	26,038,708	1,670,908
150,000 TO 199,999	84,054	83,819	14,584,795	-191,300	14,393,495	2,591,361	11,804,346	859,886
200,000 TO 299,999	62,681	62,497	15,290,490	-252,351	15,038,139	2,379,404	12,668,250	995,956
300,000 TO 399,999	24,524	24,456	8,465,703	-32,676	8,433,026	1,179,599	7,261,714	602,042
400,000 TO 499,999	12,224	12,187	5,506,734	-62,632	5,444,102	686,664	4,767,739	405,609
500,000 TO 999,999	19,507	19,449	13,399,487	-157,429	13,242,058	1,402,206	11,866,973	1,032,735
1,000,000 TO 1,999,999	6,208	6,180	8,558,595	-114,990	8,443,605	709,957	7,743,790	688,219
2,000,000 TO 2,999,999	1,519	1,506	3,679,959	-12,973	3,666,986	332,917	3,359,250	301,063
3,000,000 TO 3,999,999	591	589	2,056,978	-19,098	2,037,880	137,873	1,901,821	171,138
4,000,000 TO 4,999,999	340	339	1,540,428	-13,813	1,526,615	103,941	1,423,457	128,394
5,000,000 AND OVER	922	918	11,510,189	-267,813	11,242,376	773,256	10,482,356	927,120
TOTAL	12,862,587	8,310,605	$443,621,253	$-4,643,890	$438,977,363	$98,723,090	$350,808,722	$15,626,822

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		INTEREST[18]		DIVIDENDS		PENSIONS AND ANNUITIES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	46,517	$847,625	108,476	$881,231	37,676	$130,899	13,305	$117,278
ZERO	19,599	139,485	9,819	56,491	1,521	5,237	3,953	22,236
$1 TO $999	101,664	202,294	89,697	85,259	30,690	28,501	5,371	51,095
1,000 TO 1,999	170,257	299,925	93,616	137,185	22,521	22,914	6,408	8,682
2,000 TO 2,999	222,871	570,125	109,409	85,332	24,441	29,136	11,343	21,513
3,000 TO 3,999	229,946	789,218	100,265	115,930	23,720	22,250	14,769	33,580
4,000 TO 4,999	248,754	1,097,044	108,190	139,767	24,177	29,489	19,811	76,219
5,000 TO 5,999	264,683	1,432,130	127,656	177,556	30,569	64,562	27,777	103,885
6,000 TO 6,999	252,643	1,575,000	128,186	197,393	27,093	55,573	32,642	132,441
7,000 TO 7,999	264,259	1,892,101	135,902	272,922	32,223	62,691	30,599	139,644
8,000 TO 8,999	249,523	2,078,686	141,933	316,362	32,859	71,589	44,909	207,372
9,000 TO 9,999	261,597	2,381,339	135,839	286,636	30,007	58,721	37,465	193,302
10,000 TO 10,999	246,008	2,569,220	139,912	313,350	26,622	41,580	48,155	308,583
11,000 TO 11,999	235,506	2,603,866	137,050	307,878	26,032	56,685	46,389	292,501
12,000 TO 12,999	227,443	2,693,234	136,011	351,337	34,803	65,423	43,601	263,957
13,000 TO 13,999	205,118	2,648,638	132,604	361,014	31,796	92,078	41,539	355,822
14,000 TO 14,999	214,652	2,948,329	139,992	419,909	31,858	93,680	39,684	285,327
15,000 TO 15,999	197,569	2,917,030	136,024	414,881	38,854	104,433	43,980	340,381
16,000 TO 16,999	205,055	3,191,403	141,414	373,711	31,561	87,769	42,156	362,719
17,000 TO 17,999	203,635	3,403,267	143,685	378,917	41,403	153,793	41,665	357,475
18,000 TO 18,999	183,031	3,177,314	127,861	351,897	31,546	76,272	34,555	323,857
19,000 TO 19,999	178,799	3,358,576	138,053	367,437	32,883	101,440	35,819	356,985
20,000 TO 20,999	161,017	3,128,618	120,061	298,270	30,394	97,422	32,218	328,342
21,000 TO 21,999	198,837	4,067,242	140,080	407,957	37,403	99,057	35,574	360,840
22,000 TO 22,999	180,979	3,835,322	141,601	399,156	32,391	113,183	37,208	393,385
23,000 TO 23,999	139,136	3,075,760	118,594	395,853	31,543	87,011	32,272	353,927
24,000 TO 24,999	170,407	3,902,620	137,209	408,390	39,450	84,418	38,302	424,921
25,000 TO 25,999	161,156	3,839,638	127,639	411,840	33,727	86,235	34,187	366,564
26,000 TO 26,999	149,099	3,707,255	119,541	403,680	33,887	118,954	30,012	330,495
27,000 TO 27,999	150,088	3,955,525	123,784	397,446	30,787	86,303	26,048	309,948
28,000 TO 28,999	148,007	3,995,607	130,355	402,335	29,453	90,773	31,784	331,174
29,000 TO 29,999	136,401	3,751,799	112,990	350,944	23,686	64,437	27,411	271,480
30,000 TO 30,999	151,719	4,372,297	129,426	377,440	35,312	80,209	29,834	349,798
31,000 TO 31,999	140,330	4,104,663	115,846	315,859	29,883	64,211	27,824	337,699
32,000 TO 32,999	128,905	3,809,708	125,485	455,637	34,083	114,259	29,525	355,087
33,000 TO 33,999	115,819	3,585,099	104,965	280,092	30,540	78,228	23,633	259,269
34,000 TO 34,999	123,175	3,904,280	116,484	276,164	34,203	62,486	22,501	238,386
35,000 TO 35,999	109,508	3,508,858	102,171	333,906	25,224	83,581	23,905	322,331
36,000 TO 36,999	112,652	3,863,887	106,595	287,398	23,040	63,035	20,399	248,753
37,000 TO 37,999	109,825	3,760,313	105,527	351,522	29,709	70,733	23,784	292,317
38,000 TO 38,999	98,687	3,441,534	89,695	277,348	25,525	47,669	26,624	359,674
39,000 TO 39,999	113,080	4,141,386	104,609	276,943	32,806	101,587	25,612	287,900
40,000 TO 49,999	929,898	38,544,869	924,920	3,008,003	286,027	727,082	180,846	2,387,529
50,000 TO 59,999	657,636	32,770,114	703,216	2,457,418	244,199	715,508	139,427	1,814,062
60,000 TO 69,999	475,314	27,745,363	509,720	1,830,069	189,225	477,817	94,973	1,290,607
70,000 TO 79,999	305,517	20,686,643	346,487	1,416,653	137,776	462,084	64,197	806,947
80,000 TO 89,999	216,681	16,210,127	255,830	1,464,163	116,460	423,753	45,888	657,149
90,000 TO 99,999	127,958	10,329,665	160,757	924,757	75,514	275,945	26,018	506,446
100,000 TO 149,999	234,133	22,657,526	307,116	2,709,206	154,943	814,931	47,325	886,873
150,000 TO 199,999	68,280	8,632,486	100,003	1,324,587	54,804	448,684	13,761	301,154
200,000 TO 299,999	48,695	8,168,380	78,140	1,580,117	41,932	567,114	10,583	275,813
300,000 TO 399,999	18,934	4,402,253	31,413	972,103	17,653	298,344	3,744	126,479
400,000 TO 499,999	9,481	2,723,821	16,259	839,933	9,146	200,111	1,898	74,483
500,000 TO 999,999	15,310	6,224,175	26,737	1,754,039	15,230	538,507	2,974	163,981
1,000,000 TO 1,999,999	4,875	3,353,655	8,957	1,190,195	5,034	436,292	980	98,299
2,000,000 TO 2,999,999	1,221	1,356,261	2,298	537,621	1,310	191,340	243	33,496
3,000,000 TO 3,999,999	468	671,131	917	302,120	505	115,721	100	22,037
4,000,000 TO 4,999,999	280	426,051	533	196,445	302	94,237	48	11,904
5,000,000 AND OVER	778	2,610,980	1,473	1,222,183	835	676,201	146	48,507
TOTAL	10,343,415	$326,080,761	8,509,027	$37,230,187	2,618,796	$10,612,181	1,877,703	$20,382,889

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	BUSINESS INCOME[8]				FARM INCOME			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	23,452	$269,423	66,586	$1,715,670	72	$8,468	4,012	$323,652
ZERO	1,020	35,105	2,711	928,145	-	-	559	10,247
$1 TO $999	16,846	40,728	10,330	51,984	-	-	1,353	19,376
1,000 TO 1,999	15,861	22,617	3,487	13,978	-	-	309	564
2,000 TO 2,999	20,581	42,468	5,399	24,418	329	754	560	2,615
3,000 TO 3,999	17,622	67,729	4,108	21,767	-	-	329	1,170
4,000 TO 4,999	22,907	84,520	6,232	40,040	329	617	1,003	1,575
5,000 TO 5,999	32,506	144,441	6,669	35,228	820	2,135	888	9,989
6,000 TO 6,999	26,398	116,841	5,525	14,685	165	760	332	261
7,000 TO 7,999	25,737	141,633	7,410	25,841	-	-	1,145	2,733
8,000 TO 8,999	25,414	164,180	7,807	39,980	784	3,339	960	14,579
9,000 TO 9,999	24,821	189,739	8,319	43,434	-	-	365	368
10,000 TO 10,999	26,334	175,531	6,067	43,267	193	1,174	869	3,545
11,000 TO 11,999	21,322	166,526	6,263	38,215	1,183	9,754	943	6,912
12,000 TO 12,999	25,150	197,302	5,131	18,276	-	-	-	-
13,000 TO 13,999	24,609	224,335	5,723	25,591	694	1,893	365	4,249
14,000 TO 14,999	22,749	197,758	8,068	33,510	309	1,834	1,755	51,197
15,000 TO 15,999	27,609	219,733	6,815	26,624	-	-	1,284	11,235
16,000 TO 16,999	21,630	187,261	6,703	32,814	-	-	875	10,328
17,000 TO 17,999	19,808	225,139	7,059	67,517	328	5,018	945	576
18,000 TO 18,999	20,342	246,619	5,447	33,407	914	6,234	742	3,910
19,000 TO 19,999	21,083	215,008	6,074	32,676	328	30	552	2,512
20,000 TO 20,999	13,359	172,721	5,765	15,099	165	3,155	867	6,569
21,000 TO 21,999	19,027	230,967	11,506	52,701	1,151	8,903	1,759	16,285
22,000 TO 22,999	21,736	248,824	9,215	70,426	769	9,207	328	3,781
23,000 TO 23,999	18,581	271,292	4,094	10,808	552	4,235	693	11,790
24,000 TO 24,999	22,540	217,145	6,961	18,529	749	2,195	-	-
25,000 TO 25,999	16,857	171,472	7,703	36,305	251	6,227	857	9,415
26,000 TO 26,999	19,755	228,690	6,340	42,747	658	1,694	764	198
27,000 TO 27,999	13,867	203,421	6,606	37,745	741	7,646	1,445	9,101
28,000 TO 28,999	18,954	251,645	9,471	33,651	-	-	858	8,745
29,000 TO 29,999	19,660	226,356	7,213	36,750	-	-	669	14,352
30,000 TO 30,999	14,561	163,432	6,921	30,474	-	-	220	5,105
31,000 TO 31,999	18,584	234,300	8,731	35,630	820	11,503	660	4,640
32,000 TO 32,999	15,320	204,381	7,366	25,622	-	-	700	3,535
33,000 TO 33,999	13,052	204,563	6,625	27,147	701	22,981	747	12,357
34,000 TO 34,999	16,697	281,697	7,039	24,038	365	10,728	1,549	4,354
35,000 TO 35,999	13,428	189,882	7,031	20,489	-	-	1,050	9,056
36,000 TO 36,999	10,942	140,851	6,646	31,960	798	23,188	440	3,167
37,000 TO 37,999	15,534	211,852	8,807	31,455	198	1,609	1,440	5,152
38,000 TO 38,999	14,562	212,557	4,820	21,766	193	76	1,258	7,451
39,000 TO 39,999	17,372	340,060	9,797	53,882	-	-	638	5,584
40,000 TO 49,999	145,482	2,362,515	64,901	289,304	2,061	59,884	8,532	59,876
50,000 TO 59,999	111,126	2,091,891	48,302	184,111	2,185	4,961	6,329	42,191
60,000 TO 69,999	88,103	2,248,795	36,044	132,561	1,152	11,562	4,496	79,040
70,000 TO 79,999	55,754	1,492,998	25,267	99,004	943	12,767	3,196	45,355
80,000 TO 89,999	51,649	1,561,410	20,394	105,181	1,585	18,734	2,580	48,826
90,000 TO 99,999	35,274	1,363,867	12,416	107,002	1,637	32,974	2,033	46,731
100,000 TO 149,999	60,612	3,107,381	20,440	140,329	2,064	65,078	3,502	52,349
150,000 TO 199,999	22,577	1,707,356	6,069	58,840	941	37,792	1,750	33,735
200,000 TO 299,999	16,181	1,628,520	4,547	55,875	894	50,568	1,439	53,887
300,000 TO 399,999	5,990	798,215	1,933	35,363	420	33,479	770	32,496
400,000 TO 499,999	2,868	454,054	1,034	30,445	239	24,355	390	19,149
500,000 TO 999,999	4,250	843,433	1,738	54,887	389	41,355	737	37,077
1,000,000 TO 1,999,999	1,372	404,868	552	25,092	146	28,906	301	26,342
2,000,000 TO 2,999,999	341	132,441	179	10,760	23	7,496	81	12,289
3,000,000 TO 3,999,999	131	63,218	75	6,625	17	1,979	37	6,995
4,000,000 TO 4,999,999	76	48,490	41	2,931	9	2,743	28	5,759
5,000,000 AND OVER	208	297,138	111	21,721	12	1,503	67	33,333
TOTAL	1,420,183	$28,387,330	590,633	$5,324,325	29,276	$591,395	73,355	$1,257,660

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIPS AND S CORPORATIONS*				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	7,958	$117,169	26,703	$2,221,241	7,046	$123,178	8,243	$896,191
ZERO	193	76,247	1,334	34,129	775	6,198	1,155	106,537
$1 TO $999	2,825	2,414	1,960	28,986	1,346	4,843	4,502	52,267
1,000 TO 1,999	2,290	1,313	1,778	5,059	3,004	7,224	2,057	13,379
2,000 TO 2,999	1,897	3,096	912	91	4,277	4,676	3,753	21,215
3,000 TO 3,999	3,352	13,528	2,007	5,589	2,900	4,332	3,360	21,060
4,000 TO 4,999	4,376	10,085	3,011	7,138	5,024	10,147	5,249	29,273
5,000 TO 5,999	4,989	14,791	2,896	12,657	7,348	16,746	8,990	81,371
6,000 TO 6,999	5,271	23,406	3,469	3,387	6,169	12,424	6,930	44,994
7,000 TO 7,999	3,326	16,296	3,649	23,464	6,283	23,197	3,450	31,802
8,000 TO 8,999	2,357	10,754	4,071	20,846	10,511	33,359	7,298	25,736
9,000 TO 9,999	3,799	17,609	2,965	8,495	6,804	22,964	7,956	63,441
10,000 TO 10,999	3,969	13,787	4,287	24,168	6,002	12,750	7,414	81,702
11,000 TO 11,999	3,844	25,452	4,375	9,471	7,074	47,298	7,999	53,986
12,000 TO 12,999	1,669	6,627	3,689	8,491	7,596	12,629	6,495	43,146
13,000 TO 13,999	2,397	7,461	3,152	27,080	10,430	53,530	7,040	60,893
14,000 TO 14,999	4,730	32,432	3,928	17,579	6,354	35,025	6,840	52,080
15,000 TO 15,999	4,890	25,377	4,687	44,678	8,595	26,994	11,097	71,334
16,000 TO 16,999	3,880	20,848	3,547	21,165	6,623	20,300	9,834	50,253
17,000 TO 17,999	5,139	25,386	4,164	190,890	8,026	28,444	11,335	86,270
18,000 TO 18,999	5,422	13,950	3,336	61,623	10,202	42,835	7,752	45,345
19,000 TO 19,999	2,304	18,243	5,316	89,792	10,674	45,844	13,166	97,819
20,000 TO 20,999	2,953	19,185	3,639	5,395	9,772	44,406	9,511	78,256
21,000 TO 21,999	2,187	18,091	4,643	13,970	10,729	49,914	7,681	25,396
22,000 TO 22,999	4,008	5,114	6,521	25,807	7,979	45,459	11,754	74,452
23,000 TO 23,999	4,972	38,116	3,303	31,903	8,206	41,973	6,665	45,833
24,000 TO 24,999	5,855	35,762	7,707	17,068	8,235	52,534	14,764	106,190
25,000 TO 25,999	4,840	31,701	4,210	24,714	7,665	33,123	10,169	70,498
26,000 TO 26,999	4,807	30,781	3,497	15,261	6,526	30,779	8,611	69,720
27,000 TO 27,999	4,292	39,223	3,642	20,747	7,568	35,510	12,082	87,178
28,000 TO 28,999	4,173	43,093	5,194	18,201	6,808	26,984	10,513	80,261
29,000 TO 29,999	4,445	41,715	4,717	9,510	7,119	44,303	10,150	88,082
30,000 TO 30,999	3,467	35,704	4,344	20,748	6,104	51,395	7,617	60,783
31,000 TO 31,999	4,359	19,090	3,985	8,265	8,557	45,977	7,111	55,655
32,000 TO 32,999	2,961	24,865	2,801	13,950	7,818	50,891	10,377	70,335
33,000 TO 33,999	2,314	22,302	5,575	33,489	6,079	58,643	8,259	91,003
34,000 TO 34,999	7,423	88,821	3,536	5,600	10,053	43,282	7,823	91,623
35,000 TO 35,999	4,338	37,873	3,447	10,473	6,125	40,267	5,726	27,109
36,000 TO 36,999	4,527	42,070	3,008	23,246	4,675	38,315	10,126	100,728
37,000 TO 37,999	3,328	11,914	5,901	28,181	10,637	62,476	10,395	128,636
38,000 TO 38,999	3,501	22,523	6,000	37,208	7,465	45,878	10,191	70,897
39,000 TO 39,999	4,245	25,417	7,725	27,581	6,810	44,391	11,352	93,375
40,000 TO 49,999	37,206	313,512	48,871	284,630	58,854	373,434	100,656	762,896
50,000 TO 59,999	35,777	405,691	39,298	152,330	43,815	286,646	97,517	764,932
60,000 TO 69,999	26,720	422,764	36,231	197,688	36,189	238,523	72,243	670,675
70,000 TO 79,999	22,299	509,849	34,311	160,672	28,848	277,311	47,673	439,348
80,000 TO 89,999	17,943	316,822	28,679	105,010	23,033	212,548	43,357	346,450
90,000 TO 99,999	14,693	328,246	19,401	143,943	15,803	187,311	30,760	293,921
100,000 TO 149,999	39,345	1,251,758	44,472	392,271	36,393	654,009	55,154	456,525
150,000 TO 199,999	19,754	1,049,690	17,795	201,778	14,126	358,667	18,668	152,429
200,000 TO 299,999	19,111	1,540,976	16,300	309,338	14,194	511,958	13,431	124,938
300,000 TO 399,999	9,284	991,778	6,971	246,563	6,285	289,595	5,655	70,028
400,000 TO 499,999	4,924	656,382	3,780	182,461	3,550	198,062	2,893	47,794
500,000 TO 999,999	8,691	1,853,530	6,141	487,436	6,032	479,641	4,664	94,487
1,000,000 TO 1,999,999	3,139	1,431,509	2,025	290,566	2,222	259,522	1,395	45,103
2,000,000 TO 2,999,999	781	643,604	502	213,081	581	96,099	319	15,108
3,000,000 TO 3,999,999	298	378,454	217	76,930	238	60,637	115	6,118
4,000,000 TO 4,999,999	185	328,977	119	28,550	128	35,413	71	2,227
5,000,000 AND OVER	535	2,552,813	308	348,061	374	134,796	232	23,681
TOTAL	424,577	$16,105,986	494,052	$7,078,845	588,678	$6,135,611	877,595	$7,862,766

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 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	18,980	$873,224	25,095	$65,624	58,413	$287,289	40,238	$4,713,778
ZERO	1,019	97,303	1,043	2,853	5,011	11,236	2,751	862,101
$1 TO $999	3,074	6,438	7,750	14,992	26,723	48,213	2,300	29,534
1,000 TO 1,999	5,594	12,488	5,342	6,892	28,154	43,685	1,753	18,475
2,000 TO 2,999	3,584	4,909	5,808	10,783	33,998	60,606	1,886	10,621
3,000 TO 3,999	6,226	6,540	6,091	10,891	38,425	51,310	2,355	20,480
4,000 TO 4,999	7,641	18,724	7,712	16,532	55,494	78,600	3,135	24,347
5,000 TO 5,999	8,625	27,734	8,463	17,733	70,801	129,201	2,419	14,291
6,000 TO 6,999	6,979	24,765	8,601	14,160	65,094	111,883	950	105
7,000 TO 7,999	7,013	16,304	5,948	11,652	57,731	110,660	2,715	28,249
8,000 TO 8,999	11,723	28,733	11,505	22,266	73,782	138,354	3,465	31,030
9,000 TO 9,999	5,561	21,579	9,021	18,574	68,533	145,282	2,156	1,401
10,000 TO 10,999	7,660	27,577	6,047	13,961	70,689	125,417	3,633	119,486
11,000 TO 11,999	4,903	12,995	6,032	12,592	64,271	109,670	3,915	88,735
12,000 TO 12,999	7,847	30,841	10,869	25,883	65,700	119,287	1,818	6,492
13,000 TO 13,999	9,205	22,659	10,638	24,596	59,398	119,558	4,107	62,228
14,000 TO 14,999	10,863	41,733	8,269	20,976	66,311	138,185	1,916	6,637
15,000 TO 15,999	11,762	42,022	7,612	16,661	82,922	172,988	2,929	5,984
16,000 TO 16,999	7,195	24,516	7,631	16,264	77,768	185,217	3,864	35,130
17,000 TO 17,999	11,983	211,718	11,459	26,273	83,933	131,260	1,721	21,268
18,000 TO 18,999	9,397	46,424	7,784	14,860	60,051	103,074	3,003	231,281
19,000 TO 19,999	10,657	62,543	7,916	18,736	79,824	145,415	1,704	28,427
20,000 TO 20,999	8,754	27,127	6,730	10,959	75,158	100,105	2,819	31,153
21,000 TO 21,999	9,718	39,616	12,000	25,289	84,421	139,566	697	29
22,000 TO 22,999	10,599	35,726	7,484	16,610	98,945	185,369	3,107	26,779
23,000 TO 23,999	9,765	32,002	7,741	13,082	79,270	163,819	851	2,526
24,000 TO 24,999	12,533	45,510	10,812	21,046	97,727	184,300	2,695	51,348
25,000 TO 25,999	12,357	60,902	8,136	18,402	85,176	150,445	2,745	15,304
26,000 TO 26,999	12,096	50,144	7,964	16,844	88,649	165,725	2,365	4,872
27,000 TO 27,999	8,112	43,220	11,052	23,773	95,039	181,014	1,903	19,088
28,000 TO 28,999	10,158	44,276	7,203	14,259	93,210	154,634	1,562	19,637
29,000 TO 29,999	8,771	52,698	7,938	15,293	86,630	146,599	3,127	23,860
30,000 TO 30,999	11,375	66,158	8,947	19,676	99,209	224,729	1,589	36,115
31,000 TO 31,999	10,717	46,645	8,214	15,039	91,374	167,571	3,789	60,510
32,000 TO 32,999	11,654	57,595	12,326	20,716	104,655	204,521	2,839	7,635
33,000 TO 33,999	8,305	52,672	7,603	15,350	85,012	201,956	3,282	74,967
34,000 TO 34,999	11,453	93,596	5,995	10,187	89,195	161,614	1,926	17,532
35,000 TO 35,999	9,872	42,626	9,495	17,581	83,627	190,177	2,743	1,148
36,000 TO 36,999	8,740	51,155	8,005	19,991	88,033	159,083	1,530	62,973
37,000 TO 37,999	10,422	125,351	8,658	11,075	96,012	201,223	3,026	11,529
38,000 TO 38,999	9,026	45,375	6,171	12,107	82,689	188,897	2,461	10,159
39,000 TO 39,999	10,780	51,848	8,573	19,032	87,598	169,218	3,943	3,284
40,000 TO 49,999	102,812	721,479	71,066	140,004	811,580	1,682,736	19,229	230,232
50,000 TO 59,999	84,674	697,421	61,847	124,446	595,811	1,371,372	18,969	111,692
60,000 TO 69,999	74,226	872,038	49,851	95,979	423,880	941,388	12,535	124,849
70,000 TO 79,999	57,302	461,226	34,868	77,987	267,439	612,957	12,450	161,873
80,000 TO 89,999	46,078	648,517	28,204	58,254	205,343	558,267	7,004	1,404,223
90,000 TO 99,999	36,106	634,273	22,203	48,468	135,111	423,674	7,449	80,667
100,000 TO 149,999	77,005	1,967,867	43,094	91,360	255,489	1,175,080	14,253	203,421
150,000 TO 199,999	30,883	1,225,466	17,293	38,587	88,898	598,111	6,316	54,870
200,000 TO 299,999	26,817	1,662,766	13,093	30,950	73,894	615,170	5,699	81,334
300,000 TO 399,999	11,764	1,080,656	5,262	12,852	30,461	381,604	3,119	102,428
400,000 TO 499,999	6,343	800,551	2,740	6,780	15,977	270,400	1,657	73,707
500,000 TO 999,999	10,865	2,242,541	4,343	11,223	26,798	640,727	3,296	197,786
1,000,000 TO 1,999,999	3,797	1,780,822	1,310	3,509	9,232	398,394	1,247	119,381
2,000,000 TO 2,999,999	1,041	972,378	300	794	2,422	177,306	359	111,445
3,000,000 TO 3,999,999	407	534,269	111	300	943	96,217	140	33,599
4,000,000 TO 4,999,999	232	432,964	71	189	554	63,841	74	18,807
5,000,000 AND OVER	685	4,231,971	168	437	1,549	501,102	279	122,857
TOTAL	953,735	$23,693,216	713,527	$1,482,186	6,030,036	$16,515,332	257,807	$10,073,701

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	INDIVIDUAL[15] RETIREMENT PLAN		HALF SELF-EMPLOYMENT[15] TAX		SELF-EMPLOYED[15] HEALTH INSURANCE		SELF-EMPLOYED[15] RETIREMENT PLAN	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	4,174	$5,836	25,983	$19,409	10,989	$7,325	736	$4,715
ZERO	193	386	674	1,789	230	192	193	5,787
$1 TO $999	1,473	2,183	8,314	2,259	2,880	825	251	121
1,000 TO 1,999	1,074	1,930	11,472	1,450	3,034	1,152	-	-
2,000 TO 2,999	545	246	11,737	2,227	1,442	449	328	226
3,000 TO 3,999	1,263	2,525	11,692	3,501	4,242	2,266	-	-
4,000 TO 4,999	1,446	2,892	19,586	5,602	3,311	1,088	-	-
5,000 TO 5,999	2,508	4,206	27,852	9,947	5,051	2,088	-	-
6,000 TO 6,999	2,646	5,292	21,034	8,809	2,562	833	332	669
7,000 TO 7,999	1,843	2,206	20,080	8,574	4,724	1,499	381	260
8,000 TO 8,999	3,705	5,597	22,797	10,952	4,835	2,379	315	315
9,000 TO 9,999	2,817	4,092	22,850	12,935	6,071	2,341	251	
10,000 TO 10,999	5,136	9,328	22,751	11,437	3,963	1,425	-	-
11,000 TO 11,999	6,417	10,815	21,111	12,577	5,966	2,060	844	1,213
12,000 TO 12,999	5,088	9,238	20,580	13,660	6,285	2,982	329	205
13,000 TO 13,999	6,618	8,689	21,132	14,850	6,324	2,885	497	1,142
14,000 TO 14,999	8,026	13,762	19,006	13,594	4,215	1,675	799	810
15,000 TO 15,999	11,749	18,090	22,106	15,930	6,000	3,151	857	1,364
16,000 TO 16,999	11,305	16,394	18,556	14,003	7,404	3,598	580	1,351
17,000 TO 17,999	7,387	10,843	18,550	16,550	5,423	2,852	193	579
18,000 TO 18,999	4,926	9,134	17,332	14,876	5,572	2,477	535	906
19,000 TO 19,999	9,809	16,307	14,894	14,370	5,360	1,777	1,080	2,103
20,000 TO 20,999	6,754	10,762	12,220	12,528	4,558	2,657	508	1,443
21,000 TO 21,999	10,330	15,428	17,216	16,801	6,946	3,750	535	747
22,000 TO 22,999	7,297	10,773	20,122	19,006	6,862	3,937	251	848
23,000 TO 23,999	8,901	14,828	15,768	19,582	4,999	2,162	1,870	16,050
24,000 TO 24,999	15,274	24,521	20,277	16,638	7,315	4,399	1,178	3,031
25,000 TO 25,999	11,795	17,335	15,460	12,928	3,418	1,760	902	3,234
26,000 TO 26,999	19,503	26,744	19,264	16,529	8,138	3,941	251	452
27,000 TO 27,999	14,608	23,402	15,362	17,743	7,184	4,319	937	3,871
28,000 TO 28,999	14,023	20,560	16,644	17,728	5,096	2,592	838	1,521
29,000 TO 29,999	18,167	24,085	18,173	18,035	4,936	2,847	1,300	4,191
30,000 TO 30,999	15,023	22,169	13,553	12,688	3,536	2,163	494	1,722
31,000 TO 31,999	14,818	21,069	13,761	16,983	4,693	2,480	1,346	8,743
32,000 TO 32,999	14,389	17,008	15,632	13,148	3,342	2,416	1,379	2,723
33,000 TO 33,999	13,506	15,862	12,795	16,262	4,518	1,925	1,207	3,074
34,000 TO 34,999	13,928	17,338	17,856	23,393	5,994	2,947	987	5,604
35,000 TO 35,999	13,077	19,674	13,449	12,980	6,148	3,795	502	1,906
36,000 TO 36,999	10,101	14,402	12,206	12,906	3,050	1,388	579	4,278
37,000 TO 37,999	12,571	19,639	15,243	16,290	4,945	2,534	386	1,236
38,000 TO 38,999	7,806	9,341	12,125	15,449	2,820	1,909	1,883	8,563
39,000 TO 39,999	11,851	15,970	15,348	23,805	5,105	3,273	2,646	11,854
40,000 TO 49,999	98,418	127,043	134,338	172,779	34,378	20,195	13,078	65,360
50,000 TO 59,999	42,621	71,402	104,857	150,729	26,930	16,707	14,621	73,271
60,000 TO 69,999	34,676	56,600	78,309	142,411	23,312	15,501	17,150	105,671
70,000 TO 79,999	24,748	42,629	50,157	92,166	15,502	9,242	12,093	74,419
80,000 TO 89,999	19,900	36,211	44,459	86,322	13,196	10,709	11,619	89,627
90,000 TO 99,999	11,761	21,717	31,101	67,761	13,408	9,830	11,814	77,175
100,000 TO 149,999	31,724	55,745	55,055	138,489	21,389	16,917	20,544	227,409
150,000 TO 199,999	13,102	22,764	21,191	58,117	9,179	7,497	9,629	147,803
200,000 TO 299,999	9,963	17,323	17,049	48,640	7,759	6,891	8,745	171,258
300,000 TO 399,999	3,813	6,637	6,353	18,041	3,123	3,234	3,159	73,306
400,000 TO 499,999	1,863	3,235	3,024	8,747	1,568	1,688	1,557	37,049
500,000 TO 999,999	3,064	5,341	4,378	12,084	2,477	2,645	2,124	51,304
1,000,000 TO 1,999,999	852	1,526	1,235	3,179	820	963	491	13,231
2,000,000 TO 2,999,999	189	337	265	705	208	227	106	2,648
3,000,000 TO 3,999,999	72	119	105	243	81	99	46	1,063
4,000,000 TO 4,999,999	26	46	64	145	52	58	30	690
5,000,000 AND OVER	86	151	154	381	153	223	51	1,435
TOTAL	650,748	$989,731	1,264,657	$1,561,660	383,021	$227,139	155,337	$1,319,572

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	PENALTY ON EARLY WITHDRAWAL OF SAVINGS		ALIMONY PAID		TOTAL ADJUSTMENTS[10]	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	4,361	$723	2,318	$29,772	34,947	$75,198
ZERO	-	-	-	-	1,213	8,606
$1 TO $999	502	464	-	-	13,108	6,475
1,000 TO 1,999	-	-	-	-	13,794	4,667
2,000 TO 2,999	873	32	315	630	18,291	4,691
3,000 TO 3,999	644	52	-	-	17,542	12,067
4,000 TO 4,999	756	94	328	1,576	25,955	12,376
5,000 TO 5,999	3,601	523	-	-	40,712	22,938
6,000 TO 6,999	1,873	89	545	1,897	32,111	19,077
7,000 TO 7,999	2,400	1,927	230	1,381	28,160	17,870
8,000 TO 8,999	3,517	241	1,899	4,007	34,022	25,494
9,000 TO 9,999	1,168	358	-	-	29,706	21,864
10,000 TO 10,999	2,074	432	-	-	31,184	26,302
11,000 TO 11,999	2,685	227	365	875	30,867	29,480
12,000 TO 12,999	2,383	244	220	770	27,882	28,817
13,000 TO 13,999	3,735	691	251	2,916	30,349	33,704
14,000 TO 14,999	1,372	303	846	5,769	28,396	37,363
15,000 TO 15,999	1,790	1,160	1,218	1,795	34,829	43,619
16,000 TO 16,999	1,824	1,041	840	1,482	30,965	43,066
17,000 TO 17,999	6,242	1,056	562	1,148	32,899	35,202
18,000 TO 18,999	1,238	186	685	826	26,374	31,192
19,000 TO 19,999	2,399	395	2,054	8,710	29,174	47,158
20,000 TO 20,999	624	26	418	2,423	17,875	30,531
21,000 TO 21,999	552	370	329	2,090	27,302	44,413
22,000 TO 22,999	2,282	91	1,106	5,880	27,844	41,399
23,000 TO 23,999	1,974	187	2,028	6,563	27,466	61,652
24,000 TO 24,999	2,455	483	558	133	36,559	49,953
25,000 TO 25,999	2,042	70	-	-	27,848	36,177
26,000 TO 26,999	2,573	727	964	3,338	34,675	52,407
27,000 TO 27,999	1,787	320	332	1,792	25,604	51,490
28,000 TO 28,999	1,356	94	887	2,479	30,810	49,958
29,000 TO 29,999	2,540	912	647	2,235	35,836	52,796
30,000 TO 30,999	2,956	621	198	893	28,184	42,203
31,000 TO 31,999	2,914	1,068	859	7,328	29,294	59,516
32,000 TO 32,999	1,560	1,277	585	2,914	28,584	40,586
33,000 TO 33,999	-	-	1,638	17,561	24,874	56,377
34,000 TO 34,999	3,051	466	1,496	11,835	29,670	63,322
35,000 TO 35,999	1,625	76	1,695	16,958	23,814	56,719
36,000 TO 36,999	2,282	274	3,292	18,069	23,947	51,621
37,000 TO 37,999	1,553	1,952	1,537	4,600	25,258	46,391
38,000 TO 38,999	1,150	126	1,853	6,943	22,490	43,771
39,000 TO 39,999	1,638	1,288	1,093	11,431	25,581	67,976
40,000 TO 49,999	16,591	3,146	12,451	76,957	223,561	478,617
50,000 TO 59,999	11,766	2,443	7,074	37,239	143,427	362,157
60,000 TO 69,999	8,697	1,220	8,832	49,235	112,591	377,809
70,000 TO 79,999	6,542	784	4,481	34,567	73,149	265,709
80,000 TO 89,999	3,137	1,849	4,034	38,339	63,734	270,512
90,000 TO 99,999	2,875	2,655	4,532	37,126	44,655	221,724
100,000 TO 149,999	4,957	3,623	6,756	78,765	81,993	532,075
150,000 TO 199,999	1,365	632	2,950	53,295	32,130	292,598
200,000 TO 299,999	1,411	1,019	2,424	50,850	25,236	299,951
300,000 TO 399,999	438	324	1,046	29,256	9,919	131,659
400,000 TO 499,999	237	147	614	18,360	4,990	70,199
500,000 TO 999,999	433	400	922	37,558	7,839	110,697
1,000,000 TO 1,999,999	140	155	350	17,105	2,499	37,668
2,000,000 TO 2,999,999	39	35	88	4,582	608	8,555
3,000,000 TO 3,999,999	17	28	36	2,427	248	3,999
4,000,000 TO 4,999,999	12	11	25	3,166	149	4,126
5,000,000 AND OVER	26	46	49	4,929	362	7,922
TOTAL	141,034	$39,181	90,855	$762,777	1,973,085	$5,062,461

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALIFORNIA ADJUSTMENTS				MEDICAL EXPENSES		STATE AND LOCAL INCOME TAXES	
	SUBTRACTIONS		ADDITIONS					
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	64,218	$2,508,695	45,980	$4,340,829	42,140	$165,051	36,556	$104,285
ZERO	9,239	156,490	2,019	738,720	2,032	17,001	2,445	13,499
$1 TO $999	31,973	140,046	5,032	23,912	6,562	24,259	5,741	5,337
1,000 TO 1,999	26,885	107,682	4,921	10,284	4,344	22,923	2,564	1,499
2,000 TO 2,999	33,454	62,134	5,274	3,041	6,810	35,749	3,823	6,129
3,000 TO 3,999	40,654	75,039	5,750	19,913	4,914	12,923	4,757	4,890
4,000 TO 4,999	56,526	84,815	5,358	10,449	6,768	35,419	6,767	2,001
5,000 TO 5,999	70,183	122,725	8,225	8,368	11,788	56,817	8,806	3,444
6,000 TO 6,999	48,264	90,130	5,853	4,581	10,409	39,523	8,093	5,105
7,000 TO 7,999	56,419	127,598	8,128	30,694	12,390	40,021	11,659	7,003
8,000 TO 8,999	61,714	118,738	9,412	13,884	18,085	66,331	14,677	10,239
9,000 TO 9,999	54,624	92,991	7,184	6,993	15,325	62,373	17,108	10,156
10,000 TO 10,999	55,520	123,723	7,984	132,725	15,196	43,370	18,773	6,421
11,000 TO 11,999	61,153	111,386	9,679	75,354	18,973	68,683	20,229	16,777
12,000 TO 12,999	49,529	72,461	6,577	11,176	17,422	44,345	20,651	6,180
13,000 TO 13,999	47,131	86,658	7,476	44,398	23,346	122,276	26,186	11,353
14,000 TO 14,999	55,900	121,349	7,854	9,683	18,398	77,180	28,266	29,491
15,000 TO 15,999	59,196	138,060	10,472	7,737	23,099	109,693	34,439	17,134
16,000 TO 16,999	53,386	105,169	10,209	40,203	17,417	64,081	29,941	31,450
17,000 TO 17,999	63,268	144,402	10,827	28,209	18,593	75,807	36,752	17,477
18,000 TO 18,999	47,751	75,289	9,399	240,465	21,680	84,161	33,955	24,277
19,000 TO 19,999	59,094	104,930	11,067	65,549	17,715	59,973	40,442	37,054
20,000 TO 20,999	59,284	96,798	8,843	41,689	17,239	48,743	40,728	30,413
21,000 TO 21,999	66,564	137,920	8,167	15,276	20,384	67,006	48,092	35,830
22,000 TO 22,999	67,494	122,063	13,211	25,170	22,055	98,606	49,504	44,889
23,000 TO 23,999	59,559	147,428	8,312	9,969	16,211	60,140	39,120	42,970
24,000 TO 24,999	71,825	131,828	12,205	49,425	21,032	85,151	51,669	37,008
25,000 TO 25,999	63,278	133,136	8,898	14,980	15,960	49,343	48,608	53,593
26,000 TO 26,999	61,598	136,324	11,220	5,818	14,486	58,004	47,623	45,102
27,000 TO 27,999	69,287	144,903	9,590	19,522	15,548	50,105	55,514	55,073
28,000 TO 28,999	73,674	157,624	9,674	23,884	19,256	62,613	63,999	68,571
29,000 TO 29,999	61,814	125,035	9,420	10,192	15,251	50,994	57,303	57,480
30,000 TO 30,999	76,631	137,655	11,104	47,655	16,546	92,493	63,353	71,877
31,000 TO 31,999	64,044	125,957	8,136	66,028	16,290	51,450	61,544	62,145
32,000 TO 32,999	71,891	188,483	12,730	21,707	12,280	30,116	63,425	65,491
33,000 TO 33,999	62,020	124,206	9,723	39,040	9,994	86,334	53,698	63,353
34,000 TO 34,999	64,835	133,026	10,467	25,545	13,464	48,150	67,438	82,290
35,000 TO 35,999	63,155	134,501	9,123	10,209	12,270	48,483	66,986	85,519
36,000 TO 36,999	65,760	140,663	7,195	72,986	12,911	53,513	62,995	86,410
37,000 TO 37,999	67,487	147,292	14,274	27,272	14,233	51,316	66,679	95,034
38,000 TO 38,999	58,736	140,755	9,956	12,195	10,149	50,197	59,729	80,582
39,000 TO 39,999	62,525	139,483	12,123	13,158	13,617	39,853	70,476	103,081
40,000 TO 49,999	595,637	1,429,269	96,967	312,075	90,519	305,341	667,508	1,170,258
50,000 TO 59,999	439,238	977,621	87,772	202,888	45,121	163,737	568,004	1,283,932
60,000 TO 69,999	303,015	760,191	73,961	237,694	29,802	213,058	450,466	1,227,261
70,000 TO 79,999	194,077	573,038	54,406	242,584	17,714	75,844	308,408	1,098,099
80,000 TO 89,999	142,820	531,769	48,487	1,470,757	14,184	71,999	224,772	910,958
90,000 TO 99,999	95,465	323,559	38,465	135,258	8,363	87,184	141,945	741,448
100,000 TO 149,999	177,792	783,688	74,977	357,773	9,493	84,424	267,007	1,880,263
150,000 TO 199,999	60,233	356,160	32,889	164,859	2,084	27,655	82,435	952,318
200,000 TO 299,999	48,376	463,874	30,345	211,524	1,044	20,221	61,772	1,100,937
300,000 TO 399,999	19,730	340,006	13,633	307,330	295	8,262	24,197	646,868
400,000 TO 499,999	10,094	204,582	7,415	141,950	141	3,834	12,069	430,239
500,000 TO 999,999	16,690	565,387	12,908	407,959	134	7,148	19,270	1,083,250
1,000,000 TO 1,999,999	5,494	395,290	4,556	280,300	31	1,008	6,160	714,793
2,000,000 TO 2,999,999	1,399	200,748	1,186	187,776	*	346	1,502	312,180
3,000,000 TO 3,999,999	547	100,056	472	80,958	*	4	589	181,852
4,000,000 TO 4,999,999	322	69,291	273	55,478	-	-	336	128,015
5,000,000 AND OVER	883	748,942	795	481,129	*	30	917	984,871
TOTAL	4,529,354	$16,339,063	988,558	$11,895,173	861,520	$3,580,649	4,388,470	$16,485,452

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	REAL ESTATE TAXES		OTHER TAXES		TOTAL TAXES		MORTGAGE INTEREST	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	57,270	$127,404	42,671	$18,314	64,922	$250,003	56,130	$935,214
ZERO	3,020	6,263	3,283	2,116	4,251	21,877	2,484	43,305
$1 TO $999	8,162	13,690	7,073	1,844	11,026	20,870	8,011	78,560
1,000 TO 1,999	5,327	4,880	4,424	1,103	6,768	7,483	4,941	44,053
2,000 TO 2,999	4,799	4,334	6,051	1,435	7,365	11,898	4,199	24,542
3,000 TO 3,999	4,997	9,253	4,904	1,050	8,131	15,193	4,669	47,969
4,000 TO 4,999	8,073	11,325	7,468	1,346	11,898	14,671	8,783	67,704
5,000 TO 5,999	10,727	11,288	10,559	2,926	16,819	17,657	11,097	75,578
6,000 TO 6,999	12,279	13,981	10,362	2,368	16,120	21,455	11,810	92,568
7,000 TO 7,999	15,603	21,210	14,130	2,000	19,449	30,213	14,308	135,722
8,000 TO 8,999	23,268	24,505	16,636	2,505	26,456	37,249	17,775	124,417
9,000 TO 9,999	17,208	20,043	16,319	2,996	25,343	33,194	15,188	117,016
10,000 TO 10,999	25,287	26,481	21,350	6,028	30,013	38,930	24,400	166,130
11,000 TO 11,999	21,831	26,450	21,511	4,349	29,578	47,576	18,015	132,566
12,000 TO 12,999	25,143	26,212	20,898	3,716	30,253	36,107	21,361	137,893
13,000 TO 13,999	27,520	24,784	28,858	4,919	38,145	41,055	23,012	174,082
14,000 TO 14,999	27,459	32,405	27,563	6,521	38,060	68,417	24,540	187,870
15,000 TO 15,999	36,560	40,632	36,010	8,622	46,076	66,388	30,228	240,509
16,000 TO 16,999	30,322	33,146	28,741	7,163	37,853	71,759	27,770	214,597
17,000 TO 17,999	33,618	38,173	31,301	7,779	43,985	63,429	35,044	276,326
18,000 TO 18,999	33,811	34,825	32,049	7,647	41,942	66,748	28,094	221,739
19,000 TO 19,999	39,909	45,773	38,443	9,847	47,561	92,674	37,507	260,315
20,000 TO 20,999	38,137	40,625	36,725	9,656	46,265	80,695	38,382	270,262
21,000 TO 21,999	43,109	51,769	42,480	8,936	54,309	96,535	39,928	291,701
22,000 TO 22,999	42,019	52,615	47,105	12,307	55,460	109,811	38,992	303,612
23,000 TO 23,999	36,877	35,732	36,838	8,539	44,152	87,241	32,498	237,879
24,000 TO 24,999	46,721	53,207	44,065	11,716	56,727	101,931	46,281	371,487
25,000 TO 25,999	39,712	45,988	42,288	11,440	51,822	111,021	36,975	306,033
26,000 TO 26,999	39,941	45,368	42,722	11,309	50,575	101,779	37,403	265,606
27,000 TO 27,999	51,017	56,608	49,955	14,475	59,240	126,156	47,544	351,652
28,000 TO 28,999	55,345	68,698	55,380	12,601	66,380	149,870	50,427	385,585
29,000 TO 29,999	47,464	56,968	50,883	12,115	60,976	126,563	46,915	354,116
30,000 TO 30,999	57,256	64,911	58,487	16,685	69,244	153,473	55,834	430,428
31,000 TO 31,999	53,187	54,482	55,367	13,429	65,112	130,055	50,817	404,296
32,000 TO 32,999	52,629	64,727	54,823	14,778	64,330	144,995	51,079	418,994
33,000 TO 33,999	47,266	56,890	49,329	15,216	57,985	135,454	47,720	421,919
34,000 TO 34,999	57,319	67,829	59,619	16,687	69,104	166,806	55,168	412,677
35,000 TO 35,999	59,556	63,738	58,754	17,509	67,848	166,766	57,226	449,928
36,000 TO 36,999	54,421	62,437	55,756	15,181	65,092	164,027	52,770	451,220
37,000 TO 37,999	55,116	66,195	58,629	17,366	67,379	178,596	56,064	461,548
38,000 TO 38,999	52,232	57,835	52,343	16,767	61,219	155,185	52,703	413,206
39,000 TO 39,999	61,003	79,642	65,245	20,279	72,113	203,001	61,693	551,248
40,000 TO 49,999	597,686	806,733	603,374	189,288	677,916	2,166,279	581,768	5,372,629
50,000 TO 59,999	504,763	706,841	512,462	176,674	572,384	2,167,440	492,555	4,992,321
60,000 TO 69,999	412,370	656,890	409,149	167,035	453,702	2,051,186	404,921	4,527,443
70,000 TO 79,999	287,860	496,502	281,569	116,702	310,912	1,711,303	277,280	3,369,502
80,000 TO 89,999	212,914	419,753	203,013	89,604	227,352	1,420,314	203,584	2,749,131
90,000 TO 99,999	132,974	299,758	130,823	64,278	142,459	1,105,483	126,870	1,936,555
100,000 TO 149,999	249,683	643,646	236,718	124,215	268,971	2,648,124	233,554	4,089,490
150,000 TO 199,999	78,049	266,604	71,799	42,978	83,083	1,261,900	71,056	1,604,125
200,000 TO 299,999	58,767	239,318	52,900	37,934	62,101	1,378,189	51,541	1,394,813
300,000 TO 399,999	23,122	114,139	20,437	17,139	24,346	778,146	20,164	643,388
400,000 TO 499,999	11,546	65,125	10,208	10,280	12,136	505,643	9,888	342,418
500,000 TO 999,999	18,493	127,015	16,236	19,580	19,386	1,229,845	15,438	601,786
1,000,000 TO 1,999,999	5,903	55,274	5,141	9,587	6,185	779,654	4,634	207,774
2,000,000 TO 2,999,999	1,453	19,695	1,275	3,882	1,515	335,758	1,115	59,651
3,000,000 TO 3,999,999	568	8,007	495	2,135	591	191,995	433	21,599
4,000,000 TO 4,999,999	322	4,749	290	2,077	339	134,841	230	13,207
5,000,000 AND OVER	887	26,493	798	4,262	919	1,015,627	617	48,102
TOTAL	4,059,880	$6,699,864	4,004,084	$1,461,229	4,671,643	$24,646,534	3,881,433	$43,326,006

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	POINTS, INVESTMENT AND PERSONAL INTEREST		TOTAL INTEREST		CASH / CHECK CONTRIBUTIONS		NON-CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	48,138	$196,908	63,708	$1,132,121	45,691	$79,781	18,609	$23,713
ZERO	1,576	19,481	3,020	62,786	2,611	2,102	1,482	661
$1 TO $999	6,135	5,404	10,099	83,964	7,900	5,429	3,959	2,070
1,000 TO 1,999	3,944	3,278	5,808	47,331	3,309	1,609	706	155
2,000 TO 2,999	4,837	1,281	5,481	25,823	5,111	4,876	2,557	852
3,000 TO 3,999	4,557	2,266	6,403	50,235	4,663	3,682	3,108	1,089
4,000 TO 4,999	5,478	1,396	9,558	69,100	7,910	5,605	2,685	58,216
5,000 TO 5,999	9,955	2,119	13,596	77,697	10,914	7,516	4,061	954
6,000 TO 6,999	8,613	1,206	12,454	93,774	10,763	12,433	3,798	713
7,000 TO 7,999	12,024	6,509	16,938	142,231	12,612	8,905	8,172	4,354
8,000 TO 8,999	17,112	5,433	21,984	129,850	20,251	19,120	6,663	2,412
9,000 TO 9,999	11,093	1,950	18,469	118,966	17,572	14,215	7,588	2,210
10,000 TO 10,999	18,357	10,208	26,856	176,338	21,825	10,682	9,816	2,498
11,000 TO 11,999	15,768	5,750	23,491	138,316	25,251	27,769	11,833	3,132
12,000 TO 12,999	18,258	10,461	25,598	148,354	21,710	15,951	9,857	3,176
13,000 TO 13,999	24,531	13,903	32,020	187,985	30,525	30,209	13,955	6,447
14,000 TO 14,999	22,020	5,908	31,011	193,778	30,680	32,466	12,304	5,833
15,000 TO 15,999	30,285	14,703	39,600	255,211	37,097	38,428	13,108	4,102
16,000 TO 16,999	25,920	11,127	32,368	225,724	31,355	32,300	13,737	6,926
17,000 TO 17,999	25,482	7,348	37,776	283,674	34,346	30,678	16,866	27,437
18,000 TO 18,999	26,277	30,679	35,253	252,418	33,235	30,207	15,145	4,974
19,000 TO 19,999	32,366	28,894	43,094	289,209	38,530	45,748	19,101	7,338
20,000 TO 20,999	29,168	13,831	42,609	284,093	41,435	36,544	19,589	6,059
21,000 TO 21,999	35,139	15,130	44,781	306,832	44,272	83,902	21,166	8,922
22,000 TO 22,999	38,703	18,384	49,072	321,996	47,472	53,458	26,132	8,592
23,000 TO 23,999	27,872	7,963	36,975	245,841	38,318	42,569	14,527	5,546
24,000 TO 24,999	40,783	25,208	52,330	396,695	46,403	42,805	18,660	6,277
25,000 TO 25,999	37,426	18,883	46,457	324,916	44,807	71,654	20,756	10,943
26,000 TO 26,999	37,907	13,384	48,205	278,990	44,679	41,996	19,495	6,127
27,000 TO 27,999	42,510	20,973	54,208	372,625	48,415	50,132	24,824	9,245
28,000 TO 28,999	42,997	15,902	60,904	401,487	56,314	57,435	31,454	12,703
29,000 TO 29,999	46,465	31,420	56,139	385,535	55,330	60,665	26,913	9,008
30,000 TO 30,999	55,060	33,281	64,032	463,709	57,718	52,187	34,621	13,594
31,000 TO 31,999	46,761	23,524	59,181	427,821	52,727	58,810	29,909	11,347
32,000 TO 32,999	46,507	20,621	59,434	439,615	55,524	58,109	28,918	11,702
33,000 TO 33,999	45,717	25,019	54,965	446,938	49,342	48,403	26,522	8,076
34,000 TO 34,999	57,751	20,506	65,069	433,183	57,362	50,568	31,719	15,108
35,000 TO 35,999	52,075	29,505	63,006	479,433	58,075	74,752	26,989	10,767
36,000 TO 36,999	50,985	34,176	61,907	485,397	56,535	56,228	27,738	15,353
37,000 TO 37,999	52,133	21,942	64,478	483,490	61,199	62,356	38,153	11,728
38,000 TO 38,999	49,484	19,394	57,881	432,600	50,279	52,704	29,235	10,138
39,000 TO 39,999	56,368	31,286	68,318	582,535	65,184	78,304	35,061	15,959
40,000 TO 49,999	546,084	290,473	645,447	5,663,102	607,712	669,007	358,009	145,357
50,000 TO 59,999	462,213	252,359	543,907	5,244,679	518,278	689,091	307,094	125,145
60,000 TO 69,999	383,490	230,461	439,662	4,757,904	416,767	578,133	253,837	120,355
70,000 TO 79,999	261,431	214,345	297,595	3,583,848	292,429	461,691	194,454	110,730
80,000 TO 89,999	179,464	163,526	217,472	2,912,656	217,709	374,783	134,114	74,471
90,000 TO 99,999	108,279	123,508	134,822	2,060,063	134,106	260,679	85,351	78,468
100,000 TO 149,999	208,304	303,077	250,847	4,392,567	251,738	558,778	157,817	122,109
150,000 TO 199,999	63,472	155,194	77,146	1,759,319	78,376	243,550	45,426	45,269
200,000 TO 299,999	45,856	202,669	56,104	1,597,482	58,946	263,614	32,992	55,153
300,000 TO 399,999	18,165	135,954	22,244	779,342	23,166	149,828	11,765	32,865
400,000 TO 499,999	9,008	98,397	10,979	440,815	11,560	98,340	5,572	20,655
500,000 TO 999,999	14,423	273,064	17,510	874,850	18,526	231,076	8,441	56,077
1,000,000 TO 1,999,999	4,639	191,445	5,530	399,219	5,906	143,663	2,395	51,239
2,000,000 TO 2,999,999	1,174	135,259	1,363	194,910	1,456	65,868	556	27,388
3,000,000 TO 3,999,999	460	49,195	534	70,794	570	33,232	202	22,152
4,000,000 TO 4,999,999	267	28,402	301	41,609	329	30,944	121	16,749
5,000,000 AND OVER	737	221,241	814	269,343	890	286,382	322	119,600
TOTAL	3,572,003	$3,895,109	4,346,813	$47,221,116	4,123,715	$6,731,951	2,329,959	$1,600,250

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYOVER		TOTAL CONTRIBUTIONS[12]		CASUALTY AND THEFT LOSSES		MOVING EXPENSES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	13,126	$84,698	8,028	$19,825	129	$103,150	1,019	$4,853
ZERO	690	2,464	1,188	946	545	2,369	545	563
$1 TO $999	810	887	7,361	4,976	-	-	315	691
1,000 TO 1,999	660	351	3,104	1,026	-	-	-	-
2,000 TO 2,999	251	1,402	4,779	3,101	-	-	-	-
3,000 TO 3,999	1,224	1,446	5,739	7,158	-	-	-	-
4,000 TO 4,999	332	435	7,910	6,242	-	-	-	-
5,000 TO 5,999	697	737	11,939	8,940	251	525	580	3,256
6,000 TO 6,999	563	443	11,620	10,639	-	-	-	-
7,000 TO 7,999	1,660	4,395	13,792	14,425	328	1,663	-	-
8,000 TO 8,999	1,923	3,081	21,094	21,651	863	3,280	-	-
9,000 TO 9,999	657	1,100	18,848	17,525	1,320	8,703	-	-
10,000 TO 10,999	560	54	21,929	13,063	329	205	796	965
11,000 TO 11,999	309	1,335	25,251	30,115	-	-	-	-
12,000 TO 12,999	251	120	23,044	19,303	-	-	1,161	3,965
13,000 TO 13,999	1,914	2,934	31,311	39,115	365	1,714	-	-
14,000 TO 14,999	-	-	32,553	38,090	1,048	5,512	873	2,012
15,000 TO 15,999	315	151	38,861	43,714	536	1,258	329	4,325
16,000 TO 16,999	548	762	32,830	39,763	822	1,777	638	1,327
17,000 TO 17,999	230	584	34,941	51,630	1,083	1,559	701	469
18,000 TO 18,999	230	10,837	33,941	33,874	-	-	329	1,319
19,000 TO 19,999	1,146	7,029	40,177	52,807	638	368	976	2,399
20,000 TO 20,999	220	1,163	41,647	40,695	545	266	381	345
21,000 TO 21,999	455	46	46,670	57,551	535	2,010	947	3,401
22,000 TO 22,999	1,281	20,954	49,336	68,199	444	1,221	1,009	5,995
23,000 TO 23,999	165	1,217	39,680	50,219	381	2,377	381	380
24,000 TO 24,999	660	1,179	46,732	50,261	251	5,594	1,087	2,474
25,000 TO 25,999	894	25,924	46,688	72,366	-	-	2,130	4,105
26,000 TO 26,999	-	-	46,552	48,124	332	820	1,329	2,400
27,000 TO 27,999	764	2,761	53,033	62,780	609	2,864	1,107	4,520
28,000 TO 28,999	539	1,044	58,146	70,395	1,463	11,887	855	2,457
29,000 TO 29,999	455	118	56,622	69,781	525	2,171	1,050	3,502
30,000 TO 30,999	770	414	60,292	65,699	632	3,886	1,635	3,645
31,000 TO 31,999	656	380	56,464	70,538	-	-	729	501
32,000 TO 32,999	653	312	56,703	70,123	329	441	1,549	4,836
33,000 TO 33,999	-	-	50,611	56,282	328	23	2,407	7,364
34,000 TO 34,999	315	3,091	59,844	68,722	455	307	544	1,895
35,000 TO 35,999	574	5,479	59,245	90,998	309	124	2,437	6,484
36,000 TO 36,999	976	15,605	59,116	75,208	889	7,138	2,334	6,682
37,000 TO 37,999	-	-	63,695	74,400	309	673	1,076	2,214
38,000 TO 38,999	395	218	52,706	64,579	381	4,328	2,597	7,916
39,000 TO 39,999	-	-	67,326	94,263	-	-	1,415	3,637
40,000 TO 49,999	4,121	18,838	628,949	827,095	3,894	20,126	8,986	27,113
50,000 TO 59,999	3,450	15,084	535,144	826,212	1,970	13,247	14,062	51,480
60,000 TO 69,999	2,642	15,073	428,537	690,536	2,038	12,268	6,345	23,540
70,000 TO 79,999	643	2,295	301,657	569,860	429	5,291	6,200	14,902
80,000 TO 89,999	1,823	26,496	218,926	448,346	-	-	5,389	25,284
90,000 TO 99,999	1,194	4,415	136,429	338,589	315	5,308	2,106	7,661
100,000 TO 149,999	1,477	48,522	256,557	672,734	694	15,487	6,920	38,724
150,000 TO 199,999	324	10,026	79,260	294,274	136	1,672	1,834	14,347
200,000 TO 299,999	397	14,777	59,669	308,914	47	5,125	987	7,604
300,000 TO 399,999	313	40,534	23,350	182,777	40	2,884	333	2,598
400,000 TO 499,999	138	75,787	11,633	115,665	24	5,204	150	992
500,000 TO 999,999	295	66,862	18,617	287,511	36	8,616	183	1,700
1,000,000 TO 1,999,999	134	53,226	5,931	198,608	*	453	27	179
2,000,000 TO 2,999,999	47	26,800	1,460	97,265	*	603	*	1
3,000,000 TO 3,999,999	15	9,383	571	51,086	-	-	*	35
4,000,000 TO 4,999,999	11	6,662	329	48,962	-	-	4	21
5,000,000 AND OVER	41	364,397	893	436,100	-	-	*	29
TOTAL	54,933	$1,004,328	4,209,259	$8,193,646	26,604	$274,521	88,791	$317,007

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	ALL OTHER DEDUCTIONS[13]		CALIFORNIA ADJUSTMENTS TO FEDERAL ITEMIZED DEDUCTIONS		CALIFORNIA ITEMIZED DEDUCTIONS		CALIFORNIA STANDARD DEDUCTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	35,172	$67,824	41,484	$99,832	66,203	$1,619,760	70,019	$203,614
ZERO	916	3,465	1,589	12,542	4,554	84,853	380,924	1,185,517
$1 TO $999	4,532	19,875	6,382	5,261	12,137	159,206	224,900	497,465
1,000 TO 1,999	3,001	4,618	4,474	1,614	9,539	155,103	218,586	456,508
2,000 TO 2,999	3,538	3,259	4,783	6,143	11,792	82,852	265,199	672,623
3,000 TO 3,999	3,127	750	6,022	5,436	10,864	94,366	261,116	713,637
4,000 TO 4,999	6,091	4,499	8,173	1,897	13,112	126,477	291,879	819,652
5,000 TO 5,999	5,859	7,483	9,227	3,716	18,337	172,305	316,052	897,505
6,000 TO 6,999	5,622	2,116	8,029	4,587	16,319	157,532	307,495	903,721
7,000 TO 7,999	6,130	16,650	14,305	4,983	23,371	247,247	307,930	892,694
8,000 TO 8,999	10,060	17,889	19,865	10,303	31,199	277,540	295,821	899,143
9,000 TO 9,999	8,737	21,067	14,127	-5,448	30,386	259,851	298,423	901,739
10,000 TO 10,999	9,812	11,493	20,118	5,125	33,719	277,121	283,061	879,980
11,000 TO 11,999	11,337	31,654	17,963	16,159	32,107	303,905	260,576	823,618
12,000 TO 12,999	7,951	14,976	22,847	7,023	30,475	264,379	254,086	806,224
13,000 TO 13,999	12,554	27,564	25,010	9,795	41,779	398,283	221,833	707,071
14,000 TO 14,999	14,153	28,306	28,039	28,072	38,389	377,843	225,812	715,718
15,000 TO 15,999	14,887	31,932	34,833	15,865	48,400	497,984	204,775	649,378
16,000 TO 16,999	12,151	27,764	29,159	12,878	38,095	397,383	214,272	671,712
17,000 TO 17,999	10,228	21,275	32,240	15,365	43,323	481,381	205,798	648,803
18,000 TO 18,999	13,293	53,869	29,436	23,544	42,060	468,056	180,908	581,331
19,000 TO 19,999	15,152	21,794	36,567	30,609	47,936	482,014	170,927	552,076
20,000 TO 20,999	14,538	29,755	37,153	26,211	44,991	453,005	148,290	476,044
21,000 TO 21,999	16,380	46,361	44,423	33,252	54,262	544,279	182,646	580,500
22,000 TO 22,999	21,095	43,060	46,628	42,886	54,848	596,268	162,471	507,745
23,000 TO 23,999	13,175	34,250	35,777	31,884	41,623	432,855	134,377	427,106
24,000 TO 24,999	18,773	44,225	49,826	32,590	56,954	644,179	146,275	479,776
25,000 TO 25,999	21,115	44,729	44,918	45,598	50,097	554,626	138,322	445,625
26,000 TO 26,999	19,077	40,595	47,887	43,701	51,418	497,193	124,967	408,567
27,000 TO 27,999	23,061	51,765	49,764	48,245	56,134	605,738	119,452	401,375
28,000 TO 28,999	22,377	57,042	55,195	60,458	64,669	685,623	106,255	364,423
29,000 TO 29,999	21,263	50,179	49,510	53,216	57,900	621,541	96,891	327,099
30,000 TO 30,999	18,806	58,648	53,456	57,562	67,026	757,992	109,497	362,149
31,000 TO 31,999	24,229	76,263	50,413	45,297	64,071	689,800	95,152	330,928
32,000 TO 32,999	22,320	44,921	53,411	51,539	60,202	666,286	89,842	314,091
33,000 TO 33,999	20,100	43,306	42,831	48,418	54,742	707,621	76,373	250,344
34,000 TO 34,999	24,176	70,777	57,634	68,773	65,412	702,834	74,232	251,679
35,000 TO 35,999	25,990	70,503	53,797	67,659	65,300	767,867	59,177	207,762
36,000 TO 36,999	20,667	54,808	51,214	69,658	62,846	755,807	62,335	211,891
37,000 TO 37,999	25,044	61,144	58,443	83,350	64,486	748,666	59,768	207,891
38,000 TO 38,999	21,274	61,069	54,047	71,968	58,780	690,588	52,422	191,547
39,000 TO 39,999	22,484	41,994	59,045	87,346	69,062	861,793	58,143	212,742
40,000 TO 49,999	233,335	643,130	549,522	964,800	641,280	8,413,426	399,560	1,485,033
50,000 TO 59,999	183,173	597,886	469,856	1,019,862	528,510	7,686,052	198,123	770,725
60,000 TO 69,999	159,512	560,181	375,291	989,028	422,012	7,003,221	97,043	389,278
70,000 TO 79,999	99,089	352,436	270,183	925,093	284,589	5,141,007	50,435	203,613
80,000 TO 89,999	66,950	280,261	198,412	779,539	212,083	4,212,276	29,500	120,922
90,000 TO 99,999	43,134	195,575	132,631	658,548	132,211	3,024,581	13,140	51,727
100,000 TO 149,999	77,781	491,315	247,184	1,668,775	247,737	6,415,087	25,599	99,953
150,000 TO 199,999	20,323	168,655	80,985	883,654	77,149	2,565,428	6,905	25,934
200,000 TO 299,999	12,917	157,162	62,490	1,041,799	58,150	2,361,783	4,532	17,621
300,000 TO 399,999	4,309	71,409	25,262	618,220	23,070	1,174,049	1,455	5,551
400,000 TO 499,999	1,995	45,932	12,731	412,494	11,559	684,164	665	2,500
500,000 TO 999,999	2,775	82,632	20,690	1,046,007	18,572	1,398,621	935	3,585
1,000,000 TO 1,999,999	855	54,107	6,819	697,140	5,999	709,168	209	789
2,000,000 TO 2,999,999	194	21,491	1,706	303,435	1,491	332,815	28	101
3,000,000 TO 3,999,999	56	8,465	662	179,002	584	137,842	7	31
4,000,000 TO 4,999,999	44	8,294	387	124,711	329	103,904	11	38
5,000,000 AND OVER	111	34,164	1,125	987,024	915	773,234	7	22
TOTAL	1,536,800	$5,238,613	3,865,971	$14,684,042	4,475,159	$72,506,652	8,387,433	$26,216,438

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	PERSONAL EXEMPTION CREDIT		DEPENDENT EXEMPTION CREDIT		SENIOR / BLIND EXEMPTION CREDITS		CHILD AND DEPENDENT CARE CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	131,032	$11,169	79,921	$4,635	19,409	$1,126	-	
ZERO	384,091	27,141	197,290	11,443	43,548	2,526	-	-
$1 TO $999	156,999	10,686	81,750	4,741	27,907	1,619	-	-
1,000 TO 1,999	126,928	8,405	66,924	3,882	14,732	854	-	-
2,000 TO 2,999	179,782	12,078	89,789	5,208	21,457	1,244	-	-
3,000 TO 3,999	200,093	13,646	130,672	7,579	23,612	1,369	-	-
4,000 TO 4,999	241,808	16,711	136,768	7,933	33,181	1,925	-	-
5,000 TO 5,999	284,991	19,719	183,945	10,669	45,267	2,626	-	-
6,000 TO 6,999	285,597	19,972	185,695	10,770	61,527	3,569	-	-
7,000 TO 7,999	297,924	19,998	175,903	10,202	54,647	3,170	-	-
8,000 TO 8,999	307,256	22,023	186,594	10,822	73,719	4,276	-	-
9,000 TO 9,999	308,840	21,329	200,863	11,650	56,132	3,256	-	-
10,000 TO 10,999	307,784	21,742	216,453	12,554	61,896	3,590	-	-
11,000 TO 11,999	283,529	21,056	216,135	12,536	62,484	3,624	-	-
12,000 TO 12,999	276,369	20,347	214,518	12,442	60,709	3,521	497	$31
13,000 TO 13,999	261,322	19,243	178,472	10,351	63,083	3,659	1,080	64
14,000 TO 14,999	259,119	19,168	187,980	10,903	61,715	3,579	6,028	35
15,000 TO 15,999	250,080	18,999	176,234	10,222	60,700	3,521	5,172	123
16,000 TO 16,999	249,474	18,540	158,776	9,209	52,954	3,071	8,219	395
17,000 TO 17,999	247,699	18,529	202,528	11,747	53,379	3,096	9,091	422
18,000 TO 18,999	222,431	16,900	162,267	9,411	46,773	2,713	8,689	494
19,000 TO 19,999	217,470	16,951	155,083	8,995	48,948	2,839	6,740	577
20,000 TO 20,999	192,475	14,758	146,706	8,509	42,216	2,449	9,034	709
21,000 TO 21,999	235,952	18,081	169,527	9,833	44,981	2,609	15,503	1,272
22,000 TO 22,999	217,153	16,798	154,170	8,942	41,116	2,385	14,524	1,495
23,000 TO 23,999	176,001	13,720	110,246	6,394	42,003	2,436	10,694	1,052
24,000 TO 24,999	203,229	16,100	154,700	8,973	46,904	2,720	15,870	1,695
25,000 TO 25,999	188,190	14,931	121,245	7,032	36,868	2,138	11,889	1,399
26,000 TO 26,999	176,385	14,264	119,391	6,925	37,253	2,161	14,696	1,766
27,000 TO 27,999	175,388	14,301	133,715	7,756	33,880	1,965	16,479	2,052
28,000 TO 28,999	172,694	14,472	136,191	7,899	33,555	1,946	11,137	1,331
29,000 TO 29,999	154,790	12,932	121,475	7,046	26,927	1,562	12,678	1,472
30,000 TO 30,999	176,523	14,572	127,604	7,401	32,392	1,879	11,707	1,878
31,000 TO 31,999	158,687	13,538	133,132	7,722	30,349	1,760	12,115	1,805
32,000 TO 32,999	150,044	13,002	118,097	6,850	32,505	1,885	9,225	1,144
33,000 TO 33,999	131,114	11,251	99,822	5,790	19,930	1,156	8,852	1,526
34,000 TO 34,999	139,644	11,932	100,720	5,842	22,252	1,291	12,452	1,573
35,000 TO 35,999	124,477	11,120	102,518	5,946	29,195	1,693	9,575	1,383
36,000 TO 36,999	125,181	10,896	113,801	6,600	20,959	1,216	12,457	1,980
37,000 TO 37,999	124,088	11,474	116,610	6,763	21,901	1,270	9,692	1,357
38,000 TO 38,999	111,202	10,207	99,723	5,784	23,443	1,360	7,935	1,163
39,000 TO 39,999	127,205	11,691	110,301	6,397	20,663	1,198	15,742	2,086
40,000 TO 49,999	1,040,841	100,113	944,919	54,805	158,231	9,177	107,760	14,940
50,000 TO 59,999	726,441	74,307	743,756	43,138	98,309	5,702	103,974	15,021
60,000 TO 69,999	519,054	55,466	534,573	31,005	57,463	3,333	82,656	12,481
70,000 TO 79,999	335,025	36,273	343,138	19,902	37,132	2,154	52,219	7,846
80,000 TO 89,999	241,363	26,379	257,344	14,926	35,394	2,053	35,816	5,420
90,000 TO 99,999	145,351	15,773	145,488	8,438	19,910	1,155	14,443	1,998
100,000 TO 149,999	273,163	29,544	270,855	15,710	44,374	2,574	27,998	4,112
150,000 TO 199,999	83,977	9,018	87,162	5,055	16,281	944	6,998	1,015
200,000 TO 299,999	62,626	6,739	61,993	3,596	16,006	928	3,759	617
300,000 TO 399,999	24,492	2,616	25,444	1,476	6,125	355	1,107	181
400,000 TO 499,999	12,211	1,300	12,329	715	3,329	193	480	82
500,000 TO 999,999	19,479	2,072	18,954	1,099	5,467	317	661	105
1,000,000 TO 1,999,999	6,190	653	5,615	326	1,997	116	145	26
2,000,000 TO 2,999,999	1,519	160	1,289	75	508	30	34	6
3,000,000 TO 3,999,999	590	62	534	31	177	10	14	2
4,000,000 TO 4,999,999	340	35	280	16	100	6	7	2
5,000,000 AND OVER	921	96	931	54	270	16	16	3
TOTAL	12,234,623	$1,025,000	9,528,858	$552,674	2,188,144	$126,913	726,059	$96,134

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	MILITARY INCOME CREDIT		POLITICAL CONTRIBUTION		RESIDENTIAL RENTAL AND FARM SALES CREDIT		HEAD OF HOUSEHOLD WITH A NON-DEPENDENT RELATIVE	
	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	365	$5	-	-	-	-	-	-
4,000 TO 4,999	-	-	-	-	-	-	-	-
5,000 TO 5,999	-	-	-	-	-	-	-	-
6,000 TO 6,999	657	26	-	-	-	-	-	-
7,000 TO 7,999	381	5	328	$4	381	$1	-	-
8,000 TO 8,999	455	15	328	6	329	7	-	-
9,000 TO 9,999	632	25	-	-	-	-	-	-
10,000 TO 10,999	471	19	535	7	-	-	784	$5
11,000 TO 11,999	315	6	-	-	-	-	-	-
12,000 TO 12,999	1,200	48	332	6	-	-	694	17
13,000 TO 13,999	1,172	47	497	12	315	33	-	-
14,000 TO 14,999	944	24	-	-	-	-	-	-
15,000 TO 15,999	585	23	-	-	-	-	658	38
16,000 TO 16,999	784	31	-	-	449	15	-	-
17,000 TO 17,999	601	11	328	8	-	-	864	49
18,000 TO 18,999	193	8	480	8	-	-	549	32
19,000 TO 19,999	-	-	1,276	40	329	15	1,152	67
20,000 TO 20,999	1,821	73	535	9	251	6	251	15
21,000 TO 21,999	1,958	72	1,098	26	332	8	1,518	88
22,000 TO 22,999	1,724	53	385	11	309	14	1,998	105
23,000 TO 23,999	1,331	43	686	22	220	10	585	34
24,000 TO 24,999	309	12	755	12	638	83	696	40
25,000 TO 25,999	1,392	56	1,174	38	0	0	2,789	162
26,000 TO 26,999	3,033	137	868	15	1,190	56	1,074	62
27,000 TO 27,999	-	-	795	22	-	-	1,092	63
28,000 TO 28,999	-	-	1,474	33	-	-	1,146	66
29,000 TO 29,999	455	18	1,026	40	550	270	2,105	122
30,000 TO 30,999	-	-	413	9	862	239	1,227	71
31,000 TO 31,999	-	-	381	11	-	-	1,870	108
32,000 TO 32,999	329	13	328	8	784	272	831	48
33,000 TO 33,999	315	13	1,037	25	332	17	1,056	61
34,000 TO 34,999	-	-	1,940	44	1,277	579	781	45
35,000 TO 35,999	-	-	521	22	950	102	2,292	130
36,000 TO 36,999	-	-	1,479	32	309	7	616	36
37,000 TO 37,999	-	-	1,948	53	616	303	522	30
38,000 TO 38,999	-	-	777	8	611	68	455	26
39,000 TO 39,999	-	-	535	27	1,103	212	690	40
40,000 TO 49,999	1,072	78	10,875	313	7,537	3,326	4,870	282
50,000 TO 59,999	949	59	8,697	202	9,369	3,832	4,099	238
60,000 TO 69,999	-	-	8,226	261	6,980	4,791	841	49
70,000 TO 79,999	-	-	8,158	237	1,938	1,261	562	33
80,000 TO 89,999	-	-	5,989	193	4,690	3,695	165	10
90,000 TO 99,999	-	-	4,224	145	1,946	2,198	-	-
100,000 TO 149,999	-	-	11,517	367	7,423	10,211	649	38
150,000 TO 199,999	-	-	5,285	182	3,513	6,759	284	16
200,000 TO 299,999	-	-	5,772	209	3,166	6,731	191	11
300,000 TO 399,999	-	-	2,593	99	1,284	3,524	84	5
400,000 TO 499,999	-	-	1,464	56	758	2,639	36	2
500,000 TO 999,999	-	-	2,958	119	1,128	6,478	40	2
1,000,000 TO 1,999,999	-	-	1,191	50	380	4,295	15	1
2,000,000 TO 2,999,999	-	-	363	15	110	1,595	*	*
3,000,000 TO 3,999,999	-	-	140	6	35	699	-	-
4,000,000 TO 4,999,999	-	-	84	4	25	678	*	*
5,000,000 AND OVER	-	-	305	13	63	1,597	-	-
TOTAL	23,443	$920	100,100	$3,034	62,482	$66,626	40,135	$2,248

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER SPECIAL CREDITS		TOTAL SPECIAL CREDITS		LIMITED INCOME CREDIT		G-I TAX / 5870A TAX	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	-	-	-	-	239	$565	-	-
ZERO	-	-	-	-	193	6,068	-	-
$1 TO $999	-	-	-	-	26,871	63	-	-
1,000 TO 1,999	-	-	-	-	44,792	1,094	198	$227
2,000 TO 2,999	-	-	-	-	78,505	719	-	-
3,000 TO 3,999	-	-	-	-	71,142	1,240	-	-
4,000 TO 4,999	-	-	-	-	63,529	1,747	198	22
5,000 TO 5,999	-	-	-	-	50,377	1,871	-	-
6,000 TO 6,999	-	-	-	-	38,217	1,636	521	54
7,000 TO 7,999	738	$22	1,447	$27	135,560	2,287	-	-
8,000 TO 8,999	502	27	1,159	40	140,542	2,668	706	58
9,000 TO 9,999	-	-	-	-	153,916	3,129	165	3
10,000 TO 10,999	4,961	83	6,279	95	142,160	1,745	-	-
11,000 TO 11,999	3,568	134	3,568	134	-	-	391	73
12,000 TO 12,999	1,305	101	2,330	123	-	-	-	-
13,000 TO 13,999	766	49	1,578	95	220	8	-	-
14,000 TO 14,999	3,535	301	3,535	301	4,473	27	193	15
15,000 TO 15,999	2,419	140	3,076	178	8,129	130	-	-
16,000 TO 16,999	1,140	56	1,589	72	10,925	265	742	151
17,000 TO 17,999	309	20	1,501	77	14,084	271	-	-
18,000 TO 18,999	1,268	89	2,297	129	19,840	380	193	41
19,000 TO 19,999	539	58	3,295	180	25,000	641	418	153
20,000 TO 20,999	707	106	1,744	136	31,876	421	729	85
21,000 TO 21,999	-	-	2,948	122	39,083	577	600	58
22,000 TO 22,999	-	-	2,692	130	-	-	1,291	158
23,000 TO 23,999	1,099	63	2,590	129	-	-	549	133
24,000 TO 24,999	332	69	2,420	204	-	-	-	-
25,000 TO 25,999	2,437	309	5,726	508	-	-	193	140
26,000 TO 26,999	730	276	3,862	409	-	-	648	308
27,000 TO 27,999	1,165	212	3,052	297	-	-	193	6
28,000 TO 28,999	765	406	3,385	506	-	-	-	-
29,000 TO 29,999	386	164	4,067	596	-	-	641	633
30,000 TO 30,999	1,468	480	3,970	799	-	-	440	365
31,000 TO 31,999	725	253	2,976	372	-	-	328	522
32,000 TO 32,999	309	130	2,252	458	-	-	-	-
33,000 TO 33,999	883	173	3,308	277	-	-	717	85
34,000 TO 34,999	756	90	4,754	758	-	-	-	-
35,000 TO 35,999	1,448	316	5,017	570	-	-	365	45
36,000 TO 36,999	1,656	181	4,060	257	-	-	965	47
37,000 TO 37,999	616	173	3,373	559	-	-	315	55
38,000 TO 38,999	749	137	2,592	240	-	-	-	-
39,000 TO 39,999	1,050	338	3,158	617	-	-	613	433
40,000 TO 49,999	6,784	2,891	29,073	6,813	-	-	1,858	1,308
50,000 TO 59,999	6,877	2,018	27,872	6,290	-	-	823	13,241
60,000 TO 69,999	6,341	3,607	21,497	8,709	-	-	220	68
70,000 TO 79,999	4,928	1,897	15,221	3,428	-	-	198	32
80,000 TO 89,999	3,971	3,541	14,487	7,440	-	-	527	852
90,000 TO 99,999	1,740	1,590	7,690	3,933	-	-	644	40
100,000 TO 149,999	6,794	8,760	25,101	19,375	-	-	706	2,976
150,000 TO 199,999	3,414	7,465	11,549	14,423	-	-	265	1,238
200,000 TO 299,999	3,526	11,237	11,559	18,189	-	-	169	2,024
300,000 TO 399,999	1,856	7,717	5,245	11,345	-	-	84	725
400,000 TO 499,999	1,160	5,291	2,977	7,988	-	-	47	514
500,000 TO 999,999	2,254	16,739	5,466	23,339	-	-	74	1,116
1,000,000 TO 1,999,999	987	13,497	2,162	17,844	-	-	30	505
2,000,000 TO 2,999,999	299	6,368	622	7,979	-	-	8	291
3,000,000 TO 3,999,999	119	3,965	246	4,669	-	-	*	104
4,000,000 TO 4,999,999	87	2,650	151	3,332	-	-	*	74
5,000,000 AND OVER	297	44,830	526	46,440	-	-	4	247
TOTAL	89,765	$149,023	281,044	$220,931	1,099,673	$27,551	17,975	$29,229

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	ALTERNATIVE MINIMUM TAX		OTHER TAXES		TAXES WITHHELD		ESTIMATED TAXES PAID	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	1,157	$2,841	3,870	$1,649	32,421	$19,182	15,497	$22,102
ZERO	230	220	251	50	6,566	460	423	5,861
$1 TO $999	-	-	386	78	49,099	3,407	3,121	2,231
1,000 TO 1,999	364	13	386	59	110,617	2,423	2,505	1,080
2,000 TO 2,999	1,125	52	556	133	156,670	3,576	3,024	1,155
3,000 TO 3,999	-	-	365	4	167,202	4,806	2,201	2,041
4,000 TO 4,999	198	6	1,208	73	182,975	7,142	4,496	951
5,000 TO 5,999	418	77	193	46	201,040	11,053	5,727	1,795
6,000 TO 6,999	-	-	527	47	199,622	11,942	5,224	2,711
7,000 TO 7,999	165	40	1,696	215	217,090	17,128	7,244	2,894
8,000 TO 8,999	391	125	1,362	43	201,387	17,861	11,659	2,608
9,000 TO 9,999	-	-	1,541	46	216,450	22,331	10,488	5,146
10,000 TO 10,999	-	-	2,592	92	216,762	25,672	11,156	3,322
11,000 TO 11,999	444	68	1,445	279	205,416	27,287	10,264	4,664
12,000 TO 12,999	-	-	1,164	18	203,341	29,599	14,238	3,072
13,000 TO 13,999	-	-	2,042	83	186,413	34,137	16,537	4,943
14,000 TO 14,999	-	-	2,153	95	197,972	40,092	16,523	11,214
15,000 TO 15,999	-	-	2,829	173	185,881	44,944	20,804	5,359
16,000 TO 16,999	-	-	3,320	615	198,880	51,663	20,088	6,640
17,000 TO 17,999	-	-	3,173	203	192,436	55,738	23,333	7,895
18,000 TO 18,999	-	-	1,755	76	176,587	57,437	20,497	7,083
19,000 TO 19,999	-	-	2,198	135	174,428	64,132	23,749	12,480
20,000 TO 20,999	364	225	4,780	458	158,640	62,033	21,302	11,351
21,000 TO 21,999	230	239	2,788	160	197,224	82,334	24,379	13,816
22,000 TO 22,999	165	121	4,713	359	180,318	83,156	25,092	13,081
23,000 TO 23,999	-	-	3,738	333	143,207	72,786	25,082	20,783
24,000 TO 24,999	-	-	2,537	278	171,690	93,372	26,727	13,749
25,000 TO 25,999	365	4	6,284	342	162,360	92,713	23,261	12,394
26,000 TO 26,999	-	-	4,969	403	149,935	93,107	22,880	15,189
27,000 TO 27,999	328	122	2,770	128	151,468	100,968	20,061	12,762
28,000 TO 28,999	-	-	6,575	267	147,421	103,064	24,628	19,413
29,000 TO 29,999	-	-	4,191	182	134,391	96,497	19,879	14,298
30,000 TO 30,999	-	-	3,894	265	151,854	125,199	21,763	14,574
31,000 TO 31,999	165	+	4,247	245	142,130	116,404	19,793	15,049
32,000 TO 32,999	-	-	4,343	288	128,420	111,686	24,397	17,648
33,000 TO 33,999	-	-	4,514	272	114,584	107,274	15,473	14,235
34,000 TO 34,999	328	2	5,354	334	123,357	121,516	19,543	15,561
35,000 TO 35,999	-	-	2,486	172	108,225	102,434	19,684	16,373
36,000 TO 36,999	-	-	3,917	384	114,106	121,575	12,573	11,944
37,000 TO 37,999	808	952	2,552	845	111,243	109,339	18,630	18,668
38,000 TO 38,999	648	71	3,832	251	97,342	107,709	18,272	18,555
39,000 TO 39,999	-	-	3,099	325	110,953	131,020	20,487	18,464
40,000 TO 49,999	3,777	2,167	39,901	3,879	932,293	1,242,654	162,885	208,293
50,000 TO 59,999	2,006	2,101	30,437	2,928	659,016	1,051,100	132,605	242,147
60,000 TO 69,999	3,173	1,997	25,589	3,546	473,506	955,289	97,618	187,479
70,000 TO 79,999	1,128	656	17,022	2,593	301,249	772,060	69,477	171,762
80,000 TO 89,999	2,753	7,008	12,160	1,604	216,031	634,130	63,613	167,066
90,000 TO 99,999	2,615	1,101	7,116	1,230	125,938	451,474	47,214	144,050
100,000 TO 149,999	3,868	4,145	11,328	3,222	231,043	1,096,075	104,319	501,693
150,000 TO 199,999	1,685	1,381	2,428	939	66,473	478,091	42,899	339,382
200,000 TO 299,999	1,482	2,744	1,799	828	46,845	501,721	37,006	450,294
300,000 TO 399,999	791	2,560	652	574	18,321	298,539	15,390	278,494
400,000 TO 499,999	363	1,930	265	419	9,084	195,420	7,942	193,648
500,000 TO 999,999	491	2,872	372	503	14,669	471,302	13,582	521,873
1,000,000 TO 1,999,999	129	1,510	121	319	4,635	266,104	4,938	414,108
2,000,000 TO 2,999,999	22	302	21	35	1,154	103,828	1,269	197,698
3,000,000 TO 3,999,999	7	375	6	21	450	56,962	506	116,125
4,000,000 TO 4,999,999	5	84	4	67	268	33,210	302	91,195
5,000,000 AND OVER	10	672	18	193	741	208,594	831	760,371
TOTAL	32,198	$38,784	265,834	$33,399	9,579,839	$11,402,546	1,475,100	$5,410,834

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	RENTER'S CREDIT		EXCESS STATE DISABILITY INSURANCE (SDI)		OVERPAYMENT		CREDIT TO NEX YEAR'S TAX	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	28,230	$2,290	698	$127	65,109	$40,373	3,981	$4,091
ZERO	368,201	31,706	-	-	372,580	37,971	-	-
$1 TO $999	98,175	8,636	230	1	136,891	14,259	2,169	46
1,000 TO 1,999	60,370	5,151	-	-	147,118	8,634	2,155	9
2,000 TO 2,999	99,498	8,563	-	-	207,976	13,237	7,392	94
3,000 TO 3,999	110,035	9,764	-	-	217,637	16,594	3,566	24
4,000 TO 4,999	127,716	11,504	-	-	248,657	19,534	9,305	396
5,000 TO 5,999	145,321	13,132	-	-	273,929	25,980	6,992	66
6,000 TO 6,999	154,971	13,955	-	-	264,397	28,484	5,728	213
7,000 TO 7,999	158,499	14,119	-	-	278,807	33,346	9,444	492
8,000 TO 8,999	160,040	14,701	-	-	270,099	33,063	7,199	760
9,000 TO 9,999	164,590	14,964	309	16	270,526	37,596	11,031	2,513
10,000 TO 10,999	155,532	14,638	309	16	256,515	36,652	7,893	633
11,000 TO 11,999	145,958	13,675	315	9	232,968	34,970	9,153	441
12,000 TO 12,999	157,398	14,192	-	-	224,095	33,832	6,527	1,032
13,000 TO 13,999	139,759	12,871	560	5	205,662	35,867	5,070	425
14,000 TO 14,999	143,136	12,803	381	10	206,822	43,929	9,822	914
15,000 TO 15,999	127,094	11,198	-	-	195,317	36,922	10,623	663
16,000 TO 16,999	140,504	12,186	616	48	197,448	39,776	9,240	860
17,000 TO 17,999	124,906	11,110	-	-	192,788	41,241	10,226	1,107
18,000 TO 18,999	119,569	10,574	696	93	180,996	38,725	11,158	1,339
19,000 TO 19,999	105,249	9,570	746	39	174,724	46,075	11,071	1,531
20,000 TO 20,999	97,694	8,776	579	35	153,927	40,508	12,269	1,608
21,000 TO 21,999	123,753	10,991	251	24	183,490	48,601	12,005	1,197
22,000 TO 22,999	119,319	10,311	1,703	94	166,967	46,964	8,711	1,789
23,000 TO 23,999	87,737	7,400	644	1	138,508	44,828	8,626	1,575
24,000 TO 24,999	104,401	9,271	957	16	163,257	50,950	11,048	1,363
25,000 TO 25,999	98,613	8,487	2,559	22	138,063	42,348	8,021	1,053
26,000 TO 26,999	85,325	7,526	7,751	102	131,756	42,616	9,131	1,760
27,000 TO 27,999	82,035	7,710	5,497	119	133,985	47,628	8,477	1,773
28,000 TO 28,999	72,690	6,530	7,372	186	133,580	49,383	10,132	3,442
29,000 TO 29,999	69,693	6,291	8,952	262	111,739	40,893	6,154	2,161
30,000 TO 30,999	87,246	7,827	9,190	358	130,175	49,768	6,403	1,683
31,000 TO 31,999	72,279	6,774	6,396	191	118,394	45,787	5,989	1,584
32,000 TO 32,999	62,067	5,653	6,721	260	105,573	44,987	8,850	1,782
33,000 TO 33,999	54,277	4,835	5,449	257	91,952	36,528	6,543	1,665
34,000 TO 34,999	56,215	4,970	5,688	243	96,611	43,141	8,337	2,096
35,000 TO 35,999	49,122	4,585	5,968	202	91,967	40,454	7,953	2,464
36,000 TO 36,999	50,595	4,626	6,183	353	90,282	44,787	5,213	2,823
37,000 TO 37,999	46,195	4,279	7,037	459	86,859	36,614	7,470	2,341
38,000 TO 38,999	41,874	4,064	7,553	499	82,157	40,618	7,250	2,104
39,000 TO 39,999	46,908	4,447	9,015	590	90,981	45,127	9,427	2,916
40,000 TO 49,999	310,597	30,746	65,428	4,354	693,059	422,458	59,438	23,860
50,000 TO 59,999	151,682	15,591	54,979	4,262	422,818	303,226	51,111	22,754
60,000 TO 69,999	75,351	7,964	53,618	4,878	278,838	227,664	32,355	24,153
70,000 TO 79,999	38,729	4,223	29,378	2,930	164,098	160,291	24,481	22,572
80,000 TO 89,999	19,591	2,183	27,850	3,129	108,798	112,071	21,394	18,010
90,000 TO 99,999	8,755	885	12,867	1,611	74,936	87,037	18,296	15,013
100,000 TO 149,999	17,721	1,808	27,010	3,939	125,278	200,330	36,175	50,918
150,000 TO 199,999	4,581	442	7,592	1,264	39,916	98,435	15,373	34,297
200,000 TO 299,999	2,323	224	5,193	885	31,367	109,633	14,454	46,727
300,000 TO 399,999	642	61	2,095	392	12,601	61,094	6,251	29,362
400,000 TO 499,999	321	29	1,168	211	6,422	40,470	3,306	19,056
500,000 TO 999,999	425	38	2,046	378	10,744	98,268	5,926	51,638
1,000,000 TO 1,999,999	109	10	799	178	3,612	67,130	2,315	39,769
2,000,000 TO 2,999,999	26	2	249	69	912	28,343	627	17,577
3,000,000 TO 3,999,999	9	1	76	19	390	15,370	271	9,897
4,000,000 TO 4,999,999	5	*	63	15	211	9,461	160	7,281
5,000,000 AND OVER	7	1	186	48	670	81,811	529	57,169
TOTAL	5,173,663	$470,864	440,922	$33,196	9,235,954	$3,702,678	620,216	$546,880

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALIFORNIA SENIOR FUND		TOTAL VOLUNTARY CONTRIBUTIONS		REFUND		TAX DUE	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	-	-	71	$4	62,568	$36,313	1,910	$1,163
ZERO	-	-	-	-	372,580	37,971	230	214
$1 TO $999	-	-	1,947	11	134,733	14,204	8,977	88
1,000 TO 1,999	-	-	3,213	18	144,968	8,607	2,934	300
2,000 TO 2,999	-	-	4,343	21	204,166	13,122	7,043	218
3,000 TO 3,999	-	-	4,616	26	215,174	16,544	-	-
4,000 TO 4,999	-	-	4,028	54	244,502	19,085	1,478	90
5,000 TO 5,999	-	-	4,259	36	272,850	25,875	1,108	146
6,000 TO 6,999	-	-	4,031	40	262,961	28,229	2,327	57
7,000 TO 7,999	-	-	3,640	42	276,870	32,816	9,142	312
8,000 TO 8,999	-	-	3,006	70	267,228	32,236	10,182	303
9,000 TO 9,999	-	-	6,664	29	266,264	35,057	16,504	537
10,000 TO 10,999	-	-	9,239	67	252,744	35,953	27,073	724
11,000 TO 11,999	-	-	4,643	30	229,765	34,500	28,454	1,195
12,000 TO 12,999	-	-	2,619	14	221,199	32,786	30,991	1,516
13,000 TO 13,999	-	-	4,462	29	201,569	35,413	28,229	1,769
14,000 TO 14,999	-	-	3,744	49	202,802	42,966	34,592	2,911
15,000 TO 15,999	-	-	2,996	13	191,312	36,248	29,509	2,589
16,000 TO 16,999	-	-	3,958	42	191,972	38,872	34,803	4,169
17,000 TO 17,999	-	-	6,037	78	187,499	40,056	35,116	4,155
18,000 TO 18,999	-	-	4,590	60	174,461	37,341	28,102	2,836
19,000 TO 19,999	-	-	6,189	63	169,290	44,485	30,176	3,439
20,000 TO 20,999	-	-	3,700	86	148,072	38,944	33,091	4,323
21,000 TO 21,999	465	$27	8,581	86	177,396	47,347	45,142	6,396
22,000 TO 22,999	-	-	7,570	43	162,112	45,134	45,254	7,806
23,000 TO 23,999	-	-	4,253	104	134,746	43,150	32,416	5,145
24,000 TO 24,999	-	-	5,780	58	157,017	49,533	35,249	5,137
25,000 TO 25,999	-	-	4,733	66	132,960	41,302	44,956	7,572
26,000 TO 26,999	365	42	5,440	275	126,645	40,703	42,354	7,862
27,000 TO 27,999	-	-	2,811	21	128,829	45,834	38,878	7,001
28,000 TO 28,999	-	-	1,443	36	127,429	45,905	37,741	7,869
29,000 TO 29,999	-	-	2,666	47	108,606	38,698	40,965	8,458
30,000 TO 30,999	-	-	2,066	47	126,122	48,039	43,449	9,886
31,000 TO 31,999	-	-	3,331	32	116,960	44,173	38,357	7,933
32,000 TO 32,999	544	32	2,710	25	100,958	43,148	42,813	8,829
33,000 TO 33,999	251	15	2,750	33	87,832	34,821	36,154	7,007
34,000 TO 34,999	-	-	4,305	59	93,232	40,994	41,193	12,188
35,000 TO 35,999	-	-	5,749	97	87,626	37,936	31,050	9,398
36,000 TO 36,999	-	-	2,949	151	87,659	41,869	33,523	11,262
37,000 TO 37,999	-	-	2,972	35	82,406	34,240	36,721	11,366
38,000 TO 38,999	332	19	2,573	21	78,363	38,502	28,717	8,248
39,000 TO 39,999	-	-	3,113	53	84,935	42,158	35,764	10,699
40,000 TO 49,999	-	-	17,736	271	661,126	398,573	341,788	127,312
50,000 TO 59,999	-	-	16,399	509	392,757	280,120	300,091	154,886
60,000 TO 69,999	-	-	6,281	109	257,227	203,505	238,925	153,937
70,000 TO 79,999	-	-	5,420	74	148,180	137,703	169,463	134,503
80,000 TO 89,999	-	-	3,495	61	93,916	94,018	131,082	148,669
90,000 TO 99,999	-	-	2,255	209	61,898	71,831	69,443	90,420
100,000 TO 149,999	18	2	3,822	100	101,645	149,383	146,636	267,710
150,000 TO 199,999	*	1	1,028	51	29,574	64,217	43,760	139,140
200,000 TO 299,999	-	-	657	33	21,375	62,891	30,969	152,464
300,000 TO 399,999	*	*	232	14	8,087	31,823	11,783	85,650
400,000 TO 499,999	-	-	106	6	4,016	21,453	5,745	56,771
500,000 TO 999,999	-	-	165	10	6,356	46,692	8,673	137,411
1,000,000 TO 1,999,999	-	-	49	758	1,878	27,380	2,563	74,949
2,000,000 TO 2,999,999	-	-	13	3	434	10,770	597	28,009
3,000,000 TO 3,999,999	-	-	-	-	172	5,474	198	13,401
4,000,000 TO 4,999,999	-	-	3	1	80	2,179	128	13,435
5,000,000 AND OVER	-	-	11	2	231	25,186	248	39,916
TOTAL	1,995	$138	225,462	$4,382	8,886,334	$3,154,307	2,634,759	$2,011,699

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1990 Taxable Year

ADJUSTED GROSS INCOME CLASS	REMITTANCE AMOUNT	
	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	1,800	$859
ZERO	193	667
$1 TO $999	9,474	90
1,000 TO 1,999	10,805	270
2,000 TO 2,999	11,888	232
3,000 TO 3,999	12,548	146
4,000 TO 4,999	10,708	280
5,000 TO 5,999	8,585	355
6,000 TO 6,999	7,638	253
7,000 TO 7,999	9,428	440
8,000 TO 8,999	12,776	537
9,000 TO 9,999	16,230	634
10,000 TO 10,999	27,391	1,378
11,000 TO 11,999	27,978	1,337
12,000 TO 12,999	31,354	1,517
13,000 TO 13,999	24,373	1,487
14,000 TO 14,999	34,030	2,723
15,000 TO 15,999	26,624	2,304
16,000 TO 16,999	29,224	3,272
17,000 TO 17,999	28,487	3,173
18,000 TO 18,999	27,158	2,615
19,000 TO 19,999	26,034	2,775
20,000 TO 20,999	31,328	4,228
21,000 TO 21,999	34,872	4,558
22,000 TO 22,999	39,050	6,645
23,000 TO 23,999	29,206	4,610
24,000 TO 24,999	31,044	4,200
25,000 TO 25,999	42,128	6,796
26,000 TO 26,999	39,587	7,679
27,000 TO 27,999	32,332	5,354
28,000 TO 28,999	33,346	6,747
29,000 TO 29,999	37,705	7,448
30,000 TO 30,999	40,853	8,610
31,000 TO 31,999	34,405	6,118
32,000 TO 32,999	39,214	7,650
33,000 TO 33,999	31,488	5,849
34,000 TO 34,999	37,086	10,655
35,000 TO 35,999	28,285	9,152
36,000 TO 36,999	30,554	9,649
37,000 TO 37,999	33,608	9,860
38,000 TO 38,999	26,532	7,600
39,000 TO 39,999	33,457	9,558
40,000 TO 49,999	303,562	107,984
50,000 TO 59,999	271,513	132,947
60,000 TO 69,999	218,596	135,125
70,000 TO 79,999	158,869	118,152
80,000 TO 89,999	121,058	130,808
90,000 TO 99,999	65,681	85,018
100,000 TO 149,999	140,039	242,607
150,000 TO 199,999	41,611	124,920
200,000 TO 299,999	29,936	141,960
300,000 TO 399,999	11,383	78,911
400,000 TO 499,999	5,537	52,766
500,000 TO 999,999	8,402	127,585
1,000,000 TO 1,999,999	2,475	67,899
2,000,000 TO 2,999,999	570	25,270
3,000,000 TO 3,999,999	192	12,428
4,000,000 TO 4,999,999	124	11,903
5,000,000 AND OVER	239	35,444
TOTAL	2,460,593	$1,802,235

Footnotes follow this section.

TABLE 4B †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns — 1990 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	63,414	972	$-1,614,819	$365,721	$-1,249,098	$434,980	-	$692
ZERO	210,877	230	-212,169	212,169	-	471,814	-	220
$1 TO $ 999	170,587	386	140,686	-56,887	83,800	310,196	$6,603	78
1,000 TO 1,999	186,554	755	353,448	-74,836	278,612	415,773	32,600	294
2,000 TO 2,999	211,833	1,318	552,831	-27,578	525,254	455,503	96,120	152
3,000 TO 3,999	191,052	-	686,596	-14,893	671,703	423,273	263,218	-
4,000 TO 4,999	204,523	788	961,895	-41,357	920,538	473,171	477,512	90
5,000 TO 5,999	221,420	611	1,260,324	-46,700	1,213,624	545,577	713,879	145
6,000 TO 6,999	201,326	6,922	1,341,509	-33,092	1,308,417	490,160	846,487	76
7,000 TO 7,999	213,766	133,721	1,679,240	-75,599	1,603,641	540,542	1,087,380	976
8,000 TO 8,999	189,434	137,152	1,641,097	-34,553	1,606,545	516,393	1,127,670	2,330
9,000 TO 9,999	194,905	149,288	1,886,066	-37,412	1,848,653	522,747	1,356,102	5,286
10,000 TO 10,999	175,561	148,794	1,790,693	52,782	1,843,475	476,141	1,394,460	7,580
11,000 TO 11,999	151,741	135,222	1,777,807	-28,638	1,749,169	433,664	1,347,069	11,135
12,000 TO 12,999	145,687	136,211	1,843,996	-22,833	1,821,162	374,891	1,448,239	14,288
13,000 TO 13,999	132,648	123,891	1,801,252	-10,142	1,791,110	417,015	1,410,528	17,104
14,000 TO 14,999	135,486	128,052	2,005,586	-43,392	1,962,193	392,665	1,587,507	22,491
15,000 TO 15,999	129,223	122,068	2,048,826	-46,515	2,002,311	417,407	1,596,857	25,718
16,000 TO 16,999	133,573	130,914	2,213,618	-13,597	2,200,020	392,679	1,816,316	32,376
17,000 TO 17,999	124,470	118,744	2,201,056	-19,383	2,181,673	399,724	1,796,416	34,270
18,000 TO 18,999	111,840	108,117	2,099,020	-26,784	2,072,236	382,354	1,703,976	35,860
19,000 TO 19,999	104,782	102,371	2,066,290	-23,474	2,042,816	345,398	1,700,341	38,718
20,000 TO 20,999	95,225	92,889	1,990,562	-39,370	1,951,191	329,528	1,625,282	40,380
21,000 TO 21,999	117,981	115,662	2,593,421	-57,994	2,535,427	377,312	2,158,436	58,122
22,000 TO 22,999	108,979	106,516	2,494,683	-42,963	2,451,721	381,901	2,086,881	59,629
23,000 TO 23,999	90,339	89,495	2,200,135	-74,675	2,125,460	312,682	1,814,745	53,486
24,000 TO 24,999	92,392	89,764	2,319,339	-55,674	2,263,665	354,126	1,919,835	59,484
25,000 TO 25,999	90,629	89,999	2,351,344	-42,502	2,308,842	326,498	1,982,344	65,583
26,000 TO 26,999	79,525	78,780	2,148,794	-38,719	2,110,075	273,954	1,836,120	64,018
27,000 TO 27,999	74,997	74,682	2,112,191	-50,681	2,061,509	311,403	1,755,072	62,519
28,000 TO 28,999	73,667	72,321	2,154,090	-55,433	2,098,657	333,935	1,778,262	66,201
29,000 TO 29,999	61,926	60,802	1,864,300	-38,744	1,825,556	283,395	1,555,969	60,562
30,000 TO 30,999	76,978	74,817	2,390,606	-43,966	2,346,640	394,586	1,970,514	79,403
31,000 TO 31,999	62,575	62,246	1,996,286	-24,299	1,971,988	290,604	1,685,622	70,921
32,000 TO 32,999	55,340	55,340	1,833,124	-35,059	1,798,064	264,802	1,533,262	65,949
33,000 TO 33,999	53,793	52,929	1,832,197	-29,662	1,802,535	296,002	1,543,958	69,644
34,000 TO 34,999	57,394	55,936	1,990,982	-10,780	1,980,201	309,433	1,671,519	78,847
35,000 TO 35,999	41,254	41,254	1,490,710	-27,207	1,463,503	243,068	1,225,296	57,095
36,000 TO 36,999	46,577	46,042	1,670,909	28,958	1,699,867	280,000	1,419,867	67,518
37,000 TO 37,999	40,513	40,513	1,547,393	-30,230	1,517,163	223,762	1,293,401	63,362
38,000 TO 38,999	33,937	32,902	1,334,281	-28,203	1,306,078	239,168	1,070,185	53,137
39,000 TO 39,999	40,862	40,632	1,631,130	-19,159	1,611,971	267,221	1,349,536	68,190
40,000 TO 49,999	269,114	267,344	12,206,960	-249,094	11,957,866	2,052,311	9,916,790	544,832
50,000 TO 59,999	131,343	130,117	7,249,615	-146,089	7,103,526	1,299,558	5,808,799	366,918
60,000 TO 69,999	64,708	64,048	4,268,392	-78,312	4,190,080	951,805	3,270,278	213,011
70,000 TO 79,999	33,731	33,731	2,584,442	-60,929	2,523,513	499,819	2,023,695	140,019
80,000 TO 89,999	22,925	22,597	1,969,448	-32,286	1,937,161	345,636	1,591,525	113,963
90,000 TO 99,999	15,160	15,160	1,507,597	-58,248	1,449,349	314,121	1,135,228	83,584
100,000 TO 149,999	29,589	29,550	3,623,465	-85,458	3,538,007	599,263	2,938,851	227,784
150,000 TO 199,999	10,301	10,281	1,791,994	-27,797	1,764,197	239,072	1,525,125	125,214
200,000 TO 299,999	7,444	7,420	1,825,964	-38,135	1,787,829	237,679	1,550,937	131,194
300,000 TO 399,999	3,087	3,074	1,082,290	-19,039	1,063,251	127,266	936,782	81,388
400,000 TO 499,999	1,563	1,554	708,460	-13,310	695,149	76,500	619,929	54,429
500,000 TO 999,999	2,575	2,565	1,768,835	-19,667	1,749,167	170,778	1,579,849	140,472
1,000,000 TO 1,999,999	858	857	1,861,909	-2,212	1,159,697	96,992	1,062,836	94,767
2,000,000 TO 2,999,999	216	212	534,999	-1,669	533,329	52,560	483,081	43,230
3,000,000 TO 3,999,999	81	81	282,052	-122	281,930	22,997	259,106	23,344
4,000,000 TO 4,999,999	46	45	202,191	6,086	208,277	19,954	188,761	16,768
5,000,000 AND OVER	135	134	2,124,153	-34,010	2,090,143	88,215	2,002,908	181,842
TOTAL	5,592,461	3,648,818	$113,364,087	$-1,623,648	$111,740,439	$22,919,971	$91,979,858	$4,093,688

Footnotes follow this section.

TABLE 4C †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns — 1990 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	61,515	3,708	$-4,239,178	$1,159,902	$-3,079,275	$1,197,034	-	$3,772
ZERO	82,243	251	-376,063	376,063	-	410,711	-	50
$ 1 TO $ 999	27,249	-	34,336	-25,360	8,976	159,679	-	-
1,000 TO 1,999	17,765	193	44,038	-16,474	27,565	97,074	-	10
2,000 TO 2,999	27,913	165	84,127	-13,630	70,497	143,304	-	68
3,000 TO 3,999	35,568	-	149,419	-26,268	123,151	192,850	-	-
4,000 TO 4,999	46,306	315	219,575	-9,834	209,741	240,178	$10,845	1
5,000 TO 5,999	54,460	-	334,606	-30,795	303,811	274,778	61,266	-
6,000 TO 6,999	58,578	720	407,235	-24,762	382,473	296,439	119,692	70
7,000 TO 7,999	46,877	611	360,661	-7,358	353,303	244,449	135,071	148
8,000 TO 8,999	72,452	969	667,840	-53,537	614,304	375,905	271,821	53
9,000 TO 9,999	58,853	480	590,600	-29,199	561,401	316,797	276,591	12
10,000 TO 10,999	67,072	-	718,842	-13,927	704,915	350,715	370,831	-
11,000 TO 11,999	78,966	1,252	895,643	12,497	908,140	410,707	521,218	376
12,000 TO 12,999	74,197	-	961,377	-33,470	927,907	400,939	542,130	-
13,000 TO 13,999	69,913	747	987,313	-41,391	945,922	407,342	570,409	58
14,000 TO 14,999	71,030	5,319	1,086,403	-55,508	1,030,895	428,628	628,171	69
15,000 TO 15,999	77,491	8,509	1,269,865	-73,106	1,196,759	501,157	740,358	66
16,000 TO 16,999	70,175	12,166	1,193,580	-36,435	1,157,145	441,552	769,636	572
17,000 TO 17,999	71,460	15,070	1,335,634	-86,228	1,249,405	480,488	807,916	370
18,000 TO 18,999	68,322	19,840	1,289,561	-26,966	1,262,595	436,629	855,837	592
19,000 TO 19,999	74,796	25,998	1,469,249	-10,064	1,459,185	510,633	982,661	1,325
20,000 TO 20,999	61,652	35,231	1,281,478	-17,525	1,263,953	408,784	861,841	2,047
21,000 TO 21,999	75,789	43,409	1,680,070	-54,428	1,625,643	528,704	1,115,650	2,658
22,000 TO 22,999	72,474	41,038	1,674,887	-43,829	1,631,058	531,451	1,121,063	3,674
23,000 TO 23,999	60,017	41,977	1,462,652	-52,490	1,410,161	406,218	1,022,006	4,875
24,000 TO 24,999	74,361	48,877	1,845,051	-23,348	1,821,703	535,034	1,297,728	6,457
25,000 TO 25,999	69,235	50,272	1,824,420	-59,749	1,764,671	514,557	1,270,245	8,232
26,000 TO 26,999	69,554	56,525	1,929,824	-86,641	1,843,184	495,007	1,354,160	10,317
27,000 TO 27,999	70,985	59,672	2,015,158	-65,215	1,949,944	497,590	1,458,325	12,340
28,000 TO 28,999	76,578	64,769	2,250,565	-67,470	2,183,095	570,440	1,618,534	14,803
29,000 TO 29,999	68,170	58,548	2,075,767	-61,773	2,013,994	510,846	1,504,657	15,287
30,000 TO 30,999	74,724	64,580	2,316,336	-35,055	2,281,281	559,398	1,727,982	19,621
31,000 TO 31,999	74,716	63,992	2,383,609	-31,243	2,352,366	605,001	1,757,807	19,923
32,000 TO 32,999	74,135	65,487	2,532,332	-123,878	2,408,454	579,358	1,830,875	23,478
33,000 TO 33,999	62,876	54,741	2,156,897	-50,931	2,105,966	530,631	1,581,042	20,794
34,000 TO 34,999	66,079	62,974	2,369,449	-90,500	2,278,949	546,388	1,737,734	24,799
35,000 TO 35,999	66,868	61,530	2,466,963	-91,727	2,375,236	598,539	1,792,662	25,767
36,000 TO 36,999	62,321	56,913	2,360,716	-86,662	2,274,054	556,716	1,718,577	25,738
37,000 TO 37,999	73,745	68,875	2,855,201	-89,934	2,765,267	645,500	2,125,822	36,213
38,000 TO 38,999	64,322	62,339	2,570,990	-94,363	2,476,628	555,104	1,923,563	34,733
39,000 TO 39,999	74,356	69,125	3,037,590	-99,801	2,937,789	702,662	2,270,498	42,610
40,000 TO 49,999	684,909	661,872	31,515,648	-807,247	30,708,400	6,906,000	23,847,095	554,480
50,000 TO 59,999	553,334	545,467	30,940,363	-616,900	30,323,463	6,647,021	23,700,218	722,877
60,000 TO 69,999	436,531	433,129	28,669,658	-423,027	28,246,630	6,202,205	22,072,589	823,516
70,000 TO 79,999	290,137	287,624	21,894,854	-255,574	21,639,280	4,597,668	17,045,700	754,693
80,000 TO 89,999	213,442	212,632	17,097,205	978,926	18,076,131	3,886,953	14,216,331	708,733
90,000 TO 99,999	126,598	126,283	12,131,114	-128,359	12,002,754	2,669,108	9,333,646	502,185
100,000 TO 149,999	236,038	234,986	28,388,641	-332,512	28,056,129	5,716,690	22,354,342	1,390,003
150,000 TO 199,999	71,398	71,184	12,385,370	-158,292	12,227,078	2,282,190	9,947,100	709,113
200,000 TO 299,999	53,543	53,391	13,050,460	-208,583	12,841,877	2,081,918	10,768,219	836,491
300,000 TO 399,999	20,603	20,556	7,174,071	-91,543	7,082,528	1,007,378	6,080,163	499,964
400,000 TO 499,999	10,201	10,177	4,589,743	-46,324	4,543,419	577,190	3,974,615	336,059
500,000 TO 999,999	16,240	16,200	11,146,900	-124,429	11,022,471	1,170,840	9,871,231	855,467
1,000,000 TO 1,999,999	5,085	5,063	7,021,398	-100,744	6,920,654	572,201	6,357,409	564,275
2,000,000 TO 2,999,999	1,247	1,238	3,015,844	-16,107	2,999,737	273,396	2,749,209	246,474
3,000,000 TO 3,999,999	479	477	1,669,154	-17,275	1,651,879	107,938	1,545,582	139,059
4,000,000 TO 4,999,999	261	261	1,175,400	-7,428	1,167,972	68,625	1,099,347	99,495
5,000,000 AND OVER	728	725	8,688,246	-176,171	8,512,075	628,286	7,896,044	691,496
TOTAL	5,426,952	3,908,452	$293,128,690	$-2,924,003	$290,204,687	$64,591,523	$231,614,064	$10,796,357

Footnotes follow this section.

TABLE 4D †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns — 1990 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	2,314	7	$-109,622	$40,055	$-69,566	$122,288	-	$4
ZERO	5,942	-	-	-	-	12,887	-	-
$ 1 TO $ 999	5,478	-	23,681	-21,592	2,089	25,585	$44	-
1,000 TO 1,999	3,362	-	4,953	-512	4,441	8,452	-	-
2,000 TO 2,999	2,911	-	16,334	-8,833	7,501	7,474	779	-
3,000 TO 3,999	2,375	-	8,087	-64	8,023	5,152	2,871	-
4,000 TO 4,999	4,707	-	23,137	-1,366	21,771	14,558	8,542	-
5,000 TO 5,999	5,689	-	35,862	-4,938	30,924	13,087	17,837	-
6,000 TO 6,999	5,863	-	41,207	-2,302	38,906	12,718	26,188	-
7,000 TO 7,999	4,614	2,872	34,989	87	35,076	51,187	19,487	20
8,000 TO 8,999	7,348	4,237	64,753	-1,645	63,109	17,725	45,384	57
9,000 TO 9,999	5,642	4,398	54,364	-	54,364	16,703	37,980	128
10,000 TO 10,999	4,186	2,474	45,021	-1,323	43,699	16,058	28,211	128
11,000 TO 11,999	4,996	4,300	64,490	-7,409	57,081	12,623	44,458	324
12,000 TO 12,999	3,928	2,320	50,013	-1,346	48,667	17,920	34,319	249
13,000 TO 13,999	6,607	5,189	90,995	-1,878	89,117	16,967	72,150	651
14,000 TO 14,999	3,593	2,568	54,867	-2,902	51,965	15,829	36,136	414
15,000 TO 15,999	4,895	4,566	77,456	-875	76,581	15,038	61,564	969
16,000 TO 16,999	5,486	5,031	95,250	-4,975	90,275	19,385	70,890	1,291
17,000 TO 17,999	6,326	5,782	115,978	-5,193	110,786	20,572	90,214	1,798
18,000 TO 18,999	4,890	4,124	-133,278	223,917	90,639	51,165	74,098	1,324
19,000 TO 19,999	5,928	5,144	116,146	-1,046	115,101	15,134	99,966	1,929
20,000 TO 20,999	4,120	4,120	80,982	3,918	84,900	17,152	67,748	1,774
21,000 TO 21,999	2,856	2,626	62,047	-594	61,452	11,697	50,787	1,414
22,000 TO 22,999	2,816	2,816	65,535	-2,215	63,320	7,593	55,727	1,441
23,000 TO 23,999	1,492	1,492	35,161	-85	35,076	9,110	25,966	643
24,000 TO 24,999	2,467	2,467	61,054	-727	60,327	13,710	46,617	1,082
25,000 TO 25,999	1,939	1,939	50,623	-1,413	49,209	12,908	36,301	1,081
26,000 TO 26,999	3,049	3,049	81,354	-932	80,422	12,019	68,403	2,155
27,000 TO 27,999	1,793	1,257	51,039	-2,042	48,997	13,965	35,032	881
28,000 TO 28,999	1,992	1,992	59,097	-2,237	56,861	8,056	48,804	1,782
29,000 TO 29,999	3,046	3,046	96,225	-6,172	90,053	13,301	76,752	2,888
30,000 TO 30,999	2,296	2,296	70,759	-784	69,975	9,223	60,752	2,340
31,000 TO 31,999	1,356	1,356	42,550	-	42,550	10,340	32,210	1,138
32,000 TO 32,999	1,649	1,194	54,264	-631	53,632	15,559	38,073	1,612
33,000 TO 33,999	1,070	1,070	35,815	14	35,828	2,321	33,508	1,571
34,000 TO 34,999	2,490	2,490	85,720	-	85,720	5,401	80,319	3,909
35,000 TO 35,999	2,493	2,493	88,676	-205	88,470	21,867	66,604	2,852
36,000 TO 36,999	3,212	3,212	121,014	-3,960	117,054	19,558	97,496	4,606
37,000 TO 37,999	2,408	2,408	84,605	5,557	90,162	23,820	66,341	3,274
38,000 TO 38,999	948	948	39,072	-2,475	36,597	6,024	30,573	1,598
39,000 TO 39,999	796	796	30,716	460	31,176	8,151	23,025	1,006
40,000 TO 49,999	9,611	9,246	432,790	-3,779	429,011	98,802	330,209	17,077
50,000 TO 59,999	4,999	4,999	277,580	-2,241	275,338	62,725	212,613	12,772
60,000 TO 69,999	2,948	2,948	194,094	-3,634	190,459	25,555	164,905	11,173
70,000 TO 79,999	872	872	66,199	-1,053	65,146	14,345	50,801	3,472
80,000 TO 89,999	1,149	1,149	100,648	-578	100,070	19,061	81,009	5,901
90,000 TO 99,999	989	989	92,316	337	92,653	14,255	78,398	5,876
100,000 TO 149,999	1,907	1,868	238,942	-7,589	231,352	51,702	187,586	14,744
150,000 TO 199,999	361	361	64,522	619	65,141	8,909	56,232	4,658
200,000 TO 299,999	404	402	98,294	-4,035	94,260	15,348	78,957	6,775
300,000 TO 399,999	293	290	23,039	77,778	100,817	15,234	86,964	7,486
400,000 TO 499,999	190	188	85,968	-540	85,429	14,606	71,384	6,370
500,000 TO 999,999	291	285	214,018	-9,778	204,239	30,104	179,490	16,097
1,000,000 TO 1,999,999	118	113	166,679	-8,432	158,247	22,272	137,030	12,221
2,000,000 TO 2,999,999	33	33	70,210	5,412	75,622	4,389	71,233	6,435
3,000,000 TO 3,999,999	15	15	54,190	-2,288	51,902	4,436	47,466	4,203
4,000,000 TO 4,999,999	17	17	91,806	-11,918	79,888	13,380	66,853	6,093
5,000,000 AND OVER	37	37	465,376	-57,844	407,531	42,361	365,170	33,612
TOTAL	175,602	119,891	$4,807,661	$151,772	$4,959,433	$1,207,764	$4,078,455	$223,295

Footnotes follow this section.

TABLE 4E †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household — 1990 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	8,931	3	$-466,848	$265,838	$-201,010	$67,201	-	$9
ZERO	84,800	-	2,873	-2,873	-	367,948	-	-
$ 1 TO $ 999	33,723	-	18,308	-12,295	6,014	161,210	-	-
1,000 TO 1,999	19,989	-	37,012	-5,555	31,457	87,674	-	-
2,000 TO 2,999	33,795	-	95,096	-9,052	86,044	146,856	-	-
3,000 TO 3,999	42,985	365	161,713	-13,900	147,812	186,729	-	4
4,000 TO 4,999	49,454	502	246,311	-21,809	224,503	218,221	$12,443	55
5,000 TO 5,999	52,284	-	316,648	-31,925	284,723	234,043	56,870	-
6,000 TO 6,999	57,882	329	400,339	-25,394	374,945	261,220	120,399	31
7,000 TO 7,999	66,042	-	506,150	-14,035	492,115	303,763	199,015	-
8,000 TO 8,999	57,786	-	507,099	-15,120	491,978	266,660	234,453	-
9,000 TO 9,999	69,043	-	675,691	-19,386	656,305	303,761	353,163	-
10,000 TO 10,999	69,961	2,382	762,595	-28,531	734,064	314,187	421,941	34
11,000 TO 11,999	56,440	1,412	659,779	-12,482	647,297	268,190	382,296	20
12,000 TO 12,999	60,498	455	760,895	-3,824	757,071	271,874	485,197	15
13,000 TO 13,999	53,899	1,303	718,271	11,528	729,799	260,043	474,467	44
14,000 TO 14,999	53,762	16,020	789,715	-9,864	779,851	253,519	531,204	104
15,000 TO 15,999	41,565	13,430	654,444	-9,828	644,615	213,760	439,764	415
16,000 TO 16,999	43,133	15,989	721,542	-9,959	711,583	215,480	502,314	695
17,000 TO 17,999	46,557	22,240	822,806	-7,390	815,416	226,851	588,564	1,225
18,000 TO 18,999	37,292	23,287	694,430	-5,870	688,560	175,117	515,756	1,535
19,000 TO 19,999	33,357	21,258	655,117	-4,797	650,320	162,926	487,394	1,620
20,000 TO 20,999	31,968	20,014	657,833	-2,132	655,701	156,485	499,207	1,817
21,000 TO 21,999	40,282	26,972	874,026	-9,629	864,397	207,066	657,331	2,781
22,000 TO 22,999	33,050	22,333	749,693	-7,887	741,806	183,068	558,738	2,752
23,000 TO 23,999	23,617	18,050	564,004	-10,208	553,796	129,625	424,170	2,284
24,000 TO 24,999	34,008	27,601	834,536	-2,655	831,881	221,085	618,756	3,580
25,000 TO 25,999	26,616	21,314	692,011	-14,492	677,518	146,288	531,231	3,949
26,000 TO 26,999	24,257	21,053	647,139	-4,214	642,925	124,780	518,146	4,690
27,000 TO 27,999	27,618	23,990	766,362	-6,224	760,138	182,510	577,628	5,182
28,000 TO 28,999	20,435	18,194	589,937	-8,600	581,337	136,448	444,889	4,824
29,000 TO 29,999	21,647	19,693	646,280	-8,154	638,125	141,098	497,028	6,185
30,000 TO 30,999	22,526	21,286	696,488	-10,195	686,294	156,934	529,360	6,722
31,000 TO 31,999	20,032	20,032	635,089	-4,387	630,702	109,471	521,231	8,471
32,000 TO 32,999	18,920	17,926	619,990	-7,208	612,781	120,658	492,123	8,058
33,000 TO 33,999	13,376	12,744	451,761	-4,586	447,175	129,011	318,277	5,083
34,000 TO 34,999	13,681	13,372	477,664	-6,200	471,464	93,291	378,173	6,790
35,000 TO 35,999	13,478	11,937	483,158	-5,153	478,005	106,250	371,755	6,760
36,000 TO 36,999	12,709	12,377	469,965	-5,837	464,128	102,628	361,499	7,115
37,000 TO 37,999	7,587	7,041	290,615	-5,413	285,202	63,475	221,727	4,653
38,000 TO 38,999	11,540	11,540	447,523	-3,407	444,116	77,315	366,800	8,805
39,000 TO 39,999	11,191	11,191	450,199	-7,825	442,374	96,501	345,873	8,291
40,000 TO 49,999	76,875	75,255	3,457,158	-57,074	3,400,084	839,905	2,560,213	74,281
50,000 TO 59,999	35,583	35,255	1,953,381	-9,150	1,944,231	429,281	1,514,950	60,653
60,000 TO 69,999	14,139	14,139	919,795	-16,741	903,054	209,776	693,278	32,417
70,000 TO 79,999	10,053	9,214	759,519	-12,301	747,217	231,343	515,874	26,179
80,000 TO 89,999	4,067	4,067	346,689	-7,074	339,615	81,548	258,067	14,519
90,000 TO 99,999	2,604	2,604	252,408	-2,031	250,377	78,824	171,553	9,764
100,000 TO 149,999	5,599	5,563	679,270	-141	679,129	143,025	538,116	37,134
150,000 TO 199,999	1,859	1,859	319,735	-4,476	315,259	55,332	259,928	19,820
200,000 TO 299,999	1,252	1,247	305,849	-1,628	304,221	43,263	261,380	20,795
300,000 TO 399,999	532	527	182,765	255	183,021	29,167	154,950	12,968
400,000 TO 499,999	264	262	119,767	-2,433	117,334	17,617	99,790	8,570
500,000 TO 999,999	390	388	261,904	-3,283	258,620	30,260	229,067	20,049
1,000,000 TO 1,999,999	142	142	201,473	-3,602	197,870	17,669	180,202	16,398
2,000,000 TO 2,999,999	23	23	56,793	-590	56,203	2,306	53,896	4,757
3,000,000 TO 3,999,999	15	15	51,582	587	52,170	2,502	49,667	4,532
4,000,000 TO 4,999,999	14	14	66,474	-628	65,845	1,924	63,921	5,616
5,000,000 AND OVER	22	22	224,546	239	224,785	14,362	210,423	19,446
TOTAL	1,655,149	628,231	$31,943,364	$-241,002	$31,702,362	$9,881,325	$22,854,461	$502,494

Footnotes follow this section.

TABLE 4F †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse — 1990 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	46	*	$-12,020	$617	$-11,403	$1,871	-	$13
ZERO	1,616	-	3,129	-3,129	-	7,011	-	-
$ 1 TO $ 999	-	-	-	-	-	-	-	-
1,000 TO 1,999	455	-	766	-22	744	2,638	-	-
2,000 TO 2,999	539	-	1,137	-	1,137	2,338	-	-
3,000 TO 3,999	-	-	-	-	-	-	-	-
4,000 TO 4,999	-	-	-	-	-	-	-	-
5,000 TO 5,999	536	-	3,030	-	3,030	2,326	$705	-
6,000 TO 6,999	165	-	1,116	-	1,116	717	399	-
7,000 TO 7,999	-	-	-	-	-	-	-	-
8,000 TO 8,999	-	-	-	-	-	-	-	-
9,000 TO 9,999	365	-	3,379	-	3,379	1,582	1,796	-
10,000 TO 10,999	-	-	-	-	-	-	-	-
11,000 TO 11,999	539	-	5,956	-	5,956	2,338	3,618	-
12,000 TO 12,999	251	-	2,829	189	3,018	4,979	-	-
13,000 TO 13,999	544	-	7,557	-376	7,181	3,986	3,195	-
14,000 TO 14,999	329	329	4,837	-	4,837	2,919	1,918	25
15,000 TO 15,999	-	-	-	-	-	-	-	-
16,000 TO 16,999	-	-	-	-	-	-	-	-
17,000 TO 17,999	309	-	5,435	-	5,435	2,549	2,886	-
18,000 TO 18,999	624	-	10,654	880	11,534	4,122	7,412	-
19,000 TO 19,999	-	-	-	-	-	-	-	-
20,000 TO 20,999	315	-	6,492	-	6,492	15,100	-	-
21,000 TO 21,999	-	-	-	-	-	-	-	-
22,000 TO 22,999	-	-	-	-	-	-	-	-
23,000 TO 23,999	536	-	12,332	-	12,332	2,326	10,007	-
24,000 TO 24,999	-	-	-	-	-	-	-	-
25,000 TO 25,999	-	-	-	-	-	-	-	-
26,000 TO 26,999	-	-	-	-	-	-	-	-
27,000 TO 27,999	193	193	6,475	-1,218	5,257	1,644	3,612	11
28,000 TO 28,999	251	251	7,200	-	7,200	1,166	6,034	76
29,000 TO 29,999	-	-	-	-	-	-	-	-
30,000 TO 30,999	-	-	-	-	-	-	-	-
31,000 TO 31,999	545	545	17,135	-	17,135	5,312	11,823	114
32,000 TO 32,999	-	-	-	-	-	-	-	-
33,000 TO 33,999	-	-	-	-	-	-	-	-
34,000 TO 34,999	-	-	-	-	-	-	-	-
35,000 TO 35,999	365	365	12,828	-	12,828	5,905	6,922	69
36,000 TO 36,999	365	-	13,624	-176	13,448	8,795	4,652	-
37,000 TO 37,999	-	-	-	-	-	-	-	-
38,000 TO 38,999	455	455	17,471	-112	17,359	4,525	12,834	188
39,000 TO 39,999	-	-	-	-	-	-	-	-
40,000 TO 49,999	332	332	13,573	-	13,573	1,440	12,133	301
50,000 TO 59,999	1,375	1,375	74,723	-353	74,370	18,193	56,176	1,591
60,000 TO 69,999	728	728	46,080	-783	45,297	3,158	42,139	1,791
70,000 TO 79,999	230	230	18,391	-597	17,794	1,445	16,349	844
80,000 TO 89,999	-	-	-	-	-	-	-	-
90,000 TO 99,999	-	-	-	-	-	-	-	-
100,000 TO 149,999	204	204	24,386	-214	24,172	4,359	19,813	1,243
150,000 TO 199,999	134	134	23,174	-1,354	21,820	5,859	15,962	1,082
200,000 TO 299,999	38	38	9,923	30	9,953	1,196	8,757	702
300,000 TO 399,999	10	10	3,537	-127	3,410	555	2,855	236
400,000 TO 499,999	6	6	2,796	-25	2,771	751	2,020	181
500,000 TO 999,999	10	10	7,831	-271	7,560	224	7,336	650
1,000,000 TO 1,999,999	5	5	7,136	-	7,136	823	6,314	558
2,000,000 TO 2,999,999	*	*	2,113	-18	2,095	264	1,830	167
3,000,000 TO 3,999,999	-	-	-	-	-	-	-	-
4,000,000 TO 4,999,999	*	*	4,558	75	4,633	59	4,574	422
5,000,000 AND OVER	*	*	7,869	-26	7,843	31	7,811	723
TOTAL	12,418	5,215	$377,451	$-7,010	$370,441	$122,507	$281,884	$10,987

Footnotes follow this section.

TABLE 4G †
Part-Year Resident and Nonresident Returns
1990 Taxable Year

Item	Number	Amount (000)
Number of Returns - All	530,290	-
Number of Returns - Taxable	391,617	-
Federal AGI	530,290	$43,219,029
California Adjustments	315,817	1,116,441
California AGI	530,290	11,915,264
California Deductions	530,290	7,503,102
Taxable Income	530,290	38,425,053
Total Tax Liability	391,617	510,748
Salaries and Wages	425,929	22,115,783
Interest	414,877	5,586,671
Dividends	175,158	2,409,399
Taxable Pensions and Annuities	105,579	1,421,103
Business Income - Profit	2,562	1,723,866
Business Income - Loss	1,200	628,460
Farm Income - Profit	175	56,233
Farm Income - Loss	533	273,749
Partnerships and S Corporations - Profit	8,627	99,527,001
Partnerships and S Corporations - Loss	8,561	5,171,151
Rents and Royalties - Profit	3,460	743,254
Rents and Royalties - Loss	2,960	541,113
Net Sale of Capital Assets - Profit	7,399	8,084,112
Net Sale of Capital Assets - Loss	2,977	119,360
All Other Income Sources - Profit	10,835	1,358,948
All Other Income Sources - Loss	3,268	83,525,670
Individual Retirement Plan	29,883	49,763
Half Self-Employment Tax	64,005	90,120
Self Employed Health Insurance	27,658	21,391
Self Employed Retirement Plan	15,647	254,643
Penalty on Early Withdrawal of Savings	8,295	2,393
Alimony Paid	7,405	118,771
Total Adjustments	103,439	559,003
California Adjustments - Subtractions	236,963	3,943,592
California Adjustments - Additions	78,854	5,060,033
Medical Expenses	38,360	175,323
State and Local Income Taxes	250,096	2,257,125
Real Estate Taxes	202,717	517,787
Other Taxes	172,660	103,377
Total Taxes	375,377	621,164
Mortgage Interest	200,316	2,067,648
Points, Investment and Personal Interest	262,121	1,358,359
Total Interest	462,437	3,426,007
Cash/Check Contributions	217,579	922,944
Non-Cash Contributions	111,974	319,621
Contribution Carryover	5,712	253,048
Total Contributions	225,624	1,238,682
Casualty and Theft Losses	2,069	52,409
Moving Expenses	102,584	599,839
All Other Deductions	3,312	662,080
Calif. Adjs. to Fed. Itemized Deductions	11,746	2,096,815
California Itemized Deductions	251,475	6,631,006
California Standard Deductions	278,815	872,096
Personal Exemption Credit	530,290	69,445
Dependent Exemption Credit	6,628	19,229
Senior/Blind Exemption Credits	1,724	4,855
Child and Dependent Care Credit	26,038	1,782
Military Income Credit	13,025	171
Political Contributions	233	27,638
Residential Rental and Farm Sales Credit	159	2,988
Head of Household with a Non-Dependent Relative	15	29
Other Special Credits	947	18,177
Total Special Credits	8,869	4,382
Limited Income Credit	22,086	1,947
G-1 Tax/5870A Tax	18	484
Alternative Minimum Tax	3,143	1,672
Other Taxes	9,925	1,429
Taxes Withheld	337,473	292,322
Estimated Taxes Paid	70,871	251,068
Renter's Credit	88,950	5,014
Excess State Disability Insurance (SDI)	5,238	465
Overpayment	294,975	159,639
Credit to Next Year's Tax	29,141	27,967
Total Voluntary Contributions	9,337	181
Refund	281,961	131,631
Tax Due	166,778	121,732
Remittance Amount	153,525	93,651

TABLE 4H †
1989 and Prior Year Returns
Filed During 1991

Item	Number	Amount (000)
Number of Returns - All	384,362	-
Number of Returns - Taxable	235,334	-
Federal AGI	384,362	$6,905,979
California Adjustments	150,190	229,832
California AGI	384,362	9,867,723
California Deductions	375,577	3,331,495
Taxable Income	384,362	9,309,369
Total Tax Liability	235,334	897,083
California Adjustments - Subtractions	105,715	896,734
California Adjustments - Additions	44,475	1,126,567
California Itemized Deductions	169,835	2,729,937
California Standard Deductions	205,742	601,558
Personal Exemption Credit	384,362	15,896
Dependent Exemption Credit	1,424	17,076
Senior/Blind Exemption Credits	249	1,314
Child and Dependent Care Credit	14,235	2,198
Military Income Credit	2,070	83
Political Contributions	64	60
Residential Rental and Farm Sales Credit	42	1,183
Other Special Credits	217	2,743
Total Special Credits	3,296	2,173
Limited Income Credit	5,472	159
G-1 Tax/5870A Tax	8,813	1,856
Alternative Minimum Tax	1,008	1,378
Other Taxes	1,295	245
Taxes Withheld	238,439	226,157
Estimated Taxes Paid	41,782	87,539
Renter's Credit	133,993	13,301
Excess State Disability Insurance (SDI)	18,043	1,291
Overpayment	1,241	106,887
Credit to Next Year's Tax	9,418	14,803
Total Voluntary Contributions	5,214	67
Refund	203,551	91,727
Tax Due	102,100	94,179
Remittance Amount	47,359	39,890

Footnotes follow this section.

TABLE 5 †
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1990 Taxable Year

MAJOR INDUSTRY GROUP	DOLLARS IN THOUSANDS							
	BUSINESS AND PROFESSIONAL*							
	NET PROFIT		NET LOSS		ADJUSTED GROSS INCOME		TAX ASSESSED	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
AGRICULTURE, FORESTRY AND FISHING	19,688	$ 371,329	13,416	$ 118,210	33,110	$ 1,432,013	28,986	$ 62,954
MINING	3,477	79,080	3,211	41,140	6,691	1,624,216	6,274	117,969
CONSTRUCTION	124,418	2,402,897	29,960	341,591	154,379	5,200,169	134,569	164,494
MANUFACTURING	29,925	699,540	18,537	157,272	48,460	2,323,158	43,133	99,340
SERVICES[16]	645,702	13,259,247	211,138	1,224,550	856,830	45,305,677	786,922	2,004,944
PROFESSIONAL	178,491	6,629,899	40,890	235,661	219,378	16,763,377	204,880	841,746
PERSONAL	171,320	1,770,228	52,822	249,345	230,723	8,584,800	204,309	289,604
BUSINESS	173,195	2,632,326	57,529	353,282	224,138	10,505,670	211,384	437,181
OTHER	122,696	2,226,794	59,897	386,262	182,591	9,451,830	166,349	436,413
TRADE	173,994	3,016,645	125,518	961,963	299,514	11,369,290	246,103	409,416
FINANACE, INSURANCE AND REAL ESTATE	87,940	2,132,225	47,220	428,131	135,156	6,958,789	113,465	295,576
TRANSPORTATION, COMMUNICATIONS AND PUBLIC UTILITIES	35,636	448,240	13,566	152,113	49,201	1,788,992	43,337	80,545
NATURE OF BUSINESS NOT ALLOCABLE	299,404	5,978,127	128,061	1,899,355	427,464	22,186,891	363,813	1,038,035
TOTALS	1,420,184	$28,387,330	590,627	$5,324,325	2,010,805	$98,189,195	1,766,602	$4,273,273

Footnotes follow this section.

TABLE 6 †
Personal Income Tax Statistics
COMPARISON BY COUNTY
1990 Taxable Year

COUNTY	Population[#] July 1, 1990	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	1,282,400	581,769	$19,822,573	$24,162	7	220,428	$46,384	5	$666,466
ALPINE	1,100	277	7,237	20,090	26	147	33,443	29	184
AMADOR	30,600	11,890	363,111	22,619	13	6,734	33,584	28	10,833
BUTTE	183,900	71,991	1,721,402	16,155	49	34,177	28,364	45	45,313
CALAVERAS	32,500	13,022	369,152	21,345	17	7,529	32,089	34	9,288
COLUSA	16,400	7,378	171,376	14,394	56	3,920	21,568	57	5,076
CONTRA COSTA	810,300	365,883	14,781,569	28,653	1	164,151	52,286	2	591,301
DEL NORTE	24,500	8,126	198,001	17,561	41	4,247	29,339	42	4,843
EL DORADO	128,200	51,405	1,617,305	23,106	8	27,341	37,425	15	45,386
FRESNO	673,900	273,240	6,849,144	14,952	55	123,533	28,468	44	207,655
GLENN	25,000	10,028	225,053	15,475	51	5,201	25,292	53	5,483
HUMBOLDT	119,800	48,177	1,200,216	17,211	44	21,968	32,352	33	33,890
IMPERIAL	110,400	50,470	977,793	10,896	58	28,217	15,091	58	24,627
INYO	18,400	6,995	185,755	19,318	27	3,523	33,415	30	5,000
KERN	549,800	210,428	5,727,379	18,140	38	100,198	33,699	27	162,545
KINGS	102,500	32,636	767,064	16,083	50	16,539	27,354	47	19,334
LAKE	51,100	19,747	457,549	16,682	46	10,296	26,327	51	10,737
LASSEN	27,800	8,864	229,831	21,019	18	4,864	33,066	31	5,394
LOS ANGELES	8,897,500	3,747,022	126,674,292	19,065	31	1,380,534	35,802	19	4,729,791
MADERA	89,800	34,945	840,172	15,456	52	18,335	27,591	46	21,781
MARIN	231,200	117,277	6,086,035	27,932	2	45,067	57,510	1	296,833
MARIPOSA	14,500	5,831	145,063	17,901	39	3,011	28,852	43	3,666
MENDOCINO	81,000	34,044	850,919	17,146	45	15,921	30,678	40	23,405
MERCED	180,600	66,311	1,493,727	15,162	53	33,537	25,280	54	37,250
MODOC	9,700	3,075	73,268	17,648	40	1,694	27,341	48	1,944
MONO	10,200	4,187	118,258	19,225	29	1,771	34,434	25	3,444
MONTEREY	358,800	138,412	4,137,262	18,366	37	62,363	31,647	36	132,468
NAPA	111,700	47,661	1,648,417	22,873	11	21,932	40,153	12	56,793
NEVADA	79,600	30,323	918,104	21,646	16	16,429	33,985	26	26,629
ORANGE	2,424,100	1,117,549	42,037,492	23,011	10	469,158	45,012	6	1,590,815
PLACER	175,600	78,761	2,838,633	25,145	6	40,869	42,766	8	92,304
PLUMAS	19,900	7,666	197,450	19,173	30	4,196	30,975	39	5,031
RIVERSIDE	1,195,400	449,769	13,644,354	20,471	22	225,845	35,337	21	381,923
SACRAMENTO	1,051,400	451,347	13,942,636	22,629	12	189,005	40,912	11	442,584
SAN BENITO	37,000	15,108	429,257	18,482	36	7,318	34,627	23	11,735
SAN BERNARDINO	1,440,700	519,103	15,713,036	21,801	15	252,275	37,626	13	407,850
SAN DIEGO	2,520,500	1,030,615	32,947,781	20,754	21	444,256	37,445	14	1,060,572
SAN FRANCISCO	723,900	389,478	13,185,353	20,980	19	103,675	35,668	20	550,524
SAN JOAQUIN	483,800	189,068	5,321,221	18,519	34	88,561	34,603	24	154,335
SAN LUIS OBISPO	219,500	81,184	2,371,270	20,166	25	38,583	34,722	22	67,965
SAN MATEO	652,100	301,923	13,814,214	27,670	3	123,332	50,784	4	591,715
SANTA BARBARA	371,400	159,011	5,388,780	20,400	23	68,403	37,325	16	192,503
SANTA CLARA	1,502,200	710,650	28,563,097	26,972	4	283,775	51,611	3	1,106,297
SANTA CRUZ	230,800	109,154	3,349,635	19,312	28	44,986	36,772	18	109,699
SHASTA	148,800	60,719	1,631,185	18,603	33	31,600	31,197	37	46,437
SIERRA	3,400	1,248	31,970	20,349	24	668	31,178	38	800
SISKIYOU	43,800	17,787	405,608	16,398	47	9,221	26,702	49	10,333
SOLANO	345,700	137,582	4,491,673	26,295	5	66,766	44,412	7	120,499
SONOMA	392,000	179,409	5,915,389	22,495	14	78,170	41,349	10	194,198
STANISLAUS	376,100	151,813	4,149,099	18,488	35	74,370	32,692	32	119,314
SUTTER	65,100	26,460	692,387	17,292	43	13,714	29,739	41	19,663
TEHAMA	50,100	17,120	375,977	16,284	48	9,136	25,638	52	8,754
TRINITY	13,100	4,589	103,372	17,416	42	2,501	26,543	50	2,277
TULARE	314,600	120,372	2,643,180	13,312	57	60,966	23,309	56	68,638
TUOLUMNE	49,000	19,260	537,716	20,761	20	10,312	31,923	35	14,518
VENTURA	671,600	261,881	8,819,014	23,093	9	125,320	42,017	9	268,279
YOLO	142,500	60,106	1,816,055	18,910	32	25,701	36,929	17	58,163
YUBA	58,700	20,009	415,822	15,115	54	10,044	25,050	55	8,985
UNALLOCATED[x]	-	186,349	6,310,241	17,224	-	68,030	37,481	-	215,881
RESIDENT OUT OF STATE[0]	-	104,563	3,848,283	18,222	-	38,124	33,075	-	166,337
NONRESIDENT	-	320,937	35,317,252	31,819	-	181,652	46,855	-	320,857
TOTALS: 58 COUNTIES	29,976,000	12,690,355	$424,429,883	-	-	5,286,353	-	-	$14,894,065
ALL		13,302,204	$469,905,661	$21,067	-	5,574,159	$38,611	-	$15,597,140

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	3,951	1,325	765	96	1,801	$-129,071	$27
$1 UNDER $2,000	133,169	14,274	55,316	21,470	34,974	585,127	624
2,000 UNDER 4,000	23,418	4,218	10,582	14,440	9,275	257,528	941
4,000 UNDER 6,000	22,975	4,683	11,043	14,147	10,080	298,635	1,710
6,000 UNDER 8,000	22,526	4,736	11,116	15,465	10,507	337,704	2,668
8,000 UNDER 10,000	21,840	4,824	11,143	15,964	10,792	371,062	3,618
10,000 UNDER 12,000	21,063	4,818	10,976	16,451	10,695	400,070	4,762
12,000 UNDER 14,000	20,498	4,898	10,811	17,288	10,682	430,502	5,998
14,000 UNDER 16,000	19,913	5,000	10,332	17,675	10,533	457,906	7,199
16,000 UNDER 18,000	18,841	5,008	9,787	17,231	10,266	470,858	8,304
18,000 UNDER 20,000	17,829	5,122	8,984	16,589	10,254	481,206	9,422
20,000 UNDER 22,000	16,663	5,260	8,265	15,767	9,860	483,091	10,219
22,000 UNDER 24,000	15,822	5,394	7,583	15,110	9,590	490,245	11,111
24,000 UNDER 26,000	14,899	5,561	6,864	14,304	9,429	491,485	11,717
26,000 UNDER 28,000	13,832	5,506	5,946	13,347	8,991	484,104	12,113
28,000 UNDER 30,000	13,091	5,658	5,423	12,730	9,071	484,243	12,601
30,000 UNDER 32,000	12,051	5,634	4,663	11,763	8,468	469,846	12,546
32,000 UNDER 34,000	11,319	5,746	4,142	11,085	8,501	463,973	12,602
34,000 UNDER 36,000	10,379	5,768	3,563	10,199	8,274	446,269	12,272
36,000 UNDER 38,000	9,753	5,671	3,152	9,592	7,803	438,822	12,355
38,000 UNDER 40,000	9,126	5,766	2,813	8,997	7,916	428,804	12,075
40,000 UNDER 45,000	8,616	5,694	2,560	8,527	7,622	422,032	12,058
45,000 UNDER 50,000	35,382	26,283	8,267	35,061	33,708	1,937,268	58,315
50,000 UNDER 75,000	25,458	21,216	4,092	25,331	26,053	1,647,480	54,503
75,000 UNDER 100,000	37,219	33,013	3,463	37,110	38,481	3,050,524	121,253
100,000 AND OVER	22,136	19,352	973	22,065	22,582	4,122,858	255,455
TOTALS	581,769	220,428	222,624	417,804	346,208	$19,822,573	$666,466

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	130	34	31	31	45	$ 968	$ 4
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	41	21	*	32	37	950	14
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	30	*	35	26	1,194	18
26,000 UNDER 28,000							
28,000 UNDER 30,000							
30,000 UNDER 32,000							
32,000 UNDER 34,000							
34,000 UNDER 36,000	27	21	*	27	15	1,138	31
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	43	41	*	43	44	2,986	121
75,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	277	147	58	168	167	$7,237	$184

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	123	68	16	*	40	$-1,765	+
$1 UNDER $2,000	2,704	534	956	379	554	12,627	$8
2,000 UNDER 4,000	551	197	214	263	194	6,054	15
4,000 UNDER 6,000	547	223	162	252	170	7,107	27
6,000 UNDER 8,000	470	223	140	247	155	7,045	37
8,000 UNDER 10,000	460	248	132	266	172	7,811	46
10,000 UNDER 12,000	487	266	144	332	195	9,239	69
12,000 UNDER 14,000	467	257	146	391	220	9,817	90
14,000 UNDER 16,000	439	248	119	382	210	10,095	107
16,000 UNDER 18,000	395	239	116	359	203	9,885	125
18,000 UNDER 20,000	379	253	104	351	214	10,237	136
20,000 UNDER 22,000	333	217	75	307	195	9,632	142
22,000 UNDER 24,000	314	226	75	304	224	9,741	150
24,000 UNDER 26,000	307	212	82	295	214	10,130	183
26,000 UNDER 28,000	293	226	65	286	242	10,261	182
28,000 UNDER 30,000	283	209	58	279	210	10,457	218
30,000 UNDER 32,000	280	216	70	278	225	10,919	229
32,000 UNDER 34,000	294	234	48	291	264	12,044	274
34,000 UNDER 36,000	251	209	62	251	202	10,804	251
36,000 UNDER 38,000	240	203	32	237	220	10,805	261
38,000 UNDER 40,000	211	185	41	211	219	9,918	250
40,000 UNDER 45,000	194	170	37	*	188	9,509	250
45,000 UNDER 50,000	724	645	89	720	739	39,576	1,173
50,000 UNDER 75,000	424	391	41	422	420	27,339	956
75,000 UNDER 100,000	470	418	42	468	383	38,080	1,674
100,000 AND OVER	250	217	11	248	159	55,744	3,981
TOTALS	11,890	6,734	3,077	8,016	6,431	$363,111	$10,833

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	686	328	147	15	296	$-14,027	$2
$1 UNDER $2,000	23,930	4,423	12,424	3,256	8,198	105,519	56
2,000 UNDER 4,000	3,967	1,280	1,738	2,038	1,652	43,526	120
4,000 UNDER 6,000	3,737	1,408	1,661	1,841	1,728	48,558	209
6,000 UNDER 8,000	3,432	1,400	1,510	1,943	1,736	51,477	307
8,000 UNDER 10,000	3,122	1,435	1,311	1,911	1,673	53,051	356
10,000 UNDER 12,000	2,816	1,385	1,126	1,921	1,512	53,427	426
12,000 UNDER 14,000	2,583	1,388	946	2,097	1,536	54,180	510
14,000 UNDER 16,000	2,331	1,355	822	1,992	1,578	53,609	563
16,000 UNDER 18,000	2,108	1,273	729	1,915	1,334	52,674	632
18,000 UNDER 20,000	1,897	1,199	584	1,776	1,355	51,223	676
20,000 UNDER 22,000	1,787	1,174	527	1,702	1,256	51,843	776
22,000 UNDER 24,000	1,669	1,136	468	1,618	1,345	51,715	830
24,000 UNDER 26,000	1,577	1,147	400	1,538	1,300	52,036	878
26,000 UNDER 28,000	1,463	1,101	358	1,433	1,228	51,184	927
28,000 UNDER 30,000	1,328	1,020	303	1,308	1,207	49,112	924
30,000 UNDER 32,000	1,274	995	244	1,262	1,131	49,677	1,041
32,000 UNDER 34,000	1,123	911	210	1,105	1,037	45,998	997
34,000 UNDER 36,000	1,018	832	172	1,009	981	43,772	999
36,000 UNDER 38,000	899	749	129	891	905	40,450	983
38,000 UNDER 40,000	811	704	121	808	850	38,086	927
40,000 UNDER 45,000	778	673	96	772	782	38,094	961
45,000 UNDER 50,000	2,828	2,496	276	2,823	2,923	154,345	4,527
50,000 UNDER 75,000	1,720	1,582	108	1,717	1,968	111,029	3,857
75,000 UNDER 100,000	1,865	1,697	92	1,860	1,909	151,821	6,617
100,000 AND OVER	1,242	1,086	32	1,241	1,417	239,025	16,213
TOTALS	71,991	34,177	26,534	41,792	42,837	$1,721,402	$45,313

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	160	79	*	*	77	$-1,873	$1
$1 UNDER $2,000	3,197	721	1,087	403	840	14,847	8
2,000 UNDER 4,000	602	235	196	259	214	6,605	16
4,000 UNDER 6,000	619	271	196	269	244	8,029	31
6,000 UNDER 8,000	564	272	185	286	264	8,437	42
8,000 UNDER 10,000	511	236	149	315	193	8,680	58
10,000 UNDER 12,000	535	317	160	327	276	10,141	67
12,000 UNDER 14,000	480	278	119	377	231	10,076	85
14,000 UNDER 16,000	461	277	137	393	249	10,624	105
16,000 UNDER 18,000	413	279	111	369	272	10,337	106
18,000 UNDER 20,000	385	255	95	349	243	10,404	130
20,000 UNDER 22,000	383	285	76	359	260	11,106	148
22,000 UNDER 24,000	332	249	66	324	244	10,291	145
24,000 UNDER 26,000	303	233	52	292	250	10,002	159
26,000 UNDER 28,000	311	233	62	305	238	10,862	204
28,000 UNDER 30,000	299	229	47	296	272	11,065	209
30,000 UNDER 32,000	299	232	56	296	274	11,654	232
32,000 UNDER 34,000	268	234	42	263	293	10,983	213
34,000 UNDER 36,000	252	205	43	249	255	10,845	233
36,000 UNDER 38,000	275	233	32	274	223	12,373	292
38,000 UNDER 40,000	239	211	26	235	211	11,231	260
40,000 UNDER 45,000	215	191	24	*	243	10,529	262
45,000 UNDER 50,000	783	720	80	781	790	42,693	1,188
50,000 UNDER 75,000	427	402	34	424	389	27,595	919
75,000 UNDER 100,000	469	433	25	468	430	38,127	1,624
100,000 AND OVER	240	219	*	239	163	43,488	2,551
TOTALS	13,022	7,529	3,125	8,372	7,638	$369,152	$9,288

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	130	66	16	*	80	$-3,147	+
$1 UNDER $2,000	2,480	722	780	248	2,126	12,805	$5
2,000 UNDER 4,000	552	261	201	179	818	6,090	11
4,000 UNDER 6,000	445	238	170	140	657	5,764	16
6,000 UNDER 8,000	415	219	189	170	624	6,219	26
8,000 UNDER 10,000	300	174	121	139	421	5,099	25
10,000 UNDER 12,000	305	167	125	178	386	5,779	42
12,000 UNDER 14,000	252	144	96	174	363	5,309	45
14,000 UNDER 16,000	236	146	86	184	279	5,436	50
16,000 UNDER 18,000	211	136	68	173	290	5,275	62
18,000 UNDER 20,000	145	104	52	129	179	3,909	48
20,000 UNDER 22,000	147	95	49	138	174	4,245	62
22,000 UNDER 24,000	150	114	37	141	181	4,655	71
24,000 UNDER 26,000	143	101	46	140	155	4,712	90
26,000 UNDER 28,000	116	86	24	114	143	4,052	78
28,000 UNDER 30,000	128	99	20	126	125	4,728	99
30,000 UNDER 32,000	95	70	21	94	102	3,705	90
32,000 UNDER 34,000	86	74	16	86	89	3,523	76
34,000 UNDER 36,000	90	78	18	90	111	3,865	92
36,000 UNDER 38,000	86	76	17	86	85	3,866	96
38,000 UNDER 40,000	72	58	10	72	97	3,383	92
40,000 UNDER 45,000	61	49	*	*	66	2,985	91
45,000 UNDER 50,000	238	212	28	237	259	12,988	415
50,000 UNDER 75,000	156	144	*	156	186	10,093	385
75,000 UNDER 100,000	179	153	*	179	160	14,740	729
100,000 AND OVER	160	134	*	158	115	31,300	2,279
TOTALS	7,378	3,920	2,214	3,596	8,271	$171,376	$5,076

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	2,604	1,028	427	93	1,356	$-919,237	$134
$1 UNDER $2,000	76,335	7,454	24,404	12,548	17,413	336,483	265
2,000 UNDER 4,000	12,488	2,383	4,744	7,662	4,717	137,335	519
4,000 UNDER 6,000	12,022	2,751	4,845	7,204	5,010	156,219	868
6,000 UNDER 8,000	11,609	2,807	4,860	7,673	4,894	174,067	1,328
8,000 UNDER 10,000	11,507	3,002	4,870	8,061	5,108	195,489	1,788
10,000 UNDER 12,000	11,068	2,937	4,939	8,269	5,129	210,207	2,339
12,000 UNDER 14,000	11,008	3,021	4,736	9,126	5,055	230,979	3,049
14,000 UNDER 16,000	10,725	3,103	4,721	9,286	5,361	246,656	3,643
16,000 UNDER 18,000	10,485	3,165	4,549	9,405	5,297	262,089	4,428
18,000 UNDER 20,000	10,012	3,239	4,316	9,146	5,465	270,206	4,976
20,000 UNDER 22,000	9,412	3,251	3,804	8,757	5,261	272,879	5,443
22,000 UNDER 24,000	9,232	3,471	3,589	8,704	5,437	286,130	6,035
24,000 UNDER 26,000	8,787	3,617	3,158	8,306	5,396	289,936	6,412
26,000 UNDER 28,000	8,477	3,721	2,933	8,080	5,623	296,599	6,885
28,000 UNDER 30,000	8,052	3,838	2,581	7,773	5,551	297,804	7,122
30,000 UNDER 32,000	7,735	3,943	2,384	7,485	5,734	301,676	7,438
32,000 UNDER 34,000	7,450	4,116	2,149	7,236	5,761	305,387	7,713
34,000 UNDER 36,000	7,112	4,100	1,863	6,936	5,688	305,796	7,912
36,000 UNDER 38,000	6,723	4,177	1,638	6,605	5,552	302,406	7,929
38,000 UNDER 40,000	6,413	4,248	1,427	6,298	5,714	301,286	7,909
40,000 UNDER 45,000	6,053	4,147	1,283	5,963	5,573	296,450	7,998
45,000 UNDER 50,000	26,038	19,917	4,341	25,751	25,300	1,428,093	40,737
50,000 UNDER 75,000	19,693	16,819	2,223	19,551	20,610	1,274,972	40,374
75,000 UNDER 100,000	31,125	28,179	2,047	30,975	33,916	2,562,245	98,855
100,000 AND OVER	23,718	21,717	618	23,612	27,531	4,959,415	309,200
TOTALS	365,883	164,151	103,449	270,505	233,452	$14,781,569	$591,301

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	78	35	15	*	33	$-1,273	$1
$1 UNDER $2,000	2,654	556	1,133	295	1,124	11,051	5
2,000 UNDER 4,000	447	164	188	207	249	4,905	12
4,000 UNDER 6,000	346	146	128	143	238	4,488	15
6,000 UNDER 8,000	299	141	102	161	175	4,502	23
8,000 UNDER 10,000	306	165	105	166	223	5,208	27
10,000 UNDER 12,000	309	170	111	203	221	5,854	38
12,000 UNDER 14,000	296	184	106	240	228	6,211	46
14,000 UNDER 16,000	250	144	99	208	188	5,747	58
16,000 UNDER 18,000	255	172	85	232	217	6,372	66
18,000 UNDER 20,000	221	144	73	210	213	5,960	77
20,000 UNDER 22,000	200	153	62	193	204	5,802	71
22,000 UNDER 24,000	198	154	63	193	201	6,131	92
24,000 UNDER 26,000	203	156	61	200	230	6,701	111
26,000 UNDER 28,000	166	135	47	166	189	5,800	95
28,000 UNDER 30,000	193	142	44	188	173	7,144	149
30,000 UNDER 32,000	147	111	35	147	153	5,733	127
32,000 UNDER 34,000	134	99	39	134	136	5,492	127
34,000 UNDER 36,000	148	120	40	146	184	6,357	149
36,000 UNDER 38,000	113	96	31	113	143	5,077	123
38,000 UNDER 40,000	116	96	23	115	149	5,445	130
40,000 UNDER 45,000	111	97	24	*	131	5,444	141
45,000 UNDER 50,000	390	350	69	387	466	21,184	593
50,000 UNDER 75,000	188	178	25	187	240	12,133	410
75,000 UNDER 100,000	234	222	29	234	284	18,888	807
100,000 AND OVER	124	117	5	124	130	21,644	1,351
TOTALS	8,126	4,247	2,742	4,708	6,122	$198,001	$4,843

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	490	247	76	17	267	$-9,510	$4
$1 UNDER $2,000	11,625	1,866	4,430	1,900	3,111	56,295	40
2,000 UNDER 4,000	2,373	644	1,081	1,244	1,032	26,118	80
4,000 UNDER 6,000	2,390	769	1,113	1,210	1,163	31,040	138
6,000 UNDER 8,000	2,239	812	953	1,314	1,109	33,535	206
8,000 UNDER 10,000	2,067	794	933	1,314	1,100	35,145	259
10,000 UNDER 12,000	1,855	806	790	1,255	982	35,254	300
12,000 UNDER 14,000	1,765	836	700	1,386	970	37,079	366
14,000 UNDER 16,000	1,624	845	613	1,354	1,011	37,328	404
16,000 UNDER 18,000	1,615	886	577	1,378	1,035	40,366	477
18,000 UNDER 20,000	1,499	885	513	1,326	1,011	40,487	551
20,000 UNDER 22,000	1,431	926	429	1,323	1,055	41,525	577
22,000 UNDER 24,000	1,423	913	440	1,339	1,068	44,120	697
24,000 UNDER 26,000	1,294	880	350	1,240	1,100	42,706	716
26,000 UNDER 28,000	1,293	969	323	1,247	1,130	45,247	744
28,000 UNDER 30,000	1,154	831	247	1,126	1,027	42,671	770
30,000 UNDER 32,000	1,122	841	253	1,099	1,020	43,728	848
32,000 UNDER 34,000	1,024	829	177	1,007	947	41,995	842
34,000 UNDER 36,000	1,044	855	175	1,029	1,002	44,881	955
36,000 UNDER 38,000	862	713	125	843	848	38,816	840
38,000 UNDER 40,000	899	766	116	889	991	42,230	915
40,000 UNDER 45,000	881	770	124	871	957	43,159	1,005
45,000 UNDER 50,000	3,405	3,056	343	3,384	3,612	185,878	4,846
50,000 UNDER 75,000	2,184	2,036	154	2,176	2,369	141,292	4,407
75,000 UNDER 100,000	2,558	2,404	120	2,549	2,620	208,410	8,307
100,000 AND OVER	1,289	1,162	41	1,283	1,310	247,510	16,093
TOTALS	51,405	27,341	15,196	35,103	33,847	$1,617,305	$45,386

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	1,891	912	374	55	1,052	$-44,930	$23
$1 UNDER $2,000	101,007	24,309	52,710	10,647	86,369	448,300	207
2,000 UNDER 4,000	14,616	4,513	7,179	6,556	12,811	160,538	418
4,000 UNDER 6,000	13,302	4,269	6,672	6,130	11,748	172,768	723
6,000 UNDER 8,000	12,182	4,278	6,069	6,596	11,179	182,541	1,039
8,000 UNDER 10,000	11,064	4,124	5,404	6,785	10,100	187,781	1,333
10,000 UNDER 12,000	9,811	3,932	4,722	6,748	8,437	186,097	1,611
12,000 UNDER 14,000	8,363	3,728	3,852	6,567	7,168	175,533	1,780
14,000 UNDER 16,000	7,588	3,617	3,283	6,368	6,556	174,391	2,037
16,000 UNDER 18,000	7,240	3,716	2,962	6,425	6,346	180,924	2,332
18,000 UNDER 20,000	6,420	3,552	2,559	5,929	5,831	173,243	2,484
20,000 UNDER 22,000	5,833	3,500	2,094	5,523	5,369	169,130	2,622
22,000 UNDER 24,000	5,623	3,542	1,914	5,443	5,301	174,280	2,902
24,000 UNDER 26,000	5,279	3,527	1,721	5,135	5,257	174,199	3,121
26,000 UNDER 28,000	4,844	3,369	1,370	4,749	4,778	169,451	3,182
28,000 UNDER 30,000	4,722	3,271	1,242	4,651	4,485	174,691	3,578
30,000 UNDER 32,000	4,288	3,096	1,042	4,249	4,213	167,171	3,638
32,000 UNDER 34,000	4,022	2,988	870	3,981	4,016	164,850	3,736
34,000 UNDER 36,000	3,639	2,835	751	3,616	3,675	156,433	3,685
36,000 UNDER 38,000	3,345	2,676	571	3,329	3,513	150,541	3,665
38,000 UNDER 40,000	3,077	2,509	474	3,059	3,236	144,592	3,656
40,000 UNDER 45,000	2,882	2,427	410	2,871	3,108	141,221	3,673
45,000 UNDER 50,000	11,053	9,699	1,259	11,026	12,154	603,919	17,646
50,000 UNDER 75,000	6,702	6,064	489	6,681	7,295	432,875	14,960
75,000 UNDER 100,000	8,485	7,786	415	8,464	9,294	690,595	29,808
100,000 AND OVER	5,962	5,294	191	5,951	6,506	1,338,010	93,795
TOTALS	273,240	123,533	110,599	147,534	249,797	$6,849,144	$207,655

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	163	93	21	*	94	$-4,485	+
$1 UNDER $2,000	3,225	774	1,363	380	2,133	15,163	$7
2,000 UNDER 4,000	640	255	251	255	566	6,066	15
4,000 UNDER 6,000	569	227	230	240	585	7,400	27
6,000 UNDER 8,000	565	261	242	270	612	8,459	39
8,000 UNDER 10,000	457	226	198	244	478	7,769	45
10,000 UNDER 12,000	393	211	167	247	416	7,441	52
12,000 UNDER 14,000	361	220	118	274	380	7,578	60
14,000 UNDER 16,000	307	201	111	249	331	7,052	64
16,000 UNDER 18,000	296	205	100	255	363	7,393	76
18,000 UNDER 20,000	270	183	90	253	282	7,278	97
20,000 UNDER 22,000	261	196	85	254	270	7,563	105
22,000 UNDER 24,000	254	186	75	245	278	7,865	122
24,000 UNDER 26,000	231	179	42	224	255	7,610	130
26,000 UNDER 28,000	191	150	44	187	232	6,682	127
28,000 UNDER 30,000	150	127	28	149	174	5,560	101
30,000 UNDER 32,000	155	128	24	153	180	6,048	124
32,000 UNDER 34,000	148	135	23	146	200	6,079	125
34,000 UNDER 36,000	150	134	33	149	182	6,450	151
36,000 UNDER 38,000	127	108	23	124	130	5,718	140
38,000 UNDER 40,000	111	100	23	*	121	5,211	138
40,000 UNDER 45,000	116	98	17	114	119	5,685	163
45,000 UNDER 50,000	350	326	44	348	388	18,961	584
50,000 UNDER 75,000	195	178	12	195	222	12,642	480
75,000 UNDER 100,000	219	199	*	218	201	18,143	897
100,000 AND OVER	124	101	*	124	98	26,724	1,614
TOTALS	10,028	5,201	3,376	5,411	9,290	$225,053	$5,483

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	437	180	100	11	196	$-10,079	$29
$1 UNDER $2,000	15,585	2,239	7,767	2,409	4,346	66,539	41
2,000 UNDER 4,000	2,496	659	1,118	1,419	883	27,392	86
4,000 UNDER 6,000	2,350	752	1,059	1,261	1,055	30,518	144
6,000 UNDER 8,000	2,096	747	923	1,309	975	31,417	209
8,000 UNDER 10,000	1,855	755	764	1,249	929	31,540	235
10,000 UNDER 12,000	1,690	728	700	1,239	898	32,052	288
12,000 UNDER 14,000	1,537	749	606	1,287	938	32,252	335
14,000 UNDER 16,000	1,508	760	575	1,326	1,035	34,649	411
16,000 UNDER 18,000	1,442	780	541	1,326	1,021	36,034	484
18,000 UNDER 20,000	1,351	796	496	1,293	1,052	36,455	533
20,000 UNDER 22,000	1,320	833	433	1,288	1,020	38,261	613
22,000 UNDER 24,000	1,268	853	411	1,240	1,030	39,300	672
24,000 UNDER 26,000	1,195	866	373	1,170	1,060	39,401	702
26,000 UNDER 28,000	1,097	804	320	1,080	979	38,372	712
28,000 UNDER 30,000	1,045	815	249	1,039	973	38,645	773
30,000 UNDER 32,000	927	748	233	916	909	36,164	755
32,000 UNDER 34,000	838	687	178	837	806	34,329	774
34,000 UNDER 36,000	763	624	130	757	740	32,787	789
36,000 UNDER 38,000	714	609	122	712	716	32,084	807
38,000 UNDER 40,000	660	585	104	654	645	31,001	789
40,000 UNDER 45,000	648	576	90	647	662	31,730	855
45,000 UNDER 50,000	2,136	1,915	246	2,127	2,072	116,297	3,549
50,000 UNDER 75,000	1,241	1,150	82	1,237	1,320	79,914	2,887
75,000 UNDER 100,000	1,195	1,087	72	1,190	1,176	96,824	4,443
100,000 AND OVER	783	671	33	782	820	166,336	11,975
TOTALS	48,177	21,968	17,725	29,805	28,256	$1,200,216	$33,890

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	229	126	30	*	188	$-9,283	*
$1 UNDER $2,000	23,565	10,047	6,127	1,605	33,135	116,273	$25
2,000 UNDER 4,000	3,213	1,726	888	831	4,836	35,223	50
4,000 UNDER 6,000	2,660	1,518	811	708	4,348	34,509	77
6,000 UNDER 8,000	2,218	1,266	719	781	3,600	33,219	115
8,000 UNDER 10,000	1,881	1,189	659	741	3,267	31,966	124
10,000 UNDER 12,000	1,642	1,018	581	821	2,725	31,166	163
12,000 UNDER 14,000	1,442	885	501	943	2,353	30,250	203
14,000 UNDER 16,000	1,214	761	414	893	1,874	27,870	225
16,000 UNDER 18,000	1,099	725	384	909	1,760	27,491	262
18,000 UNDER 20,000	1,009	692	333	902	1,532	27,192	314
20,000 UNDER 22,000	896	595	312	838	1,324	25,965	368
22,000 UNDER 24,000	794	554	263	765	1,175	24,613	385
24,000 UNDER 26,000	753	507	228	731	1,100	24,809	430
26,000 UNDER 28,000	702	495	230	691	1,066	24,534	470
28,000 UNDER 30,000	630	474	191	620	893	23,282	451
30,000 UNDER 32,000	558	423	175	551	811	21,764	458
32,000 UNDER 34,000	551	427	128	546	810	22,581	498
34,000 UNDER 36,000	459	370	108	458	722	19,737	452
36,000 UNDER 38,000	470	389	109	467	700	21,165	504
38,000 UNDER 40,000	397	333	85	395	597	18,653	476
40,000 UNDER 45,000	343	281	68	*	478	16,797	474
45,000 UNDER 50,000	1,349	1,218	170	1,347	1,891	73,567	2,178
50,000 UNDER 75,000	825	773	87	823	1,206	53,331	1,874
75,000 UNDER 100,000	956	884	63	955	1,212	77,659	3,519
100,000 AND OVER	615	541	13	614	698	143,464	10,533
TOTALS	50,470	28,217	13,677	19,283	74,301	$977,793	$24,627

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	55	22	*	*	28	$-819	$1
$1 UNDER $2,000	2,016	360	902	279	486	9,017	5
2,000 UNDER 4,000	361	108	183	183	150	3,956	11
4,000 UNDER 6,000	309	110	146	155	140	4,002	17
6,000 UNDER 8,000	313	122	138	184	116	4,694	27
8,000 UNDER 10,000	274	130	117	161	128	4,650	30
10,000 UNDER 12,000	257	121	111	183	132	4,891	39
12,000 UNDER 14,000	248	136	106	202	132	5,210	47
14,000 UNDER 16,000	186	98	83	168	102	4,277	49
16,000 UNDER 18,000	228	124	98	213	143	5,695	77
18,000 UNDER 20,000	195	113	81	183	122	5,260	75
20,000 UNDER 22,000	195	122	80	188	146	5,659	91
22,000 UNDER 24,000	176	124	59	174	128	5,453	89
24,000 UNDER 26,000	156	101	55	152	129	5,137	97
26,000 UNDER 28,000	167	110	55	161	120	5,834	118
28,000 UNDER 30,000	165	127	45	162	148	6,116	123
30,000 UNDER 32,000	133	106	38	131	129	5,182	111
32,000 UNDER 34,000	133	108	48	131	128	5,452	126
34,000 UNDER 36,000	140	111	37	139	121	6,007	150
36,000 UNDER 38,000	118	104	31	117	111	5,314	126
38,000 UNDER 40,000	125	110	26	124	112	5,884	150
40,000 UNDER 45,000	79	70	18	*	84	3,870	100
45,000 UNDER 50,000	375	344	79	374	378	20,597	627
50,000 UNDER 75,000	243	223	28	243	238	15,682	566
75,000 UNDER 100,000	244	224	22	243	228	19,554	874
100,000 AND OVER	104	95	*	103	97	19,179	1,274
TOTALS	6,995	3,523	2,604	4,434	3,976	$185,755	$5,000

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	1,551	786	257	36	995	$-39,633	$25
$1 UNDER $2,000	66,240	11,584	31,238	7,210	42,880	307,893	140
2,000 UNDER 4,000	10,935	3,274	5,193	4,460	9,691	119,904	274
4,000 UNDER 6,000	9,499	3,306	4,390	3,924	8,746	123,365	452
6,000 UNDER 8,000	8,551	3,406	4,074	4,138	8,226	128,124	626
8,000 UNDER 10,000	7,915	3,346	3,610	4,488	7,452	134,446	840
10,000 UNDER 12,000	7,436	3,236	3,414	4,768	7,267	141,098	1,077
12,000 UNDER 14,000	6,564	3,117	2,930	4,957	6,311	137,672	1,219
14,000 UNDER 16,000	6,175	3,125	2,661	4,942	6,201	141,973	1,467
16,000 UNDER 18,000	5,771	3,204	2,423	4,955	5,746	144,251	1,668
18,000 UNDER 20,000	5,308	3,014	2,116	4,833	5,252	143,226	1,917
20,000 UNDER 22,000	5,010	2,997	1,921	4,690	5,252	145,281	2,135
22,000 UNDER 24,000	4,964	3,070	1,807	4,752	5,334	153,867	2,472
24,000 UNDER 26,000	4,788	3,098	1,619	4,653	5,049	158,029	2,794
26,000 UNDER 28,000	4,654	3,133	1,504	4,567	5,053	162,870	3,070
28,000 UNDER 30,000	4,353	3,039	1,226	4,278	4,909	161,036	3,155
30,000 UNDER 32,000	4,206	3,063	1,150	4,153	4,927	163,936	3,402
32,000 UNDER 34,000	3,801	2,870	897	3,760	4,306	155,799	3,384
34,000 UNDER 36,000	3,679	2,866	848	3,657	4,431	158,139	3,564
36,000 UNDER 38,000	3,350	2,726	687	3,325	4,089	150,750	3,520
38,000 UNDER 40,000	3,122	2,576	575	3,106	3,683	146,682	3,576
40,000 UNDER 45,000	2,730	2,282	510	2,717	3,258	133,770	3,436
45,000 UNDER 50,000	11,028	9,722	1,453	10,993	13,647	602,709	17,062
50,000 UNDER 75,000	6,694	6,198	618	6,680	7,975	432,175	14,579
75,000 UNDER 100,000	7,885	7,330	452	7,857	8,920	641,264	27,347
100,000 AND OVER	4,219	3,830	137	4,191	4,657	878,754	59,344
TOTALS	210,428	100,198	77,710	122,090	194,257	$5,727,379	$162,545

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	283	180	*	*	217	$-11,703	$1
$1 UNDER $2,000	11,094	2,534	5,362	1,167	9,338	51,889	21
2,000 UNDER 4,000	1,743	583	807	744	1,782	19,100	48
4,000 UNDER 6,000	1,670	695	739	641	1,822	21,687	71
6,000 UNDER 8,000	1,566	684	696	727	1,901	23,467	108
8,000 UNDER 10,000	1,469	662	669	810	1,641	24,938	150
10,000 UNDER 12,000	1,284	672	543	762	1,560	24,396	163
12,000 UNDER 14,000	1,129	648	454	801	1,425	23,679	180
14,000 UNDER 16,000	1,060	651	454	816	1,346	24,359	213
16,000 UNDER 18,000	913	573	343	784	1,068	22,796	241
18,000 UNDER 20,000	856	572	305	787	969	23,102	267
20,000 UNDER 22,000	753	520	245	710	913	21,840	297
22,000 UNDER 24,000	754	539	223	730	875	23,351	357
24,000 UNDER 26,000	742	536	229	721	834	24,474	409
26,000 UNDER 28,000	663	502	180	649	851	23,219	412
28,000 UNDER 30,000	676	520	181	669	810	25,002	480
30,000 UNDER 32,000	561	438	159	557	666	21,886	452
32,000 UNDER 34,000	570	477	132	568	728	23,392	481
34,000 UNDER 36,000	510	439	106	504	657	21,960	486
36,000 UNDER 38,000	464	396	93	461	577	20,892	497
38,000 UNDER 40,000	398	339	75	397	500	18,699	463
40,000 UNDER 45,000	349	301	49	*	428	17,084	448
45,000 UNDER 50,000	1,369	1,258	148	1,363	1,622	74,735	2,171
50,000 UNDER 75,000	741	700	56	738	840	47,843	1,693
75,000 UNDER 100,000	807	749	42	803	938	65,429	2,870
100,000 AND OVER	412	371	*	410	488	89,548	6,355
TOTALS	32,836	16,539	12,340	17,669	34,796	$767,064	$19,334

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	216	100	31	*	80	$-4,609	$1
$1 UNDER $2,000	6,286	1,536	2,813	628	2,484	27,699	11
2,000 UNDER 4,000	1,075	414	411	455	544	11,828	23
4,000 UNDER 6,000	1,040	483	317	395	477	13,512	42
6,000 UNDER 8,000	970	486	290	468	420	14,523	64
8,000 UNDER 10,000	839	415	267	471	420	14,241	81
10,000 UNDER 12,000	811	425	251	517	444	15,429	108
12,000 UNDER 14,000	699	403	212	551	428	14,641	120
14,000 UNDER 16,000	681	420	201	588	404	15,668	156
16,000 UNDER 18,000	619	402	151	567	345	15,439	168
18,000 UNDER 20,000	569	390	151	528	382	15,357	195
20,000 UNDER 22,000	480	314	128	454	353	13,909	202
22,000 UNDER 24,000	440	303	110	422	316	13,630	225
24,000 UNDER 26,000	450	309	102	438	357	14,848	261
26,000 UNDER 28,000	389	285	91	377	280	13,607	252
28,000 UNDER 30,000	354	272	79	349	316	13,097	260
30,000 UNDER 32,000	353	289	72	351	357	13,764	279
32,000 UNDER 34,000	348	295	76	346	324	14,243	288
34,000 UNDER 36,000	266	213	53	261	237	11,430	266
36,000 UNDER 38,000	270	224	52	268	277	12,147	293
38,000 UNDER 40,000	223	192	30	221	210	10,467	268
40,000 UNDER 45,000	225	210	32	*	218	11,007	267
45,000 UNDER 50,000	910	815	124	907	1,018	49,685	1,463
50,000 UNDER 75,000	531	485	48	530	569	34,111	1,192
75,000 UNDER 100,000	467	413	*	467	431	37,937	1,697
100,000 AND OVER	236	203	*	233	173	39,940	2,555
TOTALS	19,747	10,296	6,130	11,022	11,864	$457,549	$10,737

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	88	50	*	*	52	$-2,026	*
$1 UNDER $2,000	2,379	453	908	297	859	10,455	$8
2,000 UNDER 4,000	385	137	131	175	224	4,208	10
4,000 UNDER 6,000	380	148	131	184	217	4,918	20
6,000 UNDER 8,000	360	166	109	195	194	5,395	28
8,000 UNDER 10,000	346	177	96	216	173	5,868	39
10,000 UNDER 12,000	343	193	105	231	199	6,500	45
12,000 UNDER 14,000	296	162	86	243	196	6,204	57
14,000 UNDER 16,000	288	173	83	248	224	6,621	70
16,000 UNDER 18,000	284	167	81	263	199	7,097	87
18,000 UNDER 20,000	277	171	90	261	217	7,487	105
20,000 UNDER 22,000	260	164	88	250	236	7,548	114
22,000 UNDER 24,000	255	183	66	248	287	7,903	121
24,000 UNDER 26,000	236	165	50	233	218	7,785	136
26,000 UNDER 28,000	253	195	51	250	264	8,849	159
28,000 UNDER 30,000	212	164	55	212	222	7,841	150
30,000 UNDER 32,000	232	194	45	230	254	9,059	189
32,000 UNDER 34,000	193	156	39	190	245	7,923	175
34,000 UNDER 36,000	205	177	39	205	255	8,814	197
36,000 UNDER 38,000	181	163	20	178	239	8,138	184
38,000 UNDER 40,000	158	139	28	157	186	7,418	192
40,000 UNDER 45,000	126	117	14	126	152	6,179	152
45,000 UNDER 50,000	522	490	69	521	664	28,494	840
50,000 UNDER 75,000	283	267	16	282	314	18,297	651
75,000 UNDER 100,000	236	220	17	235	253	19,004	838
100,000 AND OVER	86	73	*	*	80	13,854	827
TOTALS	8,864	4,864	2,435	5,721	6,623	$229,831	$5,394

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	34,253	13,390	7,576	737	19,132	$-1,992,530	$722
$1 UNDER $2,000	1,059,085	162,579	579,320	117,669	609,398	5,029,422	2,768
2,000 UNDER 4,000	203,758	46,382	124,013	80,958	190,275	2,236,966	5,140
4,000 UNDER 6,000	183,325	46,941	111,246	76,976	176,703	2,379,738	9,076
6,000 UNDER 8,000	165,798	45,642	99,691	86,343	160,136	2,484,710	13,874
8,000 UNDER 10,000	152,142	43,607	90,304	89,594	144,501	2,584,238	18,799
10,000 UNDER 12,000	140,989	41,763	82,150	92,128	131,083	2,677,076	24,403
12,000 UNDER 14,000	131,514	40,264	75,459	96,641	119,712	2,760,211	30,739
14,000 UNDER 16,000	120,674	38,917	67,804	94,144	109,466	2,773,718	35,531
16,000 UNDER 18,000	112,409	37,968	61,816	92,892	99,732	2,808,571	41,348
18,000 UNDER 20,000	103,074	36,852	54,867	88,690	91,641	2,781,583	46,639
20,000 UNDER 22,000	95,659	36,238	49,233	84,952	85,729	2,772,923	50,838
22,000 UNDER 24,000	89,133	35,354	44,350	81,091	79,507	2,761,918	55,024
24,000 UNDER 26,000	81,145	33,968	38,354	75,071	72,576	2,676,637	57,258
26,000 UNDER 28,000	75,374	33,724	34,226	70,615	68,149	2,636,954	59,464
28,000 UNDER 30,000	70,189	32,909	30,271	66,536	63,311	2,596,051	61,632
30,000 UNDER 32,000	64,535	32,211	26,406	61,719	59,296	2,515,807	62,417
32,000 UNDER 34,000	59,852	31,271	22,963	57,624	55,042	2,453,244	62,996
34,000 UNDER 36,000	55,287	30,362	20,218	53,468	51,011	2,376,390	63,043
36,000 UNDER 38,000	50,895	29,344	17,335	49,470	47,915	2,289,392	62,217
38,000 UNDER 40,000	46,670	28,146	15,006	45,598	44,091	2,192,831	61,227
40,000 UNDER 45,000	43,243	27,339	12,968	42,278	41,984	2,118,068	60,071
45,000 UNDER 50,000	170,893	119,485	43,575	168,147	168,398	9,342,669	282,206
50,000 UNDER 75,000	117,219	91,530	21,809	115,866	118,401	7,584,074	254,907
75,000 UNDER 100,000	171,983	142,908	21,410	170,496	169,396	14,133,182	571,476
100,000 AND OVER	147,924	121,440	9,695	146,996	138,431	41,700,449	2,735,977
TOTALS	3,747,022	1,380,534	1,762,065	2,206,699	3,115,016	$126,674,292	$4,729,791

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	305	184	45	*	210	$-7,240	*
$1 UNDER $2,000	12,417	3,233	5,039	1,205	11,671	60,657	$23
2,000 UNDER 4,000	1,942	769	757	697	2,056	21,328	42
4,000 UNDER 6,000	1,694	684	684	662	1,581	21,979	77
6,000 UNDER 8,000	1,530	716	621	700	1,609	22,920	96
8,000 UNDER 10,000	1,332	669	480	720	1,352	22,623	125
10,000 UNDER 12,000	1,180	642	407	714	1,207	22,396	146
12,000 UNDER 14,000	1,090	614	384	816	1,080	22,869	186
14,000 UNDER 16,000	972	595	318	791	949	22,331	191
16,000 UNDER 18,000	925	584	302	797	932	23,113	239
18,000 UNDER 20,000	912	600	271	839	935	24,596	300
20,000 UNDER 22,000	785	550	219	744	842	22,785	297
22,000 UNDER 24,000	769	564	193	744	818	23,850	344
24,000 UNDER 26,000	807	617	198	791	865	26,644	420
26,000 UNDER 28,000	698	547	178	687	808	24,421	417
28,000 UNDER 30,000	706	564	145	698	859	26,096	479
30,000 UNDER 32,000	605	500	95	601	683	23,585	446
32,000 UNDER 34,000	540	453	95	535	628	22,130	445
34,000 UNDER 36,000	534	453	77	530	577	22,925	498
36,000 UNDER 38,000	496	422	67	490	542	22,308	513
38,000 UNDER 40,000	455	413	59	453	540	21,371	503
40,000 UNDER 45,000	398	372	43	*	516	19,500	473
45,000 UNDER 50,000	1,490	1,391	120	1,485	1,835	81,377	2,272
50,000 UNDER 75,000	862	806	75	860	1,047	55,526	1,923
75,000 UNDER 100,000	947	894	43	943	1,062	76,493	3,308
100,000 AND OVER	554	499	18	554	497	113,592	8,016
TOTALS	34,945	18,335	10,933	18,456	35,701	$840,172	$21,781

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	1,618	499	344	61	640	$-183,048	$44
$1 UNDER $2,000	23,565	1,759	7,738	4,236	3,355	109,387	187
2,000 UNDER 4,000	4,058	607	1,781	2,632	1,127	44,551	184
4,000 UNDER 6,000	4,040	701	1,912	2,664	1,263	52,499	329
6,000 UNDER 8,000	3,852	714	1,747	2,746	1,241	57,830	498
8,000 UNDER 10,000	3,881	784	1,874	2,931	1,267	65,866	684
10,000 UNDER 12,000	3,793	836	1,800	2,985	1,136	72,104	911
12,000 UNDER 14,000	3,678	825	1,809	3,126	1,100	77,218	1,157
14,000 UNDER 16,000	3,631	882	1,810	3,228	1,096	83,547	1,419
16,000 UNDER 18,000	3,413	871	1,650	3,105	1,059	85,285	1,625
18,000 UNDER 20,000	3,218	918	1,475	2,946	1,091	86,927	1,790
20,000 UNDER 22,000	2,943	879	1,281	2,740	1,055	85,332	1,901
22,000 UNDER 24,000	2,827	865	1,205	2,637	945	87,578	2,116
24,000 UNDER 26,000	2,743	961	1,198	2,596	1,154	90,478	2,271
26,000 UNDER 28,000	2,603	920	1,074	2,481	1,021	91,011	2,460
28,000 UNDER 30,000	2,448	950	923	2,318	1,045	90,519	2,455
30,000 UNDER 32,000	2,226	907	841	2,138	941	86,792	2,510
32,000 UNDER 34,000	2,064	906	710	1,997	979	84,623	2,442
34,000 UNDER 36,000	1,964	901	654	1,900	914	84,420	2,499
36,000 UNDER 38,000	1,825	888	551	1,775	899	82,109	2,536
38,000 UNDER 40,000	1,704	880	536	1,661	908	80,092	2,438
40,000 UNDER 45,000	1,632	870	475	1,593	948	79,954	2,473
45,000 UNDER 50,000	6,788	4,288	1,569	6,658	4,170	371,894	12,023
50,000 UNDER 75,000	5,195	3,785	904	5,120	3,679	336,373	11,727
75,000 UNDER 100,000	9,638	7,731	1,096	9,532	7,900	799,067	32,777
100,000 AND OVER	11,930	9,960	642	11,882	11,225	3,083,609	205,378
TOTALS	117,277	45,067	37,599	87,688	52,158	$6,086,035	$296,833

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	60	27	*	*	29	$-1,119	*
$1 UNDER $2,000	1,629	336	656	246	423	7,760	$4
2,000 UNDER 4,000	325	110	118	177	103	3,577	11
4,000 UNDER 6,000	317	113	116	161	118	4,115	19
6,000 UNDER 8,000	303	136	110	172	115	4,538	26
8,000 UNDER 10,000	296	129	114	190	148	5,035	37
10,000 UNDER 12,000	246	131	85	188	90	4,646	38
12,000 UNDER 14,000	217	113	73	173	106	4,550	43
14,000 UNDER 16,000	213	116	61	195	102	4,875	57
16,000 UNDER 18,000	208	134	60	186	128	5,182	60
18,000 UNDER 20,000	169	114	42	159	87	4,561	64
20,000 UNDER 22,000	153	109	46	145	126	4,430	64
22,000 UNDER 24,000	143	111	33	138	116	4,428	69
24,000 UNDER 26,000	130	95	29	120	105	4,284	72
26,000 UNDER 28,000	124	100	37	123	100	4,336	77
28,000 UNDER 30,000	125	102	27	120	126	4,624	82
30,000 UNDER 32,000	108	95	26	108	89	4,212	84
32,000 UNDER 34,000	101	88	16	100	110	4,150	86
34,000 UNDER 36,000	97	82	11	95	92	4,166	93
36,000 UNDER 38,000	81	68	15	81	72	3,637	94
38,000 UNDER 40,000	82	73	15	82	76	3,851	91
40,000 UNDER 45,000	63	55	*	*	54	3,083	86
45,000 UNDER 50,000	258	227	32	258	204	14,142	423
50,000 UNDER 75,000	135	124	16	134	113	8,671	309
75,000 UNDER 100,000	159	147	18	157	157	12,881	570
100,000 AND OVER	89	76	*	88	78	16,445	1,107
TOTALS	5,831	3,011	1,771	3,659	3,067	$145,063	$3,666

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	371	174	64	10	136	$-6,842	$1
$1 UNDER $2,000	10,657	1,876	4,745	1,346	4,664	47,999	25
2,000 UNDER 4,000	1,906	561	863	886	1,239	20,874	56
4,000 UNDER 6,000	1,764	596	802	841	1,138	22,902	98
6,000 UNDER 8,000	1,538	570	684	868	979	23,021	139
8,000 UNDER 10,000	1,371	577	600	838	969	23,264	162
10,000 UNDER 12,000	1,287	573	563	915	890	24,439	212
12,000 UNDER 14,000	1,140	548	453	925	803	23,933	238
14,000 UNDER 16,000	1,079	554	445	944	736	24,816	280
16,000 UNDER 18,000	1,031	568	397	959	780	25,754	319
18,000 UNDER 20,000	968	575	360	906	829	26,122	374
20,000 UNDER 22,000	976	580	336	939	767	28,342	467
22,000 UNDER 24,000	908	614	312	876	875	28,145	461
24,000 UNDER 26,000	813	573	258	795	736	26,849	477
26,000 UNDER 28,000	769	561	248	761	764	26,896	514
28,000 UNDER 30,000	660	511	181	646	670	24,415	461
30,000 UNDER 32,000	656	523	157	647	636	25,565	538
32,000 UNDER 34,000	596	492	144	589	649	24,403	521
34,000 UNDER 36,000	547	461	126	544	537	23,515	534
36,000 UNDER 38,000	488	420	108	486	564	21,936	527
38,000 UNDER 40,000	436	371	78	433	438	20,488	533
40,000 UNDER 45,000	394	349	77	393	404	19,292	511
45,000 UNDER 50,000	1,439	1,304	185	1,433	1,520	78,351	2,303
50,000 UNDER 75,000	783	717	61	780	768	50,540	1,790
75,000 UNDER 100,000	850	752	38	849	782	69,035	3,076
100,000 AND OVER	617	521	21	614	591	126,867	8,789
TOTALS	34,044	15,921	12,306	20,223	23,864	$850,919	$23,405

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	567	327	78	16	434	$-15,349	$5
$1 UNDER $2,000	23,550	6,652	11,792	2,370	22,018	102,548	44
2,000 UNDER 4,000	3,762	1,294	1,662	1,630	3,591	41,379	101
4,000 UNDER 6,000	3,447	1,312	1,672	1,455	3,462	44,756	165
6,000 UNDER 8,000	3,147	1,358	1,512	1,496	3,529	47,126	231
8,000 UNDER 10,000	2,964	1,365	1,378	1,628	3,211	50,287	305
10,000 UNDER 12,000	2,588	1,365	1,144	1,573	2,936	49,115	338
12,000 UNDER 14,000	2,164	1,195	949	1,545	2,436	45,421	383
14,000 UNDER 16,000	1,989	1,142	823	1,598	2,063	45,690	456
16,000 UNDER 18,000	1,888	1,184	756	1,590	2,155	47,170	495
18,000 UNDER 20,000	1,693	1,072	629	1,519	1,947	45,705	576
20,000 UNDER 22,000	1,569	1,058	512	1,463	1,843	45,458	626
22,000 UNDER 24,000	1,572	1,107	490	1,504	1,948	48,715	733
24,000 UNDER 26,000	1,382	1,020	398	1,342	1,637	45,558	735
26,000 UNDER 28,000	1,323	1,046	373	1,294	1,618	46,255	760
28,000 UNDER 30,000	1,127	878	265	1,102	1,319	41,678	754
30,000 UNDER 32,000	1,079	852	242	1,055	1,323	42,091	831
32,000 UNDER 34,000	982	796	200	967	1,171	40,248	842
34,000 UNDER 36,000	908	771	145	903	1,070	39,042	868
36,000 UNDER 38,000	795	668	129	793	894	35,773	854
38,000 UNDER 40,000	744	635	131	735	892	34,952	850
40,000 UNDER 45,000	660	592	95	658	772	32,315	805
45,000 UNDER 50,000	2,540	2,293	274	2,522	2,931	138,423	3,938
50,000 UNDER 75,000	1,380	1,288	108	1,377	1,548	89,027	3,106
75,000 UNDER 100,000	1,586	1,479	84	1,581	1,716	128,556	5,676
100,000 AND OVER	905	788	30	902	1,019	181,790	12,773
TOTALS	66,311	33,537	25,871	34,618	69,483	$1,493,727	$37,250

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	47	28	*	*	24	$-1,233	+
$1 UNDER $2,000	906	191	290	110	290	3,930	$2
2,000 UNDER 4,000	175	67	45	79	99	1,933	5
4,000 UNDER 6,000	180	78	38	76	111	2,333	9
6,000 UNDER 8,000	138	73	35	72	80	2,071	9
8,000 UNDER 10,000	111	69	27	57	84	1,884	8
10,000 UNDER 12,000	117	72	33	75	75	2,223	14
12,000 UNDER 14,000	112	71	25	93	78	2,346	21
14,000 UNDER 16,000	105	72	26	85	101	2,415	20
16,000 UNDER 18,000	105	75	22	98	70	2,622	27
18,000 UNDER 20,000	100	76	25	98	75	2,694	35
20,000 UNDER 22,000	89	63	15	87	74	2,583	38
22,000 UNDER 24,000	92	70	22	91	77	2,843	49
24,000 UNDER 26,000	76	55	*	75	74	2,510	41
26,000 UNDER 28,000	80	63	18	80	95	2,799	53
28,000 UNDER 30,000	66	53	12	66	48	2,437	52
30,000 UNDER 32,000	53	50	*	52	50	2,068	40
32,000 UNDER 34,000	58	51	*	58	56	2,377	52
34,000 UNDER 36,000	45	41	*	45	45	1,926	45
36,000 UNDER 38,000	39	32	*	39	44	1,751	46
38,000 UNDER 40,000	39	36	*	39	39	1,840	48
40,000 UNDER 45,000	40	35	*	40	44	1,963	58
45,000 UNDER 50,000	122	108	*	122	129	6,599	214
50,000 UNDER 75,000	75	72	*	75	67	4,831	190
75,000 UNDER 100,000	67	62	*	67	48	5,376	256
100,000 AND OVER	38	31	*	*	25	8,146	613
TOTALS	3,075	1,694	693	1,818	2,002	$73,268	$1,944

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	56	26	*	*	32	$-1,420	+
$1 UNDER $2,000	983	139	465	189	445	5,295	$3
2,000 UNDER 4,000	245	42	141	150	112	2,693	10
4,000 UNDER 6,000	257	56	170	153	158	3,349	20
6,000 UNDER 8,000	220	56	142	148	132	3,287	25
8,000 UNDER 10,000	224	62	152	158	151	3,794	35
10,000 UNDER 12,000	177	56	96	133	118	3,357	39
12,000 UNDER 14,000	161	55	91	133	84	3,370	46
14,000 UNDER 16,000	137	47	75	123	75	3,151	49
16,000 UNDER 18,000	126	60	58	114	64	3,141	49
18,000 UNDER 20,000	138	64	71	127	75	3,716	66
20,000 UNDER 22,000	124	67	57	115	99	3,597	64
22,000 UNDER 24,000	91	65	34	84	70	2,822	44
24,000 UNDER 26,000	112	77	47	107	83	3,700	69
26,000 UNDER 28,000	91	62	37	90	64	3,186	65
28,000 UNDER 30,000	90	60	36	87	69	3,325	72
30,000 UNDER 32,000	85	57	28	82	78	3,320	79
32,000 UNDER 34,000	67	47	20	66	66	2,755	66
34,000 UNDER 36,000	74	60	22	73	59	3,178	73
36,000 UNDER 38,000	56	45	20	*	47	2,519	62
38,000 UNDER 40,000	60	46	15	59	56	2,813	68
40,000 UNDER 45,000	59	50	14	59	52	2,886	76
45,000 UNDER 50,000	178	158	45	178	195	9,717	280
50,000 UNDER 75,000	108	95	15	106	108	6,931	232
75,000 UNDER 100,000	160	132	15	159	143	12,939	534
100,000 AND OVER	108	87	*	107	87	20,842	1,317
TOTALS	4,187	1,771	1,884	2,656	2,722	$118,258	$3,444

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	1,094	461	262	24	535	$-33,614	$4
$1 UNDER $2,000	38,672	8,490	17,976	4,887	32,115	201,716	87
2,000 UNDER 4,000	8,063	2,322	4,213	3,273	9,575	88,597	199
4,000 UNDER 6,000	7,436	2,357	4,043	3,185	8,771	96,504	362
6,000 UNDER 8,000	6,688	2,182	3,490	3,514	7,234	100,187	560
8,000 UNDER 10,000	6,238	2,177	3,193	3,619	6,742	105,925	747
10,000 UNDER 12,000	5,529	2,107	2,849	3,544	5,616	104,950	906
12,000 UNDER 14,000	5,001	2,017	2,554	3,595	5,017	104,946	1,099
14,000 UNDER 16,000	4,639	1,991	2,241	3,622	4,458	106,547	1,285
16,000 UNDER 18,000	4,106	1,908	1,956	3,351	4,089	102,589	1,366
18,000 UNDER 20,000	3,840	1,884	1,751	3,285	3,709	103,560	1,551
20,000 UNDER 22,000	3,482	1,790	1,552	3,125	3,286	100,922	1,671
22,000 UNDER 24,000	3,278	1,815	1,412	3,004	3,113	101,565	1,777
24,000 UNDER 26,000	3,006	1,737	1,140	2,783	2,792	99,213	1,871
26,000 UNDER 28,000	2,863	1,805	1,132	2,688	2,931	100,201	1,931
28,000 UNDER 30,000	2,587	1,660	904	2,460	2,483	95,701	1,964
30,000 UNDER 32,000	2,421	1,609	793	2,341	2,383	94,394	2,041
32,000 UNDER 34,000	2,278	1,599	760	2,202	2,278	93,336	2,090
34,000 UNDER 36,000	2,101	1,518	624	2,042	2,028	90,301	2,090
36,000 UNDER 38,000	1,903	1,409	544	1,870	1,872	85,597	2,079
38,000 UNDER 40,000	1,742	1,330	458	1,704	1,776	81,871	2,026
40,000 UNDER 45,000	1,573	1,237	369	1,552	1,605	77,074	1,957
45,000 UNDER 50,000	6,477	5,403	1,365	6,387	6,431	354,172	9,921
50,000 UNDER 75,000	4,154	3,637	628	4,111	4,033	268,349	8,781
75,000 UNDER 100,000	5,241	4,593	423	5,205	5,088	428,811	17,335
100,000 AND OVER	4,000	3,325	141	3,983	3,386	983,847	66,769
TOTALS	138,412	62,363	56,773	81,356	133,346	$4,137,262	$132,468

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	405	185	76	*	175	$-16,264	$29
$1 UNDER $2,000	10,893	1,545	4,534	1,715	3,631	52,861	33
2,000 UNDER 4,000	2,160	521	1,092	1,146	1,272	23,776	71
4,000 UNDER 6,000	2,168	603	1,125	1,147	1,378	28,103	130
6,000 UNDER 8,000	1,991	570	1,067	1,212	1,384	29,832	200
8,000 UNDER 10,000	1,985	640	1,046	1,259	1,454	33,694	267
10,000 UNDER 12,000	1,823	605	912	1,276	1,125	34,636	349
12,000 UNDER 14,000	1,733	633	889	1,389	1,126	36,360	435
14,000 UNDER 16,000	1,539	608	791	1,315	962	35,356	478
16,000 UNDER 18,000	1,497	608	728	1,328	979	37,370	560
18,000 UNDER 20,000	1,410	620	628	1,316	836	38,061	649
20,000 UNDER 22,000	1,261	596	576	1,185	852	36,560	675
22,000 UNDER 24,000	1,276	621	527	1,221	807	39,514	791
24,000 UNDER 26,000	1,190	639	491	1,128	844	39,296	804
26,000 UNDER 28,000	1,141	669	408	1,095	873	39,927	851
28,000 UNDER 30,000	1,033	624	356	1,003	817	38,194	834
30,000 UNDER 32,000	962	631	311	937	819	37,512	845
32,000 UNDER 34,000	911	622	289	890	743	37,327	876
34,000 UNDER 36,000	833	580	232	818	732	35,801	866
36,000 UNDER 38,000	841	621	233	831	708	37,845	952
38,000 UNDER 40,000	746	561	198	737	722	35,043	910
40,000 UNDER 45,000	734	561	166	*	670	35,949	968
45,000 UNDER 50,000	2,811	2,409	498	2,792	2,793	153,540	4,301
50,000 UNDER 75,000	1,984	1,785	193	1,967	1,928	128,226	4,217
75,000 UNDER 100,000	2,514	2,290	155	2,504	2,533	205,276	8,308
100,000 AND OVER	1,820	1,585	63	1,816	1,773	414,622	27,393
TOTALS	47,661	21,932	17,584	32,765	31,936	$1,648,417	$56,793

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	384	205	57	11	190	$-7,709	$1
$1 UNDER $2,000	7,130	1,284	2,475	1,004	1,764	34,231	19
2,000 UNDER 4,000	1,495	484	524	719	509	16,431	43
4,000 UNDER 6,000	1,364	546	451	623	525	17,735	69
6,000 UNDER 8,000	1,285	554	480	677	527	19,269	103
8,000 UNDER 10,000	1,294	566	429	760	591	22,005	148
10,000 UNDER 12,000	1,231	616	392	805	606	23,377	177
12,000 UNDER 14,000	1,188	607	361	911	585	24,949	230
14,000 UNDER 16,000	1,048	560	315	883	527	24,113	256
16,000 UNDER 18,000	996	594	274	832	580	24,871	266
18,000 UNDER 20,000	908	578	235	805	587	24,484	303
20,000 UNDER 22,000	837	554	207	764	551	24,241	323
22,000 UNDER 24,000	798	557	188	755	512	24,739	388
24,000 UNDER 26,000	743	513	179	706	573	24,500	404
26,000 UNDER 28,000	769	578	178	743	591	26,907	464
28,000 UNDER 30,000	689	526	153	670	551	25,472	493
30,000 UNDER 32,000	638	493	119	622	525	24,871	487
32,000 UNDER 34,000	612	509	100	604	531	25,069	493
34,000 UNDER 36,000	576	480	97	566	479	24,767	527
36,000 UNDER 38,000	519	435	81	515	463	23,337	535
38,000 UNDER 40,000	491	416	70	488	486	23,071	546
40,000 UNDER 45,000	428	372	49	423	362	20,970	515
45,000 UNDER 50,000	1,717	1,536	157	1,702	1,689	93,967	2,650
50,000 UNDER 75,000	1,099	996	79	1,096	1,059	71,142	2,354
75,000 UNDER 100,000	1,250	1,123	59	1,244	1,159	101,542	4,200
100,000 AND OVER	834	745	25	833	779	159,755	10,634
TOTALS	30,323	16,429	7,734	19,761	17,301	$918,104	$26,629

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	9,985	4,283	1,849	299	5,742	$-1,044,183	$270
$1 UNDER $2,000	268,158	42,569	119,961	37,216	148,935	1,351,589	824
2,000 UNDER 4,000	54,014	12,569	30,268	23,999	47,870	593,010	1,624
4,000 UNDER 6,000	48,535	12,166	27,407	23,181	43,338	630,023	2,794
6,000 UNDER 8,000	44,454	11,630	24,596	25,086	37,885	666,220	4,266
8,000 UNDER 10,000	41,239	11,108	22,490	26,062	32,838	700,787	5,835
10,000 UNDER 12,000	38,494	10,811	20,762	26,668	28,677	730,918	7,605
12,000 UNDER 14,000	36,518	10,475	19,438	28,336	25,637	766,628	9,693
14,000 UNDER 16,000	34,357	10,432	18,122	28,016	23,441	789,888	11,341
16,000 UNDER 18,000	32,779	10,378	16,982	27,947	22,093	818,804	13,264
18,000 UNDER 20,000	30,469	10,389	15,258	26,698	20,755	822,268	14,716
20,000 UNDER 22,000	28,315	10,268	13,898	25,421	19,333	820,839	15,935
22,000 UNDER 24,000	26,558	10,352	12,529	24,218	18,919	823,219	16,968
24,000 UNDER 26,000	24,810	10,283	11,201	22,920	17,802	818,358	17,871
26,000 UNDER 28,000	23,367	10,404	10,170	21,808	17,109	817,617	18,693
28,000 UNDER 30,000	21,751	10,389	8,851	20,495	16,354	804,435	18,942
30,000 UNDER 32,000	20,195	10,367	7,766	19,171	15,712	787,469	19,069
32,000 UNDER 34,000	18,932	10,237	6,923	18,130	15,083	775,883	19,387
34,000 UNDER 36,000	17,893	10,338	6,043	17,210	14,342	769,197	19,519
36,000 UNDER 38,000	16,735	10,130	5,315	16,201	14,037	752,784	19,458
38,000 UNDER 40,000	15,619	9,903	4,712	15,190	13,668	733,912	19,356
40,000 UNDER 45,000	14,942	10,019	4,207	14,602	13,630	731,954	19,486
45,000 UNDER 50,000	62,831	46,989	14,317	61,824	59,952	3,441,906	96,975
50,000 UNDER 75,000	47,930	39,951	7,581	47,450	48,695	3,103,292	97,693
75,000 UNDER 100,000	78,636	69,659	7,216	78,141	82,462	6,483,988	248,764
100,000 AND OVER	60,033	53,059	2,517	59,780	66,104	13,546,686	870,467
TOTALS	1,117,549	469,158	440,379	736,069	870,413	$42,037,492	$1,590,815

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	689	334	96	27	437	$-15,292	$17
$1 UNDER $2,000	17,866	2,439	6,263	2,997	3,803	82,595	61
2,000 UNDER 4,000	3,271	783	1,372	1,939	1,205	35,943	126
4,000 UNDER 6,000	3,099	902	1,240	1,733	1,233	40,253	201
6,000 UNDER 8,000	2,909	947	1,274	1,756	1,242	43,631	295
8,000 UNDER 10,000	2,759	949	1,190	1,820	1,251	46,900	389
10,000 UNDER 12,000	2,643	1,062	1,071	1,827	1,333	50,186	470
12,000 UNDER 14,000	2,536	1,042	1,078	2,054	1,233	53,273	602
14,000 UNDER 16,000	2,322	1,059	920	1,951	1,269	53,374	635
16,000 UNDER 18,000	2,246	1,100	854	1,950	1,357	56,141	735
18,000 UNDER 20,000	2,141	1,116	781	1,928	1,367	57,819	825
20,000 UNDER 22,000	2,036	1,172	719	1,874	1,389	59,022	909
22,000 UNDER 24,000	1,979	1,155	598	1,845	1,420	61,313	1,037
24,000 UNDER 26,000	1,883	1,146	527	1,769	1,535	62,155	1,095
26,000 UNDER 28,000	1,786	1,146	486	1,729	1,425	62,525	1,174
28,000 UNDER 30,000	1,727	1,195	409	1,672	1,456	63,891	1,218
30,000 UNDER 32,000	1,743	1,250	425	1,703	1,507	67,946	1,351
32,000 UNDER 34,000	1,579	1,178	319	1,547	1,437	64,742	1,314
34,000 UNDER 36,000	1,559	1,198	286	1,525	1,484	66,984	1,439
36,000 UNDER 38,000	1,353	1,080	244	1,331	1,293	60,905	1,345
38,000 UNDER 40,000	1,395	1,155	220	1,380	1,480	65,571	1,502
40,000 UNDER 45,000	1,303	1,092	206	1,298	1,391	63,855	1,523
45,000 UNDER 50,000	5,486	4,810	596	5,448	5,861	300,003	7,857
50,000 UNDER 75,000	3,989	3,696	285	3,969	4,445	258,063	7,902
75,000 UNDER 100,000	5,295	4,966	225	5,277	5,925	433,278	16,849
100,000 AND OVER	3,167	2,897	95	3,162	3,692	643,757	41,430
TOTALS	78,761	40,869	21,779	55,511	51,470	$2,838,833	$92,304

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	72	38	*	*	44	$-1,448	$5
$1 UNDER $2,000	2,184	445	941	282	620	9,634	7
2,000 UNDER 4,000	356	124	137	168	181	3,917	9
4,000 UNDER 6,000	377	159	146	169	182	4,877	19
6,000 UNDER 8,000	353	172	141	191	185	5,273	24
8,000 UNDER 10,000	336	173	121	196	170	5,711	34
10,000 UNDER 12,000	264	141	87	177	146	5,011	39
12,000 UNDER 14,000	269	145	89	211	180	5,653	50
14,000 UNDER 16,000	240	143	78	200	160	5,525	55
16,000 UNDER 18,000	248	166	70	227	169	6,194	70
18,000 UNDER 20,000	237	167	67	227	170	6,403	79
20,000 UNDER 22,000	204	145	59	192	164	5,928	85
22,000 UNDER 24,000	215	164	55	211	151	6,660	99
24,000 UNDER 26,000	218	160	60	212	188	7,191	132
26,000 UNDER 28,000	194	145	51	191	157	6,789	132
28,000 UNDER 30,000	171	146	27	170	161	6,317	112
30,000 UNDER 32,000	154	128	29	154	156	5,999	119
32,000 UNDER 34,000	157	133	33	156	148	6,447	142
34,000 UNDER 36,000	127	112	26	126	135	5,463	120
36,000 UNDER 38,000	108	94	21	107	121	4,854	117
38,000 UNDER 40,000	124	110	13	123	128	5,837	155
40,000 UNDER 45,000	96	83	*	*	92	4,704	128
45,000 UNDER 50,000	440	421	50	439	458	23,867	679
50,000 UNDER 75,000	218	205	18	214	203	14,020	499
75,000 UNDER 100,000	201	187	*	201	177	16,185	740
100,000 AND OVER	103	90	*	103	92	20,438	1,378
TOTALS	7,666	4,196	2,346	4,748	4,738	$197,450	$5,031

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	4,041	1,987	684	97	2,321	$-122,734	$39
$1 UNDER $2,000	118,718	24,105	52,318	13,321	65,675	578,988	307
2,000 UNDER 4,000	23,234	7,214	10,912	9,496	18,125	255,054	574
4,000 UNDER 6,000	21,557	7,753	9,969	8,723	17,239	280,004	990
6,000 UNDER 8,000	19,645	7,349	8,969	9,647	16,122	294,415	1,483
8,000 UNDER 10,000	17,971	7,332	8,149	9,679	15,006	305,146	1,890
10,000 UNDER 12,000	16,226	6,984	7,063	9,782	13,771	308,089	2,319
12,000 UNDER 14,000	14,794	6,732	6,172	10,521	12,582	310,469	2,814
14,000 UNDER 16,000	13,773	6,857	5,541	10,419	12,177	316,524	3,162
16,000 UNDER 18,000	12,806	6,584	4,846	10,199	11,573	319,839	3,628
18,000 UNDER 20,000	12,119	6,667	4,440	10,154	11,358	327,114	4,103
20,000 UNDER 22,000	11,240	6,358	3,808	9,728	10,894	325,824	4,524
22,000 UNDER 24,000	10,684	6,308	3,442	9,596	10,564	331,229	4,982
24,000 UNDER 26,000	10,204	6,444	3,090	9,390	10,676	336,677	5,302
26,000 UNDER 28,000	9,784	6,351	2,732	9,115	10,544	342,430	5,754
28,000 UNDER 30,000	9,565	6,603	2,501	9,036	10,683	353,716	6,181
30,000 UNDER 32,000	9,076	6,458	2,109	8,660	10,477	353,920	6,492
32,000 UNDER 34,000	8,569	6,282	1,890	8,317	9,965	351,283	6,778
34,000 UNDER 36,000	8,267	6,269	1,694	8,056	9,772	355,350	7,128
36,000 UNDER 38,000	7,614	6,005	1,418	7,443	9,036	342,505	7,060
38,000 UNDER 40,000	7,192	5,777	1,214	7,086	8,762	337,984	7,279
40,000 UNDER 45,000	6,771	5,615	1,056	6,684	8,526	331,761	7,359
45,000 UNDER 50,000	27,089	23,471	3,415	26,858	33,759	1,480,650	37,032
50,000 UNDER 75,000	17,586	16,041	1,561	17,490	21,543	1,135,903	33,852
75,000 UNDER 100,000	20,323	18,801	1,149	20,211	23,397	1,650,817	63,180
100,000 AND OVER	10,921	9,498	359	10,869	10,051	2,441,398	157,711
TOTALS	449,769	225,845	150,501	270,577	394,598	$13,644,354	$381,923

Adjusted Gross Income Class	SACRAMENTO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	2,990	1,161	712	86	1,466	$-295,247	$75
$1 UNDER $2,000	109,568	13,990	49,648	18,002	36,899	476,672	400
2,000 UNDER 4,000	19,769	3,677	9,330	12,266	7,567	217,199	782
4,000 UNDER 6,000	18,950	4,180	9,467	11,545	7,906	246,089	1,370
6,000 UNDER 8,000	18,086	4,291	9,181	12,346	7,980	271,176	2,090
8,000 UNDER 10,000	17,531	4,627	9,031	12,506	8,527	297,902	2,728
10,000 UNDER 12,000	17,135	4,777	8,872	13,141	8,554	325,459	3,579
12,000 UNDER 14,000	16,671	5,056	8,430	14,031	8,856	350,110	4,462
14,000 UNDER 16,000	15,793	5,029	7,709	13,880	8,944	363,066	5,185
16,000 UNDER 18,000	14,990	5,182	6,881	13,702	8,725	374,554	5,915
18,000 UNDER 20,000	13,830	5,397	5,975	12,895	8,828	373,161	6,353
20,000 UNDER 22,000	12,663	5,418	5,179	12,043	8,180	367,001	6,798
22,000 UNDER 24,000	12,217	5,657	4,599	11,812	8,189	378,670	7,439
24,000 UNDER 26,000	11,481	5,792	4,003	11,105	8,170	378,614	7,760
26,000 UNDER 28,000	10,964	5,848	3,428	10,699	8,003	383,677	8,278
28,000 UNDER 30,000	10,354	5,874	3,089	10,160	8,023	382,862	8,619
30,000 UNDER 32,000	9,742	5,859	2,622	9,601	7,788	379,850	8,873
32,000 UNDER 34,000	9,194	5,888	2,276	9,079	7,806	376,860	9,052
34,000 UNDER 36,000	8,568	5,764	1,962	8,485	7,321	368,306	9,175
36,000 UNDER 38,000	7,972	5,666	1,634	7,917	7,072	358,607	9,108
38,000 UNDER 40,000	7,226	5,434	1,394	7,162	6,986	339,576	8,763
40,000 UNDER 45,000	6,801	5,264	1,244	6,767	6,425	333,203	8,852
45,000 UNDER 50,000	27,245	22,813	3,744	27,142	26,728	1,489,904	43,052
50,000 UNDER 75,000	18,119	16,233	1,627	18,074	18,465	1,170,068	39,034
75,000 UNDER 100,000	22,066	20,027	1,282	22,008	22,174	1,793,156	74,222
100,000 AND OVER	11,422	10,101	350	11,391	11,951	2,442,141	160,621
TOTALS	451,347	189,005	163,669	317,845	277,533	$13,942,636	$442,584

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	122	63	14	*	78	$-2,193	*
$1 UNDER $2,000	4,549	858	1,696	486	3,215	22,976	$11
2,000 UNDER 4,000	792	227	355	311	826	8,688	19
4,000 UNDER 6,000	715	256	343	281	743	9,252	33
6,000 UNDER 8,000	648	223	318	316	699	9,702	53
8,000 UNDER 10,000	600	248	252	328	653	10,170	63
10,000 UNDER 12,000	530	218	233	326	555	10,074	87
12,000 UNDER 14,000	469	203	201	342	462	9,876	102
14,000 UNDER 16,000	469	251	206	353	496	10,770	110
16,000 UNDER 18,000	397	226	166	308	458	9,920	110
18,000 UNDER 20,000	392	219	173	341	417	10,572	140
20,000 UNDER 22,000	338	199	138	295	367	9,806	142
22,000 UNDER 24,000	311	181	142	290	359	9,650	156
24,000 UNDER 26,000	337	227	117	313	381	11,116	187
26,000 UNDER 28,000	296	191	112	275	354	10,354	192
28,000 UNDER 30,000	285	201	100	270	315	10,536	195
30,000 UNDER 32,000	263	196	81	253	327	10,252	195
32,000 UNDER 34,000	250	196	74	241	318	10,246	201
34,000 UNDER 36,000	276	230	72	270	374	11,882	234
36,000 UNDER 38,000	221	184	66	216	296	9,940	205
38,000 UNDER 40,000	208	167	56	*	293	9,773	221
40,000 UNDER 45,000	215	176	55	212	257	10,546	250
45,000 UNDER 50,000	847	740	140	834	1,033	46,304	1,183
50,000 UNDER 75,000	532	495	57	528	632	34,325	1,002
75,000 UNDER 100,000	687	637	49	685	800	55,548	2,095
100,000 AND OVER	359	306	10	359	357	69,173	4,549
TOTALS	15,108	7,318	5,226	8,638	15,065	$429,257	$11,735

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	3,622	1,821	618	90	2,473	$-70,819	$38
$1 UNDER $2,000	133,351	23,044	57,758	16,804	65,135	614,718	330
2,000 UNDER 4,000	24,648	6,755	11,317	11,145	18,068	270,841	701
4,000 UNDER 6,000	22,850	7,330	10,561	10,094	17,983	296,701	1,161
6,000 UNDER 8,000	21,227	7,254	9,859	11,212	17,156	318,152	1,746
8,000 UNDER 10,000	19,586	7,142	9,078	11,387	16,714	332,724	2,229
10,000 UNDER 12,000	18,582	7,223	8,531	12,051	16,283	352,846	2,850
12,000 UNDER 14,000	17,410	7,036	7,882	12,755	15,705	365,355	3,510
14,000 UNDER 16,000	16,229	7,235	6,958	12,581	15,218	373,054	3,994
16,000 UNDER 18,000	15,310	7,138	6,449	12,562	15,083	382,552	4,585
18,000 UNDER 20,000	14,603	7,276	5,885	12,592	14,466	394,156	5,300
20,000 UNDER 22,000	13,929	7,475	5,248	12,351	14,804	403,843	5,768
22,000 UNDER 24,000	13,269	7,514	4,741	12,131	14,221	411,148	6,372
24,000 UNDER 26,000	12,732	7,727	4,122	11,807	14,190	420,029	6,852
26,000 UNDER 28,000	12,275	7,730	3,702	11,601	14,191	429,587	7,422
28,000 UNDER 30,000	11,981	7,913	3,347	11,427	14,265	443,222	8,023
30,000 UNDER 32,000	11,282	7,823	2,916	10,952	14,003	439,852	8,435
32,000 UNDER 34,000	10,768	7,793	2,596	10,471	13,235	441,554	8,750
34,000 UNDER 36,000	10,163	7,578	2,231	9,949	12,854	436,985	9,064
36,000 UNDER 38,000	9,553	7,427	1,836	9,425	12,276	429,832	9,176
38,000 UNDER 40,000	8,845	6,995	1,599	8,737	11,235	415,626	9,312
40,000 UNDER 45,000	8,172	6,732	1,373	8,090	10,521	400,366	9,203
45,000 UNDER 50,000	32,948	28,701	4,379	32,734	43,181	1,800,232	45,860
50,000 UNDER 75,000	20,852	19,173	1,865	20,775	27,072	1,347,306	40,892
75,000 UNDER 100,000	24,485	23,013	1,397	24,416	30,754	1,983,101	75,969
100,000 AND OVER	10,431	9,427	339	10,399	12,003	2,280,072	130,309
TOTALS	519,103	252,275	176,587	328,538	473,069	$15,713,036	$407,850

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	9,224	3,715	2,055	289	4,598	$-315,208	$174
$1 UNDER $2,000	260,855	42,671	110,551	40,124	116,992	1,256,834	795
2,000 UNDER 4,000	53,204	13,094	25,777	28,005	34,337	584,625	1,789
4,000 UNDER 6,000	49,105	13,181	24,872	26,662	30,781	637,489	3,135
6,000 UNDER 8,000	45,942	13,151	23,806	28,180	28,127	688,794	4,734
8,000 UNDER 10,000	42,896	13,148	22,299	28,515	25,714	728,718	6,171
10,000 UNDER 12,000	40,101	12,940	20,862	28,676	24,254	761,333	7,761
12,000 UNDER 14,000	37,030	12,753	19,163	29,511	22,235	777,098	9,354
14,000 UNDER 16,000	34,241	12,711	17,249	28,818	20,972	786,950	10,616
16,000 UNDER 18,000	32,064	12,889	15,816	28,072	20,178	801,171	12,010
18,000 UNDER 20,000	29,550	12,970	13,896	26,629	19,313	797,617	13,084
20,000 UNDER 22,000	27,319	12,598	12,370	25,141	18,487	791,852	14,073
22,000 UNDER 24,000	25,497	12,489	10,879	23,814	18,004	790,189	14,913
24,000 UNDER 26,000	24,059	12,479	9,752	22,646	17,877	793,661	15,839
26,000 UNDER 28,000	22,468	12,519	8,590	21,406	17,339	786,317	16,356
28,000 UNDER 30,000	21,075	12,200	7,572	20,170	16,783	779,487	16,855
30,000 UNDER 32,000	19,783	12,046	6,529	19,103	15,783	771,223	17,470
32,000 UNDER 34,000	18,491	11,732	5,620	17,949	15,586	757,978	17,520
34,000 UNDER 36,000	17,152	11,557	4,928	16,697	14,801	737,238	17,363
36,000 UNDER 38,000	15,844	11,171	4,196	15,491	14,278	712,722	17,211
38,000 UNDER 40,000	14,896	10,882	3,604	14,603	13,658	699,943	17,146
40,000 UNDER 45,000	13,895	10,486	3,084	13,667	13,037	680,581	17,085
45,000 UNDER 50,000	55,108	44,729	9,777	54,476	53,812	3,012,541	82,390
50,000 UNDER 75,000	36,897	32,085	4,419	36,588	36,602	2,385,247	74,963
75,000 UNDER 100,000	49,565	44,202	3,628	49,227	48,903	4,053,270	157,035
100,000 AND OVER	34,354	29,858	1,319	34,140	34,895	7,690,109	494,729
TOTALS	1,030,615	444,256	392,613	678,601	697,346	$32,947,781	$1,060,572

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	4,010	1,048	1,102	108	1,408	$-139,667	$140
$1 UNDER $2,000	97,353	11,377	50,201	16,437	17,862	428,262	330
2,000 UNDER 4,000	17,702	2,821	9,618	12,169	5,051	194,682	782
4,000 UNDER 6,000	17,390	3,074	9,919	12,042	5,311	225,912	1,449
6,000 UNDER 8,000	17,036	3,186	10,085	13,017	5,438	255,329	2,330
8,000 UNDER 10,000	16,634	3,222	9,952	13,355	5,790	282,606	3,163
10,000 UNDER 12,000	16,870	3,448	10,316	14,102	6,239	320,506	4,328
12,000 UNDER 14,000	15,789	3,237	9,693	14,217	5,678	331,365	5,413
14,000 UNDER 16,000	15,360	3,296	9,386	14,190	5,507	353,168	6,597
16,000 UNDER 18,000	14,526	3,206	8,900	13,689	5,341	362,805	7,609
18,000 UNDER 20,000	13,163	3,084	8,061	12,546	4,914	355,366	8,382
20,000 UNDER 22,000	12,214	3,005	7,497	11,774	4,832	354,179	9,120
22,000 UNDER 24,000	10,973	2,847	6,535	10,605	4,437	339,945	9,384
24,000 UNDER 26,000	9,949	2,692	5,830	9,691	4,041	328,110	9,804
26,000 UNDER 28,000	9,173	2,750	5,218	8,915	3,950	320,798	9,946
28,000 UNDER 30,000	8,446	2,610	4,703	8,243	3,565	312,360	10,239
30,000 UNDER 32,000	7,466	2,516	4,078	7,289	3,443	291,019	9,807
32,000 UNDER 34,000	6,800	2,441	3,563	6,674	3,240	278,651	9,704
34,000 UNDER 36,000	6,202	2,303	3,182	6,094	2,963	266,469	9,579
36,000 UNDER 38,000	5,586	2,176	2,837	5,514	2,775	251,304	9,289
38,000 UNDER 40,000	4,976	2,116	2,400	4,904	2,583	233,728	8,592
40,000 UNDER 45,000	4,520	2,029	2,085	4,448	2,461	221,458	8,289
45,000 UNDER 50,000	16,654	8,501	6,937	16,484	9,513	908,576	35,644
50,000 UNDER 75,000	10,731	6,324	3,798	10,649	6,663	694,187	29,284
75,000 UNDER 100,000	15,163	10,009	4,267	15,033	9,641	1,245,419	58,733
100,000 AND OVER	14,792	10,357	2,396	14,670	9,702	4,168,818	282,588
TOTALS	389,478	103,675	202,559	276,859	142,348	$13,185,353	$550,524

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 Taxable Year

Adjusted Gross Income Class	SAN JOAQUIN						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,312	653	236	28	792	$-34,803	$53
$1 UNDER $2,000	59,716	12,283	28,405	6,918	32,737	242,047	126
2,000 UNDER 4,000	8,887	2,515	3,867	4,494	5,709	97,625	288
4,000 UNDER 6,000	8,191	2,578	3,618	4,029	5,635	106,387	473
6,000 UNDER 8,000	7,682	2,578	3,519	4,521	5,313	115,185	717
8,000 UNDER 10,000	7,032	2,589	3,223	4,496	4,686	119,494	911
10,000 UNDER 12,000	6,592	2,585	3,037	4,626	4,792	125,206	1,139
12,000 UNDER 14,000	5,894	2,398	2,617	4,734	4,547	123,612	1,312
14,000 UNDER 16,000	5,692	2,507	2,536	4,848	4,409	130,857	1,564
16,000 UNDER 18,000	5,258	2,455	2,252	4,758	4,203	131,421	1,812
18,000 UNDER 20,000	4,940	2,509	2,092	4,559	4,158	133,263	2,005
20,000 UNDER 22,000	4,707	2,657	1,909	4,453	4,249	136,499	2,171
22,000 UNDER 24,000	4,378	2,619	1,720	4,209	4,089	135,645	2,344
24,000 UNDER 26,000	4,132	2,584	1,474	3,971	3,894	136,343	2,536
26,000 UNDER 28,000	3,907	2,550	1,349	3,826	3,841	136,713	2,670
28,000 UNDER 30,000	3,852	2,601	1,201	3,764	3,971	142,551	2,910
30,000 UNDER 32,000	3,659	2,643	1,041	3,599	3,907	142,609	2,964
32,000 UNDER 34,000	3,448	2,553	951	3,398	3,706	141,302	3,133
34,000 UNDER 36,000	3,245	2,456	791	3,202	3,573	139,483	3,222
36,000 UNDER 38,000	2,971	2,342	641	2,946	3,344	133,611	3,175
38,000 UNDER 40,000	2,760	2,241	588	2,741	3,145	129,686	3,201
40,000 UNDER 45,000	2,559	2,119	451	2,544	3,039	125,344	3,130
45,000 UNDER 50,000	10,294	9,045	1,455	10,242	12,092	562,693	15,742
50,000 UNDER 75,000	6,498	6,000	613	6,481	7,758	419,772	13,857
75,000 UNDER 100,000	7,533	6,984	430	7,520	8,399	611,511	25,512
100,000 AND OVER	3,929	3,517	121	3,917	4,176	937,164	57,370
TOTALS	189,068	88,561	70,137	114,824	150,164	$5,321,221	$154,335

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	1,166	572	257	27	591	$-25,120	$36
$1 UNDER $2,000	21,559	3,315	9,892	3,375	6,612	104,717	74
2,000 UNDER 4,000	4,071	1,149	2,036	2,125	1,872	44,739	133
4,000 UNDER 6,000	3,887	1,248	1,976	2,061	1,782	50,466	240
6,000 UNDER 8,000	3,527	1,272	1,747	2,018	1,862	52,829	328
8,000 UNDER 10,000	3,193	1,207	1,523	1,988	1,728	54,204	408
10,000 UNDER 12,000	2,958	1,208	1,397	1,997	1,589	56,162	498
12,000 UNDER 14,000	2,770	1,191	1,245	2,169	1,497	58,113	609
14,000 UNDER 16,000	2,651	1,326	1,183	2,195	1,588	60,894	699
16,000 UNDER 18,000	2,451	1,274	1,078	2,084	1,630	61,196	764
18,000 UNDER 20,000	2,355	1,304	973	2,067	1,554	63,577	891
20,000 UNDER 22,000	2,252	1,298	897	2,047	1,520	65,250	1,023
22,000 UNDER 24,000	2,021	1,251	723	1,892	1,414	62,637	1,025
24,000 UNDER 26,000	1,955	1,243	696	1,836	1,422	64,502	1,136
26,000 UNDER 28,000	1,789	1,200	588	1,706	1,482	62,609	1,129
28,000 UNDER 30,000	1,685	1,141	530	1,615	1,371	62,330	1,225
30,000 UNDER 32,000	1,631	1,165	463	1,575	1,341	63,631	1,302
32,000 UNDER 34,000	1,527	1,145	418	1,474	1,365	62,571	1,309
34,000 UNDER 36,000	1,445	1,092	362	1,405	1,250	62,145	1,380
36,000 UNDER 38,000	1,320	1,040	286	1,295	1,281	59,411	1,337
38,000 UNDER 40,000	1,156	923	211	1,132	1,128	54,303	1,222
40,000 UNDER 45,000	1,152	951	219	1,136	1,138	56,441	1,370
45,000 UNDER 50,000	4,367	3,765	628	4,308	4,505	238,494	6,266
50,000 UNDER 75,000	2,807	2,455	280	2,787	2,874	181,552	5,765
75,000 UNDER 100,000	3,394	3,040	212	3,370	3,351	275,453	10,770
100,000 AND OVER	2,095	1,808	87	2,083	1,949	418,166	27,023
TOTALS	81,184	38,583	29,907	51,767	49,696	$2,371,270	$67,965

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	2,594	1,021	389	90	1,334	$-115,938	$58
$1 UNDER $2,000	56,722	5,542	16,813	10,374	11,345	276,842	243
2,000 UNDER 4,000	10,975	1,972	4,441	6,745	4,259	120,739	452
4,000 UNDER 6,000	10,923	2,185	4,741	6,824	4,562	141,923	853
6,000 UNDER 8,000	10,703	2,384	4,735	7,296	4,685	160,411	1,275
8,000 UNDER 10,000	10,577	2,391	4,810	7,737	4,616	179,836	1,801
10,000 UNDER 12,000	10,723	2,524	5,046	8,332	4,668	203,618	2,461
12,000 UNDER 14,000	10,195	2,503	4,887	8,726	4,320	214,125	3,131
14,000 UNDER 16,000	10,042	2,622	4,915	8,866	4,520	230,872	3,773
16,000 UNDER 18,000	9,866	2,680	4,751	8,926	4,440	246,537	4,537
18,000 UNDER 20,000	9,146	2,690	4,393	8,426	4,287	246,862	5,035
20,000 UNDER 22,000	8,543	2,677	3,996	7,986	4,084	247,646	5,475
22,000 UNDER 24,000	8,335	2,871	3,878	7,802	4,336	258,302	6,050
24,000 UNDER 26,000	7,834	2,805	3,528	7,430	4,183	258,406	6,501
26,000 UNDER 28,000	7,294	2,910	3,162	6,920	4,151	255,140	6,583
28,000 UNDER 30,000	6,859	2,868	2,871	6,594	4,018	253,802	6,849
30,000 UNDER 32,000	6,485	2,959	2,544	6,212	3,966	252,859	7,034
32,000 UNDER 34,000	6,023	2,983	2,297	5,811	3,860	246,861	6,993
34,000 UNDER 36,000	5,696	3,018	2,103	5,525	3,966	244,864	7,037
36,000 UNDER 38,000	5,281	2,977	1,852	5,144	3,817	237,579	6,950
38,000 UNDER 40,000	5,062	3,069	1,658	4,933	3,844	237,868	6,952
40,000 UNDER 45,000	4,596	2,900	1,461	4,508	3,479	225,129	6,710
45,000 UNDER 50,000	19,631	13,955	5,063	19,308	16,651	1,074,641	33,342
50,000 UNDER 75,000	14,666	11,752	2,837	14,490	13,364	949,568	32,293
75,000 UNDER 100,000	22,738	19,388	2,820	22,566	21,148	1,867,843	74,925
100,000 AND OVER	20,414	17,666	1,122	20,315	18,923	5,297,879	354,403
TOTALS	301,923	123,332	101,113	227,886	166,826	$13,814,214	$591,715

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	1,693	705	354	44	755	$-77,229	$19
$1 UNDER $2,000	41,235	6,672	19,098	6,180	20,051	206,963	130
2,000 UNDER 4,000	8,223	2,087	4,469	4,002	6,429	90,327	255
4,000 UNDER 6,000	7,504	2,068	4,115	3,848	5,949	97,385	446
6,000 UNDER 8,000	6,992	2,063	3,773	4,084	5,300	104,782	690
8,000 UNDER 10,000	6,621	2,011	3,661	4,252	4,819	112,467	929
10,000 UNDER 12,000	6,114	2,007	3,381	4,298	4,271	116,145	1,189
12,000 UNDER 14,000	5,606	1,966	2,967	4,398	3,821	117,623	1,418
14,000 UNDER 16,000	5,148	1,947	2,637	4,233	3,546	118,287	1,618
16,000 UNDER 18,000	4,800	1,925	2,393	4,144	3,224	119,905	1,829
18,000 UNDER 20,000	4,358	1,919	2,091	3,888	3,000	117,659	1,963
20,000 UNDER 22,000	4,089	1,896	1,917	3,754	2,785	118,596	2,179
22,000 UNDER 24,000	3,924	1,983	1,714	3,641	2,959	121,579	2,322
24,000 UNDER 26,000	3,634	1,855	1,544	3,418	2,592	119,888	2,495
26,000 UNDER 28,000	3,397	1,868	1,394	3,225	2,770	118,893	2,541
28,000 UNDER 30,000	3,136	1,854	1,216	3,002	2,505	115,978	2,555
30,000 UNDER 32,000	3,014	1,854	1,064	2,888	2,432	117,508	2,726
32,000 UNDER 34,000	2,819	1,809	936	2,724	2,465	115,581	2,718
34,000 UNDER 36,000	2,561	1,738	778	2,474	2,192	110,129	2,644
36,000 UNDER 38,000	2,410	1,714	688	2,342	2,130	108,433	2,720
38,000 UNDER 40,000	2,174	1,636	571	2,118	1,902	102,162	2,588
40,000 UNDER 45,000	2,088	1,555	503	2,042	1,822	102,238	2,654
45,000 UNDER 50,000	8,314	6,784	1,687	8,159	7,858	454,583	12,680
50,000 UNDER 75,000	5,582	4,820	758	5,513	5,064	361,385	11,623
75,000 UNDER 100,000	7,448	6,533	622	7,357	6,751	608,911	24,011
100,000 AND OVER	6,127	5,134	267	6,070	5,322	1,588,603	105,561
TOTALS	159,011	68,403	64,598	102,098	112,714	$5,388,780	$192,503

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	4,710	1,782	847	154	2,406	$-324,394	$256
$1 UNDER $2,000	150,156	16,579	54,591	25,590	47,202	695,164	558
2,000 UNDER 4,000	26,740	4,703	12,498	15,742	14,232	294,251	1,100
4,000 UNDER 6,000	25,985	5,076	12,716	15,475	14,553	337,458	1,918
6,000 UNDER 8,000	24,936	5,207	12,513	16,908	13,648	373,915	2,975
8,000 UNDER 10,000	24,205	5,270	12,470	17,682	13,150	411,361	4,068
10,000 UNDER 12,000	23,443	5,238	12,118	18,325	12,569	445,268	5,429
12,000 UNDER 14,000	22,515	5,233	11,835	19,078	11,928	472,649	6,790
14,000 UNDER 16,000	21,907	5,528	11,563	19,246	11,953	503,863	8,110
16,000 UNDER 18,000	20,986	5,763	10,982	19,062	11,665	524,263	9,422
18,000 UNDER 20,000	20,031	5,777	10,381	18,493	11,639	540,727	10,793
20,000 UNDER 22,000	18,888	5,765	9,548	17,714	11,007	547,520	11,986
22,000 UNDER 24,000	18,329	6,064	9,134	17,389	11,192	568,111	13,192
24,000 UNDER 26,000	17,301	6,179	8,289	16,488	10,932	570,799	14,043
26,000 UNDER 28,000	16,510	6,336	7,733	15,841	10,818	577,717	14,927
28,000 UNDER 30,000	15,563	6,426	7,056	15,052	10,738	575,683	15,433
30,000 UNDER 32,000	14,824	6,540	6,334	14,394	10,308	577,977	16,023
32,000 UNDER 34,000	13,851	6,612	5,697	13,484	10,062	567,773	16,038
34,000 UNDER 36,000	13,109	6,607	5,123	12,833	10,171	563,547	16,393
36,000 UNDER 38,000	12,487	6,660	4,733	12,248	9,979	561,798	16,643
38,000 UNDER 40,000	11,721	6,815	4,246	11,526	9,849	550,769	16,311
40,000 UNDER 45,000	10,881	6,597	3,510	10,697	9,407	533,020	16,026
45,000 UNDER 50,000	46,342	31,824	12,836	45,828	42,505	2,538,109	79,687
50,000 UNDER 75,000	35,552	28,048	7,147	35,275	35,890	2,302,231	78,520
75,000 UNDER 100,000	57,790	49,837	7,119	57,537	59,987	4,764,751	192,843
100,000 AND OVER	41,888	37,309	2,363	41,687	45,295	8,488,770	536,794
TOTALS	710,650	283,775	263,382	523,748	463,085	$28,563,097	$1,106,297

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	1,293	528	253	46	688	$-32,898	$26
$1 UNDER $2,000	30,846	5,661	14,724	4,362	18,439	155,803	86
2,000 UNDER 4,000	5,748	1,382	3,067	2,829	4,578	63,073	182
4,000 UNDER 6,000	5,073	1,357	2,782	2,695	3,903	65,899	327
6,000 UNDER 8,000	4,729	1,355	2,644	2,800	3,779	70,838	480
8,000 UNDER 10,000	4,330	1,323	2,399	2,814	3,305	73,587	620
10,000 UNDER 12,000	3,895	1,229	2,151	2,754	2,955	73,947	761
12,000 UNDER 14,000	3,674	1,227	1,994	2,849	2,746	77,145	938
14,000 UNDER 16,000	3,356	1,206	1,744	2,767	2,382	77,169	1,084
16,000 UNDER 18,000	3,041	1,119	1,552	2,617	1,946	75,971	1,231
18,000 UNDER 20,000	2,922	1,179	1,441	2,599	2,049	78,792	1,370
20,000 UNDER 22,000	2,560	1,121	1,156	2,297	1,926	74,224	1,375
22,000 UNDER 24,000	2,537	1,152	1,164	2,350	1,873	78,623	1,608
24,000 UNDER 26,000	2,312	1,104	972	2,175	1,701	76,304	1,641
26,000 UNDER 28,000	2,257	1,122	926	2,140	1,693	78,974	1,770
28,000 UNDER 30,000	2,111	1,107	832	2,025	1,530	78,079	1,834
30,000 UNDER 32,000	1,905	1,077	702	1,844	1,562	74,281	1,796
32,000 UNDER 34,000	1,831	1,088	653	1,776	1,494	75,047	1,889
34,000 UNDER 36,000	1,689	1,032	544	1,652	1,461	72,590	1,879
36,000 UNDER 38,000	1,549	1,008	451	1,522	1,395	69,640	1,792
38,000 UNDER 40,000	1,354	943	394	1,320	1,273	63,563	1,630
40,000 UNDER 45,000	1,312	940	343	1,289	1,203	64,316	1,719
45,000 UNDER 50,000	5,512	4,310	1,138	5,447	5,251	301,351	8,594
50,000 UNDER 75,000	3,867	3,245	570	3,838	3,716	250,236	8,228
75,000 UNDER 100,000	5,569	4,816	515	5,535	5,298	456,775	18,379
100,000 AND OVER	3,882	3,355	155	3,872	3,739	756,307	48,459
TOTALS	109,154	44,986	45,266	68,214	81,885	$3,349,635	$109,699

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	571	314	95	21	327	$-10,630	$32
$1 UNDER $2,000	17,946	3,546	8,146	2,483	5,886	76,649	63
2,000 UNDER 4,000	3,028	993	1,251	1,494	1,259	33,269	93
4,000 UNDER 6,000	2,940	1,088	1,160	1,499	1,231	38,163	171
6,000 UNDER 8,000	2,692	1,138	1,084	1,488	1,374	40,327	228
8,000 UNDER 10,000	2,504	1,160	982	1,580	1,315	42,527	281
10,000 UNDER 12,000	2,247	1,122	853	1,545	1,351	42,696	327
12,000 UNDER 14,000	2,131	1,156	805	1,697	1,383	44,730	408
14,000 UNDER 16,000	1,957	1,165	703	1,710	1,381	44,975	456
16,000 UNDER 18,000	1,831	1,161	667	1,687	1,360	45,741	504
18,000 UNDER 20,000	1,730	1,133	583	1,632	1,291	46,676	620
20,000 UNDER 22,000	1,643	1,123	528	1,568	1,317	47,654	689
22,000 UNDER 24,000	1,630	1,170	502	1,594	1,345	50,519	799
24,000 UNDER 26,000	1,489	1,071	394	1,453	1,283	49,125	840
26,000 UNDER 28,000	1,451	1,125	366	1,425	1,385	50,784	885
28,000 UNDER 30,000	1,346	1,036	307	1,334	1,237	49,791	977
30,000 UNDER 32,000	1,182	983	248	1,169	1,265	46,081	883
32,000 UNDER 34,000	1,166	981	208	1,158	1,145	47,849	1,007
34,000 UNDER 36,000	1,021	866	181	1,014	1,006	43,908	984
36,000 UNDER 38,000	977	843	147	969	1,027	43,957	1,026
38,000 UNDER 40,000	827	725	131	825	883	38,839	958
40,000 UNDER 45,000	843	752	107	839	894	41,301	1,054
45,000 UNDER 50,000	2,865	2,617	287	2,859	3,073	156,542	4,528
50,000 UNDER 75,000	1,735	1,623	128	1,731	1,856	112,298	3,909
75,000 UNDER 100,000	1,758	1,613	89	1,757	1,768	142,558	6,308
100,000 AND OVER	1,209	1,096	40	1,206	1,304	264,856	18,406
TOTALS	60,719	31,600	19,992	37,737	38,946	$1,631,185	$46,437

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	22	*	*	*	13	$-220	+
$1 UNDER $2,000	313	65	97	43	65	1,408	$2
2,000 UNDER 4,000	64	26	19	32	19	704	2
4,000 UNDER 6,000	62	22	20	37	15	808	4
6,000 UNDER 8,000	63	32	20	34	32	949	5
8,000 UNDER 10,000	49	25	14	30	34	831	4
10,000 UNDER 12,000	44	13	19	33	25	835	10
12,000 UNDER 14,000	40	20	12	36	25	841	7
14,000 UNDER 16,000	41	21	15	38	27	942	11
16,000 UNDER 18,000	47	18	22	40	20	1,169	21
18,000 UNDER 20,000	42	24	11	39	32	1,136	17
20,000 UNDER 22,000	46	36	13	44	40	1,336	16
22,000 UNDER 24,000	49	39	18	47	47	1,519	22
24,000 UNDER 26,000	50	39	16	47	40	1,649	28
26,000 UNDER 28,000	34	29	13	34	54	1,188	18
28,000 UNDER 30,000	30	26	12	30	41	1,108	21
30,000 UNDER 32,000	29	25	*	28	30	1,128	21
32,000 UNDER 34,000	21	17	*	21	21	859	20
34,000 UNDER 36,000	25	24	*	25	29	1,069	24
36,000 UNDER 38,000	24	18	*	24	23	1,080	31
38,000 UNDER 40,000	18	14	*	18	18	849	23
40,000 UNDER 45,000	16	14	*	16	25	781	22
45,000 UNDER 50,000	49	46	*	49	64	2,665	82
50,000 UNDER 75,000	28	27	*	28	37	1,810	61
75,000 UNDER 100,000	32	30	*	32	26	2,570	109
100,000 AND OVER	10	*	*	*	12	2,954	218
TOTALS	1,248	668	361	815	814	$31,970	$800

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	253	145	31	*	113	$-7,321	$1
$1 UNDER $2,000	5,752	1,214	2,276	666	2,134	24,670	13
2,000 UNDER 4,000	945	364	315	422	490	10,371	25
4,000 UNDER 6,000	959	393	300	440	498	12,469	48
6,000 UNDER 8,000	831	405	255	431	509	12,459	60
8,000 UNDER 10,000	770	393	248	463	473	13,081	84
10,000 UNDER 12,000	723	406	196	504	462	13,706	96
12,000 UNDER 14,000	681	407	179	569	443	14,292	125
14,000 UNDER 16,000	642	408	176	558	492	14,751	147
16,000 UNDER 18,000	566	357	162	522	428	14,110	160
18,000 UNDER 20,000	480	337	117	457	388	12,925	159
20,000 UNDER 22,000	479	345	110	465	405	13,887	198
22,000 UNDER 24,000	432	336	107	425	441	13,393	192
24,000 UNDER 26,000	413	321	87	400	400	13,629	222
26,000 UNDER 28,000	395	327	64	391	432	13,805	231
28,000 UNDER 30,000	391	320	57	389	368	14,460	283
30,000 UNDER 32,000	320	277	48	316	313	12,488	245
32,000 UNDER 34,000	269	229	32	266	271	11,022	237
34,000 UNDER 36,000	255	237	26	254	249	10,960	235
36,000 UNDER 38,000	236	207	34	232	229	10,627	256
38,000 UNDER 40,000	185	166	27	*	190	8,705	219
40,000 UNDER 45,000	201	186	16	201	219	9,838	253
45,000 UNDER 50,000	621	563	58	615	586	33,775	1,043
50,000 UNDER 75,000	360	327	29	359	313	23,318	883
75,000 UNDER 100,000	369	324	16	368	339	29,875	1,385
100,000 AND OVER	259	227	10	258	237	50,316	3,536
TOTALS	17,787	9,221	4,976	10,161	11,422	$405,608	$10,333

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	725	300	162	34	381	$-15,010	$18
$1 UNDER $2,000	29,703	3,358	10,773	4,815	9,357	133,728	92
2,000 UNDER 4,000	5,390	1,111	2,162	3,088	2,485	59,255	195
4,000 UNDER 6,000	5,079	1,239	2,166	2,825	2,616	65,982	331
6,000 UNDER 8,000	4,864	1,359	2,043	3,049	2,619	72,924	493
8,000 UNDER 10,000	4,744	1,444	2,121	3,137	2,784	80,638	660
10,000 UNDER 12,000	4,767	1,520	2,204	3,446	3,009	90,524	869
12,000 UNDER 14,000	4,550	1,573	2,031	3,614	2,968	95,471	1,066
14,000 UNDER 16,000	4,364	1,627	1,935	3,709	3,026	100,381	1,257
16,000 UNDER 18,000	4,038	1,653	1,748	3,488	3,034	100,836	1,349
18,000 UNDER 20,000	3,830	1,715	1,598	3,474	2,881	103,423	1,579
20,000 UNDER 22,000	3,664	1,738	1,457	3,402	2,873	106,266	1,749
22,000 UNDER 24,000	3,689	1,904	1,377	3,446	3,060	114,326	1,985
24,000 UNDER 26,000	3,575	1,882	1,271	3,388	3,246	117,992	2,203
26,000 UNDER 28,000	3,422	1,912	1,094	3,280	3,266	119,788	2,326
28,000 UNDER 30,000	3,382	2,062	1,049	3,263	3,464	125,131	2,485
30,000 UNDER 32,000	3,286	2,113	940	3,196	3,400	128,116	2,678
32,000 UNDER 34,000	3,259	2,185	846	3,182	3,491	133,613	2,894
34,000 UNDER 36,000	3,065	2,232	751	3,015	3,465	131,767	2,850
36,000 UNDER 38,000	2,912	2,209	702	2,856	3,398	131,021	2,908
38,000 UNDER 40,000	2,787	2,166	542	2,747	3,259	130,884	3,037
40,000 UNDER 45,000	2,678	2,178	481	2,648	3,244	131,192	3,050
45,000 UNDER 50,000	11,010	9,655	1,521	10,937	13,811	602,067	15,483
50,000 UNDER 75,000	7,545	7,021	668	7,514	9,694	487,679	14,660
75,000 UNDER 100,000	8,491	8,086	458	8,469	10,619	686,090	26,297
100,000 AND OVER	2,763	2,524	95	2,758	3,143	457,591	27,985
TOTALS	137,582	66,766	42,195	98,780	108,593	$4,491,673	$120,499

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	1,612	633	307	47	754	$-42,644	$44
$1 UNDER $2,000	42,521	5,440	18,030	6,810	14,590	205,069	134
2,000 UNDER 4,000	8,369	1,705	4,111	4,699	4,294	92,046	295
4,000 UNDER 6,000	8,008	1,877	4,033	4,626	4,166	104,088	542
6,000 UNDER 8,000	7,523	1,885	3,857	4,816	3,872	112,820	814
8,000 UNDER 10,000	7,135	1,926	3,662	4,940	3,664	121,178	1,102
10,000 UNDER 12,000	6,768	1,973	3,365	5,024	3,290	128,493	1,401
12,000 UNDER 14,000	6,355	1,976	3,140	5,282	3,231	133,326	1,703
14,000 UNDER 16,000	5,704	1,995	2,704	4,946	2,942	131,131	1,840
16,000 UNDER 18,000	5,524	2,164	2,523	4,939	2,999	138,041	2,098
18,000 UNDER 20,000	5,112	2,146	2,268	4,693	2,916	137,983	2,350
20,000 UNDER 22,000	4,866	2,142	2,058	4,523	3,031	141,136	2,582
22,000 UNDER 24,000	4,738	2,280	1,969	4,484	2,986	146,849	2,858
24,000 UNDER 26,000	4,434	2,333	1,696	4,247	3,156	146,324	2,969
26,000 UNDER 28,000	4,196	2,308	1,533	4,031	3,108	146,881	3,143
28,000 UNDER 30,000	3,871	2,348	1,250	3,758	3,045	143,173	3,062
30,000 UNDER 32,000	3,718	2,378	1,126	3,610	3,112	144,954	3,177
32,000 UNDER 34,000	3,502	2,334	1,046	3,438	2,983	143,519	3,372
34,000 UNDER 36,000	3,282	2,325	895	3,223	2,877	141,085	3,382
36,000 UNDER 38,000	3,143	2,305	776	3,116	2,887	141,368	3,426
38,000 UNDER 40,000	2,951	2,265	677	2,922	2,932	138,660	3,391
40,000 UNDER 45,000	2,714	2,178	563	2,693	2,704	132,991	3,312
45,000 UNDER 50,000	11,222	9,522	1,769	11,154	11,783	613,647	16,953
50,000 UNDER 75,000	7,521	6,712	801	7,494	7,918	486,229	15,756
75,000 UNDER 100,000	9,041	8,123	638	9,004	9,279	735,076	29,821
100,000 AND OVER	5,579	4,877	201	5,558	5,641	1,251,965	84,671
TOTALS	179,409	78,170	64,998	124,077	114,160	$5,915,389	$194,198

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	1,236	646	213	36	790	$-27,621	$16
$1 UNDER $2,000	46,366	9,589	19,826	5,799	25,554	200,501	108
2,000 UNDER 4,000	7,465	2,226	3,132	3,744	4,876	82,053	245
4,000 UNDER 6,000	6,967	2,385	3,005	3,337	5,184	90,518	388
6,000 UNDER 8,000	6,454	2,393	2,890	3,584	5,190	96,757	552
8,000 UNDER 10,000	6,045	2,409	2,820	3,697	4,898	102,718	726
10,000 UNDER 12,000	5,613	2,420	2,526	3,813	4,550	106,576	896
12,000 UNDER 14,000	4,943	2,321	2,208	3,873	4,123	103,721	1,018
14,000 UNDER 16,000	4,575	2,270	1,915	3,788	3,996	105,231	1,169
16,000 UNDER 18,000	4,393	2,328	1,822	3,778	4,148	109,725	1,356
18,000 UNDER 20,000	4,186	2,433	1,661	3,777	4,078	112,969	1,500
20,000 UNDER 22,000	4,000	2,452	1,527	3,729	4,028	115,978	1,699
22,000 UNDER 24,000	3,822	2,449	1,235	3,621	3,826	118,437	1,869
24,000 UNDER 26,000	3,642	2,492	1,107	3,509	3,880	120,183	1,987
26,000 UNDER 28,000	3,474	2,447	1,002	3,375	3,787	121,492	2,148
28,000 UNDER 30,000	3,221	2,362	828	3,156	3,672	119,150	2,191
30,000 UNDER 32,000	2,969	2,252	704	2,930	3,307	115,750	2,285
32,000 UNDER 34,000	2,776	2,184	577	2,731	3,151	113,765	2,326
34,000 UNDER 36,000	2,593	2,145	547	2,568	3,064	111,480	2,374
36,000 UNDER 38,000	2,484	2,072	422	2,464	2,973	111,749	2,504
38,000 UNDER 40,000	2,302	1,954	410	2,284	2,795	108,155	2,503
40,000 UNDER 45,000	2,191	1,901	325	2,180	2,689	107,313	2,599
45,000 UNDER 50,000	7,744	6,938	927	7,720	9,420	422,479	11,503
50,000 UNDER 75,000	4,425	4,080	345	4,419	5,204	285,546	9,410
75,000 UNDER 100,000	4,905	4,542	225	4,897	5,490	397,973	16,669
100,000 AND OVER	3,022	2,680	71	3,017	3,315	696,502	49,272
TOTALS	151,813	74,370	52,270	91,826	127,988	$4,149,099	$119,314

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	307	177	45	*	196	$-6,972	$1
$1 UNDER $2,000	8,457	1,985	3,609	988	4,467	38,100	18
2,000 UNDER 4,000	1,359	532	617	612	1,010	14,961	38
4,000 UNDER 6,000	1,280	554	571	551	999	16,651	61
6,000 UNDER 8,000	1,147	479	541	614	934	17,214	96
8,000 UNDER 10,000	1,052	481	479	631	846	17,859	119
10,000 UNDER 12,000	998	487	441	653	826	18,918	156
12,000 UNDER 14,000	907	456	383	712	711	19,069	185
14,000 UNDER 16,000	793	447	330	665	673	18,241	192
16,000 UNDER 18,000	760	478	286	679	684	18,985	208
18,000 UNDER 20,000	643	407	218	588	537	17,340	228
20,000 UNDER 22,000	627	430	229	597	573	18,162	258
22,000 UNDER 24,000	622	423	200	600	628	19,294	303
24,000 UNDER 26,000	584	398	179	565	512	19,244	340
26,000 UNDER 28,000	541	388	134	530	517	18,919	344
28,000 UNDER 30,000	503	389	139	497	498	18,589	357
30,000 UNDER 32,000	462	367	89	456	437	18,013	361
32,000 UNDER 34,000	416	329	89	414	370	17,058	389
34,000 UNDER 36,000	395	333	75	392	455	16,968	372
36,000 UNDER 38,000	375	321	55	374	431	16,877	383
38,000 UNDER 40,000	382	335	40	378	443	17,947	426
40,000 UNDER 45,000	323	284	44	*	328	15,820	401
45,000 UNDER 50,000	1,236	1,132	125	1,231	1,276	67,285	1,906
50,000 UNDER 75,000	775	729	52	773	849	50,070	1,731
75,000 UNDER 100,000	899	838	39	897	958	73,226	3,226
100,000 AND OVER	617	535	16	616	581	114,550	7,564
TOTALS	26,460	13,714	9,025	15,342	20,741	$692,387	$19,663

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	208	109	28	*	93	$-6,248	*
$1 UNDER $2,000	5,535	1,309	2,557	611	2,508	24,041	$10
2,000 UNDER 4,000	973	380	392	405	660	10,680	32
4,000 UNDER 6,000	904	412	341	368	635	11,743	41
6,000 UNDER 8,000	824	410	316	398	599	12,357	56
8,000 UNDER 10,000	814	419	310	461	615	13,847	80
10,000 UNDER 12,000	728	418	276	455	546	13,838	97
12,000 UNDER 14,000	667	418	220	527	542	14,026	109
14,000 UNDER 16,000	581	384	196	483	515	13,351	128
16,000 UNDER 18,000	563	377	158	515	447	14,077	160
18,000 UNDER 20,000	488	347	129	464	365	13,172	182
20,000 UNDER 22,000	454	332	125	438	383	13,161	186
22,000 UNDER 24,000	427	334	105	420	391	13,226	203
24,000 UNDER 26,000	407	331	99	395	397	13,420	203
26,000 UNDER 28,000	366	294	70	361	364	12,809	231
28,000 UNDER 30,000	323	271	61	321	306	11,948	235
30,000 UNDER 32,000	268	226	41	267	258	10,457	219
32,000 UNDER 34,000	269	231	37	266	252	11,031	238
34,000 UNDER 36,000	249	228	36	249	241	10,705	241
36,000 UNDER 38,000	211	194	34	211	238	9,491	228
38,000 UNDER 40,000	196	172	26	196	193	9,221	247
40,000 UNDER 45,000	165	157	*	*	187	8,093	209
45,000 UNDER 50,000	675	626	72	674	682	36,732	1,117
50,000 UNDER 75,000	318	293	22	317	324	20,532	760
75,000 UNDER 100,000	316	288	13	316	307	25,864	1,177
100,000 AND OVER	191	176	*	191	174	34,404	2,363
TOTALS	17,120	9,136	5,681	9,475	12,222	$375,977	$8,754

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	52	36	*	*	30	$-1,105	*
$1 UNDER $2,000	1,383	323	552	158	484	6,048	$2
2,000 UNDER 4,000	258	114	72	110	92	2,820	6
4,000 UNDER 6,000	249	122	94	90	161	3,230	10
6,000 UNDER 8,000	225	122	70	118	128	3,374	16
8,000 UNDER 10,000	180	89	50	106	100	3,062	19
10,000 UNDER 12,000	165	99	46	102	120	3,123	21
12,000 UNDER 14,000	192	112	66	161	122	4,022	35
14,000 UNDER 16,000	156	104	38	132	124	3,587	34
16,000 UNDER 18,000	151	105	48	138	131	3,777	39
18,000 UNDER 20,000	134	90	37	127	104	3,614	49
20,000 UNDER 22,000	154	94	41	153	90	4,460	77
22,000 UNDER 24,000	119	84	25	117	89	3,681	62
24,000 UNDER 26,000	138	98	33	135	141	4,547	81
26,000 UNDER 28,000	112	96	23	110	97	3,920	67
28,000 UNDER 30,000	92	72	16	90	92	3,398	66
30,000 UNDER 32,000	90	76	15	89	91	3,519	68
32,000 UNDER 34,000	80	71	*	80	99	3,275	71
34,000 UNDER 36,000	85	76	14	85	90	3,653	80
36,000 UNDER 38,000	76	69	14	76	105	3,428	80
38,000 UNDER 40,000	64	53	*	64	63	3,005	77
40,000 UNDER 45,000	60	50	10	60	60	2,935	86
45,000 UNDER 50,000	162	152	16	161	160	8,859	264
50,000 UNDER 75,000	94	88	*	94	95	6,097	216
75,000 UNDER 100,000	74	64	*	74	59	5,995	285
100,000 AND OVER	44	42	*	*	37	7,048	464
TOTALS	4,589	2,501	1,315	2,675	2,964	$103,372	$2,277

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	984	557	120	17	701	$-41,287	$95
$1 UNDER $2,000	48,255	14,880	25,401	4,071	49,907	229,647	71
2,000 UNDER 4,000	6,991	2,608	3,241	2,537	7,546	76,707	156
4,000 UNDER 6,000	6,025	2,348	2,719	2,320	6,209	78,201	267
6,000 UNDER 8,000	5,530	2,380	2,447	2,622	5,915	82,800	382
8,000 UNDER 10,000	4,698	2,268	2,041	2,513	5,253	79,774	447
10,000 UNDER 12,000	4,142	2,153	1,756	2,504	4,765	78,624	529
12,000 UNDER 14,000	3,580	2,014	1,438	2,596	4,083	75,149	600
14,000 UNDER 16,000	3,166	1,947	1,154	2,418	3,537	72,740	650
16,000 UNDER 18,000	2,952	1,885	1,060	2,514	3,292	73,840	762
18,000 UNDER 20,000	2,708	1,816	963	2,433	3,089	73,136	856
20,000 UNDER 22,000	2,542	1,749	817	2,396	2,824	73,652	992
22,000 UNDER 24,000	2,494	1,793	725	2,399	2,777	77,281	1,162
24,000 UNDER 26,000	2,263	1,678	638	2,201	2,653	74,688	1,190
26,000 UNDER 28,000	2,091	1,602	540	2,039	2,514	73,098	1,218
28,000 UNDER 30,000	1,976	1,567	446	1,947	2,246	73,080	1,342
30,000 UNDER 32,000	1,756	1,418	344	1,736	2,076	68,421	1,380
32,000 UNDER 34,000	1,598	1,322	317	1,588	1,815	65,484	1,379
34,000 UNDER 36,000	1,508	1,291	252	1,492	1,711	64,793	1,410
36,000 UNDER 38,000	1,361	1,165	206	1,355	1,585	61,199	1,420
38,000 UNDER 40,000	1,212	1,069	169	1,207	1,457	56,939	1,364
40,000 UNDER 45,000	1,126	1,002	153	1,121	1,365	55,173	1,383
45,000 UNDER 50,000	4,144	3,771	406	4,127	4,972	225,970	6,444
50,000 UNDER 75,000	2,412	2,231	150	2,406	2,789	155,826	5,392
75,000 UNDER 100,000	2,911	2,703	139	2,904	3,429	237,297	10,423
100,000 AND OVER	1,947	1,749	56	1,937	2,128	400,947	27,322
TOTALS	120,372	60,966	47,698	57,400	130,638	$2,643,180	$68,638

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	183	95	30	*	82	$-2,850	+
$1 UNDER $2,000	4,899	923	1,854	700	1,283	22,904	$13
2,000 UNDER 4,000	945	320	354	470	328	10,404	28
4,000 UNDER 6,000	984	387	350	487	344	12,784	55
6,000 UNDER 8,000	826	349	303	445	369	12,383	69
8,000 UNDER 10,000	762	342	276	476	317	12,943	90
10,000 UNDER 12,000	747	390	235	491	386	14,180	103
12,000 UNDER 14,000	745	388	246	606	346	15,640	142
14,000 UNDER 16,000	696	425	215	596	392	15,987	156
16,000 UNDER 18,000	649	405	210	582	428	16,190	186
18,000 UNDER 20,000	571	360	151	533	345	15,440	201
20,000 UNDER 22,000	611	416	165	572	447	17,689	254
22,000 UNDER 24,000	528	370	153	509	443	16,357	254
24,000 UNDER 26,000	471	336	139	459	380	15,554	279
26,000 UNDER 28,000	442	321	105	429	350	15,472	289
28,000 UNDER 30,000	442	340	101	434	414	16,346	306
30,000 UNDER 32,000	433	333	88	428	370	16,882	345
32,000 UNDER 34,000	398	326	87	395	335	16,322	346
34,000 UNDER 36,000	361	308	64	359	358	15,524	341
36,000 UNDER 38,000	349	302	69	342	365	15,684	360
38,000 UNDER 40,000	315	253	54	313	312	14,798	384
40,000 UNDER 45,000	274	233	31	*	245	13,441	360
45,000 UNDER 50,000	999	900	99	994	1,051	54,484	1,564
50,000 UNDER 75,000	597	548	48	596	526	38,481	1,350
75,000 UNDER 100,000	623	569	44	621	542	50,280	2,185
100,000 AND OVER	410	373	14	406	297	74,395	4,857
TOTALS	19,260	10,312	5,485	12,519	11,055	$537,716	$14,518

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	2,045	930	360	56	1,133	$-60,497	$11
$1 UNDER $2,000	63,614	12,168	27,086	8,715	34,927	315,486	176
2,000 UNDER 4,000	11,980	3,235	6,060	5,654	9,874	131,555	372
4,000 UNDER 6,000	11,180	3,208	5,629	5,399	9,404	145,231	639
6,000 UNDER 8,000	10,513	3,223	5,258	5,897	8,851	157,600	981
8,000 UNDER 10,000	9,647	3,115	4,807	5,932	7,815	163,887	1,299
10,000 UNDER 12,000	9,209	3,179	4,588	6,111	7,348	174,901	1,658
12,000 UNDER 14,000	8,406	3,070	4,107	6,285	6,764	176,420	1,938
14,000 UNDER 16,000	7,946	3,127	3,781	6,157	6,558	182,734	2,244
16,000 UNDER 18,000	7,523	3,032	3,480	6,220	6,002	188,032	2,645
18,000 UNDER 20,000	6,850	3,004	3,214	5,859	5,631	184,883	2,894
20,000 UNDER 22,000	6,356	2,968	2,852	5,582	5,313	184,312	3,106
22,000 UNDER 24,000	6,157	3,038	2,591	5,497	5,277	190,856	3,451
24,000 UNDER 26,000	5,896	2,993	2,380	5,408	4,999	194,543	3,778
26,000 UNDER 28,000	5,444	2,986	2,060	5,057	4,751	190,529	3,785
28,000 UNDER 30,000	5,290	3,048	1,860	4,954	4,952	195,652	4,059
30,000 UNDER 32,000	5,127	3,172	1,671	4,903	4,795	199,928	4,340
32,000 UNDER 34,000	4,868	3,136	1,511	4,671	4,657	199,602	4,434
34,000 UNDER 36,000	4,573	3,061	1,365	4,414	4,545	196,604	4,503
36,000 UNDER 38,000	4,478	3,131	1,251	4,353	4,671	201,527	4,654
38,000 UNDER 40,000	4,272	3,139	1,073	4,163	4,421	200,720	4,762
40,000 UNDER 45,000	3,946	3,021	877	3,864	4,344	193,306	4,613
45,000 UNDER 50,000	16,733	13,939	3,080	16,510	18,762	916,372	23,627
50,000 UNDER 75,000	12,408	11,083	1,489	12,337	14,391	803,163	23,976
75,000 UNDER 100,000	18,221	16,929	1,200	18,147	21,519	1,491,455	55,428
100,000 AND OVER	9,199	8,385	284	9,172	10,595	1,700,214	104,906
TOTALS	261,881	125,320	93,914	171,317	222,299	$8,819,014	$268,279

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	416	172	104	16	207	$-13,491	$4
$1 UNDER $2,000	18,164	2,700	9,064	2,777	7,026	79,478	51
2,000 UNDER 4,000	2,975	740	1,563	1,718	1,866	32,758	113
4,000 UNDER 6,000	2,804	784	1,521	1,612	1,752	36,418	196
6,000 UNDER 8,000	2,444	709	1,322	1,574	1,546	36,625	270
8,000 UNDER 10,000	2,257	710	1,235	1,544	1,442	38,331	331
10,000 UNDER 12,000	2,180	758	1,169	1,650	1,369	41,403	431
12,000 UNDER 14,000	2,069	704	1,084	1,737	1,342	43,454	552
14,000 UNDER 16,000	1,955	746	958	1,723	1,342	44,937	609
16,000 UNDER 18,000	1,716	726	809	1,539	1,280	42,896	631
18,000 UNDER 20,000	1,589	738	723	1,481	1,220	42,858	710
20,000 UNDER 22,000	1,488	790	636	1,416	1,206	43,091	739
22,000 UNDER 24,000	1,410	771	557	1,366	1,107	43,687	801
24,000 UNDER 26,000	1,216	709	473	1,181	1,018	40,132	797
26,000 UNDER 28,000	1,223	755	450	1,192	1,074	42,837	887
28,000 UNDER 30,000	1,126	728	389	1,109	987	41,651	905
30,000 UNDER 32,000	1,107	773	330	1,094	986	43,134	952
32,000 UNDER 34,000	964	682	257	956	864	39,518	921
34,000 UNDER 36,000	973	691	247	966	893	41,837	1,043
36,000 UNDER 38,000	895	668	196	884	842	40,253	1,021
38,000 UNDER 40,000	802	622	143	798	783	37,677	980
40,000 UNDER 45,000	759	612	151	752	769	37,172	978
45,000 UNDER 50,000	2,946	2,499	393	2,936	2,991	161,136	4,699
50,000 UNDER 75,000	2,024	1,811	163	2,019	2,106	130,758	4,485
75,000 UNDER 100,000	2,702	2,438	156	2,695	2,803	221,189	9,577
100,000 AND OVER	1,902	1,665	60	1,892	1,976	426,319	25,482
TOTALS	60,106	25,701	24,153	38,627	40,797	$1,816,055	$58,163

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	186	105	44	*	122	$-3,620	*
$1 UNDER $2,000	7,133	1,778	3,669	751	4,752	27,594	$13
2,000 UNDER 4,000	1,087	370	391	498	706	11,955	31
4,000 UNDER 6,000	1,066	429	393	459	756	13,892	52
6,000 UNDER 8,000	954	415	373	521	719	14,305	75
8,000 UNDER 10,000	850	412	290	482	749	14,442	84
10,000 UNDER 12,000	830	458	288	547	713	15,776	106
12,000 UNDER 14,000	678	395	233	524	635	14,214	109
14,000 UNDER 16,000	711	452	215	596	640	16,351	145
16,000 UNDER 18,000	591	396	191	531	564	14,772	148
18,000 UNDER 20,000	551	392	181	507	566	14,852	168
20,000 UNDER 22,000	517	360	137	481	496	14,996	209
22,000 UNDER 24,000	457	343	126	445	439	14,161	213
24,000 UNDER 26,000	445	340	108	441	488	14,674	238
26,000 UNDER 28,000	440	348	111	435	475	15,395	271
28,000 UNDER 30,000	393	306	77	383	391	14,525	271
30,000 UNDER 32,000	312	240	64	305	341	12,163	256
32,000 UNDER 34,000	291	245	47	288	291	11,923	249
34,000 UNDER 36,000	283	241	45	282	310	12,173	276
36,000 UNDER 38,000	252	214	54	251	266	11,334	279
38,000 UNDER 40,000	234	216	42	232	254	10,976	257
40,000 UNDER 45,000	212	188	27	211	242	10,379	276
45,000 UNDER 50,000	716	655	69	714	731	38,881	1,128
50,000 UNDER 75,000	350	329	30	349	410	22,479	783
75,000 UNDER 100,000	314	287	*	313	279	25,136	1,134
100,000 AND OVER	156	130	*	*	111	32,093	2,213
TOTALS	20,009	10,044	7,238	10,703	16,446	$415,822	$8,985

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 Taxable Year

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	1,457	612	258	53	702	$-55,123	$108
$1 UNDER $2,000	29,651	4,534	8,519	5,499	10,329	153,219	124
2,000 UNDER 4,000	5,796	1,185	2,227	3,477	2,631	63,623	225
4,000 UNDER 6,000	5,407	1,304	2,329	3,152	2,690	70,199	389
6,000 UNDER 8,000	4,952	1,379	2,227	3,252	2,577	74,274	554
8,000 UNDER 10,000	4,550	1,342	2,132	3,185	2,497	77,287	694
10,000 UNDER 12,000	4,214	1,345	1,986	3,191	2,342	79,997	856
12,000 UNDER 14,000	3,722	1,252	1,811	3,057	2,041	78,090	1,013
14,000 UNDER 16,000	3,357	1,224	1,671	2,829	1,944	77,126	1,096
16,000 UNDER 18,000	3,109	1,124	1,540	2,762	1,654	77,720	1,310
18,000 UNDER 20,000	2,715	1,073	1,377	2,465	1,599	73,240	1,367
20,000 UNDER 22,000	2,608	1,152	1,306	2,409	1,550	75,565	1,498
22,000 UNDER 24,000	2,278	994	1,149	2,127	1,362	70,604	1,546
24,000 UNDER 26,000	2,222	1,007	1,134	2,090	1,326	73,283	1,693
26,000 UNDER 28,000	1,936	920	954	1,836	1,216	67,742	1,653
28,000 UNDER 30,000	1,876	941	916	1,799	1,274	69,420	1,767
30,000 UNDER 32,000	1,668	852	835	1,603	1,082	65,055	1,781
32,000 UNDER 34,000	1,524	824	701	1,470	1,034	62,411	1,721
34,000 UNDER 36,000	1,438	817	664	1,406	991	61,784	1,773
36,000 UNDER 38,000	1,286	725	611	1,262	890	57,857	1,747
38,000 UNDER 40,000	1,223	750	543	1,196	872	57,465	1,731
40,000 UNDER 45,000	1,070	677	454	1,054	744	52,400	1,615
45,000 UNDER 50,000	4,305	2,894	1,619	4,236	3,162	235,479	7,759
50,000 UNDER 75,000	2,935	2,162	959	2,898	2,294	189,654	6,976
75,000 UNDER 100,000	4,422	3,365	1,191	4,387	3,457	364,535	15,919
100,000 AND OVER	4,842	3,670	784	4,812	4,144	1,575,376	109,423
TOTALS	104,563	38,124	39,897	67,507	56,404	$3,848,283	$166,337

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	4,214	2,276	86	84	2,378	$-1,608,473	$129
$1 UNDER $2,000	43,874	8,431	4,593	12,127	10,290	243,216	4,138
2,000 UNDER 4,000	11,880	3,072	1,789	6,804	3,710	130,746	307
4,000 UNDER 6,000	11,897	3,782	1,951	6,446	4,054	154,630	493
6,000 UNDER 8,000	11,957	4,373	1,922	7,131	4,362	179,344	732
8,000 UNDER 10,000	11,714	4,681	2,007	7,380	4,502	199,070	957
10,000 UNDER 12,000	10,943	4,767	1,881	7,409	4,603	207,856	1,137
12,000 UNDER 14,000	10,444	4,989	1,812	7,904	4,513	219,233	1,404
14,000 UNDER 16,000	9,890	5,066	1,689	7,860	4,708	227,319	1,494
16,000 UNDER 18,000	9,198	4,848	1,558	7,509	4,481	229,841	1,698
18,000 UNDER 20,000	8,871	5,017	1,552	7,497	4,691	239,399	1,903
20,000 UNDER 22,000	8,393	4,758	1,463	7,161	4,687	243,323	2,116
22,000 UNDER 24,000	7,907	4,729	1,276	6,808	4,586	245,080	2,191
24,000 UNDER 26,000	7,635	4,539	1,203	6,648	4,432	251,821	2,481
26,000 UNDER 28,000	7,235	4,371	1,157	6,387	4,438	253,082	2,620
28,000 UNDER 30,000	6,931	4,316	1,094	6,063	4,288	256,370	2,753
30,000 UNDER 32,000	6,395	4,152	978	5,649	4,205	249,354	2,762
32,000 UNDER 34,000	6,014	3,941	923	5,351	3,992	246,531	2,881
34,000 UNDER 36,000	5,457	3,646	855	4,870	3,768	234,618	2,770
36,000 UNDER 38,000	5,205	3,638	718	4,650	3,663	234,188	2,736
38,000 UNDER 40,000	4,729	3,352	747	4,202	3,313	222,178	2,760
40,000 UNDER 45,000	4,470	3,206	624	3,949	3,198	219,003	2,727
45,000 UNDER 50,000	18,531	13,868	2,491	16,596	14,337	1,013,590	13,444
50,000 UNDER 75,000	13,264	10,280	1,469	11,944	10,914	857,881	12,391
75,000 UNDER 100,000	23,345	18,973	1,843	21,210	20,170	1,940,245	31,524
100,000 AND OVER	50,544	42,581	895	44,215	53,912	28,427,806	220,309
TOTALS	320,937	181,652	38,576	233,854	196,195	$35,317,252	$320,857

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1990 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	1,976	761	506	52	1,074	$-62,667	$39
$1 UNDER $2,000	59,701	8,945	24,324	8,192	34,918	284,982	163
2,000 UNDER 4,000	10,337	2,245	5,342	5,103	8,690	113,335	329
4,000 UNDER 6,000	9,011	2,212	4,774	4,534	7,736	116,997	546
6,000 UNDER 8,000	7,788	2,068	4,377	4,631	6,441	116,564	769
8,000 UNDER 10,000	7,119	1,955	4,021	4,633	5,810	120,755	979
10,000 UNDER 12,000	6,460	1,763	3,679	4,728	4,725	122,526	1,289
12,000 UNDER 14,000	5,745	1,775	3,209	4,518	4,333	120,529	1,444
14,000 UNDER 16,000	5,206	1,642	2,853	4,266	3,860	119,629	1,644
16,000 UNDER 18,000	4,912	1,624	2,622	4,243	3,539	122,721	1,916
18,000 UNDER 20,000	4,521	1,686	2,353	3,995	3,245	122,008	2,054
20,000 UNDER 22,000	4,097	1,554	2,057	3,689	2,981	118,736	2,230
22,000 UNDER 24,000	3,903	1,607	1,938	3,598	2,870	120,937	2,394
24,000 UNDER 26,000	3,488	1,526	1,658	3,223	2,663	115,065	2,419
26,000 UNDER 28,000	3,301	1,563	1,486	3,063	2,506	115,481	2,528
28,000 UNDER 30,000	3,016	1,470	1,282	2,845	2,324	111,589	2,533
30,000 UNDER 32,000	2,870	1,477	1,197	2,714	2,216	111,909	2,686
32,000 UNDER 34,000	2,704	1,465	1,083	2,560	2,136	110,806	2,724
34,000 UNDER 36,000	2,389	1,373	915	2,272	2,051	102,671	2,536
36,000 UNDER 38,000	2,167	1,317	780	2,073	1,846	97,515	2,484
38,000 UNDER 40,000	2,070	1,307	654	1,978	1,834	97,234	2,513
40,000 UNDER 45,000	1,918	1,256	599	1,853	1,669	94,004	2,472
45,000 UNDER 50,000	7,873	5,556	2,132	7,633	7,077	430,400	11,970
50,000 UNDER 75,000	5,683	4,503	1,143	5,536	5,400	367,875	11,052
75,000 UNDER 100,000	8,977	7,555	1,267	8,827	8,691	740,112	26,795
100,000 AND OVER	9,117	7,825	659	9,006	10,174	2,278,527	127,370
TOTALS	186,349	68,030	76,910	109,765	140,809	$6,310,241	$215,881

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	116,266	48,720	22,754	3,072	62,620	$-8,056,864	$2,759
$1 UNDER $2,000	3,483,162	565,220	1,608,002	467,777	1,754,167	16,414,704	14,144
2,000 UNDER 4,000	649,238	156,513	332,819	310,023	480,446	7,131,558	19,819
4,000 UNDER 6,000	599,828	162,050	311,303	294,336	453,189	7,788,825	34,584
6,000 UNDER 8,000	555,336	160,784	288,365	319,865	419,124	8,323,566	52,290
8,000 UNDER 10,000	518,460	158,461	268,290	329,071	386,821	8,807,351	69,592
10,000 UNDER 12,000	486,421	155,836	249,832	338,081	357,448	9,236,252	89,619
12,000 UNDER 14,000	453,992	152,224	230,252	353,889	329,782	9,528,901	110,824
14,000 UNDER 16,000	424,335	151,609	210,796	349,038	310,763	9,754,560	128,662
16,000 UNDER 18,000	399,221	150,381	194,004	343,954	293,060	9,974,661	148,666
18,000 UNDER 20,000	370,337	149,423	174,340	329,606	277,644	9,994,868	166,228
20,000 UNDER 22,000	345,088	147,581	156,567	314,698	264,643	10,003,999	181,113
22,000 UNDER 24,000	326,452	148,033	141,924	303,213	255,607	10,116,778	196,473
24,000 UNDER 26,000	304,711	146,272	125,554	286,259	244,377	10,052,093	207,721
26,000 UNDER 28,000	286,317	145,962	112,316	271,727	236,586	10,018,029	216,997
28,000 UNDER 30,000	269,330	144,406	99,482	257,733	227,206	9,961,822	225,246
30,000 UNDER 32,000	251,006	142,456	87,117	241,916	217,378	9,786,184	230,381
32,000 UNDER 34,000	234,726	139,796	76,535	227,415	207,523	9,621,275	233,483
34,000 UNDER 36,000	218,982	136,837	67,317	213,035	198,025	9,413,305	235,118
36,000 UNDER 38,000	203,365	132,738	58,251	198,662	188,720	9,148,742	234,161
38,000 UNDER 40,000	188,609	128,592	50,730	184,707	179,422	8,862,002	231,373
40,000 UNDER 45,000	175,903	124,441	43,911	172,645	170,840	8,616,802	229,520
45,000 UNDER 50,000	708,546	544,272	146,151	698,525	709,035	38,750,816	1,108,960
50,000 UNDER 75,000	489,011	408,024	72,937	483,812	503,084	31,630,119	1,023,454
75,000 UNDER 100,000	697,310	606,357	68,582	691,023	709,731	57,192,644	2,242,000
100,000 AND OVER	546,252	467,171	27,441	537,353	550,951	147,832,668	7,963,952
TOTALS	13,302,204	5,574,159	5,225,574	8,521,435	9,988,192	$469,905,661	$15,597,140

Footnotes follow this section.

TABLE 8
Personal Income Tax Statistics*
TAXES PAID BY HIGH INCOME INDIVIDUALS
1990 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[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[a]															
UNDER $50,000	10,409,098	4,531,818	5,877,280	$ 3,227,589	6,695,631	1,619,444	1,089,049	804,815	195,565	2,733	1,861	4,826,652	854,927	195,471	230
50,000 UNDER 100,000	1,967,630	18,366	1,949,264	4,616,695	93,857	249,658	457,610	896,437	249,739	19,661	668	218,361	671,205	1,045,738	13,960
100,000 UNDER 200,000	357,367	1,415	355,952	2,530,653	4,050	5,046	12,282	115,653	185,351	34,380	606	2,024	3,267	130,378	220,284
200,000 AND OVER	128,492	383	128,109	5,251,885	878	598	1,144	6,991	41,452	74,645	2,786	114	257	899	126,839
TOTALS	12,862,587	4,551,982	8,310,605	$15,626,822	6,794,416	1,874,746	1,560,085	1,823,896	672,107	131,417	5,921	5,047,151	1,529,655	1,372,485	361,314
AGI Plus Tax Preference Income[b]															
UNDER $50,000	10,407,707	4,531,815	5,875,892	$ 3,268,687	6,695,297	1,618,950	1,088,819	804,485	195,579	2,733	1,861	4,826,158	854,365	195,142	226
50,000 UNDER 100,000	1,968,378	18,367	1,950,011	4,705,633	93,857	250,152	458,500	896,753	249,113	19,661	359	218,855	671,767	1,045,429	13,960
100,000 UNDER 200,000	357,798	1,416	356,382	2,581,221	4,051	5,067	12,339	116,347	185,266	34,134	608	2,024	3,267	131,016	220,077
200,000 AND OVER	128,704	384	128,320	5,357,133	878	599	1,151	7,245	41,901	74,230	2,704	114	257	899	127,051
TOTALS	12,862,587	4,551,982	8,310,605	$15,626,822	6,794,083	1,874,768	1,560,807	1,824,829	671,859	130,757	5,532	5,047,151	1,529,655	1,372,485	361,314
AGI Less Investment Expenses[c]															
UNDER $50,000	10,415,702	4,532,915	5,882,787	$ 3,232,956	6,697,969	1,621,358	1,088,542	806,148	196,907	2,733	2,057	4,830,701	855,378	196,466	243
50,000 UNDER 100,000	1,965,149	17,602	1,947,547	4,625,435	90,142	248,007	458,380	896,377	251,759	19,813	691	214,699	671,258	1,047,262	14,327
100,000 UNDER 200,000	355,446	1,295	354,151	2,536,311	3,390	4,466	11,749	113,438	186,186	35,611	618	1,660	2,860	128,159	221,473
200,000 AND OVER	126,290	170	126,120	5,232,120	495	359	879	5,974	39,152	76,249	3,188	91	160	598	125,271
TOTALS	12,862,587	4,551,982	8,310,605	$15,626,822	6,791,995	1,874,188	1,559,550	1,821,938	674,005	134,406	6,555	5,047,151	1,529,655	1,372,485	361,314
Expanded Income[d]															
UNDER $50,000	10,414,211	4,532,917	5,881,294	$ 3,294,309	6,697,633	1,620,535	1,088,542	805,816	196,907	2,733	2,057	4,829,878	855,046	196,133	238
50,000 UNDER 100,000	1,965,937	17,603	1,948,334	4,714,186	90,472	248,481	459,040	896,672	251,097	19,813	382	215,522	671,570	1,046,914	14,327
100,000 UNDER 200,000	355,896	1,295	354,601	2,586,825	3,391	4,504	11,826	114,154	186,048	35,369	618	1,660	2,880	128,815	221,246
200,000 AND OVER	126,543	167	126,376	5,337,353	496	364	897	6,229	39,653	75,817	3,093	91	160	623	125,502
TOTALS	12,862,587	4,551,982	8,310,605	$15,626,822	6,791,991	1,873,883	1,560,304	1,822,871	673,707	133,730	6,150	5,047,151	1,529,655	1,372,485	361,314

* 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, 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 Revenue and Taxation Code Section 17063 for preference income or Sections 17771 - 17779 for throwback rules.

1990 TAXABLE YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES

† Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified random sample of 110,578 personal income tax returns filed during the 1991 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 amended returns were excluded). Because of the different sources, statewide tables and county tables are not strictly comparable. Detail may not add to totals due to tolerances and rounding.

†† Data were not available.

Population estimated by California Department of Finance.

x Unable to determine county of residence from tax return.

° Resident returns filed with an out-of-state address.

* Statewide frequency data are not shown for cells with fewer than three returns. County level frequency 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 1982 and prior years.

3 Includes itemized zero bracket amount and nonitemized charitable contributions for taxable years 1984-1986. For taxable years 1983-1986, the standard deduction refers to taxpayers with zero deductions, because the tax tables already allowed for the deductions.

4 **Taxable income** for the 1967 and subsequent taxable years was not comparable to earlier years. In 1967, exemption credits were substituted for exemption 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 10% 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 may be required to limit contributions when contributions exceed a certain percentage of adjusted gross income.

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.

17 Includes resident data only. May not be comparable to previous years, which included resident, part-year resident and nonresident return data.

18 Includes taxable and nontaxable interest.

Appendix

Bank and Corporation Tax

TABLE 1 †
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INCOME YEARS
1940 through 1990

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
1990	446,921	230,371	167,874	48,678	$28,369,798	$52,044,511	$4,322,394	$4,146,676
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]
1990 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	167,874	37.6	37.6	$-23,674,713	-	-	$140,798	3.3	3.3
NO INCOME OR LOSS	48,678	10.9	48.5	-	0.0	-	34,920	0.8	4.1
$ 1 under 5,000	71,007	15.9	64.3	142,656	0.3	0.3	49,406	1.1	5.2
5,000 under 10,000	30,736	6.9	71.2	226,118	0.4	0.7	23,192	0.5	5.7
10,000 under 15,000	19,108	4.3	75.5	237,102	0.5	1.2	18,783	0.4	6.2
15,000 under 20,000	13,245	3.0	78.5	230,977	0.4	1.6	17,345	0.4	6.6
20,000 under 25,000	10,257	2.3	80.8	230,235	0.4	2.1	16,312	0.4	7.0
25,000 under 30,000	8,332	1.9	82.6	226,468	0.4	2.5	15,454	0.4	7.3
30,000 under 40,000	13,225	3.0	85.6	457,826	0.9	3.4	32,191	0.7	8.1
40,000 under 50,000	9,833	2.2	87.8	441,761	0.8	4.2	29,484	0.7	8.7
50,000 under 60,000	7,032	1.6	89.4	385,459	0.7	5.0	25,535	0.6	9.3
60,000 under 70,000	5,321	1.2	90.5	344,215	0.7	5.6	22,206	0.5	9.8
70,000 under 80,000	4,550	1.0	91.6	340,191	0.7	6.3	24,159	0.6	10.4
80,000 under 90,000	3,267	0.7	92.3	278,627	0.5	6.8	19,231	0.4	10.9
90,000 under 100,000	3,150	0.7	93.0	297,696	0.6	7.4	19,837	0.5	11.3
100,000 under 150,000	8,975	2.0	95.0	1,116,148	2.1	9.5	74,453	1.7	13.0
150,000 under 200,000	4,206	0.9	95.9	733,169	1.4	10.9	42,781	1.0	14.0
200,000 under 250,000	2,961	0.7	96.6	659,255	1.3	12.2	39,081	0.9	14.9
250,000 under 300,000	1,988	0.4	97.1	548,325	1.1	13.3	35,935	0.8	15.8
300,000 under 400,000	3,014	0.7	97.7	1,032,267	2.0	15.2	63,538	1.5	17.2
400,000 under 500,000	1,644	0.4	98.1	730,811	1.4	16.6	38,106	0.9	18.1
500,000 under 750,000	2,489	0.6	98.7	1,578,066	3.0	19.7	108,960	2.5	20.6
750,000 under 1,000,000	1,343	0.3	99.0	1,168,153	2.2	21.9	72,618	1.7	22.3
1,000,000 under 1,500,000	1,425	0.3	99.3	1,760,090	3.4	25.3	131,509	3.0	25.4
1,500,000 under 2,000,000	900	0.2	99.5	1,543,080	3.0	28.3	104,828	2.4	27.8
2,000,000 under 3,000,000	809	0.2	99.7	1,943,230	3.7	32.0	115,700	2.7	30.5
3,000,000 under 4,000,000	265	0.1	99.7	866,907	1.7	33.7	42,679	1.0	31.4
4,000,000 under 5,000,000	153	0.0	99.7	723,205	1.4	35.1	68,093	1.6	33.0
5,000,000 under 10,000,000	557	0.1	99.9	3,857,057	7.4	42.5	291,034	6.7	39.8
10,000,000 and over	577	0.1	100.0	29,945,417	57.5	100.0	2,604,226	60.2	100.0
TOTAL	446,921	100.0	100.0	$28,369,798	100.0	100.0	$4,322,394	100.0	100.0

Footnotes follow this section.

TABLE 3 †
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INDUSTRY
1989 and 1990 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1989				1990			
	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	4,994	$578,357	9,075	$277,535	4,920	$534,711	8,225	$134,448
MINING	1,483	530,222	3,586	111,911	1,101	868,914	3,112	715,550
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	817	260,328	2,094	-113,564	899	677,467	2,405	579,540
OTHER MINING AND QUARRYING	666	269,894	1,492	225,475	202	191,447	707	136,010
CONSTRUCTION	19,751	2,172,859	37,121	1,371,031	20,373	2,204,860	38,167	1,359,273
MANUFACTURING	25,281	16,087,074	48,176	11,699,806	24,369	16,849,125	46,716	11,222,939
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,475	1,237,380	2,489	1,083,583	698	1,355,775	1,668	1,168,397
TEXTILE MILL PRODUCTS	241	31,257	399	7,768	374	74,711	667	28,360
APPAREL AND PRODUCTS MADE FROM FABRIC	1,422	326,650	2,776	226,274	1,415	360,837	2,846	287,193
WOOD PRODUCTS, EXCEPT FURNITURE	640	686,766	1,631	628,715	995	478,827	1,692	318,229
FURNITURE AND FIXTURES	709	141,781	1,543	-31,153	743	249,952	1,086	111,065
PAPER AND ALLIED PRODUCTS	748	306,425	1,610	260,185	323	245,995	836	171,354
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	2,998	1,075,239	4,940	829,904	2,849	987,003	5,737	390,830
CHEMICALS AND ALLIED PRODUCTS	893	1,850,777	1,880	1,557,324	1,012	1,657,872	1,823	1,363,513
PETROLEUM, COAL, AND RUBBER PRODUCTS	1,758	1,787,612	3,064	1,280,648	1,230	2,644,164	2,433	2,414,997
STONE, CLAY, AND GLASS PRODUCTS	796	289,746	1,016	217,710	492	281,035	684	175,187
PRIMARY METALS	501	204,159	665	187,568	174	159,885	295	97,382
ELECTRICAL MACHINERY AND EQUIPMENT	2,958	2,844,665	6,172	1,714,326	2,742	3,182,111	6,119	1,394,900
TRANSPORTATION EQUIPMENT	679	1,812,027	1,470	1,682,193	774	1,534,194	1,784	1,297,846
OTHER EQUIPMENT	2,302	1,291,794	3,610	937,068	1,645	1,051,213	3,457	531,580
PRECISION EQUIPMENT	1,201	772,958	2,781	487,318	953	668,351	2,070	271,651
OTHER FABRICATED METAL PRODUCTS	4,048	632,832	7,752	130,667	5,391	1,023,853	8,406	772,896
OTHER MANUFACTURING[4]	1,912	795,006	4,378	499,708	2,559	893,347	5,113	427,559
SERVICES	84,967	5,353,735	169,666	1,518,154	88,481	6,488,828	171,354	1,841,680
MOTION PICTURES PRODUCTION	4,807	294,993	9,466	-61,479	4,918	847,330	9,457	226,596
AMUSEMENT SERVICES[5]	4,472	878,435	9,769	589,804	4,700	1,147,740	9,482	752,285
PERSONAL SERVICES	2,556	162,195	5,462	124,678	1,880	133,640	4,909	77,159
BUSINESS SERVICES	14,809	1,747,222	32,225	1,036,106	20,017	1,599,388	40,001	465,128
PROFESSIONAL SERVICES[6]	23,519	352,529	41,040	-32,692	25,122	448,950	42,268	84,274
OTHER SERVICES[7]	34,804	1,918,361	71,704	-138,263	31,844	2,311,780	65,237	236,238
TRADE	49,325	8,375,550	94,544	5,272,931	48,836	8,800,579	94,887	4,647,770
RETAIL TRADE	25,428	3,524,301	49,230	2,308,538	25,535	4,383,317	51,540	2,537,510
WHOLESALE TRADE	23,897	4,851,249	45,314	2,964,393	23,301	4,417,262	43,347	2,110,260
FINANCE, INSURANCE, AND REAL ESTATE	38,328	11,444,392	74,228	5,226,318	37,760	9,301,467	74,835	2,219,697
BANKS[8]	639	2,628,076	983	2,171,099	587	3,056,969	811	2,440,790
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS[8,9]	1,087	1,050,065	3,080	-766,846	1,252	1,785,190	1,764	-104,070
REAL ESTATE COMPANIES	25,885	3,539,802	48,496	1,550,382	17,098	2,295,531	33,412	394,521
INVESTMENTS AND INSURANCE COMPANIES	10,717	4,226,449	21,669	2,271,683	18,823	2,163,777	38,848	-511,544
UTILITIES	5,430	8,341,790	11,318	7,433,260	4,531	6,996,027	9,625	6,228,441
TRANSPORTATION[10]	3,668	910,149	6,839	541,402	2,527	542,459	5,547	175,176
COMMUNICATIONS	197	2,903,358	585	2,611,680	265	2,324,093	625	2,199,079
RADIO AND TELEVISION INDUSTRIES	113	399,168	336	242,445	66	123,058	187	-15,937
ELECTRIC AND GAS UTILITIES	367	3,857,545	1,016	3,842,339	277	3,752,930	565	3,670,034
OTHER PUBLIC UTILITIES[11]	1,085	271,570	2,542	195,394	1,396	253,487	2,701	200,089
TOTALS	229,559	$52,883,979	447,714	$32,910,946	230,371	$52,044,511	446,921	$28,369,798

Footnotes follow this section.

TABLE 4 †
Bank and Corporation Franchise Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1990 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, 1990	8,920	3.9	$2,056,910	4.0	$181,890	16,121	3.6	$1,459,320	5.1	$186,374
FEBRUARY 28, 1990	6,993	3.0	816,137	1.6	66,781	12,897	2.9	571,417	2.0	70,479
MARCH 31, 1990	17,849	7.7	2,243,627	4.3	184,918	32,085	7.2	178,143	0.6	194,500
APRIL 30, 1990	7,046	3.1	806,809	1.6	68,044	12,980	2.9	338,893	1.2	71,766
MAY 31, 1990	6,934	3.0	932,849	1.8	74,297	14,176	3.2	598,981	2.1	78,682
JUNE 30, 1990	26,288	11.4	3,906,054	7.5	322,740	48,297	10.8	1,887,355	6.7	341,306
JULY 31, 1990	6,416	2.8	1,039,207	2.0	71,996	12,922	2.9	505,712	1.8	76,137
AUGUST 31, 1990	6,893	3.0	796,057	1.5	61,674	14,096	3.2	454,032	1.6	66,199
SEPTEMBER 30, 1990	21,007	9.1	3,110,010	6.0	252,403	36,242	8.1	1,130,624	4.0	262,307
OCTOBER 31, 1990	11,567	5.0	1,414,639	2.7	107,333	21,451	4.8	562,693	2.0	114,588
NOVEMBER 30, 1990	5,592	2.4	997,350	1.9	79,795	12,798	2.9	472,348	1.7	84,370
DECEMBER 31, 1990	104,866	45.5	33,924,862	65.2	2,674,805	212,856	47.6	20,210,280	71.2	2,775,686
TOTAL	230,371	100.0	$52,044,511	100.0	$4,146,676	446,921	100.0	$28,369,798	100.0	$4,322,394

Footnotes follow this section.

1990 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES

† Tables were derived from a stratified random sample of 13,195 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 1990, 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
1968-1991 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	130,926,206	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,552	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750
1983	96,653	690,361,703	7,143	1,750
1984	83,001	590,397,400	7,113	1,750
1985	68,985	497,375,007	7,210	1,750
1986	57,254	412,204,849	7,200	1,750
1987	51,137	368,998,593	7,216	1.750
1988	44,414	330,107,637	7,433	1,750
1989	40,361	316,113,982	7,832	1,750
1990	34,996	284,285,169	8,123	1,750
1991	34,184	259,593,433	8,325	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
1991	11,114,323	356	2,624,562	84	23.6

TABLE 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1991 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN $1,000	50	$ -218,108	$ 44,364	$ 16,485	$330
$ 1,001 – 1,200	8	8,984	4,100	2,487	311
1,201 – 1,400	11	14,469	4,208	2,871	261
1,401 – 1,600	6	9,077	2,444	1,404	234
1,601 – 1,800	6	9,949	1,782	1,569	262
1,801 – 2,000	9	17,163	3,587	2,137	237
2,001 – 2,200	13	27,611	9,482	3,685	283
2,201 – 2,400	19	44,330	8,032	5,576	293
2,401 – 2,600	25	62,648	14,235	6,631	265
2,601 – 2,800	28	76,321	8,653	6,587	235
2,801 – 3,000	25	72,679	8,275	5,245	210
3,001 – 3,200	45	139,817	20,765	10,766	239
3,201 – 3,400	37	122,867	13,228	9,219	249
3,401 – 3,600	49	171,836	23,121	11,211	229
3,601 – 3,800	48	177,886	21,711	12,180	254
3,801 – 4,000	71	277,066	21,573	14,639	206
4,001 – 4,200	91	374,014	31,481	20,988	231
4,201 – 4,400	115	494,538	41,186	24,048	209
4,401 – 4,600	156	702,903	69,019	35,474	227
4,601 – 4,800	183	860,900	57,188	37,409	204
4,801 – 5,000	170	834,003	60,348	35,389	208
5,001 – 5,200	225	1,149,513	85,359	46,963	209
5,201 – 5,400	288	1,530,117	97,184	56,177	195
5,401 – 5,600	279	1,535,639	108,967	55,500	199
5,601 – 5,800	325	1,852,619	112,596	60,312	186
5,801 – 6,000	392	2,315,488	137,943	70,332	179
6,001 – 6,200	489	2,982,648	170,980	81,290	166
6,201 – 6,400	527	3,321,358	187,776	85,922	163
6,401 – 6,600	611	3,976,370	212,212	91,932	150
6,601 – 6,800	661	4,436,022	238,691	93,709	142
6,801 – 7,000	714	4,926,100	253,024	92,439	129
7,001 – 7,200	983	6,983,993	330,867	115,480	117
7,201 – 7,400	1,006	7,348,047	326,633	109,530	109
7,401 – 7,600	2,279	17,144,518	755,348	219,680	96
7,601 – 7,800	5,852	45,489,143	1,698,360	478,119	82
7,801 – 8,000	1,713	13,492,592	533,430	143,660	84
8,001 – 8,200	982	7,958,612	332,029	76,395	78
8,201 – 8,400	888	7,368,316	317,301	66,326	75
8,401 – 8,600	846	7,190,724	302,810	57,068	67
8,601 – 8,800	934	8,122,782	332,787	55,658	60
8,801 – 9,000	779	6,934,240	290,477	43,724	56
9,001 – 9,200	653	5,944,813	237,567	33,288	51
9,201 – 9,400	633	5,885,835	243,700	29,425	46
9,401 – 9,600	615	5,843,105	225,241	25,053	41
9,601 – 9,800	611	5,927,778	253,352	22,564	37
9,801 – 10,000	567	5,610,559	226,711	18,091	32
10,001 – 10,200	570	5,757,526	228,160	16,504	29
10,201 – 10,400	540	5,563,512	226,707	15,946	30
10,401 – 10,600	492	5,164,171	210,226	12,555	26
10,601 – 10,800	475	5,083,455	190,298	10,963	23
10,801 – 11,000	464	5,057,210	192,929	10,974	24
11,001 – 11,200	386	4,284,366	159,657	8,205	21
11,201 – 11,400	437	4,936,115	182,327	9,257	21
11,401 – 11,600	392	4,507,860	176,279	7,940	20
11,601 – 11,800	400	4,679,940	167,020	7,233	18
11,801 – 12,000	349	4,153,548	142,580	6,246	18
12,001 – 12,200	339	4,100,243	161,038	5,722	17
12,201 – 12,400	314	3,861,884	144,991	4,850	15
12,401 – 12,600	289	3,614,689	124,881	4,397	15
12,601 – 12,800	271	3,441,386	121,027	3,540	13
12,801 – 13,000	232	2,992,717	102,633	2,866	12
13,001 – 13,200	217	2,842,927	103,443	2,727	13
TOTALS	31,184	$259,593,433	$11,114,323	$2,624,562	$84

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1991 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1944 AND AFTER	427	$ 3,397,714	$ 240,312	$ 46,135	$108
1939 THRU 1943	302	2,343,930	141,067	33,101	110
1934 THRU 1938	462	3,659,195	188,460	43,505	94
1929 THRU 1933	779	6,244,508	314,445	72,306	93
1924 THRU 1928	3,265	27,104,208	1,419,062	297,300	91
1923	921	7,861,429	379,177	76,216	83
1922	1,027	8,706,058	418,621	87,220	85
1921	1,132	9,614,935	433,385	94,097	83
1920	1,127	9,643,256	432,207	90,899	81
1919	1,098	9,294,595	402,895	89,238	81
1918	1,155	9,751,628	417,240	93,900	81
1917	1,198	10,091,257	432,765	97,990	82
1916	1,238	10,360,484	432,470	103,001	83
1915	1,333	11,148,951	454,474	109,543	82
1914	1,473	12,428,701	493,360	118,955	81
1913	1,485	12,392,513	488,228	121,706	82
1912	1,566	13,098,646	503,141	127,576	81
1911	1,405	11,564,111	471,203	117,986	83
1910	1,388	11,683,666	453,095	110,201	79
1909	1,284	10,739,601	403,312	101,217	79
1908	1,146	9,613,697	377,966	90,792	79
1907	1,031	8,511,357	313,311	83,719	81
1906	879	7,373,750	269,635	68,248	78
1905	744	6,122,263	220,453	60,611	81
1904	676	5,645,852	203,571	54,803	81
1903	576	4,696,515	177,714	49,123	85
1902	479	3,886,687	150,910	40,653	85
1901	405	3,230,490	125,579	37,026	91
1900	353	2,812,342	100,577	30,901	88
1899	195	1,551,333	57,449	17,123	88
1898	170	1,327,225	51,094	16,183	95
1897	122	966,741	38,684	11,232	92
1896	92	739,059	29,234	8,544	93
1895	67	537,774	22,043	6,170	92
1894 AND PRIOR	184	1,448,962	57,184	17,342	94
TOTALS	31,184	$259,593,433	$11,114,323	$2,624,562	$ 84

TABLE 4
Homeowners Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1991 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	40	$-135,011	22	$155,842	30	$81,520	8	$51,209
$ 1,001 – 2,000	37	55,793	17	33,071	21	16,684	4	5,270
2,001 – 3,000	101	264,510	76	207,531	58	73,806	8	10,814
3,001 – 4,000	237	841,802	192	621,494	123	164,872	23	40,443
4,001 – 5,000	691	3,152,234	617	2,438,662	332	360,396	112	188,924
5,001 – 6,000	1,456	8,055,614	1,346	6,538,870	714	743,541	232	339,183
6,001 – 7,000	2,964	19,348,951	2,761	15,363,091	1,492	1,538,863	540	849,241
7,001 – 8,000	11,844	88,302,169	10,183	58,898,532	3,063	3,124,610	1,782	3,032,114
8,001 – 9,000	4,351	36,724,185	4,113	27,559,977	2,474	3,723,458	1,127	2,423,447
9,001 – 10,000	3,036	28,664,244	2,867	20,135,412	2,115	4,091,451	1,003	2,648,870
10,001 – 11,000	2,493	25,891,422	2,359	16,966,732	1,795	4,136,139	996	2,938,634
11,001 – 12,000	1,930	22,018,682	1,825	13,597,685	1,418	3,897,347	886	2,850,610
12,001 – 13,000	1,546	20,375,071	1,530	11,741,399	1,191	3,795,865	808	2,986,444
13,001 – 13,200	458	6,033,767	185	3,805,486	115	445,852	95	386,955
TOTALS	31,184	$259,593,433	28,093	$178,063,784	14,941	$25,194,404	7,624	$18,752,158

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	2	$1,011	9	$-116,449	18	$-307,574	17	$-570
$ 1,001 – 2,000	2	1,972	0	0	4	-2,198	10	994
2,001 – 3,000	2	1,588	13	-12,916	13	-46,289	26	15,216
3,001 – 4,000	14	25,736	8	-26,973	7	-16,932	31	35,162
4,001 – 5,000	39	88,743	28	-5,426	11	-19,943	95	96,438
5,001 – 6,000	104	279,084	52	41,705	22	-34,131	144	142,252
6,001 – 7,000	384	1,166,968	96	103,630	27	26,671	215	272,042
7,001 – 8,000	7,040	22,536,152	150	217,350	44	11,148	480	698,773
8,001 – 9,000	608	2,098,190	113	209,634	33	17,638	396	600,145
9,001 – 10,000	148	538,083	116	267,899	39	46,415	410	840,550
10,001 – 11,000	106	394,080	80	214,626	37	19,696	401	1,065,831
11,001 – 12,000	102	412,321	66	173,147	34	35,925	336	826,618
12,001 – 13,000	93	384,144	47	101,723	28	19,394	333	1,178,995
13,001 – 13,200	124	566,524	36	99,852	17	45,552	255	1,254,871
TOTALS	8,768	$28,494,596	814	$1,265,802	334	$-204,628	3,149	$7,027,317

* 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
1977-1991 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
1991	151,332	1,174,929,597	13,752,711	91

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1991 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN $1,000	81	$-44,812	$20,250	$19,200	$237
$ 1,001 – 1,200	47	53,673	11,750	10,580	225
1,201 – 1,400	34	44,840	8,500	7,060	208
1,401 – 1,600	55	82,912	13,750	11,880	216
1,601 – 1,800	53	90,970	13,250	12,320	232
1,801 – 2,000	90	172,888	22,500	20,880	232
2,001 – 2,200	98	206,787	24,500	21,460	219
2,201 – 2,400	139	324,365	34,750	32,880	237
2,401 – 2,600	166	415,396	41,500	39,260	237
2,601 – 2,800	224	609,052	56,000	52,760	236
2,801 – 3,000	254	739,029	63,500	58,900	232
3,001 – 3,200	254	788,489	63,500	58,640	231
3,201 – 3,400	279	924,018	69,750	64,901	233
3,401 – 3,600	319	1,122,413	79,750	72,101	226
3,601 – 3,800	435	1,618,296	108,750	97,018	223
3,801 – 4,000	383	1,494,923	95,750	84,422	220
4,001 – 4,200	565	2,321,414	141,250	122,146	216
4,201 – 4,400	509	2,190,809	127,250	106,855	210
4,401 – 4,600	639	2,876,825	159,750	131,310	205
4,601 – 4,800	631	2,974,418	157,750	127,354	202
4,801 – 5,000	655	3,216,473	163,750	129,925	198
5,001 – 5,200	821	4,186,725	205,250	159,024	194
5,201 – 5,400	818	4,344,125	204,500	155,376	190
5,401 – 5,600	840	4,625,231	210,000	154,596	184
5,601 – 5,800	1,040	5,934,209	260,000	182,901	176
5,801 – 6,000	1,935	11,488,237	483,750	319,968	165
6,001 – 6,200	1,722	10,473,792	430,500	275,278	153
6,201 – 6,400	1,527	9,627,567	381,750	229,168	150
6,401 – 6,600	1,649	10,741,048	412,250	233,646	142
6,601 – 6,800	2,142	14,380,463	535,500	281,122	131
6,801 – 7,000	3,357	23,216,787	839,250	413,929	123
7,001 – 7,200	5,028	35,621,431	1,257,000	580,780	116
7,201 – 7,400	3,802	27,734,236	950,500	403,179	106
7,401 – 7,600	37,057	279,747,699	9,264,250	3,438,239	93
7,601 – 7,800	36,480	283,842,665	9,120,000	3,119,481	86
7,801 – 8,000	6,540	51,483,418	1,635,000	544,230	83
8,001 – 8,200	3,491	28,281,715	872,750	260,310	75
8,201 – 8,400	4,658	38,806,940	1,164,500	306,142	66
8,401 – 8,600	8,591	73,022,737	2,147,750	532,054	62
8,601 – 8,800	7,205	62,726,684	1,801,250	394,845	55
8,801 – 9,000	2,010	17,882,052	502,500	100,124	50
9,001 – 9,200	1,511	13,747,316	377,750	68,625	45
9,201 – 9,400	1,393	12,956,801	348,250	57,116	41
9,401 – 9,600	1,324	12,582,908	331,000	48,083	36
9,601 – 9,800	1,057	10,248,003	264,250	33,886	32
9,801 – 10,000	985	9,750,236	246,250	27,118	28
10,001 – 10,200	848	8,564,336	212,000	21,123	25
10,201 – 10,400	815	8,393,273	203,750	20,300	25
10,401 – 10,600	764	8,026,180	191,000	16,195	21
10,601 – 10,800	697	7,457,424	174,250	13,955	20
10,801 – 11,000	654	7,129,623	163,500	13,043	20
11,001 – 11,200	566	6,282,010	141,500	9,864	17
11,201 – 11,400	539	6,093,271	134,750	9,396	17
11,401 – 11,600	513	5,899,277	128,250	8,645	17
11,601 – 11,800	536	6,267,515	134,000	8,038	15
11,801 – 12,000	476	5,665,084	119,000	7,120	15
12,001 – 12,200	402	4,861,065	100,500	5,609	14
12,201 – 12,400	416	5,116,408	104,000	5,186	12
12,401 – 12,600	335	4,188,194	83,750	4,181	12
12,601 – 12,800	316	4,012,864	79,000	3,369	11
12,801 – 13,000	329	4,244,355	82,250	3,287	10
13,001 – 13,200	233	3,052,515	58,250	2,329	10
TOTALS	151,332	$1,174,929,597	$37,833,000	$13,752,711	$91

* The renter statutory property tax equivalent is $250.

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1991 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1944 AND AFTER	25,032	$207,567,533	$6,258,000	$2,233,454	$89
1939 THRU 1943	6,564	50,661,170	1,641,000	588,479	90
1934 THRU 1938	7,314	56,015,082	1,828,500	669,805	92
1929 THRU 1933	9,100	69,357,729	2,275,000	845,521	93
1924 THRU 1928	16,541	125,558,770	4,135,250	1,594,062	96
1923	4,311	33,571,067	1,077,750	389,883	90
1922	4,367	33,959,879	1,091,750	397,751	91
1921	4,657	36,310,554	1,164,250	421,818	91
1920	4,840	37,750,251	1,210,000	438,556	91
1919	4,467	34,884,463	1,116,750	402,232	90
1918	4,507	35,338,368	1,126,750	403,120	89
1917	4,412	34,837,170	1,103,000	388,549	88
1916	4,474	35,329,102	1,118,500	394,670	88
1915	4,557	35,996,857	1,139,250	402,312	88
1914	4,840	38,108,125	1,210,000	430,390	89
1913	4,257	33,728,079	1,064,250	372,253	87
1912	4,587	36,161,094	1,146,750	406,476	89
1911	3,907	31,195,516	976,750	335,676	86
1910	3,871	30,633,594	967,750	341,303	88
1909	3,465	27,568,351	866,250	301,739	87
1908	3,054	24,168,648	763,500	270,221	88
1907	2,792	22,032,519	698,000	248,227	89
1906	2,456	19,461,302	614,000	216,833	88
1905	2,154	16,923,493	538,500	193,593	90
1904	1,849	14,379,043	462,250	170,987	92
1903	1,572	12,112,181	393,000	149,087	95
1902	1,389	10,785,519	347,250	128,411	92
1901	1,057	8,061,441	264,250	103,119	98
1900	994	7,493,976	248,500	100,290	101
1899	608	4,571,863	152,000	62,463	103
1898	513	3,838,023	128,250	53,105	104
1897	352	2,643,109	88,000	35,467	101
1896	319	2,300,418	79,750	35,769	112
1895	231	1,625,308	57,750	27,105	117
1894 AND PRIOR	1,922	14,128,328	480,500	199,965	104
TOTALS	151,332	$1,174,929,597	$37,833,000	$13,752,711	$91

* The renter statutory property tax equivalent is $250.

TABLE 8
Renters Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1991 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	73	$-44,352	15	$49,108	11	$9,520	1	$2,462
$ 1,001 – 2,000	247	392,188	113	199,532	34	21,249	12	27,919
2,001 – 3,000	828	2,144,121	610	1,564,320	116	41,502	15	29,370
3,001 – 4,000	1,628	5,777,931	1,001	3,369,569	230	114,586	53	107,999
4,001 – 5,000	2,912	13,135,066	2,071	8,573,148	567	364,608	178	352,528
5,001 – 6,000	5,299	29,555,816	3,433	16,719,315	1,005	827,290	389	679,691
6,001 – 7,000	10,393	68,178,895	6,510	35,545,823	1,993	1,880,933	1,260	2,859,582
7,001 – 8,000	88,643	673,620,141	49,587	268,664,374	6,638	6,643,596	7,052	14,010,043
8,001 – 9,000	25,791	218,621,994	15,526	97,647,006	4,271	4,551,765	3,175	7,484,271
9,001 – 10,000	6,334	59,521,667	5,532	39,405,325	2,415	4,022,349	1,980	5,337,062
10,001 – 11,000	3,792	39,434,705	3,304	24,080,158	1,759	3,753,645	1,507	4,828,255
11,001 – 12,000	2,634	29,885,487	2,229	16,779,742	1,308	3,371,877	1,090	3,989,430
12,001 – 13,000	2,067	25,658,827	1,796	13,875,651	1,074	2,962,922	968	3,972,121
13,001 – 13,200	691	9,047,111	655	4,452,256	488	2,466,877	445	1,255,463
TOTALS	151,332	$1,174,929,597	92,382	$530,925,327	21,909	$31,032,719	18,125	$44,936,196

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	14	$45,469	1	$-28,185	6	$-73,468	15	$-50,518
$ 1,001 – 2,000	85	141,798	0	0	4	3,255	58	-1,565
2,001 – 3,000	150	334,333	0	0	4	-2,266	94	155,814
3,001 – 4,000	450	1,448,743	2	692	6	1,476	248	724,966
4,001 – 5,000	862	3,105,390	3	7,921	12	-1,885	284	710,230
5,001 – 6,000	2,307	10,586,743	9	5,303	12	318	316	687,270
6,001 – 7,000	5,286	26,443,071	13	31,021	22	12,738	534	1,294,799
7,001 – 8,000	74,953	380,870,292	89	219,135	33	14,061	1,525	2,811,588
8,001 – 9,000	17,172	106,265,820	35	68,639	33	37,905	1,614	2,241,922
9,001 – 10,000	1,509	7,929,024	18	42,450	27	33,168	1,270	2,476,163
10,001 – 11,000	709	3,972,236	15	27,953	35	35,109	763	2,365,553
11,001 – 12,000	490	3,168,183	9	14,798	23	70,622	526	2,026,625
12,001 – 13,000	386	2,608,884	15	36,883	17	46,273	415	1,746,881
13,001 – 13,200	75	445,862	6	12,554	9	12,365	145	391,734
TOTALS	104,448	$547,375,848	215	$439,164	243	$189,671	7,807	$17,581,462

* 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
1991 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	44	6	50	29	52	81
$ 1,001 – 1,200	8	0	8	38	9	47
1,201 – 1,400	11	0	11	19	15	34
1,401 – 1,600	6	0	6	33	22	55
1,601 – 1,800	5	1	6	38	15	53
1,801 – 2,000	8	1	9	59	31	90
2,001 – 2,200	12	1	13	69	29	98
2,201 – 2,400	16	3	19	115	24	139
2,401 – 2,600	24	1	25	122	44	166
2,601 – 2,800	28	0	28	176	48	224
2,801 – 3,000	24	1	25	179	75	254
3,001 – 3,200	42	3	45	182	72	254
3,201 – 3,400	35	2	37	195	84	279
3,401 – 3,600	47	2	49	246	73	319
3,601 – 3,800	46	2	48	270	165	435
3,801 – 4,000	66	5	71	271	112	383
4,001 – 4,200	85	6	91	388	177	565
4,201 – 4,400	111	4	115	370	139	509
4,401 – 4,600	149	7	156	479	160	639
4,601 – 4,800	174	9	183	461	170	631
4,801 – 5,000	164	6	170	464	191	655
5,001 – 5,200	213	12	225	592	229	821
5,201 – 5,400	274	14	288	613	205	818
5,401 – 5,600	271	8	279	653	187	840
5,601 – 5,800	313	12	325	742	298	1,040
5,801 – 6,000	370	22	392	1,029	906	1,935
6,001 – 6,200	465	24	489	1,295	427	1,722
6,201 – 6,400	505	22	527	1,107	420	1,527
6,401 – 6,600	584	27	611	1,257	392	1,649
6,601 – 6,800	644	17	661	1,677	465	2,142
6,801 – 7,000	678	36	714	2,282	1,075	3,357
7,001 – 7,200	915	68	983	3,484	1,544	5,028
7,201 – 7,400	949	57	1,006	2,604	1,198	3,802
7,401 – 7,600	1,654	625	2,279	17,805	19,252	37,057
7,601 – 7,800	5,371	481	5,852	29,304	7,176	36,480
7,801 – 8,000	1,647	66	1,713	5,270	1,270	6,540
8,001 – 8,200	940	42	982	2,578	913	3,491
8,201 – 8,400	834	54	888	2,459	2,199	4,658
8,401 – 8,600	780	66	846	2,900	5,691	8,591
8,601 – 8,800	882	52	934	3,959	3,246	7,205
8,801 – 9,000	751	28	779	1,418	592	2,010
9,001 – 9,200	630	23	653	1,108	403	1,511
9,201 – 9,400	600	33	633	1,091	302	1,393
9,401 – 9,600	583	32	615	1,058	265	1,323
9,601 – 9,800	588	23	611	856	202	1,058
9,801 – 10,000	551	16	567	780	205	985
10,001 – 10,200	545	25	570	711	137	848
10,201 – 10,400	519	21	540	689	126	815
10,401 – 10,600	465	27	492	653	111	764
10,601 – 10,800	459	16	475	595	102	697
10,801 – 11,000	445	19	464	562	92	654
11,001 – 11,200	365	21	386	489	77	566
11,201 – 11,400	425	12	437	474	65	539
11,401 – 11,600	380	12	392	456	57	513
11,601 – 11,800	386	14	400	466	70	536
11,801 – 12,000	340	9	349	427	49	476
12,001 – 12,200	328	11	339	363	39	402
12,201 – 12,400	301	13	314	382	34	416
12,401 – 12,600	282	7	289	301	34	335
12,601 – 12,800	267	4	271	296	20	316
12,801 – 13,000	225	7	232	299	30	329
13,001 – 13,200	208	9	217	204	29	233
TOTALS	29,037	2,147	31,184	99,491	51,841	151,332