1992

Annual Report

January 1994

California Franchise Tax Board

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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 1992 calendar year activities of the Franchise Tax Board prepared in January 1994. This report includes statistics of income compiled from the 1991 returns of individuals and corporations and the 1992 assistance claims of homeowners and renters, most of which were received and processed during 1992.

California Franchise Tax Board

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Introduction

The Franchise Tax Board

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

During 1992, 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 3,400 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

In 1992, the Personal Income Tax Program experienced a 0.2 percent increase in total filers but a 3.3 percent decrease in taxable return filers. Taxable income decreased by 2.0 percent and total tax liability decreased by 2.2 percent. In the Bank and Corporation Program, California net income decreased from $29.0 billion in 1990 to $19.0 billion in 1991, a 34.3 percent decline, yielding a decrease in tax of approximately $555 million, or 12.6 percent. The Homeowner and Renter Assistance Program experienced a 12.8 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 specified provisions of federal tax law. During 1992, the federal conformity bill was AB 2425. Other legislation authorized:

- the settlement of civil tax matter disputes;
- a special net operating loss for enterprise zone and program area businesses;
- the collection of delinquent child support by FTB;
- the Los Angeles Revitalization Zone;
- the collection of cost recovery fees; and
- various disaster relief provisions.

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

Aware that the future will bring many new technologies, FTB prepared a Strategic Systems Plan. The increased use of information technology required a high level of coordination to ensure that individual projects work in unison and support existing operations. The Strategic Systems Plan process provided the needed coordination,

helped guarantee that FTB gains the needed service improvements and redirected project benefits to a reinvestment in the future. This new kind of planning produced a plan that documents current business and technology environments and provides goals for the future.

Technology projects that were partially implemented in 1992 or that were nearing implementation included imaging of personal income tax returns, electronic funds transfer of certain bank and corporation payments and electronic filing of certain personal income tax returns.

Work on FTB's second building, which adjoins its central office in Sacramento, progressed on schedule. As the year went by, progress could be visibly measured. While as of January, 1992, all that was visible was a foundation, by December the building appeared inhabitable. However, extensive interior finish work would continue until the building's scheduled completion date in 1993.

The department is committed to maintaining a work environment free from the effects of drug and alcohol abuse. During 1992, the department adopted a new substance abuse policy to support this commitment. Along with this policy, the department conducted substance abuse awareness training for all supervisors and managers. A similar training program was developed for all FTB employees . Both programs were designed to help employees recognize and respond to drug and alcohol abuse in the workplace.

The recycling program that allows all white paper to be collected at each work station has resulted in the recycling of approximately 58 tons of white paper, the equivalent of 985 trees.

The department made special efforts to provide information and support to the eight California areas affected by civil disturbances and natural disasters in late 1991 and in 1992. Personnel from the department's district offices frequently staffed sites in affected areas in order to provide assistance to taxpayers taking advantage of special tax relief provisions.

The department continued to participate in the Business-Education Partnerships established with two local high schools. Some activities during the year included having FTB employees working as mentors, tutors, guest speakers and career counselors.

Revenue for the General Fund

The programs administered by the department collected nearly $22 billion, representing over 54 percent of the General Fund revenue for 1992.

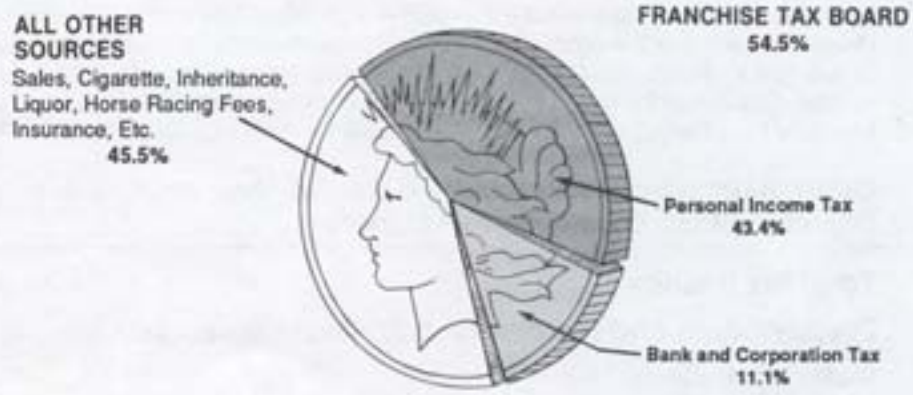
The Personal Income Tax Program accounted for over 43 percent of the General Fund total and the Bank and Corporation Tax Program accounted for over 11 percent.

General Fund Calendar Year Collections
*Cash Basis**

	1991 Amount (Millions)	1991 % of Total	1992 Amount (Millions)	1992 % of Total	Percent Change
Personal Income Tax	$17,024.7	43.4	$17,427.7	43.4	2.4
Bank and Corporation Tax	4,215.9	10.7	4,482.6	11.1	6.3
Subtotal	$21,240.6	54.2	$21,910.3	54.5	3.2
Retail Sales and Use Tax	$14,196.7	36.2	$15,143.7	37.7	6.7
Estate, Gift and Inheritance Tax	497.0	1.3	469.4	1.2	-5.6
Insurance Company Tax	1,312.3	3.3	1,144.1	2.8	-12.8
Cigarette Tax	156.7	0.4	159.7	0.4	1.9
Alcoholic Beverage Excise Tax	212.8	0.5	297.5	0.7	39.8
Horse Racing Fees	96.6	0.2	84.9	0.2	-12.1
Other Revenues Plus Interest on Investments	1,508.9	3.8	972.9	2.4	-35.5
Subtotal	$17,981.0	45.8	$18,272.2	45.5	1.6
Total	$39,221.5	100.0	$40,182.5	100.0	2.5

* 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
1992 Calendar Year



1991 California Personal Income Tax Components

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

= **California adjusted gross income**

\- **Deductions:** California Standard Deduction OR Federal Itemized Deductions (Less State, Local and Foreign Income Taxes Paid): Medical and Dental Expense • Taxes Paid • Interest Paid • Contributions • Casualty and Theft Loss • Moving Expense • Employee Business Expense • Miscellaneous Deductions • Mortgage Interest Credit • Differences in: Nontaxable Income Expense, Employee Business Expense, Investment Interest Expense, Gambling Losses, Federal Estate Tax, Generation-Skipping Transfer Tax and State Legislator's Travel Expenses

= **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/Disabled • Political Contribution • Jobs • Low-Emission Vehicles • Enterprise Zone Employee • Joint Custody Head of Household • Ridesharing • Low Income Housing • Enterprise Zone and Program Area Hiring/Sales and Use Tax • Water Conservation • Solar Pump • Solar Energy • Commercial Solar Energy/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 • Qualified Parent • Research by Start-Up Companies

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

= **Total tax liability**

\- **Prepayments and payments:** Withholding • Estimated Tax • Automatic Extension Payments • Renter's Credit • Excess SDI

= **Overpayment or balance due**

Personal Income Tax

Introduction

The 12.9 million 1991 California personal income tax returns filed represent an increase of 0.2 percent, or 27,000 returns, from 1990. This total consists of over 5.4 million single filers, over 5.5 million joint filers, nearly 1.8 million head of household filers and almost 0.2 million separate and surviving spouse filers. Of the 12.9 million returns, over 6.6 million returns were Form 540A (short form), 6.0 million were Form 540 (long form) and the remainder of the returns were Form 540-ADS, an automated data sheet. The amount of self-assessed taxes decreased from $15.6 billion to $15.3 billion, a 2.2 percent decrease. The statewide median adjusted gross income for all filers decreased from $21,067 in 1990 to $21,007 in 1991, a 0.3 percent decrease from the previous year. For taxpayers filing jointly, the statewide median income decreased from $38,611 in 1990 to $38,562 in 1991, a 0.1 percent decrease.

For the past 20 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 1991, reporting $57,933, while Imperial County had the lowest, reporting $15,558. The highest median income for all filers was in Contra Costa County at $29,060.

The largest gains in median income were reported in Imperial County with a 3.7 percent increase for all filers and in Lassen County with a 3.5 percent increase for joint filers. In the all returns category, 31counties experienced decreases in median income, the largest being 6.8 percent in Mono County. In the joint returns category, 25 counties experienced decreases, the largest being 3.2 percent in Tulare County.

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 1991 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 1992 filing season. This section and the majority of the PIT Appendix tables summarize only 1991 California resident returns filed during 1992. However, part-year resident and nonresident data and previous year data are summarized separately in PIT Appendix Tables 4G and 4H.

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 80,770 resident returns for the 1991 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 1991 inflation adjustment factor applicable to exemption credits, to the standard deduction and to the tax brackets was 4.3 percent. As a result, for 1991, the personal exemption amount was $60 ($120 for a joint return), the standard deduction increased to $2,262 ($4,524 for a joint return), up from $2,169 in 1990, and for joint filers the taxable income amount subject to the maximum tax rate, increased from $55,292 in 1990 to $57,670 in 1991.

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 1991 was $441.9 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 $5.5 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 $437.8 billion. From federal AGI, taxpayers subtracted $15.1 billion and added $12.4 billion in California adjustments. Subtractions result because of differences between federal and state tax treatment of state income tax refunds, unemployment compensation, social security benefits, California nontaxable interest income, California lottery winnings, IRA distributions, pensions and annuities, passive activity loss, depreciation and amortization, capital gain (loss) and others. Additions result because of differences between federal and state tax treatment of interest on state and municipal bonds issued by a state other than California, net operating loss, passive activity loss, depreciation and amortization, capital gain (loss) and others.

For 1991, the total California AGI reported by resident taxpayers was $435.1 billion, a 0.9 percent decrease from 1990.

Personal Income Tax
Sources of Reported Adjusted Gross Income
1990 and 1991 Taxable Years

Item	1990 Taxable Year Amount (Millions)	1991 Taxable Year Amount (Millions)	1991 Taxable Year % of Total Income	1991 Taxable Year Percent Change 1990 - 1991
FEDERAL INCOME:				
Wages and Salaries	$326,080.8	$330,571.0	74.8	1.4
Dividends	10,612.2	9,949.5	2.3	-6.2
Interest	31,855.1	29,855.2	6.8	-6.3
Pensions and Annuities	20,382.9	20,883.4	4.7	2.5
Net Sale of Capital Assets	22,211.0	17,264.2	3.9	-22.3
Net Business Income	23,063.0	23,814.5	5.4	3.3
Net Farm Income	-666.3	-599.2	-0.1	10.1
Supplemental Income [a]	7,300.0	5,093.4	1.2	-30.2
Net Other Income [b]	6,047.0	5,038.0	1.1	-16.7
TOTAL FEDERAL INCOME	$446,885.7	$441,870.0	100.0	-1.2
FEDERAL ADJUSTMENTS:				
IRA Adjustments	989.7	937.1		-5.3
One-Half Self-Employment Tax	1,561.7	1,708.2		9.4
Self-Employed Health Insurance	227.1	278.4		22.6
KEOGH/SEP Payments	1,319.6	1,430.4		8.4
Penalty on Early Withdrawal of Savings	39.2	30.0		-23.5
Alimony Paid	762.8	954.6		25.1
Other [c]	162.4	179.6		10.6
TOTAL FEDERAL ADJUSTMENTS	5,062.5	5,518.3		9.0
TOTAL FEDERAL AGI [d]	$443,621.3	$437,779.9		-1.3
CALIFORNIA ADJUSTMENTS:				
Schedule CA Subtractions	16,339.1	15,058.8		-7.8
Schedule CA Additions	11,695.2	12,385.0		5.9
TOTAL CALIFORNIA ADJUSTMENTS	-4,643.9	-2,673.8		42.4
TOTAL CALIFORNIA AGI REPORTED	$438,977.4	$435,107.0		-0.9

[a] Supplemental income includes rents, royalties, partnerships and S corporations.
[b] Includes all other federal income, miscellaneous taxpayer entries and unclassified amounts.
[c] Includes miscellaneous taxpayer entries and unclassified amounts.
[d] Total does not add due to the use of data from different sources.

Personal Income Tax Returns by Income Class 1990 and 1991 Taxable Years			
Adjusted Gross Income Class	1990 Taxable Year Returns	1991 Taxable Year Returns	Percent Change
Less than $5,000	1,840,623	1,945,628	5.7
5,000 to 10,000	1,645,334	1,568,065	-4.7
10,000 to 15,000	1,421,835	1,408,932	-0.9
15,000 to 20,000	1,196,492	1,187,394	-0.8
20,000 to 25,000	1,026,737	1,036,204	0.9
25,000 to 30,000	868,105	845,853	-2.6
30,000 to 40,000	1,368,867	1,349,433	-1.4
40,000 to 50,000	1,040,841	990,932	-4.8
50,000 to 100,000	1,967,847	2,052,663	4.3
100,000 and over	485,906	504,859	3.9
Totals	12,862,587	12,889,953	0.2

Deductions

The standard deduction for 1991 was $2,262 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 $4,524.

When a taxpayer's deductions exceed the standard deduction, the taxpayer benefits from claiming itemized deductions. However, some limitations apply. The medical expense deduction was limited to the amount that exceeded 7.5 percent of AGI. Beginning in 1991, interest expenses, other than for home mortgages, were eliminated. Miscellaneous itemized deductions were limited to the amount that exceeded two percent of AGI.

About 4.6 million returns (35 percent) filed for the 1991 taxable year included state itemized deductions. This represents an increase of 1.9 percent in the number of returns claiming itemized deductions compared to the previous year. The total amount of itemized deductions claimed was $75.3 billion, or 3.9 percent more than 1990. The average amount claimed was $16,517, a 1.9 percent increase from the previous year's average of $16,202.

Taxable Income

California taxable income after deductions totaled $343.7 billion in 1991 compared to $350.8 billion in 1990. This represents a 2.0 percent decrease.

Personal Income Tax
Itemized Deductions by Type
1991 Taxable Year

Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount	Percent of Total Amount
Medical Deductions	921,896	$ 3,949.9	$ 4,285	4.3
Deductible Taxes:				
Real Estate Taxes	4,110,683	7,407.4	1,802	8.1
Other Taxes [a]	4,041,214	1,672.4	414	1.8
State & Local Income Tax [b]	4,387,170	16,383.8	3,734	17.9
Total Taxes	4,704,581	$ 25,463.6	$ 5,413	27.8
Contributions:				
Cash [c]	4,140,303	6,890.7	1,664	n/a
Non-Cash [c]	2,430,552	2,181.8	898	n/a
Carryover from Prior Year [c]	59,745	1,037.2	17,360	n/a
Total Contributions	4,243,387	$ 8,432.5	$ 1,987	9.2
Interest:				
Mortgage Interest	3,944,655	46,618.9	11,818	50.1
Other	890,064	2,989.9	3,359	3.3
Total Interest	4,005,040	$ 49,608.8	$ 12,387	54.3
Casualty and Theft Loss	27,002	304.3	11,270	0.3
Moving Expenses	69,272	267.6	3,863	0.3
Miscellaneous Deductions	1,554,003	5,606.0	3,607	6.1
Adjustments to Federal Deductions [d]		-2,188.0		-2.3
Total Federal Itemized Deductions	4,650,138	$ 91,445.0	$ 19,665	100.0
California Adjustments	4,411,633	$ -15,565.8	$ 3,528	
Adjustments to California Deductions [e]		-571.9		
Total California Itemized Deductions	4,559,416	$ 75,306.9	$ 16,517	

[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 1991 was just under $2.0 billion compared to over $2.0 billion in 1990. This represents a 2.6 percent decrease 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 90.8 percent of the total tax credits claimed.

For the 1991 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 $11,430 or less. Married filing joint and qualifying widow(er) filers were allowed this credit if their AGI was $22,840 or less.

New credits for 1991 included a low-emission vehicles credit, a qualified parent credit and a research credit for start-up companies.

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. Beginning in 1991, due to a law change, the AMT rate increased from 7 percent to 8.5 percent.

If a taxpayer is subject to AMT, it is added on to the taxpayer's regular tax liability. Generally, a taxpayer may be subject to AMT if their 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. For 1991, there were 82,572 return filers who computed $77.3 million in AMT compared to 32,198 who computed $38.8 million in 1990. This represents a 156.5 percent increase in the number of AMT filers and a 99.4 percent increase in the amount of AMT paid compared to 1990.

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 8.5 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 1991 taxable year was $15.3 billion for over 8.0 million taxpayers compared to $15.6 billion for over 8.3 million taxpayers in 1990. This represents a 2.2 percent decrease in the total tax liability and a 3.3 percent decrease in the number of taxable returns.

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

For 1991, $11.6 billion in taxes were paid through wage and salary withholding. This is a 1.8 percent increase over the $11.4 billion paid in 1990. Withholding was reported on just over 9.4 million returns and paid 76 percent of the self-assessed total tax liability.

Estimated tax payments of $5.0 billion were claimed on 1.4 million returns. This was a 7.1 percent decrease from the $5.4 billion paid in 1990.

Renter's credit was limited based on the taxpayer's California AGI. Single and married filing separate 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 3.9 million returns claimed renter's credit for a total of almost $370 million.

Claims for excess state disability insurance (SDI) were reported on nearly 0.3 million returns and totaled $26.9 million.

The amount of overpayments, before any voluntary contributions were made or any credits were applied to 1992 taxes, was $3.8 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 not to exceed the maximum amount of the senior exemption credit of $60. In 1991, the United States Olympic Committee Fund and the Vietnam Veterans Memorial Fund expired.

Personal Income Tax Voluntary Contributions *						
	1990 Taxable Year			1991 Taxable Year		
Contribution Fund	Number of Contributions	Amount Contributed	Average Contribution	Number of Contributions	Amount Contributed	Average Contribution
California Election Campaign						
American Independent	117	$ 674	$ 5.76	165	$ 1,008	$ 6.11
Democratic	11,057	77,516	7.01	10,834	75,045	6.93
Libertarian	304	3,119	10.26	331	3,080	9.31
Peace and Freedom	230	2,091	9.09	177	1,433	8.10
Republican	8,936	60,465	6.77	7,108	44,957	6.32
No Party Specified	8,543	44,373	5.19	9,012	43,835	4.86
Subtotal	29,187	$ 188,238	$ 6.45	27,627	$ 169,358	$ 6.13
California Seniors	88,087	$ 402,597	$ 4.57	73,636	$ 345,170	$ 4.69
Endangered Species	127,345	843,240	6.62	110,333	769,608	6.98
State Children's Trust	124,334	735,854	5.92	111,119	710,266	6.39
U.S. Olympic Committee	59,049	229,860	3.89	n/a	n/a	n/a
Vietnam Veterans	64,376	266,036	4.13	n/a	n/a	n/a
Alzheimer's Disease	95,228	489,091	5.14	82,607	453,934	5.50
Veterans Memorial	n/a	n/a	n/a	45,781	185,041	4.04
Subtotal	558,419	$2,966,678	$ 5.31	423,476	$2,464,019	$ 5.82
Seniors Special Fund	1,107	75,028	$67.78	6,837	122,323	$17.89
Total	588,713	$3,229,944	$ 5.49	457,940	$2,755,700	$ 6.02

* Figures do not include administrative cost adjustment.

Refunds, Transfers and Balances Due

While the number of refunds issued decreased by 0.1 percent (8.87 million compared to 8.89 in 1990), the refund amount totaled $3.18 billion compared to $3.15 billion in 1990, a 0.9 percent increase. The average refund issued was $359 per refund return.

Transfers of overpayments to the 1992 taxable year totaled $578 million on just over 550,000 returns, compared to $547 million on 620,000 returns for 1990.

The number of balance due returns for 1991 was 2.59 million compared to 2.63 million in 1990, a 1.6 percent decrease. Balance due for 1991 totalled $2.02 billion compared to $2.01 billion in 1990, a 0.2 percent increase.

High Income Returns

California law requires the Franchise Tax Board to report yearly to the Legislature 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 1991, 135 return filers reported income of $200,000 or more and had no net tax liability. The mortgage interest deduction, miscellaneous deductions, solar energy credits, casualty loss deduction 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
1981 - 1991 Taxable Years

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1981	24,560	20	0.1
1982	31,393	51	0.2
1983	39,100	84	0.2
1984	50,180	355	0.7
1985	63,886	146	0.2
1986	103,650	101	0.1
1987	81,644	266	0.3
1988[b]	111,112	258	0.2
1989[b]	119,926	171	0.1
1990	126,543	167	0.1
1991	121,695	135	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 1991 Nontaxed Returns
With Expanded Income of $200,000 or More

Item	Number of Returns	Percent of Total
Mortgage Interest Deduction	24	17.8
Miscellaneous Deduction	19	14.1
Solar Energy Credits	18	13.3
Casualty Loss Deduction	16	11.9
Contribution Deduction	15	11.1
Other State Tax Credit	10	7.4
Medical Deduction	9	6.7
Investment Interest Deduction	8	5.9
Miscellaneous Credits	8	5.9
Low-Income Housing Credit	5	3.7
Other Miscellaneous Deduction	3	2.2
Total	135	100.0

Bank and Corporation Tax

Introduction

The Bank and Corporation program accounts for just over 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 1991 income year, 432,242 banks and corporations (not including exempt organizations) filed returns and paid $3.9 billion in tax. This represents a 12.6 percent decrease in tax from 1990.

Data Sources

Note: Due to improved data gathering methods, 1990 bank and corporation data has been revised in this report and therefore differs from the data shown in the 1991 Annual Report.

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 banks and corporations with state net income or loss greater than $5 million, all water's-edge corporations and two percent of all other corporations. Another study tracks large-asset corporations over time.

The 1991 sample included 1,572 large banks and corporations and 9,405 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 or other entities. Corporations doing business or incorporated in California must pay a franchise tax equal to the higher of the minimum franchise tax of $800 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 432,242 returns filed for 1991, 0.9 percent had state net incomes that exceeded $1 million. However, these corporations accounted for 76.4 percent of the total taxes paid by all corporations. Corporations with less than $25,000 in state net income comprised 82.2 percent of all returns filed, yet accounted for only 8.3 percent of taxes paid. Corporations with negative income accounted for 40.4 percent of the total returns filed, reporting over $25 billion in losses, an increase in losses of 3.4 percent over 1990.

Industry comparisons of corporations reporting net income for 1991 show service industries accounted for 39.6 percent of net income returns filed. The next largest groups were trade industries at 20.8 percent, and finance, insurance and real estate industries at 16.7 percent. The remaining industries accounted for 22.9 percent.

S Corporations

Small corporations, defined in part 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 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 (regular taxable corporation) status for California. The federal S election, as well as any California elections to be treated as a C 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 1991 income year, 88,129 corporations filed as S corporations and paid a total tax of $202.2 million.

Exempt Organizations

Certain organizations, both incorporated and unincorporated, are exempt from corporate tax. These exempt organizations are organized and operated for nonprofit purposes and have been granted exempt status under the law. They include churches, charitable and educational organizations, civic leagues, social clubs, fraternal societies and others. By law 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 1991 there was a total of 108,442 active, exempt organizations, of which a total of 69,120 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 automatically grants filing date extensions for seven months. For the 1991 income year, 46.9 percent of all corporations reporting state net income filed returns with an accounting period ending December 31 and 10.8 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
1990 and 1991 Income Years

Item	1990 Income Year		1991 Income Year		Percent Change 1990-1991
	Returns	Amount (000)	Returns	Amount (000)	
Gross Receipts	337,929	$ 8,918,162,937	339,902	$ 9,649,706,047	8.2
Less Cost of Goods Sold	202,610	7,009,684,479	204,817	7,906,364,800	12.8
Gross Profit	338,345	$ 1,908,478,458	340,237	$ 1,743,341,247	-8.7
Dividends	24,924	169,118,734	25,172	128,334,004	-24.1
Interest on Obligations	78,613	110,394,762	59,977	35,969,460	-67.4
Other Interest	153,303	348,257,209	171,240	455,168,185	30.7
Gross Rents	28,051	77,259,570	28,320	97,993,579	26.8
Gross Royalties	4,908	25,806,898	5,220	33,768,951	30.9
Capital Gain	24,146	28,955,068	21,155	19,627,470	-32.2
Ordinary Gain (Loss)	50,871	15,880,738	55,874	13,907,992	-12.4
Net Gain (Loss)	11,170	1,424,542	12,563	239,274	-83.2
Other Income	165,444	230,829,591	159,514	212,879,034	-7.8
Net Income from Rental Real Estate	5,528	-41,732	6,078	-458,983	999.8
Net Income from Other Rental Activity	1,605	343,982	1,645	7,201	-97.9
Other Portfolio Income	688	6,925	819	23,815	243.9
Miscellaneous	6,110	34,616,719	3,694	36,569,945	5.6
Total Gross Income	383,517	$ 2,951,331,464	381,888	$ 2,777,371,174	-5.9

Corporations reported nearly $2.8 trillion in gross income for 1991. This amount is a combination of gross receipts ($9.6 trillion) less the cost of goods sold ($7.9 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 $2.5 trillion for 1991. 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 $27.7 billion, while employee benefit plans accounted for $67.1 billion.

Bank and Corporation Tax - Deductions by Type

Item	1990 Income Year Number	1990 Income Year Amount (000)	1991 Income Year Number	1991 Income Year Amount (000)	% Change
Compensation of Officers	237,326	$ 59,163,944	235,305	$ 63,879,886	8.0
Salaries and Wages	227,778	487,655,071	231,045	513,125,403	5.2
Repairs	218,182	54,182,332	221,344	55,450,235	2.3
Bad Debts	78,368	36,542,170	81,808	45,926,141	25.7
Rents	265,424	99,380,165	266,081	110,860,262	11.6
Taxes	374,658	205,963,049	378,323	121,835,225	-40.8
Interest	238,020	575,488,232	243,027	531,599,289	-7.6
Contributions	62,787	4,143,361	59,135	4,514,578	9.0
Depreciation/Amortization	295,756	181,338,678	295,715	168,380,354	-7.1
Depletion	2,348	14,551,679	1,770	6,509,978	-55.3
Advertising	209,466	88,995,897	214,751	84,695,305	-4.8
Pension/Profit Sharing Plans	69,406	25,929,387	64,772	27,745,300	7.0
Employee Benefit Plans	101,130	64,180,281	99,637	67,135,567	4.6
Other Deductions	395,854	658,919,913	391,463	694,833,000	5.5
Charitable Contributions	21,788	132,784	23,879	102,659	-22.7
Recovery Property	10,403	65,210	13,475	77,113	18.3
Portfolio Income	652	16,679	1,045	42,594	155.4
Interest on Investment Debts	2,104	75,908	704	26,068	-65.7
Miscellaneous Deductions	6,894	23,033,392	5,963	10,833,819	-53.0
Total Returns with Deductions	402,216	$ 2,579,758,132	401,653	$ 2,507,572,776	-2.8

Bank and Corporation Tax - Net Income, Adjustments and Taxes

Item	1990 Amount (000)	1991 Amount (000)	% Change
Gross Income	$ 2,951,331,464	$ 2,777,371,174	-5.9
Deductions	2,579,758,132	2,507,572,776	-2.8
Unclassified	-2,382,733	-561,341	-76.4
Net Income (Before state adjustments)	$ 369,190,599	$ 269,237,057	-27.1
State Adjustments			
Additions	86,514,437	83,965,789	-2.9
Deductions	155,716,596	159,268,744	2.3
Net Income (After state adjustments)	$ 299,988,440	$ 193,934,102	-35.4
State Net Income			
Nonapportioning Corporations	$ 3,823,557	$ 868,393	-77.3
Apportioning Corporations	25,150,000	18,176,880	-27.7
Total State Net Income	$ 28,973,557	$ 19,045,273	-34.3
Tax	$ 4,434,778	$ 3,923,198	-11.5
Tax Credits	124,485	143,405	15.2
Alternative Minimum Tax	105,593	71,378	-32.4
Built-In Gains Tax/Excess Net Passive Income Tax and Other Adjustments	422	10,204	2,318.0
Total Tax Liability	$ 4,416,308	$ 3,861,375	-12.6

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 both within and outside of California and its operations outside of California are "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 considered an integral part of the regular business operation) from intangible property is generally allocated entirely to the state of commercial domicile (there are exceptions for such items as patients and copyrights), while nonbusiness income from tangible property is allocated to the state where the property is physically located. 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 1991 there were 24,650 corporations with apportioned multistate and/or multinational activity that resulted in $18.2 billion in state net income, 95.4 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 $1.1 trillion for all apportioning corporations, representing 10.5 percent of property. California salaries and wages amounted to $131 billion, 10.3 percent of payroll. California sales amounted to $887 billion, 5.1 percent of sales. The net effect of the three factors for corporations was an average

apportionment of 8.6 percent of unitary income to California. This compares to 9.7 percent in 1990.

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

Item	1990 Income Year Number	1990 Income Year Amount (000)	1991 Income Year Number	1991 Income Year Amount (000)	% Change
Net Income (After state adjustments and water's-edge foreign investment offset)	27,674	$ 296,566,603	29,307	$ 193,400,454	-34.8
Nonbusiness Income/Loss					
Dividends	1,258	32,412,231	1,274	9,109,265	-71.9
Interest	4,019	6,166,397	5,055	3,707,082	-39.9
Property Rental Income/Loss	1,023	756,082	1,092	174,644	-76.9
Royalties	338	546,989	248	495,897	-9.3
Gain/Loss From Sale of Assets	1,161	3,309,438	1,083	3,508,988	6.0
Partnership Income/Loss	830	131,014	600	-73,666	-156.2
Miscellaneous Income/Loss	1,205	734,569	899	1,939,183	164.0
Total Nonbusiness Income/Loss	5,918	$ 44,056,720	6,819	$ 18,861,393	-57.2
Balance of Net Income	27,674	$ 252,509,883	29,307	$ 174,539,061	-30.9
Plus Interest Offset	2,831	12,872,085	3,471	8,041,207	-37.5
Total Business Income	27,674	$ 265,381,968	29,307	$ 182,580,268	-31.2
Apportioned Business Income/Loss Attributable to California	23,607	$ 24,311,600	24,528	$ 17,847,631	-26.6
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	203	86,439	296	56,730	-34.4
Interest	1,239	150,326	1,478	214,297	42.6
Property Rental Income/Loss	360	205,769	484	18,878	-90.8
Royalties	64	3,171	9	782	-75.3
Gain/Loss From Sale of Assets	256	253,155	230	32,069	-87.3
Partnership Income/Loss	449	131,384	379	-112,640	-185.7
Miscellaneous Income/Loss	521	58,608	419	171,460	192.6
Subtotal	23,809	$ 25,200,452	24,717	$ 18,229,207	-27.7
Minus Interest Offset	764	97,802	981	67,887	-30.6
Balance of Net Income	23,809	$ 25,102,650	24,650	$ 18,161,320	-27.7
Contribution Adjustment	2,348	47,350	2,676	15,560	-67.1
Total State Net Income (After apportionment)	23,809	$ 25,150,000	24,650	$ 18,176,880	-27.7

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

Bank and Corporation Tax Apportionment Formula					
	1990 Income Year		1991 Income Year		%
Item	Number	Amount (000)	Number	Amount (000)	Change
Total Property Values					
Within and Outside of California	24,358	$ 9,472,597,630	23,707	$10,546,900,527	11.3
Within California	20,166	$ 1,070,988,402	20,493	$ 1,102,913,502	3.0
Statewide Average Property Factor		11.31%		10.46%	-7.5
Total Payroll (Wages and Salaries)					
Within and Outside of California	23,863	$ 1,034,282,549	23,213	$ 1,276,062,476	23.4
Within California	19,825	$ 125,943,808	20,207	$ 131,224,011	4.2
Statewide Average Payroll Factor		12.18%		10.28%	-15.6
Total Sales					
Within and Outside of California	24,869	$20,018,298,213	24,073	$17,525,539,596	-12.5
Within California	22,049	$ 1,112,803,185	23,341	$ 887,055,219	-20.3
Statewide Average Sales Factor		5.56%		5.06%	-9.0
Overall Average Apportionment Factor		9.68%		8.60%	-11.2

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 (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 1991 income year, 1,601 corporations filed a water's-edge combined report and reported state net income of $139.0 million (includes water's-edge corporations reporting net income of nearly $2.2 billion, net loss of just over $2.0 billion and those reporting no income) and tax of $171.9 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 1991, 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 that are 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 $800 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 an alternative minimum tax (AMT). Each bank or corporation (except S corporations), and exempt organizations 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 their 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 1991 AMT was reported by 2,244 corporations and totaled $71.4 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 $3.5 billion in 1991 estimated tax payments compared to $3.9 billion in 1990 estimated tax payments, a 10.8 percent decrease.

Refunds and Balances Due

For the 1991 income year, 119,784 corporations made final payments of $246 million at the time of filing their returns. This represents 6.4 percent of the total tax liability.

Approximately 90,000 corporations had overpayments of $1.2 billion, a 3.1 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 amount 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 payments.

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 1992, 164,974 qualified homeowners and renters received $14.3 million in residential property tax assistance through the program. This represented a 12.8 percent decrease in assistance paid from the previous year. The average assistance payment for 1992 was $87 versus $90 for 1991.

Renters made up the majority of the program participants by filing 83.9 percent of all claims. Renters received $12.1 million through the assistance program, representing 84.7 percent of the total amount paid. The average assistance for renters was $87 compared to $82 for homeowners. The average household income of renters was $7,853 compared to $8,448 for homeowners.

Homeowners with income between $6,001 to $8,200 received 60.3 percent of all assistance paid to homeowners. Social security income accounted for 70.3 percent of all homeowners' household income reported. Public assistance accounted for 11.0 percent, interest and dividends for 9.0 percent, and pensions and annuities for 6.9 percent of household income. The remaining portion of homeowners' household income consisted of net rental income, net business income and other miscellaneous income.

Renters with income between $7,001 to $8,800 received 71.8 percent of all assistance paid to renters. Social security income accounted for 44.2 percent of all renters' household income. Public assistance accounted for 48.5 percent, pensions and annuities for 3.5 percent, and interest and dividends for 1.9 percent of household income. The remaining portion of renters' household income consisted of net rental income, net business income and other miscellaneous income.

Homeowner and Renter Assistance
1992 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	24,647	$ 208,984	$8,479	$ 1,988	$81	$ 9,123	$370
Disabled	1,944	15,661	8,056	190	98	911	469
Subtotal	26,591	$ 224,645	8,448	$ 2,178	82	$ 10,034	377
Renters							
Senior Citizens	88,427	$ 700,080	7,917	$ 7,665	87	$ 22,107	250*
Disabled	49,956	386,611	7,739	4,436	89	12,489	250*
Subtotal	138,383	$1,086,691	7,853	$ 12,101	87	$ 34,596	250*
Total	164,974	$1,311,336	7,949	$ 14,279	87	$ 44,630	271

*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 1992 and affects 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, 1992.

Settlement of Civil Tax Matter Disputes
AB 887 (Chapter 449)

Authorizes the Executive Officer or the Chief Counsel of FTB to recommend tax settlements to the members of the FTB (the Board) for approval or disapproval and requires the Attorney General to review the recommendation and advise in writing as to whether the recommendation is reasonable from an overall perspective. The Board must approve or disapprove the settlement recommendation within 45 days or it is deemed approved. If a tax reduction in excess of $500 is approved, a specified public record must be placed on file in the office of the Executive Officer. This settlement authority applies only to civil tax matter disputes in existence on July 1, 1992, with respect to recommendations that are submitted to the Attorney General no later than June 30, 1993, and to the FTB no later than September 15, 1993.

1991 and 1992 NOL Deduction Allowed for Qualified Taxpayers
AB 1951 (Chapter 52)

Reinstates the net operating loss (NOL) deduction for enterprise zone and program area businesses for taxable and income years beginning in 1991 or 1992.

Parking Cash-Out Program
AB 2109 (Chapter 554)

Requires employers whose businesses are situated in an air basin designated as a "nonattainment area," who employ 50 or more people, and who offer parking subsidies to their employees to offer a cash allowance (a parking cash-out program) instead of the parking subsidy. Allows employers a business expense deduction for the expenses incurred in operating this program. Provides that an employee who receives a cash allowance from an employer under this program must include this allowance in California gross income, unless the allowance is used for ridesharing.

Effective for taxable or income years beginning on or after January 1, 1993.

Conformity Act of 1992
AB 2425 (Chapter 698)

Conforms specified provisions of California law to federal law. Makes various substantive and technical changes, by:

- extending the statutory allocation rule applicable to research and development expenses for banks and corporations under the B&CTL;
- extending the exclusion from income for employer-provided educational assistance and group legal services under the PITL;
- extending the 25 percent deduction for health insurance costs of self-employed individuals under the PITL;
- modifying the estimated tax payment rules for banks and corporations under the B&CTL;
- eliminating the prior year exception to the penalty for underpayment of estimated tax with certain specific criteria under the PITL; and
- conforming, by reference, to the provisions of the IRC that relate to pensions, profit-sharing, stock bonus plans, regulated investment companies, real estate investment trusts and real estate mortgage investment conduits.

California Breast Cancer Research Fund
AB 2652 (Chapter 780)

Establishes a voluntary contribution fund for California breast cancer research. Taxpayers may begin donating to the fund on 1992 individual income tax returns filed in 1993.

Include Partners TIN on Partnership Returns / Orders To Withhold / B&C Automatic Paperless Extension
AB 3224 (Chapter 662)

A bill sponsored by FTB that requires partnerships to include the taxpayer identification numbers (TINs) of all partners on the partnership return and clarifies the due date for the return; allows financial institutions to honor FTB's Orders to Withhold (OTW) if mailed to the branch or office reported on information returns filed with FTB; and permits FTB to implement an automatic paperless extension program for filing corporate income tax returns. These provisions are generally effective for returns filed in 1993 and thereafter.

Sale of Residence — Peace Corps Service
AB 3260 (Chapter 791)

Allows taxpayers who are 55 years or older to include service in the Peace Corps as part of the three year residency requirement for the existing one-time exclusion of up to $125,000 of gain realized on the sale of a principal residence.

Substandard Employee Housing
AB 3526 (Chapter 1298)

Adds employee housing that is operated in violation of the Employee Housing Act to the definition of "substandard housing" for which related business expense deductions may be disallowed on the owners' tax returns. When an owner of employee housing continues to operate the housing in violation of health and safety standards for 30 days after a notice of violation is issued by an enforcement agency or past the date for compliance specified on the notice, this law authorizes FTB to audit the owner's tax return and disallow any business expense deductions for interest, taxes, depreciation or amortization claimed for the cited employee housing.

Delinquent Child Support Collection by FTB
AB 3589 (Chapter 1223)

Authorizes FTB to design, test and implement a child support delinquency collection program with the cooperation of the Department of Social Services (DSS) and with district attorneys (DAs) responsible for collecting child support. FTB will collect child support delinquencies and arrearages in any manner authorized under the PITL for collecting delinquent personal income taxes. From January 1, 1993, through December 31, 1995, FTB's collection of child support delinquencies will be limited to cases referred from six counties. The counties, upon application, are selected by DSS and FTB in consultation with county representatives. The cases referred to FTB for collection include a broad range of all child support cases in the district attorneys' inventories that have been in arrears for 30 days or more.

Disaster Loss Deduction —1991 Oakland Berkeley Fire and Related Casualty
AB 26X (Chapter X16)

Allows special treatment of excess disaster losses sustained as a result of the Oakland/ Berkeley Fire of 1991 or any other related casualty. Specifically, 100 percent of the loss may be carried forward for 5 years and if any of the loss remains after this period, 50 percent may be carried forward for 10 years.

Disaster Loss Deduction — California Storm Flooding During February 1992
AB 29X (Chapter X18)

Allows special disaster treatment of excess losses (as explained under AB 26X) sustained as a result of storm, flooding or any other related casualty occurring in California during February 1992.

Disaster Loss Deduction — Humboldt County Earthquake
AB 31X (Chapter X26)

Allows special disaster treatment of excess losses (as explained under AB 26X) sustained as a result of the Humboldt County Earthquake in April 1992 or any other related casualty.

Los Angeles Revitalization Zone
AB 38X (Chapter X17)

Creates the Los Angeles Revitalization Zone (LARZ) in Los Angeles County and in cities that suffered from the civil disturbances occurring in April and May 1992. Allows special income tax incentives for businesses operating within LARZ.

Allows two hiring credits. The first credit is for hiring residents who work primarily in the zone. The credit amount is equal to a percentage of wages paid to qualified employees during a specified time period. The second credit is for hiring residents of the zone to perform construction work in the zone. This credit amount varies depending on when the worker is hired.

Allows a credit equal to the amount of sales or use tax paid or incurred for the purchase of construction materials used to repair or replace the taxpayers' building and fixtures and for machinery and equipment used exclusively in the zone. This credit and the hiring credits are limited to the tax attributable to the zone income.

Allows taxpayers, except estates and trusts, conducting business within the zone to elect to treat the cost of qualified property as a business expense deduction in the first year the property is placed in service, rather than depreciate the cost.

Provides a net operating loss benefit under which 100 percent of losses incurred by a business located in the zone may be carried forward to reduce income earned within the zone for up to 15 future taxable years.

Allows lenders to deduct from income the amount of net interest received from loans made to a trade or business located within LARZ.

Disaster Loss Deduction — April and May Civil Disturbance
AB 39X (Chapter X25)

Allows special disaster treatment of excess losses (as explained under AB 26X) sustained as a result of the civil disturbances, arson, and any other related casualty occurring in California during April or May of 1992.

Disaster Loss Deduction — San Bernardino County Earthquakes
AB 57X (Chapter X23)

Allows special disaster treatment of excess losses (as explained under AB 26X) sustained as a result of the San Bernardino earthquakes occurring in June and July of 1992 or any other related casualty.

Statute of Limitation for Reporting Federal Audit Determinations / Minimum Tax
SB 571 (Chapter 335)

A bill sponsored by FTB that amends the existing provisions regarding reporting of federal determinations, by:

- extending the taxpayer's notification period from 90 days to 6 months;
- extending FTB's timeframe to assess underpayments of tax from six months to two years upon timely notification by taxpayers;
- deleting the notification requirements for taxpayers on claims for refunds (overpayments) based on a Revenue Agent's Report (RAR);
- extending the taxpayer's time to file a claim for refund based on an RAR from six months to two years;
- modifying the statute of limitations on late notification to four years from the date of notification and allowing an open-ended statute of limitations when the taxpayer provides no notification of an RAR; and
- specifying that FTB will determine the proper form of RAR notification.

This bill also prohibits the Legislature from increasing the corporate minimum franchise tax by more than ten percent during any calendar year.

Effective for final federal determinations issued on or after January 1, 1993.

Employer Provided Health Care Credit / B&C Estimated Tax / Collection Cost Recovery Fee
SB 617 (Chapter 699)

Delays the operative date for the small-employer health coverage tax credit by one year to January 1, 1994. Requires FTB to impose a collection cost recovery fee or a filing enforcement fee when certain taxpayers fail to voluntarily pay their delinquencies or fail to file tax returns upon demand. This fee is assessable on or after September 15, 1992. This bill also increases the amount of the estimated tax payments required to be paid by large worldwide corporations from 70 percent to 95 percent of the amount of the tax shown on the return for income years beginning on or after January 1, 1993.

Low-Emission Vehicle Credit
SB 1071 (Chapter 768)

Amends the existing Low-Emission Vehicle Credit to specify that in determining the amount of expenses allowed to calculate the credit for purchasing a new motor vehicle, the taxpayer must use the difference between the cost of the low-emission vehicle and a comparable vehicle that is not low emission. The California Energy Commission is responsible for determining this cost differential.

Final Corporate Return
SB 1331 (Chapter 189)

Requires that FTB treat a corporate tax return designated "final" as a formal request for a tax clearance certificate and provide corporate taxpayers with information, including the forms and instructions required to complete dissolution or withdrawal. Also defines a domestic corporation that has filed a certificate of dissolution with the Secretary of State as a dissolved corporation for purposes of winding up a corporation's affairs or being a party to a court action, even though an FTB tax clearance certificate has not been issued.

Effective January 1, 1993.

Disaster Loss Deduction — Shasta, Calaveras and Trinity County Fires
SB 1370 (Chapter 594)

Allows special disaster treatment of excess losses (as explained under AB 26X) sustained as a result of the Fountain Fire in the County of Shasta and the fires in the Counties of Calaveras and Trinity occurring in August 1992.

Audit Criteria and Priority Study — Child Support Enforcement
SB 1530 (Chapter 851)

Requires FTB to study and report on the feasibility of using child support arrearage data in selecting income tax audits. Requires a report to the Legislature no later than December 1, 1993.

Miscellaneous Technical Amendments
SB 1684 (Chapter 1295)

Makes various changes to the R&TC, including:

- amending the recycling equipment credit by adding and clarifying definitions, requiring precertification of the equipment by the Integrated Waste Management Board (IWMB), and authorizing IWMB to collect taxpayer identification numbers for administration purposes;
- amending the vanpool credit by requiring that the qualifying costs must be paid or incurred within California;
- clarifying the filing requirement thresholds pertaining to a married couple;
- clarifying that gross income and adjusted gross income (for either a California resident or a nonresident) must be considered "from all sources";
- amending the statute of limitation provisions to include the phrase "determined without regard to any extension of time for filing the return";
- providing special rules for imposing penalties on individuals and banks and corporations when their checks are not honored by their banks;
- reducing the statutorily mandated period for preservation of tax returns from four years to three years;
- allowing FTB to charge fees for the reimbursement of certain costs such as forms catalogs and newsletters;
- clarifying the taxation of intercompany dividends; and
- specifying that notices to banking institutions must be delivered to the branch or office in accordance with the records of the Board of Equalization, or the branch or office where the deposit is carried, unless another branch or office is designated by the bank.

These provisions have different effective dates.

Depreciation Deduction — Vineyard Phylloxera Infestation
SB 1778 (Chapter 960)

Shortens the length of time a taxpayer may depreciate any grapevine replaced in California due to phylloxera infestation and thus accelerates deductions.

Child Care Start-up Expenses Credit for Building Owner
SB 1863 (Chapter 816)

Expands the Employer Child Care Credit to include owners of office or commercial buildings who provide child care programs or facilities for the children of their tenants' employees. The credit is not allowed if the building owner is required by a local law or regulation to provide a child care facility.

Effective for taxable or income years beginning on or after January 1, 1993, and before January 1, 1995.

Electronic Fund Transfer Program Clean-up
SB 1974 (Chapter 1294)

Makes technical changes to the statute that authorizes the Electronic Funds Transfer (EFT) Program administered by FTB by:

- specifying that a taxpayer must have one occurrence that meets the applicable threshold before being required to pay by EFT;
- stating that all subsequent tax payments made by a qualified taxpayer for all prior and future income years must be by EFT;
- providing that if a taxpayer's tax payments drop below the threshold for one year, the taxpayer may elect to discontinue EFT;
- clarifying that taxpayers who voluntarily enter into EFT must follow the same guidelines as taxpayers who are required to pay by EFT;
- allowing the state the discretion to either pay the banking charges associated with the EFT methods, known as ACH credit or fedwire, or to charge the taxpayers; and
- adding EFT to the existing law regarding penalties for dishonored checks.

Effective for all payments made after January 1, 1993.

Rulings

During 1992, FTB issued two Legal Rulings and twelve FTB Notices on a variety of subjects, including the effect of previously issued Legal Rulings, nonresident partner withholding, information returns of foreign-owned corporations, procedures for settlement of tax matter disputes, diverse business audit guidelines, limited liability companies, research and experimental expenditures, substantial understatement penalties, disaster losses and automatic paperless extensions.

In addition, FTB issued numerous informal information letters to taxpayers, binding chief counsel rulings and internal technical advice memoranda. These covered a range of subjects such as military retirement benefits, net operating losses, taxation of federal agency obligations, enterprise zone hiring credits, passive activity losses, discrimination lawsuit settlement income, residential rental and farm sales credit, electronic funds transfer, credit card remittance, crediting of overpayments to different taxable years, and financial offset recovery.

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). FTB's Legal Division staff are responsible for representing FTB's position.

In 1992, 1,407 new appeals involving $80.7 million were filed, compared to 1,682 and $84.5 million in 1991.

During 1992, 1,511 appeals were completed. BOE issued decisions in 774 of the completed cases.

Significant Appeal Decisions

Appeal of Bauer Stock Trust
Under the former small business stock provision, the date of acquisition of gifted stock is the date the stock was given to the donee-seller.

Appeal of David M. and Gladys Bryant
Taxpayer may not defer liability for preference tax on excluded capital gains until such time as capital gains exclusions generate an actual tax benefit.

Appeal of Philip C. and Ellen Boesner Snell
The waiver of interest pursuant to R&TC section 18688(c) is at FTB's discretion and not subject to review by BOE.

Appeal of Nutra Sweet Company
California destination sales made by a member of a unitary group are attributable to California for sales factor purposes if another member of the group is taxable by California. The Public Law 86-272 issue was not decided.

Appeal of Bernard and Dorris Lipinsky on Rehearing
Equitable recoupment does not entitle a taxpayer to a refund that is otherwise barred, but only to an offset against what is otherwise owed.

Appeal of Brian L. and Phyllis Harvey
The State Board of Equalization affirmed its prior decision in the *Appeal of Magnus F. and Dneise Hagen* that stock acquired prior to September 17, 1981 could be small business stock for the preference tax exclusion.

Appeal of Russell B., Jr. and Margaret A. Pace
Dividends from operating sources are not used in the calculation of the gross receipts test for small business stock purposes.

Settlement

Assembly Bill 887 (Stats. 1992, Ch. 449) authorizes FTB to settle civil tax matter disputes that were in existence on July 1, 1992. A civil tax matter dispute includes any protest, appeal or claim for refund and includes tax, interest, penalties, additions to tax and fees. Not included are audits in progress as of July 1, 1992, or current litigation cases. Authority to settle litigation cases already exists.

The law allows FTB's Executive Officer or Chief Counsel to recommend tax settlements to the three-member Franchise Tax Board for review and determination. However, before the recommendation may be made to FTB, the Attorney General must review the recommendation and advise in writing whether it is reasonable. The board must act on the recommendation within 45 days or it is automatically approved. Disapproval is by a majority vote.

Litigation

During 1992, 35 lawsuits were filed against FTB and 28 cases were closed. Of the 35 lawsuits filed against FTB, 12 cases involve issues pertaining to the unitary concept and 8 involve issues pertaining to the small business stock concept. The remaining cases involve an assortment of other important legal issues.

In 1992, the long-running diverse business controversy reached an important turning point with the resolution of two major litigation cases: *Dental Insurance Consultants v. FTB*, 1 Cal.App. 4th 334, and *Tenneco West v. FTB*, 234 Cal.App. 3rd 1510.

In *Dental Insurance Consultants v. FTB* the California Court of Appeal held that diverse dental insurance consulting and farming operations were a single unitary business despite the lack of functional integration between the business entities. The court held that a unitary business was established because, through the involvement of managers in significant operational decisions and through the centralization of administrative functions, strong centralized management and centralized departments existed.

In *Tenneco West v. FTB* the California Court of Appeal held that diverse oil related businesses and businesses engaged in shipbuilding, automotive parts manufacturing, and farm equipment and construction equipment manufacturing were not a single unitary business because of a lack of strong centralized management and centralized departments. Significantly, in holding that the businesses were not unitary, the court did not focus upon whether the entities were functionally integrated.

Dental and *Tenneco*, when read in combination with the 1990 decision in *Mole-Richardson v. FTB*, 220 Cal.App. 3rd 889, directly led to the issuance of FTB Notice 92-4, which instructed auditors that the decombination of diverse businesses could no longer be justified solely on the basis of a lack of functional integration.

Multistate Tax Affairs Litigation

The California Supreme Court reversed a trial court and an appellant court determination that application of the worldwide combined report method of accounting to a foreign based unitary business violated the Foreign Commerce Clause of the United States Constitution. *Barclays Bank International, Ltd. v. Franchise Tax Board* (1992) Cal.4th 708. The case was remanded to the appellate court for review of Due Process Clause arguments raised by the taxpayer. The appellate court, on remand, found that the FTB's application of the worldwide combined report accounting method did not violate the Due Process Clause. *Barclays Bank International, Ltd. v. Franchise Tax Board* (1992) 10 Cal.App.4th 1742. The taxpayer has filed a request for review of these decisions with the United States Supreme Court.

In a related case, the California Supreme Court remanded the case of *Colgate-Palmolive Company, Inc. v. Franchise Tax Board* to the appellate court for a new decision based on the California Supreme Court's decision in *Barclays*. That decision affirmed the constitutionality of the use of worldwide combined report accounting for domestic based companies. (1992) 10 Cal.App.4th 1768.

Appendix

Rates, Exemptions and Standard Deductions

Personal Income Tax
SYNOPSIS OF TAX RATES

TABLE 1A
Married Persons Filing Joint Returns
1935 – 1991ff

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]	Taxable income (adjusted gross income less deductions)	Taxable Year 1991*
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%	Up to $ 8,788	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	$ 8,788 to 20,828	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	20,828 to 32,870	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	32,870 to 45,632	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	45,632 to 57,670	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	57,670 to 200,000	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			200,000 to 400,000	10.0
20,000 to 25,000	5	4	5	3	5	22,000 to 25,000	8	8	36,660 to 41,860	7			400,000 and over	11.0
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
Single Persons and Married Persons Filing Separately
1935 – 1991ff

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]	Taxable income (adjusted gross income less deductions)	Taxable Year 1991*
Up to $2,500	1%	1%	1%	1%	Up to $2,000	1%	1%	Up to $1,710	0%	Up to $3,650	1%	Up to $ 4,394	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	$ 4,394 to 10,414	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	10,414 to 16,435	4
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4	7,810 to 10,420	3	13,650 to 18,950	6	16,435 to 22,816	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	22,816 to 28,835	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	28,835 to 100,000	9.3
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7	15,710 to 18,330	6			100,000 to 200,000	10.0
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8	18,330 to 20,930	7			200,000 and over	11.0
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						

Personal Income Tax
SYNOPSIS OF TAX RATES

TABLE 1C
Unmarried Heads of Household
1935 – 1991ff

Taxable income (adjusted gross income less deductions and exemptions)	Taxable Year 1935-42	1943-48[1]	1949-58	1959-66[2]
Up to $2,500	1%	1%	1%	1%
$2,500 to 5,000	1	1	1	2
5,000 to 7,500	2	1	2	3
7,500 to 10,000	2	1	2	4
10,000 to 12,500	3	2	3	5
12,500 to 15,000	3	2	3	6
15,000 to 20,000	4	3	4	7
20,000 to 25,000	5	4	5	7
25,000 to 30,000	6	5	6	7
30,000 to 40,000	7	6	6	7
40,000 to 50,000	8	6	6	7
50,000 to 60,000	9	6	6	7
60,000 to 70,000	10	6	6	7
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

Taxable income (adjusted gross income less deductions)	Taxable Year 1967-72[4]	1973[5]	1974[6,7]
Up to $3,000	1%	1%	1%
$3,000 to 4,000	2	2	1
4,000 to 4,500	2	2	2
4,500 to 6,000	3	3	2
6,000 to 7,500	4	4	3
7,500 to 9,000	5	5	4
9,000 to 10,500	6	6	5
10,500 to 12,000	7	7	6
12,000 to 13,500	8	8	7
13,500 to 15,000	9	9	8
15,000 to 16,500	10	10	9
16,500 to 18,000	10	11	10
18,000 and over	10	11	11

Taxable income (adjusted gross income less deductions)	Taxable Year 1986
Up to $3,420	0%
$3,420 to 10,410	1
10,410 to 13,890	2
13,890 to 16,530	3
16,530 to 19,150	4
19,150 to 21,780	5
21,780 to 24,410	6
24,410 to 27,020	7
27,020 to 29,630	8
29,630 to 32,260	9
32,260 to 34,880	10
34,880 and over	11

Taxable income (adjusted gross income less deductions)	Taxable Year 1987-90[8]
Up to $7,300	1%
$7,300 to 17,300	2
17,300 to 22,300	4
22,300 to 27,600	6
27,600 to 32,600	8
32,600 and over	9.3

Taxable income (adjusted gross income less deductions)	Taxable Year 1991[9]
Up to $8,789	1%
$ 8,789 to 20,829	2
20,829 to 26,848	4
26,848 to 33,229	6
33,229 to 39,249	8
39,249 to 136,115	9.3
136,115 to 272,230	10.0
272,230 and over	11.0

[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%. Indexing was 5.3% for 1989; 4.8% for 1990; and 4.3% for 1991. 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).

[9] A 10 percent and an 11 percent tax rate were added, increasing the maximum tax rate from 9.3 percent, effective for the 1991 through 1995 taxable years (Stats. 1991, Ch. 117).

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS AND STANDARD DEDUCTION
1935 – 1991ff

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]	1987-91[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%; for 1990 it was 4.8% and for 1991 it was 4.3%.
[10] Legislation (AB 53) passed in 1987 changed personal exemption credits and reestablished preset standard deductions. (Stats. 1987, Ch. 1138).

TABLE 3
Bank and Corporation Taxes
SYNOPSIS OF TAX RATES
1929 – 1991ff

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]	1990-91[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 ll	—	ll	ll	ll	ll	ll	ll	ll	ll	ll	ll	ll	ll	ll	ll	ll
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, 1990 and 1991 = 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).

ll Since nonbank financials, such as savings and loan associations, 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 1991 Taxable Years

YEAR	NUMBER OF RETURNS †	ADJUSTED GROSS INCOME[2]	TAXABLE INCOME[3]	TOTAL TAX LIABILITY
1991	12,889,953	$437,779,859,470	$343,689,284,242	$15,284,423,241
1990[17]	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989[17]	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
1988 through 1991 Taxable Years

ADJUSTED GROSS INCOME CLASS	1988 TAXABLE YEAR		1989 TAXABLE YEAR[17]		1990 TAXABLE YEAR[17]		1991 TAXABLE YEAR	
	NUMBER OF RETURNS							
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000	2,030,306	15.4	1,782,067	14.2	1,840,623	14.3	1,945,628	15.1
5,000 UNDER 10,000	1,746,424	13.2	1,596,907	12.7	1,645,334	12.8	1,568,055	12.2
10,000 UNDER 15,000	1,516,701	11.5	1,431,787	11.4	1,421,835	11.1	1,408,932	10.9
15,000 UNDER 20,000	1,277,220	9.7	1,252,863	10.0	1,196,492	9.3	1,187,394	9.2
20,000 UNDER 25,000	1,125,491	8.5	1,019,379	8.1	1,026,737	8.0	1,036,204	8.0
25,000 UNDER 30,000	914,340	6.9	867,262	6.9	868,105	6.7	845,853	6.6
30,000 UNDER 40,000	1,457,740	11.1	1,393,649	11.1	1,368,867	10.6	1,349,433	10.5
40,000 UNDER 50,000	997,777	7.6	972,324	7.7	1,040,841	8.1	990,932	7.7
50,000 UNDER 100,000	1,697,667	12.9	1,821,479	14.5	1,967,847	15.3	2,052,663	15.9
100,000 AND OVER	420,680	3.2	442,792	3.5	485,906	3.8	504,859	3.9
TOTALS	13,184,346	100.0	12,580,509	100.0	12,862,587	100.0	12,889,953	100.0
ADJUSTED GROSS INCOME CLASS	ADJUSTED GROSS INCOME IN THOUSANDS							
	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000	$-10,058,334	-2.4	$-514,056	-0.1	$-1,148,982	-0.3	$-1,062,019	-0.2
5,000 UNDER 10,000	13,061,436	3.1	11,944,261	2.9	12,326,142	2.8	11,815,794	2.7
10,000 UNDER 15,000	18,812,978	4.4	17,783,587	4.3	17,644,492	4.0	17,462,225	4.0
15,000 UNDER 20,000	22,258,142	5.2	21,866,520	5.2	20,834,989	4.7	20,737,294	4.8
20,000 UNDER 25,000	25,235,977	5.9	22,842,592	5.5	23,051,463	5.3	23,269,981	5.3
25,000 UNDER 30,000	25,060,056	5.9	23,782,825	5.7	23,797,568	5.4	23,238,203	5.3
30,000 UNDER 40,000	50,713,786	11.9	48,445,747	11.6	47,428,174	10.8	46,728,570	10.7
40,000 UNDER 50,000	44,551,838	10.5	43,545,394	10.4	46,508,934	10.6	44,349,798	10.2
50,000 UNDER 100,000	113,220,190	26.6	122,358,925	29.7	132,537,509	30.2	139,086,797	32.0
100,000 AND OVER	122,800,134	28.8	106,340,338	25.4	115,997,074	26.4	109,480,319	25.2
TOTALS	$425,656,203	100.0	$418,396,135	100.0	$438,997,363	100.0	$435,106,962	100.0
ADJUSTED GROSS INCOME CLASS	TOTAL TAX LIABILITY IN THOUSANDS							
	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000	$14,266	0.1	$6,303	0.0	$5,512	0.0	$2,179	0.0
5,000 UNDER 10,000	16,619	0.1	11,793	0.1	9,328	0.1	6,433	0.0
10,000 UNDER 15,000	103,711	0.7	88,059	0.6	75,108	0.5	62,717	0.4
15,000 UNDER 20,000	206,410	1.5	210,671	1.4	182,668	1.2	159,586	1.0
20,000 UNDER 25,000	366,978	2.4	319,674	2.1	310,380	2.0	281,869	1.8
25,000 UNDER 30,000	490,203	3.3	443,432	2.9	413,566	2.6	385,492	2.5
30,000 UNDER 40,000	1,186,234	7.9	1,112,091	7.4	1,039,765	6.7	950,158	6.2
40,000 UNDER 50,000	1,212,703	8.1	1,159,798	7.7	1,190,972	7.6	1,085,183	7.1
50,000 UNDER 100,000	4,286,531	28.5	4,471,900	29.6	4,616,452	29.5	4,672,976	30.6
100,000 AND OVER	7,145,098	47.5	7,269,137	48.2	7,783,071	49.8	7,677,830	50.2
TOTALS	$15,048,797	100.0	$15,092,857	100.0	$15,626,822	100.0	$15,284,423	100.0

Footnotes follow this section.

TABLE 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED
1991 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	512,804	4.0	4.0	$-4,758,773	-1.1	-1.1	0	0.0	0.0	$1,248	0.0	0.0
$1 UNDER 1,000	266,804	2.1	6.0	97,690	0.0	-1.1	$6,185	0.0	0.0	15	0.0	0.0
1,000 UNDER 2,000	252,575	2.0	8.0	370,743	0.1	-1.0	34,093	0.0	0.0	472	0.0	0.0
2,000 UNDER 3,000	293,796	2.3	10.3	731,815	0.2	-0.8	88,962	0.0	0.0	286	0.0	0.0
3,000 UNDER 4,000	290,087	2.3	12.5	1,018,435	0.2	-0.6	254,459	0.1	0.1	76	0.0	0.0
4,000 UNDER 5,000	329,562	2.6	15.1	1,477,287	0.3	-0.2	464,173	0.1	0.2	82	0.0	0.0
5,000 UNDER 6,000	309,130	2.4	17.5	1,694,640	0.4	0.1	733,929	0.2	0.5	68	0.0	0.0
6,000 UNDER 7,000	295,029	2.3	19.8	1,913,115	0.4	0.6	936,677	0.3	0.7	40	0.0	0.0
7,000 UNDER 8,000	306,846	2.4	22.2	2,305,534	0.5	1.1	1,219,846	0.4	1.1	748	0.0	0.0
8,000 UNDER 9,000	329,467	2.6	24.7	2,795,143	0.6	1.8	1,598,251	0.5	1.6	1,704	0.0	0.0
9,000 UNDER 10,000	327,583	2.5	27.3	3,107,646	0.7	2.5	1,903,877	0.6	2.1	3,873	0.0	0.1
10,000 UNDER 11,000	307,005	2.4	29.6	3,223,227	0.7	3.2	2,055,375	0.6	2.7	6,071	0.0	0.1
11,000 UNDER 12,000	298,849	2.3	32.0	3,443,464	0.8	4.0	2,271,272	0.7	3.4	9,958	0.1	0.2
12,000 UNDER 13,000	288,484	2.2	34.2	3,602,618	0.8	4.8	2,466,691	0.7	4.1	13,369	0.1	0.2
13,000 UNDER 14,000	267,313	2.1	36.3	3,606,826	0.8	5.7	2,539,455	0.7	4.8	15,664	0.1	0.4
14,000 UNDER 15,000	247,281	1.9	38.2	3,586,564	0.8	6.5	2,504,859	0.7	5.6	17,655	0.1	0.5
15,000 UNDER 16,000	252,615	2.0	40.1	3,914,517	0.9	7.4	2,866,879	0.8	6.4	27,251	0.2	0.6
16,000 UNDER 17,000	234,230	1.8	42.0	3,865,322	0.9	8.3	2,700,890	0.8	7.2	26,470	0.2	0.8
17,000 UNDER 18,000	231,853	1.8	43.8	4,061,104	0.9	9.2	3,029,221	0.9	8.1	30,151	0.2	1.0
18,000 UNDER 19,000	246,850	1.9	45.7	4,570,586	1.1	10.3	3,437,320	1.0	9.1	37,345	0.2	1.3
19,000 UNDER 20,000	221,846	1.7	47.4	4,326,473	1.0	11.3	3,244,363	0.9	10.0	38,369	0.3	1.5
20,000 UNDER 21,000	220,170	1.7	49.1	4,518,187	1.0	12.3	3,418,434	1.0	11.0	45,761	0.3	1.8
21,000 UNDER 22,000	212,268	1.6	50.8	4,566,480	1.0	13.3	3,543,643	1.0	12.0	49,984	0.3	2.1
22,000 UNDER 23,000	201,216	1.6	52.3	4,529,382	1.0	14.4	3,476,717	1.0	13.0	56,171	0.4	2.5
23,000 UNDER 24,000	202,172	1.6	53.9	4,749,634	1.1	15.5	3,719,674	1.1	14.1	59,699	0.4	2.9
24,000 UNDER 25,000	200,378	1.6	55.4	4,906,961	1.1	16.6	3,829,242	1.1	15.2	70,254	0.5	3.4
25,000 UNDER 26,000	175,290	1.4	56.8	4,470,358	1.0	17.6	3,473,386	1.0	16.2	62,626	0.4	3.8
26,000 UNDER 27,000	169,235	1.3	58.1	4,482,406	1.0	18.7	3,535,055	1.0	17.3	70,930	0.5	4.2
27,000 UNDER 28,000	167,599	1.3	59.4	4,610,225	1.1	19.7	3,620,512	1.1	18.3	82,586	0.5	4.8
28,000 UNDER 29,000	167,085	1.3	60.7	4,759,965	1.1	20.8	3,660,179	1.1	19.4	82,710	0.5	5.3
29,000 UNDER 30,000	166,644	1.3	62.0	4,915,936	1.1	21.9	3,894,601	1.1	20.5	86,640	0.6	5.9
30,000 UNDER 35,000	756,499	5.9	67.9	24,548,707	5.6	27.6	19,350,996	5.6	26.2	472,182	3.1	9.0
35,000 UNDER 40,000	592,934	4.6	72.5	22,184,358	5.1	32.7	17,381,059	5.1	31.2	478,063	3.1	12.1
40,000 UNDER 50,000	990,932	7.7	80.2	44,351,526	10.2	42.9	34,750,303	10.1	41.3	1,085,153	7.1	19.2
50,000 UNDER 60,000	755,910	5.9	86.0	41,391,513	9.5	52.4	32,092,122	9.3	50.7	1,128,459	7.4	26.6
60,000 UNDER 70,000	511,689	4.0	90.0	33,140,043	7.6	60.0	25,921,755	7.5	58.2	1,054,835	6.9	33.5
70,000 UNDER 80,000	356,232	2.8	92.8	26,574,702	6.1	66.1	20,516,345	6.0	64.2	924,783	6.1	39.5
80,000 UNDER 90,000	262,414	2.0	94.8	22,203,434	5.1	71.2	17,326,128	5.0	69.2	874,126	5.7	45.2
90,000 UNDER 100,000	166,418	1.3	96.1	15,771,851	3.6	74.8	12,417,981	3.6	72.8	690,753	4.5	49.8
100,000 UNDER 150,000	289,919	2.2	98.3	34,345,045	7.9	82.7	27,295,573	7.9	80.8	1,731,141	11.3	61.1
150,000 UNDER 200,000	91,257	0.7	99.0	15,629,284	3.6	86.3	12,692,518	3.7	84.5	928,717	6.1	67.2
200,000 UNDER 300,000	64,271	0.5	99.5	15,390,417	3.5	89.9	12,945,246	3.8	88.2	1,051,794	6.9	74.1
300,000 UNDER 400,000	23,218	0.2	99.7	7,982,326	1.8	91.7	6,975,395	2.0	90.3	612,185	4.0	78.1
400,000 UNDER 500,000	11,539	0.1	99.8	5,131,724	1.2	92.9	4,588,764	1.3	91.6	416,816	2.7	80.8
500,000 UNDER 1,000,000	16,998	0.1	99.9	11,471,621	2.6	95.5	10,514,486	3.1	94.6	1,015,132	6.6	87.4
1,000,000 AND OVER	7,657	0.1	100.0	19,526,901	4.5	100.0	18,392,393	5.4	100.0	1,922,008	12.6	100.0
TOTAL	12,889,953	100.0	100.0	$435,106,962	100.0	100.0	$343,689,284	100.0	100.0	$15,284,423	100.0	100.0

Footnotes follow this section.

TABLE 4A †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	CALIFORNIA[3] DEDUCTIONS (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TOTAL[5] TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	139,218	2,915	$-8,454,235	$3,695,462	$-4,758,773	$1,902,289	-	$1,247
ZERO	373,404	322	-567,723	567,723	-	1,281,493	-	2
$1 TO $999	266,814	684	111,180	-13,490	97,690	716,167	$6,185	15
1,000 TO 1,999	252,581	3,905	461,746	-91,003	370,743	714,894	34,095	472
2,000 TO 2,999	293,806	2,990	831,791	-99,977	731,815	913,606	88,968	286
3,000 TO 3,999	290,098	1,087	1,128,526	-110,092	1,018,435	965,795	254,470	76
4,000 TO 4,999	329,569	1,547	1,742,337	-265,050	1,477,287	1,192,263	464,179	82
5,000 TO 5,999	309,138	1,578	1,836,629	-141,989	1,694,640	1,054,500	733,945	68
6,000 TO 6,999	295,037	1,371	2,050,164	-137,049	1,913,115	1,059,226	936,701	40
7,000 TO 7,999	306,857	76,005	2,397,328	-91,795	2,305,534	1,257,679	1,219,880	749
8,000 TO 8,999	329,472	127,746	2,891,758	-96,615	2,795,143	1,254,083	1,598,269	1,704
9,000 TO 9,999	327,590	129,102	3,266,861	-159,215	3,107,646	1,302,352	1,903,902	3,873
10,000 TO 10,999	307,012	127,241	3,150,001	73,227	3,223,227	1,217,650	2,055,416	6,071
11,000 TO 11,999	298,854	140,564	3,570,811	-127,347	3,443,464	1,265,360	2,271,291	9,958
12,000 TO 12,999	288,492	144,273	3,697,319	-94,701	3,602,618	1,200,038	2,466,733	13,370
13,000 TO 13,999	267,324	127,204	3,728,942	-122,117	3,606,826	1,106,885	2,539,531	15,665
14,000 TO 14,999	247,288	108,612	3,701,883	-115,318	3,586,564	1,162,294	2,504,912	17,656
15,000 TO 15,999	252,623	157,795	4,027,579	-113,062	3,914,517	1,131,692	2,866,927	27,251
16,000 TO 16,999	234,238	137,121	3,976,921	-111,599	3,865,322	1,227,957	2,700,938	26,471
17,000 TO 17,999	231,861	136,364	4,160,166	-99,062	4,061,104	1,074,741	3,029,312	30,152
18,000 TO 18,999	246,857	166,093	4,680,645	-110,059	4,570,586	1,151,023	3,437,375	37,345
19,000 TO 19,999	221,855	144,821	4,433,326	-106,853	4,326,473	1,130,237	3,244,465	38,370
20,000 TO 20,999	220,176	149,830	4,630,758	-112,570	4,518,187	1,128,659	3,418,491	45,762
21,000 TO 21,999	212,273	163,842	4,673,493	-107,013	4,566,480	1,047,905	3,543,684	49,985
22,000 TO 22,999	201,222	151,100	4,654,847	-125,465	4,529,382	1,064,380	3,476,761	56,171
23,000 TO 23,999	202,179	161,916	4,885,180	-135,546	4,749,634	1,038,880	3,719,761	59,700
24,000 TO 24,999	200,384	169,796	5,025,940	-118,979	4,906,961	1,100,917	3,829,317	70,255
25,000 TO 25,999	175,295	147,251	4,588,940	-118,583	4,470,358	1,005,043	3,473,485	62,628
26,000 TO 26,999	169,242	150,898	4,605,304	-122,897	4,482,406	962,650	3,535,153	70,932
27,000 TO 27,999	167,603	151,134	4,705,085	-94,860	4,610,226	1,020,512	3,620,578	82,587
28,000 TO 28,999	167,089	146,736	4,914,033	-154,068	4,759,965	1,119,241	3,660,259	82,711
29,000 TO 29,999	166,649	148,984	5,023,631	-107,694	4,915,936	1,054,429	3,894,677	86,641
30,000 TO 30,999	166,070	152,054	5,185,862	-119,193	5,066,669	1,063,739	4,010,146	93,047
31,000 TO 31,999	149,315	136,365	4,817,930	-115,742	4,702,188	956,878	3,751,560	86,488
32,000 TO 32,999	149,010	139,783	4,942,681	-95,922	4,846,759	1,042,409	3,817,781	93,896
33,000 TO 33,999	147,199	134,877	5,074,651	-142,442	4,932,208	1,086,809	3,862,954	89,989
34,000 TO 34,999	144,925	135,694	5,056,216	-55,333	5,000,883	1,096,962	3,908,889	108,769
35,000 TO 35,999	131,526	123,979	4,798,104	-129,115	4,668,988	1,047,764	3,624,208	97,904
36,000 TO 36,999	122,021	113,565	4,560,816	-107,501	4,453,315	982,088	3,483,070	96,945
37,000 TO 37,999	117,050	111,165	4,519,661	-128,026	4,391,635	1,001,887	3,415,843	88,637
38,000 TO 38,999	112,439	107,464	4,446,861	-119,512	4,327,349	953,310	3,374,230	91,931
39,000 TO 39,999	109,922	105,660	4,410,739	-70,668	4,340,071	861,594	3,484,243	102,574
40,000 TO 49,999	990,970	962,126	45,304,117	-952,591	44,351,526	9,675,939	34,749,611	1,085,183
50,000 TO 59,999	755,949	743,846	42,075,717	-685,087	41,391,513	9,326,869	32,093,475	1,128,502
60,000 TO 69,999	511,484	506,529	33,390,994	-250,951	33,140,043	7,254,533	25,915,863	1,054,661
70,000 TO 79,999	356,250	352,210	25,964,916	609,787	26,574,702	6,147,361	20,517,196	924,822
80,000 TO 89,999	262,430	260,339	22,536,123	-332,689	22,203,434	4,883,231	17,327,071	874,176
90,000 TO 99,999	166,434	164,202	16,075,259	-303,408	15,771,851	3,389,896	12,419,107	690,815
100,000 TO 149,999	289,919	288,883	34,730,813	-382,768	34,348,045	7,072,665	27,295,573	1,731,138
150,000 TO 199,999	91,257	90,962	15,742,764	-113,480	15,629,284	2,956,615	12,692,518	928,717
200,000 TO 299,999	64,271	64,085	15,429,083	-38,666	15,390,417	2,459,283	12,945,246	1,051,794
300,000 TO 399,999	23,218	23,153	7,986,316	-3,990	7,982,326	1,014,818	6,975,395	612,185
400,000 TO 499,999	11,539	11,515	5,179,562	-47,837	5,131,724	545,693	4,588,765	416,816
500,000 TO 999,999	16,998	16,932	11,430,563	41,058	11,471,621	968,592	10,514,486	1,015,132
1,000,000 TO 1,999,999	5,053	5,028	6,831,506	-2,253	6,829,252	460,339	6,392,991	656,101
2,000,000 TO 2,999,999	1,172	1,166	2,805,041	17,371	2,822,413	161,912	2,661,837	278,405
3,000,000 TO 3,999,999	492	486	1,728,051	-27,564	1,700,487	110,036	1,594,874	167,241
4,000,000 TO 4,999,999	324	323	1,465,838	-19,671	1,446,167	65,025	1,381,242	146,866
5,000,000 AND OVER	616	612	6,758,512	-29,930	6,728,582	379,842	6,361,449	673,395
TOTAL	12,889,953	8,033,828	$437,779,859	$-2,673,781	$435,106,962	$102,790,929	$343,689,284	$15,284,423

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	WAGES AND SALARIES		TAXABLE INTEREST		NON-TAXABLE INTEREST		DIVIDENDS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	43,673	$847,705	105,164	$1,126,197	6,572	$150,673	38,606	$159,121
ZERO	16,374	236,767	10,912	35,971	1,342	40	4,267	37,644
$1 TO $999	100,871	166,710	93,118	96,554	613	11,107	27,908	26,645
1,000 TO 1,999	170,522	303,744	101,118	114,733	2,660	43,631	32,161	37,262
2,000 TO 2,999	231,913	626,629	101,098	94,951	2,876	5,246	27,423	29,233
3,000 TO 3,999	233,383	843,447	104,593	119,275	3,377	35,341	26,492	41,315
4,000 TO 4,999	275,769	1,225,089	110,147	123,683	2,770	26,341	21,625	36,965
5,000 TO 5,999	246,004	1,304,185	108,925	139,006	2,140	7,870	23,860	32,283
6,000 TO 6,999	222,653	1,406,065	111,935	196,185	1,951	19,917	23,837	36,430
7,000 TO 7,999	236,721	1,744,918	110,303	170,749	1,816	4,176	26,194	57,604
8,000 TO 8,999	256,713	2,129,628	120,214	198,295	1,157	9,951	20,060	49,735
9,000 TO 9,999	260,193	2,371,729	129,443	258,577	1,797	6,449	31,363	67,185
10,000 TO 10,999	247,571	2,544,760	119,786	230,739	1,519	3,004	24,387	50,247
11,000 TO 11,999	239,325	2,691,857	140,234	272,095	4,741	22,535	31,337	83,432
12,000 TO 12,999	229,765	2,809,971	137,734	304,816	4,745	28,727	30,628	57,358
13,000 TO 13,999	212,361	2,731,086	112,136	309,676	5,368	32,103	24,820	56,484
14,000 TO 14,999	194,053	2,699,539	122,756	360,967	2,510	47,076	32,969	71,580
15,000 TO 15,999	211,575	3,189,837	123,732	310,768	7,260	41,677	30,349	66,725
16,000 TO 16,999	184,572	2,911,288	136,826	353,289	5,818	27,322	30,173	57,466
17,000 TO 17,999	184,139	3,010,165	120,366	356,225	5,471	15,957	36,094	91,153
18,000 TO 18,999	206,251	3,722,850	130,560	307,670	4,984	16,208	31,871	79,146
19,000 TO 19,999	182,030	3,374,281	129,489	322,223	6,417	49,108	33,480	75,482
20,000 TO 20,999	176,151	3,430,077	132,721	471,165	10,182	85,596	42,059	83,481
21,000 TO 21,999	180,154	3,674,874	121,372	294,989	7,140	38,211	34,450	76,069
22,000 TO 22,999	167,606	3,608,846	119,614	363,336	6,292	44,760	37,372	76,940
23,000 TO 23,999	171,812	3,798,502	121,323	276,061	6,500	22,537	34,368	104,323
24,000 TO 24,999	168,069	3,952,871	123,115	332,125	6,253	70,269	35,392	106,678
25,000 TO 25,999	148,761	3,495,133	117,804	335,868	7,822	87,478	35,181	96,554
26,000 TO 26,999	136,699	3,511,481	109,440	316,755	5,894	26,151	26,088	93,305
27,000 TO 27,999	144,513	3,700,062	116,624	292,742	5,660	39,112	33,492	78,504
28,000 TO 28,999	134,236	3,472,744	118,671	468,536	7,727	44,479	39,587	112,590
29,000 TO 29,999	139,207	3,794,350	113,613	354,705	7,470	57,865	35,408	68,898
30,000 TO 30,999	144,108	4,088,134	117,843	285,202	5,169	59,315	29,230	105,531
31,000 TO 31,999	129,193	3,868,416	103,290	246,084	3,373	12,079	25,740	89,282
32,000 TO 32,999	128,944	4,005,916	111,924	251,599	4,555	20,762	25,908	58,174
33,000 TO 33,999	123,508	3,867,293	101,267	316,569	8,248	33,566	30,093	75,951
34,000 TO 34,999	127,356	4,209,607	106,875	324,588	4,562	30,659	29,428	57,701
35,000 TO 35,999	118,395	3,955,449	93,435	201,207	5,696	23,425	33,417	87,055
36,000 TO 36,999	108,743	3,753,424	90,016	227,285	7,934	34,193	28,389	91,221
37,000 TO 37,999	101,309	3,516,120	90,558	230,469	5,425	46,763	32,575	109,836
38,000 TO 38,999	97,474	3,502,073	90,646	240,993	5,493	33,901	27,489	62,434
39,000 TO 39,999	98,239	3,619,335	85,276	191,863	5,574	43,303	25,326	55,269
40,000 TO 49,999	882,892	36,684,042	815,062	2,152,846	50,493	358,637	262,834	657,990
50,000 TO 59,999	668,652	33,688,447	675,937	2,192,421	51,478	390,625	245,584	702,305
60,000 TO 69,999	466,290	27,608,321	470,194	1,552,148	34,338	230,180	188,483	508,529
70,000 TO 79,999	325,165	22,252,322	338,214	1,118,939	27,504	276,755	138,683	416,693
80,000 TO 89,999	235,333	18,064,864	252,805	991,519	31,124	223,851	125,352	361,690
90,000 TO 99,999	145,150	11,917,627	157,872	1,118,689	15,918	221,104	81,730	318,286
100,000 TO 149,999	253,238	25,075,181	280,997	1,999,324	44,270	574,153	163,017	785,783
150,000 TO 199,999	74,541	9,656,404	88,987	1,134,336	19,778	370,433	58,873	494,898
200,000 TO 299,999	50,491	8,689,017	63,252	1,214,091	17,817	478,337	44,435	514,452
300,000 TO 399,999	17,871	4,236,306	22,963	691,317	7,339	245,241	16,934	302,472
400,000 TO 499,999	9,099	2,707,449	11,466	420,627	4,217	174,482	8,987	191,692
500,000 TO 999,999	13,345	5,402,048	16,921	1,195,930	6,821	454,763	13,674	482,287
1,000,000 TO 1,999,999	4,048	2,820,020	5,036	847,407	2,460	684,089	4,273	404,704
2,000,000 TO 2,999,999	950	1,095,760	1,169	310,131	630	94,838	1,023	164,765
3,000,000 TO 3,999,999	409	594,522	491	192,165	283	57,548	453	103,590
4,000,000 TO 4,999,999	265	474,341	324	145,841	180	48,840	285	61,560
5,000,000 AND OVER	508	1,887,397	616	752,677	412	197,894	563	487,510
TOTAL	10,281,155	$330,571,023	7,868,322	$29,855,193	519,935	$6,540,657	2,606,079	$9,949,499

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	TAXABLE PENSIONS AND ANNUITIES		BUSINESS INCOME			
			PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	17,328	$108,418	16,906	$241,669	67,242	$1,617,117
ZERO	4,042	12,226	2,174	11,877	2,848	101,183
$1 TO $999	7,258	15,885	18,809	37,789	5,437	41,502
1,000 TO 1,999	13,463	25,422	19,866	88,367	4,296	11,856
2,000 TO 2,999	12,041	36,239	22,100	56,465	4,233	28,716
3,000 TO 3,999	12,895	48,312	23,942	79,890	7,541	41,134
4,000 TO 4,999	21,371	69,633	28,479	134,983	4,571	19,229
5,000 TO 5,999	25,958	89,182	26,856	126,264	11,094	28,510
6,000 TO 6,999	32,794	135,757	30,609	172,145	7,227	35,860
7,000 TO 7,999	30,500	131,647	32,164	236,431	6,975	17,959
8,000 TO 8,999	35,295	204,282	33,449	218,117	9,321	28,854
9,000 TO 9,999	38,571	218,135	28,004	209,581	4,604	17,857
10,000 TO 10,999	35,067	209,665	28,357	215,157	6,297	35,731
11,000 TO 11,999	40,544	258,695	24,722	188,923	6,747	42,992
12,000 TO 12,999	39,065	262,393	25,772	226,360	10,392	61,688
13,000 TO 13,999	37,711	264,407	28,436	247,847	7,347	30,018
14,000 TO 14,999	44,904	330,926	20,751	220,161	5,542	27,750
15,000 TO 15,999	34,946	271,268	21,712	221,353	9,651	114,936
16,000 TO 16,999	42,386	338,603	21,836	214,974	9,780	39,513
17,000 TO 17,999	39,653	309,968	21,909	295,824	8,129	26,244
18,000 TO 18,999	34,165	292,760	22,571	196,660	7,607	28,392
19,000 TO 19,999	39,414	369,125	20,810	225,170	7,518	26,470
20,000 TO 20,999	42,356	352,020	23,219	316,714	6,532	38,279
21,000 TO 21,999	40,818	378,324	16,312	180,191	5,762	37,760
22,000 TO 22,999	31,385	358,338	20,785	222,854	9,407	68,888
23,000 TO 23,999	32,630	298,891	19,825	266,680	5,089	28,576
24,000 TO 24,999	34,077	352,124	21,600	254,693	4,708	35,425
25,000 TO 25,999	28,150	355,017	18,919	238,274	8,876	50,021
26,000 TO 26,999	28,135	355,023	16,238	238,523	8,970	59,572
27,000 TO 27,999	25,356	264,717	21,133	217,593	4,035	8,606
28,000 TO 28,999	41,255	464,846	20,829	231,381	8,645	55,521
29,000 TO 29,999	31,464	384,948	19,923	345,445	9,090	44,978
30,000 TO 30,999	26,007	362,741	17,759	278,780	10,170	32,262
31,000 TO 31,999	21,743	296,883	16,106	215,371	5,706	17,080
32,000 TO 32,999	29,694	343,542	16,453	264,888	8,913	46,042
33,000 TO 33,999	27,277	358,092	23,601	341,330	6,468	25,168
34,000 TO 34,999	22,490	223,890	16,285	228,254	8,146	31,257
35,000 TO 35,999	19,932	219,577	15,130	194,272	6,082	22,231
36,000 TO 36,999	17,902	242,625	16,366	278,717	8,126	40,746
37,000 TO 37,999	21,027	314,202	14,304	244,181	4,837	17,950
38,000 TO 38,999	21,520	298,893	14,676	292,242	9,145	56,167
39,000 TO 39,999	19,757	280,189	14,634	163,434	5,801	32,032
40,000 TO 49,999	176,880	2,444,024	127,706	2,216,455	65,604	323,257
50,000 TO 59,999	148,584	2,254,580	120,881	2,215,992	57,841	335,312
60,000 TO 69,999	90,155	1,396,095	77,805	1,889,664	38,266	242,478
70,000 TO 79,999	62,408	954,360	61,911	1,665,522	28,422	134,907
80,000 TO 89,999	49,103	796,056	45,566	1,477,627	21,950	97,543
90,000 TO 99,999	29,303	409,943	38,806	1,324,708	12,403	69,051
100,000 TO 149,999	53,051	1,030,047	61,887	3,066,855	22,343	187,401
150,000 TO 199,999	15,243	376,827	22,451	1,582,299	7,649	74,246
200,000 TO 299,999	10,097	293,086	16,866	1,641,876	5,131	72,118
300,000 TO 399,999	3,475	125,096	5,533	792,701	1,923	46,798
400,000 TO 499,999	1,656	70,038	2,810	469,062	942	16,306
500,000 TO 999,999	2,622	133,786	3,736	722,128	1,581	63,432
1,000,000 TO 1,999,999	789	53,278	1,074	353,286	428	25,505
2,000,000 TO 2,999,999	161	23,606	269	116,180	125	10,401
3,000,000 TO 3,999,999	77	7,352	84	47,212	70	8,659
4,000,000 TO 4,999,999	51	1,280	68	43,244	36	5,189
5,000,000 AND OVER	85	6,109	150	216,909	71	22,341
TOTAL	1,846,086	$20,883,393	1,471,934	$28,721,543	623,692	$4,907,013

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	FARM INCOME				PARTNERSHIPS AND S CORPORATIONS†			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	1,029	$16,446	6,613	$462,909	6,287	$65,655	28,296	$3,271,019
ZERO	236	840	236	887	278	997	1,028	222,724
$1 TO $999	612	98	1,300	2,373	1,987	1,438	1,871	65,774
1,000 TO 1,999	-	-	600	10,819	4,042	13,556	2,407	23,903
2,000 TO 2,999	456	993	-	-	1,030	1,494	2,058	39,259
3,000 TO 3,999	236	59	580	1,250	5,148	6,018	3,569	46,280
4,000 TO 4,999	375	2,347	-	-	1,880	8,018	2,144	32,767
5,000 TO 5,999	322	1,870	296	5,519	1,444	1,862	2,775	11,249
6,000 TO 6,999	1,664	3,514	618	1,575	3,511	7,701	1,906	11,902
7,000 TO 7,999	1,065	4,256	375	2,429	2,123	4,157	2,962	20,358
8,000 TO 8,999	278	1,664	344	4,892	5,822	23,617	1,828	22,743
9,000 TO 9,999	1,762	6,275	1,197	5,570	2,657	9,568	2,670	18,134
10,000 TO 10,999	640	3,315	1,121	5,951	2,820	11,917	2,591	21,579
11,000 TO 11,999	575	1,967	-	-	6,584	30,255	1,680	5,372
12,000 TO 12,999	322	227	831	1,253	3,111	13,089	1,895	3,187
13,000 TO 13,999	-	-	344	2,238	3,063	19,606	1,348	32,326
14,000 TO 14,999	291	2,212	751	4,672	4,159	17,750	2,987	24,184
15,000 TO 15,999	1,199	21,583	1,502	15,978	3,129	19,340	4,482	94,423
16,000 TO 16,999	344	3,090	709	5,329	5,958	29,400	2,895	34,007
17,000 TO 17,999	-	-	1,146	11,620	3,391	27,514	2,728	22,704
18,000 TO 18,999	-	-	854	20,276	3,248	14,276	2,791	13,037
19,000 TO 19,999	195	84	936	5,694	2,767	10,574	2,051	5,130
20,000 TO 20,999	666	3,765	-	-	2,516	21,592	1,356	45,353
21,000 TO 21,999	-	-	1,172	16,924	4,026	24,812	5,462	37,864
22,000 TO 22,999	946	5,462	807	2,041	3,308	15,449	5,494	25,357
23,000 TO 23,999	1,496	10,533	524	1,470	4,489	31,222	5,816	40,384
24,000 TO 24,999	322	210	824	6,070	5,556	36,444	2,616	20,878
25,000 TO 25,999	755	4,794	-	-	4,159	34,707	4,810	17,435
26,000 TO 26,999	291	3,303	582	5,965	5,072	74,873	1,944	22,923
27,000 TO 27,999	2,314	20,066	697	6,334	4,876	60,654	3,814	8,464
28,000 TO 28,999	621	1,149	1,454	8,419	4,790	34,704	4,422	18,856
29,000 TO 29,999	-	-	786	35,615	3,631	8,732	3,978	26,928
30,000 TO 30,999	1,096	12,614	480	18,000	8,239	47,978	2,792	9,989
31,000 TO 31,999	684	9,657	1,783	8,116	6,677	57,253	3,073	27,584
32,000 TO 32,999	491	140	1,000	11,299	4,113	24,639	2,591	26,405
33,000 TO 33,999	692	1,822	536	6,511	4,674	23,969	4,001	31,625
34,000 TO 34,999	322	2,867	817	4,969	5,395	58,588	4,553	67,580
35,000 TO 35,999	278	5,341	775	10,648	4,809	32,776	3,437	15,522
36,000 TO 36,999	425	5,177	799	5,562	4,451	37,551	4,621	37,558
37,000 TO 37,999	379	5,340	1,086	11,131	4,134	38,946	4,749	38,544
38,000 TO 38,999	1,122	2,981	236	258	2,696	13,695	2,112	22,183
39,000 TO 39,999	212	1,526	888	8,726	3,023	31,923	2,924	13,034
40,000 TO 49,999	2,042	16,623	5,025	26,215	33,536	306,493	29,949	115,303
50,000 TO 59,999	2,890	43,857	4,779	36,357	37,391	466,804	31,733	251,351
60,000 TO 69,999	2,141	32,958	5,402	53,943	25,890	499,994	28,478	531,000
70,000 TO 79,999	990	28,399	3,551	29,642	21,444	323,791	24,728	315,796
80,000 TO 89,999	408	14,626	1,566	7,456	18,358	257,790	20,523	122,275
90,000 TO 99,999	278	2,850	1,598	10,662	18,672	659,854	15,882	232,529
100,000 TO 149,999	2,596	83,663	3,243	66,577	39,041	1,213,526	32,197	390,142
150,000 TO 199,999	934	56,710	1,390	52,784	20,738	1,284,030	13,598	291,542
200,000 TO 299,999	707	38,476	964	20,653	20,335	1,679,764	12,021	424,872
300,000 TO 399,999	257	20,531	691	33,451	8,950	1,003,083	4,920	231,158
400,000 TO 499,999	146	11,684	347	14,054	4,851	652,915	2,663	116,147
500,000 TO 999,999	325	42,084	634	35,852	7,893	1,773,441	4,410	416,136
1,000,000 TO 1,999,999	112	22,306	230	24,758	2,566	1,168,525	1,400	315,107
2,000,000 TO 2,999,999	20	6,785	71	15,538	614	496,444	355	136,365
3,000,000 TO 3,999,999	7	2,059	31	6,745	264	302,670	155	51,554
4,000,000 TO 4,999,999	7	2,639	24	5,820	173	318,636	101	38,299
5,000,000 AND OVER	10	5,479	49	18,731	370	1,664,296	184	146,426
TOTAL	38,583	$599,314	65,194	$1,198,547	426,159	$15,120,368	376,823	$8,722,530

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	RENTS AND ROYALTIES				NET SALE OF CAPITAL ASSETS*			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	10,163	$195,713	43,713	$1,017,098	19,650	$973,672	30,191	$74,669
ZERO	-	-	1,701	21,864	1,109	10,663	1,965	5,894
$1 TO $999	1,441	7,019	2,670	37,459	4,510	17,623	6,436	10,838
1,000 TO 1,999	1,428	784	6,141	68,612	5,652	4,091	5,218	11,133
2,000 TO 2,999	3,029	2,780	3,381	10,788	5,275	15,573	3,570	8,201
3,000 TO 3,999	3,229	28,803	4,656	42,028	6,331	8,775	9,635	14,334
4,000 TO 4,999	4,459	12,052	6,606	52,448	6,493	7,311	3,291	7,491
5,000 TO 5,999	7,472	26,036	5,409	47,870	5,842	11,182	7,880	16,873
6,000 TO 6,999	4,681	11,753	3,576	31,565	5,454	11,456	8,360	21,364
7,000 TO 7,999	5,964	13,253	5,491	49,826	7,526	20,597	8,774	20,017
8,000 TO 8,999	5,934	17,742	6,136	37,562	7,428	17,134	6,830	18,643
9,000 TO 9,999	5,821	24,250	7,538	58,260	7,490	12,404	7,687	17,295
10,000 TO 10,999	9,260	30,037	5,396	36,051	6,416	20,360	8,287	18,333
11,000 TO 11,999	6,427	16,407	7,562	60,348	9,300	17,379	7,367	14,725
12,000 TO 12,999	5,174	22,888	6,629	43,809	11,684	27,973	9,007	20,771
13,000 TO 13,999	6,590	23,875	8,437	44,622	8,676	47,798	7,880	17,063
14,000 TO 14,999	7,259	23,335	10,554	56,005	5,782	21,205	11,770	24,252
15,000 TO 15,999	6,386	54,101	9,253	78,041	11,553	89,404	9,450	20,932
16,000 TO 16,999	8,056	45,485	8,548	64,055	10,866	38,268	8,394	17,827
17,000 TO 17,999	6,032	23,159	6,717	41,495	10,633	52,046	7,595	14,566
18,000 TO 18,999	5,874	28,563	10,013	67,999	10,969	46,219	9,589	21,679
19,000 TO 19,999	7,876	31,619	9,368	97,386	12,129	62,203	4,869	9,967
20,000 TO 20,999	9,601	46,010	9,232	90,299	10,843	76,137	10,887	21,055
21,000 TO 21,999	6,539	39,228	9,234	42,517	9,279	113,277	8,045	19,228
22,000 TO 22,999	6,684	59,586	10,732	89,035	7,294	54,372	7,426	13,852
23,000 TO 23,999	7,418	50,951	6,836	38,743	9,852	58,942	8,494	17,491
24,000 TO 24,999	8,712	39,482	11,082	77,109	10,771	39,477	10,291	24,008
25,000 TO 25,999	5,917	36,268	14,067	102,855	12,093	44,730	7,482	17,697
26,000 TO 26,999	6,040	28,886	12,753	82,710	9,955	40,701	6,214	14,255
27,000 TO 27,999	8,327	45,851	9,180	97,411	8,786	51,502	7,620	14,891
28,000 TO 28,999	7,620	54,763	7,074	46,461	14,407	61,860	9,444	20,619
29,000 TO 29,999	5,572	31,650	6,335	59,247	13,111	141,084	5,493	7,852
30,000 TO 30,999	7,065	43,158	10,567	72,077	11,376	40,487	8,412	18,845
31,000 TO 31,999	6,180	24,425	9,052	49,793	9,780	29,662	6,579	15,863
32,000 TO 32,999	5,332	23,635	6,029	57,613	7,825	48,376	8,997	17,252
33,000 TO 33,999	6,591	35,619	9,144	75,362	16,104	79,751	6,478	12,838
34,000 TO 34,999	5,358	25,279	13,468	104,303	11,661	63,649	5,816	10,393
35,000 TO 35,999	7,644	52,156	12,403	82,606	11,673	62,970	10,304	23,456
36,000 TO 36,999	7,030	33,822	12,161	100,137	9,270	39,078	5,021	7,997
37,000 TO 37,999	5,363	35,925	11,510	89,049	10,722	60,508	5,205	8,356
38,000 TO 38,999	8,146	37,055	11,250	104,060	9,998	52,004	5,311	9,544
39,000 TO 39,999	7,119	45,361	7,962	68,384	7,253	64,634	4,561	8,721
40,000 TO 49,999	50,870	430,317	86,241	635,553	89,229	602,778	64,915	125,514
50,000 TO 59,999	51,098	407,720	90,654	837,957	91,548	903,171	57,109	114,079
60,000 TO 69,999	38,762	529,958	70,516	663,755	71,102	749,660	44,722	80,235
70,000 TO 79,999	26,234	266,305	57,878	544,816	58,588	570,658	32,915	64,962
80,000 TO 89,999	22,999	291,288	39,973	362,496	44,905	519,792	36,724	77,205
90,000 TO 99,999	17,935	234,865	32,485	361,203	37,063	557,230	21,328	43,358
100,000 TO 149,999	36,277	676,001	55,123	447,012	86,679	1,618,943	42,397	87,668
150,000 TO 199,999	16,474	452,743	9,222	136,979	37,360	1,270,471	16,197	36,432
200,000 TO 299,999	13,655	499,184	7,854	124,752	28,485	1,368,248	13,201	31,600
300,000 TO 399,999	5,959	294,943	3,125	96,958	11,734	903,433	5,047	12,319
400,000 TO 499,999	3,056	198,555	1,694	31,936	6,227	569,706	2,662	6,469
500,000 TO 999,999	5,510	475,073	2,699	78,637	9,731	1,715,295	3,938	9,980
1,000,000 TO 1,999,999	1,769	215,947	818	37,339	3,157	1,254,921	1,162	3,039
2,000,000 TO 2,999,999	459	89,986	192	9,385	785	630,258	254	682
3,000,000 TO 3,999,999	199	53,336	81	3,400	361	462,547	96	254
4,000,000 TO 4,999,999	124	32,876	54	3,501	242	373,663	58	159
5,000,000 AND OVER	265	99,152	102	10,760	446	1,842,047	130	350
TOTAL	552,458	$6,677,012	838,277	$7,981,403	970,463	$18,669,558	674,980	$1,405,388

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	ALL OTHER FEDERAL INCOME SOURCES[9]				INDIVIDUAL[10] RETIREMENT PLAN		HALF SELF-EMPLOYMENT[11] TAX	
	PROFIT		LOSS					
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	34,506	$213,613	39,263	$4,913,638	5,579	$9,799	15,663	$12,977
ZERO	13,605	133,440	2,946	1,559,812	644	758	903	728
$1 TO $999	26,073	60,890	3,721	107,308	3,531	2,916	7,894	2,237
1,000 TO 1,999	37,708	68,286	3,220	37,541	2,261	3,437	17,205	4,365
2,000 TO 2,999	49,810	81,149	2,409	19,677	1,555	1,878	14,741	3,292
3,000 TO 3,999	51,581	128,920	2,641	32,159	3,259	5,655	18,299	4,642
4,000 TO 4,999	75,445	257,112	1,070	9,839	2,735	4,988	23,382	7,251
5,000 TO 5,999	63,846	189,088	1,172	20,179	1,789	2,603	19,118	7,029
6,000 TO 6,999	73,855	161,867	962	5,743	4,175	7,025	25,069	10,101
7,000 TO 7,999	71,115	133,127	2,024	32,795	5,634	7,820	27,160	16,323
8,000 TO 8,999	79,958	177,120	3,991	64,208	5,414	10,749	29,904	14,154
9,000 TO 9,999	74,396	181,159	2,098	25,031	6,225	7,257	21,341	11,986
10,000 TO 10,999	60,983	127,712	3,700	192,394	5,840	10,670	23,767	14,462
11,000 TO 11,999	73,621	153,383	3,918	12,328	6,772	9,308	21,072	11,976
12,000 TO 12,999	73,196	164,125	3,344	34,646	5,719	10,196	21,936	12,833
13,000 TO 13,999	68,381	182,663	793	7,431	7,477	10,594	24,739	17,245
14,000 TO 14,999	62,925	155,915	2,289	32,784	5,407	8,307	16,968	14,418
15,000 TO 15,999	61,268	151,910	2,012	8,958	7,736	11,910	19,710	15,988
16,000 TO 16,999	63,614	124,969	2,062	2,043	6,080	9,279	21,266	17,183
17,000 TO 17,999	67,156	162,635	1,045	18,335	8,987	14,691	23,015	20,285
18,000 TO 18,999	64,861	202,341	1,944	10,548	9,477	12,633	23,365	15,738
19,000 TO 19,999	72,447	160,658	1,699	11,547	12,330	18,750	15,732	15,885
20,000 TO 20,999	71,429	162,435	1,288	15,903	11,253	19,367	22,306	22,339
21,000 TO 21,999	67,817	172,787	1,414	12,506	11,093	16,156	14,487	12,417
22,000 TO 22,999	64,083	162,778	2,796	10,338	11,546	16,506	18,457	15,413
23,000 TO 23,999	76,339	221,466	1,404	2,298	9,632	14,330	19,408	19,413
24,000 TO 24,999	65,800	151,611	2,337	16,223	13,162	14,824	18,560	17,068
25,000 TO 25,999	66,055	164,992	1,976	8,363	8,281	13,953	17,462	16,309
26,000 TO 26,999	71,503	177,903	768	13,926	9,338	13,286	16,937	21,319
27,000 TO 27,999	60,291	170,008	793	4,142	18,006	23,862	17,797	18,576
28,000 TO 28,999	82,486	204,674	1,244	4,447	7,727	13,463	15,794	14,681
29,000 TO 29,999	71,745	259,797	1,593	24,270	15,922	22,161	19,141	25,124
30,000 TO 30,999	65,504	159,893	2,074	19,997	22,380	31,209	16,937	20,863
31,000 TO 31,999	66,537	167,887	1,173	18,565	13,336	16,324	11,288	14,674
32,000 TO 32,999	69,380	159,528	2,096	20,369	14,244	18,956	16,581	18,574
33,000 TO 33,999	73,621	209,546	1,532	10,124	13,220	20,096	20,804	25,094
34,000 TO 34,999	74,519	222,330	3,421	85,883	10,510	15,114	15,659	18,538
35,000 TO 35,999	65,894	190,726	899	4,650	9,171	12,868	13,177	14,119
36,000 TO 36,999	54,632	145,221	1,896	7,124	10,712	17,413	17,408	21,097
37,000 TO 37,999	65,503	176,058	1,102	12,143	9,245	13,972	13,256	17,415
38,000 TO 38,999	63,295	183,950	597	285	11,684	13,131	14,977	21,158
39,000 TO 39,999	58,961	161,531	1,027	38,358	10,337	14,372	13,702	12,286
40,000 TO 49,999	592,082	1,609,910	11,893	237,539	83,264	95,271	121,817	163,766
50,000 TO 59,999	497,215	1,449,967	10,130	414,962	43,759	69,520	118,775	166,108
60,000 TO 69,999	328,791	1,037,701	7,538	405,713	29,987	51,929	81,506	127,464
70,000 TO 79,999	223,692	781,653	5,939	1,036,214	27,592	46,409	60,374	101,117
80,000 TO 89,999	173,247	736,411	3,024	37,143	13,406	23,352	44,033	85,785
90,000 TO 99,999	108,469	630,047	3,145	90,957	12,100	21,520	40,457	89,606
100,000 TO 149,999	189,105	1,172,999	6,816	245,293	31,313	55,163	71,116	163,310
150,000 TO 199,999	63,975	643,451	3,117	274,729	13,029	22,959	28,019	76,647
200,000 TO 299,999	46,302	665,599	3,060	176,910	7,822	13,768	20,180	64,402
300,000 TO 399,999	17,153	349,688	1,318	186,960	3,300	5,797	6,821	23,165
400,000 TO 499,999	8,470	225,137	710	58,266	1,612	2,779	3,244	11,026
500,000 TO 999,999	13,138	555,152	1,141	358,414	2,558	4,404	4,320	13,607
1,000,000 TO 1,999,999	3,953	322,906	394	209,288	696	1,222	1,104	3,138
2,000,000 TO 2,999,999	928	125,125	105	74,742	144	247	224	632
3,000,000 TO 3,999,999	407	77,080	43	40,277	40	73	91	242
4,000,000 TO 4,999,999	269	78,584	24	11,663	26	40	62	189
5,000,000 AND OVER	511	211,241	52	214,729	35	65	125	380
TOTAL	4,943,451	$17,669,854	178,202	$11,562,657	630,108	$937,103	1,368,655	$1,708,157

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	SELF-EMPLOYED[18] HEALTH INSURANCE		SELF-EMPLOYED[19] RETIREMENT PLAN		PENALTY ON EARLY WITHDRAWAL OF SAVINGS		ALIMONY PAID	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	5,208	$3,579	475	$4,109	2,047	$486	2,669	$46,540
ZERO	473	253	-	-	-	-	-	-
$1 TO $999	4,122	1,168	-	-	780	14	-	-
1,000 TO 1,999	3,197	2,537	-	-	631	9	-	-
2,000 TO 2,999	2,677	625	-	-	618	54	666	2,453
3,000 TO 3,999	3,482	1,488	-	-	3,667	2,870	818	4,210
4,000 TO 4,999	5,653	1,953	-	-	600	41	578	700
5,000 TO 5,999	3,912	1,681	-	-	3,097	799	-	-
6,000 TO 6,999	5,965	2,184	236	63	1,617	40	-	-
7,000 TO 7,999	6,679	2,992	344	89	1,395	111	527	2,217
8,000 TO 8,999	7,220	3,805	473	309	1,139	24	236	1,276
9,000 TO 9,999	8,953	4,076	914	1,398	4,579	781	-	-
10,000 TO 10,999	6,904	3,360	296	246	2,204	985	236	3,014
11,000 TO 11,999	3,749	1,730	-	-	1,762	185	296	621
12,000 TO 12,999	7,921	3,221	923	1,385	1,881	55	495	6,862
13,000 TO 13,999	6,157	3,275	1,031	340	2,844	910	-	-
14,000 TO 14,999	6,502	3,976	671	1,159	1,574	1,869	344	3,505
15,000 TO 15,999	6,116	3,761	685	1,460	666	171	792	6,327
16,000 TO 16,999	6,381	2,752	1,123	2,552	4,075	455	-	-
17,000 TO 17,999	9,586	5,238	291	848	4,056	615	668	3,901
18,000 TO 18,999	6,919	4,008	-	-	2,629	958	212	892
19,000 TO 19,999	4,448	2,585	195	368	3,724	240	1,267	3,705
20,000 TO 20,999	8,705	4,088	1,034	1,556	1,492	491	923	4,071
21,000 TO 21,999	5,949	4,005	675	1,583	1,643	182	2,149	13,777
22,000 TO 22,999	8,056	4,519	291	122	3,099	322	375	7,221
23,000 TO 23,999	6,508	3,332	322	2,664	1,911	118	1,544	6,544
24,000 TO 24,999	7,412	3,826	903	2,320	3,765	458	940	1,525
25,000 TO 25,999	6,118	4,069	1,917	6,789	1,511	208		
26,000 TO 26,999	7,018	4,209	1,133	2,345	1,087	118	296	1,886
27,000 TO 27,999	8,097	4,397			2,774	414	1,358	11,199
28,000 TO 28,999	7,592	3,613	1,080	2,602	291	7	1,850	5,204
29,000 TO 29,999	5,641	2,939	1,690	5,686	1,169	83	503	10,733
30,000 TO 30,999	6,051	2,763	1,127	1,887	1,190	37	3,715	21,813
31,000 TO 31,999	5,421	4,116	199	932	1,178	51	296	1,013
32,000 TO 32,999	6,446	3,302	1,064	4,760	2,578	359	905	5,809
33,000 TO 33,999	4,947	2,435	2,118	13,483	300	8	929	13,149
34,000 TO 34,999	6,204	3,278	387	663	1,156	75	543	4,632
35,000 TO 35,999	4,106	2,383	988	4,004	2,198	421	1,266	4,551
36,000 TO 36,999	6,091	4,413	2,495	32,524	645	12	2,038	12,272
37,000 TO 37,999	3,750	2,139	1,090	4,170	804	114	207	496
38,000 TO 38,999	4,142	3,275	2,403	11,302	1,141	400	1,272	8,365
39,000 TO 39,999	2,336	2,227	212	1,063	734	119	902	7,086
40,000 TO 49,999	42,820	24,130	13,097	60,738	16,306	4,348	7,850	34,080
50,000 TO 59,999	35,880	23,251	13,898	76,905	14,329	3,272	9,341	92,527
60,000 TO 69,999	23,060	17,055	13,906	126,983	9,618	911	9,285	81,761
70,000 TO 79,999	18,149	11,762	12,510	82,650	8,486	800	6,100	45,375
80,000 TO 89,999	16,727	11,647	10,129	71,180	2,173	238	5,339	72,391
90,000 TO 99,999	12,125	9,419	10,143	99,922	2,421	299	3,079	61,806
100,000 TO 149,999	23,466	20,453	21,538	238,999	4,209	1,628	7,012	99,668
150,000 TO 199,999	10,692	10,823	11,179	183,756	1,663	1,267	3,034	53,843
200,000 TO 299,999	8,937	9,909	9,582	189,983	1,002	409	2,487	61,847
300,000 TO 399,999	3,479	3,768	3,271	79,079	393	379	912	27,559
400,000 TO 499,999	1,673	1,947	1,546	40,580	244	109	571	25,049
500,000 TO 999,999	2,510	3,054	1,957	50,639	398	397	841	40,132
1,000,000 TO 1,999,999	785	1,011	403	9,327	106	96	267	17,863
2,000,000 TO 2,999,999	194	241	96	2,610	30	82	62	4,415
3,000,000 TO 3,999,999	63	75	26	659	8	29	24	2,234
4,000,000 TO 4,999,999	58	83	29	611	7	12	23	2,069
5,000,000 AND OVER	132	190	40	987	11	15	33	4,370
TOTAL	443,564	$278,392	152,135	$1,430,390	137,855	$29,960	88,075	$954,559

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	TOTAL ADJUSTMENTS[10]		CALIFORNIA ADJUSTMENTS			
			SUBTRACTIONS		ADDITIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	24,284	$96,904	58,281	$758,418	43,514	$4,453,880
ZERO	3,842	14,217	8,937	407,379	2,682	975,103
$1 TO $999	16,141	10,077	29,165	114,759	4,768	101,269
1,000 TO 1,999	22,262	12,764	39,112	118,220	4,741	27,217
2,000 TO 2,999	22,061	8,927	56,923	123,375	4,031	23,399
3,000 TO 3,999	31,154	21,557	54,458	149,597	6,594	39,505
4,000 TO 4,999	32,591	16,402	79,329	277,118	6,478	12,068
5,000 TO 5,999	31,508	14,139	62,559	161,575	4,800	19,585
6,000 TO 6,999	36,825	23,665	63,577	145,666	4,371	8,617
7,000 TO 7,999	37,533	32,630	63,725	115,517	5,502	23,723
8,000 TO 8,999	40,002	32,528	73,431	128,620	6,891	32,005
9,000 TO 9,999	37,072	27,417	65,486	171,513	4,817	12,299
10,000 TO 10,999	34,155	35,667	63,872	121,246	7,525	194,472
11,000 TO 11,999	30,699	27,230	69,286	141,101	6,951	13,754
12,000 TO 12,999	32,694	38,438	62,609	130,302	6,634	35,601
13,000 TO 13,999	37,385	34,388	64,730	125,674	4,305	3,557
14,000 TO 14,999	26,018	34,136	66,139	133,802	6,153	18,483
15,000 TO 15,999	28,136	39,879	58,712	137,834	8,580	24,771
16,000 TO 16,999	28,473	32,220	64,404	125,835	8,538	14,236
17,000 TO 17,999	32,981	45,796	60,083	108,308	5,346	9,246
18,000 TO 18,999	34,911	34,598	51,942	124,571	6,247	14,512
19,000 TO 19,999	33,551	42,436	63,748	130,776	7,389	23,923
20,000 TO 20,999	31,054	52,604	72,008	135,691	8,135	23,121
21,000 TO 21,999	29,338	52,305	64,694	130,745	8,306	23,732
22,000 TO 22,999	31,431	48,633	63,546	144,895	8,220	19,431
23,000 TO 23,999	31,747	50,898	73,252	149,769	7,988	14,223
24,000 TO 24,999	33,129	40,675	68,193	128,428	8,205	9,449
25,000 TO 25,999	27,398	43,910	66,058	137,535	8,927	18,952
26,000 TO 26,999	23,220	44,086	69,956	146,207	6,881	23,310
27,000 TO 27,999	36,265	59,626	59,390	111,324	7,491	16,464
28,000 TO 28,999	26,151	41,643	81,320	178,176	9,822	24,108
29,000 TO 29,999	32,881	67,228	68,785	173,624	9,082	65,930
30,000 TO 30,999	39,556	79,208	63,436	143,891	8,036	24,698
31,000 TO 31,999	23,016	38,790	67,889	144,133	7,319	28,391
32,000 TO 32,999	29,622	52,315	68,670	119,129	5,863	23,208
33,000 TO 33,999	30,459	74,819	72,718	150,531	6,266	8,089
34,000 TO 34,999	24,936	45,438	73,183	148,632	9,315	93,299
35,000 TO 35,999	21,464	38,556	62,310	139,868	6,712	10,752
36,000 TO 36,999	24,834	87,741	54,557	123,215	10,311	15,713
37,000 TO 37,999	20,183	38,982	61,440	146,493	6,792	18,467
38,000 TO 38,999	22,681	57,631	61,738	130,717	8,213	11,205
39,000 TO 39,999	22,289	37,537	58,806	123,214	6,750	52,545
40,000 TO 49,999	200,567	406,656	585,681	1,256,332	66,789	303,741
50,000 TO 59,999	169,018	452,772	489,121	1,172,227	67,482	487,140
60,000 TO 69,999	112,855	413,358	316,839	764,653	47,987	513,701
70,000 TO 79,999	90,818	294,486	213,882	528,938	42,740	1,138,724
80,000 TO 89,999	59,493	267,551	172,669	459,161	37,191	126,473
90,000 TO 99,999	48,440	285,328	102,975	457,841	31,484	154,433
100,000 TO 149,999	93,549	586,011	192,201	773,243	59,872	390,475
150,000 TO 199,999	37,305	351,498	66,530	477,189	25,915	363,710
200,000 TO 299,999	27,061	341,998	48,791	390,790	24,065	352,124
300,000 TO 399,999	9,825	139,951	18,615	293,185	10,598	289,195
400,000 TO 499,999	4,968	81,878	9,268	171,575	5,803	123,738
500,000 TO 999,999	7,373	112,880	14,441	513,673	10,000	554,731
1,000,000 TO 1,999,999	2,151	32,747	4,471	385,085	3,308	382,831
2,000,000 TO 2,999,999	487	8,250	1,049	119,013	843	136,384
3,000,000 TO 3,999,999	187	3,316	459	96,896	377	69,333
4,000,000 TO 4,999,999	144	3,003	296	65,750	255	46,079
5,000,000 AND OVER	268	6,007	579	375,774	522	345,844
TOTAL	2,080,439	$5,518,330	4,850,324	$15,058,748	760,722	$12,384,968

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	MEDICAL EXPENSES		STATE AND LOCAL INCOME TAXES		REAL ESTATE TAXES		OTHER TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	42,554	$195,257	35,220	$101,158	55,462	$159,248	38,059	$21,553
ZERO	3,051	7,762	2,034	1,523	3,396	9,361	3,687	1,757
$1 TO $999	5,735	20,810	2,413	852	6,915	10,998	5,010	2,285
1,000 TO 1,999	7,701	43,313	4,939	5,303	10,426	13,743	9,173	4,476
2,000 TO 2,999	9,599	39,429	7,707	4,876	9,027	13,812	9,071	1,865
3,000 TO 3,999	7,218	36,436	9,732	10,357	9,515	14,184	8,377	3,512
4,000 TO 4,999	8,767	62,747	4,486	3,992	8,300	11,424	7,212	2,939
5,000 TO 5,999	9,270	32,881	7,586	7,433	10,896	14,657	8,262	2,266
6,000 TO 6,999	15,375	65,683	10,212	2,275	17,463	16,478	12,192	3,439
7,000 TO 7,999	18,235	139,291	14,796	10,779	17,509	21,290	17,891	3,880
8,000 TO 8,999	13,990	48,155	17,836	6,174	19,222	19,979	16,830	4,118
9,000 TO 9,999	16,548	47,165	18,523	7,212	23,843	28,390	23,379	5,734
10,000 TO 10,999	16,832	64,631	16,049	7,534	20,985	22,704	22,971	4,442
11,000 TO 11,999	17,944	124,430	19,989	8,008	25,677	30,203	24,352	5,943
12,000 TO 12,999	19,543	60,653	25,667	9,716	29,601	35,518	26,803	5,818
13,000 TO 13,999	18,113	49,028	23,613	9,014	27,359	35,255	22,296	5,511
14,000 TO 14,999	20,745	102,736	27,540	11,071	33,602	44,557	28,559	7,746
15,000 TO 15,999	17,511	76,645	24,681	15,886	30,069	43,729	28,668	6,451
16,000 TO 16,999	21,825	116,290	34,578	19,790	39,267	44,335	34,504	9,689
17,000 TO 17,999	23,100	95,068	33,154	16,554	36,144	43,129	35,268	7,965
18,000 TO 18,999	15,659	66,419	35,259	18,624	36,458	43,959	35,127	10,157
19,000 TO 19,999	20,323	106,998	38,586	23,323	38,017	42,963	36,484	9,932
20,000 TO 20,999	22,357	89,601	41,617	32,508	44,026	52,981	42,463	10,934
21,000 TO 21,999	22,470	69,975	46,011	24,695	41,054	45,309	45,496	11,551
22,000 TO 22,999	22,506	67,175	43,039	28,862	41,554	54,947	39,306	9,679
23,000 TO 23,999	12,737	49,897	39,130	25,684	36,850	49,387	39,223	10,217
24,000 TO 24,999	16,707	61,885	54,657	50,319	45,293	54,516	49,082	13,792
25,000 TO 25,999	21,655	63,260	52,745	42,322	46,634	54,841	47,950	14,725
26,000 TO 26,999	16,422	45,992	46,066	38,094	42,297	54,139	40,265	10,868
27,000 TO 27,999	13,399	70,189	51,757	47,000	46,754	56,344	47,721	14,307
28,000 TO 28,999	20,037	93,042	66,669	59,160	58,111	70,808	62,514	14,384
29,000 TO 29,999	15,644	66,164	52,183	51,632	42,962	60,761	47,258	13,292
30,000 TO 30,999	16,825	56,943	57,515	59,276	48,392	62,346	49,993	15,972
31,000 TO 31,999	13,625	31,008	50,406	54,849	43,379	52,331	45,833	11,721
32,000 TO 32,999	18,705	64,151	61,782	63,549	52,059	59,739	55,738	16,412
33,000 TO 33,999	13,637	58,707	65,541	70,965	58,075	75,506	58,644	18,060
34,000 TO 34,999	16,723	43,502	70,749	84,630	61,735	83,629	63,979	19,749
35,000 TO 35,999	8,915	24,350	61,072	81,186	53,887	75,899	57,434	16,090
36,000 TO 36,999	14,694	48,616	51,597	68,611	45,527	68,495	48,226	16,901
37,000 TO 37,999	11,393	36,861	63,891	87,596	55,768	78,300	52,019	17,475
38,000 TO 38,999	12,944	46,778	55,955	73,288	50,732	63,732	53,208	18,898
39,000 TO 39,999	9,444	16,612	57,850	81,497	47,314	62,536	52,134	20,891
40,000 TO 49,999	88,576	391,162	621,984	1,057,658	560,360	765,730	558,914	194,692
50,000 TO 59,999	66,605	267,287	594,943	1,315,388	537,047	822,047	541,514	216,172
60,000 TO 69,999	38,103	143,301	443,833	1,290,782	401,443	686,666	394,965	181,401
70,000 TO 79,999	22,144	178,733	324,003	1,104,405	296,987	578,338	291,718	143,197
80,000 TO 89,999	13,994	48,193	247,701	1,065,157	231,037	486,962	226,896	118,813
90,000 TO 99,999	6,722	31,076	157,118	799,348	145,909	338,300	144,551	80,149
100,000 TO 149,999	10,955	100,993	282,083	1,951,868	265,886	732,243	251,205	148,488
150,000 TO 199,999	2,322	32,869	89,409	1,042,078	84,123	320,799	76,981	52,645
200,000 TO 299,999	1,397	32,185	62,861	1,134,669	60,125	272,868	52,928	41,653
300,000 TO 399,999	287	5,897	22,795	644,609	21,827	124,162	19,207	19,423
400,000 TO 499,999	104	4,679	11,334	434,478	10,917	72,135	9,560	10,382
500,000 TO 999,999	163	5,064	16,702	1,053,640	16,139	133,260	13,836	20,045
1,000,000 TO 1,999,999	35	1,559	4,996	681,962	4,807	56,206	4,120	9,168
2,000,000 TO 2,999,999	7	202	1,159	285,588	1,136	19,120	960	2,873
3,000,000 TO 3,999,999	*	18	487	173,521	472	9,371	412	1,695
4,000,000 TO 4,999,999	*	33	319	149,658	311	6,936	267	904
5,000,000 AND OVER	*	88	611	751,839	601	25,767	519	3,267
TOTAL	921,896	$3,949,873	4,387,170	$16,383,824	4,110,683	$7,407,370	4,041,214	$1,672,363

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	TOTAL TAXES		MORTGAGE INTEREST		POINTS AND INVESTMENT INTEREST		TOTAL INTEREST	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	61,672	$281,959	57,256	$993,062	17,910	$207,085	58,488	$1,200,146
ZERO	3,924	12,642	3,633	90,208	679	7,616	3,633	97,824
$1 TO $999	9,664	14,134	7,161	85,340	2,677	1,120	7,743	86,460
1,000 TO 1,999	12,922	23,522	9,901	90,144	842	1,026	9,901	91,170
2,000 TO 2,999	12,927	20,553	9,653	85,377	1,498	4,852	9,890	90,229
3,000 TO 3,999	14,603	28,053	9,560	100,583	2,079	1,688	9,796	102,271
4,000 TO 4,999	9,905	18,355	8,912	83,180	1,217	1,678	8,912	84,858
5,000 TO 5,999	13,071	24,355	10,269	98,798	2,569	1,460	10,849	100,258
6,000 TO 6,999	23,176	22,191	16,622	106,171	2,403	6,259	17,134	112,430
7,000 TO 7,999	24,279	35,950	18,135	157,764	1,983	1,732	18,703	159,496
8,000 TO 8,999	24,777	30,271	19,626	126,941	1,385	3,295	20,001	130,235
9,000 TO 9,999	31,117	41,335	23,061	176,894	2,258	5,547	23,268	182,440
10,000 TO 10,999	26,663	34,680	19,460	126,978	1,740	1,966	19,696	128,944
11,000 TO 11,999	30,355	44,154	22,679	161,765	4,883	4,903	23,301	166,668
12,000 TO 12,999	35,410	51,052	27,439	218,964	2,941	4,411	28,233	223,375
13,000 TO 13,999	34,319	49,780	23,539	191,767	3,988	6,267	25,091	198,033
14,000 TO 14,999	38,998	63,374	30,192	257,038	5,090	5,912	30,836	262,950
15,000 TO 15,999	34,243	66,066	25,345	216,764	3,722	5,044	25,914	221,808
16,000 TO 16,999	45,819	73,814	38,239	348,114	6,943	7,502	38,239	355,616
17,000 TO 17,999	41,863	67,649	32,370	222,159	4,034	4,391	32,692	226,550
18,000 TO 18,999	45,230	72,740	33,469	252,949	3,339	4,377	33,469	257,326
19,000 TO 19,999	49,077	76,218	35,696	282,315	4,225	2,490	36,210	284,805
20,000 TO 20,999	50,485	96,423	38,949	288,300	8,193	25,240	39,249	313,540
21,000 TO 21,999	53,089	81,555	35,762	253,418	4,274	8,990	36,425	262,408
22,000 TO 22,999	48,707	93,488	36,585	336,200	5,562	3,671	36,885	339,871
23,000 TO 23,999	46,375	85,288	37,489	287,588	6,101	10,194	38,077	297,782
24,000 TO 24,999	57,534	118,627	43,138	354,637	5,392	5,024	44,325	359,661
25,000 TO 25,999	57,087	111,888	43,259	337,701	9,024	10,508	43,791	348,208
26,000 TO 26,999	49,718	103,101	40,692	348,851	6,782	5,806	41,572	354,656
27,000 TO 27,999	57,041	117,651	45,026	373,820	10,477	11,456	46,015	385,277
28,000 TO 28,999	71,052	144,352	57,223	459,162	12,078	27,759	58,809	486,921
29,000 TO 29,999	55,558	125,685	43,147	377,304	7,794	12,554	43,765	389,857
30,000 TO 30,999	59,992	137,594	46,234	399,838	6,231	24,476	46,769	424,314
31,000 TO 31,999	53,527	118,902	43,665	376,175	6,798	4,264	43,901	380,438
32,000 TO 32,999	64,309	139,700	51,076	453,134	7,247	16,330	51,845	469,464
33,000 TO 33,999	68,196	164,531	56,895	468,160	7,808	16,937	57,107	485,098
34,000 TO 34,999	72,313	188,007	59,925	538,254	9,258	4,677	60,428	542,931
35,000 TO 35,999	63,708	173,176	54,235	517,997	10,662	23,717	55,705	541,714
36,000 TO 36,999	55,211	154,007	45,513	417,271	8,345	8,780	46,091	426,051
37,000 TO 37,999	65,011	183,371	54,533	485,156	9,169	22,019	54,728	507,175
38,000 TO 38,999	58,014	155,919	50,497	464,417	9,405	8,397	50,775	472,814
39,000 TO 39,999	58,916	164,924	44,533	420,427	8,222	12,449	45,765	432,875
40,000 TO 49,999	633,132	2,018,080	542,824	5,181,533	107,205	165,571	548,673	5,347,104
50,000 TO 59,999	603,309	2,353,607	523,623	5,587,617	123,216	190,714	528,167	5,778,331
60,000 TO 69,999	447,161	2,158,850	389,637	4,462,094	89,936	196,161	392,329	4,658,256
70,000 TO 79,999	325,822	1,825,940	289,344	3,835,778	81,901	172,942	295,581	4,008,720
80,000 TO 89,999	249,764	1,690,931	221,651	3,178,226	53,047	99,618	224,620	3,277,844
90,000 TO 99,999	159,184	1,217,797	139,308	2,121,142	37,462	77,313	140,567	2,198,455
100,000 TO 149,999	284,249	2,832,598	249,012	4,532,635	77,243	199,764	253,895	4,732,399
150,000 TO 199,999	89,931	1,415,521	76,970	1,847,795	29,894	148,592	79,377	1,996,387
200,000 TO 299,999	63,415	1,449,190	54,140	1,557,269	24,794	210,490	56,449	1,767,759
300,000 TO 399,999	22,934	788,194	19,110	659,266	10,002	122,096	20,112	781,362
400,000 TO 499,999	11,398	516,995	9,505	363,341	5,299	82,736	10,102	446,078
500,000 TO 999,999	16,809	1,206,945	13,420	571,089	8,471	228,920	14,702	800,009
1,000,000 TO 1,999,999	5,022	747,337	3,671	180,056	2,780	198,497	4,216	378,554
2,000,000 TO 2,999,999	1,168	307,581	862	45,687	690	80,131	1,011	125,817
3,000,000 TO 3,999,999	491	184,587	342	20,531	287	65,220	408	85,751
4,000,000 TO 4,999,999	321	157,497	231	13,524	201	37,355	276	50,879
5,000,000 AND OVER	614	780,873	410	30,196	409	159,902	529	190,098
TOTAL	4,704,581	$25,463,556	3,944,655	$46,618,863	890,064	$2,989,887	4,005,040	$49,608,750

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	CASH / CHECK CONTRIBUTIONS		NON-CASH CONTRIBUTIONS		CONTRIBUTION CARRYOVER		TOTAL CONTRIBUTIONS[12]	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	41,490	$76,765	16,009	$16,670	12,128	$91,494	8,833	$26,235
ZERO	3,270	2,400	559	171	764	33,119	2,034	1,388
$1 TO $999	5,941	4,437	2,965	1,393	1,487	6,783	5,771	2,687
1,000 TO 1,999	7,490	7,791	2,788	738	878	1,994	7,288	4,299
2,000 TO 2,999	8,502	5,852	5,660	1,490	613	330	8,802	6,303
3,000 TO 3,999	9,143	10,121	4,190	2,083	1,235	1,845	9,488	9,876
4,000 TO 4,999	8,258	10,376	5,745	3,750	1,190	17,154	9,458	10,949
5,000 TO 5,999	10,287	7,316	5,190	1,329	887	428	10,523	7,662
6,000 TO 6,999	14,823	8,795	6,950	2,018	291	158	16,392	10,832
7,000 TO 7,999	17,790	11,825	7,823	2,164	666	3,487	18,717	13,759
8,000 TO 8,999	17,297	12,386	7,268	1,929	966	1,494	17,019	13,866
9,000 TO 9,999	23,090	21,893	10,507	4,354	666	3,323	25,848	25,556
10,000 TO 10,999	20,620	23,061	10,055	4,270	1,792	5,772	22,023	27,448
11,000 TO 11,999	23,973	15,179	12,866	5,113	1,504	1,710	24,049	21,938
12,000 TO 12,999	25,596	23,865	11,072	2,902	918	5,428	27,007	26,397
13,000 TO 13,999	27,497	18,251	13,818	3,795	-	-	28,539	22,046
14,000 TO 14,999	25,332	20,312	12,940	4,496	236	191	26,384	24,841
15,000 TO 15,999	27,863	30,068	12,684	3,157	1,398	660	28,775	33,824
16,000 TO 16,999	35,199	35,174	13,888	5,674	622	43,725	36,474	45,069
17,000 TO 17,999	36,896	35,321	19,084	7,158	1,329	4,036	38,336	43,990
18,000 TO 18,999	35,481	28,751	16,836	5,371	962	618	37,626	34,736
19,000 TO 19,999	41,740	46,791	19,222	8,666	956	6,217	42,809	59,574
20,000 TO 20,999	40,586	59,945	22,818	8,760	1,254	1,079	41,561	61,374
21,000 TO 21,999	46,378	52,655	22,733	9,539	862	4,490	50,097	63,898
22,000 TO 22,999	39,471	33,476	21,307	10,192	997	10,503	42,488	48,123
23,000 TO 23,999	37,173	39,395	21,073	9,325	180	6	38,858	48,711
24,000 TO 24,999	48,652	50,793	24,125	7,372	-	-	50,077	58,206
25,000 TO 25,999	49,528	45,263	26,325	9,399	744	421	52,725	58,755
26,000 TO 26,999	43,688	40,566	22,728	8,010	1,035	3,162	45,448	51,129
27,000 TO 27,999	48,363	56,148	22,869	7,836	-	-	50,063	63,984
28,000 TO 28,999	58,466	61,838	28,393	10,219	532	1,910	61,057	73,966
29,000 TO 29,999	46,210	55,413	26,672	11,713	-	-	49,194	66,518
30,000 TO 30,999	50,494	57,252	22,723	8,399	180	609	52,535	65,883
31,000 TO 31,999	43,578	50,627	21,246	33,573	-	-	44,298	63,433
32,000 TO 32,999	54,253	48,429	29,003	11,733	687	1,391	55,772	61,391
33,000 TO 33,999	56,795	66,872	29,674	10,849	-	-	60,179	77,720
34,000 TO 34,999	61,689	56,308	35,435	11,029	490	560	65,752	67,146
35,000 TO 35,999	51,350	52,311	33,147	11,172	-	-	53,820	63,501
36,000 TO 36,999	50,101	74,327	29,580	10,189	-	-	51,986	84,558
37,000 TO 37,999	55,374	82,077	29,791	11,213	780	3,737	58,021	96,391
38,000 TO 38,999	53,582	55,206	34,239	11,895	195	46	55,391	67,058
39,000 TO 39,999	52,099	61,563	28,675	12,062	1,216	138	53,920	73,763
40,000 TO 49,999	562,244	643,341	335,517	148,763	5,503	30,764	585,409	806,448
50,000 TO 59,999	550,389	729,625	339,223	180,208	2,519	7,296	566,178	900,150
60,000 TO 69,999	415,255	557,085	262,400	118,363	1,329	14,454	425,203	670,949
70,000 TO 79,999	305,991	494,647	198,202	95,206	2,706	10,009	310,351	602,001
80,000 TO 89,999	235,582	420,416	156,731	78,051	1,581	6,129	242,145	504,599
90,000 TO 99,999	147,173	310,021	102,360	84,614	1,018	10,698	153,938	379,406
100,000 TO 149,999	267,224	621,408	173,875	134,075	2,029	52,012	271,825	762,296
150,000 TO 199,999	84,829	306,376	51,366	70,962	710	40,656	85,978	370,530
200,000 TO 299,999	59,936	288,877	32,725	54,614	730	42,895	60,391	347,079
300,000 TO 399,999	21,903	160,995	11,352	69,806	300	49,989	22,053	192,906
400,000 TO 499,999	10,962	100,787	5,482	26,474	125	32,298	11,005	122,068
500,000 TO 999,999	16,043	243,786	7,577	83,217	356	78,440	16,094	307,671
1,000,000 TO 1,999,999	4,834	147,864	2,029	80,051	122	46,103	4,844	195,534
2,000,000 TO 2,999,999	1,136	52,257	466	29,477	36	8,266	1,136	76,445
3,000,000 TO 3,999,999	478	41,645	189	19,933	15	8,585	483	61,394
4,000,000 TO 4,999,999	318	25,896	121	27,802	13	4,741	318	39,846
5,000,000 AND OVER	598	188,473	262	567,015	13	335,843	599	304,441
TOTAL	4,140,303	$6,890,695	2,430,552	$2,181,796	59,745	$1,037,195	4,243,387	$8,432,548

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	CASUALTY AND THEFT LOSSES		MOVING EXPENSES		ALL OTHER DEDUCTIONS[13]		TOTAL FEDERAL ITEMIZED DEDUCTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	901	$2,858	1,099	$1,617	33,421	$113,220	62,893	$1,795,495
ZERO	-	-	-	-	1,655	8,631	3,924	126,115
$1 TO $999	-	-	-	-	3,995	1,812	8,316	121,363
1,000 TO 1,999	-	-	-	-	7,087	16,423	11,315	170,986
2,000 TO 2,999	-	-	-	-	5,616	9,202	13,365	145,101
3,000 TO 3,999	-	-	-	-	5,806	6,155	12,824	175,852
4,000 TO 4,999	-	-	278	313	5,253	41,331	10,692	210,906
5,000 TO 5,999	-	-	-	-	7,406	6,330	13,154	168,286
6,000 TO 6,999	-	-	-	-	9,553	13,206	21,976	212,946
7,000 TO 7,999	300	331	344	1,111	8,821	15,886	25,402	360,776
8,000 TO 8,999	-	-	-	-	8,408	10,504	23,727	227,445
9,000 TO 9,999	473	3,683	-	-	10,072	24,157	29,137	311,883
10,000 TO 10,999	-	-	-	-	8,745	11,353	24,964	255,820
11,000 TO 11,999	-	-	-	-	9,656	18,225	29,142	365,168
12,000 TO 12,999	-	-	978	5,971	12,806	18,922	33,745	389,493
13,000 TO 13,999	212	203	1,545	7,303	12,409	19,720	32,081	336,635
14,000 TO 14,999	569	1,418	-	-	9,172	18,470	37,891	472,701
15,000 TO 15,999	-	-	622	3,104	13,612	17,092	32,337	426,137
16,000 TO 16,999	644	1,613	1,293	4,302	10,822	24,441	45,680	612,079
17,000 TO 17,999	-	-	-	-	12,042	28,942	41,539	449,945
18,000 TO 18,999	1,158	1,179	-	-	18,549	46,587	42,772	470,306
19,000 TO 19,999	456	627	344	150	12,608	34,324	48,834	559,439
20,000 TO 20,999	720	777	291	1,705	12,248	23,268	50,521	584,506
21,000 TO 21,999	-	-	-	-	17,772	39,698	49,868	506,325
22,000 TO 22,999	375	2,612	-	-	13,796	27,036	46,911	578,072
23,000 TO 23,999	2,008	2,726	551	1,427	14,715	42,565	46,981	537,009
24,000 TO 24,999	1,267	2,039	-	-	18,517	68,643	57,053	656,122
25,000 TO 25,999	745	4,575	375	111	19,178	53,455	53,826	628,234
26,000 TO 26,999	344	1,582	1,212	4,873	13,353	37,746	46,488	582,168
27,000 TO 27,999	689	3,575	-	-	18,707	64,612	52,964	685,140
28,000 TO 28,999	344	1,292	2,341	7,301	23,234	48,797	70,554	855,586
29,000 TO 29,999	653	1,066	543	682	16,304	54,124	54,053	694,164
30,000 TO 30,999	291	748	1,127	4,801	18,814	50,242	59,173	737,374
31,000 TO 31,999	1,342	41,143	-	-	14,976	50,349	52,837	676,299
32,000 TO 32,999	-	-	2,186	3,563	16,948	57,535	62,944	788,887
33,000 TO 33,999	612	14,487	1,798	3,794	17,771	38,784	65,151	832,956
34,000 TO 34,999	687	14,964	1,227	2,525	24,843	69,029	71,606	922,314
35,000 TO 35,999	-	-	635	1,607	23,522	82,035	62,777	887,821
36,000 TO 36,999	640	1,673	1,320	2,055	22,749	77,739	54,894	795,826
37,000 TO 37,999	-	-	180	284	22,115	50,803	64,429	878,084
38,000 TO 38,999	-	-	799	1,990	24,055	69,685	57,815	814,037
39,000 TO 39,999	199	974	961	3,829	22,410	55,499	58,879	745,776
40,000 TO 49,999	3,015	17,651	8,050	15,221	225,663	651,016	629,736	9,221,796
50,000 TO 59,999	1,891	5,199	10,782	41,661	201,509	616,654	597,511	9,900,428
60,000 TO 69,999	2,751	24,633	7,085	32,053	151,987	488,166	448,170	8,190,948
70,000 TO 79,999	903	38,982	3,879	15,687	107,594	442,041	324,931	7,106,640
80,000 TO 89,999	899	7,041	3,585	11,192	82,616	332,458	249,162	5,868,337
90,000 TO 99,999	850	60,314	3,361	19,226	49,376	233,479	158,580	4,126,741
100,000 TO 149,999	645	12,352	6,318	37,815	84,196	548,540	284,541	8,840,253
150,000 TO 199,999	254	7,571	2,260	17,558	22,969	196,211	89,883	3,831,693
200,000 TO 299,999	67	4,172	1,214	6,604	14,267	179,454	63,476	3,517,688
300,000 TO 399,999	25	4,531	319	2,505	4,204	80,520	22,898	1,687,684
400,000 TO 499,999	32	2,215	157	1,498	2,099	41,083	11,394	1,014,808
500,000 TO 999,999	31	6,578	172	1,809	2,790	94,544	16,799	2,127,959
1,000,000 TO 1,999,999	*	3,560	27	239	785	56,839	5,022	1,187,008
2,000,000 TO 2,999,999	-	-	7	64	189	21,418	1,171	451,522
3,000,000 TO 3,999,999	-	-	4	35	65	11,852	492	292,889
4,000,000 TO 4,999,999	-	-	*	8	43	4,892	323	209,937
5,000,000 AND OVER	*	3,383	*	26	110	40,225	615	1,116,689
TOTAL	27,002	$304,326	69,272	$267,620	1,554,003	$5,605,968	4,650,138	$91,444,596

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALIFORNIA ADJUSTMENTS TO FEDERAL ITEMIZED DEDUCTIONS		CALIFORNIA ITEMIZED DEDUCTIONS		CALIFORNIA STANDARD DEDUCTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	41,474	$105,799	64,916	$1,683,618	74,302	$218,672
ZERO	2,656	2,494	3,365	113,906	370,039	1,167,587
$1 TO $999	3,100	645	11,056	129,056	255,759	587,111
1,000 TO 1,999	7,670	5,465	17,757	187,187	234,824	527,706
2,000 TO 2,999	7,273	4,908	15,018	158,404	278,788	755,202
3,000 TO 3,999	10,934	7,482	16,616	173,276	273,482	792,519
4,000 TO 4,999	8,972	3,938	20,490	252,039	309,079	940,224
5,000 TO 5,999	12,139	7,532	16,108	171,309	293,030	883,191
6,000 TO 6,999	15,006	-1,902	27,439	228,714	267,598	830,512
7,000 TO 7,999	20,110	11,401	30,975	378,710	275,882	878,969
8,000 TO 8,999	20,438	7,987	29,257	251,289	300,215	1,002,793
9,000 TO 9,999	24,292	7,186	34,002	327,634	293,588	974,717
10,000 TO 10,999	22,241	8,853	29,871	270,570	277,141	947,080
11,000 TO 11,999	27,369	9,201	34,944	382,587	263,910	882,774
12,000 TO 12,999	29,514	10,427	35,218	365,390	253,274	834,648
13,000 TO 13,999	27,158	9,933	34,357	321,197	232,967	785,688
14,000 TO 14,999	31,595	11,379	40,662	450,468	206,627	711,826
15,000 TO 15,999	28,869	16,901	36,628	430,956	215,995	700,736
16,000 TO 16,999	39,063	18,329	49,959	617,817	184,279	610,340
17,000 TO 17,999	39,739	16,876	43,518	441,103	188,343	633,637
18,000 TO 18,999	41,273	21,114	43,737	455,792	203,119	695,231
19,000 TO 19,999	42,872	23,787	50,233	540,494	171,622	589,743
20,000 TO 20,999	46,287	35,139	49,427	551,024	170,749	577,635
21,000 TO 21,999	47,316	25,184	54,003	499,714	158,270	548,191
22,000 TO 22,999	47,726	32,981	50,139	567,561	151,083	496,819
23,000 TO 23,999	40,845	26,817	46,569	498,390	155,609	540,490
24,000 TO 24,999	54,065	41,156	58,497	634,972	141,888	465,945
25,000 TO 25,999	54,094	39,541	57,312	600,678	117,984	404,365
26,000 TO 26,999	45,761	35,887	51,203	569,676	118,039	392,974
27,000 TO 27,999	50,552	45,457	55,165	655,823	112,438	364,689
28,000 TO 28,999	70,323	60,466	70,206	797,358	96,883	321,883
29,000 TO 29,999	55,186	54,788	55,030	651,518	111,619	402,910
30,000 TO 30,999	61,300	60,192	56,736	674,904	109,334	388,835
31,000 TO 31,999	52,798	54,461	52,706	611,504	96,609	345,374
32,000 TO 32,999	67,364	67,571	63,290	732,303	85,720	310,106
33,000 TO 33,999	66,055	71,239	65,643	776,976	81,556	309,834
34,000 TO 34,999	68,087	77,523	72,590	853,362	72,335	243,599
35,000 TO 35,999	62,747	73,224	62,715	801,221	68,811	246,544
36,000 TO 36,999	54,317	69,806	53,555	734,696	68,465	247,392
37,000 TO 37,999	61,853	80,381	61,246	790,259	55,804	211,628
38,000 TO 38,999	55,992	70,498	56,618	739,441	55,821	213,869
39,000 TO 39,999	54,832	75,626	54,875	657,599	55,047	203,995
40,000 TO 49,999	609,220	1,005,360	613,119	8,192,383	377,851	1,483,555
50,000 TO 59,999	571,598	1,213,210	564,161	8,554,656	191,788	772,213
60,000 TO 69,999	414,561	1,159,533	413,843	6,853,297	97,641	401,236
70,000 TO 79,999	310,912	1,045,199	307,107	5,946,717	49,143	200,644
80,000 TO 89,999	232,937	978,276	229,884	4,746,193	32,546	137,038
90,000 TO 99,999	152,152	732,510	144,252	3,296,170	22,183	93,725
100,000 TO 149,999	280,859	1,857,046	264,056	6,967,969	25,883	104,696
150,000 TO 199,999	89,596	988,656	82,251	2,921,440	9,007	35,175
200,000 TO 299,999	66,008	1,117,775	57,490	2,432,188	6,781	27,096
300,000 TO 399,999	23,963	627,732	19,553	999,818	3,664	15,000
400,000 TO 499,999	11,906	423,869	9,414	536,882	2,125	8,812
500,000 TO 999,999	18,116	1,028,112	13,983	955,968	3,015	12,623
1,000,000 TO 1,999,999	5,572	653,158	4,271	457,101	782	3,238
2,000,000 TO 2,999,999	1,307	282,172	1,034	161,330	138	581
3,000,000 TO 3,999,999	566	162,253	453	109,867	39	169
4,000,000 TO 4,999,999	360	148,200	304	64,935	20	89
5,000,000 AND OVER	743	735,032	590	379,737	25	105
TOTAL	4,411,633	$15,565,765	4,559,416	$75,306,949	8,330,538	$27,483,981

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	PERSONAL EXEMPTION CREDIT		DEPENDENT EXEMPTION CREDIT		SENIOR / BLIND EXEMPTION CREDITS		TOTAL EXEMPTIONS ALLOWED	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	131,846	$11,502	71,707	$4,302	30,116	$1,807	115,134	$15,121
ZERO	369,990	26,233	192,937	11,576	45,967	2,756	362,483	39,053
$1 TO $999	183,413	13,208	86,388	5,183	25,978	1,559	177,260	19,177
1,000 TO 1,999	152,303	10,636	82,394	4,944	23,111	1,387	148,448	16,299
2,000 TO 2,999	187,162	13,228	126,838	7,610	20,493	1,230	184,428	21,620
3,000 TO 3,999	216,959	16,105	135,926	8,156	28,625	1,717	212,728	25,368
4,000 TO 4,999	268,499	19,284	204,528	12,272	32,738	1,964	265,334	32,528
5,000 TO 5,999	267,196	19,153	169,893	10,194	37,679	2,261	265,653	31,115
6,000 TO 6,999	267,957	18,978	189,548	11,373	42,835	2,570	266,839	32,231
7,000 TO 7,999	281,326	20,572	182,540	10,952	55,066	3,304	279,835	33,922
8,000 TO 8,999	313,013	23,080	273,544	16,413	52,945	3,177	311,921	41,815
9,000 TO 9,999	307,443	22,749	236,246	14,175	55,454	3,327	305,280	39,448
10,000 TO 10,999	296,692	22,168	239,980	14,399	51,855	3,111	296,348	38,864
11,000 TO 11,999	291,982	22,047	223,387	13,403	63,900	3,834	289,436	38,084
12,000 TO 12,999	284,200	21,594	220,189	13,211	50,329	3,020	282,758	37,256
13,000 TO 13,999	264,084	20,633	211,404	12,684	56,200	3,372	262,414	36,107
14,000 TO 14,999	245,105	19,592	199,452	11,967	59,877	3,593	243,974	34,302
15,000 TO 15,999	249,854	19,482	182,425	10,945	46,215	2,773	248,954	32,737
16,000 TO 16,999	233,120	18,444	164,048	9,843	49,678	2,981	233,120	30,976
17,000 TO 17,999	230,431	17,998	211,207	12,672	55,086	3,305	230,431	33,609
18,000 TO 18,999	244,750	19,780	209,017	12,541	41,112	2,467	244,459	34,508
19,000 TO 19,999	221,656	18,134	186,699	11,202	44,207	2,652	221,087	31,516
20,000 TO 20,999	219,253	17,789	177,751	10,665	51,661	3,100	218,953	31,232
21,000 TO 21,999	211,860	16,934	150,191	9,011	44,043	2,643	210,801	28,216
22,000 TO 22,999	200,299	16,288	146,987	8,819	43,234	2,594	200,021	27,289
23,000 TO 23,999	201,255	16,640	171,559	10,294	38,061	2,284	200,956	29,080
24,000 TO 24,999	200,189	16,318	123,336	7,400	42,995	2,580	199,845	26,057
25,000 TO 25,999	175,018	14,884	129,380	7,763	34,232	2,054	175,018	24,436
26,000 TO 26,999	169,242	14,335	108,483	6,509	39,064	2,344	169,242	23,110
27,000 TO 27,999	166,343	13,550	99,280	5,957	26,355	1,581	166,343	20,898
28,000 TO 28,999	167,089	14,099	102,364	6,142	48,538	2,912	166,423	23,044
29,000 TO 29,999	166,649	14,030	120,187	7,211	41,688	2,501	166,358	23,488
30,000 TO 30,999	165,710	13,836	139,979	8,399	25,371	1,522	165,366	23,415
31,000 TO 31,999	149,315	13,375	123,767	7,426	34,358	2,062	149,078	22,681
32,000 TO 32,999	149,010	13,156	123,281	7,397	24,584	1,475	148,554	21,849
33,000 TO 33,999	147,199	13,220	134,387	8,063	27,819	1,669	147,199	22,894
34,000 TO 34,999	144,925	12,681	107,292	6,438	20,872	1,252	144,925	20,240
35,000 TO 35,999	131,235	11,509	114,842	6,891	17,574	1,054	130,939	19,329
36,000 TO 36,999	121,565	11,096	92,943	5,577	16,666	1,000	121,220	17,590
37,000 TO 37,999	117,050	11,060	105,718	6,343	19,965	1,198	116,813	18,573
38,000 TO 38,999	112,439	10,761	88,531	5,312	20,372	1,222	112,439	17,130
39,000 TO 39,999	109,922	10,249	107,034	6,422	17,136	1,028	109,922	17,649
40,000 TO 49,999	985,494	97,472	929,259	55,756	142,187	8,531	985,198	161,561
50,000 TO 59,999	748,466	79,158	765,153	45,909	121,552	7,293	748,170	132,032
60,000 TO 69,999	505,512	55,005	538,660	32,320	62,004	3,720	504,469	90,249
70,000 TO 79,999	349,697	38,988	368,225	22,094	38,936	2,336	348,603	62,679
80,000 TO 89,999	254,591	28,878	267,221	16,033	33,564	2,014	254,591	46,571
90,000 TO 99,999	160,027	18,133	164,119	9,847	23,681	1,421	159,749	28,809
100,000 TO 149,999	274,956	30,975	277,853	16,671	42,009	2,521	261,746	47,879
150,000 TO 199,999	83,667	9,413	85,801	5,148	17,797	1,068	73,666	14,226
200,000 TO 299,999	55,290	6,113	58,920	3,535	11,600	696	15,580	1,694
300,000 TO 399,999	19,229	2,106	18,286	1,097	4,802	288	122	18
400,000 TO 499,999	10,372	1,144	10,152	609	2,402	144	50	7
500,000 TO 999,999	16,257	1,793	16,000	960	3,985	239	106	19
1,000,000 TO 1,999,999	4,929	536	4,417	265	1,514	91	24	4
2,000,000 TO 2,999,999	1,141	125	1,003	60	342	21	6	1
3,000,000 TO 3,999,999	486	52	402	24	132	8	*	-
4,000,000 TO 4,999,999	322	35	298	18	86	5	*	-
5,000,000 AND OVER	604	66	630	38	146	9	*	1
TOTAL	12,205,588	$1,060,407	9,973,988	$598,439	2,110,793	$126,647	12,020,825	$1,739,608

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	CHILD AND DEPENDENT CARE CREDIT		MILITARY INCOME CREDIT		POLITICAL CONTRIBUTION CREDIT		RESIDENTAL RENTAL AND FARM SALES CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	-	-	-	-	*	-	-	-
ZERO	-	-	-	-	-	-	-	-
$1 TO $999	-	-	-	-	-	-	-	-
1,000 TO 1,999	-	-	-	-	-	-	-	-
2,000 TO 2,999	-	-	-	-	-	-	-	-
3,000 TO 3,999	-	-	-	-	-	-	-	-
4,000 TO 4,999	-	-	-	-	-	-	-	-
5,000 TO 5,999	-	-	-	-	-	-	-	-
6,000 TO 6,999	-	-	-	-	-	-	-	-
7,000 TO 7,999	-	-	-	-	-	-	-	-
8,000 TO 8,999	-	-	1,100	$22	-	-	569	$15
9,000 TO 9,999	-	-	-	-	-	-	-	-
10,000 TO 10,999	-	-	1,123	45	-	-	-	-
11,000 TO 11,999	-	-	375	15	-	-	-	-
12,000 TO 12,999	195	$7	296	5	599	$11	-	-
13,000 TO 13,999	344	8	1,307	52	752	12	-	-
14,000 TO 14,999	-	-	751	19	644	9	296	17
15,000 TO 15,999	4,603	45	1,043	42	569	5	195	20
16,000 TO 16,999	4,994	178	1,322	53	291	7	300	22
17,000 TO 17,999	2,442	371	1,124	45	195	5	456	102
18,000 TO 18,999	10,750	361	-	-	1,422	31	-	-
19,000 TO 19,999	11,181	603	946	37	1,051	18	-	-
20,000 TO 20,999	10,555	822	1,586	63	408	3	300	-
21,000 TO 21,999	22,349	1,542	747	30	291	7	344	10
22,000 TO 22,999	11,600	1,148	1,429	69	458	3	278	154
23,000 TO 23,999	15,704	1,349	1,052	42	622	11	291	54
24,000 TO 24,999	12,069	1,174	508	26	730	18	322	41
25,000 TO 25,999	9,793	752	1,524	56	379	2	-	-
26,000 TO 26,999	9,029	679	882	35	944	12	-	-
27,000 TO 27,999	9,961	1,000	296	12	1,178	29	856	116
28,000 TO 28,999	6,488	562	-	-	392	7	536	108
29,000 TO 29,999	11,007	1,472	-	-	699	9	212	4
30,000 TO 30,999	18,699	2,701	344	14	1,281	19	212	1
31,000 TO 31,999	13,907	2,347	296	12	817	10	-	-
32,000 TO 32,999	6,889	864	195	8	621	11	379	5
33,000 TO 33,999	12,695	1,224	-	-	2,110	29	1,147	346
34,000 TO 34,999	7,746	672	-	-	689	13	721	158
35,000 TO 35,999	14,457	1,971	456	36	180	3	-	-
36,000 TO 36,999	12,048	1,997	238	19	922	25	300	91
37,000 TO 37,999	15,567	2,285	-	-	2,009	43	477	105
38,000 TO 38,999	11,322	1,266	-	-	1,036	10	666	51
39,000 TO 39,999	11,987	1,228	199	8	1,212	46	866	184
40,000 TO 49,999	117,438	12,418	927	66	9,586	258	5,206	2,288
50,000 TO 59,999	86,301	9,731	-	-	10,369	255	6,470	2,856
60,000 TO 69,999	71,727	8,608	-	-	6,367	217	5,165	2,372
70,000 TO 79,999	57,080	5,739	-	-	7,356	212	4,746	2,765
80,000 TO 89,999	35,422	3,490	-	-	8,685	259	1,745	872
90,000 TO 99,999	20,624	1,800	-	-	2,647	73	2,492	758
100,000 TO 149,999	28,924	2,116	-	-	11,192	383	6,406	4,753
150,000 TO 199,999	6,387	505	-	-	4,188	147	3,066	2,791
200,000 TO 299,999	3,844	311	-	-	4,353	154	2,131	2,925
300,000 TO 399,999	884	74	-	-	1,876	71	800	941
400,000 TO 499,999	430	36	-	-	1,158	43	391	656
500,000 TO 999,999	641	54	-	-	2,261	94	661	2,767
1,000,000 TO 1,999,999	113	10	-	-	829	33	237	2,495
2,000,000 TO 2,999,999	15	1	-	-	230	10	65	1,100
3,000,000 TO 3,999,999	6	1	-	-	119	5	18	538
4,000,000 TO 4,999,999	7	1	-	-	*	4	18	521
5,000,000 AND OVER	16	2	-	-	186	8	17	253
TOTAL	708,240	$73,523	20,064	$832	93,989	$2,636	49,377	$33,253

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	HEAD OF HOUSEHOLD WITH A NON-DEPENDENT RELATIVE		OTHER STATE TAX CREDIT		OTHER SPECIAL CREDITS		TOTAL SPECIAL CREDITS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	-	-	-	-	-	-	-	-
ZERO	-	-	-	-	-	-	-	-
$1 TO $999	-	-	-	-	300	$1	300	$1
1,000 TO 1,999	-	-	-	-	-	-	-	-
2,000 TO 2,999	-	-	-	-	-	-	-	-
3,000 TO 3,999	-	-	-	-	-	-	-	-
4,000 TO 4,999	-	-	-	-	-	-	-	-
5,000 TO 5,999	-	-	-	-	-	-	-	-
6,000 TO 6,999	-	-	-	-	-	-	-	-
7,000 TO 7,999	-	-	-	-	-	-	-	-
8,000 TO 8,999	-	-	-	-	-	-	569	15
9,000 TO 9,999	-	-	322	$4	2,122	85	2,445	88
10,000 TO 10,999	-	-	-	-	1,352	30	1,352	30
11,000 TO 11,999	-	-	-	-	2,074	33	2,074	33
12,000 TO 12,999	1,036	$28	180	17	1,367	54	3,182	110
13,000 TO 13,999	322	8	-	-	300	26	1,374	46
14,000 TO 14,999	180	10	344	38	-	-	1,463	75
15,000 TO 15,999	486	19	569	247	1,830	105	3,358	397
16,000 TO 16,999	-	-	-	-	1,612	92	2,203	120
17,000 TO 17,999	813	44	180	19	180	-	1,824	170
18,000 TO 18,999	1,278	77	180	11	-	-	2,880	119
19,000 TO 19,999	862	52	199	4	1,767	80	3,879	154
20,000 TO 20,999	1,442	87	581	4	-	-	2,730	94
21,000 TO 21,999	502	30	322	106	-	-	1,459	153
22,000 TO 22,999	1,873	112	180	72	2,377	288	5,165	628
23,000 TO 23,999	1,979	119	524	90	212	106	3,629	380
24,000 TO 24,999	490	29	-	-	195	62	1,737	151
25,000 TO 25,999	1,158	69	180	29	752	41	2,469	141
26,000 TO 26,999	997	60	291	26	-	-	1,889	97
27,000 TO 27,999	1,657	99	613	15	300	150	4,260	410
28,000 TO 28,999	296	18	484	188	833	166	2,542	486
29,000 TO 29,999	1,040	62	199	54	618	107	2,477	235
30,000 TO 30,999	296	18	693	94	1,340	233	3,609	365
31,000 TO 31,999	1,809	109	291	26	-	-	2,917	145
32,000 TO 32,999	746	45	495	322	864	163	3,105	546
33,000 TO 33,999	1,863	112	-	-	1,052	290	5,876	776
34,000 TO 34,999	1,644	99	406	129	578	66	4,037	465
35,000 TO 35,999	207	12	-	-	1,255	399	1,642	414
36,000 TO 36,999	1,138	68	746	462	-	-	3,106	646
37,000 TO 37,999	644	39	-	-	344	165	3,473	352
38,000 TO 38,999	913	55	-	-	751	126	3,367	241
39,000 TO 39,999	199	12	195	79	291	205	2,763	526
40,000 TO 49,999	4,661	276	3,608	1,303	5,247	2,154	27,363	6,280
50,000 TO 59,999	2,624	157	3,062	1,069	7,342	2,742	27,779	7,078
60,000 TO 69,999	2,014	121	1,960	1,291	5,130	2,954	20,399	6,953
70,000 TO 79,999	1,996	120	3,210	1,738	3,143	1,493	20,172	6,328
80,000 TO 89,999	412	25	2,805	3,952	4,080	2,737	17,195	7,844
90,000 TO 99,999	754	45	736	610	3,486	2,156	9,878	3,642
100,000 TO 149,999	558	33	3,820	4,917	3,211	3,499	24,441	13,585
150,000 TO 199,999	109	4	2,441	4,259	1,163	1,680	10,191	8,880
200,000 TO 299,999	-	-	2,156	6,846	982	2,592	9,156	12,517
300,000 TO 399,999	-	-	1,124	5,121	364	859	3,763	6,992
400,000 TO 499,999	4	-	786	4,373	264	915	2,313	5,988
500,000 TO 999,999	4	-	1,574	13,070	630	3,091	4,304	19,021
1,000,000 TO 1,999,999	-	-	648	7,482	280	2,629	1,649	12,640
2,000,000 TO 2,999,999	-	-	211	4,539	73	891	457	6,539
3,000,000 TO 3,999,999	-	-	109	3,563	37	539	229	4,645
4,000,000 TO 4,999,999	-	-	71	2,095	26	234	157	2,855
5,000,000 AND OVER	-	-	165	20,088	61	2,309	333	22,657
TOTAL	39,006	$2,273	36,660	$88,350	60,185	$36,546	268,935	$163,057

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	LIMITED INCOME CREDIT		G-1 TAX / 5870A TAX		ALTERNATIVE MINIMUM TAX		OTHER TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	-	-	*	$8	536	$359	2,378	$880
ZERO	-	-	-	-	-	-	322	2
$1 TO $999	24,956	$59	-	-	-	-	684	15
1,000 TO 1,999	46,097	625	212	66	2,603	321	1,390	55
2,000 TO 2,999	82,200	801	344	71	1,198	82	1,449	80
3,000 TO 3,999	72,734	1,142	-	-	394	32	692	7
4,000 TO 4,999	60,087	1,345	278	17	195	41	1,074	18
5,000 TO 5,999	42,399	1,626	600	13	-	-	1,234	58
6,000 TO 6,999	27,316	1,448	668	32	-	-	703	8
7,000 TO 7,999	75,690	1,872	-	-	180	86	1,190	150
8,000 TO 8,999	124,622	2,218	-	-	-	-	3,843	206
9,000 TO 9,999	127,594	2,796	390	78	-	-	2,831	245
10,000 TO 10,999	121,416	1,846	296	18	-	-	2,907	154
11,000 TO 11,999	57,171	782	344	17	-	-	1,227	260
12,000 TO 12,999	207	17	236	40	-	-	2,658	370
13,000 TO 13,999	-	-	212	9	-	-	2,432	168
14,000 TO 14,999	573	28	344	10	-	-	2,101	219
15,000 TO 15,999	12,343	96	-	-	-	-	4,818	592
16,000 TO 16,999	11,162	220	720	92	-	-	4,052	270
17,000 TO 17,999	6,695	147	296	24	-	-	3,302	300
18,000 TO 18,999	28,786	605	-	-	-	-	3,899	342
19,000 TO 19,999	26,070	597	1,051	499	199	5	2,588	392
20,000 TO 20,999	22,504	541	-	-	-	-	4,905	500
21,000 TO 21,999	31,383	521	212	161	-	-	3,554	233
22,000 TO 22,999	25,894	429	849	215	-	-	5,056	211
23,000 TO 23,999	-	-	698	763	-	-	3,072	284
24,000 TO 24,999	-	-	195	603	-	-	4,673	155
25,000 TO 25,999	-	-	-	-	-	-	3,138	152
26,000 TO 26,999	-	-	207	106	-	-	2,902	162
27,000 TO 27,999	-	-	375	836	195	25	4,348	370
28,000 TO 28,999	-	-	-	-	-	-	5,137	226
29,000 TO 29,999	-	-	212	172	-	-	4,235	363
30,000 TO 30,999	-	-	435	17	360	183	5,646	262
31,000 TO 31,999	-	-	195	8	-	-	2,662	98
32,000 TO 32,999	-	-	-	-	-	-	6,924	473
33,000 TO 33,999	-	-	300	486	-	-	3,558	599
34,000 TO 34,999	-	-	-	-	-	-	5,721	860
35,000 TO 35,999	-	-	212	23	291	3	4,699	303
36,000 TO 36,999	-	-	-	-	456	45	4,496	334
37,000 TO 37,999	-	-	-	-	-	-	5,641	360
38,000 TO 38,999	-	-	-	-	-	-	5,322	516
39,000 TO 39,999	-	-	195	188	-	-	4,074	400
40,000 TO 49,999	-	-	3,407	8,856	5,296	1,916	38,172	3,632
50,000 TO 59,999	-	-	1,475	131	7,048	4,394	29,200	4,051
60,000 TO 69,999	-	-	607	498	5,777	3,202	27,110	4,035
70,000 TO 79,999	-	-	741	759	6,553	2,213	19,808	2,962
80,000 TO 89,999	-	-	543	6,774	7,839	4,291	12,373	2,374
90,000 TO 99,999	-	-	180	360	6,408	5,515	11,022	1,727
100,000 TO 149,999	-	-	819	3,441	14,678	14,314	13,560	3,550
150,000 TO 199,999	-	-	57	22	7,452	9,311	3,246	870
200,000 TO 299,999	-	-	171	590	8,949	13,251	2,056	1,324
300,000 TO 399,999	-	-	54	288	3,960	7,429	626	421
400,000 TO 499,999	-	-	34	409	1,144	2,983	269	197
500,000 TO 999,999	-	-	66	1,080	711	4,133	425	477
1,000,000 TO 1,999,999	-	-	19	1,205	115	1,660	97	195
2,000,000 TO 2,999,999	-	-	*	35	29	737	16	159
3,000,000 TO 3,999,999	-	-	*	5	*	39	8	5
4,000,000 TO 4,999,999	-	-	-	-	*	101	11	85
5,000,000 AND OVER	-	-	4	138	11	680	13	42
TOTAL	1,027,899	$19,758	18,457	$29,161	82,572	$77,349	295,579	$37,757

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	TAXES WITHHELD		ESTIMATED TAXES PAID		RENTER'S CREDIT		EXCESS STATE DISABILITY INSURANCE (SDI)	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	34,156	$21,531	13,490	$30,983	28,678	$2,380	1,049	$170
ZERO	3,980	2,276	322	129	356,524	29,983	-	-
$1 TO $999	48,412	664	2,258	1,880	129,397	10,669	-	-
1,000 TO 1,999	102,984	1,953	3,120	3,849	79,839	6,956	-	-
2,000 TO 2,999	142,350	3,909	2,456	692	109,054	10,075	278	16
3,000 TO 3,999	164,375	7,789	2,429	4,568	121,604	11,361	-	-
4,000 TO 4,999	197,891	7,411	4,366	794	142,508	13,217	-	-
5,000 TO 5,999	191,878	8,713	2,570	2,246	143,558	12,918	-	-
6,000 TO 6,999	166,151	10,355	8,945	1,583	148,738	13,689	-	-
7,000 TO 7,999	188,118	13,182	6,808	2,798	157,845	14,645	-	-
8,000 TO 8,999	199,803	17,276	11,241	2,965	178,433	17,069	344	4
9,000 TO 9,999	205,943	20,070	7,587	2,311	179,748	16,712	-	-
10,000 TO 10,999	195,651	19,432	9,702	5,265	167,370	16,044	-	-
11,000 TO 11,999	202,450	28,714	10,357	3,122	158,674	14,602	-	-
12,000 TO 12,999	194,336	30,828	10,699	3,310	167,490	15,353	-	-
13,000 TO 13,999	191,653	30,206	17,020	5,055	147,276	13,492	-	-
14,000 TO 14,999	168,685	33,693	16,106	3,960	126,107	11,648	473	17
15,000 TO 15,999	190,104	47,066	14,824	9,376	130,346	11,489	-	-
16,000 TO 16,999	179,153	44,699	19,391	8,761	105,532	9,842	-	-
17,000 TO 17,999	178,510	46,017	22,711	8,402	124,468	11,765	322	18
18,000 TO 18,999	200,864	58,488	17,440	5,885	129,090	11,724	-	-
19,000 TO 19,999	176,831	58,226	22,077	11,314	110,934	9,843	-	-
20,000 TO 20,999	174,207	64,053	25,452	14,907	80,750	7,196	456	3
21,000 TO 21,999	182,575	70,742	14,930	6,530	57,122	6,855	-	-
22,000 TO 22,999	168,700	78,280	24,403	12,226	44,529	5,344	-	-
23,000 TO 23,999	166,078	79,910	24,785	11,075	48,761	5,851	-	-
24,000 TO 24,999	170,090	89,649	26,427	11,972	36,850	4,422	667	32
25,000 TO 25,999	144,983	78,466	20,915	13,321	29,876	3,585	720	19
26,000 TO 26,999	136,937	83,381	24,753	14,553	36,298	4,356	456	37
27,000 TO 27,999	144,147	94,944	17,332	10,471	27,469	3,296	456	6
28,000 TO 28,999	134,261	89,367	32,318	20,469	24,846	2,982	344	9
29,000 TO 29,999	141,332	108,755	20,205	10,358	40,268	4,832	913	9
30,000 TO 30,999	145,957	110,779	22,584	15,822	41,840	5,021	1,294	75
31,000 TO 31,999	130,703	98,235	18,198	14,533	33,051	3,966	1,776	28
32,000 TO 32,999	131,423	110,102	18,491	12,304	31,652	3,798	3,071	53
33,000 TO 33,999	127,064	107,770	22,203	19,120	32,133	3,856	4,505	62
34,000 TO 34,999	128,138	128,273	15,948	13,486	25,694	3,083	4,972	80
35,000 TO 35,999	115,371	123,401	15,238	12,688	31,095	3,731	4,090	90
36,000 TO 36,999	108,234	111,779	17,255	15,671	28,381	3,406	3,927	215
37,000 TO 37,999	102,726	101,833	19,108	15,108	25,498	3,060	4,360	175
38,000 TO 38,999	99,628	106,903	16,162	16,290	20,911	2,509	5,533	312
39,000 TO 39,999	98,210	108,795	16,028	16,607	25,947	3,114	3,878	263
40,000 TO 49,999	889,797	1,132,821	140,149	170,809	12,437	746	40,581	2,629
50,000 TO 59,999	672,902	1,109,988	133,931	227,373	-	-	40,279	3,651
60,000 TO 69,999	465,958	968,450	94,792	182,735	-	-	30,800	3,486
70,000 TO 79,999	324,828	823,635	65,768	167,371	-	-	26,969	3,320
80,000 TO 89,999	234,618	744,404	64,310	187,677	-	-	21,428	2,274
90,000 TO 99,999	141,277	512,669	47,232	169,339	-	-	13,155	1,589
100,000 TO 149,999	250,475	1,205,095	101,109	468,776	-	-	25,722	4,482
150,000 TO 199,999	72,896	544,359	44,403	350,931	-	-	6,797	1,336
200,000 TO 299,999	49,103	542,646	36,656	448,159	-	-	4,083	939
300,000 TO 399,999	17,347	299,829	14,568	276,104	-	-	1,929	468
400,000 TO 499,999	8,760	201,180	7,477	187,753	-	-	1,076	246
500,000 TO 999,999	12,929	440,008	11,947	509,054	-	-	1,741	431
1,000,000 TO 1,999,999	3,867	247,487	3,978	378,575	-	-	620	178
2,000,000 TO 2,999,999	915	98,741	978	175,231	-	-	176	52
3,000,000 TO 3,999,999	385	56,020	435	112,675	-	-	79	23
4,000,000 TO 4,999,999	253	43,314	282	97,586	-	-	56	16
5,000,000 AND OVER	493	179,432	545	519,293	-	-	110	47
TOTAL	9,421,845	$11,607,993	1,407,214	$5,026,199	3,878,621	$370,484	259,485	$26,859

Footnotes follow this section.

TABLE 4A (continued) †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	OVERPAYMENT		CREDIT TO NEXT YEAR'S TAX		CALIFORNIA SENIOR FUND		TOTAL VOLUNTARY CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	63,381	$54,064	5,070	$6,550	-	-	798	$38
ZERO	360,451	32,386	-	-	-	-	1,020	4
$1 TO $999	169,875	13,206	858	213	-	-	1,056	5
1,000 TO 1,999	150,847	12,403	1,476	590	-	-	4,908	18
2,000 TO 2,999	210,483	14,540	4,475	263	-	-	6,363	46
3,000 TO 3,999	229,592	23,708	2,915	1,356	-	-	3,397	37
4,000 TO 4,999	273,522	21,390	1,615	105	-	-	6,458	25
5,000 TO 5,999	259,925	23,844	1,408	198	-	-	2,257	5
6,000 TO 6,999	242,131	25,592	4,622	271	456	$2	5,575	65
7,000 TO 7,999	254,129	30,155	1,119	1,772	236	2	2,394	13
8,000 TO 8,999	274,401	35,768	3,711	551	-	-	5,125	48
9,000 TO 9,999	273,386	35,609	3,460	1,360	-	-	3,287	156
10,000 TO 10,999	250,828	35,044	1,851	2,048	-	-	2,612	37
11,000 TO 11,999	234,958	37,238	3,810	177	-	-	5,460	32
12,000 TO 12,999	235,543	37,774	4,798	722	375	4	4,644	19
13,000 TO 13,999	212,136	34,598	7,581	873	-	-	3,233	26
14,000 TO 14,999	182,598	33,688	7,284	729	-	-	4,941	44
15,000 TO 15,999	204,465	43,443	8,157	2,967	-	-	3,178	32
16,000 TO 16,999	185,222	38,917	7,121	1,489	-	-	3,766	59
17,000 TO 17,999	184,051	40,137	9,469	1,692	-	-	1,299	35
18,000 TO 18,999	194,283	42,918	6,914	1,343	-	-	1,200	26
19,000 TO 19,999	180,149	44,549	5,946	1,286	-	-	6,702	30
20,000 TO 20,999	164,045	45,633	10,370	2,867	-	-	3,459	46
21,000 TO 21,999	163,484	39,941	7,387	1,175	-	-	1,943	15
22,000 TO 22,999	150,283	46,195	8,659	1,238	-	-	1,926	28
23,000 TO 23,999	156,221	43,185	11,469	2,504	671	2	4,457	43
24,000 TO 24,999	149,589	44,340	10,600	1,862	296	18	2,615	28
25,000 TO 25,999	136,101	39,984	10,038	2,285	-	-	4,367	20
26,000 TO 26,999	122,569	38,432	10,797	2,485	-	-	962	7
27,000 TO 27,999	115,828	39,049	7,361	2,102	-	-	4,320	64
28,000 TO 28,999	118,085	39,445	17,051	3,885	-	-	2,155	17
29,000 TO 29,999	119,230	44,999	5,914	1,466	-	-	5,167	68
30,000 TO 30,999	122,868	46,937	7,460	2,513	1,278	46	3,550	42
31,000 TO 31,999	107,677	39,808	7,833	2,141	-	-	2,486	41
32,000 TO 32,999	109,365	42,336	8,131	1,663	-	-	3,421	20
33,000 TO 33,999	110,017	51,050	9,969	3,149	-	-	1,353	10
34,000 TO 34,999	101,364	46,445	6,980	2,427	-	-	2,617	35
35,000 TO 35,999	93,184	52,380	4,764	993	-	-	3,138	14
36,000 TO 36,999	86,337	40,984	6,685	2,480	1,020	10	3,634	32
37,000 TO 37,999	83,680	40,577	8,128	2,695	-	-	1,707	8
38,000 TO 38,999	85,182	41,436	7,595	3,585	-	-	-	-
39,000 TO 39,999	76,276	35,558	4,858	1,041	-	-	1,861	33
40,000 TO 49,999	618,834	363,337	50,853	26,251	-	-	15,912	319
50,000 TO 59,999	463,833	357,098	52,042	26,885	458	2	8,771	164
60,000 TO 69,999	291,583	246,804	35,424	24,408	344	2	6,785	142
70,000 TO 79,999	194,356	197,293	21,112	19,267	-	-	4,006	52
80,000 TO 89,999	142,891	165,913	22,770	25,647	-	-	2,752	97
90,000 TO 99,999	81,154	99,746	20,000	24,811	-	-	1,140	25
100,000 TO 149,999	133,628	212,900	35,239	55,041	141	9	4,191	104
150,000 TO 199,999	42,322	109,629	16,756	40,420	-	-	1,009	36
200,000 TO 299,999	29,979	101,348	14,551	45,561	-	-	404	17
300,000 TO 399,999	10,577	53,876	5,486	27,298	-	-	158	16
400,000 TO 499,999	5,165	32,877	2,695	16,142	-	-	73	6
500,000 TO 999,999	7,722	85,096	4,662	49,831	-	-	109	8
1,000,000 TO 1,999,999	2,540	52,117	1,748	35,337	-	-	25	3
2,000,000 TO 2,999,999	658	23,703	485	17,097	-	-	7	-
3,000,000 TO 3,999,999	315	14,784	230	10,644	-	-	*	-
4,000,000 TO 4,999,999	185	11,898	144	8,971	-	-	*	-
5,000,000 AND OVER	421	64,793	347	53,283	-	-	5	27
TOTAL	9,223,904	$3,762,891	550,253	$578,008	5,275	$97	180,163	$2,390

Footnotes follow this section.

TABLE 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	REFUND		TAX DUE		REMITTANCE	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	60,091	$47,476	1,279	$246	1,242	$205
ZERO	360,451	32,382	-	-	207	91
$1 TO $999	169,017	12,993	10,661	40	11,415	50
1,000 TO 1,999	148,630	11,796	7,689	142	16,680	255
2,000 TO 2,999	206,295	14,231	6,918	196	8,693	230
3,000 TO 3,999	227,115	22,334	394	69	7,214	221
4,000 TO 4,999	270,580	21,259	880	53	11,110	138
5,000 TO 5,999	258,861	23,640	589	41	11,053	285
6,000 TO 6,999	240,219	25,253	412	6	5,130	99
7,000 TO 7,999	253,011	28,368	7,360	279	10,253	457
8,000 TO 8,999	271,946	35,171	9,493	119	15,562	263
9,000 TO 9,999	270,266	34,221	13,351	379	12,099	498
10,000 TO 10,999	248,296	32,960	11,472	353	13,877	419
11,000 TO 11,999	232,934	37,032	23,679	746	23,975	719
12,000 TO 12,999	231,394	37,029	25,438	1,655	27,322	1,748
13,000 TO 13,999	208,987	33,713	27,920	1,509	26,254	1,565
14,000 TO 14,999	179,371	32,932	25,701	2,028	21,865	1,958
15,000 TO 15,999	198,047	40,444	28,076	2,757	25,879	2,544
16,000 TO 16,999	180,914	37,368	25,321	2,072	25,120	1,850
17,000 TO 17,999	176,555	38,410	31,186	4,088	29,422	3,628
18,000 TO 18,999	189,285	41,552	33,711	4,150	31,157	3,612
19,000 TO 19,999	175,522	43,233	24,466	3,526	23,212	2,568
20,000 TO 20,999	159,800	42,725	37,854	5,218	30,151	3,690
21,000 TO 21,999	160,333	38,750	42,037	5,780	37,517	5,234
22,000 TO 22,999	146,195	44,935	41,647	6,510	31,532	4,617
23,000 TO 23,999	148,718	40,634	39,471	6,037	31,983	4,375
24,000 TO 24,999	143,770	42,432	48,261	8,509	40,459	6,716
25,000 TO 25,999	129,702	37,687	33,229	7,214	31,052	5,872
26,000 TO 26,999	116,910	35,945	43,302	7,038	39,398	6,098
27,000 TO 27,999	113,175	36,905	47,031	12,899	42,623	9,750
28,000 TO 28,999	105,754	35,554	44,247	9,320	40,066	8,263
29,000 TO 29,999	115,830	43,462	43,450	7,672	37,337	6,107
30,000 TO 30,999	117,659	44,351	41,357	8,279	39,953	7,845
31,000 TO 31,999	102,573	37,642	37,931	9,531	34,215	7,754
32,000 TO 32,999	104,978	40,661	38,366	9,968	34,464	7,742
33,000 TO 33,999	104,994	48,000	35,558	10,229	32,127	8,589
34,000 TO 34,999	96,237	43,982	42,473	10,281	38,371	8,836
35,000 TO 35,999	91,166	51,460	36,925	10,368	34,340	9,254
36,000 TO 36,999	81,006	38,463	33,674	6,854	30,946	6,116
37,000 TO 37,999	78,121	37,877	30,672	9,029	27,589	7,084
38,000 TO 38,999	81,715	37,904	25,788	7,328	25,673	7,352
39,000 TO 39,999	73,712	34,484	32,208	9,346	30,481	9,626
40,000 TO 49,999	586,335	336,800	365,086	141,486	329,607	118,567
50,000 TO 59,999	436,298	330,135	287,956	144,558	261,674	122,646
60,000 TO 69,999	271,092	222,341	217,632	146,771	201,940	124,355
70,000 TO 79,999	181,304	177,996	159,697	127,781	151,642	117,135
80,000 TO 89,999	127,982	140,170	117,647	105,729	108,894	93,764
90,000 TO 99,999	66,635	74,940	84,416	106,960	78,510	96,762
100,000 TO 149,999	109,705	157,810	154,857	265,678	148,082	240,870
150,000 TO 199,999	30,031	69,196	48,239	141,716	46,164	129,257
200,000 TO 299,999	19,086	55,789	33,872	161,399	32,482	146,535
300,000 TO 399,999	6,524	26,591	12,436	89,661	11,970	82,312
400,000 TO 499,999	3,226	16,740	6,311	60,515	6,040	54,582
500,000 TO 999,999	4,091	35,288	9,179	150,736	8,889	140,440
1,000,000 TO 1,999,999	1,170	17,044	2,485	81,977	2,390	75,050
2,000,000 TO 2,999,999	277	6,657	506	28,083	491	25,374
3,000,000 TO 3,999,999	130	4,148	170	13,307	166	12,604
4,000,000 TO 4,999,999	73	2,927	140	17,848	135	16,100
5,000,000 AND OVER	117	11,486	189	39,417	185	35,938
TOTAL	8,874,211	$3,183,710	2,592,295	$2,015,482	2,438,279	$1,796,814

Footnotes follow this section.

TABLE 4B †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	CALIFORNIA[3] DEDUCTIONS (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TOTAL[5] TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	67,171	811	$-2,623,782	$687,786	$-1,935,996	$508,705	-	$64
ZERO	219,154	-	-448,928	448,928	-	527,774	-	-
$1 TO $999	199,520	484	154,840	-68,647	86,193	368,207	$6,185	1
1,000 TO 1,999	191,696	2,710	330,486	-53,333	277,152	381,267	34,095	140
2,000 TO 2,999	212,428	2,646	579,524	-51,531	527,994	510,034	88,301	216
3,000 TO 3,999	195,073	850	723,817	-40,562	683,255	479,603	249,991	71
4,000 TO 4,999	206,849	1,547	1,087,126	-164,192	922,935	571,436	440,824	82
5,000 TO 5,999	196,321	690	1,131,534	-53,824	1,077,710	492,593	618,147	30
6,000 TO 6,999	178,919	1,159	1,234,004	-73,481	1,160,524	493,836	706,584	39
7,000 TO 7,999	172,519	73,742	1,328,803	-36,546	1,292,257	575,844	830,111	637
8,000 TO 8,999	168,808	122,739	1,448,886	-14,736	1,434,150	463,328	989,573	1,539
9,000 TO 9,999	172,882	124,163	1,682,446	-40,193	1,642,253	485,083	1,182,167	3,600
10,000 TO 10,999	141,526	117,469	1,504,379	-18,566	1,485,813	400,454	1,104,334	5,663
11,000 TO 11,999	151,377	136,850	1,810,705	-65,607	1,745,098	479,147	1,309,242	9,681
12,000 TO 12,999	153,235	141,317	1,944,907	-32,157	1,912,749	469,324	1,472,391	12,852
13,000 TO 13,999	127,935	117,381	1,772,355	-46,926	1,725,429	389,638	1,346,514	14,617
14,000 TO 14,999	110,364	102,945	1,648,480	-46,182	1,602,299	369,172	1,268,236	16,843
15,000 TO 15,999	136,645	130,446	2,153,302	-35,464	2,117,838	439,291	1,711,544	26,170
16,000 TO 16,999	116,090	105,470	1,969,568	-51,756	1,917,812	459,221	1,474,857	24,405
17,000 TO 17,999	113,937	109,856	2,033,561	-35,401	1,998,159	368,774	1,650,772	28,762
18,000 TO 18,999	113,181	109,635	2,152,466	-56,871	2,095,595	373,340	1,733,304	34,200
19,000 TO 19,999	100,747	96,941	2,007,508	-43,188	1,964,320	379,473	1,613,568	34,904
20,000 TO 20,999	102,127	100,319	2,133,057	-37,400	2,095,657	360,899	1,746,044	41,007
21,000 TO 21,999	99,360	97,894	2,175,348	-36,564	2,138,784	341,200	1,799,724	44,531
22,000 TO 22,999	96,162	93,907	2,194,325	-31,360	2,162,965	315,277	1,852,402	49,917
23,000 TO 23,999	90,579	88,777	2,166,405	-39,238	2,127,167	309,760	1,817,407	50,767
24,000 TO 24,999	99,217	97,422	2,484,979	-55,986	2,428,993	393,940	2,038,499	59,921
25,000 TO 25,999	77,597	76,963	2,028,830	-47,973	1,980,857	301,924	1,678,933	52,045
26,000 TO 26,999	81,402	80,726	2,206,097	-48,477	2,157,620	344,939	1,816,944	59,148
27,000 TO 27,999	82,039	80,639	2,285,106	-28,749	2,256,357	353,427	1,917,732	66,139
28,000 TO 28,999	81,588	78,150	2,403,174	-79,400	2,323,774	433,445	1,905,708	66,554
29,000 TO 29,999	68,499	66,987	2,021,442	-1,072	2,020,370	319,848	1,722,414	64,409
30,000 TO 30,999	69,806	69,570	2,174,405	-44,149	2,130,256	334,952	1,796,884	68,264
31,000 TO 31,999	57,656	56,636	1,854,003	-37,370	1,816,633	269,707	1,550,713	62,300
32,000 TO 32,999	56,363	55,674	1,863,999	-29,951	1,834,048	299,057	1,534,991	62,315
33,000 TO 33,999	47,007	45,593	1,608,458	-33,825	1,574,633	294,804	1,289,609	54,157
34,000 TO 34,999	60,958	60,378	2,159,370	-56,562	2,102,808	312,440	1,795,090	79,338
35,000 TO 35,999	51,267	51,267	1,848,615	-27,095	1,821,520	301,014	1,520,507	67,582
36,000 TO 36,999	44,477	44,177	1,643,179	-20,398	1,622,780	260,994	1,363,118	62,992
37,000 TO 37,999	35,896	35,896	1,396,460	-48,105	1,348,354	240,315	1,108,039	50,982
38,000 TO 38,999	33,220	33,220	1,300,356	-21,200	1,279,156	207,057	1,072,099	51,331
39,000 TO 39,999	36,147	35,869	1,445,318	-16,896	1,428,422	217,793	1,211,983	60,384
40,000 TO 49,999	256,751	254,421	11,630,965	-232,604	11,398,361	2,025,497	9,373,573	503,068
50,000 TO 59,999	136,575	135,080	7,541,095	-130,066	7,411,029	1,476,008	5,947,008	355,297
60,000 TO 69,999	76,996	76,759	5,013,127	-65,662	4,947,465	954,484	3,992,982	257,593
70,000 TO 79,999	40,824	39,793	3,110,762	-70,191	3,040,572	728,373	2,369,051	159,641
80,000 TO 89,999	23,158	23,158	1,998,398	-46,202	1,952,196	360,329	1,591,867	121,392
90,000 TO 99,999	15,471	15,471	1,530,133	-62,007	1,468,126	219,407	1,248,720	94,158
100,000 TO 149,999	29,437	29,322	3,569,979	-59,677	3,510,302	601,823	2,916,288	229,541
150,000 TO 199,999	9,066	9,036	1,615,579	-44,476	1,571,103	230,670	1,340,524	115,134
200,000 TO 299,999	7,508	7,475	1,828,287	-31,022	1,797,265	226,178	1,574,365	143,769
300,000 TO 399,999	2,916	2,902	1,019,231	-16,556	1,002,675	109,690	894,674	86,265
400,000 TO 499,999	1,420	1,418	633,485	20	633,505	54,649	579,386	57,859
500,000 TO 999,999	2,205	2,198	1,425,775	61,787	1,487,561	111,925	1,376,177	140,176
1,000,000 TO 1,999,999	708	705	975,815	-26,728	949,086	67,594	885,336	92,193
2,000,000 TO 2,999,999	163	159	392,851	-1,322	391,529	32,286	359,683	37,918
3,000,000 TO 3,999,999	82	80	274,704	8,273	282,978	30,215	255,514	26,580
4,000,000 TO 4,999,999	44	44	198,649	-3,154	195,495	10,267	185,228	19,857
5,000,000 AND OVER	79	79	953,871	-24,678	929,192	49,718	879,475	95,219
TOTAL	5,421,147	3,448,015	$108,731,616	$-1,378,482	$107,353,134	$23,487,446	$88,139,429	$3,924,250

Footnotes follow this section.

TABLE 4C †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	CALIFORNIA[3] DEDUCTIONS (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TOTAL[5] TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	60,119	2,099	$-5,417,818	$2,856,554	$-2,561,265	$1,243,759	-	$1,165
ZERO	65,136	322	-126,918	126,918	-	360,304	-	2
$1 TO $999	35,385	199	-16,839	23,878	7,038	210,254	-	14
1,000 TO 1,999	24,926	1,194	57,451	-20,114	37,338	173,499	-	332
2,000 TO 2,999	33,309	344	108,408	-24,125	84,283	194,046	-	71
3,000 TO 3,999	51,464	236	234,612	-54,081	180,531	285,298	-	4
4,000 TO 4,999	53,625	-	288,868	-44,533	244,335	309,177	$7,255	-
5,000 TO 5,999	52,024	888	330,959	-46,102	284,857	297,792	44,364	38
6,000 TO 6,999	48,344	-	353,540	-39,945	313,595	262,995	85,678	-
7,000 TO 7,999	61,240	747	488,607	-27,403	461,204	352,111	159,290	63
8,000 TO 8,999	71,646	1,461	663,413	-56,316	607,097	394,158	250,787	39
9,000 TO 9,999	71,257	880	744,000	-71,079	672,922	427,627	310,926	143
10,000 TO 10,999	72,783	864	773,860	-9,061	764,799	401,666	392,823	52
11,000 TO 11,999	75,468	490	925,859	-54,967	870,892	449,805	465,003	104
12,000 TO 12,999	75,320	402	997,699	-57,370	940,329	439,332	533,105	118
13,000 TO 13,999	79,807	419	1,130,062	-51,107	1,078,955	433,933	660,855	12
14,000 TO 14,999	81,424	1,515	1,241,169	-59,462	1,181,707	523,441	701,382	150
15,000 TO 15,999	74,841	13,610	1,219,862	-62,738	1,157,124	482,518	725,081	214
16,000 TO 16,999	74,279	12,323	1,274,434	-50,713	1,223,721	553,646	717,115	292
17,000 TO 17,999	69,542	8,482	1,269,270	-52,801	1,216,468	455,373	779,826	410
18,000 TO 18,999	84,913	29,823	1,610,555	-40,357	1,570,198	541,433	1,034,685	756
19,000 TO 19,999	80,573	27,674	1,628,758	-58,378	1,570,380	519,330	1,069,319	1,073
20,000 TO 20,999	77,226	25,789	1,639,587	-55,064	1,584,523	569,445	1,032,754	1,515
21,000 TO 21,999	69,521	36,474	1,557,109	-63,609	1,493,501	473,304	1,038,692	2,351
22,000 TO 22,999	71,174	32,743	1,686,310	-81,323	1,604,987	586,470	1,025,563	2,559
23,000 TO 23,999	75,614	45,585	1,864,278	-87,460	1,776,819	511,400	1,271,985	5,528
24,000 TO 24,999	71,774	46,388	1,814,318	-57,021	1,757,297	541,086	1,235,900	5,621
25,000 TO 25,999	73,040	49,497	1,926,989	-67,354	1,859,635	546,516	1,317,526	6,185
26,000 TO 26,999	69,335	52,976	1,899,468	-62,556	1,836,911	509,030	1,339,013	8,110
27,000 TO 27,999	59,402	46,614	1,690,867	-57,591	1,633,276	508,798	1,140,539	9,649
28,000 TO 28,999	67,897	52,129	2,008,331	-73,696	1,934,635	578,692	1,360,101	10,274
29,000 TO 29,999	67,189	54,130	2,080,715	-97,758	1,982,956	510,813	1,477,260	13,353
30,000 TO 30,999	65,068	54,480	2,054,668	-69,286	1,985,381	522,596	1,468,421	14,615
31,000 TO 31,999	73,302	62,494	2,369,066	-61,737	2,307,329	569,985	1,739,806	18,214
32,000 TO 32,999	69,965	63,459	2,332,687	-58,696	2,273,990	579,616	1,705,043	20,776
33,000 TO 33,999	73,135	64,524	2,555,011	-101,578	2,453,433	587,788	1,873,419	24,338
34,000 TO 34,999	66,426	58,149	2,283,047	9,072	2,292,119	665,261	1,627,104	20,272
35,000 TO 35,999	60,589	53,041	2,245,177	-96,357	2,148,819	611,108	1,540,696	19,010
36,000 TO 36,999	63,376	56,267	2,395,331	-82,733	2,312,598	609,071	1,714,039	24,885
37,000 TO 37,999	67,290	61,749	2,601,394	-77,749	2,523,645	662,739	1,887,002	28,096
38,000 TO 38,999	66,919	61,945	2,658,733	-84,508	2,574,226	663,341	1,911,075	30,823
39,000 TO 39,999	60,896	57,212	2,447,267	-43,217	2,404,050	536,209	1,872,254	32,505
40,000 TO 49,999	638,994	615,810	29,335,536	-657,245	28,678,291	6,701,172	22,045,361	478,968
50,000 TO 59,999	572,825	562,731	32,136,190	-692,810	31,444,263	7,314,287	24,137,164	688,527
60,000 TO 69,999	413,525	409,098	26,966,182	-140,387	26,825,795	5,960,726	20,895,422	748,160
70,000 TO 79,999	303,611	301,129	21,951,575	691,794	22,643,369	5,185,855	17,490,516	730,992
80,000 TO 89,999	232,947	230,856	19,988,112	-275,188	19,712,925	4,440,920	15,278,872	724,634
90,000 TO 99,999	147,223	145,286	14,181,259	-229,272	13,951,987	3,076,100	10,912,004	580,139
100,000 TO 149,999	253,264	252,430	30,282,564	-306,369	29,976,195	6,276,911	23,710,818	1,453,002
150,000 TO 199,999	79,302	79,097	13,629,494	-59,849	13,569,645	2,626,778	10,960,727	782,683
200,000 TO 299,999	54,161	54,014	12,979,002	-8,381	12,970,621	2,138,456	10,842,761	861,286
300,000 TO 399,999	19,525	19,477	6,697,765	16,318	6,714,083	875,510	5,844,311	504,103
400,000 TO 499,999	9,770	9,751	4,391,224	-47,260	4,343,963	472,844	3,873,084	345,797
500,000 TO 999,999	14,272	14,219	9,679,584	-55,642	9,623,941	824,031	8,809,657	842,142
1,000,000 TO 1,999,999	4,091	4,071	5,491,283	43,172	5,534,455	363,267	5,190,386	530,778
2,000,000 TO 2,999,999	967	965	2,313,839	15,220	2,329,059	123,118	2,206,838	230,556
3,000,000 TO 3,999,999	387	384	1,372,788	-32,083	1,340,705	72,363	1,269,259	133,229
4,000,000 TO 4,999,999	257	256	1,159,818	-14,650	1,145,168	51,158	1,094,110	116,003
5,000,000 AND OVER	497	494	5,419,327	-86,963	5,332,364	297,494	5,045,809	532,093
TOTAL	5,512,181	3,839,685	$289,865,705	$-1,083,120	$288,783,467	$67,455,756	$227,122,785	$10,586,823

Footnotes follow this section.

TABLE 4D †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	CALIFORNIA[3] DEDUCTIONS (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TOTAL[5] TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	2,010	-	$-140,624	$52,596	$-88,028	$40,956	-	-
ZERO	4,303	-	-	-	-	9,734	-	-
$1 TO $999	6,724	-	3,404	-2,968	436	15,209	-	-
1,000 TO 1,999	5,992	-	10,704	-1,676	9,028	15,083	-	-
2,000 TO 2,999	5,192	-	11,764	142	11,907	11,743	$668	-
3,000 TO 3,999	3,711	-	12,873	-	12,873	8,394	4,479	-
4,000 TO 4,999	4,161	-	18,761	-544	18,217	9,412	8,806	-
5,000 TO 5,999	6,735	-	40,592	-3,060	37,533	15,175	22,358	-
6,000 TO 6,999	7,129	-	48,750	-3,703	45,047	18,003	27,044	-
7,000 TO 7,999	6,539	1,279	52,891	-4,100	48,791	24,575	32,346	$2
8,000 TO 8,999	4,364	2,420	40,105	-2,689	37,417	10,038	27,378	28
9,000 TO 9,999	3,459	3,159	54,791	-21,378	33,413	14,294	23,292	85
10,000 TO 10,999	9,148	7,551	-20,297	116,669	96,372	23,101	73,270	344
11,000 TO 11,999	5,609	3,223	63,471	-316	63,155	15,814	47,736	172
12,000 TO 12,999	3,382	2,318	42,814	-117	42,697	17,921	24,775	220
13,000 TO 13,999	8,126	7,487	113,085	-4,785	108,301	20,318	87,983	944
14,000 TO 14,999	6,079	4,152	91,270	-2,844	88,425	21,875	66,550	663
15,000 TO 15,999	2,229	1,562	35,712	-721	34,991	14,362	21,258	583
16,000 TO 16,999	6,512	5,734	108,677	-1,698	106,979	23,900	83,079	1,336
17,000 TO 17,999	925	180	18,623	-2,020	16,603	9,661	6,943	44
18,000 TO 18,999	4,779	4,288	92,386	-3,345	89,041	21,099	68,785	1,172
19,000 TO 19,999	5,829	4,852	115,113	-1,867	113,246	31,076	82,170	1,384
20,000 TO 20,999	3,918	3,918	79,955	-774	79,182	11,370	67,812	1,448
21,000 TO 21,999	2,043	2,043	44,146	234	44,380	8,613	35,767	706
22,000 TO 22,999	3,670	3,392	83,677	-1,315	82,362	16,442	65,920	1,400
23,000 TO 23,999	1,478	1,179	36,578	-1,748	34,830	16,632	20,639	372
24,000 TO 24,999	2,766	2,471	68,112	-414	67,698	13,298	54,538	1,657
25,000 TO 25,999	2,082	2,082	55,067	-2,064	53,003	7,297	45,706	1,440
26,000 TO 26,999	1,579	1,579	41,702	-179	41,524	6,666	34,857	952
27,000 TO 27,999	3,602	3,602	99,859	-218	99,641	17,107	82,534	2,456
28,000 TO 28,999	3,547	3,256	98,763	2,265	101,028	25,713	75,316	2,446
29,000 TO 29,999	1,403	821	42,255	-1,319	40,936	22,260	18,676	512
30,000 TO 30,999	3,125	3,125	95,165	-265	94,900	11,977	82,924	2,994
31,000 TO 31,999	580	580	30,410	-12,104	18,305	6,380	11,925	345
32,000 TO 32,999	3,474	3,474	112,451	-145	112,305	19,176	95,891	4,125
33,000 TO 33,999	1,687	1,687	56,702	-244	56,458	15,531	40,926	1,451
34,000 TO 34,999	1,061	685	37,626	-899	36,727	16,019	20,708	795
35,000 TO 35,999	1,321	1,321	47,169		47,169	9,909	37,260	1,556
36,000 TO 36,999	1,770	1,770	64,870	-591	64,280	11,118	53,161	2,369
37,000 TO 37,999	1,184	1,184	44,873	-123	44,749	4,168	40,582	1,997
38,000 TO 38,999	1,017	1,017	41,071	-2,079	38,991	6,586	32,405	1,489
39,000 TO 39,999	1,791	1,791	78,499	-7,784	70,715	13,840	56,875	2,704
40,000 TO 49,999	8,748	8,512	395,922	-4,672	391,250	89,141	302,108	15,323
50,000 TO 59,999	4,863	4,863	321,640	-55,531	266,109	49,302	216,807	13,087
60,000 TO 69,999	2,712	2,421	176,081	-634	175,446	52,401	123,045	7,788
70,000 TO 79,999	1,332	1,332	100,747	-1,855	98,892	26,527	72,365	4,760
80,000 TO 89,999	644	644	54,835	-1,831	53,005	8,417	44,588	3,177
90,000 TO 99,999	300	300	29,754		29,754	4,468	25,285	1,910
100,000 TO 149,999	1,397	1,397	171,477	-864	170,612	29,053	141,980	11,968
150,000 TO 199,999	746	716	131,301	-6,167	125,134	19,801	107,104	9,127
200,000 TO 299,999	854	852	197,009	4,386	201,395	29,052	172,537	16,298
300,000 TO 399,999	310	308	107,969	-1,454	106,516	12,766	94,023	8,806
400,000 TO 499,999	112	111	49,035	691	49,726	4,890	45,041	4,643
500,000 TO 999,999	206	200	125,579	17,005	142,584	19,528	124,226	12,540
1,000,000 TO 1,999,999	138	136	200,804	-14,684	186,120	19,459	167,698	17,621
2,000,000 TO 2,999,999	17	17	40,855	972	41,827	3,823	38,004	3,998
3,000,000 TO 3,999,999	12	11	45,843	-3,509	42,333	6,737	36,351	3,852
4,000,000 TO 4,999,999	12	12	56,308	-1,157	55,151	1,488	53,663	5,713
5,000,000 AND OVER	30	30	371,682	-9,902	361,780	16,454	345,326	36,345
TOTAL	178,468	111,044	$4,650,658	$2,604	$4,653,262	$1,045,152	$3,793,497	$217,148

Footnotes follow this section.

TABLE 4E †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	CALIFORNIA[3] DEDUCTIONS (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TOTAL[5] TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	9,911	4	$-268,097	$98,146	$-169,950	$108,658	-	$18
ZERO	82,724	-	8,122	-8,122	-	374,243	-	-
$1 TO $999	23,853	-	-30,227	34,248	4,021	116,464	-	-
1,000 TO 1,999	29,624	-	62,559	-15,776	46,784	139,500	-	-
2,000 TO 2,999	42,877	-	132,094	-24,464	107,631	197,782	-	-
3,000 TO 3,999	39,851	-	157,224	-15,448	141,777	192,500	-	-
4,000 TO 4,999	64,590	-	346,064	-55,781	290,283	300,682	$7,295	-
5,000 TO 5,999	54,058	-	333,544	-39,004	294,540	248,940	49,075	-
6,000 TO 6,999	60,645	212	413,870	-19,920	393,950	284,393	117,395	1
7,000 TO 7,999	65,201	236	516,366	-23,746	492,620	295,421	197,199	47
8,000 TO 8,999	84,654	1,127	739,353	-22,874	716,479	386,558	330,531	98
9,000 TO 9,999	79,536	899	781,180	-26,527	754,653	373,285	385,176	45
10,000 TO 10,999	83,555	1,358	892,059	-15,815	876,244	392,430	484,989	12
11,000 TO 11,999	66,400	-	770,776	-6,457	764,319	320,594	449,309	-
12,000 TO 12,999	56,179	236	707,212	-5,057	702,156	270,435	434,800	180
13,000 TO 13,999	51,457	1,917	713,441	-19,300	694,141	262,996	444,178	91
14,000 TO 14,999	49,422	-	720,964	-6,831	714,133	247,805	468,745	-
15,000 TO 15,999	38,909	12,177	618,704	-14,139	604,565	195,521	409,044	285
16,000 TO 16,999	37,357	13,594	624,242	-7,432	616,810	191,190	425,887	436
17,000 TO 17,999	47,456	17,845	838,713	-8,840	829,873	240,933	591,772	936
18,000 TO 18,999	43,984	22,346	825,239	-9,487	815,752	215,151	600,601	1,218
19,000 TO 19,999	34,706	15,355	681,947	-3,421	678,526	200,358	479,409	1,009
20,000 TO 20,999	36,905	19,804	778,159	-19,333	758,826	186,945	571,882	1,792
21,000 TO 21,999	40,502	26,584	878,778	-6,983	871,794	219,194	657,075	2,366
22,000 TO 22,999	30,216	21,058	690,535	-11,468	679,067	146,191	532,876	2,294
23,000 TO 23,999	34,051	25,919	807,253	-7,018	800,235	199,025	601,211	3,012
24,000 TO 24,999	26,628	23,516	658,532	-5,559	652,973	152,593	500,380	3,056
25,000 TO 25,999	22,575	18,708	578,054	-1,192	576,863	149,306	431,320	2,958
26,000 TO 26,999	16,582	15,616	448,138	-10,861	437,277	96,693	340,584	2,722
27,000 TO 27,999	22,270	19,989	621,111	-8,302	612,810	139,862	472,947	4,304
28,000 TO 28,999	14,057	13,202	403,764	-3,237	400,527	81,392	319,135	3,437
29,000 TO 29,999	29,558	27,047	879,219	-7,545	871,675	201,507	676,327	8,367
30,000 TO 30,999	28,071	24,878	861,624	-5,492	856,132	194,214	661,918	7,174
31,000 TO 31,999	17,477	16,355	555,058	-4,486	550,572	107,816	442,756	5,579
32,000 TO 32,999	18,913	16,880	624,041	-7,107	616,935	142,485	474,450	6,603
33,000 TO 33,999	25,371	23,074	854,480	-6,795	847,686	188,686	659,000	10,043
34,000 TO 34,999	16,479	16,479	576,173	-6,944	569,229	103,242	465,987	8,363
35,000 TO 35,999	18,349	18,349	657,143	-5,663	651,479	125,733	525,746	9,755
36,000 TO 36,999	12,398	11,351	457,436	-3,779	453,657	100,905	352,752	6,699
37,000 TO 37,999	12,680	12,336	476,935	-2,049	474,886	94,665	380,220	7,563
38,000 TO 38,999	11,281	11,281	446,701	-11,725	434,976	76,326	358,650	8,289
39,000 TO 39,999	11,088	10,789	439,655	-2,771	436,884	93,753	343,131	6,981
40,000 TO 49,999	85,446	82,353	3,893,510	-58,070	3,835,440	853,699	2,986,814	86,713
50,000 TO 59,999	41,686	41,172	2,076,792	193,320	2,270,112	487,272	1,792,496	71,592
60,000 TO 69,999	17,332	17,332	1,144,923	-13,200	1,131,723	277,446	854,277	39,434
70,000 TO 79,999	9,180	8,653	695,261	-7,054	688,207	180,613	507,594	26,228
80,000 TO 89,999	5,681	5,681	494,777	-9,468	485,309	73,565	411,744	24,974
90,000 TO 99,999	3,440	3,145	334,113	-12,129	321,983	89,920	233,098	14,607
100,000 TO 149,999	5,735	5,649	695,429	-15,319	680,110	160,585	519,954	36,096
150,000 TO 199,999	2,143	2,113	366,390	-2,987	363,402	79,367	284,163	21,773
200,000 TO 299,999	1,748	1,744	424,785	-3,650	421,135	65,598	355,582	30,441
300,000 TO 399,999	456	455	156,874	-2,043	154,831	16,097	138,920	12,715
400,000 TO 499,999	237	235	105,818	-1,288	104,530	13,310	91,253	8,516
500,000 TO 999,999	315	315	199,626	17,908	217,534	13,108	204,426	20,274
1,000,000 TO 1,999,999	115	115	160,296	-3,964	156,332	9,536	146,796	15,228
2,000,000 TO 2,999,999	24	24	57,497	2,500	59,997	2,684	57,313	5,933
3,000,000 TO 3,999,999	10	10	34,715	-245	34,471	721	33,750	3,580
4,000,000 TO 4,999,999	11	11	51,063	-710	50,353	2,112	48,241	5,294
5,000,000 AND OVER	10	9	13,632	91,614	105,246	16,177	90,839	9,738
TOTAL	1,765,969	629,537	$34,183,641	$-179,136	$34,004,504	$10,698,183	$24,401,010	$548,866

Footnotes follow this section.

TABLE 4F †
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse – 1991 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA[1] ADJUSTMENTS (THOUSANDS)	CALIFORNIA[2] AGI (THOUSANDS)	CALIFORNIA[3] DEDUCTIONS (THOUSANDS)	TAXABLE[4] INCOME (THOUSANDS)	TOTAL[5] TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	*	-	$-3,914	$381	$-3,533	$211	-	-
ZERO	2,086	-	-	-	-	9,439	-	-
$1 TO $999	1,334	-	1	-	1	6,033	-	-
1,000 TO 1,999	344	-	546	-105	441	5,545	-	-
2,000 TO 2,999	-	-	-	-	-	-	-	-
3,000 TO 3,999	-	-	-	-	-	-	-	-
4,000 TO 4,999	344	-	1,517	-	1,517	1,558	-	-
5,000 TO 5,999	-	-	-	-	-	-	-	-
6,000 TO 6,999	-	-	-	-	-	-	-	-
7,000 TO 7,999	1,358	-	10,661	-	10,661	9,727	$934	-
8,000 TO 8,999	-	-	-	-	-	-	-	-
9,000 TO 9,999	456	-	4,443	-38	4,405	2,063	2,342	-
10,000 TO 10,999	-	-	-	-	-	-	-	-
11,000 TO 11,999	-	-	-	-	-	-	-	-
12,000 TO 12,999	375	-	4,686	-	4,686	3,025	1,661	-
13,000 TO 13,999	-	-	-	-	-	-	-	-
14,000 TO 14,999	-	-	-	-	-	-	-	-
15,000 TO 15,999	-	-	-	-	-	-	-	-
16,000 TO 16,999	-	-	-	-	-	-	-	-
17,000 TO 17,999	-	-	-	-	-	-	-	-
18,000 TO 18,999	-	-	-	-	-	-	-	-
19,000 TO 19,999	-	-	-	-	-	-	-	-
20,000 TO 20,999	-	-	-	-	-	-	-	-
21,000 TO 21,999	847	847	18,111	-90	18,021	5,595	12,426	$31
22,000 TO 22,999	-	456	-	-	-	-	-	-
23,000 TO 23,999	456	-	10,666	-83	10,583	2,063	8,520	21
24,000 TO 24,999	-	-	-	-	-	-	-	-
25,000 TO 25,999	-	-	-	-	-	-	-	-
26,000 TO 26,999	344	291	9,899	-824	9,075	5,321	3,754	-
27,000 TO 27,999	291	-	8,142	-	8,142	1,317	6,825	38
28,000 TO 28,999	-	-	-	-	-	-	-	-
29,000 TO 29,999	-	-	-	-	-	-	-	-
30,000 TO 30,999	-	300	-	-	-	-	-	-
31,000 TO 31,999	300	296	9,394	-45	9,349	2,990	6,360	50
32,000 TO 32,999	296	-	9,504	-23	9,481	2,075	7,406	77
33,000 TO 33,999	-	-	-	-	-	-	-	-
34,000 TO 34,999	-	-	-	-	-	-	-	-
35,000 TO 35,999	-	-	-	-	-	-	-	-
36,000 TO 36,999	-	-	-	-	-	-	-	-
37,000 TO 37,999	-	-	-	-	-	-	-	-
38,000 TO 38,999	-	-	-	-	-	-	-	-
39,000 TO 39,999	-	1,031	-	-	-	-	-	-
40,000 TO 49,999	1,031	-	48,185	-	48,185	6,430	41,755	1,121
50,000 TO 59,999	-	919	-	-	-	-	-	-
60,000 TO 69,999	919	1,303	90,680	-31,067	59,613	9,476	50,137	1,685
70,000 TO 79,999	1,303	-	106,569	-2,907	103,662	25,992	77,669	3,203
80,000 TO 89,999	-	-	-	-	-	-	-	-
90,000 TO 99,999	-	85	-	-	-	-	-	-
100,000 TO 149,999	85	-	11,365	-539	10,825	4,293	6,532	530
150,000 TO 199,999	-	-	-	-	-	-	-	-
200,000 TO 299,999	-	*	-	-	-	-	-	-
300,000 TO 399,999	12	-	4,477	-254	4,222	754	3,468	297
400,000 TO 499,999	-	-	-	-	-	-	-	-
500,000 TO 999,999	-	-	-	-	-	-	-	-
1,000,000 TO 1,999,999	*	*	3,308	-49	3,259	484	2,775	281
2,000,000 TO 2,999,999	-	-	-	-	-	-	-	-
3,000,000 TO 3,999,999	-	-	-	-	-	-	-	-
4,000,000 TO 4,999,999	-	-	-	-	-	-	-	-
5,000,000 AND OVER	-	-	-	-	-	-	-	-
TOTAL	12,189	5,542	$348,240	$-35,645	$312,595	$104,391	$232,563	$7,336

Footnotes follow this section.

TABLE 4G †
Part-Year Resident and Nonresident Returns
1991 Taxable Year

Item	Number	Amount (000)
Number of Returns - All	524,146	-
Number of Returns - Taxable	380,872	-
Federal AGI	524,140	$39,742,542
California Adjustments	320,986	4,212,638
California AGI	524,146	10,130,179
California Deductions	524,146	7,392,951
Taxable Income	524,146	39,004,417
Total Tax Liability	369,121	481,859
Salaries and Wages	421,743	23,793,863
Interest	404,478	5,419,616
Dividends	177,322	2,397,546
Taxable Pensions and Annuities	70,133	2,299,013
Business Income - Profit	72,031	2,014,521
Business Income - Loss	30,990	561,857
Farm Income - Profit	3,830	41,497
Farm Income - Loss	5,853	390,762
Partnerships and S Corporations - Profit	15,698	35,610,068
Partnerships and S Corporations - Loss	17,299	1,932,863
Rents and Royalties - Profit	88,528	9,636,292
Rents and Royalties - Loss	83,865	4,594,094
Net Sale of Capital Assets - Profit	104,101	7,600,887
Net Sale of Capital Assets - Loss	51,168	116,400
All Other Income Sources - Profit	48,560	629,164
All Other Income Sources - Loss	24,143	7,920,984
Individual Retirement Plan	22,025	35,933
Half Self-Employment Tax	79,150	123,512
Self Employed Health Insurance	30,834	25,184
Self Employed Retirement Plan	19,120	306,971
Penalty on Early Withdrawal of Savings	6,374	1,763,450
Alimony Paid	5,625	132,660
Total Adjustments	115,456	695,413
California Adjustments - Subtractions	241,435	5,173,782
California Adjustments - Additions	81,151	9,300,357
Medical Expenses	110,868	440,896
State and Local Income Taxes	259,153	2,533,600
Real Estate Taxes	206,623	640,404
Other Taxes	167,827	106,425
Total Taxes	374,450	748,829
Mortgage Interest	204,351	2,396,389
Points, Investment and Personal Interest	68,135	1,357,548
Total Interest	272,486	3,753,937
Cash/Check Contributions	228,967	1,190,004
Non-Cash Contributions	122,308	1,817,546
Contribution Carryover	4,813	1,214,147
Total Contributions	233,468	1,534,990
Casualty and Theft Losses	915	10,484
Moving Expenses	91,483	594,207
All Other Deductions	17,123	-132,208
Calif. Adjs. to Fed. Itemized Deductions	272,494	6,542,498
California Itemized Deductions	259,322	6,509,520
California Standard Deductions	264,826	883,431
Personal Exemption Credit	505,167	47,431
Dependent Exemption Credit	181,772	20,029
Senior/Blind Exemption Credits	55,444	4,554
Child and Dependent Care Credit	290,553	15,962
Military Income Credit	9,594	172
Political Contributions	3,142	35,707
Residential Rental and Farm Sales Credit	2,804	1,730
Head of Household with a Non-Dependent Relative	709	19,718
Other Special Credits	157	2,396
Total Special Credits	22,279	18,428
Limited Income Credit	20,918	254
G-1 Tax/5870A Tax	2,442	2,609
Alternative Minimum Tax	8,338	4,053
Other Taxes	13,104	1,793
Taxes Withheld	329,255	342,202
Estimated Taxes Paid	73,234	205,904
Renter's Credit	47,982	2,846
Excess State Disability Insurance (SDI)	4,652	502
Overpayment	284,413	175,764
Credit to Next Year's Tax	27,734	26,276
California Senior Fund	0	0
Total Voluntary Contributions	8,762	107,724
Refund	264,795	149,412
Tax Due	160,520	106,300
Remittance Amount	150,039	92,866

TABLE 4H †
1990 and Prior Year Returns
Filed During 1992

Item	Number	Amount (000)
Number of Returns - All	535,350	-
Number of Returns - Taxable	302,832	-
Federal AGI	535,350	$7,624,282
California Adjustments	102,997	2,117,585
California AGI	535,350	9,130,239
California Deductions	535,350	2,969,041
Taxable Income	535,350	60,700
Total Tax Liability	302,832	832,232
California Adjustments - Subtractions	80,535	2,323,503
California Adjustments - Additions	22,462	4,441,088
California Itemized Deductions	128,207	2,157,739
California Standard Deductions	245,490	811,302
Personal Exemption Credit	338,283	26,706
Dependent Exemption Credit	181,108	21,183
Senior/Blind Exemption Credits	13,765	882
Child and Dependent Care Credit	23,189	3,816
Military Income Credit	4,439	173
Political Contributions	486	20
Residential Rental and Farm Sales Credit	1,185	1,366
Other Special Credits	100	95
Total Special Credits	3,920	3,021
Limited Income Credit	14,981	340
G-1 Tax/5870A Tax	1,177	348
Alternative Minimum Tax	1,817	2,346
Other Taxes	7,141	1,084
Taxes Withheld	343,147	686,685
Estimated Taxes Paid	43,211	206,373
Renter's Credit	248,657	24,116
Excess State Disability Insurance (SDI)	13,018	1,107
Overpayment	318,702	148,213
Credit to Next Year's Tax	11,034	16,219
California Senior Fund	795	3
Total Voluntary Contributions	5,248	35
Refund	311,142	131,977
Tax Due	134,275	93,792
Remittance Amount	57,325	45,728

Footnotes follow this section.

TABLE 5 †
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1991 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	29,842	$366,872	11,879	$96,812	41,722	$1,497,325	37,507	$62,330
MINING	2,905	86,522	3,298	52,211	6,197	1,181,643	5,281	92,799
CONSTRUCTION	140,762	2,560,336	29,269	257,419	170,025	4,970,201	140,935	124,171
MANUFACTURING	28,376	565,630	21,955	160,483	50,325	2,244,959	43,224	89,941
SERVICES	711,135	13,959,836	235,377	1,554,549	946,519	47,402,171	861,126	2,111,559
PROFESSIONAL	184,241	7,125,370	45,318	327,768	229,557	18,046,119	218,583	922,974
PERSONAL	200,068	1,874,418	47,724	251,984	247,794	8,331,123	222,629	294,685
BUSINESS	198,819	2,775,284	59,638	350,738	258,459	11,333,896	236,861	439,003
OTHER	128,007	2,184,764	82,697	624,059	210,709	9,691,033	183,053	454,897
TRADE	167,271	3,104,470	141,378	1,190,684	308,644	11,436,245	255,979	403,662
FINANACE, INSURANCE AND REAL ESTATE	94,278	2,117,315	49,894	545,481	144,169	7,128,662	119,870	280,113
TRANSPORTATION, COMMUNICATIONS AND PUBLIC UTILITIES	36,214	471,959	15,847	154,512	52,061	1,888,486	45,826	71,828
NATURE OF BUSINESS NOT ALLOCABLE	261,166	5,488,604	114,802	894,862	375,971	18,629,311	323,379	820,228
TOTALS	1,471,949	$28,721,544	623,699	$4,907,013	2,095,633	$96,379,003	1,833,127	$4,056,631

Footnotes follow this section.

TABLE 6 †
Personal Income Tax Statistics
COMPARISON BY COUNTY
1991 Taxable Year

COUNTY	Population* July 1, 1991	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	1,298,900	578,197	$20,150,256	$24,602	7	221,133	$46,986	5	$676,615
ALPINE	1,200	285	7,295	20,272	23	147	33,399	29	176
AMADOR	31,900	12,255	345,883	22,217	14	6,846	32,934	31	8,780
BUTTE	189,500	72,290	1,760,746	16,315	47	34,295	28,540	45	46,417
CALAVERAS	35,000	13,315	371,468	21,579	16	7,680	32,166	34	8,906
COLUSA	16,900	7,452	170,850	14,699	56	4,001	21,178	57	4,641
CONTRA COSTA	827,100	368,240	15,701,094	29,060	1	166,185	52,994	2	590,801
DEL NORTE	27,000	8,220	197,240	17,312	41	4,285	29,560	42	4,602
EL DORADO	135,200	52,192	1,606,496	22,641	12	27,623	37,223	16	42,102
FRESNO	702,000	278,618	7,012,606	14,951	55	125,081	28,563	44	212,078
GLENN	25,600	10,070	220,257	15,614	51	5,258	24,925	55	4,872
HUMBOLDT	122,300	48,245	1,206,662	17,265	42	21,743	32,606	32	33,244
IMPERIAL	114,900	50,287	1,005,563	11,301	58	27,874	15,558	58	25,560
INYO	18,700	6,953	184,178	19,188	29	3,508	33,854	27	4,760
KERN	572,700	214,715	5,870,544	18,002	38	100,937	34,268	25	165,056
KINGS	105,900	33,761	791,899	15,800	50	16,708	27,592	47	19,495
LAKE	53,500	20,072	466,923	16,575	46	10,443	26,111	51	10,777
LASSEN	28,600	9,036	241,233	21,194	19	4,860	34,224	26	5,824
LOS ANGELES	9,003,500	3,724,656	121,768,016	18,800	31	1,364,516	35,419	20	4,532,596
MADERA	95,400	36,727	872,997	15,107	54	18,973	27,402	48	22,202
MARIN	235,000	118,157	6,128,132	28,375	2	45,406	57,933	1	302,833
MARIPOSA	15,400	6,073	149,093	18,253	35	3,093	28,965	43	3,481
MENDOCINO	82,800	33,720	841,236	16,930	44	15,901	29,934	40	21,930
MERCED	185,000	66,562	1,497,764	15,115	53	33,658	25,380	53	35,923
MODOC	9,900	3,098	70,445	16,657	45	1,708	27,611	46	1,620
MONO	10,400	4,231	109,879	17,927	39	1,808	33,332	30	2,727
MONTEREY	364,000	140,782	4,068,345	18,042	37	63,171	31,251	38	123,754
NAPA	113,400	48,026	1,699,536	23,175	8	22,187	40,538	12	60,593
NEVADA	83,100	30,977	922,848	21,737	15	16,663	33,741	28	24,861
ORANGE	2,477,700	1,113,856	41,594,356	22,814	11	466,987	44,782	7	1,510,708
PLACER	184,000	80,358	2,833,195	25,010	6	41,539	42,773	8	88,206
PLUMAS	20,400	7,780	205,364	19,492	27	4,281	31,537	37	5,109
RIVERSIDE	1,267,300	456,908	13,178,507	19,952	26	227,704	34,572	23	361,369
SACRAMENTO	1,088,000	451,159	14,110,766	23,006	9	190,264	41,214	10	425,927
SAN BENITO	37,500	15,458	428,815	18,077	36	7,455	34,458	24	11,146
SAN BERNARDINO	1,510,100	523,342	15,387,169	21,555	17	253,909	37,310	15	397,262
SAN DIEGO	2,574,200	1,013,035	31,426,799	20,657	21	436,096	37,311	14	1,021,519
SAN FRANCISCO	724,200	386,759	13,269,687	21,218	18	103,267	35,610	19	576,660
SAN JOAQUIN	496,300	188,713	5,178,084	18,684	32	88,456	34,984	22	143,998
SAN LUIS OBISPO	220,500	83,002	2,406,258	20,067	24	39,050	35,148	21	67,073
SAN MATEO	663,400	306,612	13,794,900	27,816	3	125,455	50,935	4	598,309
SANTA BARBARA	375,900	159,798	5,275,439	20,289	22	69,025	37,094	17	185,085
SANTA CLARA	1,516,000	709,787	29,103,899	27,320	4	285,718	52,089	3	1,141,818
SANTA CRUZ	230,400	109,957	3,424,044	19,317	28	45,147	36,806	18	114,661
SHASTA	156,300	61,321	1,646,382	18,562	33	31,887	31,207	39	45,779
SIERRA	3,400	1,220	33,252	20,807	20	688	32,068	35	830
SISKIYOU	44,700	17,825	394,978	15,907	49	9,202	26,344	50	9,125
SOLANO	361,500	138,741	4,615,904	26,618	5	67,219	45,231	6	122,693
SONOMA	402,400	181,534	5,894,317	22,511	13	79,179	41,213	11	187,200
STANISLAUS	388,200	152,463	4,146,079	18,431	34	75,072	32,469	33	117,337
SUTTER	68,000	26,886	709,685	17,500	40	14,053	29,876	41	19,806
TEHAMA	52,200	17,309	379,087	15,968	48	9,189	25,448	52	8,275
TRINITY	13,300	4,605	105,944	17,223	43	2,487	26,597	49	2,411
TULARE	325,000	122,165	2,605,119	12,733	57	61,572	22,559	56	65,708
TUOLUMNE	51,400	19,647	528,627	20,056	25	10,366	31,951	36	12,994
VENTURA	680,300	259,624	8,808,198	22,928	10	124,621	41,827	9	269,425
YOLO	148,100	60,190	1,832,806	19,149	30	25,627	37,995	13	57,795
YUBA	60,500	19,981	419,800	15,240	52	10,103	25,126	54	8,818
UNALLOCATED*	-	204,667	6,848,996	18,309	-	78,172	38,846	-	233,929
RESIDENT OUT OF STATE⊙	-	110,584	4,140,810	18,072	-	39,603	33,288	-	179,396
NONRESIDENT	-	332,194	34,873,620	32,014	-	188,532	47,520	-	313,538
TOTALS: 58 COUNTIES	30,646,000	12,687,247	$419,176,944	-	-	5,281,309	-	-	$14,574,272
ALL		13,334,692	$465,040,370	$21,007	-	5,587,616	$38,562	-	$15,301,135

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	3,788	1,372	708	90	1,771	$-82,477	$28
$1 TO $9,999	132,260	15,013	56,080	18,204	39,394	576,450	327
10,000 TO 11,999	22,862	4,485	10,578	13,065	10,031	251,392	743
12,000 TO 13,999	22,375	4,876	10,929	13,203	10,722	290,683	1,520
14,000 TO 15,999	21,825	5,149	10,702	13,788	11,189	327,145	2,271
16,000 TO 17,999	20,923	4,879	10,467	14,582	10,924	355,370	3,157
18,000 TO 19,999	20,462	4,919	10,299	15,578	10,545	388,679	4,173
20,000 TO 21,999	19,737	4,925	5,437	15,856	10,830	414,341	5,283
22,000 TO 23,999	19,310	4,921	3,845	16,575	10,706	444,040	6,503
24,000 TO 25,999	18,444	4,953	3,773	16,526	10,596	460,915	7,499
26,000 TO 27,999	17,294	5,019	3,415	15,862	10,011	466,768	8,488
28,000 TO 29,999	16,411	5,079	3,401	15,364	9,944	475,787	9,491
30,000 TO 31,999	15,526	5,218	3,266	14,691	9,556	481,177	10,265
32,000 TO 33,999	14,251	5,005	2,868	13,542	9,096	470,233	10,781
34,000 TO 35,999	13,825	5,315	2,822	13,261	9,010	483,635	11,566
36,000 TO 37,999	12,920	5,463	2,619	12,502	8,701	477,954	11,861
38,000 TO 39,999	12,001	5,419	2,435	11,627	8,551	467,929	12,046
40,000 TO 41,999	11,001	5,324	1,163	10,710	8,163	450,847	11,910
42,000 TO 43,999	10,459	5,311	*	10,259	7,767	449,603	12,328
44,000 TO 45,999	9,575	5,302	*	9,410	7,324	430,713	11,870
46,000 TO 47,999	9,016	5,309	*	8,864	7,347	423,712	11,820
48,000 TO 49,999	8,584	5,373	*	8,484	7,567	420,516	11,840
50,000 TO 59,999	35,234	25,082	*	34,849	33,018	1,929,763	56,600
60,000 TO 69,999	25,895	20,876	*	25,725	25,970	1,676,257	53,979
70,000 TO 99,999	39,733	34,915	-	39,571	41,822	3,264,977	126,038
100,000 AND OVER	24,486	21,631	-	24,398	25,254	4,353,845	274,227
TOTALS	578,197	221,133	144,820	406,586	355,809	$20,150,256	$676,615

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 TO $9,999							
10,000 TO 11,999							
12,000 TO 13,999	130	30	39	38	56	$872	$1
14,000 TO 15,999							
16,000 TO 17,999							
18,000 TO 19,999							
20,000 TO 21,999							
22,000 TO 23,999	50	28	*	40	40	1,130	12
24,000 TO 25,999							
26,000 TO 27,999							
28,000 TO 29,999							
30,000 TO 31,999							
32,000 TO 33,999	34	27	*	32	29	1,107	16
34,000 TO 35,999							
36,000 TO 37,999							
38,000 TO 39,999							
40,000 TO 41,999							
42,000 TO 43,999	27	20	-	27	10	1,145	31
44,000 TO 45,999							
46,000 TO 47,999							
48,000 TO 49,999							
50,000 TO 59,999							
60,000 TO 69,999	44	42	-	44	44	3,039	116
70,000 TO 99,999							
100,000 AND OVER							
TOTALS	285	147	49	181	179	$7,295	$176

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	158	96	23	*	56	$-4,410	+
$1 TO $9,999	2,947	603	975	324	693	13,598	$6
10,000 TO 11,999	588	207	193	250	217	6,471	13
12,000 TO 13,999	533	226	162	246	178	6,926	24
14,000 TO 15,999	502	247	138	227	176	7,522	33
16,000 TO 17,999	471	226	142	263	166	8,023	49
18,000 TO 19,999	454	240	127	290	180	8,634	59
20,000 TO 21,999	423	238	98	305	240	8,868	71
22,000 TO 23,999	472	273	88	399	218	10,847	108
24,000 TO 25,999	420	269	66	372	210	10,488	108
26,000 TO 27,999	367	225	49	330	178	9,900	123
28,000 TO 29,999	333	220	51	311	212	9,673	125
30,000 TO 31,999	354	253	61	334	215	10,969	157
32,000 TO 33,999	307	214	47	297	209	10,125	177
34,000 TO 35,999	288	210	47	284	217	10,082	178
36,000 TO 37,999	301	234	51	298	236	11,145	201
38,000 TO 39,999	297	216	46	290	259	11,596	235
40,000 TO 41,999	249	188	21	245	232	10,203	208
42,000 TO 43,999	250	204	-	246	231	10,732	232
44,000 TO 45,999	211	178	-	209	209	9,504	214
46,000 TO 47,999	212	185	-	211	218	9,970	230
48,000 TO 49,999	184	156	-	*	186	9,018	219
50,000 TO 59,999	772	682	-	766	736	42,098	1,150
60,000 TO 69,999	411	384	-	411	382	26,446	885
70,000 TO 99,999	500	463	-	499	455	40,355	1,643
100,000 AND OVER	251	209	-	249	166	37,096	2,335
TOTALS	12,255	6,846	2,385	7,843	6,675	$345,883	$8,780

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	670	316	110	18	290	$-11,083	$3
$1 TO $9,999	24,058	4,670	12,499	2,688	9,178	105,252	58
10,000 TO 11,999	3,800	1,278	1,660	1,804	1,656	41,765	96
12,000 TO 13,999	3,727	1,412	1,661	1,814	1,792	48,321	182
14,000 TO 15,999	3,410	1,412	1,460	1,794	1,645	51,132	270
16,000 TO 17,999	3,037	1,314	1,287	1,806	1,620	51,606	338
18,000 TO 19,999	2,809	1,376	1,087	1,873	1,609	53,311	388
20,000 TO 21,999	2,559	1,353	600	1,876	1,556	53,661	464
22,000 TO 23,999	2,279	1,289	452	1,910	1,376	52,330	517
24,000 TO 25,999	2,189	1,254	387	1,925	1,402	54,671	619
26,000 TO 27,999	1,912	1,168	350	1,747	1,465	51,544	628
28,000 TO 29,999	1,760	1,129	317	1,659	1,282	50,968	719
30,000 TO 31,999	1,607	1,097	309	1,538	1,241	49,787	745
32,000 TO 33,999	1,536	1,064	286	1,482	1,243	50,688	819
34,000 TO 35,999	1,477	1,069	234	1,437	1,212	51,665	880
36,000 TO 37,999	1,298	962	203	1,270	1,164	48,055	852
38,000 TO 39,999	1,215	936	197	1,187	1,103	47,365	911
40,000 TO 41,999	1,087	845	82	1,061	952	44,559	916
42,000 TO 43,999	976	777	-	958	886	41,940	927
44,000 TO 45,999	950	789	-	943	948	42,740	976
46,000 TO 47,999	879	732	-	867	856	41,316	977
48,000 TO 49,999	764	627	-	760	770	37,417	975
50,000 TO 59,999	2,988	2,640	-	2,977	3,200	163,482	4,512
60,000 TO 69,999	1,854	1,687	-	1,850	2,031	119,832	3,979
70,000 TO 99,999	2,163	1,963	-	2,160	2,288	176,263	7,500
100,000 AND OVER	1,286	1,136	-	1,286	1,462	242,159	17,165
TOTALS	72,290	34,295	23,181	40,690	44,227	$1,760,746	$46,417

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	175	93	15	*	76	$-2,816	+
$1 TO $9,999	3,249	726	1,149	332	957	14,946	$6
10,000 TO 11,999	599	237	179	239	228	6,573	12
12,000 TO 13,999	631	266	159	272	239	8,210	27
14,000 TO 15,999	596	288	177	279	272	8,915	42
16,000 TO 17,999	532	271	148	275	237	9,031	52
18,000 TO 19,999	527	289	135	333	298	10,013	61
20,000 TO 21,999	441	265	74	311	217	9,250	64
22,000 TO 23,999	483	296	88	383	259	11,106	97
24,000 TO 25,999	431	276	69	371	278	10,768	108
26,000 TO 27,999	429	298	70	375	284	11,599	129
28,000 TO 29,999	388	263	58	354	268	11,245	141
30,000 TO 31,999	343	254	44	318	238	10,617	139
32,000 TO 33,999	309	215	44	288	239	10,198	155
34,000 TO 35,999	349	277	50	340	303	12,215	188
36,000 TO 37,999	287	224	40	279	221	10,622	179
38,000 TO 39,999	290	223	36	279	272	11,311	202
40,000 TO 41,999	273	236	15	264	281	11,178	196
42,000 TO 43,999	253	221	-	250	208	10,899	219
44,000 TO 45,999	255	218	-	255	236	11,466	244
46,000 TO 47,999	241	207	-	240	219	11,324	259
48,000 TO 49,999	219	203	-	*	215	10,732	244
50,000 TO 59,999	829	738	-	827	836	45,250	1,188
60,000 TO 69,999	447	419	-	445	422	28,896	920
70,000 TO 99,999	502	465	-	501	415	40,626	1,650
100,000 AND OVER	237	212	-	237	151	37,293	2,385
TOTALS	13,315	7,680	2,550	8,269	7,869	$371,468	$8,906

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	88	43	*	-	42	$-2,383	+
$1 TO $9,999	2,556	789	892	237	2,452	12,927	$10
10,000 TO 11,999	525	255	214	158	750	5,758	9
12,000 TO 13,999	415	212	190	135	623	5,384	13
14,000 TO 15,999	406	207	165	157	593	6,081	22
16,000 TO 17,999	305	156	110	148	415	5,158	29
18,000 TO 19,999	292	169	125	165	362	5,558	35
20,000 TO 21,999	270	159	91	171	392	5,661	43
22,000 TO 23,999	210	117	53	162	264	4,821	44
24,000 TO 25,999	215	137	46	169	275	5,360	54
26,000 TO 27,999	158	103	31	139	169	4,265	53
28,000 TO 29,999	168	109	33	157	200	4,870	72
30,000 TO 31,999	143	106	24	133	173	4,429	63
32,000 TO 33,999	163	126	32	156	201	5,375	87
34,000 TO 35,999	109	85	22	107	116	3,819	66
36,000 TO 37,999	116	84	24	114	118	4,292	90
38,000 TO 39,999	108	86	15	107	120	4,210	80
40,000 TO 41,999	102	86	11	102	117	4,173	86
42,000 TO 43,999	101	87	-	101	99	4,340	93
44,000 TO 45,999	87	70	-	85	94	3,908	95
46,000 TO 47,999	86	74	*	83	103	4,036	98
48,000 TO 49,999	85	73	-	84	100	4,163	113
50,000 TO 59,999	238	215	-	238	236	12,967	388
60,000 TO 69,999	169	157	-	169	202	10,866	379
70,000 TO 99,999	194	170	-	194	225	15,839	769
100,000 AND OVER	143	126	-	143	115	24,973	1,851
TOTALS	7,452	4,001	2,086	3,614	8,556	$170,850	$4,641

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	2,543	1,065	344	81	1,325	$-62,429	$20
$1 TO $9,999	77,249	8,168	25,272	10,903	20,692	336,246	237
10,000 TO 11,999	12,317	2,615	4,640	6,836	5,092	135,339	401
12,000 TO 13,999	11,947	2,855	4,750	6,847	5,315	155,141	740
14,000 TO 15,999	11,521	2,982	4,699	7,037	5,376	172,691	1,158
16,000 TO 17,999	11,221	3,075	4,587	7,462	5,233	190,746	1,613
18,000 TO 19,999	11,065	3,098	4,569	7,994	5,477	210,157	2,095
20,000 TO 21,999	10,703	3,081	2,488	8,294	5,403	224,643	2,685
22,000 TO 23,999	10,434	3,068	1,755	8,720	5,289	239,843	3,290
24,000 TO 25,999	10,252	3,225	1,741	8,957	5,535	256,242	3,875
26,000 TO 27,999	9,847	3,231	1,699	8,891	5,374	265,825	4,525
28,000 TO 29,999	9,461	3,308	1,622	8,647	5,441	274,302	5,129
30,000 TO 31,999	9,052	3,419	1,481	8,390	5,254	280,422	5,566
32,000 TO 33,999	8,656	3,493	1,476	8,092	5,535	285,660	5,949
34,000 TO 35,999	8,340	3,601	1,411	7,921	5,431	291,842	6,479
36,000 TO 37,999	7,919	3,632	1,278	7,547	5,491	292,925	6,675
38,000 TO 39,999	7,584	3,754	1,226	7,292	5,337	295,653	7,016
40,000 TO 41,999	7,470	3,913	615	7,248	5,529	306,098	7,448
42,000 TO 43,999	6,965	3,867	*	6,752	5,486	299,407	7,535
44,000 TO 45,999	6,570	3,932	*	6,409	5,635	295,583	7,464
46,000 TO 47,999	6,354	4,041	*	6,209	5,495	298,611	7,717
48,000 TO 49,999	6,026	3,947	-	5,910	5,375	295,208	7,701
50,000 TO 59,999	25,926	19,104	*	25,583	24,801	1,420,215	39,147
60,000 TO 69,999	20,108	16,669	*	19,933	20,762	1,302,436	39,872
70,000 TO 99,999	33,192	29,693	-	33,020	35,837	2,740,117	102,617
100,000 AND OVER	25,518	23,349	-	25,380	29,078	4,898,169	313,846
TOTALS	368,240	166,185	65,664	266,355	240,598	$15,701,094	$590,801

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	76	41	10	*	38	$-1,568	+
$1 TO $9,999	2,685	571	1,167	248	1,352	11,191	$4
10,000 TO 11,999	439	160	164	169	302	4,810	8
12,000 TO 13,999	388	151	126	169	235	5,040	18
14,000 TO 15,999	310	166	103	120	231	4,640	18
16,000 TO 17,999	323	171	114	173	261	5,485	30
18,000 TO 19,999	300	165	98	182	202	5,674	33
20,000 TO 21,999	275	158	74	202	191	5,773	43
22,000 TO 23,999	233	147	58	194	167	5,375	48
24,000 TO 25,999	227	153	46	196	216	5,663	51
26,000 TO 27,999	211	144	52	193	173	5,689	66
28,000 TO 29,999	211	148	35	189	187	6,107	73
30,000 TO 31,999	208	139	50	195	225	6,443	94
32,000 TO 33,999	215	154	47	210	213	7,089	118
34,000 TO 35,999	192	144	42	190	194	6,708	118
36,000 TO 37,999	178	141	42	175	177	6,598	121
38,000 TO 39,999	184	150	31	183	223	7,183	131
40,000 TO 41,999	159	124	19	155	205	6,522	127
42,000 TO 43,999	140	111	-	140	161	6,015	133
44,000 TO 45,999	146	119	-	145	160	6,562	152
46,000 TO 47,999	95	82	-	*	112	4,466	106
48,000 TO 49,999	107	92	-	107	136	5,243	130
50,000 TO 59,999	375	343	-	372	484	20,485	560
60,000 TO 69,999	194	188	-	193	226	12,558	396
70,000 TO 99,999	241	226	-	240	302	19,417	804
100,000 AND OVER	108	97	-	108	114	18,070	1,221
TOTALS	8,220	4,285	2,278	4,544	6,487	$197,240	$4,602

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	569	302	68	19	297	$-9,663	$4
$1 TO $9,999. . . .	12,068	2,001	4,578	1,649	3,546	57,906	35
10,000 TO 11,999. . . .	2,400	719	1,050	1,126	1,129	26,383	65
12,000 TO 13,999. . . .	2,426	800	1,105	1,184	1,348	31,499	126
14,000 TO 15,999. . . .	2,276	854	989	1,181	1,293	34,141	182
16,000 TO 17,999. . . .	2,091	852	877	1,192	1,116	35,532	230
18,000 TO 19,999. . . .	1,915	803	783	1,255	1,169	36,313	279
20,000 TO 21,999. . . .	1,823	931	451	1,292	1,009	38,247	329
22,000 TO 23,999. . . .	1,644	886	352	1,268	1,067	37,802	363
24,000 TO 25,999. . . .	1,591	878	338	1,337	1,045	39,756	421
26,000 TO 27,999. . . .	1,519	867	291	1,325	1,016	40,991	512
28,000 TO 29,999. . . .	1,424	901	299	1,295	1,054	41,309	550
30,000 TO 31,999. . . .	1,343	855	251	1,251	1,028	41,608	601
32,000 TO 33,999. . . .	1,246	837	228	1,168	998	41,122	612
34,000 TO 35,999. . . .	1,197	829	197	1,130	998	41,892	659
36,000 TO 37,999. . . .	1,148	811	194	1,111	976	42,449	721
38,000 TO 39,999. . . .	1,123	845	184	1,082	1,011	43,776	796
40,000 TO 41,999. . . .	992	766	70	968	937	40,679	742
42,000 TO 43,999. . . .	1,006	822	-	978	1,018	43,260	821
44,000 TO 45,999. . . .	931	765	-	912	931	41,885	855
46,000 TO 47,999. . . .	914	745	-	903	914	42,960	932
48,000 TO 49,999. . . .	850	723	-	838	912	41,647	909
50,000 TO 59,999. . . .	3,425	3,032	-	3,396	3,686	187,232	4,588
60,000 TO 69,999. . . .	2,232	2,063	-	2,222	2,480	144,139	4,224
70,000 TO 99,999. . . .	2,752	2,571	-	2,745	2,843	223,594	8,595
100,000 AND OVER	1,287	1,165	-	1,284	1,308	220,035	13,952
TOTALS	52,192	27,623	12,306	34,111	35,129	$1,606,496	$42,102

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. . . .	1,847	882	319	41	1,096	$-32,547	$12
$1 TO $9,999. . . .	104,145	25,648	56,478	9,002	101,197	454,523	155
10,000 TO 11,999. . . .	14,367	4,431	7,082	6,007	13,358	157,662	331
12,000 TO 13,999. . . .	13,184	4,255	6,517	5,823	11,706	171,084	615
14,000 TO 15,999. . . .	12,112	4,149	6,008	6,008	11,374	181,439	927
16,000 TO 17,999. . . .	11,045	3,999	5,408	6,342	10,296	187,563	1,211
18,000 TO 19,999. . . .	9,889	3,956	4,722	6,670	8,680	187,574	1,463
20,000 TO 21,999. . . .	8,659	3,736	2,660	6,378	7,720	181,642	1,685
22,000 TO 23,999. . . .	7,689	3,543	1,901	6,238	6,488	176,727	1,939
24,000 TO 25,999. . . .	7,051	3,525	1,740	6,087	6,201	176,181	2,086
26,000 TO 27,999. . . .	6,501	3,456	1,526	5,919	5,783	175,378	2,345
28,000 TO 29,999. . . .	5,942	3,405	1,349	5,510	5,473	172,237	2,520
30,000 TO 31,999. . . .	5,514	3,314	1,259	5,293	5,165	170,868	2,734
32,000 TO 33,999. . . .	5,306	3,411	1,119	5,130	5,188	175,033	2,936
34,000 TO 35,999. . . .	4,844	3,241	941	4,720	4,570	169,457	3,118
36,000 TO 37,999. . . .	4,638	3,210	893	4,544	4,586	171,605	3,256
38,000 TO 39,999. . . .	4,271	3,019	749	4,204	4,142	166,513	3,370
40,000 TO 41,999. . . .	3,979	2,900	305	3,934	3,990	163,152	3,535
42,000 TO 43,999. . . .	3,764	2,852	-	3,735	3,848	161,751	3,630
44,000 TO 45,999. . . .	3,411	2,689	-	3,392	3,578	153,495	3,606
46,000 TO 47,999. . . .	3,142	2,538	-	3,124	3,272	147,594	3,573
48,000 TO 49,999. . . .	2,895	2,362	-	2,885	2,975	141,895	3,599
50,000 TO 59,999. . . .	11,520	9,839	-	11,488	12,480	629,526	17,674
60,000 TO 69,999. . . .	7,330	6,603	-	7,315	8,101	473,598	15,751
70,000 TO 99,999. . . .	9,304	8,539	-	9,292	10,252	759,559	31,842
100,000 AND OVER	6,269	5,579	-	6,261	6,884	1,339,096	98,169
TOTALS	278,618	125,081	100,977	145,342	268,403	$7,012,606	$212,078

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	161	103	*	*	110	$-3,440	$1
$1 TO $9,999. . . .	3,294	813	1,480	283	2,447	14,632	5
10,000 TO 11,999. . . .	576	223	268	226	558	6,323	11
12,000 TO 13,999. . . .	563	246	211	202	555	7,325	20
14,000 TO 15,999. . . .	546	265	240	235	601	8,169	33
16,000 TO 17,999. . . .	456	231	193	228	502	7,761	43
18,000 TO 19,999. . . .	427	246	153	246	460	8,091	45
20,000 TO 21,999. . . .	383	237	128	252	417	8,018	54
22,000 TO 23,999. . . .	318	177	66	255	320	7,323	71
24,000 TO 25,999. . . .	305	190	59	259	316	7,627	78
26,000 TO 27,999. . . .	267	186	61	241	292	7,193	83
28,000 TO 29,999. . . .	277	201	68	262	315	8,041	105
30,000 TO 31,999. . . .	245	183	52	235	275	7,599	106
32,000 TO 33,999. . . .	210	159	42	206	211	6,919	114
34,000 TO 35,999. . . .	205	160	34	197	228	7,171	123
36,000 TO 37,999. . . .	173	153	36	171	207	6,388	107
38,000 TO 39,999. . . .	146	124	30	144	158	5,709	107
40,000 TO 41,999. . . .	144	131	*	143	163	5,898	112
42,000 TO 43,999. . . .	125	106	-	123	157	5,377	119
44,000 TO 45,999. . . .	141	127	-	141	171	6,336	144
46,000 TO 47,999. . . .	99	86	-	*	109	4,655	119
48,000 TO 49,999. . . .	106	91	-	106	121	5,182	138
50,000 TO 59,999. . . .	374	343	-	372	425	20,440	596
60,000 TO 69,999. . . .	196	181	-	195	202	12,649	452
70,000 TO 99,999. . . .	209	194	-	209	212	16,799	784
100,000 AND OVER. . . .	124	102	-	123	107	22,073	1,302
TOTALS	10,070	5,258	3,144	5,157	9,639	$220,257	$4,872

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. . . .	443	174	81	11	199	$-5,571	$1
$1 TO $9,999. . . .	15,482	2,261	7,842	1,979	4,993	65,648	36
10,000 TO 11,999. . . .	2,518	676	1,185	1,344	1,002	27,627	78
12,000 TO 13,999. . . .	2,377	717	1,053	1,313	973	30,905	138
14,000 TO 15,999. . . .	2,114	756	937	1,237	981	31,635	190
16,000 TO 17,999. . . .	1,877	740	830	1,225	898	31,833	231
18,000 TO 19,999. . . .	1,801	789	744	1,288	1,078	34,216	276
20,000 TO 21,999. . . .	1,581	732	402	1,249	926	33,180	320
22,000 TO 23,999. . . .	1,405	692	278	1,203	904	32,303	369
24,000 TO 25,999. . . .	1,454	786	317	1,309	1,079	36,356	443
26,000 TO 27,999. . . .	1,333	773	288	1,255	1,007	35,982	484
28,000 TO 29,999. . . .	1,254	748	285	1,203	909	36,348	555
30,000 TO 31,999. . . .	1,188	774	263	1,149	977	36,824	582
32,000 TO 33,999. . . .	1,221	835	264	1,192	1,053	40,286	700
34,000 TO 35,999. . . .	1,099	776	226	1,082	983	38,419	710
36,000 TO 37,999. . . .	978	734	201	969	933	36,167	687
38,000 TO 39,999. . . .	960	738	162	946	894	37,433	762
40,000 TO 41,999. . . .	883	702	84	877	834	36,149	782
42,000 TO 43,999. . . .	744	606	-	742	663	31,967	736
44,000 TO 45,999. . . .	720	609	*	717	724	32,397	765
46,000 TO 47,999. . . .	630	546	-	627	609	29,591	725
48,000 TO 49,999. . . .	613	541	-	612	601	30,042	774
50,000 TO 59,999. . . .	2,168	1,948	-	2,162	2,193	118,182	3,409
60,000 TO 69,999. . . .	1,286	1,173	*	1,284	1,293	82,889	2,898
70,000 TO 99,999. . . .	1,349	1,231	-	1,348	1,346	110,290	4,962
100,000 AND OVER. . . .	767	686	-	767	745	155,563	11,633
TOTALS	48,245	21,743	15,444	29,090	28,797	$1,206,662	$33,244

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	211	120	26	*	169	$-5,928	$2
$1 TO $9,999	22,895	9,745	6,520	1,327	31,822	110,466	18
10,000 TO 11,999	3,131	1,630	843	781	4,657	34,356	42
12,000 TO 13,999	2,637	1,421	773	704	4,135	34,206	71
14,000 TO 15,999	2,258	1,310	727	683	3,667	33,804	100
16,000 TO 17,999	1,872	1,090	643	708	3,110	31,755	117
18,000 TO 19,999	1,648	1,007	560	830	2,724	31,273	148
20,000 TO 21,999	1,369	844	367	779	2,271	28,684	171
22,000 TO 23,999	1,209	752	319	835	1,852	27,772	203
24,000 TO 25,999	1,104	685	292	870	1,743	27,591	235
26,000 TO 27,999	1,036	660	262	907	1,532	27,984	303
28,000 TO 29,999	881	591	235	810	1,277	25,547	325
30,000 TO 31,999	786	535	193	754	1,136	24,343	362
32,000 TO 33,999	757	511	176	735	1,061	24,979	410
34,000 TO 35,999	706	507	145	691	1,031	24,715	432
36,000 TO 37,999	629	448	144	619	886	23,271	435
38,000 TO 39,999	593	422	117	585	826	23,110	481
40,000 TO 41,999	577	418	60	571	785	23,670	528
42,000 TO 43,999	542	395	-	538	763	23,289	545
44,000 TO 45,999	471	370	-	468	697	21,178	510
46,000 TO 47,999	447	354	-	446	652	20,996	527
48,000 TO 49,999	381	310	-	*	547	18,666	485
50,000 TO 59,999	1,484	1,309	-	1,479	2,081	80,976	2,328
60,000 TO 69,999	924	843	-	923	1,305	59,768	2,070
70,000 TO 99,999	1,114	1,035	-	1,114	1,531	90,812	3,944
100,000 AND OVER	625	562	-	622	691	138,282	10,768
TOTALS	50,287	27,874	12,403	19,165	72,951	$1,005,563	$25,560

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	49	23	*	*	26	$-754	$3
$1 TO $9,999	2,064	368	913	232	595	9,194	4
10,000 TO 11,999	361	113	163	152	178	3,959	8
12,000 TO 13,999	307	113	150	141	145	3,997	14
14,000 TO 15,999	281	112	146	145	151	4,215	21
16,000 TO 17,999	270	123	104	154	119	4,581	28
18,000 TO 19,999	243	103	109	164	125	4,610	35
20,000 TO 21,999	216	134	60	150	131	4,524	33
22,000 TO 23,999	196	116	52	167	90	4,512	44
24,000 TO 25,999	196	108	47	178	120	4,882	55
26,000 TO 27,999	213	121	52	199	146	5,760	81
28,000 TO 29,999	190	123	53	182	121	5,502	78
30,000 TO 31,999	162	95	27	155	121	5,009	85
32,000 TO 33,999	167	110	45	164	116	5,508	100
34,000 TO 35,999	159	125	36	153	134	5,568	98
36,000 TO 37,999	138	103	28	138	93	5,096	101
38,000 TO 39,999	143	107	36	141	128	5,586	120
40,000 TO 41,999	137	107	*	135	127	5,615	126
42,000 TO 43,999	131	100	-	131	138	5,633	132
44,000 TO 45,999	106	88	-	106	103	4,758	108
46,000 TO 47,999	105	85	-	103	92	4,934	125
48,000 TO 49,999	95	79	-	*	85	4,652	123
50,000 TO 59,999	410	378	-	409	437	22,385	626
60,000 TO 69,999	248	235	-	248	245	15,989	548
70,000 TO 99,999	261	241	-	259	211	21,047	896
100,000 AND OVER	105	98	-	104	97	17,416	1,170
TOTALS	6,953	3,508	2,039	4,208	4,074	$184,178	$4,760

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	1,475	768	196	24	840	$-42,119	$7
$1 TO $9,999	68,561	12,123	33,380	6,144	49,713	317,413	111
10,000 TO 11,999	11,109	3,192	5,304	4,146	10,436	121,789	225
12,000 TO 13,999	9,519	3,304	4,508	3,639	9,052	123,449	397
14,000 TO 15,999	8,704	3,399	3,998	3,822	8,482	130,509	571
16,000 TO 17,999	7,979	3,328	3,687	4,158	7,803	135,549	775
18,000 TO 19,999	7,267	3,244	3,237	4,505	7,076	137,899	929
20,000 TO 21,999	6,696	3,152	2,155	4,660	6,619	140,580	1,135
22,000 TO 23,999	5,908	2,961	1,607	4,565	5,927	135,837	1,280
24,000 TO 25,999	5,722	2,989	1,475	4,831	5,608	143,005	1,563
26,000 TO 27,999	5,286	2,896	1,377	4,687	5,304	142,647	1,765
28,000 TO 29,999	4,934	2,848	1,236	4,502	5,053	143,141	1,973
30,000 TO 31,999	4,833	2,916	1,172	4,562	5,186	149,823	2,284
32,000 TO 33,999	4,603	2,951	1,089	4,393	4,967	151,874	2,451
34,000 TO 35,999	4,511	2,954	1,011	4,384	4,823	157,840	2,806
36,000 TO 37,999	4,380	2,945	915	4,286	4,939	161,993	3,025
38,000 TO 39,999	4,171	2,898	860	4,112	4,656	162,585	3,220
40,000 TO 41,999	3,864	2,731	338	3,820	4,425	158,380	3,390
42,000 TO 43,999	3,740	2,848	*	3,719	4,506	160,704	3,470
44,000 TO 45,999	3,370	2,626	*	3,347	4,000	151,519	3,441
46,000 TO 47,999	3,085	2,476	*	3,065	3,664	144,984	3,428
48,000 TO 49,999	2,864	2,393	-	2,853	3,416	140,288	3,361
50,000 TO 59,999	11,533	10,001	-	11,489	14,132	630,550	17,176
60,000 TO 69,999	7,276	6,680	-	7,254	8,952	469,891	15,189
70,000 TO 99,999	8,830	8,228	-	8,815	10,278	718,748	29,676
100,000 AND OVER	4,495	4,086	-	4,462	4,924	881,669	61,408
TOTALS	214,715	100,937	67,549	120,244	204,781	$5,870,544	$165,056

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	272	164	22	*	192	$-8,002	$16
$1 TO $9,999	11,631	2,725	5,973	1,018	10,669	53,933	17
10,000 TO 11,999	1,859	594	841	716	1,902	20,467	41
12,000 TO 13,999	1,694	660	759	623	1,846	21,957	63
14,000 TO 15,999	1,582	680	723	672	1,850	23,675	100
16,000 TO 17,999	1,477	684	662	734	1,774	25,121	133
18,000 TO 19,999	1,288	653	566	763	1,544	24,418	149
20,000 TO 21,999	1,126	626	358	726	1,377	23,597	162
22,000 TO 23,999	1,026	575	260	769	1,203	23,557	205
24,000 TO 25,999	924	570	259	765	1,112	23,065	224
26,000 TO 27,999	831	531	209	744	991	22,426	252
28,000 TO 29,999	817	578	228	758	996	23,692	291
30,000 TO 31,999	709	489	156	678	788	21,959	316
32,000 TO 33,999	687	500	146	664	759	22,688	352
34,000 TO 35,999	610	453	132	585	707	21,321	364
36,000 TO 37,999	620	470	114	614	771	22,951	409
38,000 TO 39,999	566	423	89	561	681	22,054	432
40,000 TO 41,999	540	437	39	537	688	22,155	460
42,000 TO 43,999	509	417	-	507	613	21,886	472
44,000 TO 45,999	467	385	-	464	558	21,012	485
46,000 TO 47,999	452	372	-	451	568	21,252	517
48,000 TO 49,999	389	326	-	*	530	19,067	483
50,000 TO 59,999	1,483	1,326	-	1,476	1,759	81,021	2,282
60,000 TO 69,999	824	771	-	822	977	53,197	1,784
70,000 TO 99,999	931	890	-	927	1,142	75,492	3,197
100,000 AND OVER	447	409	-	447	532	87,938	6,288
TOTALS	33,761	16,708	11,537	17,414	36,529	$791,899	$19,495

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	102	28	*	80	$-3,749	$1
$1 TO $9,999	6,504	1,629	2,876	529	2,973	28,769	9
10,000 TO 11,999	1,085	439	364	389	578	11,902	18
12,000 TO 13,999	1,062	477	356	402	537	13,828	37
14,000 TO 15,999	905	454	277	397	441	13,552	56
16,000 TO 17,999	917	471	304	459	458	15,554	81
18,000 TO 19,999	778	439	233	461	441	14,766	83
20,000 TO 21,999	731	396	140	508	446	15,312	114
22,000 TO 23,999	659	411	106	551	390	15,150	131
24,000 TO 25,999	603	382	100	531	369	15,069	150
26,000 TO 27,999	581	385	94	533	359	15,667	182
28,000 TO 29,999	487	334	95	455	375	14,102	176
30,000 TO 31,999	439	312	72	421	337	13,606	202
32,000 TO 33,999	422	293	74	412	320	13,926	233
34,000 TO 35,999	407	297	68	397	344	14,250	250
36,000 TO 37,999	376	280	72	362	316	13,916	256
38,000 TO 39,999	320	248	41	316	244	12,473	239
40,000 TO 41,999	346	281	34	343	324	14,170	281
42,000 TO 43,999	260	203	-	257	256	11,170	253
44,000 TO 45,999	270	227	-	268	267	12,154	275
46,000 TO 47,999	248	210	-	*	251	11,661	273
48,000 TO 49,999	248	208	-	246	261	12,129	301
50,000 TO 59,999	885	766	-	881	862	48,263	1,375
60,000 TO 69,999	543	504	-	541	647	35,054	1,157
70,000 TO 99,999	534	479	-	531	531	43,161	1,849
100,000 AND OVER	246	216	-	245	199	41,069	2,797
TOTALS	20,072	10,443	5,335	10,684	12,606	$466,923	$10,777

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	93	46	13	*	40	$-1,166	*
$1 TO $9,999	2,482	465	935	268	995	10,957	$5
10,000 TO 11,999	371	131	150	174	173	4,071	9
12,000 TO 13,999	373	137	124	187	195	4,828	18
14,000 TO 15,999	374	164	122	191	193	5,614	28
16,000 TO 17,999	313	150	106	177	201	5,325	31
18,000 TO 19,999	316	171	94	207	213	5,991	39
20,000 TO 21,999	328	163	63	255	216	6,880	61
22,000 TO 23,999	315	182	58	269	240	7,243	67
24,000 TO 25,999	289	178	47	256	243	7,235	77
26,000 TO 27,999	267	157	44	253	194	7,203	97
28,000 TO 29,999	227	144	34	219	160	6,572	99
30,000 TO 31,999	236	160	35	233	189	7,305	117
32,000 TO 33,999	225	164	43	222	214	7,430	124
34,000 TO 35,999	243	160	37	241	242	8,506	162
36,000 TO 37,999	217	165	36	215	219	8,019	148
38,000 TO 39,999	224	160	37	222	236	8,739	188
40,000 TO 41,999	193	163	20	192	223	7,893	163
42,000 TO 43,999	196	165	*	195	244	8,427	185
44,000 TO 45,999	186	167	-	185	229	8,370	185
46,000 TO 47,999	143	131	*	142	179	6,720	151
48,000 TO 49,999	176	158	-	176	204	8,608	210
50,000 TO 59,999	510	475	-	509	630	27,747	773
60,000 TO 69,999	341	320	-	339	387	21,987	754
70,000 TO 99,999	302	292	-	301	343	24,344	1,033
100,000 AND OVER	96	92	-	*	106	16,385	1,099
TOTALS	9,036	4,860	2,000	5,726	6,708	$241,233	$5,824

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	35,984	14,406	6,847	759	19,992	$-1,255,796	$333
$1 TO $9,999	1,083,803	171,794	613,457	96,970	718,341	5,052,883	1,958
10,000 TO 11,999	200,213	46,696	123,083	70,004	200,349	2,198,525	3,966
12,000 TO 13,999	179,965	47,176	109,462	69,244	185,367	2,335,804	7,396
14,000 TO 15,999	161,342	45,663	96,514	74,008	165,559	2,417,415	11,549
16,000 TO 17,999	146,545	43,094	85,976	78,084	148,127	2,488,870	16,609
18,000 TO 19,999	136,062	41,413	78,001	85,517	133,367	2,583,045	20,695
20,000 TO 21,999	125,776	38,939	46,990	85,981	119,486	2,639,730	26,223
22,000 TO 23,999	115,861	37,521	34,119	86,362	107,916	2,662,986	31,114
24,000 TO 25,999	108,429	36,447	29,992	86,828	99,112	2,709,102	36,128
26,000 TO 27,999	100,119	35,684	26,721	83,680	91,285	2,701,456	41,175
28,000 TO 29,999	92,661	34,259	23,627	80,149	83,986	2,686,051	45,889
30,000 TO 31,999	86,310	33,901	21,464	76,654	78,754	2,674,041	49,447
32,000 TO 33,999	79,711	32,550	19,068	72,456	72,349	2,629,420	52,769
34,000 TO 35,999	74,099	31,995	17,109	68,150	67,449	2,592,008	55,410
36,000 TO 37,999	68,591	31,369	15,308	64,027	62,910	2,536,910	56,741
38,000 TO 39,999	63,758	30,777	13,749	60,127	57,799	2,485,726	58,405
40,000 TO 41,999	58,456	29,445	5,967	55,695	53,568	2,395,770	59,183
42,000 TO 43,999	53,879	28,497	*	51,832	49,822	2,315,677	58,833
44,000 TO 45,999	49,892	27,453	*	48,183	46,486	2,244,375	58,997
46,000 TO 47,999	45,763	26,551	*	44,408	43,102	2,150,049	57,642
48,000 TO 49,999	42,754	25,873	*	41,627	41,203	2,094,361	57,301
50,000 TO 59,999	169,401	113,681	14	166,111	165,351	9,260,526	270,981
60,000 TO 69,999	117,898	89,345	-	116,351	119,445	7,627,121	247,404
70,000 TO 99,999	177,192	145,877	*	175,499	177,385	14,581,745	570,249
100,000 AND OVER	150,192	124,110	*	149,195	142,454	36,960,215	2,636,198
TOTALS	3,724,656	1,364,516	1,367,491	2,087,901	3,250,964	$121,768,016	$4,532,596

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	359	223	35	*	230	$-9,436	$3
$1 TO $9,999	13,369	3,511	5,626	1,037	13,844	65,186	21
10,000 TO 11,999	2,040	812	850	684	2,174	22,379	39
12,000 TO 13,999	1,738	713	671	635	1,647	22,569	68
14,000 TO 15,999	1,548	704	603	619	1,706	23,153	91
16,000 TO 17,999	1,397	695	500	691	1,361	23,747	118
18,000 TO 19,999	1,256	660	446	739	1,317	23,858	137
20,000 TO 21,999	1,070	599	267	743	1,032	22,463	161
22,000 TO 23,999	1,022	595	216	780	1,053	23,479	205
24,000 TO 25,999	933	576	186	801	943	23,315	232
26,000 TO 27,999	890	568	177	795	895	24,019	266
28,000 TO 29,999	795	529	154	742	740	23,042	297
30,000 TO 31,999	773	577	148	729	902	23,986	299
32,000 TO 33,999	816	604	151	790	871	26,947	410
34,000 TO 35,999	723	541	137	706	777	25,291	413
36,000 TO 37,999	670	520	91	655	790	24,783	420
38,000 TO 39,999	627	505	101	618	725	24,434	439
40,000 TO 41,999	597	503	48	583	678	24,471	471
42,000 TO 43,999	525	444	-	516	587	22,543	447
44,000 TO 45,999	535	464	-	531	651	24,034	516
46,000 TO 47,999	425	360	-	*	483	19,965	451
48,000 TO 49,999	426	377	-	425	465	20,854	493
50,000 TO 59,999	1,591	1,475	-	1,585	1,945	86,744	2,326
60,000 TO 69,999	925	866	-	923	1,093	59,683	1,963
70,000 TO 99,999	1,115	1,050	-	1,115	1,272	90,255	3,849
100,000 AND OVER	562	502	-	562	496	111,234	8,069
TOTALS	36,727	18,973	10,407	18,435	38,677	$872,997	$22,202

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	1,616	493	340	50	576	$-49,110	$12
$1 TO $9,999	24,040	1,887	8,027	3,707	3,898	110,763	151
10,000 TO 11,999	4,090	662	1,825	2,462	1,247	44,978	147
12,000 TO 13,999	3,908	726	1,737	2,451	1,360	50,715	274
14,000 TO 15,999	3,980	840	1,856	2,670	1,462	59,709	443
16,000 TO 17,999	3,778	819	1,726	2,698	1,413	64,209	611
18,000 TO 19,999	3,679	802	1,671	2,812	1,190	69,798	777
20,000 TO 21,999	3,576	870	776	2,918	1,210	75,056	1,031
22,000 TO 23,999	3,281	794	413	2,845	1,014	75,477	1,197
24,000 TO 25,999	3,341	819	374	2,964	1,059	83,560	1,470
26,000 TO 27,999	3,218	956	417	2,875	1,150	86,802	1,629
28,000 TO 29,999	3,038	891	384	2,794	1,065	88,115	1,875
30,000 TO 31,999	2,827	901	356	2,639	1,077	87,583	1,978
32,000 TO 33,999	2,775	907	349	2,593	996	91,504	2,231
34,000 TO 35,999	2,510	879	342	2,362	952	87,800	2,263
36,000 TO 37,999	2,334	853	306	2,224	933	86,307	2,277
38,000 TO 39,999	2,292	880	298	2,170	1,002	89,334	2,426
40,000 TO 41,999	2,064	868	139	1,989	930	84,611	2,387
42,000 TO 43,999	1,979	933	*	1,896	933	85,058	2,401
44,000 TO 45,999	1,889	909	*	1,814	934	84,961	2,480
46,000 TO 47,999	1,768	888	-	1,705	883	83,121	2,503
48,000 TO 49,999	1,595	838	-	1,533	811	78,125	2,372
50,000 TO 59,999	6,999	4,144	-	6,855	4,170	383,230	12,181
60,000 TO 69,999	5,296	3,726	-	5,221	3,656	342,984	11,643
70,000 TO 99,999	9,896	7,756	*	9,785	7,795	824,544	33,197
100,000 AND OVER	12,388	10,365	-	12,332	11,501	2,958,900	212,876
TOTALS	118,157	45,406	21,339	86,364	53,217	$6,128,132	$302,833

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	71	43	*	*	27	$-918	+
$1 TO $9,999	1,631	338	591	239	459	7,968	$4
10,000 TO 11,999	318	106	124	175	126	3,511	23
12,000 TO 13,999	393	128	156	221	140	5,112	23
14,000 TO 15,999	325	125	138	188	121	4,865	30
16,000 TO 17,999	266	117	90	171	97	4,518	31
18,000 TO 19,999	256	125	94	183	141	4,848	37
20,000 TO 21,999	245	139	46	181	136	5,137	40
22,000 TO 23,999	234	131	40	196	132	5,380	56
24,000 TO 25,999	196	108	31	178	84	4,904	64
26,000 TO 27,999	183	129	35	164	128	4,949	53
28,000 TO 29,999	182	119	48	177	123	5,284	77
30,000 TO 31,999	151	108	24	141	106	4,668	67
32,000 TO 33,999	138	102	23	133	108	4,551	75
34,000 TO 35,999	125	100	23	118	110	4,379	66
36,000 TO 37,999	125	97	17	120	130	4,623	82
38,000 TO 39,999	120	93	19	118	107	4,687	94
40,000 TO 41,999	106	90	*	106	102	4,353	84
42,000 TO 43,999	97	83	-	96	99	4,170	88
44,000 TO 45,999	84	71	-	84	73	3,780	91
46,000 TO 47,999	89	79	-	89	90	4,182	99
48,000 TO 49,999	74	69	-	*	70	3,616	87
50,000 TO 59,999	277	246	-	277	243	15,088	431
60,000 TO 69,999	134	120	-	133	109	8,695	309
70,000 TO 99,999	175	160	-	175	162	14,311	625
100,000 AND OVER	78	67	-	78	71	12,431	845
TOTALS	6,073	3,093	1,509	3,818	3,294	$149,093	$3,481

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	333	165	42	*	136	$-4,442	$1
$1 TO $9,999. . . .	10,706	2,041	4,845	1,082	5,303	47,882	18
10,000 TO 11,999. . . .	1,861	584	831	815	1,254	20,401	46
12,000 TO 13,999. . . .	1,743	626	798	771	1,289	22,621	80
14,000 TO 15,999. . . .	1,543	561	677	780	1,025	23,088	121
16,000 TO 17,999. . . .	1,448	602	628	848	944	24,575	159
18,000 TO 19,999. . . .	1,291	573	523	903	824	24,506	197
20,000 TO 21,999. . . .	1,133	542	303	854	782	23,769	214
22,000 TO 23,999. . . .	1,116	579	229	927	798	25,663	270
24,000 TO 25,999. . . .	1,021	568	212	895	823	25,480	285
26,000 TO 27,999. . . .	917	555	231	847	779	24,779	314
28,000 TO 29,999. . . .	907	573	206	856	733	26,300	384
30,000 TO 31,999. . . .	828	570	203	804	730	25,676	387
32,000 TO 33,999. . . .	784	557	181	758	688	25,862	432
34,000 TO 35,999. . . .	685	504	162	674	646	23,949	416
36,000 TO 37,999. . . .	720	529	143	710	679	26,642	504
38,000 TO 39,999. . . .	646	514	122	636	632	25,176	468
40,000 TO 41,999. . . .	549	451	53	544	590	22,526	451
42,000 TO 43,999. . . .	554	464	-	549	518	23,833	514
44,000 TO 45,999. . . .	446	385	-	442	466	20,057	455
46,000 TO 47,999. . . .	410	342	-	408	383	19,261	473
48,000 TO 49,999. . . .	396	351	-	*	422	19,406	474
50,000 TO 59,999. . . .	1,417	1,262	-	1,415	1,461	77,174	2,132
60,000 TO 69,999. . . .	789	716	-	787	809	50,884	1,738
70,000 TO 99,999. . . .	871	777	-	869	849	71,103	3,072
100,000 AND OVER	606	510	-	604	557	125,065	8,326
TOTALS	33,720	15,901	10,390	19,175	24,120	$841,236	$21,930

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. . . .	575	357	60	16	445	$-12,776	$8
$1 TO $9,999. . . .	24,229	6,906	12,694	1,995	24,238	103,175	32
10,000 TO 11,999. . . .	3,488	1,280	1,536	1,373	3,368	38,309	74
12,000 TO 13,999. . . .	3,290	1,310	1,550	1,305	3,446	42,821	135
14,000 TO 15,999. . . .	3,045	1,319	1,458	1,304	3,412	45,593	195
16,000 TO 17,999. . . .	2,858	1,301	1,302	1,428	3,148	48,623	261
18,000 TO 19,999. . . .	2,571	1,308	1,138	1,570	2,878	48,739	310
20,000 TO 21,999. . . .	2,106	1,152	652	1,394	2,423	44,202	338
22,000 TO 23,999. . . .	2,017	1,150	512	1,526	2,242	46,370	414
24,000 TO 25,999. . . .	1,775	1,080	453	1,460	1,996	44,338	436
26,000 TO 27,999. . . .	1,654	1,062	391	1,450	1,872	44,648	514
28,000 TO 29,999. . . .	1,584	1,024	376	1,457	1,771	45,880	590
30,000 TO 31,999. . . .	1,409	992	335	1,312	1,778	43,694	604
32,000 TO 33,999. . . .	1,459	1,044	309	1,401	1,729	48,140	747
34,000 TO 35,999. . . .	1,236	907	251	1,195	1,528	43,221	717
36,000 TO 37,999. . . .	1,174	913	232	1,144	1,436	43,443	736
38,000 TO 39,999. . . .	1,085	855	193	1,068	1,298	42,284	775
40,000 TO 41,999. . . .	965	774	83	946	1,155	39,559	765
42,000 TO 43,999. . . .	952	772	*	945	1,124	40,922	874
44,000 TO 45,999. . . .	861	726	-	849	1,006	38,724	852
46,000 TO 47,999. . . .	770	664	*	761	897	36,188	823
48,000 TO 49,999. . . .	662	569	-	659	776	32,408	799
50,000 TO 59,999. . . .	2,650	2,382	*	2,617	3,083	144,637	3,893
60,000 TO 69,999. . . .	1,520	1,402	-	1,515	1,743	98,029	3,262
70,000 TO 99,999. . . .	1,754	1,642	-	1,742	1,948	142,213	6,048
100,000 AND OVER	873	767	-	868	949	164,381	11,723
TOTALS	66,562	33,658	23,530	33,300	71,689	$1,497,764	$35,923

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	58	32	*	*	25	$-788	+
$1 TO $9,999. . . .	955	236	313	89	358	4,101	$1
10,000 TO 11,999. . . .	177	72	57	69	99	1,948	4
12,000 TO 13,999. . . .	156	61	32	72	90	2,013	8
14,000 TO 15,999. . . .	152	78	40	67	95	2,262	9
16,000 TO 17,999. . . .	155	95	36	87	90	2,623	13
18,000 TO 19,999. . . .	100	64	20	62	87	1,899	10
20,000 TO 21,999. . . .	92	59	15	71	39	1,921	15
22,000 TO 23,999. . . .	76	47	*	57	75	1,753	16
24,000 TO 25,999. . . .	83	56	12	79	55	2,077	21
26,000 TO 27,999. . . .	98	67	18	95	78	2,644	31
28,000 TO 29,999. . . .	99	73	12	98	77	2,868	41
30,000 TO 31,999. . . .	79	51	*	79	60	2,445	43
32,000 TO 33,999. . . .	72	58	11	72	58	2,373	40
34,000 TO 35,999. . . .	70	62	12	69	72	2,445	39
36,000 TO 37,999. . . .	75	60	*	72	64	2,780	53
38,000 TO 39,999. . . .	70	60	*	69	82	2,725	55
40,000 TO 41,999. . . .	60	55	*	60	61	2,462	48
42,000 TO 43,999. . . .	39	33	-	39	53	1,673	40
44,000 TO 45,999. . . .	55	46	-	55	55	2,473	60
46,000 TO 47,999. . . .	44	40	-	43	56	2,065	50
48,000 TO 49,999. . . .	39	37	-	39	36	1,910	49
50,000 TO 59,999. . . .	124	107	-	124	127	6,738	209
60,000 TO 69,999. . . .	76	73	-	76	56	4,929	184
70,000 TO 99,999. . . .	70	66	-	70	46	5,696	261
100,000 AND OVER. . . .	24	20	-	*	18	4,412	321
TOTALS	3,098	1,708	616	1,739	2,012	$70,445	$1,620

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. . . .	63	32	14	*	16	$-1,024	+
$1 TO $9,999. . . .	1,120	158	535	221	588	6,075	$4
10,000 TO 11,999. . . .	283	43	172	153	218	3,103	9
12,000 TO 13,999. . . .	236	64	131	125	146	3,064	13
14,000 TO 15,999. . . .	214	65	123	123	163	3,210	19
16,000 TO 17,999. . . .	207	65	121	125	168	3,515	27
18,000 TO 19,999. . . .	169	74	85	124	135	3,213	26
20,000 TO 21,999. . . .	154	57	50	124	88	3,224	39
22,000 TO 23,999. . . .	139	63	33	107	119	3,200	36
24,000 TO 25,999. . . .	136	60	29	116	91	3,388	45
26,000 TO 27,999. . . .	122	66	32	110	79	3,294	50
28,000 TO 29,999. . . .	106	59	19	97	73	3,075	48
30,000 TO 31,999. . . .	88	52	20	83	71	2,739	45
32,000 TO 33,999. . . .	93	69	31	87	82	3,070	45
34,000 TO 35,999. . . .	77	57	22	74	49	2,692	49
36,000 TO 37,999. . . .	89	67	25	85	71	3,291	60
38,000 TO 39,999. . . .	82	50	18	78	69	3,202	79
40,000 TO 41,999. . . .	63	48	11	61	62	2,575	47
42,000 TO 43,999. . . .	72	57	-	72	68	3,089	72
44,000 TO 45,999. . . .	50	37	-	*	56	2,253	54
46,000 TO 47,999. . . .	53	47	-	52	57	2,493	56
48,000 TO 49,999. . . .	58	46	-	57	53	2,837	66
50,000 TO 59,999. . . .	193	159	-	192	185	10,457	300
60,000 TO 69,999. . . .	129	110	-	129	137	8,316	262
70,000 TO 99,999. . . .	158	142	-	156	135	12,909	495
100,000 AND OVER. . . .	77	61	-	77	70	12,619	781
TOTALS	4,231	1,808	1,471	2,679	3,049	$109,879	$2,727

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	1,082	452	180	23	494	$-25,589	$2
$1 TO $9,999. . . .	40,987	9,806	19,833	4,046	37,009	213,816	72
10,000 TO 11,999. . . .	8,302	2,472	4,515	2,996	10,215	91,236	161
12,000 TO 13,999. . . .	7,458	2,519	4,037	2,934	9,167	96,688	303
14,000 TO 15,999. . . .	6,466	2,142	3,396	3,054	7,294	96,899	477
16,000 TO 17,999. . . .	5,978	2,088	3,037	3,265	6,458	101,531	657
18,000 TO 19,999. . . .	5,474	1,965	2,746	3,481	5,678	103,871	825
20,000 TO 21,999. . . .	4,931	1,970	1,627	3,370	4,992	103,446	1,000
22,000 TO 23,999. . . .	4,432	1,917	1,168	3,266	4,557	101,938	1,126
24,000 TO 25,999. . . .	4,138	1,795	1,027	3,363	3,792	103,388	1,308
26,000 TO 27,999. . . .	3,704	1,747	936	3,077	3,684	99,890	1,403
28,000 TO 29,999. . . .	3,391	1,671	842	2,950	3,264	98,294	1,502
30,000 TO 31,999. . . .	3,207	1,664	767	2,875	2,994	99,355	1,682
32,000 TO 33,999. . . .	3,077	1,734	744	2,822	2,968	101,490	1,799
34,000 TO 35,999. . . .	2,863	1,745	718	2,668	2,786	100,158	1,870
36,000 TO 37,999. . . .	2,593	1,603	615	2,425	2,596	95,863	1,886
38,000 TO 39,999. . . .	2,470	1,560	556	2,380	2,452	96,343	2,018
40,000 TO 41,999. . . .	2,293	1,516	250	2,212	2,181	93,959	2,071
42,000 TO 43,999. . . .	2,067	1,463	-	2,017	2,048	88,862	1,998
44,000 TO 45,999. . . .	1,957	1,380	*	1,910	1,892	87,997	2,109
46,000 TO 47,999. . . .	1,740	1,298	-	1,695	1,689	81,752	1,972
48,000 TO 49,999. . . .	1,676	1,277	-	1,642	1,650	82,132	2,006
50,000 TO 59,999. . . .	6,398	5,234	*	6,295	6,346	349,994	9,480
60,000 TO 69,999. . . .	4,366	3,742	-	4,309	4,448	282,114	8,793
70,000 TO 99,999. . . .	5,660	4,971	-	5,621	5,559	463,496	18,293
100,000 AND OVER. . . .	4,072	3,440	-	4,041	3,499	859,421	58,940
TOTALS	140,782	63,171	46,998	78,737	139,712	$4,068,345	$123,754

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. . . .	394	185	56	11	199	$-12,485	$3
$1 TO $9,999. . . .	11,022	1,678	4,720	1,478	4,124	53,713	29
10,000 TO 11,999. . . .	2,186	567	1,084	1,056	1,355	24,053	60
12,000 TO 13,999. . . .	2,109	604	1,101	1,066	1,438	27,412	106
14,000 TO 15,999. . . .	1,973	613	1,034	1,081	1,464	29,566	169
16,000 TO 17,999. . . .	1,927	640	1,080	1,181	1,458	32,757	242
18,000 TO 19,999. . . .	1,789	615	964	1,226	1,236	33,972	303
20,000 TO 21,999. . . .	1,742	613	520	1,316	1,129	36,597	407
22,000 TO 23,999. . . .	1,481	555	355	1,214	980	34,065	422
24,000 TO 25,999. . . .	1,491	603	357	1,291	962	37,271	523
26,000 TO 27,999. . . .	1,382	637	336	1,230	948	37,301	551
28,000 TO 29,999. . . .	1,294	584	282	1,170	899	37,485	629
30,000 TO 31,999. . . .	1,235	589	312	1,155	913	38,271	731
32,000 TO 33,999. . . .	1,244	649	285	1,176	861	41,042	808
34,000 TO 35,999. . . .	1,077	603	232	1,035	797	37,690	758
36,000 TO 37,999. . . .	1,023	596	198	981	715	37,844	802
38,000 TO 39,999. . . .	986	605	212	957	767	38,460	826
40,000 TO 41,999. . . .	896	584	101	863	690	36,737	840
42,000 TO 43,999. . . .	875	603	-	856	753	37,640	886
44,000 TO 45,999. . . .	796	577	-	782	693	35,838	853
46,000 TO 47,999. . . .	763	555	-	753	637	35,857	906
48,000 TO 49,999. . . .	712	545	-	702	610	34,891	880
50,000 TO 59,999. . . .	2,963	2,438	-	2,934	2,749	162,276	4,425
60,000 TO 69,999. . . .	1,975	1,737	-	1,966	1,990	127,660	4,058
70,000 TO 99,999. . . .	2,807	2,561	-	2,783	2,815	229,537	9,031
100,000 AND OVER. . . .	1,884	1,651	-	1,875	1,762	434,085	31,345
TOTALS	48,026	22,187	13,230	32,138	32,944	$1,699,536	$60,593

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	403	209	43	12	210	$-8,002	$1
$1 TO $9,999. . . .	7,412	1,421	2,559	909	1,940	35,901	16
10,000 TO 11,999. . . .	1,484	484	550	681	560	16,276	37
12,000 TO 13,999. . . .	1,401	528	487	650	649	18,215	66
14,000 TO 15,999. . . .	1,284	538	456	650	534	19,245	95
16,000 TO 17,999. . . .	1,277	551	452	720	603	21,664	138
18,000 TO 19,999. . . .	1,223	599	372	781	575	23,224	163
20,000 TO 21,999. . . .	1,156	598	217	820	567	24,233	192
22,000 TO 23,999. . . .	1,075	579	149	851	541	24,707	239
24,000 TO 25,999. . . .	1,044	612	143	887	516	26,058	266
26,000 TO 27,999. . . .	895	574	124	788	509	24,175	278
28,000 TO 29,999. . . .	881	572	134	794	604	25,549	325
30,000 TO 31,999. . . .	790	544	125	723	578	24,477	330
32,000 TO 33,999. . . .	858	600	117	800	617	28,303	435
34,000 TO 35,999. . . .	728	520	116	686	525	25,485	417
36,000 TO 37,999. . . .	693	496	104	671	548	25,630	440
38,000 TO 39,999. . . .	602	478	80	579	472	23,458	419
40,000 TO 41,999. . . .	652	505	45	635	558	26,715	524
42,000 TO 43,999. . . .	622	496	-	603	545	26,719	543
44,000 TO 45,999. . . .	528	422	-	519	483	23,770	515
46,000 TO 47,999. . . .	497	419	-	490	413	23,358	517
48,000 TO 49,999. . . .	447	391	-	442	440	21,909	494
50,000 TO 59,999. . . .	1,709	1,504	-	1,686	1,676	93,279	2,406
60,000 TO 69,999. . . .	1,115	1,001	-	1,104	1,050	71,966	2,239
70,000 TO 99,999. . . .	1,354	1,254	-	1,347	1,263	110,277	4,390
100,000 AND OVER	847	768	-	845	835	146,261	9,378
TOTALS	30,977	16,663	6,273	19,673	17,811	$922,848	$24,861

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. . . .	10,452	4,527	1,658	297	5,870	$-410,836	$161
$1 TO $9,999. . . .	275,095	44,300	128,327	31,407	174,931	1,365,724	621
10,000 TO 11,999. . . .	53,610	12,410	30,552	21,386	51,455	588,866	1,295
12,000 TO 13,999. . . .	47,973	12,382	27,284	21,143	45,733	622,690	2,291
14,000 TO 15,999. . . .	43,162	11,837	23,980	21,942	39,562	646,546	3,542
16,000 TO 17,999. . . .	40,037	11,490	21,667	23,168	34,381	680,050	4,969
18,000 TO 19,999. . . .	37,512	10,987	20,002	24,918	30,309	712,440	6,530
20,000 TO 21,999. . . .	35,619	10,690	11,085	25,631	27,336	747,611	8,372
22,000 TO 23,999. . . .	33,061	10,363	7,521	25,734	23,645	760,122	9,954
24,000 TO 25,999. . . .	31,536	10,401	7,020	26,086	22,513	787,960	11,462
26,000 TO 27,999. . . .	29,314	10,223	6,438	25,030	20,834	791,043	12,970
28,000 TO 29,999. . . .	27,755	10,060	6,091	24,354	19,642	804,508	14,556
30,000 TO 31,999. . . .	26,282	10,235	5,620	23,535	18,703	814,270	15,751
32,000 TO 33,999. . . .	24,407	10,178	5,208	22,105	18,060	805,096	16,491
34,000 TO 35,999. . . .	22,900	10,062	4,763	21,054	16,852	801,129	17,250
36,000 TO 37,999. . . .	21,277	9,976	4,452	19,789	15,942	786,826	17,445
38,000 TO 39,999. . . .	20,005	10,000	4,151	18,786	15,621	779,950	17,975
40,000 TO 41,999. . . .	18,994	9,946	1,920	17,977	15,187	778,568	18,486
42,000 TO 43,999. . . .	17,348	9,690	*	16,604	13,913	745,813	18,297
44,000 TO 45,999. . . .	16,358	9,539	*	15,728	13,257	735,862	18,494
46,000 TO 47,999. . . .	15,487	9,576	*	15,016	13,337	727,633	18,496
48,000 TO 49,999. . . .	14,930	9,620	*	14,505	13,355	731,417	18,881
50,000 TO 59,999. . . .	61,945	44,674	*	60,747	58,227	3,392,191	92,230
60,000 TO 69,999. . . .	47,687	38,884	*	47,149	48,558	3,087,721	93,206
70,000 TO 99,999. . . .	79,999	70,533	*	79,455	84,004	6,609,775	244,872
100,000 AND OVER	61,111	54,404	-	60,814	67,560	12,701,382	826,111
TOTALS	1,113,856	466,967	317,756	704,360	908,787	$41,594,356	$1,510,708

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	788	416	100	31	461	$-20,345	$15
$1 TO $9,999	18,566	2,686	6,582	2,672	4,740	85,551	61
10,000 TO 11,999	3,233	848	1,331	1,721	1,269	35,552	100
12,000 TO 13,999	3,115	973	1,289	1,658	1,350	40,441	180
14,000 TO 15,999	2,969	970	1,239	1,732	1,287	44,524	279
16,000 TO 17,999	2,832	1,054	1,203	1,722	1,401	48,091	353
18,000 TO 19,999	2,636	1,011	1,107	1,804	1,327	50,096	427
20,000 TO 21,999	2,512	1,067	607	1,883	1,360	52,697	524
22,000 TO 23,999	2,372	1,074	464	1,932	1,393	54,544	613
24,000 TO 25,999	2,286	1,106	431	1,949	1,358	57,132	688
26,000 TO 27,999	2,145	1,121	467	1,885	1,433	57,841	752
28,000 TO 29,999	2,067	1,150	400	1,880	1,338	59,914	884
30,000 TO 31,999	1,915	1,061	351	1,776	1,272	59,379	989
32,000 TO 33,999	1,900	1,140	358	1,785	1,359	62,668	1,048
34,000 TO 35,999	1,793	1,158	341	1,696	1,507	62,739	1,065
36,000 TO 37,999	1,801	1,197	336	1,720	1,513	66,610	1,198
38,000 TO 39,999	1,711	1,169	281	1,645	1,413	66,697	1,280
40,000 TO 41,999	1,553	1,119	119	1,514	1,374	63,650	1,242
42,000 TO 43,999	1,531	1,162	-	1,486	1,438	65,819	1,304
44,000 TO 45,999	1,495	1,147	-	1,468	1,362	67,279	1,441
46,000 TO 47,999	1,321	1,043	-	1,293	1,310	62,095	1,330
48,000 TO 49,999	1,287	1,054	-	1,264	1,312	63,035	1,418
50,000 TO 59,999	5,578	4,815	-	5,518	5,988	305,638	7,577
60,000 TO 69,999	4,093	3,738	-	4,077	4,605	264,715	7,664
70,000 TO 99,999	5,640	5,291	-	5,622	6,310	461,034	17,181
100,000 AND OVER	3,219	2,969	-	3,206	3,721	595,797	38,595
TOTALS	80,358	41,539	17,008	54,939	53,201	$2,833,195	$88,206

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	59	30	12	*	31	$-1,047	$3
$1 TO $9,999	2,176	464	903	223	763	9,646	4
10,000 TO 11,999	371	120	152	174	166	4,089	9
12,000 TO 13,999	415	189	143	179	211	5,384	18
14,000 TO 15,999	346	167	140	169	190	5,194	23
16,000 TO 17,999	320	154	104	173	171	5,425	29
18,000 TO 19,999	272	152	97	180	153	5,171	34
20,000 TO 21,999	268	152	56	208	163	5,611	44
22,000 TO 23,999	253	162	54	207	173	5,809	50
24,000 TO 25,999	233	142	39	205	145	5,831	62
26,000 TO 27,999	229	152	47	209	147	6,177	74
28,000 TO 29,999	205	135	33	197	143	5,934	88
30,000 TO 31,999	207	158	41	201	194	6,412	85
32,000 TO 33,999	173	130	29	169	150	5,705	89
34,000 TO 35,999	204	149	37	203	157	7,133	133
36,000 TO 37,999	180	144	32	176	192	6,655	118
38,000 TO 39,999	175	146	31	173	182	6,820	126
40,000 TO 41,999	156	136	10	153	150	6,396	127
42,000 TO 43,999	131	112	-	130	146	5,634	123
44,000 TO 45,999	146	126	-	144	117	6,570	152
46,000 TO 47,999	109	94	-	108	120	5,115	118
48,000 TO 49,999	92	81	-	*	95	4,507	120
50,000 TO 59,999	433	402	-	433	458	23,625	668
60,000 TO 69,999	263	246	-	262	269	17,100	585
70,000 TO 99,999	253	238	-	251	265	20,467	876
100,000 AND OVER	111	100	-	111	90	20,001	1,350
TOTALS	7,780	4,281	1,960	4,732	5,041	$205,364	$5,109

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	4,582	2,327	562	132	2,459	$-431,448	$28
$1 TO $9,999	125,432	26,532	57,178	11,421	79,034	600,211	250
10,000 TO 11,999	23,270	7,538	10,586	8,342	19,108	255,713	443
12,000 TO 13,999	21,622	7,863	9,777	8,136	18,284	280,720	822
14,000 TO 15,999	19,759	7,697	8,815	8,387	16,748	295,965	1,254
16,000 TO 17,999	17,820	7,380	7,670	8,800	15,050	302,754	1,682
18,000 TO 19,999	16,353	7,125	6,843	9,369	14,228	310,488	2,066
20,000 TO 21,999	15,033	6,920	4,293	9,694	13,147	315,438	2,551
22,000 TO 23,999	13,578	6,678	3,118	9,669	12,461	312,063	2,826
24,000 TO 25,999	12,719	6,509	2,741	9,806	11,699	317,900	3,289
26,000 TO 27,999	11,961	6,508	2,534	9,549	11,422	322,666	3,673
28,000 TO 29,999	11,283	6,463	2,387	9,450	11,043	327,075	4,088
30,000 TO 31,999	10,670	6,317	2,078	9,204	10,614	330,786	4,527
32,000 TO 33,999	10,058	6,218	1,828	8,912	10,369	331,890	4,876
34,000 TO 35,999	9,780	6,203	1,787	8,893	10,401	342,294	5,329
36,000 TO 37,999	9,298	6,150	1,657	8,627	10,526	344,038	5,613
38,000 TO 39,999	8,809	6,061	1,431	8,241	10,188	343,524	5,789
40,000 TO 41,999	8,443	6,050	669	8,076	9,881	346,065	6,210
42,000 TO 43,999	7,980	5,912	*	7,709	9,265	343,079	6,473
44,000 TO 45,999	7,501	5,763	*	7,313	9,017	337,402	6,636
46,000 TO 47,999	7,080	5,529	*	6,914	8,729	332,608	6,796
48,000 TO 49,999	6,824	5,489	-	6,706	8,386	334,289	7,067
50,000 TO 59,999	27,094	23,156	*	26,760	34,196	1,482,128	34,754
60,000 TO 69,999	17,741	15,982	-	17,628	21,875	1,146,810	32,363
70,000 TO 99,999	21,615	19,996	*	21,530	25,655	1,758,502	64,606
100,000 AND OVER	10,603	9,338	-	10,527	10,119	2,195,546	147,357
TOTALS	456,908	227,704	125,963	259,795	413,904	$13,178,507	$361,369

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	3,111	1,267	549	106	1,467	$-88,934	$52
$1 TO $9,999	110,721	15,556	51,796	15,197	44,918	471,872	276
10,000 TO 11,999	19,156	3,799	8,987	11,065	7,887	210,506	636
12,000 TO 13,999	18,167	4,192	8,747	10,769	8,036	235,967	1,151
14,000 TO 15,999	17,474	4,398	8,711	11,129	8,032	261,926	1,797
16,000 TO 17,999	16,420	4,555	8,092	11,092	8,172	279,254	2,348
18,000 TO 19,999	16,556	4,782	8,269	12,452	8,533	314,428	3,110
20,000 TO 21,999	16,111	4,900	4,467	12,709	8,744	338,166	3,949
22,000 TO 23,999	15,615	5,132	3,288	13,371	8,792	359,007	4,775
24,000 TO 25,999	15,029	5,316	3,132	13,428	8,876	375,574	5,436
26,000 TO 27,999	14,015	5,251	2,937	12,853	8,719	378,137	6,054
28,000 TO 29,999	12,760	5,311	2,650	11,983	8,179	369,792	6,431
30,000 TO 31,999	11,896	5,426	2,319	11,284	7,861	368,522	6,809
32,000 TO 33,999	11,214	5,493	2,167	10,748	7,783	369,933	7,223
34,000 TO 35,999	10,693	5,481	1,992	10,367	7,947	374,153	7,664
36,000 TO 37,999	10,009	5,426	1,796	9,747	7,412	370,288	7,995
38,000 TO 39,999	9,627	5,550	1,644	9,436	7,458	375,371	8,390
40,000 TO 41,999	8,983	5,428	747	8,838	7,244	368,138	8,571
42,000 TO 43,999	8,610	5,428	*	8,492	7,070	370,139	8,896
44,000 TO 45,999	7,953	5,365	*	7,880	6,856	357,768	8,772
46,000 TO 47,999	7,403	5,271	-	7,346	6,746	347,902	8,657
48,000 TO 49,999	6,825	4,985	-	6,779	6,237	334,335	8,643
50,000 TO 59,999	27,894	22,569	*	27,747	27,204	1,524,871	42,134
60,000 TO 69,999	18,821	16,676	*	18,765	19,116	1,217,110	38,700
70,000 TO 99,999	24,124	22,037	-	24,069	24,520	1,965,035	78,155
100,000 AND OVER	11,972	10,670	-	11,927	12,438	2,261,507	149,302
TOTALS	451,159	190,264	122,299	309,579	286,247	$14,110,766	$425,927

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	145	81	24	*	79	$-2,969	$76
$1 TO $9,999	4,871	963	1,997	485	3,748	24,290	8
10,000 TO 11,999	791	271	378	272	812	8,705	16
12,000 TO 13,999	700	242	308	278	773	9,083	29
14,000 TO 15,999	672	254	296	291	717	10,062	46
16,000 TO 17,999	530	212	255	259	574	9,000	52
18,000 TO 19,999	516	222	218	296	577	9,797	64
20,000 TO 21,999	436	188	147	292	478	9,141	77
22,000 TO 23,999	421	213	130	303	489	9,663	95
24,000 TO 25,999	409	226	116	318	454	10,217	101
26,000 TO 27,999	392	228	116	329	432	10,585	123
28,000 TO 29,999	351	191	97	319	370	10,184	156
30,000 TO 31,999	369	209	97	330	362	11,449	173
32,000 TO 33,999	319	183	91	293	350	10,535	178
34,000 TO 35,999	284	194	81	265	334	9,937	159
36,000 TO 37,999	315	209	87	300	354	11,629	211
38,000 TO 39,999	275	209	65	266	328	10,731	193
40,000 TO 41,999	236	174	21	232	276	9,674	195
42,000 TO 43,999	261	197	-	255	308	11,228	235
44,000 TO 45,999	211	161	*	*	302	9,508	202
46,000 TO 47,999	240	194	-	236	316	11,284	232
48,000 TO 49,999	211	178	-	205	276	10,335	224
50,000 TO 59,999	851	749	*	838	1,138	46,427	1,087
60,000 TO 69,999	578	537	-	575	739	37,349	1,036
70,000 TO 99,999	702	651	-	698	818	57,236	2,045
100,000 AND OVER	372	319	-	371	384	63,735	4,133
TOTALS	15,458	7,455	4,526	8,512	15,788	$428,815	$11,146

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	3,895	2,027	516	107	2,553	$-182,508	$32
$1 TO $9,999	138,941	25,581	62,282	14,318	80,177	630,433	263
10,000 TO 11,999	24,409	7,198	11,211	9,749	19,343	268,239	536
12,000 TO 13,999	22,901	7,485	10,536	9,491	18,917	297,284	987
14,000 TO 15,999	20,550	7,407	9,350	9,583	17,212	307,896	1,453
16,000 TO 17,999	19,362	7,453	8,700	10,036	17,704	328,926	1,930
18,000 TO 19,999	18,350	7,368	8,109	11,273	16,672	348,527	2,451
20,000 TO 21,999	17,050	7,126	5,176	11,485	15,942	357,824	3,136
22,000 TO 23,999	16,128	7,138	4,102	11,915	15,438	370,777	3,613
24,000 TO 25,999	15,330	7,133	3,794	12,138	15,352	383,111	4,157
26,000 TO 27,999	14,447	7,295	3,487	11,926	14,857	389,894	4,682
28,000 TO 29,999	13,502	7,045	3,113	11,573	14,011	391,418	5,267
30,000 TO 31,999	13,080	7,206	2,914	11,627	14,126	405,296	5,821
32,000 TO 33,999	12,384	7,251	2,642	11,206	13,951	408,583	6,294
34,000 TO 35,999	12,033	7,448	2,422	11,087	13,953	421,149	6,825
36,000 TO 37,999	11,393	7,310	2,214	10,731	13,443	421,425	7,215
38,000 TO 39,999	11,059	7,446	2,043	10,508	13,512	431,121	7,647
40,000 TO 41,999	10,285	7,053	907	9,934	12,919	421,480	7,972
42,000 TO 43,999	9,944	7,131	-	9,691	12,211	427,483	8,449
44,000 TO 45,999	9,375	7,044	*	9,198	11,902	421,830	8,673
46,000 TO 47,999	8,825	6,824	*	8,669	11,459	414,578	8,722
48,000 TO 49,999	8,110	6,427	*	7,993	10,539	397,323	8,754
50,000 TO 59,999	33,054	28,100	*	32,737	43,636	1,806,800	43,758
60,000 TO 69,999	21,741	19,785	-	21,660	28,599	1,405,759	40,403
70,000 TO 99,999	26,442	24,829	*	26,373	33,884	2,148,367	79,415
100,000 AND OVER	10,752	9,799	*	10,710	12,610	1,964,153	128,809
TOTALS	523,342	253,909	143,532	315,718	494,922	$15,387,169	$397,262

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	9,158	3,873	1,698	272	4,553	$-1,133,657	$102
$1 TO $9,999	261,626	44,314	113,682	34,314	126,732	1,247,676	650
10,000 TO 11,999	51,564	13,131	25,201	25,203	34,232	566,489	1,403
12,000 TO 13,999	48,224	13,537	24,345	24,662	32,240	626,265	2,617
14,000 TO 15,999	44,264	13,276	22,329	25,122	28,412	663,350	4,035
16,000 TO 17,999	41,215	13,099	21,069	25,476	26,465	700,184	5,331
18,000 TO 19,999	38,709	12,756	19,709	27,110	23,652	735,005	6,809
20,000 TO 21,999	35,710	12,477	10,475	26,802	22,229	749,304	8,203
22,000 TO 23,999	33,126	12,439	7,212	26,972	20,574	761,432	9,482
24,000 TO 25,999	30,350	12,215	6,445	25,883	19,257	758,221	10,403
26,000 TO 27,999	28,622	12,221	6,206	25,293	18,599	772,219	11,886
28,000 TO 29,999	26,211	11,949	5,655	23,689	17,524	759,722	12,693
30,000 TO 31,999	24,951	11,946	5,499	22,906	17,356	773,075	13,936
32,000 TO 33,999	23,013	11,671	4,904	21,436	16,638	759,045	14,504
34,000 TO 35,999	21,801	11,710	4,708	20,493	16,358	762,772	15,308
36,000 TO 37,999	20,196	11,335	4,117	19,167	15,536	747,062	15,436
38,000 TO 39,999	18,858	11,194	3,739	17,988	15,056	735,219	15,845
40,000 TO 41,999	17,663	10,886	1,711	17,040	14,447	723,959	16,223
42,000 TO 43,999	16,560	10,783	*	16,085	13,879	711,882	16,222
44,000 TO 45,999	15,636	10,468	14	15,242	13,327	703,484	16,689
46,000 TO 47,999	14,342	10,071	*	14,023	12,825	673,864	16,159
48,000 TO 49,999	13,484	9,769	*	13,213	12,654	660,604	16,220
50,000 TO 59,999	54,009	42,693	15	53,280	51,812	2,954,391	77,966
60,000 TO 69,999	36,972	31,713	*	36,597	36,684	2,391,818	72,144
70,000 TO 99,999	51,833	46,008	*	51,477	51,933	4,249,098	160,205
100,000 AND OVER	34,938	30,562	-	34,726	35,361	7,374,316	481,047
TOTALS	1,013,035	436,096	288,761	644,471	696,335	$31,426,799	$1,021,519

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	3,850	1,015	935	78	1,240	$-91,923	$22
$1 TO $9,999	97,484	11,797	50,707	14,484	19,559	426,827	270
10,000 TO 11,999	17,104	2,956	9,389	11,141	5,092	188,073	664
12,000 TO 13,999	17,257	3,269	9,892	11,623	5,734	224,126	1,262
14,000 TO 15,999	16,517	3,223	9,673	11,961	5,622	247,627	2,021
16,000 TO 17,999	16,006	3,242	9,455	12,371	5,865	271,995	2,807
18,000 TO 19,999	15,911	3,323	9,578	13,199	6,041	302,289	3,717
20,000 TO 21,999	15,180	3,222	4,135	13,186	5,582	318,568	4,793
22,000 TO 23,999	14,548	3,195	2,344	13,171	5,555	334,436	5,812
24,000 TO 25,999	13,704	3,001	2,116	12,747	5,083	342,467	6,746
26,000 TO 27,999	12,969	2,946	1,982	12,283	4,810	350,028	7,799
28,000 TO 29,999	11,837	2,842	1,885	11,345	4,536	343,151	8,411
30,000 TO 31,999	10,980	2,810	1,702	10,557	4,263	340,222	8,959
32,000 TO 33,999	10,051	2,772	1,664	9,713	4,263	331,569	9,355
34,000 TO 35,999	9,048	2,508	1,378	8,775	3,628	316,521	9,626
36,000 TO 37,999	8,253	2,421	1,343	8,053	3,359	305,198	9,690
38,000 TO 39,999	7,623	2,399	1,255	7,448	3,419	297,173	9,749
40,000 TO 41,999	6,830	2,272	544	6,684	3,162	279,953	9,525
42,000 TO 43,999	6,271	2,263	*	6,169	2,853	269,539	9,410
44,000 TO 45,999	5,583	2,096	-	5,487	2,710	251,170	8,920
46,000 TO 47,999	5,113	2,119	*	5,033	2,579	240,214	8,688
48,000 TO 49,999	4,648	1,898	*	4,588	2,285	227,597	8,520
50,000 TO 59,999	17,255	8,333	*	17,070	9,444	942,084	36,220
60,000 TO 69,999	11,216	6,249	*	11,121	6,809	724,998	30,313
70,000 TO 99,999	15,989	10,245	*	15,870	10,016	1,314,311	61,295
100,000 AND OVER	15,530	10,851	-	15,413	10,088	4,171,471	312,067
TOTALS	386,759	103,267	119,988	269,570	143,597	$13,269,687	$576,660

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	1,286	689	168	39	739	$-29,146	$9
$1 TO $9,999. . . .	59,404	12,419	29,124	5,759	36,028	238,932	103
10,000 TO 11,999. . . .	8,753	2,551	3,709	4,147	5,767	96,227	231
12,000 TO 13,999. . . .	8,128	2,745	3,600	3,857	5,785	105,523	405
14,000 TO 15,999. . . .	7,549	2,593	3,426	3,987	5,468	113,125	620
16,000 TO 17,999. . . .	7,041	2,532	3,167	4,248	5,111	119,617	835
18,000 TO 19,999. . . .	6,411	2,463	2,944	4,406	4,645	121,721	1,001
20,000 TO 21,999. . . .	5,918	2,452	1,788	4,441	4,526	124,225	1,216
22,000 TO 23,999. . . .	5,501	2,392	1,294	4,544	4,145	126,487	1,437
24,000 TO 25,999. . . .	5,083	2,288	1,236	4,509	3,817	126,986	1,635
26,000 TO 27,999. . . .	4,941	2,477	1,235	4,494	4,175	133,258	1,838
28,000 TO 29,999. . . .	4,568	2,466	1,096	4,212	3,940	132,456	2,002
30,000 TO 31,999. . . .	4,466	2,516	1,131	4,227	4,101	138,412	2,268
32,000 TO 33,999. . . .	4,008	2,397	950	3,826	3,809	132,239	2,314
34,000 TO 35,999. . . .	3,960	2,535	921	3,798	3,981	138,542	2,519
36,000 TO 37,999. . . .	3,720	2,488	832	3,612	3,808	137,550	2,573
38,000 TO 39,999. . . .	3,522	2,438	757	3,449	3,765	137,361	2,738
40,000 TO 41,999. . . .	3,421	2,461	328	3,363	3,653	140,229	2,956
42,000 TO 43,999. . . .	3,104	2,308	*	3,058	3,340	133,381	2,932
44,000 TO 45,999. . . .	3,082	2,345	-	3,043	3,497	138,666	3,157
46,000 TO 47,999. . . .	2,730	2,170	*	2,704	3,095	128,256	3,008
48,000 TO 49,999. . . .	2,585	2,119	-	2,572	2,883	126,570	3,024
50,000 TO 59,999. . . .	10,503	9,069	*	10,448	12,359	574,201	15,219
60,000 TO 69,999. . . .	6,940	6,346	-	6,922	8,226	448,348	14,003
70,000 TO 99,999. . . .	8,068	7,550	-	8,050	9,320	656,528	26,056
100,000 AND OVER	4,021	3,647	-	4,010	4,401	738,388	49,898
TOTALS	188,713	88,456	57,709	111,725	154,384	$5,178,084	$143,998

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. . . .	1,136	544	164	25	562	$-23,955	$4
$1 TO $9,999. . . .	22,631	3,583	10,713	2,984	7,474	108,040	55
10,000 TO 11,999. . . .	4,112	1,099	2,102	2,058	1,915	45,180	112
12,000 TO 13,999. . . .	3,844	1,215	1,940	1,994	1,922	49,872	205
14,000 TO 15,999. . . .	3,497	1,304	1,689	1,811	1,827	52,368	286
16,000 TO 17,999. . . .	3,230	1,252	1,529	1,935	1,652	54,861	389
18,000 TO 19,999. . . .	2,954	1,243	1,335	1,982	1,574	56,072	451
20,000 TO 21,999. . . .	2,851	1,312	796	2,077	1,608	59,808	551
22,000 TO 23,999. . . .	2,652	1,288	573	2,092	1,595	60,984	647
24,000 TO 25,999. . . .	2,441	1,233	545	2,037	1,454	60,975	726
26,000 TO 27,999. . . .	2,271	1,195	508	1,958	1,463	61,302	803
28,000 TO 29,999. . . .	2,115	1,188	504	1,924	1,434	61,359	925
30,000 TO 31,999. . . .	2,090	1,238	482	1,913	1,500	64,757	1,008
32,000 TO 33,999. . . .	1,915	1,183	419	1,766	1,469	63,157	1,040
34,000 TO 35,999. . . .	1,732	1,128	375	1,619	1,304	60,594	1,063
36,000 TO 37,999. . . .	1,758	1,160	363	1,663	1,450	65,005	1,210
38,000 TO 39,999. . . .	1,605	1,117	321	1,529	1,306	62,604	1,194
40,000 TO 41,999. . . .	1,608	1,133	152	1,552	1,365	65,924	1,354
42,000 TO 43,999. . . .	1,363	998	-	1,329	1,167	58,652	1,267
44,000 TO 45,999. . . .	1,340	1,027	-	1,313	1,299	60,254	1,290
46,000 TO 47,999. . . .	1,259	982	-	1,235	1,157	59,172	1,324
48,000 TO 49,999. . . .	1,129	908	-	1,110	1,037	55,279	1,269
50,000 TO 59,999. . . .	4,543	3,809	-	4,485	4,642	248,466	6,337
60,000 TO 69,999. . . .	2,876	2,530	-	2,842	3,000	186,101	5,501
70,000 TO 99,999. . . .	3,949	3,531	-	3,927	4,024	321,583	12,341
100,000 AND OVER	2,101	1,850	-	2,092	1,974	387,845	25,724
TOTALS	83,002	39,050	24,510	51,252	51,174	$2,406,258	$67,073

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	2,623	1,033	363	73	1,355	$-86,576	$18
$1 TO $9,999	58,579	5,975	17,690	9,076	13,076	281,715	186
10,000 TO 11,999	11,328	2,148	4,614	6,407	4,859	124,534	387
12,000 TO 13,999	10,985	2,421	4,712	6,349	5,172	142,687	693
14,000 TO 15,999	10,725	2,531	4,733	6,837	5,147	160,779	1,134
16,000 TO 17,999	10,614	2,546	4,826	7,355	4,959	180,435	1,646
18,000 TO 19,999	10,546	2,623	4,787	7,986	4,947	200,377	2,175
20,000 TO 21,999	10,087	2,601	2,547	8,191	4,785	211,715	2,760
22,000 TO 23,999	9,905	2,672	1,689	8,524	4,559	227,791	3,475
24,000 TO 25,999	9,578	2,781	1,750	8,520	4,722	239,386	3,978
26,000 TO 27,999	9,178	2,711	1,673	8,366	4,614	247,723	4,687
28,000 TO 29,999	8,667	2,732	1,616	8,028	4,384	251,191	5,206
30,000 TO 31,999	8,300	2,774	1,547	7,708	4,509	257,262	5,640
32,000 TO 33,999	7,659	2,768	1,386	7,181	4,232	252,670	5,940
34,000 TO 35,999	7,348	2,846	1,273	6,929	4,043	257,121	6,453
36,000 TO 37,999	7,092	3,024	1,341	6,722	4,280	262,423	6,659
38,000 TO 39,999	6,585	2,935	1,258	6,272	4,119	256,694	6,830
40,000 TO 41,999	6,080	2,858	532	5,840	3,880	249,148	6,852
42,000 TO 43,999	5,674	2,899	*	5,491	4,042	243,985	6,876
44,000 TO 45,999	5,272	2,827	*	5,093	3,757	237,184	6,705
46,000 TO 47,999	4,928	2,873	-	4,797	3,708	231,525	6,648
48,000 TO 49,999	4,810	2,880	-	4,695	3,632	235,686	6,945
50,000 TO 59,999	19,799	13,564	*	19,472	16,345	1,083,491	32,889
60,000 TO 69,999	14,801	11,573	*	14,619	13,452	958,564	31,488
70,000 TO 99,999	24,007	20,255	-	23,813	22,622	1,980,307	77,349
100,000 AND OVER	21,442	18,605	-	21,333	19,880	5,107,085	364,690
TOTALS	306,612	125,455	58,342	225,677	175,080	$13,794,900	$598,309

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	1,619	655	315	47	763	$-60,661	$11
$1 TO $9,999	42,561	7,354	20,753	5,204	24,017	211,943	94
10,000 TO 11,999	8,133	2,227	4,458	3,566	6,708	89,285	199
12,000 TO 13,999	7,583	2,215	4,198	3,494	6,512	98,504	366
14,000 TO 15,999	6,976	2,147	3,803	3,707	5,538	104,538	600
16,000 TO 17,999	6,309	2,015	3,392	3,768	4,891	107,167	790
18,000 TO 19,999	5,924	2,010	3,188	4,061	4,356	112,419	1,027
20,000 TO 21,999	5,474	1,991	1,702	4,028	3,948	114,895	1,242
22,000 TO 23,999	4,994	1,868	1,119	4,012	3,372	114,774	1,477
24,000 TO 25,999	4,699	1,856	1,023	3,959	3,120	117,396	1,653
26,000 TO 27,999	4,295	1,832	968	3,757	3,027	115,848	1,804
28,000 TO 29,999	4,154	1,907	917	3,726	2,882	120,419	2,062
30,000 TO 31,999	3,741	1,834	810	3,441	2,657	115,910	2,110
32,000 TO 33,999	3,544	1,792	833	3,319	2,490	116,890	2,332
34,000 TO 35,999	3,313	1,792	752	3,089	2,477	115,934	2,360
36,000 TO 37,999	3,203	1,858	703	3,048	2,553	118,412	2,483
38,000 TO 39,999	2,961	1,728	630	2,834	2,335	115,456	2,602
40,000 TO 41,999	2,874	1,809	322	2,765	2,452	117,765	2,668
42,000 TO 43,999	2,577	1,667	-	2,484	2,237	110,785	2,606
44,000 TO 45,999	2,416	1,645	*	2,348	2,064	108,674	2,666
46,000 TO 47,999	2,241	1,624	-	2,189	1,990	105,384	2,593
48,000 TO 49,999	2,028	1,485	-	1,979	1,889	99,330	2,510
50,000 TO 59,999	8,250	6,545	*	8,097	7,569	451,412	12,339
60,000 TO 69,999	5,682	4,884	-	5,612	5,404	367,485	11,397
70,000 TO 99,999	8,120	7,125	-	8,033	7,436	665,915	25,672
100,000 AND OVER	6,127	5,160	-	6,062	5,288	1,419,560	99,423
TOTALS	159,798	69,025	49,889	98,629	117,975	$5,275,439	$185,085

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	4,616	1,843	691	145	2,388	$-135,669	$57
$1 TO $9,999	152,434	18,058	58,121	21,686	55,047	692,836	457
10,000 TO 11,999	26,382	4,915	12,415	14,474	15,205	290,026	882
12,000 TO 13,999	25,537	5,498	12,590	14,255	15,655	331,624	1,602
14,000 TO 15,999	24,405	5,449	12,164	15,235	14,529	365,808	2,601
16,000 TO 17,999	23,463	5,394	11,715	16,056	13,787	398,694	3,573
18,000 TO 19,999	22,649	5,460	11,277	17,204	12,884	430,110	4,658
20,000 TO 21,999	21,294	5,313	5,893	17,001	12,293	446,887	5,800
22,000 TO 23,999	20,818	5,418	4,210	17,731	11,854	478,617	7,087
24,000 TO 25,999	20,521	5,679	4,307	18,230	12,055	513,035	8,442
26,000 TO 27,999	19,342	5,636	4,020	17,617	11,352	521,970	9,738
28,000 TO 29,999	18,779	5,896	3,902	17,379	11,349	544,330	11,059
30,000 TO 31,999	17,776	5,812	3,693	16,669	11,117	550,882	12,111
32,000 TO 33,999	16,821	5,912	3,418	15,960	10,573	554,961	13,032
34,000 TO 35,999	16,279	6,134	3,264	15,446	10,890	569,507	13,921
36,000 TO 37,999	15,247	6,121	3,110	14,631	10,537	563,900	14,486
38,000 TO 39,999	14,491	6,316	2,941	14,008	10,063	565,052	15,038
40,000 TO 41,999	13,809	6,254	1,344	13,413	9,736	565,984	15,681
42,000 TO 43,999	13,037	6,375	*	12,688	9,727	560,392	15,783
44,000 TO 45,999	12,340	6,413	*	12,061	9,525	555,224	15,854
46,000 TO 47,999	11,553	6,326	*	11,301	9,198	542,995	15,816
48,000 TO 49,999	10,805	6,334	*	10,620	9,249	529,369	15,433
50,000 TO 59,999	45,692	30,159	*	45,141	41,461	2,502,863	76,925
60,000 TO 69,999	35,217	26,698	*	34,939	34,955	2,281,715	76,269
70,000 TO 99,999	60,105	51,010	*	59,810	61,933	4,966,461	196,131
100,000 AND OVER	46,375	41,295	-	46,189	49,503	8,916,325	589,381
TOTALS	709,787	285,718	159,094	509,889	476,865	$29,103,899	$1,141,818

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	1,135	414	202	40	554	$-25,925	$9
$1 TO $9,999	32,067	6,095	16,022	3,768	21,061	160,723	71
10,000 TO 11,999	5,589	1,473	3,038	2,590	4,541	61,435	151
12,000 TO 13,999	4,917	1,374	2,701	2,430	4,069	63,821	265
14,000 TO 15,999	4,505	1,318	2,503	2,506	3,705	67,534	408
16,000 TO 17,999	4,216	1,329	2,352	2,559	3,429	71,612	549
18,000 TO 19,999	3,870	1,257	2,108	2,593	3,086	73,390	675
20,000 TO 21,999	3,556	1,162	1,066	2,657	2,587	74,658	859
22,000 TO 23,999	3,287	1,131	707	2,613	2,260	75,557	1,012
24,000 TO 25,999	3,058	1,124	692	2,535	2,271	76,415	1,101
26,000 TO 27,999	2,887	1,135	676	2,509	2,115	77,928	1,239
28,000 TO 29,999	2,624	1,092	563	2,342	1,788	76,110	1,372
30,000 TO 31,999	2,573	1,114	518	2,370	1,812	79,736	1,553
32,000 TO 33,999	2,247	1,063	476	2,063	1,649	74,146	1,490
34,000 TO 35,999	2,223	1,069	464	2,089	1,620	77,742	1,691
36,000 TO 37,999	2,022	1,050	443	1,934	1,484	74,794	1,630
38,000 TO 39,999	1,911	1,030	362	1,841	1,421	74,460	1,776
40,000 TO 41,999	1,827	1,021	160	1,760	1,378	74,924	1,849
42,000 TO 43,999	1,590	969	*	1,541	1,318	68,308	1,671
44,000 TO 45,999	1,564	942	-	1,528	1,280	70,351	1,812
46,000 TO 47,999	1,423	921	-	1,397	1,237	66,863	1,729
48,000 TO 49,999	1,338	925	-	1,315	1,194	65,560	1,729
50,000 TO 59,999	5,477	4,146	*	5,410	5,110	299,694	8,384
60,000 TO 69,999	4,028	3,314	-	3,987	3,924	260,684	8,151
70,000 TO 99,999	5,860	5,073	-	5,830	5,632	481,061	18,676
100,000 AND OVER	4,163	3,606	-	4,154	4,047	802,460	54,807
TOTALS	109,957	45,147	35,055	66,361	84,572	$3,424,044	$114,661

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	596	304	103	15	264	$-8,861	$4
$1 TO $9,999. . . .	18,164	3,710	8,308	2,049	6,875	76,725	39
10,000 TO 11,999. . . .	3,136	1,029	1,246	1,529	1,309	34,496	84
12,000 TO 13,999. . . .	2,914	1,106	1,154	1,397	1,287	37,860	147
14,000 TO 15,999. . . .	2,682	1,153	1,061	1,345	1,374	40,217	203
16,000 TO 17,999. . . .	2,511	1,159	1,011	1,450	1,418	42,701	261
18,000 TO 19,999. . . .	2,336	1,175	838	1,566	1,447	44,371	315
20,000 TO 21,999. . . .	2,060	1,135	518	1,524	1,306	43,203	342
22,000 TO 23,999. . . .	1,918	1,092	393	1,588	1,339	44,098	412
24,000 TO 25,999. . . .	1,842	1,147	391	1,639	1,295	46,019	464
26,000 TO 27,999. . . .	1,761	1,142	379	1,621	1,387	47,523	560
28,000 TO 29,999. . . .	1,615	1,115	356	1,529	1,246	46,842	619
30,000 TO 31,999. . . .	1,529	1,120	299	1,470	1,240	47,377	669
32,000 TO 33,999. . . .	1,508	1,076	295	1,465	1,354	49,722	808
34,000 TO 35,999. . . .	1,404	1,041	262	1,376	1,310	49,120	836
36,000 TO 37,999. . . .	1,355	1,055	248	1,332	1,333	50,111	881
38,000 TO 39,999. . . .	1,252	996	207	1,237	1,151	48,844	932
40,000 TO 41,999. . . .	1,115	914	97	1,102	1,145	45,707	914
42,000 TO 43,999. . . .	1,062	870	-	1,054	985	45,636	978
44,000 TO 45,999. . . .	985	843	-	977	980	44,351	974
46,000 TO 47,999. . . .	902	781	-	898	874	42,378	979
48,000 TO 49,999. . . .	780	696	-	776	847	38,185	904
50,000 TO 59,999. . . .	3,020	2,728	-	3,008	3,161	164,772	4,489
60,000 TO 69,999. . . .	1,792	1,660	-	1,786	1,904	115,698	3,832
70,000 TO 99,999. . . .	1,907	1,785	-	1,903	2,040	154,119	6,488
100,000 AND OVER. . . .	1,175	1,055	-	1,164	1,225	255,165	18,646
TOTALS	61,321	31,887	17,166	36,800	40,096	$1,646,382	$45,779

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. . . .	*	*	*	-	*	$-217	+
$1 TO $9,999. . . .	315	70	107	38	54	1,374	$1
10,000 TO 11,999. . . .	62	29	13	22	28	684	1
12,000 TO 13,999. . . .	53	21	16	27	18	692	3
14,000 TO 15,999. . . .	57	21	14	27	28	849	4
16,000 TO 17,999. . . .	41	20	13	22	17	692	5
18,000 TO 19,999. . . .	56	27	19	34	49	1,071	8
20,000 TO 21,999. . . .	52	31	12	30	36	1,087	7
22,000 TO 23,999. . . .	39	22	*	34	17	890	9
24,000 TO 25,999. . . .	39	24	*	38	29	972	12
26,000 TO 27,999. . . .	40	24	*	36	25	1,078	15
28,000 TO 29,999. . . .	36	26	*	34	23	1,040	14
30,000 TO 31,999. . . .	33	26	*	31	30	1,023	15
32,000 TO 33,999. . . .	37	29	*	34	43	1,222	20
34,000 TO 35,999. . . .	39	34	11	37	47	1,358	19
36,000 TO 37,999. . . .	37	30	12	36	55	1,370	23
38,000 TO 39,999. . . .	26	24	*	25	36	1,012	16
40,000 TO 41,999. . . .	23	15	*	23	26	948	24
42,000 TO 43,999. . . .	20	20	-	20	28	864	16
44,000 TO 45,999. . . .	*	*	-	15	18	719	16
46,000 TO 47,999. . . .	23	22	-	23	31	1,081	26
48,000 TO 49,999. . . .	26	24	-	26	21	1,271	29
50,000 TO 59,999. . . .	59	54	-	59	71	3,245	92
60,000 TO 69,999. . . .	36	35	-	36	34	2,316	77
70,000 TO 99,999. . . .	32	27	-	32	36	2,503	105
100,000 AND OVER. . . .	18	17	-	18	*	4,108	275
TOTALS	1,220	688	265	757	812	$33,252	$830

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	262	156	23	*	142	$-5,714	+
$1 TO $9,999	5,975	1,321	2,438	537	2,602	25,832	$9
10,000 TO 11,999	965	386	296	389	495	10,587	20
12,000 TO 13,999	872	356	282	381	493	11,336	38
14,000 TO 15,999	879	424	238	404	504	13,174	56
16,000 TO 17,999	752	386	223	429	443	12,798	71
18,000 TO 19,999	689	385	200	475	395	13,075	83
20,000 TO 21,999	619	374	131	451	450	12,981	97
22,000 TO 23,999	603	378	97	513	399	13,879	127
24,000 TO 25,999	565	371	84	517	430	14,129	143
26,000 TO 27,999	529	371	85	495	414	14,295	164
28,000 TO 29,999	459	342	83	435	441	13,304	162
30,000 TO 31,999	437	325	63	418	397	13,515	193
32,000 TO 33,999	415	316	62	404	386	13,685	214
34,000 TO 35,999	378	286	52	365	362	13,213	226
36,000 TO 37,999	357	293	41	351	338	13,221	235
38,000 TO 39,999	307	251	38	301	301	11,968	229
40,000 TO 41,999	287	259	15	281	336	11,751	230
42,000 TO 43,999	260	221	-	257	277	11,167	239
44,000 TO 45,999	259	231	-	258	244	11,666	258
46,000 TO 47,999	188	158	-	186	182	8,830	227
48,000 TO 49,999	147	132	-	*	149	7,208	186
50,000 TO 59,999	690	634	-	683	723	37,737	1,068
60,000 TO 69,999	336	312	-	334	316	21,600	765
70,000 TO 99,999	363	326	-	361	334	29,150	1,287
100,000 AND OVER	232	208	-	231	210	40,589	2,795
TOTALS	17,825	9,202	4,452	9,607	11,763	$394,978	$9,125

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	674	279	114	21	370	$-12,813	$2
$1 TO $9,999	30,115	3,504	11,197	4,201	10,487	134,945	75
10,000 TO 11,999	5,404	1,180	2,134	2,871	2,704	59,365	162
12,000 TO 13,999	4,990	1,244	2,103	2,720	2,608	64,729	289
14,000 TO 15,999	4,782	1,394	1,998	2,748	2,760	71,686	435
16,000 TO 17,999	4,748	1,547	2,056	2,918	3,046	80,684	585
18,000 TO 19,999	4,711	1,626	2,029	3,242	2,960	89,529	769
20,000 TO 21,999	4,476	1,539	1,279	3,342	2,997	93,959	969
22,000 TO 23,999	4,325	1,627	950	3,488	2,978	99,412	1,154
24,000 TO 25,999	3,971	1,636	898	3,385	2,903	99,235	1,227
26,000 TO 27,999	3,796	1,643	861	3,354	2,900	102,380	1,462
28,000 TO 29,999	3,663	1,724	876	3,310	3,031	106,251	1,610
30,000 TO 31,999	3,587	1,781	807	3,281	3,014	111,134	1,810
32,000 TO 33,999	3,434	1,804	714	3,180	2,909	113,303	1,986
34,000 TO 35,999	3,333	1,873	718	3,144	3,117	116,657	2,115
36,000 TO 37,999	3,294	1,925	697	3,121	3,336	121,824	2,315
38,000 TO 39,999	3,166	1,992	640	3,031	3,239	123,495	2,424
40,000 TO 41,999	3,183	2,009	317	3,105	3,421	130,459	2,695
42,000 TO 43,999	3,002	2,042	-	2,949	3,196	129,056	2,759
44,000 TO 45,999	2,805	2,013	*	2,765	3,184	126,193	2,780
46,000 TO 47,999	2,611	1,951	*	2,572	3,008	122,665	2,727
48,000 TO 49,999	2,717	2,126	-	2,681	3,178	133,114	3,031
50,000 TO 59,999	11,306	9,528	*	11,226	13,896	618,887	15,375
60,000 TO 69,999	7,851	7,203	*	7,826	10,038	508,099	14,654
70,000 TO 99,999	9,770	9,244	-	9,746	12,281	792,857	29,398
100,000 AND OVER	3,027	2,785	-	3,020	3,487	478,800	29,889
TOTALS	138,741	67,219	30,392	97,247	111,048	$4,615,904	$122,693

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	1,705	663	284	54	721	$-40,792	$9
$1 TO $9,999	43,200	5,867	18,576	5,865	15,487	206,367	118
10,000 TO 11,999	8,477	1,911	4,215	4,311	4,795	93,145	232
12,000 TO 13,999	8,116	2,039	4,003	4,394	4,603	105,447	462
14,000 TO 15,999	7,564	2,058	3,797	4,398	4,427	113,340	711
16,000 TO 17,999	6,992	2,014	3,512	4,522	3,844	118,716	969
18,000 TO 19,999	6,771	2,041	3,321	4,924	3,401	128,508	1,276
20,000 TO 21,999	6,434	2,059	1,693	5,044	3,312	135,083	1,592
22,000 TO 23,999	5,895	2,035	1,135	4,951	3,111	135,482	1,762
24,000 TO 25,999	5,498	2,107	1,098	4,799	2,991	137,405	1,961
26,000 TO 27,999	5,129	2,110	1,085	4,572	3,072	138,411	2,145
28,000 TO 29,999	4,825	2,126	1,038	4,423	3,073	139,835	2,401
30,000 TO 31,999	4,698	2,201	979	4,382	3,012	145,588	2,668
32,000 TO 33,999	4,415	2,241	945	4,150	3,026	145,622	2,787
34,000 TO 35,999	4,169	2,296	873	3,956	3,075	145,899	2,869
36,000 TO 37,999	3,870	2,207	784	3,715	2,887	143,113	2,990
38,000 TO 39,999	3,639	2,244	793	3,528	2,853	141,855	3,041
40,000 TO 41,999	3,530	2,257	357	3,431	2,907	144,655	3,158
42,000 TO 43,999	3,264	2,173	-	3,177	2,772	140,314	3,254
44,000 TO 45,999	3,049	2,179	-	2,986	2,799	137,218	3,180
46,000 TO 47,999	2,892	2,167	-	2,850	2,727	135,941	3,224
48,000 TO 49,999	2,732	2,095	-	2,694	2,630	133,883	3,254
50,000 TO 59,999	11,130	9,185	-	11,039	11,271	609,085	16,120
60,000 TO 69,999	7,697	6,738	-	7,667	8,132	497,234	15,379
70,000 TO 99,999	10,013	9,031	-	9,978	10,436	816,031	32,006
100,000 AND OVER	5,830	5,135	-	5,813	5,979	1,146,932	79,631
TOTALS	181,534	79,179	48,489	121,623	117,343	$5,894,317	$187,200

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	1,276	704	189	38	883	$-30,439	$12
$1 TO $9,999	47,444	10,350	21,047	4,834	29,122	202,537	88
10,000 TO 11,999	7,241	2,351	3,014	3,233	5,297	79,533	187
12,000 TO 13,999	6,730	2,452	2,882	3,030	5,128	87,442	324
14,000 TO 15,999	6,438	2,443	2,810	3,196	5,163	96,572	502
16,000 TO 17,999	5,935	2,408	2,658	3,359	4,878	100,776	648
18,000 TO 19,999	5,409	2,356	2,402	3,550	4,565	102,651	774
20,000 TO 21,999	4,894	2,244	1,461	3,536	4,179	102,711	937
22,000 TO 23,999	4,567	2,305	1,224	3,623	3,964	104,918	1,042
24,000 TO 25,999	4,364	2,291	1,066	3,688	3,847	109,046	1,232
26,000 TO 27,999	4,311	2,399	1,049	3,804	4,126	116,347	1,461
28,000 TO 29,999	3,867	2,333	957	3,501	3,819	112,167	1,509
30,000 TO 31,999	3,693	2,328	854	3,402	3,940	114,499	1,657
32,000 TO 33,999	3,626	2,435	830	3,416	3,908	119,679	1,866
34,000 TO 35,999	3,331	2,317	747	3,197	3,620	116,559	1,933
36,000 TO 37,999	3,200	2,315	636	3,085	3,460	118,365	2,035
38,000 TO 39,999	3,149	2,334	627	3,066	3,515	122,805	2,256
40,000 TO 41,999	2,805	2,127	253	2,751	3,168	114,964	2,261
42,000 TO 43,999	2,566	2,048	-	2,537	2,999	110,294	2,253
44,000 TO 45,999	2,480	2,026	-	2,454	2,975	111,564	2,385
46,000 TO 47,999	2,224	1,838	-	2,210	2,647	104,502	2,289
48,000 TO 49,999	2,078	1,784	-	2,067	2,588	101,847	2,340
50,000 TO 59,999	7,947	7,073	-	7,927	9,472	433,770	11,177
60,000 TO 69,999	4,726	4,323	-	4,718	5,613	304,818	9,459
70,000 TO 99,999	5,145	4,780	-	5,135	5,976	418,304	16,903
100,000 AND OVER	3,017	2,708	-	3,013	3,331	669,848	49,810
TOTALS	152,463	75,072	44,707	88,370	132,183	$4,146,079	$117,337

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	249	148	35	*	156	$-5,333	$1
$1 TO $9,999	8,622	2,102	3,815	847	5,195	38,609	16
10,000 TO 11,999	1,333	533	609	524	1,085	14,638	28
12,000 TO 13,999	1,292	563	594	542	1,040	16,785	57
14,000 TO 15,999	1,122	515	514	521	897	16,788	80
16,000 TO 17,999	1,099	511	490	610	855	18,690	111
18,000 TO 19,999	979	481	427	631	838	18,590	130
20,000 TO 21,999	920	472	282	645	792	19,291	167
22,000 TO 23,999	870	473	202	683	734	20,007	191
24,000 TO 25,999	730	418	181	629	619	18,239	203
26,000 TO 27,999	645	392	161	564	573	17,406	205
28,000 TO 29,999	658	446	157	603	568	19,084	250
30,000 TO 31,999	592	406	119	562	556	18,368	268
32,000 TO 33,999	577	395	103	557	529	19,043	309
34,000 TO 35,999	519	369	91	504	489	18,187	315
36,000 TO 37,999	479	371	97	467	471	17,709	303
38,000 TO 39,999	477	385	69	468	463	18,595	336
40,000 TO 41,999	433	350	45	424	488	17,724	341
42,000 TO 43,999	402	327	-	399	413	17,318	362
44,000 TO 45,999	404	337	-	399	419	18,178	395
46,000 TO 47,999	375	316	-	369	416	17,614	408
48,000 TO 49,999	361	309	-	*	443	17,686	411
50,000 TO 59,999	1,348	1,225	-	1,341	1,420	73,793	1,973
60,000 TO 69,999	790	730	-	787	861	50,958	1,665
70,000 TO 99,999	1,037	964	-	1,035	1,060	84,525	3,587
100,000 AND OVER	573	515	-	573	558	107,195	7,695
TOTALS	26,886	14,053	7,991	15,049	21,938	$709,685	$19,806

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	197	109	20	12	101	$-3,338	$2
$1 TO $9,999	5,735	1,408	2,583	526	2,765	25,259	9
10,000 TO 11,999	925	360	377	375	591	10,159	20
12,000 TO 13,999	952	472	358	352	668	12,374	34
14,000 TO 15,999	859	436	306	348	651	12,843	50
16,000 TO 17,999	769	400	273	388	576	13,064	67
18,000 TO 19,999	711	406	242	440	565	13,498	81
20,000 TO 21,999	679	404	188	474	565	14,240	105
22,000 TO 23,999	585	356	130	490	486	13,451	121
24,000 TO 25,999	506	336	104	455	469	12,636	123
26,000 TO 27,999	508	353	96	462	398	13,713	164
28,000 TO 29,999	496	363	105	472	427	14,371	226
30,000 TO 31,999	425	320	87	405	426	13,153	182
32,000 TO 33,999	389	299	76	378	370	12,817	204
34,000 TO 35,999	335	269	61	328	298	11,722	197
36,000 TO 37,999	307	249	44	304	299	11,356	206
38,000 TO 39,999	289	236	47	287	289	11,248	221
40,000 TO 41,999	228	196	11	226	213	9,342	189
42,000 TO 43,999	266	239	-	264	286	11,437	240
44,000 TO 45,999	229	212	-	228	256	10,300	220
46,000 TO 47,999	170	152	-	170	145	7,985	205
48,000 TO 49,999	204	187	-	203	214	10,003	247
50,000 TO 59,999	686	639	-	683	705	37,308	1,072
60,000 TO 69,999	349	321	-	349	367	22,392	786
70,000 TO 99,999	328	304	-	328	331	26,588	1,174
100,000 AND OVER	182	163	-	180	154	31,166	2,131
TOTALS	17,309	9,189	5,109	9,127	12,615	$379,087	$8,275

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 Taxable Year

Adjusted Gross Income Class	TRINITY						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	60	37	*	*	37	$-696	$4
$1 TO $9,999	1,401	347	543	139	509	6,189	3
10,000 TO 11,999	276	123	89	98	135	3,033	5
12,000 TO 13,999	216	102	74	91	106	2,807	9
14,000 TO 15,999	232	123	81	96	123	3,471	14
16,000 TO 17,999	192	107	56	96	134	3,260	16
18,000 TO 19,999	178	109	42	105	131	3,371	21
20,000 TO 21,999	153	80	28	119	75	3,219	30
22,000 TO 23,999	174	108	32	144	112	4,019	38
24,000 TO 25,999	136	77	18	123	97	3,399	38
26,000 TO 27,999	162	102	28	151	138	4,364	54
28,000 TO 29,999	140	95	29	135	126	4,046	60
30,000 TO 31,999	131	89	25	127	107	4,064	63
32,000 TO 33,999	100	65	17	100	84	3,304	59
34,000 TO 35,999	110	78	15	108	110	3,843	72
36,000 TO 37,999	96	79	14	95	78	3,554	68
38,000 TO 39,999	104	90	*	103	118	4,050	73
40,000 TO 41,999	80	71	*	80	78	3,278	67
42,000 TO 43,999	72	64	-	72	88	3,099	65
44,000 TO 45,999	69	60	-	69	59	3,097	68
46,000 TO 47,999	61	50	-	61	55	2,869	75
48,000 TO 49,999	61	57	-	60	80	2,994	73
50,000 TO 59,999	163	154	-	163	171	8,861	251
60,000 TO 69,999	94	86	-	94	72	6,050	211
70,000 TO 99,999	96	90	-	96	86	7,715	335
100,000 AND OVER	48	44	-	*	32	8,683	639
TOTALS	4,605	2,487	1,107	2,575	2,941	$105,944	$2,411

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	1,121	674	107	17	756	$-44,519	$10
$1 TO $9,999	51,631	16,697	28,093	3,265	60,902	231,036	58
10,000 TO 11,999	6,276	2,393	2,768	2,134	6,543	68,849	117
12,000 TO 13,999	5,600	2,284	2,445	2,043	5,835	72,685	211
14,000 TO 15,999	5,324	2,247	2,307	2,264	5,510	79,825	336
16,000 TO 17,999	4,566	2,134	1,941	2,261	5,027	77,478	395
18,000 TO 19,999	4,009	1,969	1,589	2,410	4,492	76,057	480
20,000 TO 21,999	3,503	1,893	1,011	2,349	3,800	73,478	538
22,000 TO 23,999	3,082	1,767	780	2,306	3,375	70,778	596
24,000 TO 25,999	2,895	1,829	678	2,426	3,015	72,266	680
26,000 TO 27,999	2,614	1,694	603	2,319	2,715	70,548	803
28,000 TO 29,999	2,469	1,648	577	2,240	2,727	71,591	900
30,000 TO 31,999	2,394	1,647	533	2,266	2,607	74,145	1,029
32,000 TO 33,999	2,259	1,660	431	2,175	2,501	74,508	1,131
34,000 TO 35,999	1,995	1,472	398	1,941	2,189	69,783	1,179
36,000 TO 37,999	1,906	1,492	361	1,873	2,286	70,524	1,195
38,000 TO 39,999	1,794	1,408	294	1,777	2,081	69,927	1,298
40,000 TO 41,999	1,653	1,369	142	1,636	1,915	67,708	1,310
42,000 TO 43,999	1,526	1,229	-	1,509	1,851	65,558	1,388
44,000 TO 45,999	1,403	1,206	-	1,393	1,614	63,146	1,377
46,000 TO 47,999	1,203	1,013	-	1,199	1,374	56,541	1,326
48,000 TO 49,999	1,135	1,001	-	1,126	1,297	55,586	1,322
50,000 TO 59,999	4,276	3,853	-	4,266	5,026	233,264	6,310
60,000 TO 69,999	2,492	2,330	-	2,490	2,966	160,699	5,258
70,000 TO 99,999	3,072	2,876	-	3,065	3,692	250,104	10,387
100,000 AND OVER	1,967	1,787	-	1,959	2,175	373,555	26,075
TOTALS	122,165	61,572	45,058	54,709	138,271	$2,605,119	$65,708

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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	191	106	38	*	83	$-2,860	$1
$1 TO $9,999	5,273	990	2,053	611	1,572	24,042	12
10,000 TO 11,999	956	339	360	430	378	10,500	23
12,000 TO 13,999	956	385	337	421	374	12,460	42
14,000 TO 15,999	858	379	302	429	398	12,853	64
16,000 TO 17,999	814	385	286	453	379	13,823	84
18,000 TO 19,999	755	384	269	502	352	14,341	96
20,000 TO 21,999	721	376	166	517	384	15,115	118
22,000 TO 23,999	698	415	110	560	361	16,046	150
24,000 TO 25,999	634	343	95	554	338	15,852	184
26,000 TO 27,999	574	384	105	526	370	15,492	178
28,000 TO 29,999	565	370	101	526	345	16,379	225
30,000 TO 31,999	495	335	91	472	370	15,343	229
32,000 TO 33,999	483	355	98	454	388	15,929	251
34,000 TO 35,999	494	352	81	471	471	17,289	301
36,000 TO 37,999	414	300	65	404	348	15,304	271
38,000 TO 39,999	436	354	80	427	404	16,999	305
40,000 TO 41,999	382	298	27	375	324	15,661	314
42,000 TO 43,999	368	307	-	363	354	15,826	319
44,000 TO 45,999	325	266	-	322	363	14,610	320
46,000 TO 47,999	335	281	-	333	350	15,735	381
48,000 TO 49,999	267	236	-	*	257	13,078	309
50,000 TO 59,999	1,044	942	-	1,039	1,027	56,946	1,543
60,000 TO 69,999	587	542	-	584	546	37,932	1,244
70,000 TO 99,999	654	609	-	651	570	53,058	2,186
100,000 AND OVER	368	333	-	365	291	60,871	3,846
TOTALS	19,647	10,366	4,664	12,057	11,397	$528,627	$12,994

Adjusted Gross Income Class	VENTURA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT	1,974	921	313	72	1,180	$-41,423	$29
$1 TO $9,999	65,448	13,502	29,880	7,205	42,099	321,513	141
10,000 TO 11,999	11,701	3,311	5,998	4,859	10,301	128,535	282
12,000 TO 13,999	10,744	3,308	5,468	4,835	9,678	139,475	508
14,000 TO 15,999	9,791	3,359	4,898	4,837	8,861	146,683	766
16,000 TO 17,999	9,469	3,158	4,706	5,444	8,118	160,881	1,133
18,000 TO 19,999	8,821	3,051	4,387	5,705	7,457	167,583	1,422
20,000 TO 21,999	8,333	3,053	2,537	5,877	6,713	174,831	1,783
22,000 TO 23,999	7,604	2,974	1,853	5,768	6,103	174,779	2,032
24,000 TO 25,999	7,168	2,957	1,781	5,771	6,049	179,164	2,296
26,000 TO 27,999	6,789	3,009	1,603	5,648	5,748	183,171	2,578
28,000 TO 29,999	6,367	2,883	1,492	5,521	5,168	184,674	2,983
30,000 TO 31,999	5,939	2,877	1,381	5,283	4,819	184,055	3,162
32,000 TO 33,999	5,608	2,851	1,243	5,048	4,860	185,012	3,303
34,000 TO 35,999	5,264	2,762	1,173	4,822	4,557	184,198	3,581
36,000 TO 37,999	5,006	2,849	1,093	4,605	4,519	185,175	3,583
38,000 TO 39,999	4,747	2,831	1,027	4,470	4,353	185,056	3,839
40,000 TO 41,999	4,569	2,905	413	4,335	4,306	187,348	3,945
42,000 TO 43,999	4,402	2,840	*	4,238	4,187	189,196	4,179
44,000 TO 45,999	4,355	2,929	*	4,210	4,442	195,980	4,429
46,000 TO 47,999	3,959	2,739	*	3,839	3,946	186,050	4,356
48,000 TO 49,999	3,869	2,825	-	3,778	4,106	189,619	4,430
50,000 TO 59,999	16,396	13,191	*	16,155	18,238	898,169	22,681
60,000 TO 69,999	12,402	10,932	-	12,305	14,310	803,625	23,002
70,000 TO 99,999	19,056	17,619	-	18,977	22,514	1,563,584	56,539
100,000 AND OVER	9,843	8,985	-	9,816	11,364	1,751,264	112,443
TOTALS	259,624	124,621	71,253	163,423	227,996	$8,808,196	$269,425

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	399	182	75	*	206	$-7,794	$1
$1 TO $9,999. . . .	18,294	2,806	9,500	2,364	7,930	79,403	39
10,000 TO 11,999. . . .	2,822	740	1,434	1,497	1,824	31,016	85
12,000 TO 13,999. . . .	2,745	766	1,451	1,542	1,701	35,616	168
14,000 TO 15,999. . . .	2,405	672	1,309	1,484	1,507	36,030	244
16,000 TO 17,999. . . .	2,206	687	1,159	1,452	1,452	37,490	308
18,000 TO 19,999. . . .	2,129	735	1,134	1,562	1,414	40,448	381
20,000 TO 21,999. . . .	1,980	698	599	1,549	1,395	41,545	472
22,000 TO 23,999. . . .	1,848	694	437	1,565	1,282	42,497	543
24,000 TO 25,999. . . .	1,804	723	418	1,597	1,236	45,040	648
26,000 TO 27,999. . . .	1,536	689	367	1,399	1,111	41,402	635
28,000 TO 29,999. . . .	1,497	742	357	1,394	1,228	43,410	719
30,000 TO 31,999. . . .	1,321	646	293	1,266	1,017	40,944	745
32,000 TO 33,999. . . .	1,210	673	280	1,176	1,001	39,920	767
34,000 TO 35,999. . . .	1,186	691	284	1,143	1,034	41,501	811
36,000 TO 37,999. . . .	1,102	671	238	1,075	893	40,770	876
38,000 TO 39,999. . . .	1,065	724	249	1,048	977	41,512	876
40,000 TO 41,999. . . .	1,018	688	100	1,003	904	41,732	934
42,000 TO 43,999. . . .	923	655	-	915	822	39,716	917
44,000 TO 45,999. . . .	891	662	-	883	810	40,103	983
46,000 TO 47,999. . . .	838	619	-	828	837	39,374	988
48,000 TO 49,999. . . .	783	601	-	*	800	38,377	990
50,000 TO 59,999. . . .	3,045	2,531	-	3,034	3,080	166,647	4,637
60,000 TO 69,999. . . .	2,124	1,865	-	2,117	2,240	137,581	4,500
70,000 TO 99,999. . . .	2,964	2,669	-	2,959	2,987	243,471	10,264
100,000 AND OVER. . . .	2,055	1,798	-	2,048	2,112	415,053	25,263
TOTALS	60,190	25,627	19,685	37,687	41,800	$1,832,806	$57,795

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. . . .	169	89	19	*	84	$-2,881	+
$1 TO $9,999. . . .	7,133	1,822	3,723	646	5,441	27,425	$13
10,000 TO 11,999. . . .	1,046	386	394	446	738	11,479	23
12,000 TO 13,999. . . .	1,077	439	407	445	780	14,022	45
14,000 TO 15,999. . . .	911	426	337	394	736	13,648	56
16,000 TO 17,999. . . .	889	424	342	486	795	15,071	83
18,000 TO 19,999. . . .	850	462	282	532	751	16,132	96
20,000 TO 21,999. . . .	681	398	160	470	643	14,291	98
22,000 TO 23,999. . . .	614	375	125	480	552	14,110	113
24,000 TO 25,999. . . .	622	409	114	545	565	15,565	150
26,000 TO 27,999. . . .	539	380	113	487	547	14,556	155
28,000 TO 29,999. . . .	506	353	100	474	467	14,675	181
30,000 TO 31,999. . . .	451	327	102	430	429	13,965	201
32,000 TO 33,999. . . .	443	334	91	430	475	14,625	214
34,000 TO 35,999. . . .	399	299	68	389	404	13,971	232
36,000 TO 37,999. . . .	351	280	50	346	383	12,978	223
38,000 TO 39,999. . . .	329	249	38	322	337	12,816	255
40,000 TO 41,999. . . .	344	283	22	340	371	14,097	279
42,000 TO 43,999. . . .	300	257	-	298	310	12,889	271
44,000 TO 45,999. . . .	272	235	-	271	300	12,254	274
46,000 TO 47,999. . . .	248	215	-	247	267	11,639	274
48,000 TO 49,999. . . .	191	165	-	188	187	9,353	235
50,000 TO 59,999. . . .	735	675	-	730	762	40,055	1,086
60,000 TO 69,999. . . .	369	350	-	368	381	23,796	792
70,000 TO 99,999. . . .	367	346	-	366	348	29,504	1,248
100,000 AND OVER. . . .	145	125	-	*	96	29,766	2,220
TOTALS	19,981	10,103	6,487	10,280	17,149	$419,800	$8,818

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	1,606	690	254	55	751	$-56,732	$27
$1 TO $9,999. . . .	31,924	4,870	9,002	5,249	11,146	166,218	98
10,000 TO 11,999. . . .	6,159	1,281	2,320	3,571	2,838	67,568	200
12,000 TO 13,999. . . .	5,750	1,366	2,289	3,398	2,771	74,648	370
14,000 TO 15,999. . . .	5,001	1,354	2,152	3,094	2,609	74,858	520
16,000 TO 17,999. . . .	4,694	1,384	2,035	3,182	2,515	79,760	668
18,000 TO 19,999. . . .	4,308	1,356	1,968	3,198	2,362	81,756	810
20,000 TO 21,999. . . .	3,912	1,323	967	2,991	2,368	82,061	954
22,000 TO 23,999. . . .	3,477	1,254	662	2,843	2,032	79,941	1,073
24,000 TO 25,999. . . .	3,078	1,129	621	2,663	1,935	76,919	1,177
26,000 TO 27,999. . . .	2,827	1,063	544	2,510	1,636	76,212	1,313
28,000 TO 29,999. . . .	2,695	1,096	560	2,463	1,547	78,132	1,483
30,000 TO 31,999. . . .	2,415	998	507	2,244	1,447	74,853	1,560
32,000 TO 33,999. . . .	2,217	958	499	2,081	1,273	73,107	1,611
34,000 TO 35,999. . . .	2,044	941	490	1,945	1,297	71,548	1,694
36,000 TO 37,999. . . .	1,960	928	441	1,862	1,295	72,452	1,788
38,000 TO 39,999. . . .	1,764	841	398	1,687	1,129	68,788	1,809
40,000 TO 41,999. . . .	1,592	839	201	1,534	1,075	65,250	1,774
42,000 TO 43,999. . . .	1,428	765	-	1,383	995	61,415	1,705
44,000 TO 45,999. . . .	1,336	740	-	1,297	922	60,091	1,734
46,000 TO 47,999. . . .	1,286	733	-	1,249	937	60,406	1,795
48,000 TO 49,999. . . .	1,136	665	-	1,107	840	55,670	1,700
50,000 TO 59,999. . . .	4,640	3,054	-	4,550	3,518	253,658	8,154
60,000 TO 69,999. . . .	3,229	2,280	-	3,190	2,509	208,714	7,561
70,000 TO 99,999. . . .	4,919	3,720	-	4,878	3,806	407,189	17,649
100,000 AND OVER. . . .	5,187	3,955	-	5,151	4,481	1,726,328	120,168
TOTALS	110,584	39,603	25,910	69,375	60,054	$4,140,810	$179,396

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. . . .	4,395	2,385	87	83	2,319	$-1,473,575	$58
$1 TO $9,999. . . .	46,509	9,312	4,892	11,771	11,720	251,893	5,424
10,000 TO 11,999. . . .	12,174	3,310	1,824	6,555	3,802	133,807	283
12,000 TO 13,999. . . .	12,166	3,942	1,936	6,510	3,973	158,145	467
14,000 TO 15,999. . . .	12,134	4,565	1,973	6,751	4,384	182,060	686
16,000 TO 17,999. . . .	11,970	4,898	1,922	7,134	4,520	203,355	928
18,000 TO 19,999. . . .	11,072	4,965	1,771	7,338	4,549	210,187	1,064
20,000 TO 21,999. . . .	10,635	5,184	1,091	7,443	4,520	223,110	1,263
22,000 TO 23,999. . . .	10,019	5,094	863	7,648	4,572	230,324	1,446
24,000 TO 25,999. . . .	9,507	5,106	845	7,514	4,573	237,546	1,642
26,000 TO 27,999. . . .	8,923	5,112	778	7,340	4,477	240,796	1,824
28,000 TO 29,999. . . .	8,547	4,950	778	7,199	4,542	247,839	2,016
30,000 TO 31,999. . . .	7,988	4,632	657	6,779	4,484	247,456	2,167
32,000 TO 33,999. . . .	7,535	4,548	633	6,483	4,167	248,578	2,266
34,000 TO 35,999. . . .	7,151	4,323	605	6,156	4,221	250,279	2,435
36,000 TO 37,999. . . .	6,571	4,121	568	5,689	3,919	243,021	2,394
38,000 TO 39,999. . . .	6,278	3,904	513	5,459	3,887	244,786	2,656
40,000 TO 41,999. . . .	6,158	3,984	272	5,372	4,022	252,323	2,772
42,000 TO 43,999. . . .	5,620	3,752	62	4,882	3,788	241,574	2,686
44,000 TO 45,999. . . .	5,327	3,628	50	4,692	3,571	239,637	2,738
46,000 TO 47,999. . . .	4,872	3,354	41	4,270	3,308	228,893	2,646
48,000 TO 49,999. . . .	4,689	3,324	31	4,109	3,500	229,707	2,735
50,000 TO 59,999. . . .	19,087	14,058	93	16,743	14,351	1,045,331	13,034
60,000 TO 69,999. . . .	14,297	11,126	34	12,834	11,595	926,193	12,725
70,000 TO 99,999. . . .	24,961	20,012	*	22,284	21,501	2,075,211	31,420
100,000 AND OVER. . . .	53,609	44,943	*	46,307	55,412	27,555,142	213,761
TOTALS	332,194	188,532	22,353	235,345	199,677	$34,873,620	$313,538

Footnotes follow this section.

TABLE 7 †
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1991 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. . . .	2,224	887	471	61	1,193	$-63,488	$42
$1 TO $9,999. . . .	62,863	9,983	26,502	7,202	41,144	298,586	128
10,000 TO 11,999. . . .	10,947	2,473	5,653	4,684	10,139	120,113	265
12,000 TO 13,999. . . .	9,244	2,371	4,917	4,305	8,311	119,920	468
14,000 TO 15,999. . . .	8,401	2,273	4,552	4,468	7,519	125,771	719
16,000 TO 17,999. . . .	7,592	2,188	4,128	4,517	6,460	128,861	946
18,000 TO 19,999. . . .	6,849	2,074	3,647	4,714	5,502	130,038	1,158
20,000 TO 21,999. . . .	6,382	1,978	2,034	4,684	4,924	133,919	1,485
22,000 TO 23,999. . . .	5,703	1,855	1,354	4,554	4,014	131,093	1,696
24,000 TO 25,999. . . .	5,315	1,821	1,255	4,403	4,049	132,860	1,905
26,000 TO 27,999. . . .	4,984	1,813	1,156	4,358	3,466	134,491	2,189
28,000 TO 29,999. . . .	4,448	1,724	1,008	3,973	3,217	128,948	2,254
30,000 TO 31,999. . . .	4,360	1,782	1,030	3,943	3,323	135,157	2,507
32,000 TO 33,999. . . .	3,949	1,714	922	3,639	2,983	130,275	2,588
34,000 TO 35,999. . . .	3,832	1,746	865	3,518	2,948	134,086	2,820
36,000 TO 37,999. . . .	3,516	1,655	723	3,278	2,679	130,029	2,874
38,000 TO 39,999. . . .	3,353	1,769	718	3,131	2,736	130,721	2,922
40,000 TO 41,999. . . .	3,043	1,664	333	2,901	2,439	124,707	2,895
42,000 TO 43,999. . . .	2,822	1,566	*	2,703	2,324	121,265	2,989
44,000 TO 45,999. . . .	2,689	1,603	-	2,589	2,259	120,968	2,978
46,000 TO 47,999. . . .	2,560	1,613	*	2,486	2,152	120,287	3,034
48,000 TO 49,999. . . .	2,342	1,530	*	2,255	2,063	114,704	2,917
50,000 TO 59,999. . . .	9,516	6,739	*	9,256	8,614	520,713	14,064
60,000 TO 69,999. . . .	6,944	5,499	*	6,821	6,662	449,644	13,355
70,000 TO 99,999. . . .	10,689	9,109	-	10,546	10,953	881,407	31,146
100,000 AND OVER. . . .	10,100	8,743	*	10,012	11,265	2,213,921	133,586
TOTALS	204,667	78,172	61,280	119,001	163,338	$6,848,996	$233,929

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. . . .	119,332	51,385	19,715	3,067	63,318	$-6,187,779	$1,266
$1 TO $9,999. . . .	3,566,113	602,444	1,700,369	397,501	2,040,153	16,570,285	12,986
10,000 TO 11,999. . . .	641,074	159,989	330,375	277,881	504,586	7,042,009	15,757
12,000 TO 13,999. . . .	592,353	165,402	306,478	273,137	474,105	7,690,424	29,032
14,000 TO 15,999. . . .	544,410	163,657	279,410	283,722	432,802	8,157,884	44,767
16,000 TO 17,999. . . .	505,615	159,349	256,626	297,131	397,096	8,589,025	61,574
18,000 TO 19,999. . . .	475,164	156,253	237,840	319,971	363,853	9,021,897	77,928
20,000 TO 21,999. . . .	442,845	151,487	135,500	322,372	335,043	9,293,544	97,411
22,000 TO 23,999. . . .	412,815	148,330	96,757	326,634	307,929	9,489,650	115,236
24,000 TO 25,999. . . .	389,662	147,022	88,663	326,904	292,402	9,736,851	132,387
26,000 TO 27,999. . . .	363,918	145,903	81,605	316,424	276,797	9,819,827	150,410
28,000 TO 29,999. . . .	339,843	143,252	74,976	303,802	261,169	9,851,800	166,894
30,000 TO 31,999. . . .	320,176	142,570	69,109	292,039	251,734	9,920,946	180,897
32,000 TO 33,999. . . .	299,231	140,825	62,914	277,098	240,359	9,871,439	192,499
34,000 TO 35,999. . . .	282,136	139,689	57,932	264,068	231,242	9,870,981	203,618
36,000 TO 37,999. . . .	263,993	137,854	52,874	249,891	221,878	9,764,435	209,349
38,000 TO 39,999. . . .	248,333	136,520	48,306	236,876	212,304	9,682,034	217,011
40,000 TO 41,999. . . .	231,910	133,025	21,697	223,067	202,795	9,504,922	221,900
42,000 TO 43,999. . . .	216,110	130,209	114	209,288	192,185	9,289,498	223,691
44,000 TO 45,999. . . .	202,128	127,225	98	196,533	184,146	9,093,229	224,945
46,000 TO 47,999. . . .	187,277	123,039	82	182,657	174,414	8,799,638	222,353
48,000 TO 49,999. . . .	176,053	119,948	49	172,171	168,763	8,624,640	222,502
50,000 TO 59,999. . . .	711,351	529,908	168	699,459	704,436	38,911,787	1,074,759
60,000 TO 69,999. . . .	499,288	408,093	53	493,460	513,894	32,303,496	1,005,616
70,000 TO 99,999. . . .	735,253	635,745	42	728,047	756,602	60,419,452	2,294,344
100,000 AND OVER. . . .	568,309	488,493	9	558,223	573,794	139,908,454	7,902,005
TOTALS	13,334,692	5,587,616	3,921,761	8,231,423	10,377,799	$465,040,370	$15,301,135

Footnotes follow this section.

TABLE 8
Personal Income Tax Statistics*
TAXES PAID BY HIGH INCOME INDIVIDUALS
1991 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	10,332,502	4,828,991	5,503,511	$ 2,933,624	6,931,790	1,566,038	934,429	755,804	140,603	1,885	1,952	4,576,301	766,486	160,534	191
50,000 UNDER 100,000	2,052,548	25,423	2,027,126	4,672,977	120,704	299,005	511,674	853,179	247,677	18,765	1,544	273,872	694,112	1,043,841	15,300
100,000 UNDER 200,000	381,176	1,331	379,845	2,659,855	4,530	4,603	13,623	137,794	185,156	34,555	914	2,659	3,254	151,178	222,753
200,000 AND OVER	123,687	377	123,310	5,019,972	871	443	1,029	5,784	33,147	59,530	22,883	247	152	828	122,083
TOTALS	12,889,913	4,856,121	8,033,792	$15,286,428	7,057,896	1,870,089	1,460,756	1,752,561	606,584	114,735	27,293	4,853,078	1,464,005	1,356,381	360,327
AGI Plus Tax Preference Income[b]															
UNDER $50,000	10,332,084	4,828,991	5,503,092	$ 2,933,137	6,931,583	1,565,826	934,429	756,608	140,099	1,885	1,652	4,576,088	766,280	160,534	191
50,000 UNDER 100,000	2,052,689	25,423	2,027,267	4,673,174	121,000	298,643	512,076	853,284	247,377	18,765	1,544	274,084	694,041	1,043,841	15,300
100,000 UNDER 200,000	381,198	1,331	379,868	2,656,845	4,808	4,603	13,737	137,853	184,953	34,443	800	2,659	3,532	151,150	222,526
200,000 AND OVER	123,942	377	123,565	5,023,272	871	446	1,060	5,989	33,431	59,571	22,574	247	152	856	122,310
TOTALS	12,889,913	4,856,121	8,033,792	$15,286,428	7,058,263	1,869,519	1,461,302	1753,734	605,860	114,665	26,570	4,853,078	1,464,005	1,356,381	360,327
AGI Less Investment Expenses[c]															
UNDER $50,000	10,342,798	4,831,557	5,511,241	$ 2,941,836	6,934,542	1,568,559	937,923	756,724	141,211	1,885	1,953	4,580,641	769,266	161,136	197
50,000 UNDER 100,000	2,046,264	23,362	2,022,921	4,678,519	117,047	295,130	509,331	853,451	250,626	19,149	1,550	269,924	691,623	1,045,895	15,480
100,000 UNDER 200,000	379,392	1,067	378,325	2,665,464	3,964	4,404	13,024	135,132	186,043	35,875	951	2,411	3,067	148,780	224,068
200,000 AND OVER	121,440	135	121,305	5,000,610	316	256	794	4,909	30,982	59,989	24,186	103	49	571	120,583
TOTALS	12,889,913	4,856,121	8,033,792	$15,286,428	7,055,869	1,868,348	1,461,073	1,750,215	608,862	116,899	28,640	4,853,078	1,464,005	1,356,381	360,327
Expanded Income[d]															
UNDER $50,000	10,342,376	4,831,554	5,510,822	$ 2,941,349	6,934,333	1,568,346	937,923	757,527	140,707	1,885	1,653	4,580,429	769,060	161,136	197
50,000 UNDER 100,000	2,046,426	23,364	2,023,061	4,678,699	117,345	294,769	509,733	854,073	249,809	19,149	1,549	270,136	691,552	1,045,895	15,479
100,000 UNDER 200,000	379,417	1,068	378,349	2,662,471	4,242	4,404	13,108	135,221	185,924	35,679	838	2,411	3,345	148,752	223,841
200,000 AND OVER	121,695	135	121,560	5,003,909	316	256	826	5,116	31,244	60,078	23,860	103	49	599	120,810
TOTALS	12,889,913	4,856,121	8,033,792	$15,286,428	7,056,236	1,867,774	1,461,590	1,751,937	607,684	116,792	27,900	4,853,078	1,464,005	1,356,381	360,327

* 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.

1991 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 91,886 personal income tax returns filed during the 1992 filing season (80,770 of which were resident returns). County Tables 6 and 7 were created from the personal income tax return master file, which included data from 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.

[a] Resident returns filed with an out-of-state address.

* Statewide frequency data are not shown for cells with fewer than three returns. County level frequency data are not shown for cells with fewer than 10 returns. However, data are included in the appropriate totals.

+ Less than $500 or less than .05 percent.

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

[2] Starting in 1982, nonresidents and part-year residents computed their tax on their total income and apportioned tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to 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 1967 and subsequent taxable years is 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 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. The difference between the total of cash, non-cash and carryover contributions and total contributions, reflects this limitation.

[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.

Appendix

Bank and Corporation Tax

TABLE 1 †
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INCOME YEARS
1941 through 1991

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
1991	432,242	219,405	174,468	38,369	$19,045,273	$44,177,472	$3,861,375	$3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
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	[2]	††	1,318,172	55,510[3]	55,221
1941	26,392	13,248	13,144	[2]	††	831,906	36,217[3]	35,888

Footnotes follow this section.

TABLE 2 †
Bank and Corporation Franchise Tax Statistics
COMPARISON BY STATE NET INCOME CLASS[1]
1991 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	174,468	40.4	40.4	$-25,132,199	-	-	$155,220	4.0	4.0
NO INCOME OR LOSS	38,369	8.9	49.2	0	-	-	31,695	0.8	4.8
$ 1 under 5,000	69,098	16.0	65.2	137,210	0.3	0.3	55,732	1.4	6.3
5,000 under 10,000	31,538	7.3	72.5	230,086	0.5	0.8	25,839	0.7	7.0
10,000 under 15,000	18,182	4.2	76.7	223,673	0.5	1.3	18,497	0.5	7.4
15,000 under 20,000	13,402	3.1	79.8	233,947	0.5	1.9	17,421	0.5	7.9
20,000 under 25,000	10,245	2.4	82.2	228,873	0.5	2.4	17,273	0.4	8.3
25,000 under 30,000	7,527	1.7	83.9	206,207	0.5	2.9	14,254	0.4	8.7
30,000 under 40,000	11,179	2.6	86.5	388,879	0.9	3.7	26,276	0.7	9.4
40,000 under 50,000	9,391	2.2	88.7	421,154	1.0	4.7	29,192	0.8	10.1
50,000 under 60,000	6,846	1.6	90.3	376,463	0.9	5.5	23,946	0.6	10.8
60,000 under 70,000	4,772	1.1	91.4	309,639	0.7	6.2	21,094	0.5	11.3
70,000 under 80,000	4,252	1.0	92.4	317,390	0.7	7.0	21,980	0.6	11.9
80,000 under 90,000	3,776	0.9	93.2	319,845	0.7	7.7	22,707	0.6	12.5
90,000 under 100,000	2,340	0.5	93.8	219,198	0.5	8.2	14,514	0.4	12.8
100,000 under 150,000	7,576	1.8	95.5	923,370	2.1	10.3	61,489	1.6	14.4
150,000 under 200,000	3,566	0.8	96.4	623,736	1.4	11.7	41,533	1.1	15.5
200,000 under 250,000	2,911	0.7	97.0	648,177	1.5	13.1	41,792	1.1	16.6
250,000 under 300,000	2,188	0.5	97.5	602,810	1.4	14.5	41,913	1.1	17.7
300,000 under 400,000	2,047	0.5	98.0	733,254	1.7	16.2	51,975	1.3	19.0
400,000 under 500,000	1,375	0.3	98.3	617,319	1.4	17.6	44,716	1.2	20.2
500,000 under 750,000	2,202	0.5	98.8	1,333,922	3.0	20.6	76,710	2.0	22.2
750,000 under 1,000,000	932	0.2	99.1	790,338	1.8	22.4	55,392	1.4	23.6
1,000,000 under 1,500,000	1,126	0.3	99.3	1,398,038	3.2	25.5	117,460	3.0	26.6
1,500,000 under 2,000,000	795	0.2	99.5	1,344,806	3.0	28.6	122,519	3.2	29.8
2,000,000 under 3,000,000	620	0.1	99.6	1,489,959	3.4	32.0	122,557	3.2	33.0
3,000,000 under 4,000,000	412	0.1	99.7	1,399,960	3.2	35.1	100,672	2.6	35.6
4,000,000 under 5,000,000	152	0.0	99.8	715,783	1.6	36.7	67,127	1.7	37.3
5,000,000 under 10,000,000	458	0.1	99.9	3,194,996	7.2	44.0	250,783	6.5	43.8
10,000,000 and over	497	0.1	100.0	24,748,440	56.0	100.0	2,169,097	56.2	100.0
Corporations with State Net Income	219,405	50.8	-	44,177,472	100.0	100.0	3,674,460	95.2	-
TOTAL	432,242	100.0	100.0	$19,045,273	-	-	$3,861,375	100.0	100.0

Footnotes follow this section.

TABLE 3 †
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INDUSTRY
1990 and 1991 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1990				1991			
	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	4,903	$530,051	8,189	$131,303	4,938	$508,403	9,126	$63,438
MINING	1,094	860,927	3,095	702,484	1,017	393,488	2,320	160,329
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	893	669,679	2,392	566,701	781	303,232	1,585	199,441
OTHER MINING AND QUARRYING	201	191,248	703	135,783	236	90,256	735	-39,112
CONSTRUCTION	20,365	2,217,015	38,151	1,369,106	17,764	1,416,933	36,155	378,020
MANUFACTURING	24,149	16,938,412	46,387	11,210,229	22,281	14,238,339	44,775	8,539,348
BEVERAGES, FOOD, AND KINDRED PRODUCTS	693	1,426,404	1,666	1,232,170	1,364	1,505,511	2,746	943,795
TEXTILE-MILL PRODUCTS	372	75,875	664	28,218	264	26,248	318	10,804
APPAREL AND PRODUCTS MADE FROM FABRIC	1,413	382,470	2,841	315,844	1,432	543,129	3,231	379,677
WOOD PRODUCTS, EXCEPT FURNITURE	978	466,856	1,671	311,205	323	128,168	878	30,676
FURNITURE AND FIXTURES	730	233,961	1,070	98,976	782	88,409	1,415	36,821
PAPER AND ALLIED PRODUCTS	320	251,137	832	169,423	435	209,991	703	117,769
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	2,844	1,009,957	5,714	419,568	2,385	765,261	4,782	519,253
CHEMICALS AND ALLIED PRODUCTS	992	1,667,787	1,803	1,356,163	1,191	1,888,853	2,521	1,598,439
PETROLEUM, COAL, AND RUBBER PRODUCTS	1,201	2,583,414	2,398	2,342,002	1,136	1,228,329	2,209	1,018,457
STONE, CLAY, AND GLASS PRODUCTS	486	284,221	678	164,761	621	82,967	1,053	-147,880
PRIMARY METALS	174	165,246	294	103,770	209	91,604	546	-25,847
ELECTRICAL MACHINERY AND EQUIPMENT	2,713	3,202,009	6,051	1,391,337	2,566	2,751,808	5,762	1,285,939
TRANSPORTATION EQUIPMENT	770	1,555,885	1,776	1,295,985	536	1,422,534	1,324	905,119
OTHER EQUIPMENT	1,619	1,008,641	3,423	483,323	1,699	839,289	2,817	300,998
PRECISION EQUIPMENT	947	689,401	2,058	292,338	1,015	886,284	1,787	716,577
OTHER FABRICATED METAL PRODUCTS	5,347	1,017,969	8,354	756,536	3,981	810,865	7,551	481,613
OTHER MANUFACTURING[4]	2,550	917,179	5,094	448,610	2,342	969,089	5,132	367,138
SERVICES	88,420	6,432,066	171,250	1,730,042	86,867	5,417,281	165,635	751,628
MOTION PICTURES PRODUCTION	4,909	813,187	9,445	186,552	4,792	169,182	8,969	-356,189
AMUSEMENT SERVICES[5]	4,699	1,147,672	9,477	748,242	4,558	475,367	9,838	90,075
PERSONAL SERVICES	1,879	133,564	4,907	76,574	1,822	121,226	3,747	47,248
BUSINESS SERVICES	20,002	1,593,309	39,977	440,433	18,489	1,919,100	39,520	897,479
PROFESSIONAL SERVICES[6]	25,114	448,492	42,253	85,694	26,350	518,048	42,459	295,864
OTHER SERVICES[7]	31,817	2,295,842	65,191	192,547	30,656	2,214,358	61,102	-222,849
TRADE	48,762	8,829,308	94,761	4,652,145	45,679	7,769,985	92,297	3,026,783
RETAIL TRADE	25,498	4,396,581	51,479	2,534,153	23,440	4,078,378	49,060	1,609,003
WHOLESALE TRADE	23,264	4,432,727	43,282	2,117,992	22,239	3,691,607	43,237	1,417,780
FINANCE, INSURANCE, AND REAL ESTATE	38,202	10,448,385	75,431	2,946,393	36,566	7,929,337	72,664	795,023
BANKS[8]	766	3,130,727	1,049	2,547,987	523	2,363,578	692	2,098,268
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS[8,9]	1,283	1,947,655	1,808	31,950	868	1,761,150	1,459	481,570
REAL ESTATE COMPANIES	17,224	2,804,997	33,598	687,721	13,059	1,550,883	29,156	-641,677
INVESTMENTS AND INSURANCE COMPANIES	18,929	2,565,006	38,976	-321,265	22,116	2,253,726	41,357	-1,143,158
UTILITIES	4,531	7,011,998	9,626	6,231,855	4,293	6,503,706	9,270	5,330,704
TRANSPORTATION[10]	2,528	546,998	5,547	177,918	2,298	288,970	4,503	-95,047
COMMUNICATIONS	265	2,329,897	626	2,202,064	114	2,286,423	792	1,842,734
RADIO AND TELEVISION INDUSTRIES	66	123,003	187	-21,147	47	2,822	88	-46,342
ELECTRIC AND GAS UTILITIES	275	3,755,036	563	3,670,797	158	3,540,232	489	3,393,896
OTHER PUBLIC UTILITIES[11]	1,397	257,064	2,703	202,223	1,676	385,259	3,398	235,463
TOTALS	230,426	$53,268,162	446,890	$28,973,557	219,405	$44,177,472	432,242	$19,045,273

Footnotes follow this section.

TABLE 4 †
Bank and Corporation Franchise Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1991 Income Year

ACCOUNTING PERIOD ENDING	DOLLARS IN THOUSANDS											
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION						ALL REPORTING CORPORATIONS					
	RETURNS		NET INCOME		TAX ASSESSED		RETURNS		NET INCOME		TAX ASSESSED	
	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
JANUARY 31, 1991	8,252	3.8	$2,272,361	5.1	$204,012	5.6	14,901	3.4	$1,631,597	8.6	$209,572	5.4
FEBRUARY 28, 1991	6,329	2.9	783,697	1.8	61,057	1.7	12,478	2.9	263,309	1.4	66,082	1.7
MARCH 31, 1991	15,592	7.1	2,047,649	4.6	172,479	4.7	29,892	6.9	244,642	1.3	184,643	4.8
APRIL 30, 1991	6,420	2.9	746,119	1.7	65,382	1.8	12,682	2.9	79,738	0.4	71,125	1.8
MAY 31, 1991	6,782	3.1	817,818	1.9	72,544	2.0	11,651	2.7	583,995	3.1	76,476	2.0
JUNE 30, 1991	23,753	10.8	2,701,594	6.1	225,671	6.1	43,992	10.2	924,129	4.9	244,167	6.3
JULY 31, 1991	6,098	2.8	590,500	1.3	48,364	1.3	12,950	3.0	-255,183	-1.3	54,136	1.4
AUGUST 31, 1991	7,199	3.3	985,341	2.2	85,497	2.3	14,406	3.3	358,333	1.9	91,747	2.4
SEPTEMBER 30, 1991	20,466	9.3	3,239,154	7.3	260,034	7.1	37,468	8.7	1,706,298	9.0	274,606	7.1
OCTOBER 31, 1991	9,594	4.4	1,138,059	2.6	73,578	2.0	18,947	4.4	512,047	2.7	81,658	2.1
NOVEMBER 30, 1991	6,069	2.8	1,034,901	2.3	57,620	1.6	11,050	2.6	755,838	4.0	61,770	1.6
DECEMBER 31, 1991	102,851	46.9	27,820,279	63.0	2,348,222	63.9	211,825	49.0	12,240,530	64.3	2,445,393	63.3
TOTAL	219,405	100.0	$44,177,472	100.0	$3,674,460	100.0	432,242	100.0	$19,045,273	100.0	$3,861,375	100.0

Footnotes follow this section.

1991 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES

† Tables were derived from a stratified random sample of 10,977 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 (or 2.5 percent if a financial S corporation) 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 1991, the in-lieu rate was 1.441 percent, for a combined 10.741 percent (or 3.941 percent if a financial S corporation) 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
1968-1992 Calendar Years

CALENDAR YEAR	NUMBER OF CLAIMANTS	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION
1968	57,354	$ 117,450,240	$2,048	—
1969	64,023	132,684,872	2,072	$ 70
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,552	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750
1983	96,653	690,361,703	7,143	1,750
1984	83,001	590,397,400	7,113	1,750
1985	68,985	497,375,007	7,210	1,750
1986	57,254	412,204,849	7,200	1,750
1987	51,137	368,998,593	7,216	1.750
1988	44,414	330,107,637	7,433	1,750
1989	40,361	316,113,982	7,832	1,750
1990	34,996	284,285,169	8,123	1,750
1991	31,184	259,593,433	8,325	1,750
1992	26,591	224,645,125	8,448	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
1992	10,034,014	377	2,178,661	82	21.7

TABLE 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1992 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN $1,000	44	$-213,707	$37,344	$13,126	$298
$ 1,001 – 1,200	7	7,858	5,446	2,142	306
1,201 – 1,400	4	5,192	1,785	1,180	295
1,401 – 1,600	6	9,108	2,906	1,291	215
1,601 – 1,800	13	22,511	9,267	3,643	280
1,801 – 2,000	8	15,330	4,451	2,250	281
2,001 – 2,200	14	29,640	6,844	3,650	261
2,201 – 2,400	17	39,278	7,540	4,394	258
2,401 – 2,600	18	44,970	8,918	4,442	247
2,601 – 2,800	28	75,382	10,396	6,620	236
2,801 – 3,000	22	64,318	14,909	6,457	294
3,001 – 3,200	33	102,916	15,629	8,411	255
3,201 – 3,400	50	165,742	21,817	11,648	233
3,401 – 3,600	31	108,526	12,199	8,023	259
3,601 – 3,800	31	115,070	12,012	7,183	232
3,801 – 4,000	68	266,638	26,838	16,839	248
4,001 – 4,200	70	287,264	24,511	15,076	215
4,201 – 4,400	81	348,319	33,925	18,044	223
4,401 – 4,600	88	395,852	34,003	19,591	223
4,601 – 4,800	127	598,222	55,771	28,535	225
4,801 – 5,000	145	711,843	51,134	30,484	210
5,001 – 5,200	150	764,944	59,547	31,949	213
5,201 – 5,400	210	1,114,070	79,825	42,836	204
5,401 – 5,600	190	1,045,522	65,511	36,806	194
5,601 – 5,800	269	1,532,915	100,018	50,194	187
5,801 – 6,000	282	1,666,579	108,199	52,482	186
6,001 – 6,200	361	2,204,319	140,038	63,199	175
6,201 – 6,400	388	2,447,933	137,602	62,745	162
6,401 – 6,600	442	2,876,692	161,181	69,397	157
6,601 – 6,800	500	3,349,931	185,479	72,384	145
6,801 – 7,000	579	3,996,131	221,890	78,528	136
7,001 – 7,200	728	5,175,683	269,641	88,162	121
7,201 – 7,400	731	5,337,572	254,560	83,523	114
7,401 – 7,600	1,310	9,857,116	467,778	129,688	99
7,601 – 7,800	3,950	30,665,933	1,247,301	338,411	86
7,801 – 8,000	2,981	23,628,320	946,429	239,510	80
8,001 – 8,200	1,111	8,992,207	373,650	88,046	79
8,201 – 8,400	765	6,347,056	275,760	56,612	74
8,401 – 8,600	732	6,221,771	289,614	50,996	70
8,601 – 8,800	820	7,133,804	303,967	48,909	60
8,801 – 9,000	737	6,557,002	272,201	40,715	55
9,001 – 9,200	614	5,588,333	232,570	31,524	51
9,201 – 9,400	650	6,045,514	241,029	30,231	47
9,401 – 9,600	547	5,197,960	212,930	22,493	41
9,601 – 9,800	542	5,257,969	221,958	20,130	37
9,801 – 10,000	546	5,406,428	239,797	17,670	32
10,001 – 10,200	466	4,705,957	187,925	13,512	29
10,201 – 10,400	445	4,583,390	198,728	13,313	30
10,401 – 10,600	488	5,121,413	211,075	12,464	26
10,601 – 10,800	425	4,547,614	187,315	10,272	24
10,801 – 11,000	458	4,992,653	192,938	11,028	24
11,001 – 11,200	373	4,139,748	165,215	7,785	21
11,201 – 11,400	387	4,374,267	170,059	8,062	21
11,401 – 11,600	381	4,383,056	171,922	7,973	21
11,601 – 11,800	353	4,130,514	163,106	6,587	19
11,801 – 12,000	318	3,783,754	152,358	5,876	18
12,001 – 12,200	308	3,724,666	150,420	5,288	17
12,201 – 12,400	257	3,160,828	115,613	3,934	15
12,401 – 12,600	288	3,600,044	152,421	4,512	16
12,601 – 12,800	210	2,666,738	101,145	2,777	13
12,801 – 13,000	220	2,839,526	113,434	2,858	13
13,001 – 13,200	174	2,278,981	94,220	2,251	13
TOTALS	26,591	$224,645,125	$10,034,014	$2,178,661	$82

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1992 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1945 AND AFTER	367	$2,952,450	$222,682	$39,734	$108
1940 THRU 1944	271	2,143,866	134,572	29,538	109
1935 THRU 1939	402	3,244,199	173,796	37,301	93
1930 THRU 1934	694	5,612,394	297,974	64,404	93
1925 THRU 1929	2,726	22,645,419	1,278,198	253,277	93
1924	735	6,261,434	325,075	61,526	84
1923	852	7,363,160	364,260	67,434	79
1922	938	8,045,116	403,429	77,921	83
1921	1,017	8,764,045	404,913	82,075	81
1920	972	8,346,408	387,725	76,790	79
1919	963	8,341,856	369,043	74,706	78
1918	1,004	8,675,835	389,398	78,329	78
1917	1,046	8,912,111	376,936	81,902	78
1916	1,050	8,897,779	387,739	84,514	80
1915	1,121	9,543,544	404,566	88,232	79
1914	1,257	10,735,751	439,104	98,853	79
1913	1,270	10,799,738	431,666	98,965	78
1912	1,272	10,777,511	434,855	102,307	80
1911	1,144	9,713,940	400,540	90,932	79
1910	1,139	9,769,656	381,075	87,164	77
1909	1,046	8,829,705	339,476	79,715	76
1908	901	7,704,402	306,796	67,189	75
1907	785	6,623,048	245,477	59,599	76
1906	679	5,749,396	219,858	52,227	77
1805	576	4,795,856	173,927	44,710	78
1904	488	4,083,039	149,948	38,306	78
1903	422	3,472,424	129,572	34,643	82
1902	368	3,005,448	120,179	31,644	86
1901	285	2,338,117	94,106	25,001	88
1900	244	1,967,782	71,989	20,496	84
1899	131	1,059,965	39,305	11,067	84
1898	110	881,583	33,670	9,801	89
1897	76	626,097	24,146	6,535	86
1896	63	512,168	21,076	5,974	95
1895 AND PRIOR	177	1,449,883	56,943	15,853	90
TOTALS	26,591	$224,645,125	$10,034,014	$2,178,661	$82

TABLE 4
Homeowners Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1992 Calendar Year

HOUSEHOLD INCOME CLASS	NO. OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY		INTEREST & DIVIDENDS		PENSIONS & ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	44	$-213,707	23	$192,900	30	$70,865	10	$15,853
$ 1,001 – 2,000	37	57,999	12	21,694	22	24,857	3	4,245
2,001 – 3,000	97	246,588	54	163,884	62	78,805	9	10,146
3,001 – 4,000	211	748,184	172	553,225	101	91,931	16	48,477
4,001 – 5,000	507	2,318,531	448	1,816,488	243	285,131	65	129,353
5,001 – 6,000	1,086	6,029,067	1,002	4,895,122	551	533,996	151	228,449
6,001 – 7,000	2,271	14,867,624	2,119	11,927,523	1,117	1,125,495	404	618,349
7,001 – 8,000	9,659	74,337,900	8,441	49,581,200	2,342	2,104,716	1,363	2,356,139
8,001 – 9,000	4,154	35,146,350	3,950	27,166,509	2,184	2,840,417	964	1,920,126
9,001 – 10,000	2,896	27,461,431	2,781	20,335,486	1,928	3,360,534	882	2,207,088
10,001 – 11,000	2,274	23,863,833	2,191	16,561,997	1,638	3,441,894	863	2,379,016
11,001 – 12,000	1,809	20,772,497	1,731	13,410,008	1,302	3,177,775	838	2,629,186
12,001 – 13,000	1,279	15,937,526	1,208	9,510,928	894	2,551,714	662	2,494,066
13,001 – 13,200	267	3,071,302	169	1,753,788	116	450,265	84	444,941
TOTALS	26,591	$224,645,125	24,301	$157,890,752	12,530	$20,138,395	6,314	$15,485,434

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	0	$0	15	$-188,956	14	$-289,990	16	$-14,379
$ 1,001 – 2,000	4	11,751	*	-2,835	3	-10,379	10	8,666
2,001 – 3,000	12	32,559	11	-11,487	13	-52,811	23	25,492
3,001 – 4,000	15	30,127	*	-4,844	3	-15,511	27	44,779
4,001 – 5,000	24	68,611	22	3,342	12	-42,386	58	57,992
5,001 – 6,000	80	203,552	46	17,767	21	18,318	121	131,863
6,001 – 7,000	289	835,652	75	76,734	30	1,213	191	282,658
7,001 – 8,000	6,100	19,462,751	121	151,133	34	35,357	416	646,604
8,001 – 9,000	756	2,386,477	93	154,383	25	33,870	368	644,568
9,001 – 10,000	157	600,961	91	193,132	43	81,004	325	683,226
10,001 – 11,000	84	331,825	77	178,410	28	39,259	339	931,432
11,001 – 12,000	87	346,200	51	161,231	23	55,586	329	992,511
12,001 – 13,000	70	279,112	30	92,332	30	41,571	278	967,803
13,001 – 13,200	9	127,938	5	20,122	3	3,433	45	270,815
TOTALS	7,687	$24,717,516	641	$840,464	282	$-101,466	2,546	$5,674,030

*Statewide frequency data are not shown for cells with fewer than three claims.

* 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
1977-1992 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
1992	138,383	1,086,691,212	12,100,795	87

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1992 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN $1,000	85	$8,796	$21,250	$19,200	$226
$ 1,001 – 1,200	51	57,522	12,750	11,000	216
1,201 – 1,400	27	35,026	6,750	5,520	204
1,401 – 1,600	33	49,371	8,250	6,680	202
1,601 – 1,800	45	76,529	11,250	9,560	212
1,801 – 2,000	61	117,182	15,250	11,900	195
2,001 – 2,200	68	142,747	17,000	14,420	212
2,201 – 2,400	112	262,673	28,000	24,980	223
2,401 – 2,600	121	304,455	30,250	26,940	223
2,601 – 2,800	110	297,880	27,500	25,320	230
2,801 – 3,000	214	623,529	53,500	50,280	235
3,001 – 3,200	206	638,580	51,500	47,400	230
3,201 – 3,400	238	784,417	59,500	55,376	233
3,401 – 3,600	251	883,548	62,750	55,732	222
3,601 – 3,800	241	894,757	60,250	52,548	218
3,801 – 4,000	271	1,058,577	67,750	59,406	219
4,001 – 4,200	571	2,343,319	142,750	122,855	215
4,201 – 4,400	379	1,632,048	94,750	78,660	208
4,401 – 4,600	487	2,190,365	121,750	98,273	202
4,601 – 4,800	531	2,503,576	132,750	106,764	201
4,801 – 5,000	576	2,833,136	144,000	112,528	195
5,001 – 5,200	675	3,441,401	168,750	128,714	191
5,201 – 5,400	693	3,679,505	173,250	130,698	189
5,401 – 5,600	582	3,202,887	145,500	105,901	182
5,601 – 5,800	864	4,927,256	216,000	151,274	175
5,801 – 6,000	1,492	8,852,314	373,000	247,032	166
6,001 – 6,200	1,716	10,475,252	429,000	271,594	153
6,201 – 6,400	1,265	7,975,820	316,250	189,086	149
6,401 – 6,600	1,381	8,990,542	345,250	194,299	141
6,601 – 6,800	1,549	10,395,316	387,250	202,849	131
6,801 – 7,000	2,324	16,080,888	581,000	285,229	123
7,001 – 7,200	4,609	32,725,899	1,152,250	528,885	115
7,201 – 7,400	2,953	21,574,139	738,250	310,060	105
7,401 – 7,600	25,189	190,204,808	6,297,250	2,334,654	93
7,601 – 7,800	34,363	266,764,936	8,590,750	2,937,755	85
7,801 – 8,000	14,906	118,236,520	3,726,500	1,191,004	80
8,001 – 8,200	3,542	28,664,385	885,500	265,667	75
8,201 – 8,400	4,089	34,045,266	1,022,250	269,836	66
8,401 – 8,600	7,317	62,233,165	1,829,250	452,786	62
8,601 – 8,800	7,252	63,149,784	1,813,000	396,921	55
8,801 – 9,000	2,692	23,950,477	673,000	134,077	50
9,001 – 9,200	1,530	13,920,202	382,500	69,405	45
9,201 – 9,400	1,409	13,099,568	352,250	57,576	41
9,401 – 9,600	1,197	11,375,461	299,250	43,466	36
9,601 – 9,800	1,023	9,921,293	255,750	32,672	32
9,801 – 10,000	978	9,680,917	244,500	26,999	28
10,001 – 10,200	874	8,826,937	218,500	21,758	25
10,201 – 10,400	820	8,447,092	205,000	20,412	25
10,401 – 10,600	735	7,718,573	183,750	15,611	21
10,601 – 10,800	665	7,120,807	166,250	13,280	20
10,801 – 11,000	633	6,900,609	158,250	12,605	20
11,001 – 11,200	559	6,205,963	139,750	9,724	17
11,201 – 11,400	553	6,251,345	138,250	9,607	17
11,401 – 11,600	477	5,486,429	119,250	8,048	17
11,601 – 11,800	483	5,650,355	120,750	7,226	15
11,801 – 12,000	461	5,486,176	115,250	6,913	15
12,001 – 12,200	365	4,415,366	91,250	5,018	14
12,201 – 12,400	348	4,281,537	87,000	4,342	12
12,401 – 12,600	334	4,173,184	83,500	4,178	13
12,601 – 12,800	283	3,593,258	70,750	3,049	11
12,801 – 13,000	268	3,458,405	67,000	2,679	10
13,001 – 13,200	257	3,369,142	64,250	2,562	10
TOTALS	138,383	$1,086,691,212	$34,595,750	$12,100,795	$87

* The renter statutory property tax equivalent is $250.

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1992 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1945 AND AFTER	23,703	$183,567,135	$5 925,750	$2,094,765	$88
1940 THRU 1944	6,320	49,357,661	1,580,000	546,763	87
1935 THRU 1939	7,101	54,823,705	1,775,250	633,992	89
1930 THRU 1934	8,480	65,533,039	2,120,000	758,750	89
1925 THRU 1929	14,719	112,772,626	3,679,750	1,374,933	93
1924	3,910	30,628,174	977,500	343,531	88
1923	4,062	32,028,808	1,015,500	352,644	87
1922	4,123	32,421,425	1,030,750	360,358	87
1921	4,230	33,373,295	1,057,500	367,593	87
1920	4,419	34,870,873	1,104,750	384,928	87
1919	3,998	31,620,151	999,500	345,819	86
1918	4,021	31,960,546	1,005,250	342,694	85
1917	3,915	31,371,819	978,750	328,728	84
1916	3,929	31,423,651	982,250	331,502	84
1915	3,942	31,621,477	985,500	330,826	84
1914	4,171	33,425,543	1,042,750	351,512	84
1913	3,689	29,621,289	922,250	307,135	83
1912	3,906	31,288,835	976,500	328,656	84
1911	3,326	27,034,444	831,500	269,768	81
1910	3,197	25,680,271	799,250	267,254	84
1909	2,821	22,768,679	705,250	232,767	83
1908	2,476	19,955,230	619,000	206,959	84
1907	2,205	17,708,134	551,250	185,155	84
1906	1,934	15,561,467	483,500	161,337	83
1805	1,673	13,420,298	418,250	140,668	84
1904	1,390	10,967,578	347,500	122,065	88
1903	1,168	9,236,523	292,000	103,063	88
1902	1,015	8,043,136	253,750	88,736	87
1901	767	6,060,102	191,750	67,539	88
1900	667	5,183,683	166,750	61,216	92
1899	412	3,153,883	103,000	39,777	97
1898	354	2,716,305	88,500	34,508	97
1897	246	1,889,078	61,500	23,762	97
1896	191	1,452,496	47,750	18,682	98
1895 AND PRIOR	479	3,390,105	119,750	55,264	115
Year Unavailable	1,424	10,759,748	356,000	137,149	96
TOTALS	138,383	$1,086,691,212	$34,595,750	$12,100,795	$87

*The renter statutory property tax equivalent is $250.

TABLE 8
Renters Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1992 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	82	$7,796	15	$47,568	6	$2,930	*	$8,400
$ 1,001 – 2,000	206	313,607	60	123,608	25	13,171	10	12,234
2,001 – 3,000	611	1,581,499	363	962,219	95	29,120	*	11,779
3,001 – 4,000	1,201	4,222,097	705	2,329,266	195	89,317	31	59,439
4,001 – 5,000	2,472	11,134,846	1,592	6,635,544	421	224,215	117	231,074
5,001 – 6,000	4,239	23,628,392	2,598	12,612,162	747	529,231	263	487,639
6,001 – 7,000	8,274	54,063,399	4,846	26,750,805	1,452	1,192,261	706	1,385,355
7,001 – 8,000	81,853	630,490,009	42,870	236,088,965	5,441	4,895,245	5,803	12,545,081
8,001 – 9,000	24,857	211,674,102	15,317	99,373,980	3,909	3,245,494	2,899	6,499,279
9,001 – 10,000	6,160	58,183,799	5,405	40,258,887	2,110	3,043,353	1,710	4,537,370
10,001 – 11,000	3,728	39,014,786	3,292	25,451,168	1,593	3,062,879	1,400	4,073,122
11,001 – 12,000	2,519	28,907,204	2,157	16,951,977	1,123	2,584,560	1,095	4,005,461
12,001 – 13,000	1,606	20,009,534	1,394	11,308,678	768	1,906,664	752	3,075,238
13,001 – 13,200	575	3,460,142	222	1,931,903	105	212,991	130	568,736
TOTALS	138,383	$1,086,691,212	80,836	$480,826,730	17,990	$21,031,431	14,923	$37,500,207

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	12	$25,819	*	$300	5	$-31,418	17	$-45,803
$ 1,001 – 2,000	96	141,730	*	645	*	-11,551	48	33,770
2,001 – 3,000	160	376,491	*	2,996	*	-3,578	124	202,472
3,001 – 4,000	378	1,193,659	3	6,270	4	4,459	204	539,687
4,001 – 5,000	848	3,136,111	*	5,103	5	863	315	901,936
5,001 – 6,000	2,032	9,299,123	6	10,948	16	19,569	284	669,720
6,001 – 7,000	4,609	23,542,520	6	10,603	15	7,181	406	1,174,674
7,001 – 8,000	70,689	371,810,889	60	170,415	21	19,155	1,250	4,960,259
8,001 – 9,000	16,413	100,203,269	32	71,685	29	40,872	1,506	2,239,523
9,001 – 10,000	1,492	7,818,625	33	60,466	25	21,564	1,138	2,443,534
10,001 – 11,000	697	4,084,257	10	4,699	23	37,471	668	2,301,190
11,001 – 12,000	495	3,331,196	9	13,381	16	28,170	467	1,992,459
12,001 – 13,000	307	2,017,439	14	28,836	14	14,094	316	1,658,585
13,001 – 13,200	62	522,958	*	2,464	4	16,450	47	204,640
TOTALS	98,290	$527,504,086	180	$388,811	183	$163,301	6,790	$19,276,646

* Statewide frequency data are not shown for cells with fewer than three claims.

*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
1992 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN $1,000	34	10	44	38	47	85
$ 1,001 – 1,200	7	-	7	38	13	51
1,201 – 1,400	*	*	4	12	15	27
1,401 – 1,600	*	*	6	21	12	33
1,601 – 1,800	13	-	13	25	20	45
1,801 – 2,000	*	*	8	29	32	61
2,001 – 2,200	*	*	14	48	20	68
2,201 – 2,400	*	*	17	80	32	112
2,401 – 2,600	18	-	18	84	37	121
2,601 – 2,800	21	7	28	86	24	110
2,801 – 3,000	22	-	22	145	69	214
3,001 – 3,200	*	*	33	141	65	206
3,201 – 3,400	45	5	50	151	87	238
3,401 – 3,600	*	*	31	180	71	251
3,601 – 3,800	28	3	31	172	69	241
3,801 – 4,000	*	*	68	176	95	271
4,001 – 4,200	67	3	70	371	200	571
4,201 – 4,400	77	4	81	274	105	379
4,401 – 4,600	81	7	88	356	131	487
4,601 – 4,800	123	4	127	365	166	531
4,801 – 5,000	135	10	145	373	203	576
5,001 – 5,200	142	8	150	452	223	675
5,201 – 5,400	201	9	210	473	220	693
5,401 – 5,600	184	6	190	410	172	582
5,601 – 5,800	253	16	269	563	301	864
5,801 – 6,000	271	11	282	810	682	1,492
6,001 – 6,200	337	24	361	1,005	711	1,716
6,201 – 6,400	378	10	388	843	422	1,265
6,401 – 6,600	423	19	442	968	413	1,381
6,601 – 6,800	480	20	500	1,140	409	1,549
6,801 – 7,000	547	32	579	1,505	819	2,324
7,001 – 7,200	672	56	728	2,990	1,619	4,609
7,201 – 7,400	688	43	731	2,014	939	2,953
7,401 – 7,600	996	314	1,310	12,061	13,128	25,189
7,601 – 7,800	3,441	509	3,950	23,188	11,175	34,363
7,801 – 8,000	2,771	210	2,981	11,996	2,910	14,906
8,001 – 8,200	1,065	44	1,109	2,800	742	3,542
8,201 – 8,400	721	46	767	2,327	1,762	4,089
8,401 – 8,600	684	48	732	2,678	4,639	7,317
8,601 – 8,800	753	67	820	3,605	3,647	7,252
8,801 – 9,000	707	30	737	1,792	900	2,692
9,001 – 9,200	586	28	614	1,149	381	1,530
9,201 – 9,400	618	32	650	1,044	365	1,409
9,401 – 9,600	520	27	547	945	252	1,197
9,601 – 9,800	518	24	542	788	235	1,023
9,801 – 10,000	523	23	546	806	172	978
10,001 – 10,200	452	14	466	718	156	874
10,201 – 10,400	429	16	445	684	136	820
10,401 – 10,600	471	17	488	610	125	735
10,601 – 10,800	401	24	425	548	117	665
10,801 – 11,000	439	19	458	535	98	633
11,001 – 11,200	358	15	373	481	78	559
11,201 – 11,400	370	17	387	484	69	553
11,401 – 11,600	368	13	381	401	76	477
11,601 – 11,800	341	12	353	425	58	483
11,801 – 12,000	307	11	318	402	59	461
12,001 – 12,200	299	9	308	329	36	365
12,201 – 12,400	244	13	257	299	49	348
12,401 – 12,600	273	15	288	292	42	334
12,601 – 12,800	204	6	210	257	26	283
12,801 – 13,000	207	13	220	227	41	268
13,001 – 13,200	164	10	174	218	39	257
TOTALS	24,647	1,944	26,591	88,427	49,956	138,383

* Statewide frequency data are not shown for cells with fewer than three claims.

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