

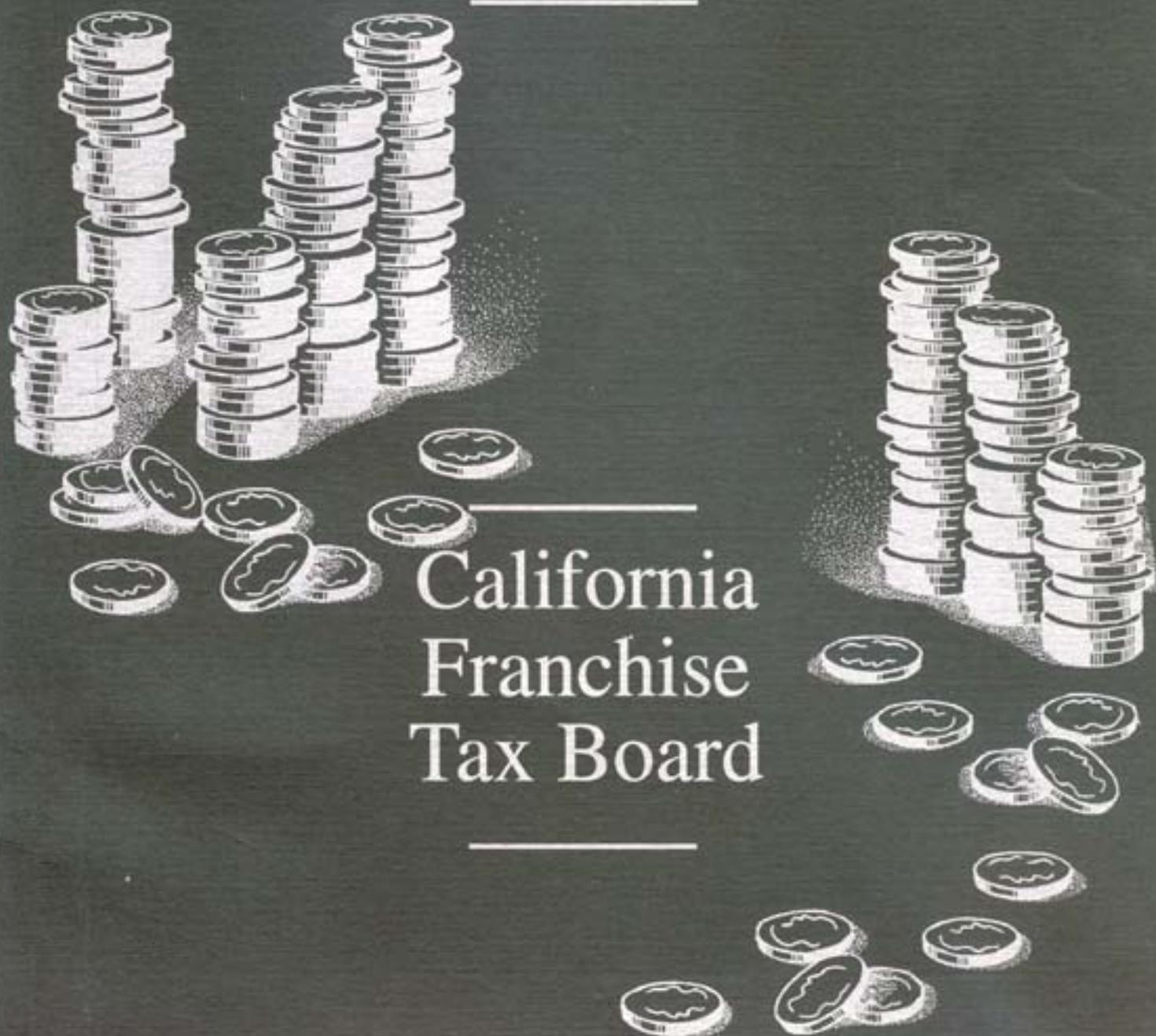
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# 1993

## Annual Report

January 1995

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California  
Franchise  
Tax Board

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# 1993

## Annual Report

### January 1995

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#### Members of the Board

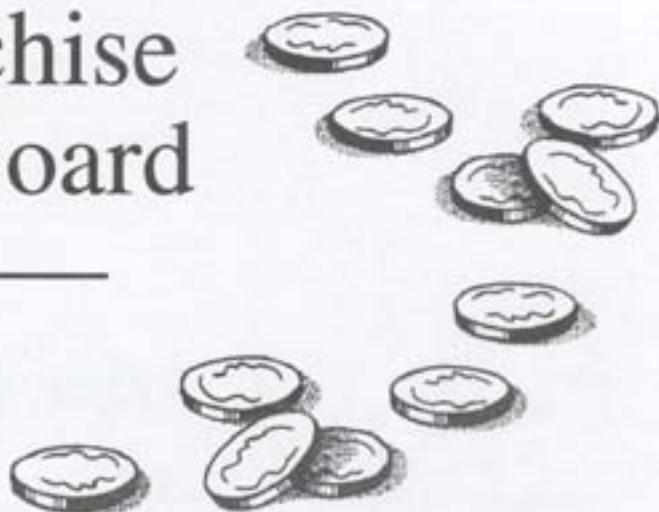
Gray Davis, Chairman ..... *Controller*  
Brad Sherman ..... *Chairman, Board of Equalization*  
Thomas Hayes ..... *Director of Finance*  
  
Gerald H. Goldberg ..... *Executive Officer*

A report of the 1993 calendar year activities of the Franchise Tax Board prepared in January 1995. This report includes statistics of income compiled from the 1992 returns of individuals and corporations and the 1993 assistance claims of homeowners and renters, most of which were received and processed during 1993.

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# California Franchise Tax Board

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# Introduction

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## 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 1993, 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 3,900 permanent full-time employees, as well as 1,950 seasonal employees. FTB has offices located throughout California and in Texas, Illinois and New York.

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## The Year In Review

During the 1993 calendar year, FTB processed the 1992 returns of individuals and corporations and the 1993 claims of homeowners and renters. The Personal Income Tax Program experienced a 0.8 percent decrease in the number of returns filed, but a 1.5 percent increase in the number of taxable returns filed. Taxable income increased by 2.6 percent and total tax liability increased by 4.6 percent. In the Bank and Corporation Program, the number of returns filed decreased by 3.3 percent and California net income decreased by 15.4 percent. However, total tax liability increased by approximately 0.1 percent. The Homeowner and Renter Assistance Program experienced a 0.3 percent increase 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 1993, the federal conformity bill was AB 35. Other legislation authorized:

- the substantial modification of the net operating loss provisions;
- three new voluntary contributions;

- the special designation of Local Agency Military Base Recovery Areas, to provide tax benefits that stimulate growth and development in areas that experience military base closures;
- the extension of settlement of civil tax matter disputes;
- the collection of California Department of Motor Vehicles fees and penalties;
- the modification of water's-edge rules for apportioning corporations; and
- a double-weighted sales factor for use in determining a corporation's apportionment percentage.

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

In September 1993 FTB launched its new Taxpayer Information Computer System (TI), the greatest transformation in basic departmental operating systems that it has ever undertaken. TI is a major redesign of FTB's personal income tax processing and accounting systems. TI's debut moved the income tax system from a paper process to an on-line structure. It replaced a 23-year-old tax processing system designed before the advent

of withholding. Among other things, TI gives FTB staff immediate access to information concerning taxpayer accounts and allows staff to update those accounts instantly.

Other technology projects that were implemented, partially implemented in 1993, or that were nearing implementation included imaging of personal income tax returns, electronic funds transfer of certain bank and corporation payments, electronic filing of some personal income tax returns, credit card payments for both personal and corporate income tax, and a correspondence-by-fax pilot.

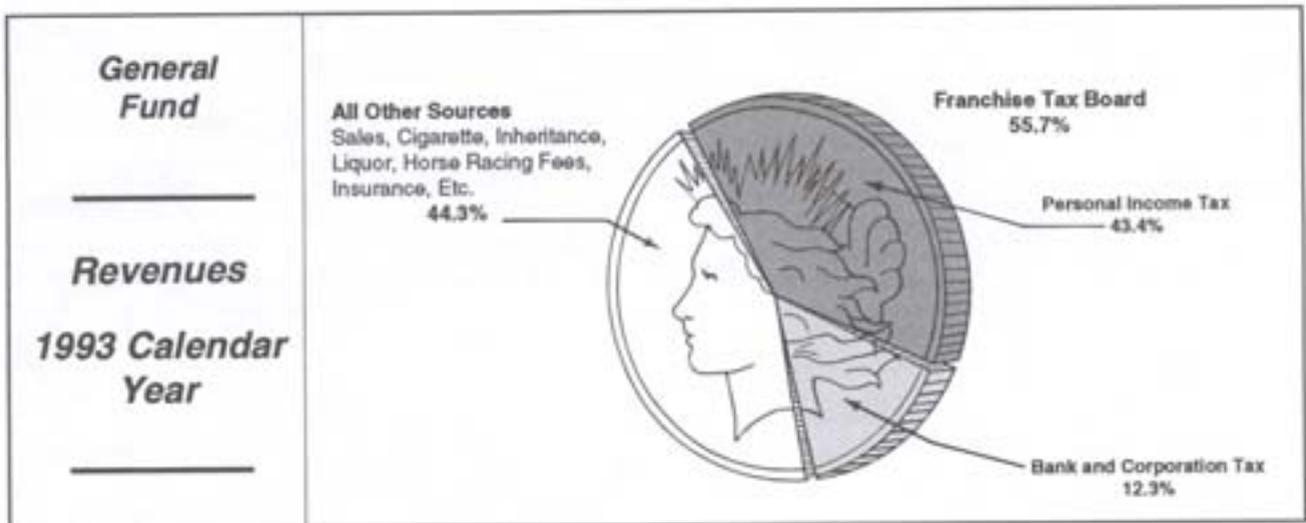
In response to legislation, FTB began collecting delinquent fees owed to the California Department of Motor Vehicles (DMV). FTB plans to enhance the process by automating collections and by using its administrative authority to attach wages, bank accounts, dividend payments and other sources of income. FTB will pursue collection of \$50 million in DMV fees.

In December 1993 the department launched its pilot Child Support Collection Program. In a partnership with the Department of Social Services and the counties of Fresno, Los Angeles, Nevada, Santa Clara, Solano and Ventura, FTB began using its expertise, automation and strategies to supplement district attorneys' collection efforts. The start-up effort focused on collecting approximately 100,000 delinquent child support cases by sending demands for payment to noncustodial parents. If payments were not received, FTB issued levy notices beginning in January 1994 to third parties such as banks. The notices required the third parties to withhold money owed by the noncustodial parent.

Work on FTB's second building, which adjoins its central office in Sacramento, was completed. In March 1993, FTB's files and 560 employees were moved from other locations into the 385,000 square foot building. In June 110 additional employees moved into the building.

<b>General Fund</b>	1992		1993		Percent Change	
	Amount (Millions)	% of Total	Amount (Millions)	% of Total		
Personal Income Tax	\$17,427.7	43.4	\$17,497.6	43.4	0.4	
Bank and Corporation Tax	4,482.6	11.1	4,967.1	12.3	10.8	
Subtotal	\$21,910.3	54.5	\$22,464.7	55.7	2.5	
<b>Calendar Year Collections</b>	Retail Sales and Use Tax	\$15,143.7	37.7	\$14,509.8	35.9	-4.2
	Estate, Gift and Inheritance Tax	469.4	1.2	477.2	1.2	1.7
	Insurance Company Tax	1,144.1	2.8	1,188.2	2.9	3.9
	Cigarette Tax	159.7	0.4	188.8	0.5	18.3
	Alcoholic Beverage Excise Tax	297.5	0.7	283.8	0.7	-4.6
	Horse Racing Fees	84.9	0.2	76.4	0.2	-10.1
	Other Revenues Plus Interest on Investments	972.9	2.4	1,141.1	2.8	17.3
	Subtotal	\$18,272.2	45.5	\$17,862.4	44.3	-2.2
<b>Cash Basis*</b>	Total	\$40,182.5	100.0	\$40,330.1	100.0	0.4

\* 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.



The department is committed to maintaining a safe work environment for both its employees and its data resources. During 1993 the department continued education, monitoring and investigation efforts to ensure its policies and duties were carried out with integrity.

The recycling program that allows all white paper to be collected at each work station has resulted in the recycling of approximately 125 tons of white paper, the equivalent of 2,125 trees.

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, career counselors, and principal for a day.

Also continuing was the department's Adopt-A-School Library Program. Various fund raising activities have resulted in over \$12,000 being donated to two local elementary schools

Other departmental-employee activities included various cultural awareness days, disability awareness month, career day, individual and team employee awards, and employee assistance programs dealing with various topics such as parenting, aging, money management, and others.

### General Fund

The programs administered by the department collected nearly \$22.5 billion, representing nearly 56 percent of the General Fund revenue for 1993.

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 12 percent.



# Personal Income Tax

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## Introduction

The 12.8 million 1992 California resident personal income tax returns filed represent a decrease of 0.8 percent, or 106,000 returns, from 1991. This total consists of almost 5.2 million single filers, nearly 5.5 million joint filers, over 1.9 million head of household filers and almost 0.2 million separate and surviving spouse filers. Of the 12.8 million returns, over 1.4 million were Form 540EZ, almost 5.1 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 (automated data sheet). The amount of self-assessed taxes increased from \$15.3 billion to \$16.0 billion, a 4.6 percent increase. The statewide median adjusted gross income for all filers increased from \$21,007 in 1991 to \$21,068 in 1992, a 0.3 percent increase from the previous year. For taxpayers filing jointly, the statewide median income increased from \$38,562 in 1991 to \$39,038 in 1992, a 1.2 percent increase.

For the past 21 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 1992, reporting \$58,961, while Imperial County had the lowest, reporting \$16,228. The highest median income for all filers was in Contra Costa County at \$29,669.

The largest gains in median income were reported in Trinity County, with a 4.7 percent increase for all filers, and in Mono County, with a 4.6 percent increase for joint filers. In the all returns category, 23 counties experienced decreases in median income, the largest being 4.3 percent in Humboldt County. In the joint returns category, 11 counties experienced decreases, the largest being 8.0 percent in Alpine County.

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## 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 1992 resident 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 1993 filing season. This section and the majority of the PIT Appendix tables summarize only 1992 California resident returns filed during 1993. 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 73,604 resident returns for the 1992 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 1992 inflation adjustment factor was 3.6 percent. This indexing adjustment applies to

## 1992 Personal Income Tax Components

### Federal income from all sources

- **Exempt income** (examples): Nontaxable Social Security/Railroad Retirement • Insurance Proceeds • Bequests and Gifts • Public Assistance • IRA and KEOGH Interest • Interest on Certain State and Local Government Obligations • Scholarships and Fellowships

- = **Gross income:** Salaries and Wages • Taxable Interest • Dividends • Taxable State and Local Income Tax Refunds • Alimony Received • Business Income or Loss • Capital Gain or Loss • Taxable IRA Distributions • Taxable Pensions and Annuities • Rents and Royalties • Partnership Income or Loss • Estate and Trust Distributions • S Corporation Distributions • Farm Income • Unemployment Compensation • Taxable Social Security Benefits • Other Income

- **Adjustments to income:** IRA Contributions • One-Half of Self-Employment Tax • Self-Employed Health Insurance Deduction • Retirement Plan Deductions • Penalty on Early Withdrawal of Savings • Alimony Paid

### Federal adjusted gross income

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

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

### California adjusted gross income

- **Deductions:** California Standard Deduction OR Federal Itemized Deductions: Medical and Dental

Expense • Taxes Paid • Interest Paid • Contributions • Casualty and Theft Loss • Moving Expense • Employee Business Expense • Miscellaneous Deductions with Adjustments for State, Local and Foreign Income Taxes Paid • Differences in: Contribution Carryover, Casualty Loss Carryover, Nontaxable Income Expense, Employee Business Expense and Investment Interest Expense

### California taxable income

#### X Applicable marginal tax rates

### Tax before credits

- **Tax credits** (Credits are allowable only after applicable limitations based on the tentative minimum tax): Personal • Dependent • Blind • Senior • Child and Dependent Care • Senior Head of Household • Head of Household with a Nondependent Relative • Political Contribution • Jobs • Vehicle Conversion to Alcohol Fuel • Enterprise Zone Employee • Joint Custody Head of Household • Ridesharing • Low Income Housing • Enterprise Zone Hiring and Sales • Program Area Hiring and Sales • Los Angeles Revitalization Zone Hiring and Sales • Water Conservation • Solar Pump • Solar Energy • Commercial Solar Energy • Commercial Solar Electric • Energy Conservation • Research • Orphan Drug • Residential Rental and Farm Sales • Taxes Paid to Other States • Dependent Parent • Employer Child Care Program • Employer Child Care Contribution • Prior Year Alternative Minimum Tax • Recycling Equipment • Agricultural Products

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

### Total tax liability

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

### Overpayment or balance due

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exemption credits, to standard deductions, to some tax credits, to renter's credit, to limitations on exemption credits and itemized deductions and to the tax brackets.

### **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 10 illustrates the process used to arrive at California AGI.

The federal income of California taxpayers for 1992 was \$453.1 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 \$5.3 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 \$449.7 billion. From federal AGI, taxpayers subtracted \$15.6 billion and added \$10.8 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 1992 the total California AGI reported by resident taxpayers was \$444.8 billion, a 2.2 percent increase from 1991.

### **Deductions**

The standard deduction for 1992 was \$2,343 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 \$4,686.

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 (36 percent) filed for the 1992 taxable year included state itemized deductions. This represents an increase of 0.5 percent in the number of returns claiming itemized deductions compared to the previous year. The total amount of itemized deductions claimed was \$74.5 billion, or 1.0 percent less than 1991. The average amount claimed was \$16,266, a 1.5 percent decrease from the previous year's average of \$16,517.

### **Taxable Income**

California taxable income after deductions totaled \$352.6 billion in 1992 compared to \$343.7 billion in 1991. This represents a 2.6 percent increase.

	Item	1991 Taxable Year Amount (Millions)	1992 Taxable Year			
			Amount (Millions)	% of Total Income	Percent Change 1991 - 92	
<b>Personal Income Tax</b>	<b>Federal Income:</b>					
	Wages and Salaries	\$330,571.0	\$339,769.1	75.0	2.8	
	Dividends	9,949.5	10,303.2	2.3	3.6	
	Interest	29,855.2	22,156.8	4.9	-25.8	
	Pensions and Annuities	20,883.4	23,286.3	5.1	11.5	
	Net Sale of Capital Assets	17,264.2	17,264.7	3.8	0.0	
	Net Business Income	23,814.5	24,665.2	5.4	3.6	
	Net Farm Income	-599.2	-1,755.1	-0.4	-192.9	
	Supplemental Income <sup>a</sup>	5,093.4	7,883.4	1.7	54.8	
	Net Other Income <sup>b</sup>	5,038.0	9,535.9	2.1	89.3	
	<b>Total Federal Income</b>	<b>\$441,870.0</b>	<b>\$453,109.5</b>	<b>100.0</b>	<b>2.5</b>	
<b>Sources of Reported Adjusted Gross Income</b>	<b>Federal Adjustments:</b>					
	IRA Adjustments	937.1	914.9		-2.4	
	One-Half Self Employment Tax	1,708.2	1,675.7		-1.9	
	Self Employed Health Insurance	278.4	174.1		-37.5	
	KEOGH/SEP Payments	1,430.4	1,390.2		-2.8	
	Penalty on Early Withdrawal of Savings	30.0	19.1		-36.3	
	Alimony Paid	954.6	928.5		-2.7	
	Other <sup>c</sup>	179.6	197.5		10.0	
		<b>Total Federal Adjustments</b>	<b>5,518.3</b>	<b>5,300.0</b>		<b>-4.0</b>
		<b>Total Federal AGI <sup>d</sup></b>	<b>\$437,779.9</b>	<b>\$449,654.2</b>		<b>2.7</b>
<b>1991 and 1992 Taxable Years</b>	<b>California Adjustments:</b>					
	Schedule CA Subtractions	15,058.8	15,647.3		3.9	
	Schedule CA Additions	12,385.0	10,805.2		-12.8	
		<b>Total California Adjustments</b>	<b>-2,673.8</b>	<b>-4,842.2</b>		<b>-81.1</b>
		<b>Total California AGI Reported</b>	<b>\$435,107.0</b>	<b>\$444,812.2</b>		<b>2.2</b>

<sup>a</sup> Supplemental income includes rents, royalties, partnerships and S corporations.

<sup>b</sup> Includes all other federal income, miscellaneous taxpayer entries and unclassified amounts.

<sup>c</sup> Includes miscellaneous taxpayer amounts and unclassified amounts.

<sup>d</sup> Total does not add due to the use of data from different sources.

<b>Personal Income Tax</b>	Adjusted Gross Income Class		1991 Taxable Year Returns	1992 Taxable Year Returns	Percent Change
	<b>Returns by Income Class</b>	Less than	\$5,000	1,945,628	1,817,478
5,000		to 10,000	1,568,055	1,593,415	1.6
10,000		to 15,000	1,408,932	1,450,344	2.9
15,000		to 20,000	1,187,394	1,142,651	-3.8
20,000		to 25,000	1,036,204	988,788	-4.6
25,000		to 30,000	845,853	838,335	-0.9
30,000		to 40,000	1,349,433	1,346,966	-0.2
40,000		to 50,000	990,932	1,046,441	5.6
50,000		to 100,000	2,052,663	2,025,818	-1.3
100,000		and over	504,859	534,142	5.8
		Totals	12,889,953	12,782,378	-0.8

## Tax Credits

The total amount of tax credits used by Californians for 1992 was just over \$2.0 billion compared to just under \$2.0 billion in 1991. This represents a 1.7 percent increase from the previous year. The credits for personal, dependent, senior and blind exemptions, and child and dependent care amounted to just under \$1.9 billion and accounted for 92.9 percent of the total tax credits claimed.

New credits for 1992 included Los Angeles Revitalization Zone Hiring, and Sales and Use Tax Credits.

The credits for taxpayers with limited income (income under \$22,841), military income and for the elderly and disabled expired and may no longer be claimed.

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, 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 1992, there were 100,107 return filers who computed \$92.9 million in AMT compared to 82,572 who computed \$77.3 million in 1991. This represents a 21.2 percent increase in the number of AMT filers and a 20.2 percent

	Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount	Percent of Total Amount
<b>Personal Income Tax</b>	Medical Deductions	963,991	\$ 4,138.7	\$ 4,293	4.5
	Deductible Taxes:				
	Real Estate Taxes	4,182,078	7,876.5	1,883	8.6
	Other Taxes *	4,101,298	1,789.7	436	2.0
	State & Local Income Tax <sup>b</sup>	4,419,061	<u>17,330.1</u>	3,922	18.9
	Total Taxes	4,772,934	\$ 26,996.1	\$ 5,656	29.5
	Contributions:				
	Cash	4,200,675	7,179.5	1,709	7.8
	Non-Cash	2,514,971	2,171.6	863	2.4
	Carryover from Prior Year	75,501	<u>1,878.1</u>	24,875	2.1
Total Contributions <sup>c</sup>	4,310,444	\$ 8,681.2	\$ 2,014	9.5	
<b>Itemized Deductions by Type</b>	Interest:				
	Mortgage Interest	3,987,932	44,977.9	11,278	49.2
	Other	1,118,078	<u>2,757.2</u>	2,466	3.0
	Total Interest	4,053,065	\$ 47,735.1	\$11,778	52.2
	Casualty and Theft Loss	29,587	459.7	15,536	0.5
	Moving Expenses	57,810	228.6	3,955	0.2
	Miscellaneous Deductions	1,564,229	5,865.9	3,750	6.4
	Adjustments to Fed. Deductions <sup>d</sup>		-2,645.5		
	Total Fed. Itemized Deductions	4,662,963	<u>\$ 91,459.8</u>	\$19,614	100.0
	California Adjustments	4,612,577	\$-16,956.8	\$ 3,676	
Adjustments to Calif. Deductions <sup>e</sup>		25.4			
Total Calif. Itemized Deductions	4,581,928	<u>\$ 74,528.4</u>	\$16,266		

\* Includes personal property taxes and the deductible portion of auto license fees.

<sup>b</sup> Includes taxes reported on Form 1040, Schedule A, that are not included in state itemized totals.

<sup>c</sup> Totals do not add to detail because totals include the contribution limitation.

<sup>d</sup> Federal itemized deductions reported but not claimed.

<sup>e</sup> 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.

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increase in the amount of AMT paid compared to 1991.

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 1992 taxable year was \$16.0 billion for 8.2 million taxpayers compared to \$15.3 billion for over 8.0 million taxpayers in 1991. This represents a 4.6 percent increase in the total tax liability and a 1.5 percent increase in the number of taxable returns.

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

For 1992 \$12.5 billion in taxes were paid through wage and salary withholding. This is a 7.7 percent increase over the \$11.6 billion paid in 1991. Withholding was reported on nearly 9.3 million returns and paid 78 percent of the self-assessed total tax liability.

Estimated tax payments of \$5.1 billion were claimed on 1.4 million returns. This was a 1.8 percent increase from the \$5.0 billion paid in 1991.

Renter's credit was limited based on the taxpayer's California AGI. Single and married filing separate renters with up to \$20,720 in California AGI

received \$60, while those with over \$20,720 but not more than \$21,238 received \$30, and those with a higher California AGI received no credit. For all other filing statuses, renters with up to \$41,440 California AGI received \$120, while those with over \$41,440 but not more than \$42,476 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 over \$380 million.

Claims for excess state disability insurance (SDI) were reported on nearly 0.3 million returns and totaled \$33.7 million.

The amount of overpayments, before any voluntary contributions were made or any credits were applied to 1993 taxes, was \$3.9 billion on 9.1 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. 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. In 1992 the California Breast Cancer Research Fund was added.

Personal Income Tax	Contribution Fund	1991 Taxable Year			1992 Taxable Year		
		Number of Contributions	Amount Contributed	Average Contribution	Number of Contributions	Amount Contributed	Average Contribution
Voluntary Contributions*	California Election Campaign						
	American Independent	165	\$ 1,008	\$ 6.11	221	\$ 1,284	\$ 5.81
	Democratic	10,834	75,045	6.93	10,254	69,070	6.74
	Libertarian	331	3,080	9.31	280	3,009	10.75
	Peace and Freedom	177	1,433	8.10	115	954	8.30
	Republican	7,108	44,957	6.32	5,518	37,526	6.80
	Green	n/a	n/a	n/a	470	3,853	8.20
	No Party Specified	9,012	43,835	4.86	8,570	42,274	4.93
	Subtotal	27,627	\$ 169,358	\$ 6.13	25,428	\$ 157,970	\$ 6.21
	California Seniors	73,636	\$ 345,170	\$ 4.69	63,289	\$ 272,095	\$ 4.30
	Endangered Species	110,333	769,608	6.98	101,405	675,779	6.66
	State Children's Trust	111,119	710,266	6.39	107,217	661,755	6.17
Alzheimer's Disease	82,607	453,934	5.50	74,086	401,223	5.42	
Veterans Memorial	45,781	185,041	4.04	41,503	177,305	4.27	
Breast Cancer Research	n/a	n/a	n/a	74,666	355,774	4.76	
Subtotal	423,476	\$2,464,019	\$ 5.82	462,166	\$2,543,931	\$ 5.50	
Seniors Special Fund	6,837	122,323	17.89	8,743	106,220	\$12.15	
Total	457,940	\$2,755,700	\$ 6.02	496,337	\$2,808,121	\$ 5.66	

\* Figures do not include administrative cost adjustment.

## Refunds, Transfers and Balances Due

While the number of refunds issued decreased by 1.1 percent (8.8 million compared to 8.9 in 1991), the refund amount totaled over \$3.2 billion compared to nearly \$3.2 billion in 1991, a 2.1 percent increase. The average refund issued was \$370 per refund return.

Transfers of overpayments to the 1993 taxable year totaled \$604 million on just over 551,000 1992 returns compared to \$578 million on just over 550,000 returns for 1991.

The number of balance due returns for 1992 was over 2.6 million compared to almost 2.6 million in 1991, a 1.9 percent increase. Balance due for 1992 totaled \$1.8 billion compared to \$2.0 billion in 1991, a 10.4 percent decrease.

## High Income Returns

For 1992, 117 return filers reported income of \$200,000 or more and had no net tax liability. The casualty loss deduction, contribution deduction and mortgage interest deduction were the greatest contributors to tax reductions for these high income return filers.

<b>Personal Income Tax</b>	Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
<b>1982 — 1992 Returns With Expanded Incomes* of \$200,000 or More</b>	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 <sup>b</sup>	111,112	258	0.2
	1989 <sup>b</sup>	119,926	171	0.1
	1990	126,543	167	0.1
	1991	121,695	135	0.1
	1992	129,722	117	0.1
	*Expanded income is adjusted gross income plus tax preference income less investment expenses.			
<sup>b</sup> Based on adjusted gross income figures, expanded income figures not available.				

<b>Personal Income Tax</b>	Item	Number of Returns	Percent of Total
<b>Largest Deduction or Credit on 1992 Nontaxed High Income Returns*</b>	Casualty Loss Deduction	22	18.8
	Contribution Deduction	17	14.5
	Mortgage Interest Deduction	16	13.7
	Miscellaneous Deduction	15	12.8
	Solar Energy Credits	13	11.1
	Other State Tax Credit	10	8.5
	Miscellaneous Credits/Deductions	9	7.7
	Medical Deduction	7	6.0
	Prior Year Alternative Minimum Tax Credit	4	3.4
	Investment Interest Deduction	4	3.4
	Total	117	100.0
*Returns with expanded income of \$200,000 or more			



# Bank and Corporation Tax

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## Introduction

The Bank and Corporation Program accounted for 12.3 percent of California's General Fund revenue. The program includes all banks and corporations incorporated or qualified to do business in California and those doing business in or deriving income from California but not incorporated or qualified to do business in California. All these entities file returns on a single, domestic/worldwide combined or water's-edge combined basis. For the 1992 income year, 418,135 banks and corporations (not including exempt organizations) filed returns and paid \$3.9 billion in tax. This represents a 0.1 percent increase in tax from 1991.

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## Data Sources

Data appearing in the text and the Bank and Corporation Appendix are based on a stratified random sample of corporate tax returns. The sample includes all 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.

The 1992 sample included 1,638 large banks and corporations and 10,869 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 418,135 returns filed for 1992, 1.0 percent had state net incomes that exceeded \$1 million. However, these corporations accounted for 75.6 percent of the total taxes paid by all corporations. Corporations with less than \$25,000 in state net income comprised 82.3 percent of all returns filed, yet accounted for only 8.4 percent of taxes paid. Corporations with negative income accounted for 41.8 percent of the total returns filed, reporting almost \$29 billion in losses, an increase of 14.8 percent over 1991.

Industry comparisons of corporations reporting net income for 1992 show service industries accounted for 39.5 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 17.0 percent. The remaining industries accounted for 22.7 percent.

## S Corporations

Certain 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

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and tax advantages similar to those enjoyed by a partnership. For California, S corporations must pay a corporate tax of 2.5 percent, which may not be less than the minimum franchise tax of \$800. Income is also "passed through" to the individual shareholders and is taxable to them.

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 1992 income year, 94,439 corporations filed as S corporations and paid a total tax of \$222.4 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 1992, there were a total of 113,121 active, exempt organizations, of which a total of 77,426 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 1992 income year, 50.1 percent of corporations reporting state net income filed returns with an accounting period ending December 31 and 10.3 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.

Corporations reported nearly \$2.6 trillion in gross income for 1992. This amount is a combination of gross receipts (\$10.2 trillion) less the cost of goods sold (\$8.5 trillion) plus other income. Other income, which totaled \$0.9 trillion, includes dividends, interest, rents, royalties, capital gains and other miscellaneous sources.

Total deductible expenses were \$2.3 trillion for 1992. The largest single expense was for the category other deductions, followed by salaries and wages, and interest. The large other deductions category includes deductions for administrative expenses, sales discounts, travel and entertainment expenses, and some losses resulting from theft,

<b>Bank and Corporation Tax</b>	Item	1991 Income Year		1992 Income Year		Percent Change 1991 - 1992
		Returns	Amount (000)	Returns	Amount (000)	
<b>Sources of Gross Income</b>	Gross Receipts	339,902	\$ 9,649,706,047	328,016	\$10,165,384,278	5.3
	Less Cost of Goods Sold	204,817	7,906,364,800	200,608	8,470,159,275	7.1
	Gross Profit	340,237	\$ 1,743,341,247	327,452	\$ 1,695,225,003	-2.8
	Dividends	25,172	128,334,004	23,039	115,186,049	-10.2
	Interest on Obligations	59,977	35,989,460	46,486	28,976,876	-19.4
	Other Interest	171,240	455,168,185	183,275	382,188,432	-16.0
	Gross Rents	28,320	97,993,579	28,125	68,631,670	-30.0
	Gross Royalties	5,220	33,768,951	4,053	35,877,527	6.2
	Capital Gain	21,155	19,627,470	18,487	19,113,101	-2.6
	Ordinary Gain (Loss)	55,874	13,907,992	53,395	8,346,064	-40.0
	Net Gain (Loss)	12,563	239,274	14,435	853,596	256.7
	Other Income	159,514	212,879,034	153,978	201,851,456	-5.2
	Net Income from Rental					
	Real Estate	6,078	-458,983	6,069	-66,552	-85.5
	Net Income from Other					
	Rental Activity	1,645	7,201	1,568	38,545	435.3
	Other Portfolio Income	819	23,815	953	1,355	-94.3
	Miscellaneous	3,694	36,569,945	2,512	36,560,886	-0.0
	Total Gross Income	381,888	\$ 2,777,371,174	374,819	\$ 2,592,784,008	-6.6

<b>Bank and Corporation Tax</b>	Item	1991 Income Year		1992 Income Year		% Change
		Number	Amount (000)	Number	Amount (000)	
<b>Deductions by Type</b>	Compensation of Officers	235,305	\$ 63,879,886	224,443	\$ 67,935,943	6.2
	Salaries and Wages	231,045	513,125,403	221,116	508,167,604	-1.0
	Repairs	221,344	55,450,235	219,148	43,602,112	-21.4
	Bad Debts	81,808	45,926,141	79,858	54,333,128	18.3
	Rents	266,081	110,860,262	256,636	96,165,104	-13.3
	Taxes	378,323	121,835,225	369,975	120,158,925	-1.4
	Interest	243,027	531,599,289	225,449	412,348,840	-22.4
	Contributions	83,014	4,617,237	77,448	11,735,736	154.2
	Depreciation/Amortization	295,715	168,380,354	288,955	156,136,190	-7.3
	Depletion	1,770	6,509,978	1,157	5,491,666	-15.6
	Advertising	214,751	84,695,305	203,097	80,847,736	-4.5
	Pension/Profit Sharing Plans	64,772	27,745,300	64,631	33,085,496	19.2
	Employee Benefit Plans	99,637	67,135,567	101,809	64,683,323	-3.7
	Other Deductions	391,463	694,833,000	388,626	681,177,313	-2.0
	Recovery Property	13,475	77,113	13,705	86,279	
	Portfolio Income	1,045	42,594	1,510	29,434	11.9
	Interest on Investment Debts	704	26,068	1,386	73,311	-30.9
	Miscellaneous Deductions	5,963	10,833,819	7,286	5,436,760	181.2
Total Returns with Deductions	401,653	\$ 2,507,572,776	393,608	\$ 2,341,494,900	-6.6	

<i>Bank and Corporation Tax</i>	Item	1991 Amount (000)	1992 Amount (000)	% Change
<i>Net Income, Adjustments and Taxes</i>	Gross Income	\$ 2,777,371,174	\$ 2,592,784,008	-6.6
	Deductions	2,507,572,776	2,341,494,900	-6.6
	Unclassified	-561,341	669,030	219.2
	Net Income (Before State Adjustments)	\$ 269,237,057	\$ 248,326,298	-7.8
	State Adjustments			
	Additions	83,965,789	79,899,090	-4.8
	Deductions	159,268,744	152,001,912	-4.6
	Net Income (After State Adjustments)	\$ 193,934,102	\$ 176,223,476	-9.1
	State Net Income			
	Nonapportioning Corporations	\$ 868,393	\$ -142,087	-116.4
Apportioning Corporations	18,176,880	16,255,778	-10.6	
Total State Net Income	\$ 19,045,273	\$ 16,113,691	-15.4	
<i>1991 and 1992 Taxable Years</i>	Tax	\$ 3,923,198	\$ 3,988,647	1.7
	Tax Credits	143,405	192,938	34.5
	Alternative Minimum Tax	71,378	69,290	-2.9
	Built-In Gains Tax/Excess Net Passive Income Tax and Other Adjustments	10,204	1,081	-89.4
	Total Tax Liability	\$ 3,861,375	\$ 3,866,080	0.1

fire, storm, etc. Deductions for pension and profit sharing plans were \$33.1 billion, while employee benefit plans accounted for \$64.7 billion.

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 income, 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 previously 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 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 1992 there were 30,338 corporations with apportioned multistate and/or multinational

activity that resulted in \$16.7 billion in state net income.

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.

	1991 Income Year		1992 Income Year		% Change	
	Item	Number	Amount (000)	Number		Amount (000)
<b>Bank and Corporation Tax</b>	Net Income (After State Adjustments)	29,307	\$ 193,400,454	33,384	\$ 176,818,961	-8.6
<b>Apportionment of State Net Income*</b>	<b>Nonbusiness Income/Loss</b>					
	Dividends	1,274	9,109,265	1,885	11,251,489	23.5
	Interest	5,055	3,707,082	6,718	3,596,202	-3.0
	Property Rental Income/Loss	1,092	174,644	679	-43,165	-124.7
	Royalties	248	495,897	311	903,987	82.3
	Gain/Loss From Sale of Assets	1,083	3,506,988	882	2,091,083	-40.4
	Partnership Income/Loss	600	-73,666	789	167,715	327.7
	Miscellaneous Income/Loss	899	1,939,183	1,499	1,425,879	-26.5
	Total Nonbusiness Income/Loss	6,819	\$ 18,861,393	8,228	\$ 19,393,190	2.8
	Balance of Net Income	29,307	\$ 174,539,061	33,253	\$ 157,425,771	-9.8
	Plus Interest Offset	3,471	8,041,207	4,764	5,720,900	-28.9
	Total Business Income	29,307	\$ 182,580,268	33,253	\$ 163,146,671	-10.6
	<b>Apportioned Business Income/Loss</b>					
	Attributable to California	24,528	\$ 17,847,631	29,818	\$ 16,255,778	-8.9
	<b>Nonbusiness Income/Loss Wholly</b>					
	<b>Attributable to California</b>					
	Dividends	296	56,730	525	45,439	-19.9
	Interest	1,478	214,297	2,378	199,817	-6.8
	Property Rental Income/Loss	484	18,878	558	-32,337	-271.3
	Royalties	9	782	61	2,811	259.5
Gain/Loss From Sale of Assets	230	32,069	380	99,923	211.6	
Partnership Income/Loss	379	-112,640	580	-26,803	76.2	
Miscellaneous Income/Loss	419	171,460	692	186,893	9.0	
Subtotal	24,717	\$ 18,229,207	30,338	\$ 16,731,521	-8.2	
Minus Interest Offset	981	67,887	1,281	79,363	16.9	
Balance of Net Income	24,650	\$ 18,161,320	30,338	\$ 16,652,158	-8.3	
Contribution Adjustment	2,676	15,560	2,599	-1,838	-111.8	
Total State Net Income (After Apportionment)	24,650	\$ 18,176,880	30,338	\$ 16,650,320	-8.4	
* Includes apportioning corporations reporting net income, net loss or no income.						

<b>Bank and Corporation Tax</b>	Item	1991 Income Year		1992 Income Year		%
		Number	Amount (000)	Number	Amount (000)	
<b>Apportionment Formula</b>	Total Property Values					
	Within and Outside of California	23,707	\$10,546,900,527	30,740	\$ 8,893,399,307	-15.7
	Within California	20,493	\$ 1,102,913,502	24,468	\$ 1,191,456,763	8.0
	Statewide Average Property Factor		10.46%		13.40%	28.1
	Total Payroll (Wages and Salaries)					
	Within and Outside of California	23,213	\$ 1,276,062,476	29,713	\$ 1,190,062,717	-6.7
	Within California	20,207	\$ 131,224,011	24,073	\$ 151,768,187	15.7
	Statewide Average Payroll Factor		10.28%		12.75%	24.0
	Total Sales					
	Within and Outside of California	24,073	\$17,525,539,596	31,568	\$22,423,227,741	27.9
	Within California	23,341	\$ 887,055,219	28,496	\$ 1,295,410,939	48.0
	Statewide Average Sales Factor		5.06%		5.78%	14.2
	Overall Average Apportionment Factor		8.60%		10.64%	23.7

The average of the three factors constitutes the apportionment percentage.

California property valuation totaled \$1.2 trillion for all apportioning corporations, representing 13.4 percent of property value. California salaries and wages amounted to \$151.8 billion, or 12.8 percent of payroll. California sales amounted to \$1.3 trillion, or 5.8 percent of sales. The net effect of the three factors for corporations was an average apportionment of 10.6 percent of unitary income to California. This compares to 8.6 percent in 1991.

### Water's-Edge Corporations

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 1992

income year, 1,930 corporations filed a water's-edge combined report and reported state net income of \$506.3 million (includes water's-edge corporations reporting net income of nearly \$2.7 billion, net loss of just over \$2.2 billion and those reporting no income) and tax of \$236.1 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 1992, 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. Banks and financial corporations were required to pay an additional in-lieu tax of 1.707 percent. This in-lieu tax is

<b>Bank and Corporation Tax</b>	Type or Corporation	Pays Minimum if Net Income is Less Than
<b>Income Limits for Minimum Tax</b>	S Corporations	\$32,020
	Financial S Corporations	19,028
	Banks and Financial Corporations	7,273
	All Other Corporations	8,608

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 4.207 percent for financial S corporations and 11.007 percent for banks and other financial corporations not electing S corporation status.

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 the minimum tax.

### **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 7 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 1992, AMT was reported by 1,867 corporations and totaled \$69.3 million.

### **Estimated Tax**

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

Corporations paid \$3.6 billion in 1992 estimated tax payments compared to \$3.5 billion in 1991 estimated tax payments, a 2.9 percent increase.

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### **Refunds and Balances Due**

For the 1992 income year, 117,184 corporations made final payments totaling \$256 million at the time of filing their returns. This represents 6.6 percent of the total tax liability.

Approximately 90,000 corporations had overpayments of \$1.3 billion, an 8.3 percent increase in the amount of overpayments from last year. These overpayments were either applied to the estimated tax for the next year, applied to another income year's liability or refunded.

# Homeowner and Renter Assistance

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## 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.

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## Program Summary

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.

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 1993, 159,241 qualified homeowners and renters received over \$14.3 million in residential property tax assistance through the program. This represented a 0.3 percent increase in assistance paid and a 3.5 percent decrease in the number of claimants from the previous year. The average household income was \$7,893. The average assistance payment for 1993 was \$90 versus \$87 for 1992.

## Homeowners

Homeowners filed 15.5 percent of the claims and received \$2.1 million through the assistance program, representing 14.7 percent of the total amount paid. The average household income for homeowners was \$8,428. The average assistance was \$85.

Homeowners with income between \$6,001 and \$8,600 received 64.8 percent of all assistance paid to homeowners. Social security income accounted for 72.7 percent of all homeowners' household income reported. Public assistance accounted for 10.5 percent, interest and dividends for 7.0 percent, and pensions and annuities for 6.7 percent of household income. The remaining portion of homeowners' household income consisted of net rental income, net business income and other miscellaneous income.

## Renters

Renters made up the majority of the program participants by filing 84.5 percent of all claims.

Renters received \$12.2 million through the assistance program, representing 85.3 percent of the total amount paid. The average household income of renters was \$7,796. The average assistance was \$91.

Renters with income between \$4,001 and \$9,000 received 92.6 percent of all assistance paid to

renters. Social security income accounted for 43.4 percent of all renters' household income. Public assistance accounted for 50.5 percent, pensions and annuities for 3.1 percent, and interest and dividends for 1.3 percent of household income. The remaining portion of renters' household income consisted of net rental income, net business income and other miscellaneous income.

<b>Homeowner and Renter Assistance</b>		Number of Claimants	Total Household	Average	Total	Average	Total	Average
			Income (000)	Household Income	Assistance Paid (000)	Assistance	Property Taxes (000)	Property Taxes
<b>1993 Claims</b>	Homeowners							
	Senior Citizens	22,718	\$ 192,164	\$8,459	\$ 1,906	\$ 84	\$ 9,019	\$397
	Disabled	<u>1,907</u>	<u>15,382</u>	8,066	<u>195</u>	102	<u>996</u>	522
	Subtotal	<u>24,625</u>	<u>\$ 207,546</u>	8,428	<u>\$ 2,101</u>	85	<u>\$ 10,015</u>	407
	Renters							
	Senior Citizens	83,729	\$ 658,066	7,859	\$ 7,501	90	\$ 20,932	250*
	Disabled	<u>50,887</u>	<u>391,334</u>	7,690	<u>4,715</u>	93	<u>12,722</u>	250*
	Subtotal	<u>134,616</u>	<u>\$1,049,400</u>	7,796	<u>\$ 12,216</u>	91	<u>\$ 33,654</u>	250*
	Grand Total	<u>159,241</u>	<u>\$1,256,946</u>	7,893	<u>\$ 14,317</u>	90	<u>\$ 43,669</u>	274
	*The renter statutory property tax equivalent is \$250.							

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## Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 1993 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, 1993.

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### Los Angeles Revitalization Zone

AB 18 (Chapter 18)

Adopts technical changes necessary for FTB to implement the Los Angeles Revitalization Zone (LARZ) provisions enacted by AB 38X (Stats. 1992, Chapter X17). These provisions apply to taxable or income years beginning on or after January 1, 1992.

### Net Operating Losses

AB 34 (Chapter 880)

Amends the existing net operating loss (NOL) statute to provide:

- a 50% NOL carryover for each of the five years following the year of the loss;
- a 100% carryover for new businesses of any NOL incurred in the first three years of business, as well as a longer carryover period of six, seven, or eight years for those NOLs;
- a 100% carryover for taxpayers with total receipts of less than \$1 million for any NOL incurred for taxable or income years beginning on or after January 1, 1994;
- a ten year carryover for NOLs incurred by specified taxpayers involved in bankruptcy proceedings; and

- deletion of the January 1, 1997, sunset date allowing net operating losses indefinitely.

This does not apply to businesses located in program areas, enterprise zones and the Los Angeles Revitalization Zone (LARZ), which receive 100% carryovers for fifteen (15) years.

### Conformity to 1992 Federal Changes

AB 35 (Chapter 873)

Conforms in full or in part to income tax provisions enacted at the federal level during 1992:

- Rollovers and withholding on nonperiodic distributions [Public Law 102-318—Unemployment Compensation Amendments]; and
- Treatment of employer-provided transportation benefits; exclusion of energy conservation subsidies provided by public utilities; treatment of clean-fuel vehicles; repeal of certain minimum tax preferences related to oil and gas production; business energy tax credits for solar and geothermal property; treatment of nuclear decommissioning funds; requirement for reporting of taxpayer identification numbers in seller-financed mortgage transactions; classification of certain interests in corporations as stock or

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indebtedness; denial of deduction for travel expenses paid or incurred in connection with employment lasting one year or longer; and reporting of amounts of property tax reimbursements paid to sellers of residences. [Public Law 102-486 — Comprehensive National Energy Policy Act of 1992]

This act also fully conforms to the federal rules for percentage depletion by:

- no longer allowing percentage depletion for production of oil and gas from wells located outside the United States; and
- adopting the federal percentage rates and limitations.

**Los Angeles Revitalization Zone, Enterprise Zones and Program Areas Business Credits**  
AB 57 (Chapter 879)

Allows specific credits available to businesses located in the Los Angeles Revitalization Zone (LARZ), enterprise zones (EZ) and program areas (PA) to reduce regular tax below tentative minimum tax (TMT) in determining a taxpayer's regular tax. The specific credits are the LARZ construction hiring/sales and use tax credit; and EZ and PA hiring/sales and use tax credit.

**Renter's Credit**  
AB 76 (Chapter 62)

Suspends renter's credit for the 1993 and 1994 taxable years.

**Local Agency Military Base Recovery Act**  
AB 693 (Chapter 1216)

Creates the Local Military Base Recovery Area Act and gives the Trade and Commerce Agency the authority to designate "Local Agency Military Base Recovery Areas" (LAMBRAs) for a period

of eight years. It provides tax incentives and relaxes regulatory control to stimulate growth and development in areas that experience base closures. It also provides a hiring/sales and use tax credit, a business expense deduction, and special net operating loss treatment.

**Foreign, Suspended and Forfeited Corporations/ Voidable Contracts / Relief Applications**  
AB 1020 (Chapter 680)

Allows corporate taxpayers that have entered into contracts or engaged in real property transactions that are voidable or prohibited under B&CTL to obtain relief subsequent to reviving their corporate status to good standing. Generally, these provisions become operative for applications for relief from contract voidability and prohibited real property transactions filed on or after January 1, 1994.

**Non recognized Gain/Insurance Proceeds / Involuntary Conversions / Disasters**  
AB 1228 (Chapter 725)

Conforms to the federal provisions regarding the involuntary conversion of a taxpayer's principal residence located in an area that was declared a disaster by the President and specified that:

- if insurance proceeds are received for any personal property that was not specially insured, the property does not have to be replaced and the money does not have to be recognized as income for tax purposes;
- insurance proceeds received for specially insured personal property and the taxpayer's residence may be commingled and regarded as proceeds received for the same item; and
- the taxpayer is allowed four years, rather than two, to replace the property without recognizing the insurance proceeds as income.

These provisions apply to any property converted as a result of a Presidentially declared disaster occurring on or after September 1, 1991.

**Voluntary Contributions — California Mexican American Veterans' Memorial Beautification and Enhancement Account**

AB 1350 (Chapter 1221)

Establishes the California Mexican American Veterans' Memorial Beautification and Enhancement Account. Allows personal income taxpayers to make voluntary contributions to this fund on their income tax returns. This fund will appear on the tax returns for the taxable year during which the Veterans Memorial Commission completes construction of the Veterans' Memorial.

**Low-Income Housing Credit**

AB 1438 (Chapter 1222)

Allows a bank or corporation to elect to assign any portion of the low-income housing credit to one or more affiliated banks or corporations that wholly own the bank or corporation eligible to claim the low-income housing credit.

Also allows a low-income housing credit to be applied against gross premiums tax (for insurance companies) administered by the State Board of Equalization.

**Voluntary Contributions — California Firefighters' Memorial Fund**

AB 1523 (Chapter 1223)

Establishes the California Firefighters' Memorial Fund. Allows personal income taxpayers to make voluntary contributions to this fund on their income tax returns. This fund will appear on the tax returns for the 1993 taxable year.

**Voluntary Contributions — California Public School Library Protection Fund**

AB 1700 (Chapter 1228)

Establishes the California Public School Library Protection Account. Allows personal income taxpayers to make voluntary contributions to this fund on their income tax returns. This fund will appear on the tax returns for the 1993 taxable year.

**Electronic Filing / Pen on Paper Signature**

AB 1737 (Chapter 826)

Allows tax returns to be filed electronically without the mailing of an accompanying signed document as required under prior law. Instead, either the taxpayer or the tax preparer is required to keep an electronic filing declaration and furnish it to FTB on request.

**Settlement of Civil Tax Matter Disputes**

AB 2097 (Chapter 155)

Extends FTB's settlement authority for one year by allowing FTB to submit settlement recommendations to the Attorney General no later than June 30, 1994, for civil tax matter disputes in existence on July 1, 1993.

Also extends the Board of Equalization's settlement authority in a similar manner.

**Exempt Organizations / Clubs Organized and Operated Substantially for Pleasure**

AB 2369 (Chapter 547)

Conforms to the federal provisions that allow tax-exempt status to certain social clubs by specifying that they must be organized for pleasure, recreation and other non-profitable purposes and that "substantially all" of their activities must be for these purposes. The prior law required that such

organizations must be both organized and operated "exclusively" for such purposes.

#### **Administrative Procedures**

SB 3 (Chapter 31)

Repeals Chapters 17 to 24, inclusive, of the Personal Income Tax Law (Part 10 of Division 2 of the Revenue and Taxation Code) and Chapters 19 to 24, inclusive, of the Bank and Corporation Tax Law (Part 11) and reenacts consolidated provisions into a new Part 10.2 known as the Administration of Franchise and Income Tax Laws. The provisions that were consolidated relate to, among other things, penalties, interest, enforcement, and general administration of the Personal Income Tax and Bank and Corporation Tax Laws. The changes are, in general, nonsubstantive and the act provides that they shall be construed as restatements and continuations of prior law and not as new enactments. The changes eliminated duplications and unintended differences by consolidating, clarifying, and simplifying existing law.

#### **Low-emission Motor Vehicles Credit / Includes Nonrecreational Vehicle / Extends Repeal Date** SB 146 (Chapter 875)

Changes the low-emission motor vehicle credit by:

- expanding the credit to include nonrecreational motor vehicles used on private roads, private school campuses, or commercial or industrial work sites located in California;
- expanding qualified costs to include 15% of the purchase price of a qualified nonrecreational motor vehicle; and
- extending the repeal date from January 1, 1995, to January 1, 1996.

#### **Disaster Loss Deduction / California Storm Flooding During January 1993** SB 357 (Chapter 979)

Allows special disaster treatment of losses sustained as a result of storm, flooding, or any other related casualty that occurred in any of 25 specified California counties during January 1993.

#### **DMV Collections**

SB 452 (Chapter 60)

Transfers from the Department of Motor Vehicle (DMV) to FTB the responsibility for collecting delinquent vehicle license fees (including local vehicle license fees and registration fees) and related penalties. The fees and related penalties will be collected as though they were taxes imposed under PITL.

This responsibility was transferred on July 1, 1993.

#### **Nonadmitted Insurance Tax Administration and Enforcement**

SB 625 (Chapter 1142)

Imposes a tax on gross premiums paid by persons who directly purchase insurance from a nonadmitted insurer. The tax is an amount equal to 3% of premiums paid or to be paid, less 3% of the premiums returned because of cancellation or reduction of premium, on contracts that take effect or are renewed during that calendar quarter.

The tax collected by FTB is due and payable on or before the first day of the third month following the calendar quarter during which the taxable insurance contract took effect or was renewed. The penalty for underpayment is 10% of the unpaid amount. Underpayments due to fraud are subject to an additional penalty equal to 25% of the underpayment.

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Effective for gross premiums paid or payable on insurance contracts that take effect or are renewed on or after January 1, 1994.

**Water's-Edge, Small Business Stock, Research Credit, S Corporation Tax Rate and Manufacturers' Investment Credit**

SB 671 (Chapter 881)

Makes various changes to the R&TC including:

- eliminating the water's-edge spreadsheet filing requirement and instead requiring an information return for taxpayers who must apportion income earned within and outside California and who elect water's-edge treatment, as specified;
- extending the term of water's-edge elections from five to seven years;
- eliminating several conditions under which taxpayers may terminate a water's-edge election prior to the eighth year;
- eliminating provisions that allow FTB to disregard water's-edge elections for specified reasons;
- rescinding all existing water's-edge contracts for income years beginning before January 1, 1994. Taxpayers must elect water's-edge treatment under the new provisions contained in this act.
- partially conforming California law to federal law changes made on August 10, 1993, by the Revenue Reconciliation Act of 1993 (PL 103-66) to permit a noncorporate taxpayer who holds (for more than five years) qualified small business stock, purchased after August 10, 1993, to exclude 50% of any gain on the sale or exchange of the stock. The amount of gain eligible for the 50% exclusion is limited to the greater of (1) 10 times the taxpayer's basis in the stock or (2) \$10 million gain from stock in that corporation. The \$10 million limitation on eligible gain is applied on a shareholder-by-shareholder basis. For purposes of the 10-times-basis limitation, basis is determined by valuing any contributed property at fair market value (at the date of contribution). One-half of any excluded gain is treated as a preference for purposes of the alternative minimum tax. The federal exclusion is modified to restrict the California incentive to stock in small businesses engaged in the active conduct of a trade or business in California. To qualify as a small business under the California provision, the small business must satisfy the federal requirements plus a new requirement that at least 80% of the qualifying small business's payroll must be in California. Because of the requirement to hold the stock for at least five years, the first exclusions may be taken on tax returns filed for taxable years beginning on or after January 1, 1998;
- conforming the existing California research credit to the federal method for calculating the credit and for determining base period research expenses for start-up companies. Also makes this credit permanent;
- allowing for either a 6% manufacturers' investment credit that may reduce the regular tax below the tentative minimum tax or, for new manufacturing businesses, a sales tax exemption;
- reducing the entity level tax imposed on S corporations from 2.5% to 1.5% for income years beginning on or after January 1, 1994; and
- reducing the allowable business meal and entertainment deduction from 80% to 50% of the expenses.

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**Miscellaneous Conformity Amendments**

SB 673 (Chapter 877)

Makes various technical changes to the R&TC by:

- providing relief from the imposition of the addition to tax for underpayment of estimated tax for California resident taxpayers who underpay their California tax liability because another state changes its "other state tax credit" laws so that the California resident receives the credit from the other state rather than from California;
- including payments made by either credit cards or electronic funds transfer for purposes of imposing the bad check penalty; and
- retroactively clarifying that a real estate investment trust (REIT) will satisfy California requirements if it distributes at least 95% of its federal "REIT taxable income."

**Limited Partnerships, Nonresident Qualified Investment Securities Income and Partnership Distributions**

SB 723 (Chapter 874)

Makes various changes to the R&TC including:

- specifying, under both PITL and B&CTL, that certain qualified investment securities income earned by a nonresident as a result of passive participation in California-based investment partnerships is not considered income derived from California sources and, therefore, will not be taxed by California;

- imposing, under the B&CTL, the minimum franchise tax on all limited partnerships "doing business" in California and on all limited partnerships that have a current certificate of limited partnership on file with the office of the Secretary of State; and
- conforming PITL to the federal law relating to the recognition of precontribution gain in the case of certain distributions to a contributing partner.

**Nonresident Status**

SB 961 (Chapter 783)

Specifies that any individual who leaves California for 18 consecutive months to fulfill an employment contract conclusively establishes nonresidence for California tax purposes.

Effective for taxable years beginning on or after January 1, 1994.

**Double-Weighted Sales Factor**

SB 1176 (Chapter 946)

Amends the apportionment formula that corporations use to divide income among states for tax purposes by double-weighting the sales factor. However, for taxpayers involved in agricultural or extractive industries, the sales factor remains single-weighted.

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## Rulings

During 1993, FTB issued four Legal Rulings and nine FTB Notices on a variety of subjects, including employer child care program/contribution credit salary reduction agreements, child care facility start-up expense credit limitations and carryover, taxation of qualified settlement funds, protective claims for water's edge election fees, legislative changes regarding statute of limitations, and LARZ elections on amended returns.

In addition, FTB issued numerous informal information letters to taxpayers, binding chief counsel rulings and internal technical advice memoranda. These documents covered a wide range of subjects including collection activity relative to retired former California residents, "rollovers" of KEOGH funds to individual retirement accounts, California tax treatment of military disability retirement pay, refunds to divorced spouses, qualified settlement funds, nonresident annuity receipts and interest earned on payments on assessments during audits.

## 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 1993, 1,596 new appeals involving \$84.2 million were filed, compared to 1,407 and \$80.7 million in 1992.

During 1993, 1,334 appeals were completed. BOE issued decisions in 648 of the completed cases.

## Significant Board of Equalization Appeal Decisions

### Appeal of Michael N. and Mardee Mouten

The duty-related restrictions during a "Code Seven Period" were not significant enough to transform Los Angeles police officers' personal meal expenses into a deductible business expense.

### Appeal of Kenneth M. and Carol Levin

Taxpayers could add the holding period of assets transferred to a corporation in exchange for small business stock in an IRC Section 351 transaction when determining the holding period of their small business stock.

### Appeal of Dennis L. Boone

Military income of a nonresident military member is properly included in the calculation of his or her California tax liability. This method does not result in the taxation of the military income in violation of the Soldiers' and Sailors' Civil Relief Act of 1940.

### Appeal of George R. II and Edna House

Taxpayers were not entitled to treat as nontaxable worker's compensation payments those amounts received for accumulated sick leave earned while the taxpayer-husband was a state employee. Because payments for sick leave do not require a service-related injury or illness, payments were not made under a statute that was in the nature of a worker's compensation act.

### Appeal of Union Carbide Corporation

Nuclear research and production facilities owned by the federal government and managed and operated by taxpayer were includible in the taxpayer's property factor at a reasonable market rental rate (fair market value multiplied by a capitalization factor).

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### **Appeal of F. W. Woolworth Co., Et. Al.**

Upheld FTB's decombination of a parent engaged in the retail sale of general merchandise and apparel, and a wholly owned subsidiary which manufactured shoes and operated family shoe stores and specialty shoe and apparel stores. Interest offset adjustment also upheld.

### **Settlement**

The 1993 legislation extended FTB's authority to settle civil tax matter disputes to those that were in existence on January 1, 1994. Civil tax matter disputes include protests, appeals or refund claims. Not included are litigation cases, for which other settlement authority exists, and cases in audit or collection status.

The law allows FTB's Executive Officer or Chief Counsel to recommend tax settlements to the three-member Franchise Tax Board for review and approval or disapproval. The Attorney General must first review the recommendation and advise in writing whether it is reasonable. The Board must act on the recommendation within 45 days or it is deemed approved. Disapproval is by a majority vote.

During the settlement program's first ten months (September 1992 - June 1993), the Board approved 122 settlements involving 134 taxpayers and \$926 million in disputed liabilities. Of the \$926 million, \$563 million was sustained. In December 1993, the Board voted to sponsor legislation making settlement authority permanent.

### **Litigation**

During 1993, 41 lawsuits were filed against FTB and 29 cases were closed. Of the 41 lawsuits filed against FTB, 11 cases involved issues pertaining to the unitary concept and 6 cases involved issues pertaining to the small business stock concept.

### **Multistate Tax Affairs Litigation**

The United States Supreme Court granted oral argument on the petitions for writ of certiorari filed by Barclays Bank PLC and Colgate-Palmolive Company from decisions of the California appellate courts in favor of the Franchise Tax Board in November of 1993. Oral argument was scheduled and a decision was to be issued in 1994.

The issue in these cases is the constitutionality of the application of the worldwide combined report concept to a foreign-based and a domestic-based multinational business, respectively. The issues presented by the cases include:

- 1) whether Congress by its action on the United States/United Kingdom Income Tax Treaty has granted permission to the states to use worldwide combined reporting;
- 2) if such action did not constitute a grant of permission, whether the use of this accounting method violates the Commerce Clause by preventing the federal government from speaking with one voice in an area where it is essential;
- 3) whether the cost of complying with worldwide combined reporting violates the Commerce Clause by imposing a discriminatory burden on foreign-based multinational businesses;
- 4) whether California's regulations for complying with worldwide combined reporting provide sufficient direction to meet the requirements of the Due Process Clause of the 14th Amendment;
- 5) whether the use of worldwide combined reporting gives rise to an impermissible risk of multiple taxation in violation of the Commerce Clause; and
- 6) whether, if worldwide combined reporting cannot constitutionally be applied to foreign-

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based multinational businesses, worldwide combined reporting can be constitutionally applied to domestic-based multinational businesses.

In related cases, the Third District Court of Appeals upheld a decision in favor of the Franchise Tax

Board (Alcan Aluminum), and the California Supreme Court denied hearings in both the Third District case and the case involving the same taxpayer which originated in the Second District.



# **Appendix**

## **Rates, Exemptions and Standard Deductions**

**Personal Income Tax  
SYNOPSIS OF TAX RATES**

**TABLE 1A  
Married Persons Filing Joint Returns  
1935 - 1992ff**

Taxable income (adjusted gross income less deductions and exemptions)	Taxable Year					Taxable income (adjusted gross income less deductions)	Taxable Year 1986	Taxable Year 1987-90*		Taxable Year 1991-92*	
	1943-48		1949-58		1959-66			1987-90*	1991-92*		
	1935-42	1943-48	1949-51	1952-58	1959-66						
Up to \$2,500	1%	1%	1%	1%	1%	Up to \$3,420	0%	Up to \$7,300	1%	Up to \$ 8,768	1%
\$2,500 to 5,000	1	1	1	1	1	\$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	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	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	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	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	31,420 to 36,660	6	200,000 to 400,000	10.0	400,000 and over	11.0
20,000 to 25,000	5	4	5	3	5	36,660 to 41,860	7				
25,000 to 30,000	5	5	6	3	6	41,860 to 47,120	8				
30,000 to 40,000	7	6	6	4	7	47,120 to 52,360	9				
40,000 to 50,000	8	6	6	5	7	52,360 to 57,580	10				
50,000 to 60,000	9	6	6	6	7	57,580 and over	11				
60,000 to 70,000	10	6	6	6	7						
70,000 to 80,000	11	6	6	6	7						
80,000 to 100,000	12	6	6	6	7						
100,000 to 150,000	13	6	6	6	7						
150,000 to 250,000	14	6	6	6	7						
250,000 and over	15	6	6	6	7						

**TABLE 1B  
Single Persons and Married Persons Filing Separately  
1935 - 1992ff**

Taxable income (adjusted gross income less deductions and exemptions)	Taxable Year					Taxable income (adjusted gross income less deductions)	Taxable Year 1986	Taxable Year 1987-90*		Taxable Year 1991-92*	
	1943-48		1949-58		1959-66			1987-90*	1991-92*		
	1935-42	1943-48	1949-51	1952-58	1959-66						
Up to \$2,500	1%	1%	1%	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	1	\$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	2	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	3	7,810 to 10,420	3	13,650 to 18,950	6	16,435 to 22,815	6
10,000 to 12,500	3	2	3	5	4	10,420 to 13,080	4	18,950 to 23,950	8	22,815 to 28,835	8
12,500 to 15,000	3	2	3	6	5	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	6	15,710 to 18,330	6	100,000 to 200,000	10.0	200,000 and over	11.0
20,000 to 25,000	5	4	5	7	7	18,330 to 20,930	7				
25,000 to 30,000	6	5	6	7	8	20,930 to 23,560	8				
30,000 to 40,000	7	6	6	7	9	23,560 to 26,180	9				
40,000 to 50,000	8	6	6	7	10	26,180 to 28,790	10				
50,000 to 60,000	9	6	6	7	11	28,790 and over	11				
60,000 to 70,000	10	6	6	7	11						
70,000 to 80,000	11	6	6	7	11						
80,000 to 100,000	12	6	6	7	11						
100,000 to 150,000	13	6	6	7	11						
150,000 to 250,000	14	6	6	7	11						
250,000 and over	15	6	6	7	11						

Personal Income Tax  
SYNOPSIS OF TAX RATES

TABLE 1C  
Unmarried Heads of Household  
1935 - 1992ff

Taxable income (adjusted gross income less deductions and exemptions)	Taxable Year				Taxable income (adjusted gross income less deductions)	Taxable Year	Taxable Year				Taxable income (adjusted gross income less deductions)	Taxable Year	Taxable income (adjusted gross income less deductions)	Taxable Year				
	1943-48		1949-56				1973 <sup>a</sup>		1974 <sup>b</sup>						1986	1987-90 <sup>c</sup>		1991-92 <sup>d</sup>
	1935-42	1943-48	1949-56	1959-66			1987-72	1973 <sup>a</sup>	1974 <sup>b</sup>	1987-90 <sup>c</sup>								
Up to \$2,500 . . . . .	1%	1%	1%	1%	Up to \$3,000 . . . . .	1%	1%	1%	0%	Up to \$7,300 . . . . .	1%	Up to \$8,789 . . . . .	1%					
\$2,500 to 5,000 . . . . .	1	1	2	2	\$3,000 to 4,000 . . . . .	2	2	1	1	\$7,300 to 17,300 . . . . .	2	\$ 8,789 to 20,829 . . . . .	2					
5,000 to 7,500 . . . . .	2	1	3	3	4,000 to 4,500 . . . . .	2	2	2	2	17,300 to 22,300 . . . . .	4	20,829 to 26,848 . . . . .	4					
7,500 to 10,000 . . . . .	2	1	2	4	4,500 to 6,000 . . . . .	3	3	2	3	22,300 to 27,600 . . . . .	6	26,848 to 33,229 . . . . .	6					
10,000 to 12,500 . . . . .	3	2	3	5	6,000 to 7,500 . . . . .	4	4	3	4	27,600 to 32,600 . . . . .	8	33,229 to 39,249 . . . . .	8					
12,500 to 15,000 . . . . .	3	2	3	6	7,500 to 9,000 . . . . .	5	5	4	5	32,600 and over . . . . .	9.3	39,249 to 136,115 . . . . .	9.3					
15,000 to 20,000 . . . . .	4	3	4	7	9,000 to 10,500 . . . . .	6	6	5	6		10.0	136,115 to 272,230 . . . . .	10.0					
20,000 to 25,000 . . . . .	5	4	5	7	10,500 to 12,000 . . . . .	7	7	6	7		11.0	272,230 and over . . . . .	11.0					
25,000 to 30,000 . . . . .	6	5	6	7	12,000 to 13,500 . . . . .	8	8	7	8									
30,000 to 40,000 . . . . .	7	6	7	7	13,500 to 15,000 . . . . .	9	9	8	9									
40,000 to 50,000 . . . . .	8	6	6	7	15,000 to 16,500 . . . . .	10	10	9	10									
50,000 to 60,000 . . . . .	9	6	6	7	16,500 to 18,000 . . . . .	10	11	10	11									
60,000 to 70,000 . . . . .	10	6	6	7	18,000 and over . . . . .	10	11	11	11									
70,000 to 80,000 . . . . .	11	6	6	7														
80,000 to 100,000 . . . . .	12	6	6	7														
100,000 to 150,000 . . . . .	13	6	6	7														
150,000 to 250,000 . . . . .	14	6	6	7														
250,000 and over . . . . .	15	6	6	7														

- 1 A temporary reduction in tax for lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction was renewed in 1945, 1947 and 1948, but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15% on amounts in excess of \$250,000 to 6% 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% to seven%.
- 4 Tax brackets were narrowed and the tax rates increased to 10%. 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% 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% 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% to 11% (Stats. 1971, First Extraordinary Session, Ch. 1). A special income tax credit ranging from 20% to 100% 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, 4.6% for 1990, 4.3% for 1991 and 3.6% for 1992. 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% to 9.3% effective for the 1987 taxable year. The number of tax brackets was reduced from 11 to 6. Also replaced the preference tax with a 7% alternative minimum tax (Stats. 1987, Ch. 1138).
- 9 A 10% and an 11% tax rate were added, increasing the maximum tax rate from 9.3% 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 - 1992ff**

Type	Taxable Year										
	1935-38	1939-42	1943-44 <sup>1</sup>	1945-48 <sup>2</sup>	1949-52 <sup>3</sup>	1953-58 <sup>4</sup>	1959-63 <sup>5</sup>	1964-66 <sup>6</sup>	1967 <sup>7</sup>	1968-86 <sup>8</sup>	1987-92 <sup>9</sup>
<b>1. Personal exemptions</b>											
(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 <sup>8</sup>	\$102 <sup>9</sup>
(b) Married filing separate . . . . .	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25	25 <sup>8</sup>	51 <sup>8</sup>
(c) Single . . . . .	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25	25 <sup>8</sup>	51 <sup>8</sup>
(d) Head of household (unmarried) . . . . .	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50	50 <sup>8</sup>	102 <sup>8</sup>
(e) Blind (additional) . . . . .	—	—	—	—	500	500	600	600	8	8 <sup>8</sup>	51 <sup>8</sup>
(f) Senior (additional) . . . . .	—	—	—	—	—	—	—	—	—	—	51 <sup>8</sup>
(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
<b>2. Dependent exemption . . . . .</b>	400	400	400	400	400	400	600	600	8	8 <sup>8</sup>	51 <sup>8</sup>
<b>3. Standard deductions</b>											
(a) Married filing joint and surviving spouse . . . . .	—	—	—	—	—	—	—	\$1,000	\$1,000	\$2,000 <sup>8</sup>	\$3,760 <sup>8</sup>
(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 <sup>8</sup>	\$3,760 <sup>8</sup>
(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 <sup>8</sup>	\$1,880 <sup>8</sup>
(1) Adjusted gross income \$5,000 or more . . . . .	—	—	—	\$300	\$300	\$300	\$500	—	—	—	—
(2) Adjusted gross income less than \$5,000 . . . . .	—	—	—	6%	6%	6%	10%	—	—	—	—

<sup>1</sup> Temporary wartime provisions, enacted in 1943, increased the exemptions of individuals by \$1,000 and of estates by \$500.

<sup>2</sup> 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.

<sup>3</sup> The temporary personal exemption increase, enacted in 1945, lapsed. An additional \$500 was allowed a blind taxpayer or spouse.

<sup>4</sup> 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.

<sup>5</sup> 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% to 10% 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.

<sup>6</sup> 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 exemptions, and their standard deduction.

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

<sup>8</sup> 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.

<sup>9</sup> 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, 3.5% for 1986. For taxable year 1987 indexing was suspended. The standard deduction and personal exemption credits were legislatively set (Stats. 1987, Ch. 1138). For 1988 indexing was reestablished at 4.6%. For 1989, indexing was 5.3%, for 1990 it was 4.8%, for 1991 it was 4.3% and for 1992 it was 3.6%.

<sup>10</sup> Legislation passed in 1987 changed personal exemption credits and reestablished preset standard deductions. (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high incomes were added (Stats. 1991, Ch. 117).

**TABLE 3**  
**Bank and Corporation Taxes**  
**SYNOPSIS OF TAX RATES**  
**1929 - 1992ff**

Type	Income Year (Calendar Year Basis)															
	1929-32	1933-34	1935-36 <sup>1</sup>	1937-42	1943-49 <sup>2</sup>	1950-58	1959-66 <sup>3</sup>	1967-71 <sup>4</sup>	1972 <sup>5</sup>	1973 <sup>6</sup>	1974-79 <sup>7</sup>	1980-81 <sup>8</sup>	1982-86	1987-88 <sup>9</sup>	1989 <sup>7</sup>	1990-92 <sup>7</sup>
<b>I. General corporations</b>																
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 <sup>4</sup>	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200	\$200	\$200	\$300	\$600	\$800
c. Alternative minimum tax <sup>9</sup>	—	—	—	—	—	—	—	—	—	—	—	—	—	7%	7%	7%
<b>II. Banks</b>																
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%	1	2.0% <sup>10</sup>	1	1	1	1
c. Composite rate	2%	6%	8%	8%	7.4%	8%	11.0%	11%	11.6%	12.3%	1	11.6%	1	1	1	1
d. Minimum franchise tax rate <sup>4</sup>	—	—	—	—	—	—	—	—	—	—	—	\$200	\$200	\$300	\$600	\$800
e. Alternative minimum tax <sup>9</sup>	—	—	—	—	—	—	—	—	—	—	—	—	—	7%	7%	7%
<b>III. Other financial corporations</b>																
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%	1	2.0% <sup>10</sup>	1	1	1	1
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	1	11.6%	1	1	1	1
d. Financial offset <sup>11</sup>	—															
e. Minimum franchise tax <sup>4</sup>	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200	\$200	\$200	\$300	\$600	\$800
f. Alternative minimum tax <sup>9</sup>	—	—	—	—	—	—	—	—	—	—	—	—	—	7%	7%	7%
<b>IV. Corporations subject to income tax</b>																
a. Tax rate <sup>12</sup>	—	—	—	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%	9.3%	9.3%	9.3%
b. Alternative minimum tax <sup>9</sup>	—	—	—	—	—	—	—	—	—	—	—	—	—	7%	7%	7%

<sup>1</sup> In 1936 the bank and corporation franchise tax was extended to public utilities, which previously had not been taxed on gross receipts.

<sup>2</sup> Temporary provisions enacted during World War II reduced the franchise tax rate by 15%. 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.

<sup>3</sup> The tax rate increase was effective for income earned on and after January 1, 1959. The minimum franchise 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.

<sup>4</sup> The tax rate increase was effective for income earned on and after January 1, 1967.

<sup>5</sup> 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).

<sup>6</sup> The general corporation tax rate was increased from 7.6% on July 1, 1973, to reach the full 9%, 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% and the bank and financial tax rate was 12.3% (Stats. 1972, Ch. 1406). The general tax rate was increased from 9% to 9.6% on January 1, 1980, to reach the full 9.6% on a monthly prorated basis with income years ending December 31, 1980, and thereafter (Stats. 1979, Ch. 1150).

<sup>7</sup> The tax rate was decreased from 9.6% to 9.3% 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). For income years beginning on or after January 1, 1990, credit unions were no longer required to pay the minimum tax (SB 748, Stats. 1989, Ch. 1222).

<sup>8</sup> 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.

<sup>9</sup> 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%, and 1992 = 1.707%.

<sup>10</sup> The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (Stats. 1979, Ch. 1150).

<sup>11</sup> Since nonbank financials, such as savings and loan associations, pay local taxes and fees from which banks are exempted, 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. (Stats. 1979, Ch. 1150).

<sup>12</sup> Replaced the preference tax with an alternative minimum tax effective for income years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).



# **Appendix**

## **Personal Income Tax**

**TABLE 1†**  
**Personal Income Tax Statistics**  
**COMPARISON BY TAXABLE YEARS**  
**1935 through 1992 Taxable Years**

YEAR	NUMBER OF RETURNS †	ADJUSTED GROSS INCOME‡	TAXABLE INCOME§	TOTAL TAX LIABILITY
1992 <sup>17</sup>	12,784,378	\$444,812,210,915	\$352,610,596,182	\$15,981,702,937
1991 <sup>17</sup>	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990 <sup>17</sup>	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989 <sup>17</sup>	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	425,856,202,922	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	175,605,696,661	7,240,834,538
1981	10,661,919	209,941,951,065	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	169,767,241,739	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	4,981,568	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 21**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**1989 through 1992 Taxable Years**

ADJUSTED GROSS INCOME CLASS	1989 TAXABLE YEAR <sup>17</sup>			1990 TAXABLE YEAR <sup>17</sup>			1991 TAXABLE YEAR			1992 TAXABLE YEAR		
	N U M B E R O F R E T U R N S			N U M B E R O F R E T U R N S			N U M B E R O F R E T U R N S			N U M B E R O F R E T U R N S		
	NUMBER	PERCENT OF TOTAL	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	PERCENT OF TOTAL
UNDER \$5,000	1,782,067	14.2	1,840,623	14.3	1,945,628	15.1	1,817,478	14.2				
5,000 UNDER 10,000	1,596,907	12.7	1,645,334	12.8	1,568,095	12.2	1,593,415	12.5				
10,000 UNDER 15,000	1,431,787	11.4	1,421,835	11.1	1,408,932	10.9	1,450,344	11.3				
15,000 UNDER 20,000	1,252,863	10.0	1,196,492	9.3	1,187,394	9.2	1,142,651	8.9				
20,000 UNDER 25,000	1,019,379	8.1	1,026,737	8.0	1,036,204	8.0	988,788	7.7				
25,000 UNDER 30,000	867,202	6.9	868,105	6.7	845,853	6.6	838,335	6.6				
30,000 UNDER 40,000	1,393,649	11.1	1,368,867	10.6	1,349,433	10.5	1,346,966	10.5				
40,000 UNDER 50,000	972,324	7.7	1,040,841	8.1	990,932	7.7	1,046,441	8.2				
50,000 UNDER 100,000	1,821,479	14.5	1,967,847	15.3	2,052,663	15.9	2,025,818	15.8				
100,000 AND OVER	442,792	3.5	485,906	3.8	504,859	3.9	534,142	4.2				
TOTALS	12,580,509	100.0	12,862,587	100.0	12,889,953	100.0	12,784,378	100.0				
<b>A D J U S T E D G R O S S I N C O M E I N T H O U S A N D S</b>												
ADJUSTED GROSS INCOME CLASS	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER \$5,000	\$-514,056	-0.1	\$-1,148,982	-0.3	\$-1,062,019	-0.2	\$-737,126	-0.2				
5,000 UNDER 10,000	11,944,261	2.9	12,326,142	2.8	11,815,794	2.7	12,019,942	2.7				
10,000 UNDER 15,000	17,783,597	4.3	17,644,492	4.0	17,462,225	4.0	17,985,722	4.0				
15,000 UNDER 20,000	21,866,520	5.2	20,834,989	4.7	20,737,294	4.8	19,911,772	4.5				
20,000 UNDER 25,000	22,842,592	5.5	23,051,463	5.3	23,269,981	5.3	22,181,247	5.0				
25,000 UNDER 30,000	23,782,825	5.7	23,797,568	5.4	23,238,203	5.3	22,994,096	5.2				
30,000 UNDER 40,000	48,445,747	11.6	47,428,174	10.8	46,728,570	10.7	46,953,587	10.6				
40,000 UNDER 50,000	43,545,394	10.4	46,508,934	10.6	44,349,798	10.2	46,795,803	10.5				
50,000 UNDER 100,000	122,358,925	29.7	132,537,509	30.2	139,086,797	32.0	137,971,816	31.0				
100,000 AND OVER	106,340,338	25.4	115,997,074	26.4	109,480,319	25.2	118,737,320	26.7				
TOTALS	\$418,396,135	100.0	\$438,977,363	100.0	\$435,106,982	100.0	\$444,814,179	100.0				
<b>T O T A L T A X L I A B I L I T Y I N T H O U S A N D S</b>												
ADJUSTED GROSS INCOME CLASS	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER \$5,000	\$6,303	0.0	\$5,512	0.0	\$2,179	0.0	\$4,580	0.0				
5,000 UNDER 10,000	11,793	0.1	9,328	0.1	6,433	0.0	13,695	0.1				
10,000 UNDER 15,000	88,059	0.6	75,108	0.5	62,717	0.4	58,794	0.4				
15,000 UNDER 20,000	210,671	1.4	182,668	1.2	159,586	1.0	136,198	0.9				
20,000 UNDER 25,000	319,674	2.1	310,380	2.0	281,869	1.8	231,920	1.5				
25,000 UNDER 30,000	443,432	2.9	413,566	2.6	385,492	2.5	334,136	2.1				
30,000 UNDER 40,000	1,112,091	7.4	1,039,765	6.7	950,158	6.2	916,059	5.7				
40,000 UNDER 50,000	1,159,798	7.7	1,190,972	7.6	1,085,183	7.1	1,146,334	7.2				
50,000 UNDER 100,000	4,471,900	29.6	4,616,452	29.5	4,672,976	30.6	4,643,808	29.1				
100,000 AND OVER	7,269,137	48.2	7,783,071	49.8	7,677,830	50.2	8,496,377	53.2				
TOTALS	\$15,092,857	100.0	\$15,626,822	100.0	\$15,284,423	100.0	\$15,981,903	100.0				

Footnotes follow this section.

TABLE 3†  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED  
1992 Taxable Year

ADJUSTED GROSS INCOME CLASS	DOLLARS IN THOUSANDS						TOTAL TAX LIABILITY		
	RETURNS			ADJUSTED GROSS INCOME <sup>2</sup>			TAXABLE INCOME <sup>3</sup>		
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	
NO ADJUSTED GROSS INCOME	334,575	2.6	2.6	\$ -4,081,139	-0.9	-0.9	-	\$ 874	0.0
\$1 UNDER	419,485	3.3	5.9	91,323	0.0	-0.9	\$ 3,690	41	0.0
1,000 UNDER	239,782	1.9	7.8	302,233	0.1	-0.8	26,548	476	0.0
2,000 UNDER	280,442	2.2	10.0	702,785	0.2	-0.7	70,588	775	0.0
3,000 UNDER	261,639	2.0	12.0	918,090	0.2	-0.5	197,638	1,047	0.0
4,000 UNDER	281,565	2.2	14.2	1,269,581	0.3	-0.2	384,696	1,365	0.0
5,000 UNDER	293,838	2.3	16.5	1,610,445	0.4	0.2	630,937	1,255	0.0
6,000 UNDER	307,629	2.4	18.9	1,995,812	0.4	0.6	943,938	1,731	0.0
7,000 UNDER	333,215	2.6	21.5	2,492,723	0.6	1.2	1,278,053	1,806	0.0
8,000 UNDER	344,690	2.7	24.2	2,828,030	0.7	1.9	1,647,081	3,034	0.0
9,000 UNDER	314,043	2.5	26.7	2,992,932	0.7	2.5	1,792,659	5,869	0.0
10,000 UNDER	323,881	2.5	29.2	3,392,228	0.8	3.3	2,087,639	8,355	0.1
11,000 UNDER	304,318	2.4	31.6	3,503,538	0.8	4.1	2,255,082	8,590	0.1
12,000 UNDER	264,568	2.1	33.7	3,307,930	0.7	4.8	2,152,472	10,958	0.1
13,000 UNDER	296,473	2.3	36.0	3,984,169	0.9	5.7	2,671,030	14,575	0.1
14,000 UNDER	262,104	2.1	38.0	3,797,857	0.9	6.6	2,625,771	16,315	0.1
15,000 UNDER	243,474	1.9	39.9	3,781,166	0.9	7.4	2,671,865	20,650	0.1
16,000 UNDER	237,833	1.9	41.8	3,922,256	0.9	8.3	2,861,468	24,705	0.2
17,000 UNDER	218,720	1.7	43.5	3,831,141	0.9	9.2	2,756,525	25,974	0.2
18,000 UNDER	248,926	1.9	45.4	4,606,240	1.0	10.2	3,320,906	36,299	0.2
19,000 UNDER	193,698	1.5	47.0	3,770,969	0.8	11.1	2,733,298	28,570	0.2
20,000 UNDER	219,121	1.7	48.7	4,491,174	1.0	12.1	3,325,121	37,137	0.2
21,000 UNDER	200,594	1.6	50.2	4,310,513	1.0	13.0	3,209,177	38,677	0.2
22,000 UNDER	187,641	1.5	51.7	4,219,738	0.9	14.0	3,171,095	41,849	0.3
23,000 UNDER	191,407	1.5	53.2	4,504,457	1.0	15.0	3,469,860	51,202	0.3
24,000 UNDER	190,025	1.5	54.7	4,655,365	1.0	16.0	3,632,979	63,064	0.4
25,000 UNDER	171,944	1.3	56.0	4,383,084	1.0	17.0	3,331,651	50,228	0.3
26,000 UNDER	176,068	1.4	57.4	4,669,342	1.0	18.1	3,589,294	63,579	0.4
27,000 UNDER	175,180	1.4	58.8	4,815,318	1.1	19.2	3,785,153	78,379	0.5
28,000 UNDER	165,040	1.3	60.1	4,701,953	1.1	20.2	3,648,278	70,690	0.4
29,000 UNDER	150,083	1.2	61.3	4,424,399	1.0	21.2	3,466,327	71,262	0.4
30,000 UNDER	696,536	5.4	66.7	22,625,525	5.1	26.3	17,748,166	410,576	2.6
35,000 UNDER	650,430	5.1	71.8	24,328,082	5.5	31.8	19,225,525	605,483	3.2
40,000 UNDER	1,040,441	8.2	80.0	46,795,803	10.5	42.3	36,812,149	1,146,334	7.2
50,000 UNDER	741,672	5.8	85.8	40,657,013	9.1	51.4	32,087,941	1,127,344	7.1
60,000 UNDER	488,100	3.8	89.6	31,603,877	7.1	58.5	24,845,558	1,006,460	6.3
70,000 UNDER	358,295	2.8	92.4	26,789,753	6.0	64.6	21,082,390	951,773	6.0
80,000 UNDER	253,979	2.0	94.4	21,502,679	4.8	69.4	16,782,219	831,050	5.2
90,000 UNDER	183,772	1.4	95.8	17,418,494	3.9	73.3	13,657,241	725,181	4.5
100,000 UNDER	306,590	2.4	98.2	36,421,116	8.2	81.5	29,131,263	1,830,759	11.5
150,000 UNDER	96,397	0.8	99.0	16,497,879	3.7	85.2	13,541,843	992,925	6.2
200,000 UNDER	67,693	0.5	99.5	16,307,001	3.7	86.9	13,875,838	1,129,464	7.1
300,000 UNDER	23,803	0.2	99.7	8,173,248	1.8	90.7	7,229,221	631,021	3.9
400,000 UNDER	12,012	0.1	99.8	5,337,013	1.2	91.9	4,851,011	439,566	2.8
500,000 UNDER	18,603	0.1	99.9	12,590,795	2.8	94.7	11,694,888	1,130,064	7.1
1,000,000 AND OVER	8,844	0.1	100.0	23,410,269	5.3	100.0	22,304,416	2,342,560	14.7
TOTAL	12,784,378	100.0	100.0	\$444,814,179	100.0	100.0	\$352,612,494	\$15,981,903	100.0

Footnotes follow this section.

**TABLE 4A ↑**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA <sup>1</sup> ADJUSTMENTS (THOUSANDS)	CALIFORNIA <sup>2</sup> AGI (THOUSANDS)	CALIFORNIA <sup>3</sup> DEDUCTIONS <sup>3</sup> (THOUSANDS)	TAXABLE <sup>4</sup> INCOME (THOUSANDS)	TOTAL <sup>5</sup> TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	138,329	1,604	\$ -6,364,169	\$ 2,289,858	\$ -4,081,139	\$ 1,061,182	-	\$ 874
ZERO	196,246	-	-122,936	-	-	677,913	-	-
\$1 TO	419,485	18,015	365,182	-880,859	91,323	1,323,253	\$ 3,690	41
1,000 TO	239,782	36,906	464,435	-102,202	362,233	685,915	26,548	478
2,000 TO	2,959	69,471	882,438	-179,654	702,785	910,465	70,588	775
3,000 TO	261,639	66,992	934,457	-16,368	918,090	898,917	187,638	1,048
4,000 TO	281,555	51,361	1,465,815	-196,234	1,269,581	1,012,009	384,696	1,364
5,000 TO	293,838	34,389	1,781,548	-171,102	1,610,445	1,089,867	630,307	1,255
6,000 TO	307,629	37,350	2,122,400	-126,588	1,995,812	1,164,611	943,938	1,731
7,000 TO	333,215	45,779	2,645,042	-152,319	2,492,723	1,310,877	1,278,053	1,806
8,000 TO	344,690	134,662	3,018,564	-90,534	2,928,030	1,374,212	1,647,084	3,034
9,000 TO	314,043	127,441	3,068,998	-76,066	2,992,932	1,284,119	1,792,659	5,869
10,000 TO	323,681	125,842	3,570,872	-178,644	3,392,228	1,402,914	2,087,639	8,355
11,000 TO	11,909	132,877	3,654,769	-151,251	3,503,538	1,319,694	2,255,082	8,590
12,000 TO	264,668	129,526	3,398,114	-90,184	3,307,930	1,272,826	2,152,472	10,958
13,000 TO	295,473	129,708	4,144,824	-160,656	3,984,169	1,380,461	2,671,030	14,576
14,000 TO	262,104	113,736	3,930,302	-132,445	3,797,857	1,257,848	2,625,771	16,315
15,000 TO	243,474	125,958	3,901,074	-119,908	3,781,166	1,163,475	2,671,865	20,650
16,000 TO	237,833	136,050	3,950,878	-28,622	3,922,256	1,091,208	2,861,468	24,705
17,000 TO	218,720	120,712	3,954,328	-123,187	3,831,141	1,151,082	2,756,325	25,974
18,000 TO	248,928	150,273	4,779,233	-172,894	4,606,340	1,437,594	3,320,096	36,299
19,000 TO	193,698	120,562	3,940,929	-69,859	3,770,969	1,089,394	2,733,298	20,970
20,000 TO	219,121	138,203	4,662,818	-171,644	4,491,174	1,187,492	3,325,121	37,138
21,000 TO	200,594	132,906	4,446,517	-138,004	4,310,513	1,127,071	3,209,177	38,677
22,000 TO	187,641	136,972	4,325,618	-105,890	4,219,738	1,056,655	3,171,095	41,849
23,000 TO	191,407	151,526	4,588,998	-84,542	4,504,457	1,063,670	3,469,860	51,202
24,000 TO	190,025	157,067	4,911,952	-256,587	4,655,365	1,040,157	3,632,975	63,054
25,000 TO	25,999	134,402	4,504,582	-121,499	4,383,084	1,093,000	3,331,651	60,228
26,000 TO	171,944	176,088	4,811,318	-141,976	4,669,342	1,105,320	3,569,284	63,579
27,000 TO	175,180	162,783	4,949,583	-134,265	4,815,318	1,054,041	3,785,153	78,379
28,000 TO	165,040	147,584	4,907,018	94,935	4,701,953	1,064,966	3,646,278	70,690
29,000 TO	150,083	134,511	4,476,156	-51,757	4,424,399	969,395	3,466,327	71,262
30,000 TO	151,932	136,094	4,776,874	-137,684	4,639,191	1,007,287	3,655,761	82,802
31,000 TO	135,157	122,894	4,345,874	-86,795	4,259,219	919,757	3,339,876	72,533
32,000 TO	129,195	117,072	4,387,022	-189,852	4,197,170	862,995	3,227,376	69,071
33,000 TO	137,383	127,031	4,705,748	-101,305	4,604,443	1,016,606	3,606,015	89,142
34,000 TO	142,869	133,572	5,084,545	-150,043	4,934,502	1,009,253	3,917,158	97,028
35,000 TO	140,890	130,493	5,157,847	-155,675	5,002,173	1,134,382	3,893,070	95,471
36,000 TO	134,075	125,676	4,993,716	-103,318	4,890,398	1,044,755	3,853,022	100,302
37,000 TO	135,850	129,437	5,158,810	-63,800	5,095,011	1,028,961	4,066,149	106,320
38,000 TO	122,918	117,384	4,938,799	-207,668	4,731,131	1,001,932	3,761,852	104,744
39,000 TO	116,697	111,090	4,760,803	-151,454	4,609,349	961,373	3,663,241	96,586
40,000 TO	1,046,441	1,014,008	48,037,495	-1,241,691	46,795,803	10,057,020	36,812,149	1,146,334
50,000 TO	741,672	731,482	40,371,374	286,639	40,657,013	8,750,034	32,087,941	1,127,344
60,000 TO	488,100	482,669	32,045,640	-441,762	31,603,877	6,798,544	24,845,558	1,006,460
70,000 TO	358,295	356,015	27,132,913	-343,161	26,789,753	5,712,080	21,082,390	951,773
80,000 TO	253,979	252,759	21,816,629	-313,950	21,502,679	4,726,715	16,782,219	831,050
90,000 TO	183,772	183,562	17,380,543	37,952	17,418,494	3,762,587	13,657,241	725,181
100,000 TO	306,990	305,494	36,750,115	-328,999	36,421,116	7,306,817	29,131,263	1,830,789
150,000 TO	96,397	95,073	16,431,983	65,896	16,497,879	2,963,634	13,541,843	992,925
200,000 TO	67,693	67,748	16,479,203	-172,202	16,307,001	2,452,640	13,875,838	1,129,464
300,000 TO	23,803	23,754	6,189,537	-20,035	6,173,248	954,527	7,229,221	631,021
400,000 TO	11,966	11,966	6,337,946	-933	6,337,013	489,238	4,851,011	439,566
500,000 TO	18,603	18,565	12,434,003	156,792	12,590,795	912,929	11,694,868	1,130,084
1,000,000 TO	5,745	5,734	7,719,979	48,606	7,767,685	405,367	7,374,459	707,443
2,000,000 TO	1,337	1,332	3,202,742	33,011	3,235,753	153,315	3,084,313	324,304
3,000,000 TO	632	632	2,141,032	33,814	2,174,846	90,396	2,084,707	220,017
4,000,000 TO	333	329	1,340,018	147,647	1,487,666	69,267	1,429,505	150,880
5,000,000 AND OVER	796	794	8,840,105	-101,043	8,742,350	416,055	8,329,535	889,713
TOTAL	12,784,377	8,197,467	\$449,654,174	\$ -4,842,170	\$ 444,812,211	\$ 103,069,559	\$ 352,610,596	\$ 15,981,703

Footnotes follow this section.

TABLE 4A (continued)†  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1992 Taxable Year

ADJUSTED GROSS INCOME CLASS	WAGES AND SALARIES		TAXABLE INTEREST		TAXABLE DIVIDENDS		PENSIONS AND ANNUITIES		TAXABLE AMOUNT (THOUSANDS)
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	
NEGATIVE	44,542	\$ 826,789	107,623	\$ 905,795	39,318	\$ 145,937	11,655	\$ 102,905	
ZERO	10,095	1,652	1,130	1,647	607	4,513	1,484	3,006	
\$1 TO	104,411	285,789	86,170	55,038	20,422	12,966	6,720	73,369	
1,000 TO	162,705	345,234	65,304	22,253	26,549	6,346	16,037	60,377	
2,000 TO	195,281	546,203	95,020	76,806	34,418	33,956	12,125	40,718	
3,000 TO	179,838	609,735	69,606	67,154	17,329	26,031	10,608	29,990	
4,000 TO	209,384	926,922	90,059	120,960	28,654	45,866	18,861	56,067	
5,000 TO	215,801	1,188,383	96,733	115,266	22,013	22,033	22,033	73,030	
6,000 TO	221,294	1,370,848	106,204	173,077	28,083	56,939	24,191	67,828	
7,000 TO	227,789	1,656,117	107,482	198,430	28,359	47,074	40,897	181,224	
8,000 TO	261,363	2,181,739	125,866	188,150	27,295	42,786	36,184	197,587	
9,000 TO	232,956	2,118,957	111,245	186,919	31,684	71,931	35,446	241,951	
10,000 TO	242,734	2,347,109	124,341	233,062	35,264	79,909	46,576	294,109	
11,000 TO	220,174	2,463,350	130,131	291,769	30,058	93,999	48,158	330,179	
12,000 TO	202,205	2,369,542	129,960	230,223	34,359	81,873	35,641	271,431	
13,000 TO	227,639	2,896,469	135,124	262,916	40,797	106,793	52,139	406,400	
14,000 TO	198,690	2,762,973	132,724	353,369	38,859	93,737	40,318	324,084	
15,000 TO	189,390	2,831,848	118,624	237,379	37,805	84,504	46,715	368,128	
16,000 TO	187,625	3,134,226	110,198	213,235	33,347	84,809	35,972	365,312	
17,000 TO	173,407	2,934,972	100,579	213,011	33,734	93,431	43,046	411,642	
18,000 TO	200,679	3,581,378	129,668	333,251	37,668	96,164	44,192	404,433	
19,000 TO	162,116	2,706,202	114,936	240,411	34,707	94,024	44,361	471,729	
20,000 TO	175,668	3,410,799	113,137	230,101	35,003	103,976	39,056	461,311	
21,000 TO	155,692	3,193,431	118,068	317,732	36,347	125,767	41,737	462,784	
22,000 TO	154,107	3,330,081	96,062	162,721	32,908	88,693	31,324	390,883	
23,000 TO	159,522	3,305,390	111,198	261,870	33,609	108,023	40,239	543,751	
24,000 TO	161,436	3,723,336	110,459	226,812	28,445	216,570	30,648	419,938	
25,000 TO	143,634	3,407,407	102,834	187,870	35,337	111,582	28,361	362,423	
26,000 TO	146,505	3,655,333	118,092	229,098	38,249	99,795	36,042	480,624	
27,000 TO	150,283	3,910,775	102,513	240,904	33,719	91,313	36,790	476,486	
28,000 TO	142,513	3,681,263	100,863	179,832	26,746	63,415	29,370	369,693	
29,000 TO	125,984	3,563,962	101,469	237,313	31,368	82,728	30,034	402,730	
30,000 TO	130,683	3,747,998	110,577	241,215	32,921	92,217	25,408	308,109	
31,000 TO	119,212	3,530,160	86,443	203,417	31,532	47,862	20,825	258,242	
32,000 TO	110,604	3,260,632	97,279	264,794	32,550	74,391	26,550	373,829	
33,000 TO	121,333	3,848,424	95,976	172,467	29,577	76,007	19,759	251,661	
34,000 TO	125,394	4,158,976	100,076	176,695	30,310	96,035	27,880	278,966	
35,000 TO	122,689	4,100,373	100,478	197,693	27,261	76,021	25,857	350,953	
36,000 TO	121,082	4,127,442	97,099	179,956	32,604	77,232	24,878	320,192	
37,000 TO	120,621	4,187,023	85,863	161,508	21,665	69,840	22,798	342,099	
38,000 TO	109,577	3,911,754	94,328	238,097	29,403	108,361	26,658	362,081	
39,000 TO	102,457	3,842,123	90,440	191,882	25,037	70,470	24,730	367,841	
40,000 TO	945,204	39,738,510	830,953	1,086,224	278,141	647,422	186,306	2,667,219	
50,000 TO	674,903	33,994,100	631,096	1,574,624	243,172	584,243	130,175	1,994,091	
60,000 TO	445,562	26,358,032	428,763	1,006,039	177,824	413,145	94,372	1,531,129	
70,000 TO	328,358	22,089,328	329,346	857,478	152,529	394,474	62,507	1,028,387	
80,000 TO	232,843	17,642,141	243,798	687,005	119,421	410,206	41,458	741,226	
90,000 TO	167,372	14,202,200	176,560	672,723	96,560	371,376	34,801	566,892	
100,000 TO	269,522	27,101,256	295,391	1,474,114	174,284	775,716	55,521	1,111,216	
150,000 TO	79,607	10,654,411	93,916	920,335	63,134	434,968	15,236	394,515	
200,000 TO	54,695	9,669,761	66,619	855,399	48,896	507,233	10,363	321,253	
300,000 TO	18,960	4,548,740	23,485	488,669	17,811	268,690	3,672	130,168	
400,000 TO	9,597	2,895,369	11,861	325,890	9,462	173,445	1,641	75,913	
500,000 TO	14,939	6,532,952	18,432	921,425	15,153	545,028	2,786	161,214	
1,000,000 TO	4,702	3,628,855	5,721	594,253	4,868	371,062	913	67,686	
2,000,000 TO	1,110	1,421,224	1,333	246,558	1,184	176,469	207	34,630	
3,000,000 TO	530	832,197	628	141,482	581	108,152	89	9,810	
4,000,000 TO	289	579,949	332	125,455	298	75,900	52	11,806	
5,000,000 AND OVER	684	3,325,814	795	614,014	746	691,525	110	15,371	
TOTAL	10,017,691	\$ 339,769,091	7,513,604	\$ 22,156,949	2,699,994	\$ 10,303,204	1,895,920	\$ 23,286,284	

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	BUSINESS INCOME*			LOSS			FARM INCOME			LOSS		
	PROFIT		AMOUNT (THOUSANDS)	LOSS		AMOUNT (THOUSANDS)	PROFIT		AMOUNT (THOUSANDS)	LOSS		AMOUNT (THOUSANDS)
	NUMBER	AMOUNT (THOUSANDS)		NUMBER	AMOUNT (THOUSANDS)		NUMBER	AMOUNT (THOUSANDS)		NUMBER	AMOUNT (THOUSANDS)	
NEGATIVE.....	21,780	\$ 708,081	65,819	\$ 1,463,867	1,068	\$ 3,988	5,869	\$ 1,458,937				
ZERO.....	314	3,942	293	531	-	-	-	-				
\$1 TO \$999.....	19,633	29,066	5,530	29,418	-	-	439	489				
1,000 TO 1,999.....	22,907	64,617	4,704	37,550	322	500	277	1,073				
2,000 TO 2,999.....	24,698	95,453	5,469	15,300	-	-	-	-				
3,000 TO 3,999.....	20,265	14,148	4,148	35,852	293	506	932	7,134				
4,000 TO 4,999.....	27,728	105,881	4,847	18,993	-	-	-	-				
5,000 TO 5,999.....	32,213	159,137	2,962	16,532	314	2,865	591	843				
6,000 TO 6,999.....	29,641	158,936	4,893	11,402	1,023	1,544	497	7,226				
7,000 TO 7,999.....	36,789	228,233	5,062	72,170	943	2,247	943	6,442				
8,000 TO 8,999.....	34,563	203,838	8,865	16,322	314	1,216	314	2,247				
9,000 TO 9,999.....	26,276	189,002	4,178	911	293	911	618	13,668				
10,000 TO 10,999.....	34,229	234,291	6,338	10,516	585	3,062	1,399	1,579				
11,000 TO 11,999.....	27,449	205,091	8,191	36,662	1,730	649	1,730	10,563				
12,000 TO 12,999.....	25,801	294,628	6,348	63,722	578	649	685	3,268				
13,000 TO 13,999.....	34,398	314,130	7,855	45,060	689	-	689	5,547				
14,000 TO 14,999.....	23,218	207,107	7,920	49,967	396	3,472	396	1,095				
15,000 TO 15,999.....	21,502	187,289	7,547	49,258	557	3,894	771	2,986				
16,000 TO 16,999.....	19,064	167,181	9,084	26,800	-	-	2,159	40,726				
17,000 TO 17,999.....	19,324	295,192	7,425	30,815	371	2,516	-	-				
18,000 TO 18,999.....	23,567	264,288	10,233	48,491	-	-	1,266	10,003				
19,000 TO 19,999.....	18,958	272,453	5,660	31,995	-	-	816	3,200				
20,000 TO 20,999.....	21,472	257,402	7,604	28,821	738	8,324	523	2,732				
21,000 TO 21,999.....	19,116	223,180	7,532	26,283	322	1,318	-	-				
22,000 TO 22,999.....	16,683	181,987	3,840	13,700	439	8,238	603	2,948				
23,000 TO 23,999.....	14,059	148,353	9,949	34,250	180	4,451	-	-				
24,000 TO 24,999.....	18,449	218,713	6,940	41,865	445	2,347	1,078	5,121				
25,000 TO 25,999.....	18,441	258,608	7,392	36,123	277	1,082	1,024	9,107				
26,000 TO 26,999.....	17,565	206,113	5,082	21,188	528	2,079	943	11,891				
27,000 TO 27,999.....	20,678	254,581	9,592	45,592	-	-	371	2,739				
28,000 TO 28,999.....	18,228	258,508	7,589	32,375	-	-	655	7,761				
29,000 TO 29,999.....	15,182	187,336	7,498	24,214	1,080	2,116	1,766	11,679				
30,000 TO 30,999.....	17,840	265,748	9,531	40,257	-	-	-	-				
31,000 TO 31,999.....	17,249	235,211	9,986	48,416	-	-	1,461	22,344				
32,000 TO 32,999.....	22,608	289,105	6,271	21,451	874	699	277	8,314				
33,000 TO 33,999.....	13,370	110,415	7,683	16,691	-	-	512	5,056				
34,000 TO 34,999.....	16,572	225,867	5,593	32,822	469	4,651	371	532				
35,000 TO 35,999.....	20,496	341,082	6,372	23,839	-	-	-	-				
36,000 TO 36,999.....	12,530	222,323	10,935	74,542	-	-	1,249	6,246				
37,000 TO 37,999.....	16,359	324,440	6,281	32,575	396	85	902	11,181				
38,000 TO 38,999.....	8,896	124,603	8,808	41,203	469	11,003	588	1,572				
39,000 TO 39,999.....	12,984	207,150	9,336	55,972	616	1,841	1,274	52,489				
40,000 TO 40,999.....	134,730	2,014,523	74,949	312,811	1,268	9,739	7,814	106,927				
41,000 TO 41,999.....	119,579	2,302,671	52,738	232,438	2,673	54,208	5,680	32,370				
42,000 TO 42,999.....	78,888	1,868,572	36,241	190,766	1,975	41,361	5,150	52,557				
43,000 TO 43,999.....	62,399	1,803,638	23,124	133,793	2,132	84,848	1,491	10,001				
44,000 TO 44,999.....	44,423	1,347,822	19,445	94,896	673	10,637	2,029	37,821				
45,000 TO 45,999.....	33,877	983,650	14,428	71,252	223	1,463	1,581	63,786				
46,000 TO 46,999.....	64,733	3,201,665	25,172	172,082	1,806	61,044	3,018	64,268				
47,000 TO 47,999.....	23,465	1,740,037	7,056	69,585	1,746	46,114	36,010	36,010				
48,000 TO 48,999.....	17,624	1,756,839	5,674	73,686	635	47,375	1,072	26,740				
49,000 TO 49,999.....	5,912	812,897	1,828	33,115	386	28,550	668	28,042				
50,000 TO 499,999.....	2,743	473,620	972	28,491	188	14,696	331	22,708				
500,000 TO 999,999.....	4,117	846,548	1,466	51,356	310	44,089	619	42,028				
1,000,000 TO 1,999,999.....	1,252	384,065	471	35,110	104	22,402	215	20,214				
2,000,000 TO 2,999,999.....	266	118,053	125	6,857	22	6,226	61	6,192				
3,000,000 TO 3,999,999.....	145	99,951	58	7,556	11	1,785	32	5,830				
4,000,000 TO 4,999,999.....	61	57,235	44	14,663	6	7,465	17	5,480				
5,000,000 AND OVER.....	176	269,915	80	14,659	7	837	52	17,025				
TOTAL.....	1,478,554	\$ 29,040,319	610,866	\$ 4,375,082	25,820	\$ 556,885	66,596	\$ 2,311,967				

Footnotes follow this section.



**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS <sup>3</sup>				ALL OTHER FEDERAL INCOME SOURCES <sup>4</sup>			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE . . . . .	19,539	\$ 976,244	31,310	\$ 79,294	40,993	\$ 348,369	37,707	\$ 3,994,546
ZERO . . . . .	314	8,591			6,159	37,130	534	165,944
\$1 TO \$ 999 . . . . .	4,598	3,403	5,021	5,960	50,560	212,309	3,304	26,937
1,000 TO 1,999 . . . . .	7,512	8,522	5,969	7,930	38,071	103,184	2,330	44,358
2,000 TO 2,999 . . . . .	4,446	9,590	5,523	9,439	50,669	158,213	4,775	58,869
3,000 TO 3,999 . . . . .	6,965	16,053	2,688	8,065	49,030	130,460	2,134	103,464
4,000 TO 4,999 . . . . .	8,514	49,707	6,483	14,150	64,793	205,806	1,229	18,218
5,000 TO 5,999 . . . . .	7,655	10,118	5,520	13,479	63,408	158,438	2,215	8,161
6,000 TO 6,999 . . . . .	5,672	25,840	8,467	16,321	59,236	167,929	1,344	26,912
7,000 TO 7,999 . . . . .	9,924	39,362	8,862	17,866	71,255	162,546	1,217	7,895
8,000 TO 8,999 . . . . .	7,474	27,810	4,750	11,248	84,483	217,517	3,235	41,782
9,000 TO 9,999 . . . . .	5,424	27,385	7,944	15,726	67,558	143,171	1,813	12,100
10,000 TO 10,999 . . . . .	10,746	22,184	8,671	19,765	76,402	234,693	2,156	33,596
11,000 TO 11,999 . . . . .	12,511	35,674	10,086	21,293	72,967	245,659	1,963	8,137
12,000 TO 12,999 . . . . .	7,184	59,435	7,998	16,223	73,387	207,638	2,715	91,888
13,000 TO 13,999 . . . . .	15,605	44,232	9,569	17,421	78,125	228,788	2,917	22,977
14,000 TO 14,999 . . . . .	12,150	45,810	8,413	17,987	64,221	228,805	3,887	36,054
15,000 TO 15,999 . . . . .	9,946	28,151	9,493	19,998	64,109	218,078	1,667	16,522
16,000 TO 16,999 . . . . .	10,511	41,953	8,749	14,401	58,355	175,321	1,924	128,481
17,000 TO 17,999 . . . . .	12,844	21,400	10,427	20,816	194,284	194,284	1,888	22,059
18,000 TO 18,999 . . . . .	15,994	73,599	9,906	21,732	78,998	246,736	2,852	75,702
19,000 TO 19,999 . . . . .	10,919	124,648	8,527	16,600	56,308	162,489	2,270	12,410
20,000 TO 20,999 . . . . .	12,451	111,184	6,930	12,267	52,553	214,254	1,932	17,744
21,000 TO 21,999 . . . . .	15,417	65,954	9,436	22,319	71,355	199,734	1,113	43,747
22,000 TO 22,999 . . . . .	9,459	51,472	7,515	17,107	66,521	190,508	1,105	21,547
23,000 TO 23,999 . . . . .	12,421	48,175	7,864	20,288	71,315	171,776	2,389	55,264
24,000 TO 24,999 . . . . .	10,321	51,195	7,733	14,008	76,421	235,445	1,207	17,267
25,000 TO 25,999 . . . . .	14,617	72,439	4,945	12,460	74,682	189,196	3,007	20,102
26,000 TO 26,999 . . . . .	8,451	44,381	10,816	21,815	77,443	219,089	2,687	48,714
27,000 TO 27,999 . . . . .	9,245	58,149	7,930	16,578	65,860	170,950	1,807	7,497
28,000 TO 28,999 . . . . .	11,355	48,449	6,555	15,975	68,624	164,917	1,136	250,180
29,000 TO 29,999 . . . . .	11,613	63,223	8,171	14,187	70,637	221,987	2,181	88,084
30,000 TO 30,999 . . . . .	14,322	54,121	7,398	16,075	73,810	245,492	1,632	8,741
31,000 TO 31,999 . . . . .	10,142	34,805	6,104	12,868	60,937	197,817	1,797	58,489
32,000 TO 32,999 . . . . .	11,358	35,958	6,457	15,052	205,121	205,121	9,905	9,905
33,000 TO 33,999 . . . . .	12,566	72,573	5,534	13,971	70,874	195,993	1,438	31,081
34,000 TO 34,999 . . . . .	12,600	77,776	6,763	10,116	70,002	198,091	1,808	18,662
35,000 TO 35,999 . . . . .	9,320	60,282	7,580	14,133	78,945	223,759	1,080	24,007
36,000 TO 36,999 . . . . .	10,651	63,852	6,718	11,924	65,874	228,445	2,059	60,624
37,000 TO 37,999 . . . . .	7,709	46,810	4,858	9,645	63,006	226,629	1,200	78,041
38,000 TO 38,999 . . . . .	13,974	90,999	8,690	21,279	59,869	192,861	1,654	15,858
39,000 TO 39,999 . . . . .	9,362	131,634	5,567	11,251	68,721	235,705	603	40,362
40,000 TO 49,999 . . . . .	97,314	657,211	70,783	149,883	603,875	1,854,001	9,802	161,784
50,000 TO 59,999 . . . . .	89,746	592,815	49,726	97,115	449,834	1,412,037	8,872	1,383,392
60,000 TO 69,999 . . . . .	69,197	631,988	42,212	316,917	316,917	1,244,524	6,848	186,343
70,000 TO 79,999 . . . . .	60,719	672,205	31,057	66,376	221,517	859,755	6,745	130,375
80,000 TO 89,999 . . . . .	52,965	600,486	29,521	59,170	164,815	662,549	4,892	21,798
90,000 TO 99,999 . . . . .	43,585	495,056	27,111	66,757	120,766	698,518	4,929	299,513
100,000 TO 149,999 . . . . .	94,816	1,661,535	43,669	90,338	200,682	1,276,658	8,519	291,113
150,000 TO 199,999 . . . . .	40,050	1,203,343	18,519	40,706	64,821	639,191	3,806	381,083
200,000 TO 299,999 . . . . .	32,699	1,400,788	13,905	31,270	46,855	730,110	3,139	130,137
300,000 TO 399,999 . . . . .	12,195	815,450	5,535	13,165	16,675	371,214	1,440	115,020
400,000 TO 499,999 . . . . .	6,588	606,330	2,843	7,110	8,322	234,946	620	116,016
500,000 TO 999,999 . . . . .	10,609	1,687,360	4,587	13,152	1,469	541,857	1,469	419,225
1,000,000 TO 1,999,999 . . . . .	3,620	1,284,990	1,365	3,609	539	356,205	539	182,444
2,000,000 TO 2,999,999 . . . . .	896	603,813	329	885	130	128,346	130	100,163
3,000,000 TO 3,999,999 . . . . .	445	542,407	147	402	479	124,198	52	62,185
4,000,000 TO 4,999,999 . . . . .	229	306,631	77	215	38	63,999	38	163,898
5,000,000 AND OVER . . . . .	557	1,838,738	191	522	90	368,511	90	119,434
TOTAL . . . . .	1,048,997	\$ 18,674,510	669,497	\$ 1,409,793	4,536,299	\$ 19,872,191	180,668	\$ 10,138,009

Footnotes follow this section.

TABLE 4A (continued) †  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 State Totals - 1992 Taxable Year

ADJUSTED GROSS INCOME CLASS	INDIVIDUAL RETIREMENT PLAN		HALF SELF-EMPLOYMENT TAX		SELF-EMPLOYED HEALTH INSURANCE		SELF-EMPLOYED RETIREMENT PLAN	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	1,050	\$ 2,722	20,462	\$ 18,487	6,804	\$ 3,231	698	\$ 3,133
ZERO			314	278				
\$1 TO	1,742	2,407	5,471	1,246	752	76	-	-
1,000 TO	2,542	3,426	19,977	3,064	2,608	1,041	-	-
2,000 TO	1,356	2,712	18,258	6,898	3,609	728	-	-
3,000 TO	2,052	1,730	20,517	5,181	2,117	249	-	-
4,000 TO	2,609	3,763	21,124	6,949	1,583	471	-	-
5,000 TO	1,616	3,231	24,269	9,381	4,029	1,832	201	201
6,000 TO	1,665	2,240	22,942	11,206	3,561	1,154	-	-
7,000 TO	4,395	7,125	29,432	12,634	7,137	2,966	650	658
8,000 TO	2,909	3,848	29,914	14,317	5,266	1,673	-	-
9,000 TO	5,409	6,219	23,529	13,429	5,177	1,647	500	600
10,000 TO	7,952	10,365	25,072	13,711	4,381	1,154	-	-
11,000 TO	2,334	3,246	20,732	14,250	4,666	1,629	-	-
12,000 TO	8,760	13,834	25,592	19,030	8,423	3,971	1,581	3,381
13,000 TO	9,108	12,136	27,459	19,872	8,456	2,603	1,167	7,258
14,000 TO	7,684	14,800	22,210	15,203	3,913	1,819	209	435
15,000 TO	5,402	7,943	17,706	12,595	3,837	1,906	-	-
16,000 TO	6,081	10,348	16,454	11,832	3,840	2,258	-	-
17,000 TO	7,590	10,120	16,599	17,235	6,010	2,000	371	111
18,000 TO	15,255	25,166	23,734	19,626	6,746	2,200	1,113	21,413
19,000 TO	7,398	13,599	17,533	17,999	7,694	3,353	-	-
20,000 TO	20,969	20,588	22,377	23,792	6,981	3,059	732	2,129
21,000 TO	10,407	18,059	17,736	16,954	6,184	2,200	1,412	2,905
22,000 TO	8,594	13,083	14,608	15,734	5,184	2,135	634	1,868
23,000 TO	14,287	23,172	13,635	12,244	3,260	943	361	902
24,000 TO	23,969	13,193	15,260	15,986	4,454	1,564	209	505
25,000 TO	8,438	15,414	18,992	17,935	4,858	1,792	982	9,092
26,000 TO	11,502	15,336	14,414	13,622	5,005	2,332	591	976
27,000 TO	13,621	19,404	17,037	17,430	5,875	1,867	603	2,400
28,000 TO	8,173	10,927	14,421	15,029	4,995	1,881	1,145	4,290
29,000 TO	15,633	22,123	12,258	12,293	4,683	2,185	658	855
30,000 TO	11,672	19,552	14,045	17,268	4,462	2,982	677	1,419
31,000 TO	11,357	16,995	15,015	17,080	5,129	2,425	1,158	4,026
32,000 TO	13,165	22,173	17,744	20,148	3,186	1,280	649	2,135
33,000 TO	11,443	12,614	13,614	14,802	3,843	1,625	412	1,070
34,000 TO	34,999	16,650	15,478	17,258	4,814	1,727	2,699	12,032
35,000 TO	11,064	17,646	19,054	17,525	4,740	1,959	1,292	5,142
36,000 TO	11,254	14,392	12,242	15,847	4,585	2,144	293	1,042
37,000 TO	37,999	12,630	14,907	22,635	5,584	3,328	2,627	7,799
38,000 TO	8,432	17,952	9,664	11,353	2,967	1,563	220	3,318
39,000 TO	14,631	19,899	9,994	14,430	3,311	1,145	1,333	1,543
40,000 TO	66,080	89,608	126,349	143,800	32,995	16,117	11,748	80,086
50,000 TO	48,903	83,993	109,859	124,477	31,233	15,444	14,345	86,014
60,000 TO	25,156	41,432	76,253	72,985	21,982	6,758	10,814	64,121
70,000 TO	22,195	39,695	63,494	114,305	19,564	9,996	16,063	96,709
80,000 TO	19,854	35,070	45,903	84,939	11,528	5,219	7,704	61,678
90,000 TO	11,336	19,432	36,161	63,379	7,770	4,276	8,589	50,738
100,000 TO	27,874	49,156	72,915	173,310	23,389	14,109	23,549	257,829
150,000 TO	12,132	21,736	27,913	80,790	11,155	7,699	11,324	182,693
200,000 TO	9,027	15,855	20,760	66,752	9,340	7,088	9,648	198,238
300,000 TO	3,484	6,024	7,062	24,376	3,635	3,014	3,745	86,241
400,000 TO	1,647	2,823	3,181	11,481	1,830	1,533	1,732	43,715
500,000 TO	2,605	4,598	4,964	15,391	2,681	2,429	2,157	59,031
1,000,000 TO	754	1,318	1,209	3,604	782	786	515	12,288
2,000,000 TO	150	274	237	708	200	221	119	3,662
3,000,000 TO	78	139	114	296	101	108	56	1,380
4,000,000 TO	36	61	55	133	49	64	23	529
5,000,000 AND OVER	45	81	134	376	128	173	66	1,456
TOTAL	591,731	\$ 914,912	1,349,778	\$ 1,675,710	372,121	\$ 174,144	147,993	\$ 1,390,158

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	PENALTY ON EARLY WITHDRAWAL OF SAVINGS		ALIMONY PAID		TOTAL ADJUSTMENTS <sup>19</sup>	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE.....	1,943	\$ 297	1,401	\$ 18,410	27,692	\$ 50,695
ZERO.....	-	-	381	2,740	694	3,016
\$1 TO \$ 999.....	570	28	-	-	11,625	9,991
1,000 TO 1,999.....	223	13	293	1,229	23,719	9,532
2,000 TO 2,999.....	871	30	-	-	26,339	11,485
3,000 TO 3,999.....	1,730	41	435	653	25,311	8,152
4,000 TO 4,999.....	1,959	87	513	2,257	29,196	17,518
5,000 TO 5,999.....	1,049	66	-	-	36,465	18,044
6,000 TO 6,999.....	707	41	1,232	5,986	31,902	22,547
7,000 TO 7,999.....	1,616	325	713	1,307	43,155	31,277
8,000 TO 8,999.....	3,913	633	220	923	40,537	29,628
9,000 TO 9,999.....	293	207	864	6,057	32,504	30,491
10,000 TO 10,999.....	2,272	325	-	-	39,075	29,129
11,000 TO 11,999.....	3,105	1,812	-	-	30,835	22,841
12,000 TO 12,999.....	1,054	163	-	-	34,290	41,202
13,000 TO 13,999.....	1,620	136	-	-	41,259	56,021
14,000 TO 14,999.....	2,153	297	1,081	8,267	32,445	34,937
15,000 TO 15,999.....	650	78	220	719	26,194	25,134
16,000 TO 16,999.....	1,580	50	336	1,175	23,609	25,347
17,000 TO 17,999.....	950	82	277	1,175	23,932	41,212
18,000 TO 18,999.....	3,944	1,231	555	10,148	40,099	72,012
19,000 TO 19,999.....	-	-	556	768	40,099	39,835
20,000 TO 20,999.....	1,148	294	1,147	3,563	25,185	52,967
21,000 TO 21,999.....	1,012	64	632	2,646	31,094	40,388
22,000 TO 22,999.....	1,614	193	-	-	26,993	36,043
23,000 TO 23,999.....	571	93	277	707	25,181	47,448
24,000 TO 24,999.....	1,359	117	1,511	8,430	27,551	37,908
25,000 TO 25,999.....	1,887	122	953	5,080	29,317	54,144
26,000 TO 26,999.....	1,712	216	1,042	6,012	27,548	40,448
27,000 TO 27,999.....	2,257	199	1,400	12,766	32,350	55,023
28,000 TO 28,999.....	1,207	170	813	2,528	22,059	36,125
29,000 TO 29,999.....	-	-	1,006	4,224	26,435	44,616
30,000 TO 30,999.....	2,160	380	1,676	14,361	27,009	58,583
31,000 TO 31,999.....	2,840	1,140	2,374	13,734	26,770	56,419
32,000 TO 32,999.....	2,256	318	735	2,282	29,595	50,047
33,000 TO 33,999.....	371	6	1,042	10,676	23,936	42,053
34,000 TO 34,999.....	1,159	100	831	10,857	29,471	60,163
35,000 TO 35,999.....	1,558	31	1,042	7,409	28,245	50,751
36,000 TO 36,999.....	1,634	333	2,698	19,028	24,190	54,188
37,000 TO 37,999.....	512	108	2,900	11,821	24,307	58,858
38,000 TO 38,999.....	599	40	1,613	10,677	19,966	42,927
39,000 TO 39,999.....	236	233	1,257	4,315	21,980	42,258
40,000 TO 40,999.....	12,011	2,105	11,517	67,206	196,383	413,637
50,000 TO 59,999.....	12,071	1,266	9,746	62,548	157,359	437,010
60,000 TO 69,999.....	4,942	1,310	9,090	67,814	106,285	311,641
70,000 TO 79,999.....	4,070	568	7,290	65,753	90,839	338,178
80,000 TO 89,999.....	3,542	478	2,683	28,984	56,571	284,027
90,000 TO 99,999.....	1,708	85	3,585	49,537	46,872	191,544
100,000 TO 149,999.....	3,487	942	7,333	96,354	94,433	587,182
150,000 TO 199,999.....	1,387	445	3,039	69,808	37,567	366,724
200,000 TO 299,999.....	712	819	2,628	72,201	28,716	365,787
300,000 TO 399,999.....	301	253	1,054	33,353	10,482	156,876
400,000 TO 499,999.....	174	318	517	20,233	4,941	81,142
500,000 TO 999,999.....	308	333	938	40,419	7,667	122,876
1,000,000 TO 1,999,999.....	110	110	278	17,578	2,318	36,415
2,000,000 TO 2,999,999.....	15	12	75	5,664	534	10,773
3,000,000 TO 3,999,999.....	7	4	36	3,422	269	5,432
4,000,000 TO 4,999,999.....	*	-	17	2,736	131	3,526
5,000,000 AND OVER.....	*	5	54	3,645	315	5,896
TOTAL.....	103,347	\$ 19,141	95,456	\$ 928,517	2,019,517	\$ 5,300,032

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	CALIFORNIA ADJUSTMENTS				MEDICAL EXPENSES		STATE AND LOCAL INCOME TAXES	
	SUBTRACTIONS		ADDITIONS		NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)				
NEGATIVE.....	54,025	\$ 898,162	41,767	\$ 3,198,020	45,419	\$ 190,341	32,125	\$ 100,001
ZERO.....	8,724	39,488	534	162,425	-	-	-	-
\$1 TO \$999.....	46,758	315,761	5,526	21,902	7,266	39,410	4,349	3,115
1,000 TO 1,999.....	37,960	108,875	4,492	6,073	6,455	22,968	4,010	1,700
2,000 TO 2,999.....	42,693	237,452	6,568	57,798	7,402	23,398	6,144	3,479
3,000 TO 3,999.....	39,139	105,201	5,562	80,833	7,864	24,639	5,107	3,440
4,000 TO 4,999.....	54,268	220,100	3,999	23,867	8,671	22,664	17,129	17,129
5,000 TO 5,999.....	58,871	175,178	2,663	4,075	12,347	65,458	9,452	1,283
6,000 TO 6,999.....	52,347	148,017	5,910	19,428	9,532	61,010	5,414	4,431
7,000 TO 7,999.....	63,470	163,172	6,094	10,853	15,807	119,060	14,814	3,471
8,000 TO 8,999.....	64,011	153,095	7,744	42,561	17,376	85,287	14,877	8,201
9,000 TO 9,999.....	54,518	90,304	6,369	14,238	19,702	92,041	13,601	8,396
10,000 TO 10,999.....	64,401	210,510	5,473	31,866	24,745	123,677	28,724	10,131
11,000 TO 11,999.....	59,512	171,379	7,963	20,128	22,690	89,545	22,321	5,315
12,000 TO 12,999.....	59,939	163,111	4,796	72,927	24,855	88,627	29,622	23,288
13,000 TO 13,999.....	65,183	179,689	6,067	19,034	25,366	83,065	31,217	18,950
14,000 TO 14,999.....	49,551	179,135	7,679	46,690	18,336	130,430	23,709	10,056
15,000 TO 15,999.....	51,967	142,440	6,376	22,533	22,295	99,740	32,627	14,009
16,000 TO 16,999.....	53,114	137,550	5,307	108,928	17,781	62,633	30,984	15,670
17,000 TO 17,999.....	51,053	129,336	9,570	5,149	26,738	130,252	41,123	24,182
18,000 TO 18,999.....	75,185	244,405	11,726	71,411	28,183	125,699	50,328	36,218
19,000 TO 19,999.....	45,910	100,227	9,450	30,268	20,578	81,458	40,213	36,978
20,000 TO 20,999.....	50,562	205,409	8,127	33,765	20,257	82,870	42,265	18,749
21,000 TO 21,999.....	66,803	181,679	8,277	43,675	25,007	98,370	52,684	34,018
22,000 TO 22,999.....	63,199	133,756	5,048	27,876	18,551	50,345	44,563	25,486
23,000 TO 23,999.....	59,421	132,613	7,019	46,072	19,443	100,122	46,261	27,746
24,000 TO 24,999.....	72,826	281,347	8,946	24,760	50,174	54,995	50,174	47,263
25,000 TO 25,999.....	71,402	131,578	9,458	10,079	19,000	110,552	47,136	30,848
26,000 TO 26,999.....	68,922	191,996	6,285	49,930	16,818	81,449	57,959	45,294
27,000 TO 27,999.....	63,459	149,972	7,394	15,707	17,232	53,126	51,403	49,847
28,000 TO 28,999.....	63,717	162,405	7,883	257,340	20,593	67,537	59,793	48,864
29,000 TO 29,999.....	65,639	144,944	8,130	93,187	18,313	82,488	54,734	51,142
30,000 TO 30,999.....	70,403	170,412	10,148	32,728	12,127	44,449	51,904	51,891
31,000 TO 31,999.....	59,289	156,615	7,026	69,860	16,724	70,064	48,665	49,942
32,000 TO 32,999.....	65,621	211,844	8,127	21,991	14,141	57,925	55,068	64,383
33,000 TO 33,999.....	66,973	144,664	7,949	43,360	13,938	62,671	62,087	73,858
34,000 TO 34,999.....	67,238	178,817	8,097	19,774	12,498	28,426	58,827	73,682
35,000 TO 35,999.....	74,958	174,819	6,768	19,145	11,973	53,836	69,835	95,650
36,000 TO 36,999.....	64,206	159,308	6,024	55,990	10,073	45,701	61,317	80,963
37,000 TO 37,999.....	59,993	138,967	6,171	76,168	15,937	75,355	61,832	82,428
38,000 TO 38,999.....	59,685	236,401	9,940	28,734	14,436	96,011	63,520	89,023
39,000 TO 39,999.....	68,123	201,236	5,647	49,782	11,236	15,838	59,873	90,341
40,000 TO 49,999.....	592,490	1,465,515	63,901	223,823	94,732	313,896	642,744	1,149,850
50,000 TO 59,999.....	433,290	1,075,200	59,436	1,360,830	65,782	254,593	562,022	1,287,690
60,000 TO 69,999.....	301,538	696,021	43,675	254,258	33,265	138,635	405,528	1,168,837
70,000 TO 79,999.....	216,662	620,774	44,924	277,613	22,771	74,532	324,552	1,132,751
80,000 TO 89,999.....	162,742	396,464	30,297	82,514	12,135	64,879	239,206	987,948
90,000 TO 99,999.....	119,364	359,465	25,013	397,417	6,103	28,300	173,493	863,032
100,000 TO 149,999.....	199,384	730,834	59,045	401,835	11,530	82,697	200,706	2,104,182
150,000 TO 199,999.....	66,109	416,931	27,048	452,827	2,785	33,491	84,725	1,132,305
200,000 TO 299,999.....	49,117	400,587	24,438	228,385	1,116	67,006	1,233,879	1,233,879
300,000 TO 399,999.....	17,790	209,055	10,837	189,019	2,088	6,602	23,486	683,600
400,000 TO 499,999.....	9,208	165,501	5,967	164,567	181	6,177	11,056	472,634
500,000 TO 999,999.....	14,759	436,692	10,679	593,694	169	6,505	18,385	1,201,653
1,000,000 TO 1,999,999.....	4,758	265,631	3,796	314,238	35	1,091	5,700	792,955
2,000,000 TO 2,999,999.....	1,550	119,832	948	152,843	9	131	1,330	340,468
3,000,000 TO 3,999,999.....	559	73,404	496	107,217	9	12	629	230,612
4,000,000 TO 4,999,999.....	299	56,367	278	204,014	3	31	329	157,728
5,000,000 AND OVER.....	732	379,567	661	278,544	3	98	792	908,563
TOTAL.....	4,644,879	\$ 15,547,342	735,600	\$ 10,805,171	963,991	\$ 4,138,734	4,419,061	\$ 17,330,068

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	REAL ESTATE TAXES		OTHER TAXES		TOTAL TAXES		MORTGAGE INTEREST	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	55,912	\$ 164,494	45,025	\$ 31,583	65,812	\$ 296,078	54,409	\$ 841,281
ZERO	314	437	314	36	314	473	314	12,918
\$1 TO	11,846	16,710	10,774	4,614	14,246	24,438	12,094	113,970
1,000 TO	7,400	9,282	4,629	935	11,317	11,917	6,135	60,776
2,000 TO	9,402	13,708	6,485	2,900	11,087	20,068	9,313	85,443
3,000 TO	8,981	11,372	8,058	1,759	10,666	16,572	7,080	54,219
4,000 TO	11,902	18,309	10,747	2,561	14,654	38,029	11,511	113,649
5,000 TO	15,253	17,361	11,186	3,532	19,392	22,276	12,313	107,457
6,000 TO	11,597	16,985	7,899	1,694	12,742	23,110	9,506	92,240
7,000 TO	19,223	23,010	18,769	4,299	24,116	30,780	17,974	110,693
8,000 TO	19,465	21,962	19,496	3,811	27,175	34,003	17,870	133,134
9,000 TO	20,207	29,963	18,069	4,299	25,345	42,658	16,294	132,134
10,000 TO	30,307	33,451	29,051	6,188	40,908	40,770	23,552	167,285
11,000 TO	28,610	32,423	27,461	6,199	37,076	45,938	26,489	200,387
12,000 TO	35,828	43,290	28,598	5,607	41,257	72,246	33,201	263,414
13,000 TO	39,095	55,867	36,390	10,754	48,797	85,571	32,892	269,500
14,000 TO	28,149	32,464	27,475	7,249	36,450	49,769	26,056	193,552
15,000 TO	35,151	44,690	39,029	10,625	43,816	69,325	33,408	232,693
16,000 TO	30,763	36,267	33,480	6,150	41,545	60,087	28,536	213,568
17,000 TO	41,046	53,260	38,634	10,601	52,400	88,043	38,114	272,662
18,000 TO	47,228	63,256	43,375	12,052	60,645	111,526	43,270	336,327
19,000 TO	43,436	56,558	36,383	10,378	48,856	100,914	41,954	328,588
20,000 TO	45,185	58,166	43,435	13,498	54,211	90,413	41,745	311,974
21,000 TO	47,049	68,693	48,011	14,813	58,822	117,524	44,289	335,177
22,000 TO	43,075	56,442	44,839	12,261	52,190	94,189	41,097	343,962
23,000 TO	44,075	55,268	38,949	10,954	49,327	83,968	39,349	268,201
24,000 TO	46,991	61,221	46,283	13,424	55,448	121,908	45,775	358,734
25,000 TO	42,686	62,131	42,453	11,982	50,457	104,961	39,773	351,713
26,000 TO	52,020	67,412	52,693	15,166	62,697	127,872	49,584	388,544
27,000 TO	48,752	68,564	48,122	15,933	56,320	134,344	47,794	391,563
28,000 TO	54,076	66,326	57,017	16,202	65,419	133,891	53,408	388,238
29,000 TO	50,264	59,430	48,711	15,055	56,949	126,227	47,500	347,367
30,000 TO	49,222	69,965	50,262	15,472	55,713	137,328	47,008	412,397
31,000 TO	43,450	40,795	44,795	14,184	51,469	125,129	41,771	333,069
32,000 TO	50,863	77,509	50,822	18,572	58,212	160,465	47,732	440,048
33,000 TO	57,954	75,979	59,272	17,833	67,340	167,770	54,582	456,700
34,000 TO	52,188	73,443	50,522	20,333	61,107	167,457	49,978	410,442
35,000 TO	81,992	81,254	62,373	25,692	71,921	202,996	59,379	509,345
36,000 TO	56,485	80,695	53,511	18,544	63,566	180,201	55,131	494,771
37,000 TO	55,654	67,305	53,708	18,380	65,526	168,114	53,637	434,044
38,000 TO	54,725	75,208	57,596	17,295	65,182	181,534	50,073	394,921
39,000 TO	53,714	73,504	56,033	20,077	61,349	183,922	53,226	468,803
40,000 TO	578,251	869,338	584,437	222,107	653,236	2,241,295	562,780	5,259,784
50,000 TO	499,629	807,141	506,282	204,221	567,318	2,299,032	489,879	4,850,712
60,000 TO	362,910	657,964	364,472	177,690	411,102	2,004,491	355,690	4,113,410
70,000 TO	294,874	587,791	297,699	150,901	328,299	1,871,443	283,973	3,483,355
80,000 TO	224,305	487,452	218,696	121,704	240,620	1,597,104	217,527	2,980,828
90,000 TO	167,098	406,109	162,217	93,390	175,229	1,362,530	159,616	2,398,625
100,000 TO	291,036	801,142	270,174	168,599	301,531	3,073,923	264,810	4,575,629
150,000 TO	88,982	341,055	81,351	67,913	95,468	1,531,272	81,199	1,831,759
200,000 TO	53,126	293,322	56,762	47,424	67,282	1,574,625	56,536	1,501,732
300,000 TO	22,458	126,966	19,344	18,950	20,282	829,516	19,742	614,525
400,000 TO	11,418	72,969	9,789	9,789	11,901	555,383	9,808	328,640
500,000 TO	17,705	143,993	16,166	16,166	18,463	1,364,012	14,805	558,122
1,000,000 TO	5,473	62,345	4,393	9,469	5,234	864,769	4,248	180,233
2,000,000 TO	1,277	18,601	1,010	2,919	1,333	362,009	966	46,274
3,000,000 TO	599	10,649	487	1,760	630	243,021	442	24,249
4,000,000 TO	319	7,201	253	1,617	331	166,546	228	11,784
5,000,000 AND OVER	777	27,602	636	2,823	796	938,987	623	32,107
TOTAL	4,182,076	\$ 7,876,548	4,101,298	\$ 1,789,699	4,772,934	\$ 26,996,096	3,987,932	\$ 44,977,870

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	POINTS AND INVESTMENT INTEREST		TOTAL INTEREST <sup>1</sup>		CASH / CHECK CONTRIBUTIONS		NON-CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	19,706	\$ 279,732	67,721	\$ 1,121,013	40,027	\$ 82,763	17,904	\$ 39,830
ZERO	314	615	314	13,534				
\$1 TO 1,000	863	337	12,377	114,307	6,675	5,537	3,193	1,019
1,000 TO 2,000	1,454	1,713	6,135	62,489	5,587	5,211	3,422	1,165
2,000 TO 3,000	1,986	5,781	9,313	91,224	7,341	5,900	3,025	1,277
3,000 TO 4,000	1,657	3,473	7,416	57,663	5,560	3,212	2,815	979
4,000 TO 5,000	1,690	1,102	11,804	114,751	8,957	6,543	5,576	2,024
5,000 TO 6,000	3,154	614	12,904	108,071	12,368	13,072	5,567	2,143
6,000 TO 7,000	1,647	629	9,842	92,870	11,358	4,867	4,486	780
7,000 TO 8,000	3,651	4,105	17,974	114,798	17,192	11,395	7,385	3,209
8,000 TO 9,000	3,601	2,209	13,343	135,343	23,847	19,312	11,984	4,407
9,000 TO 10,000	1,534	1,309	16,690	133,443	24,423	27,734	9,723	3,401
10,000 TO 11,000	2,792	1,678	24,363	168,961	30,949	31,060	19,078	5,402
11,000 TO 12,000	3,530	1,294	26,963	201,681	29,429	25,368	11,442	4,350
12,000 TO 13,000	3,129	2,120	34,181	255,534	31,382	31,798	14,705	7,414
13,000 TO 14,000	6,168	1,229	32,662	270,726	35,695	27,123	17,041	7,982
14,000 TO 15,000	6,844	11,429	26,289	204,982	27,102	32,369	12,936	5,394
15,000 TO 16,000	3,928	6,663	33,742	239,358	31,106	31,079	20,104	8,355
16,000 TO 17,000	2,545	4,954	29,232	218,523	31,585	37,619	18,265	8,411
17,000 TO 18,000	6,988	9,384	39,049	262,045	42,005	36,562	22,911	7,423
18,000 TO 19,000	5,031	9,107	43,493	345,434	44,930	46,273	21,457	7,262
19,000 TO 20,000	7,600	7,988	43,319	336,576	36,912	44,662	17,784	5,990
20,000 TO 21,000	8,818	11,461	42,345	323,435	42,154	65,425	20,942	6,831
21,000 TO 22,000	8,797	7,175	44,499	342,351	43,563	37,314	26,368	8,616
22,000 TO 23,000	8,328	4,674	41,097	348,636	45,224	33,126	23,606	10,434
23,000 TO 24,000	6,295	6,394	39,641	274,598	42,063	40,359	24,706	10,480
24,000 TO 25,000	7,805	18,394	46,374	377,128	45,976	39,395	23,767	8,738
25,000 TO 26,000	9,480	4,451	40,483	356,165	43,276	49,382	21,732	7,245
26,000 TO 27,000	9,095	13,353	49,882	401,807	53,941	48,408	24,174	14,044
27,000 TO 28,000	9,704	11,629	46,553	403,392	47,055	41,974	24,467	8,296
28,000 TO 29,000	14,311	15,079	54,180	403,315	57,014	75,977	32,963	12,251
29,000 TO 30,000	9,552	5,228	48,530	352,595	49,306	55,537	27,030	11,599
30,000 TO 31,000	11,691	12,106	47,006	424,503	49,136	48,885	24,889	9,919
31,000 TO 32,000	11,812	12,075	42,930	345,144	45,119	58,432	26,271	11,183
32,000 TO 33,000	11,099	26,473	48,709	466,521	50,191	57,168	26,386	10,129
33,000 TO 34,000	13,062	11,103	55,872	467,802	57,784	62,921	37,318	13,372
34,000 TO 35,000	15,256	19,111	51,330	429,553	51,812	61,968	32,119	13,847
35,000 TO 36,000	13,504	20,300	60,609	529,645	69,992	56,030	33,868	12,746
36,000 TO 37,000	13,740	10,961	55,644	505,732	57,160	57,842	25,657	8,400
37,000 TO 38,000	6,759	11,861	54,108	445,905	58,757	78,674	24,995	10,898
38,000 TO 39,000	13,899	14,004	51,210	408,925	58,077	82,456	37,064	15,284
39,000 TO 40,000	11,454	10,409	53,884	479,212	55,374	73,061	30,175	16,027
40,000 TO 41,000	137,652	134,131	569,357	5,393,915	591,317	727,096	367,291	153,494
41,000 TO 42,000	140,658	160,526	494,779	5,011,238	515,691	684,846	327,737	166,833
42,000 TO 43,000	97,661	121,102	359,158	4,234,512	377,405	539,518	247,766	116,981
43,000 TO 44,000	94,417	137,512	288,437	3,630,868	304,818	519,782	201,568	422,973
44,000 TO 45,000	73,406	150,308	221,300	3,131,136	230,251	434,513	151,392	116,333
45,000 TO 46,000	57,834	123,242	162,176	2,522,067	163,085	299,236	107,737	55,919
46,000 TO 47,000	105,647	231,742	269,437	4,807,372	284,979	689,310	190,448	154,643
47,000 TO 48,000	39,482	147,502	83,708	1,979,291	89,946	289,752	54,444	63,260
48,000 TO 49,000	30,342	166,104	58,843	1,667,836	63,794	301,832	36,895	57,376
49,000 TO 50,000	11,529	99,691	20,653	714,216	22,493	172,126	12,240	45,959
50,000 TO 51,000	6,012	68,195	10,357	396,834	11,399	159,664	6,019	16,184
51,000 TO 52,000	9,792	200,884	16,039	759,006	17,637	237,588	8,457	105,784
52,000 TO 53,000	3,245	139,175	4,850	319,409	5,471	136,992	2,442	66,179
53,000 TO 54,000	784	67,726	1,128	114,000	1,280	59,560	538	69,650
54,000 TO 55,000	390	34,790	536	63,038	607	46,069	251	35,732
55,000 TO 56,000	215	40,405	280	52,190	323	16,348	111	16,342
56,000 TO 57,000	499	126,363	666	158,470	775	209,368	317	158,371
TOTAL	1,118,078	\$ 2,757,213	4,063,065	\$ 47,735,063	4,200,675	\$ 7,179,523	2,514,971	\$ 2,171,575

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYOVER		TOTAL CONTRIBUTIONS <sup>12</sup>		CASUALTY AND THEFT LOSSES		MOVING EXPENSES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE.....	13,669	\$ 87,734	7,985	\$ 19,680	991	\$ 4,660	285	\$ 278
ZERO.....	314	13	-	-	-	-	-	0
\$1 TO \$ 999.....	2,107	12,525	9,036	9,653	-	-	-	0
1,000 TO 1,999.....	541	6,099	6,099	6,099	-	-	-	0
2,000 TO 2,999.....	1,074	1,025	6,428	5,774	381	11,267	277	1,122
3,000 TO 3,999.....	497	477	5,931	3,383	-	-	-	0
4,000 TO 4,999.....	826	759	10,006	7,275	-	-	-	788
5,000 TO 5,999.....	855	450	13,298	14,315	-	-	-	2,907
6,000 TO 6,999.....	322	20,707	11,694	5,838	293	10,566	-	0
7,000 TO 7,999.....	1,318	15,604	18,412	14,792	-	-	-	0
8,000 TO 8,999.....	2,277	9,233	24,527	25,548	-	-	-	0
9,000 TO 9,999.....	713	606	25,316	29,117	371	568	293	294
10,000 TO 10,999.....	1,370	2,666	33,571	32,588	322	6,415	2,263	4,236
11,000 TO 11,999.....	381	1,016	30,559	31,762	893	7,463	-	0
12,000 TO 12,999.....	732	1,368	31,699	39,049	-	-	309	53
13,000 TO 13,999.....	2,220	3,564	37,173	37,963	336	26	954	1,241
14,000 TO 14,999.....	1,668	1,702	26,580	32,702	649	2,999	-	0
15,000 TO 15,999.....	1,554	8,335	34,784	40,881	768	5,148	371	1,545
16,000 TO 16,999.....	1,845	1,706	33,135	44,076	1,146	1,877	336	2,049
17,000 TO 17,999.....	1,489	7,440	44,634	51,503	591	294	-	0
18,000 TO 18,999.....	761	857	46,273	52,501	1,023	101,222	381	1,617
19,000 TO 19,999.....	616	1,214	38,884	48,997	336	13,507	220	343
20,000 TO 20,999.....	1,478	2,546	44,652	72,809	220	80	-	0
21,000 TO 21,999.....	1,432	6,839	48,175	46,213	322	797	220	1,669
22,000 TO 22,999.....	2,206	4,232	47,073	47,579	1,319	5,030	954	1,315
23,000 TO 23,999.....	800	52,053	43,786	55,598	538	703	-	854
24,000 TO 24,999.....	1,604	2,102	48,525	49,859	293	200	570	1,053
25,000 TO 25,999.....	945	19,932	43,555	52,477	-	-	-	0
26,000 TO 26,999.....	1,033	57,177	55,495	57,724	-	-	-	0
27,000 TO 27,999.....	-	-	47,391	51,520	-	-	1,009	1,749
28,000 TO 28,999.....	442	1,748	60,332	81,241	-	-	1,742	5,083
29,000 TO 29,999.....	834	2,780	51,132	68,895	-	-	-	0
30,000 TO 30,999.....	192	132	51,703	59,004	-	-	-	0
31,000 TO 31,999.....	672	14,623	46,732	66,913	-	-	664	1,011
32,000 TO 32,999.....	220	2,776	67,761	67,761	381	6,486	336	1,022
33,000 TO 33,999.....	322	5,041	61,701	74,077	1,009	3,254	322	3,376
34,000 TO 34,999.....	819	2,264	54,744	78,098	236	542	-	0
35,000 TO 35,999.....	-	-	63,301	68,886	1,303	21,535	1,080	1,520
36,000 TO 36,999.....	192	1,028	58,719	67,429	-	-	223	667
37,000 TO 37,999.....	1,075	2,747	58,420	90,543	293	14,672	1,193	1,193
38,000 TO 38,999.....	1,088	43,706	60,176	102,852	-	-	2,568	5,004
39,000 TO 39,999.....	645	658	58,021	69,729	381	199	293	331
40,000 TO 40,999.....	5,743	14,706	610,347	879,671	5,161	72,528	6,232	17,343
41,000 TO 41,999.....	2,661	3,344	536,829	845,542	1,688	96,223	5,840	22,168
42,000 TO 42,999.....	3,932	133,011	387,005	731,593	3,380	20,102	4,978	15,246
43,000 TO 43,999.....	1,946	42,452	313,963	638,128	829	3,122	4,972	19,947
44,000 TO 44,999.....	1,455	3,281	233,894	495,355	-	-	2,976	13,040
45,000 TO 45,999.....	1,345	7,092	166,577	362,384	1,377	594	4,154	20,794
46,000 TO 46,999.....	2,374	67,443	289,436	826,626	903	11,001	6,834	41,649
47,000 TO 47,999.....	643	41,290	91,231	348,555	165	3,166	2,255	16,296
48,000 TO 48,999.....	885	124,754	64,290	360,718	180	9,704	1,348	10,792
49,000 TO 49,999.....	352	28,320	22,633	185,085	54	7,547	367	3,702
50,000 TO 499,999.....	185	32,397	11,465	114,291	27	2,130	166	1,893
500,000 TO 999,999.....	399	97,185	17,690	297,517	33	5,857	229	2,731
1,000,000 TO 1,999,999.....	131	54,055	5,496	194,973	12	6,414	45	542
2,000,000 TO 2,999,999.....	43	20,004	1,271	66,184	5	1,905	6	45
3,000,000 TO 3,999,999.....	11	10,449	612	63,634	-	-	6	41
4,000,000 TO 4,999,999.....	9	29,411	322	29,507	-	-	6	6
5,000,000 AND OVER.....	39	767,245	781	381,004	-	-	-	73
TOTAL.....	75,501	\$ 1,878,099	4,310,444	\$ 8,681,185	29,587	\$ 459,670	67,810	\$ 228,619

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	ALL OTHER DEDUCTIONS <sup>9</sup>		TOTAL FEDERAL ITEMIZED DEDUCTIONS		CALIFORNIA ADJUSTMENTS TO FEDERAL ITEMIZED DEDUCTIONS		CALIFORNIA ITEMIZED DEDUCTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	35,447	\$ 105,044	64,211	\$ 1,710,722	39,067	\$ 92,823	67,187	\$ 1,615,353
ZERO	-	-	314	14,007	381	59	314	14,007
\$1 TO \$999	7,467	8,641	14,012	190,485	6,284	2,372	16,377	190,684
1,000 TO 1,999	4,497	9,137	10,055	106,924	7,385	2,099	10,844	109,987
2,000 TO 2,999	4,444	7,340	10,250	157,047	10,506	3,383	10,198	131,453
3,000 TO 3,999	4,026	4,011	8,998	100,595	9,205	3,787	9,205	94,964
4,000 TO 4,999	6,415	8,447	13,592	183,990	11,268	17,877	15,593	170,822
5,000 TO 5,999	7,678	16,688	16,470	213,920	10,689	1,181	19,721	210,633
6,000 TO 6,999	3,942	9,107	12,262	189,885	10,119	5,252	15,624	202,395
7,000 TO 7,999	9,581	21,891	22,820	265,944	20,808	4,912	26,534	257,350
8,000 TO 8,999	9,481	13,969	25,669	279,865	18,575	8,224	29,710	297,310
9,000 TO 9,999	7,559	7,864	27,104	288,532	15,931	10,328	27,818	288,861
10,000 TO 10,999	16,530	35,785	39,604	405,904	36,561	14,345	46,198	424,229
11,000 TO 11,999	10,568	19,085	34,248	373,158	28,006	7,407	38,142	379,940
12,000 TO 12,999	10,430	26,385	37,164	467,709	35,157	22,936	45,403	532,831
13,000 TO 13,999	18,246	46,457	42,407	500,185	38,741	19,247	47,785	488,630
14,000 TO 14,999	12,500	30,402	34,362	435,995	29,307	13,523	39,744	451,404
15,000 TO 15,999	13,830	25,604	41,600	489,462	37,603	13,952	44,547	466,611
16,000 TO 16,999	9,816	19,405	35,092	382,160	36,883	18,298	39,680	380,323
17,000 TO 17,999	14,883	48,922	45,211	573,546	45,211	24,646	48,903	547,737
18,000 TO 18,999	25,461	60,234	55,369	782,987	60,473	48,235	63,354	790,904
19,000 TO 19,999	14,604	23,862	46,166	598,971	44,073	31,148	48,337	567,094
20,000 TO 20,999	15,098	38,522	48,555	578,374	47,554	20,662	53,880	587,710
21,000 TO 21,999	16,932	38,290	54,931	625,988	56,070	35,246	54,824	597,929
22,000 TO 22,999	18,473	41,022	49,701	576,939	45,408	27,147	50,183	555,556
23,000 TO 23,999	13,972	37,500	46,141	544,654	50,356	30,022	48,753	544,820
24,000 TO 24,999	18,915	55,141	50,496	638,120	53,466	47,698	54,991	582,917
25,000 TO 25,999	14,615	49,129	47,644	660,606	53,688	35,789	50,343	643,064
26,000 TO 26,999	23,971	85,888	60,588	735,515	63,334	47,251	64,291	712,086
27,000 TO 27,999	16,596	54,411	53,313	681,255	54,154	48,416	64,821	643,111
28,000 TO 28,999	21,854	58,206	63,150	737,635	64,273	54,256	69,760	697,050
29,000 TO 29,999	18,393	51,641	54,531	666,240	54,580	49,008	56,022	625,317
30,000 TO 30,999	15,452	56,234	52,646	704,774	58,728	58,811	55,760	670,975
31,000 TO 31,999	21,186	54,245	51,429	657,871	54,242	54,454	52,200	614,547
32,000 TO 32,999	14,022	26,954	56,508	776,262	61,991	70,530	55,783	716,661
33,000 TO 33,999	19,045	50,574	63,954	813,247	64,075	76,034	65,810	758,033
34,000 TO 34,999	25,769	63,248	58,807	759,628	64,147	80,360	60,729	705,764
35,000 TO 35,999	22,084	78,331	70,524	948,096	72,480	96,847	67,632	846,536
36,000 TO 36,999	19,050	52,470	62,707	848,518	63,107	79,159	62,389	779,439
37,000 TO 37,999	19,085	50,721	64,280	842,102	66,126	84,183	63,872	751,654
38,000 TO 38,999	22,478	68,671	63,174	867,090	69,765	97,236	62,165	772,666
39,000 TO 39,999	23,339	55,639	60,119	817,137	66,544	96,635	60,697	734,960
40,000 TO 40,999	224,462	648,181	646,262	9,532,895	659,136	1,158,059	622,287	8,379,480
50,000 TO 59,999	185,560	689,628	563,056	9,194,004	559,931	1,246,817	532,569	7,889,162
60,000 TO 69,999	141,131	485,539	408,035	7,561,616	401,512	1,124,032	382,539	6,355,968
70,000 TO 79,999	105,545	421,512	326,225	6,646,768	316,733	1,081,560	302,867	5,478,827
80,000 TO 89,999	82,644	325,426	240,457	5,625,557	235,743	958,600	224,280	4,603,618
90,000 TO 99,999	57,300	280,627	175,452	4,574,894	174,301	832,715	165,536	3,682,596
100,000 TO 149,999	89,270	549,491	301,138	4,242,791	297,876	2,021,442	278,833	7,191,451
150,000 TO 199,999	24,361	221,025	95,358	3,934,740	95,459	1,094,640	87,763	2,829,030
200,000 TO 299,999	15,162	206,180	67,305	3,577,420	68,806	1,207,967	60,420	2,422,429
300,000 TO 399,999	4,488	79,965	23,578	1,657,525	24,305	683,320	20,075	938,907
400,000 TO 499,999	2,036	42,628	11,894	997,456	12,265	454,532	9,586	478,741
500,000 TO 999,999	3,178	99,202	19,623	2,214,445	19,623	1,167,753	14,915	886,842
1,000,000 TO 1,999,999	935	64,622	6,150	1,235,114	6,150	771,927	4,785	401,205
2,000,000 TO 2,999,999	177	18,287	1,487	489,898	1,487	333,217	1,163	152,572
3,000,000 TO 3,999,999	97	9,925	722	316,451	722	226,192	577	90,154
4,000,000 TO 4,999,999	46	5,586	331	210,546	373	156,841	300	69,127
5,000,000 AND OVER	123	106,671	796	1,265,308	951	887,583	759	415,895
TOTAL	1,564,228	\$ 5,865,909	4,662,963	\$ 91,459,799	4,612,577	\$ 16,956,764	4,581,928	\$ 74,528,428

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	CALIFORNIA STANDARD DEDUCTIONS		PERSONAL EXEMPTION CREDIT**		DEPENDENT EXEMPTION CREDIT		SENIOR / BLIND EXEMPTION CREDITS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	71,142	\$ 245,829	208,100	\$ 12,902	90,138	\$ 5,589	28,319	\$ 1,756
ZERO	195,932	663,906	232,677	14,426	96,260	5,968	15,895	985
\$1 TO	403,108	1,132,569	418,395	25,940	169,776	10,526	48,984	2,913
1,000 TO	228,938	575,829	185,298	11,488	100,379	6,223	16,543	1,026
2,000 TO	270,244	779,011	231,374	14,345	102,744	6,370	22,141	1,373
3,000 TO	252,434	803,952	229,836	14,250	167,098	10,360	25,792	1,599
4,000 TO	365,962	841,087	275,871	17,104	155,647	9,650	38,602	2,383
5,000 TO	274,116	879,033	304,120	18,895	203,479	12,616	24,413	1,514
6,000 TO	292,006	962,216	323,154	20,038	200,201	12,412	46,926	2,909
7,000 TO	306,581	1,053,327	372,637	23,103	253,035	15,688	54,482	3,378
8,000 TO	313,679	1,076,901	407,284	25,252	231,601	14,359	63,555	3,940
9,000 TO	288,226	995,257	388,782	22,864	248,169	15,387	53,492	3,316
10,000 TO	277,683	978,685	384,776	23,856	260,775	16,168	57,780	3,582
11,000 TO	266,176	939,754	381,710	23,066	224,876	13,942	75,780	4,998
12,000 TO	219,164	739,995	331,759	20,569	186,565	11,567	72,662	4,505
13,000 TO	247,688	891,831	389,555	24,152	221,372	13,725	70,621	4,379
14,000 TO	222,360	806,445	342,547	21,238	219,805	13,628	66,194	4,104
15,000 TO	198,927	696,884	323,720	20,071	176,129	10,920	63,844	3,958
16,000 TO	198,153	710,886	310,393	19,244	192,285	11,922	49,293	3,056
17,000 TO	169,818	603,345	278,093	17,242	162,570	10,079	51,229	3,176
18,000 TO	185,571	646,691	323,945	20,085	170,886	10,595	53,813	3,336
19,000 TO	145,161	522,300	259,820	16,109	143,726	8,911	54,673	3,390
20,000 TO	165,241	599,782	303,309	18,805	181,525	11,255	46,151	2,861
21,000 TO	145,770	529,142	273,971	16,986	167,780	10,402	55,502	3,441
22,000 TO	137,458	501,059	255,971	15,870	158,172	9,807	43,339	2,687
23,000 TO	142,655	518,850	262,480	16,274	155,322	9,630	44,731	2,773
24,000 TO	135,033	457,240	239,235	16,073	127,919	7,931	42,520	2,636
25,000 TO	121,401	449,938	254,564	15,783	159,497	9,889	30,886	1,915
26,000 TO	111,797	393,234	244,217	15,141	126,597	7,849	40,384	2,504
27,000 TO	120,359	410,929	236,502	14,653	103,902	6,442	34,135	2,116
28,000 TO	100,519	367,907	232,171	14,395	138,451	8,584	27,398	1,699
29,000 TO	94,061	344,078	212,770	13,192	114,076	7,073	28,236	1,751
30,000 TO	96,172	306,312	217,846	13,506	118,940	7,374	30,028	1,862
31,000 TO	82,958	305,210	204,905	12,704	131,100	8,128	19,593	1,215
32,000 TO	73,412	276,334	199,584	12,374	111,547	6,916	27,416	1,700
33,000 TO	71,573	260,573	189,917	12,395	109,038	6,760	18,707	1,160
34,000 TO	82,141	303,489	206,677	12,814	129,800	8,049	21,426	1,328
35,000 TO	73,259	287,846	203,163	12,596	115,526	7,163	26,133	1,620
36,000 TO	71,686	265,316	200,810	12,450	116,897	7,235	19,131	1,186
37,000 TO	71,977	277,207	206,102	12,778	116,640	7,232	21,865	1,356
38,000 TO	60,753	229,266	187,183	11,605	100,598	6,237	23,946	1,485
39,000 TO	56,000	226,413	189,927	11,775	87,853	5,453	24,134	1,496
40,000 TO	424,153	1,677,540	1,666,107	103,299	876,036	60,514	153,674	9,522
50,000 TO	209,114	860,872	1,279,168	79,308	712,496	44,175	95,272	5,907
60,000 TO	105,561	443,176	656,435	53,089	477,648	29,614	60,662	3,761
70,000 TO	55,428	233,254	641,465	39,772	352,288	21,842	36,295	2,250
80,000 TO	29,698	123,097	455,379	28,234	253,371	19,612	19,612	1,216
90,000 TO	18,236	79,891	334,827	20,759	196,712	12,196	15,709	1,414
100,000 TO	27,756	115,365	538,788	33,405	293,703	18,210	40,885	2,535
150,000 TO	8,635	34,004	162,396	10,069	87,674	5,436	16,076	997
200,000 TO	7,473	30,211	103,053	6,389	55,910	3,466	11,862	735
300,000 TO	3,729	15,821	30,865	2,106	18,663	1,166	4,073	253
400,000 TO	2,426	10,497	19,969	1,238	11,277	699	2,376	147
500,000 TO	3,688	16,087	62,739	2,030	16,737	1,038	4,660	269
1,000,000 TO	959	4,162	10,199	632	5,091	316	1,503	93
2,000,000 TO	173	744	2,395	148	1,146	71	359	22
3,000,000 TO	56	232	1,133	70	517	32	158	10
4,000,000 TO	33	139	589	37	297	18	71	4
5,000,000 AND OVER	37	160	1,395	86	851	53	145	9
TOTAL	8,202,449	\$ 28,531,131	17,575,172	\$ 1,089,661	10,009,029	\$ 620,560	2,149,078	\$ 133,243

Footnotes follow this section.

TABLE 4A (continued) †  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 State Totals - 1992 Taxable Year

ADJUSTED GROSS INCOME CLASS	TOTAL EXEMPTION CREDITS ALLOWED		CHILD & DEPENDENT CARE CREDIT		POLITICAL CONTRIBUTION CREDIT		RESIDENTIAL RENTAL AND FARM SALES CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	108,716	\$ 16,014	-	-	-	-	-	-
ZERO	191,733	21,130	-	-	-	-	-	-
\$1 TO \$ 999	348,267	38,938	-	-	-	-	-	-
1,000 TO 1,999	146,175	18,239	-	-	-	-	-	-
2,000 TO 2,999	185,286	21,244	-	-	-	-	-	-
3,000 TO 3,999	192,718	25,551	-	-	-	-	-	-
4,000 TO 4,999	229,084	27,932	-	-	-	-	-	-
5,000 TO 5,999	237,321	31,934	-	-	-	-	-	-
6,000 TO 6,999	271,044	34,429	-	-	-	-	-	-
7,000 TO 7,999	303,837	40,821	-	-	-	-	-	-
8,000 TO 8,999	328,856	42,708	-	-	-	-	-	-
9,000 TO 9,999	295,544	40,351	-	-	-	-	-	-
10,000 TO 10,999	308,690	42,568	-	-	-	-	-	-
11,000 TO 11,999	295,856	41,596	-	-	-	-	-	-
12,000 TO 12,999	255,576	35,982	435	\$ 6	-	-	-	-
13,000 TO 13,999	293,197	41,444	-	-	-	-	-	-
14,000 TO 14,999	257,669	38,382	1,042	36	-	-	-	-
15,000 TO 15,999	241,733	34,411	4,074	25	-	-	-	-
16,000 TO 16,999	233,886	33,493	9,863	238	-	-	-	-
17,000 TO 17,999	213,494	29,530	6,900	281	-	-	-	-
18,000 TO 18,999	247,591	33,543	12,854	604	314	\$ 8	-	-
19,000 TO 19,999	192,425	27,834	7,305	342	-	-	-	-
20,000 TO 20,999	218,265	32,374	14,518	1,041	-	-	-	-
21,000 TO 21,999	199,598	30,355	10,132	932	371	2	15	
22,000 TO 22,999	186,400	28,041	9,752	672	-	-	132	
23,000 TO 23,999	189,291	28,236	9,133	878	-	-	-	
24,000 TO 24,999	189,248	26,533	10,243	1,138	-	-	-	
25,000 TO 25,999	170,732	27,071	11,602	1,007	-	-	-	
26,000 TO 26,999	175,336	25,282	12,720	1,325	-	-	-	
27,000 TO 27,999	174,646	22,955	10,763	1,374	220	5	47	
28,000 TO 28,999	164,365	24,384	15,055	1,567	220	5	43	
29,000 TO 29,999	150,083	21,847	12,323	1,178	-	-	181	
30,000 TO 30,999	151,182	22,602	13,669	1,649	-	-	-	
31,000 TO 31,999	135,157	21,600	11,360	1,218	-	-	11	
32,000 TO 32,999	128,267	20,867	13,038	1,821	-	-	-	
33,000 TO 33,999	136,626	20,275	10,742	1,192	-	-	104	
34,000 TO 34,999	142,650	22,084	14,289	2,297	-	-	257	
35,000 TO 35,999	140,451	21,211	11,667	1,487	-	-	138	
36,000 TO 36,999	133,640	20,697	16,510	1,487	-	-	61	
37,000 TO 37,999	135,850	21,290	16,793	2,711	-	-	148	
38,000 TO 38,999	122,918	19,270	11,441	1,517	192	6	51	
39,000 TO 39,999	116,003	18,530	12,989	1,795	-	-	39	
40,000 TO 49,999	1,040,794	172,119	101,881	12,418	871	37	1,824	
50,000 TO 59,999	731,572	128,578	91,305	11,800	1,025	30	472	
60,000 TO 69,999	480,031	85,550	62,893	7,410	236	12	949	
70,000 TO 79,999	345,867	63,423	47,076	4,528	-	-	150	
80,000 TO 89,999	243,128	44,644	34,037	3,559	1,165	57	453	
90,000 TO 99,999	176,344	33,972	20,156	1,926	277	14	158	
100,000 TO 149,999	276,972	51,817	31,014	2,339	738	40	1,293	
150,000 TO 199,999	76,179	15,200	6,004	460	518	24	618	
200,000 TO 299,999	20,785	2,578	3,454	253	390	23	430	
300,000 TO 399,999	72	12	967	73	212	51	176	
400,000 TO 499,999	36	7	557	46	182	23	266	
500,000 TO 999,999	90	14	672	60	162	16	572	
1,000,000 TO 1,999,999	24	4	141	13	38	9	279	
2,000,000 TO 2,999,999	10	2	36	3	10	1	111	
3,000,000 TO 3,999,999	*	*	4	1	5	1	34	
4,000,000 TO 4,999,999	4	1	9	1	12	1	1,162	
5,000,000 AND OVER	4	-	25	2	28	31	56	
TOTAL	11,951,717	\$ 1,791,926	691,643	\$ 75,301	7,483	\$ 366	20,362	\$ 10,333

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	OTHER STATE TAX CREDIT		RIDESHARE VANPOOL CREDIT		OTHER SPECIAL CREDITS		TOTAL SPECIAL CREDITS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE.....	-	-	-	-	-	-	-	-
ZERO.....	-	-	-	-	-	-	-	-
\$1 TO \$999.....	-	-	-	-	293	\$ 1	293	\$ 1
1,000 TO 1,999.....	-	-	-	-	223	-	223	-
2,000 TO 2,999.....	-	-	-	-	236	2	236	2
3,000 TO 3,999.....	223	\$ 2	-	-	-	-	223	2
4,000 TO 4,999.....	-	-	-	-	-	-	-	-
5,000 TO 5,999.....	-	-	-	-	-	-	-	-
6,000 TO 6,999.....	-	-	-	-	-	-	-	-
7,000 TO 7,999.....	416	11	-	-	-	-	416	11
8,000 TO 8,999.....	-	-	-	-	-	-	-	-
9,000 TO 9,999.....	-	-	-	-	371	10	743	13
10,000 TO 10,999.....	-	-	-	-	-	-	-	-
11,000 TO 11,999.....	180	3	-	-	-	-	-	3
12,000 TO 12,999.....	-	-	-	-	336	9	672	43
13,000 TO 13,999.....	223	21	-	-	293	14	515	34
14,000 TO 14,999.....	990	52	-	-	381	9	1,371	60
15,000 TO 15,999.....	-	-	-	-	336	40	336	40
16,000 TO 16,999.....	-	-	-	-	-	-	-	-
17,000 TO 17,999.....	-	-	-	-	277	10	277	10
18,000 TO 18,999.....	336	113	-	-	534	167	1,183	288
19,000 TO 19,999.....	590	28	-	-	-	-	590	28
20,000 TO 20,999.....	-	-	381	\$ 163	-	-	-	-
21,000 TO 21,999.....	713	58	-	-	396	13	1,811	249
22,000 TO 22,999.....	-	-	-	-	314	44	999	178
23,000 TO 23,999.....	314	32	-	-	277	110	591	142
24,000 TO 24,999.....	537	84	381	40	-	-	917	124
25,000 TO 25,999.....	-	-	293	52	-	-	863	124
26,000 TO 26,999.....	236	64	-	-	1,684	125	1,920	244
27,000 TO 27,999.....	599	78	-	-	336	43	1,370	189
28,000 TO 28,999.....	293	36	-	-	693	273	892	92
29,000 TO 29,999.....	-	-	277	58	435	120	1,425	496
30,000 TO 30,999.....	-	-	396	118	570	38	965	156
31,000 TO 31,999.....	223	9	-	-	314	116	746	136
32,000 TO 32,999.....	322	2	277	82	1,819	443	2,218	510
33,000 TO 33,999.....	220	2	381	115	-	-	693	221
34,000 TO 34,999.....	-	-	435	78	-	-	1,565	511
35,000 TO 35,999.....	850	142	435	89	435	176	2,061	501
36,000 TO 36,999.....	-	-	435	129	220	110	972	300
37,000 TO 37,999.....	632	253	1,054	381	-	-	1,963	781
38,000 TO 38,999.....	549	13	-	-	907	180	1,971	250
39,000 TO 39,999.....	192	5	1,375	503	581	546	2,441	1,093
40,000 TO 40,999.....	4,190	1,181	3,629	1,249	5,357	2,157	18,592	6,447
41,000 TO 41,999.....	3,000	2,004	3,458	1,480	2,384	1,065	10,855	5,051
42,000 TO 42,999.....	951	109	3,988	1,372	2,640	2,518	9,575	4,960
43,000 TO 43,999.....	2,188	1,308	3,112	1,225	2,675	1,573	8,687	4,256
44,000 TO 44,999.....	2,022	1,242	2,117	828	886	485	7,595	3,086
45,000 TO 45,999.....	1,545	2,728	854	296	1,823	2,801	4,777	5,997
46,000 TO 46,999.....	4,062	5,551	1,114	391	3,046	2,926	10,431	10,200
47,000 TO 47,999.....	2,336	4,947	167	73	1,530	2,079	5,213	7,742
48,000 TO 48,999.....	2,620	6,938	61	12	1,672	2,038	5,150	9,442
49,000 TO 49,999.....	1,453	6,862	-	-	748	1,177	2,362	8,266
50,000 TO 499,999.....	787	4,347	-	-	637	1,270	1,598	5,908
500,000 TO 999,999.....	1,747	12,698	-	2	1,122	3,864	17,117	17,117
1,000,000 TO 1,999,999.....	733	8,954	-	1	359	3,038	1,127	12,280
2,000,000 TO 2,999,999.....	216	4,207	-	-	97	857	322	5,176
3,000,000 TO 3,999,999.....	145	3,882	-	-	62	853	204	4,771
4,000,000 TO 4,999,999.....	83	2,621	-	-	18	208	111	3,991
5,000,000 AND OVER.....	239	18,519	-	-	70	2,820	304	21,426
TOTAL.....	36,975	\$ 89,075	24,785	\$ 8,713	38,255	\$ 34,609	124,491	\$ 143,127

Footnotes follow this section.

TABLE 4A (continued) †  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 State Totals - 1992 Taxable Year

ADJUSTED GROSS INCOME CLASS	G-1 TAX / 5870A TAX		ALTERNATIVE MINIMUM TAX		OTHER TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE	-	-	196	\$ 594	1,408	\$ 280
ZERO	-	-	-	-	-	-
\$1 TO 1,000	-	-	2,622	39	209	4
1,000 TO 2,000	-	-	821	50	1,389	50
2,000 TO 3,000	-	-	384	13	1,285	40
3,000 TO 4,000	293	\$ 18	458	12	545	32
4,000 TO 5,000	223	47	-	-	1,514	81
5,000 TO 6,000	396	103	-	-	935	83
6,000 TO 7,000	-	-	-	-	1,415	43
7,000 TO 8,000	-	-	-	-	2,224	172
8,000 TO 9,000	277	49	-	-	2,635	168
9,000 TO 10,000	-	-	-	-	1,595	129
10,000 TO 11,000	-	-	192	123	3,605	313
11,000 TO 12,000	-	-	-	-	1,165	61
12,000 TO 13,000	669	92	-	-	1,979	205
13,000 TO 14,000	322	1,007	-	-	2,693	54
14,000 TO 15,000	-	-	-	-	2,654	144
15,000 TO 16,000	396	8	-	-	3,879	192
16,000 TO 17,000	926	478	-	-	239	239
17,000 TO 18,000	236	5	-	-	3,337	225
18,000 TO 19,000	1,041	337	-	-	5,221	455
19,000 TO 20,000	-	-	-	-	3,468	174
20,000 TO 21,000	236	80	-	-	2,631	197
21,000 TO 22,000	-	-	-	-	1,928	105
22,000 TO 23,000	-	-	223	79	3,417	157
23,000 TO 24,000	-	-	-	-	3,674	457
24,000 TO 25,000	-	-	-	-	4,611	524
25,000 TO 26,000	-	-	-	-	4,674	398
26,000 TO 27,000	220	468	371	22	6,195	508
27,000 TO 28,000	223	9	314	69	4,564	351
28,000 TO 29,000	236	101	-	-	3,778	300
29,000 TO 30,000	-	-	-	-	2,532	247
30,000 TO 31,000	396	20	-	-	6,894	749
31,000 TO 32,000	-	-	-	-	2,481	273
32,000 TO 33,000	660	663	223	61	3,929	265
33,000 TO 34,000	-	-	435	36	5,022	326
34,000 TO 35,000	322	19	-	-	5,446	389
35,000 TO 36,000	605	14	-	-	5,786	270
36,000 TO 37,000	445	490	435	10	3,797	501
37,000 TO 38,000	-	-	-	-	5,262	485
38,000 TO 39,000	-	-	-	-	3,308	320
39,000 TO 40,000	615	2,737	-	-	4,600	476
40,000 TO 41,000	1,536	1,294	4,616	5,363	38,142	3,960
41,000 TO 42,000	918	2,712	3,051	33,431	33,996	3,996
42,000 TO 43,000	513	257	5,697	2,131	26,488	4,446
43,000 TO 44,000	192	23	11,400	5,637	22,436	3,122
44,000 TO 45,000	79,999	-	10,060	4,506	14,420	3,744
45,000 TO 46,000	80,000 TO 99,999	-	6,823	2,824	9,081	1,705
100,000 TO 149,999	666	107	18,458	17,668	14,508	4,957
150,000 TO 199,999	101	2,066	9,091	10,086	3,059	1,679
200,000 TO 299,999	142	1,146	12,041	19,472	1,920	902
300,000 TO 399,999	78	729	5,076	7,963	562	363
400,000 TO 499,999	18	112	1,173	3,811	344	401
500,000 TO 999,999	70	683	690	4,980	355	342
1,000,000 TO 1,999,999	17	448	120	2,275	107	410
2,000,000 TO 2,999,999	9	210	20	388	27	73
3,000,000 TO 3,999,999	*	118	7	255	12	4
4,000,000 TO 4,999,999	*	11	5	172	10	4
5,000,000 AND OVER	*	207	8	407	16	317
TOTAL	13,092	\$ 18,858	100,107	\$ 92,838	296,279	\$ 40,889

Footnotes follow this section.

**TABLE 4A (continued) †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 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	30,980	\$ 26,372	11,004	\$ 28,392	21,742	\$ 2,031	1,352	\$ 269
ZERO	1,124	51	-	-	193,209	16,945	-	-
\$1 TO	55,001	2,175	2,295	292	262,546	23,867	-	-
1,000 TO	89,655	3,618	4,286	1,650	81,677	7,668	-	-
2,000 TO	139,707	3,384	4,063	1,986	98,981	9,153	-	-
3,000 TO	130,548	3,534	2,667	1,430	121,333	11,660	-	-
4,000 TO	155,406	7,545	5,232	1,716	132,168	12,248	277	9
5,000 TO	167,623	7,290	4,250	559	144,262	13,753	-	-
6,000 TO	173,084	7,930	5,173	6,662	148,933	14,933	-	-
7,000 TO	176,251	10,811	6,056	1,164	170,515	16,752	-	-
8,000 TO	200,140	16,215	9,628	2,459	197,258	18,376	314	14
9,000 TO	176,788	16,149	6,696	2,048	164,627	16,167	-	-
10,000 TO	196,662	21,028	11,991	2,595	172,094	16,779	-	-
11,000 TO	192,973	23,457	14,392	3,718	149,907	14,589	-	-
12,000 TO	173,525	23,905	16,931	15,111	133,706	12,080	220	15
13,000 TO	197,046	31,126	16,861	6,625	150,200	14,388	-	-
14,000 TO	178,017	32,002	17,635	5,748	126,636	11,997	-	-
15,000 TO	179,286	36,809	20,077	5,623	117,969	10,986	-	-
16,000 TO	186,982	43,903	16,681	5,715	132,047	12,661	-	-
17,000 TO	173,626	43,632	20,403	7,264	115,742	10,853	435	1
18,000 TO	195,959	59,409	25,072	17,971	121,427	10,942	-	-
19,000 TO	148,926	45,068	22,402	11,620	81,051	7,605	-	-
20,000 TO	167,072	54,021	17,222	4,842	113,150	10,413	-	-
21,000 TO	158,490	59,108	25,756	12,030	63,694	5,709	-	-
22,000 TO	155,437	60,241	21,470	8,694	51,550	6,186	336	22
23,000 TO	152,544	67,179	23,658	11,654	49,163	5,900	713	27
24,000 TO	163,976	84,496	19,013	10,800	38,350	4,602	-	-
25,000 TO	143,075	65,272	17,889	7,931	45,326	5,439	749	99
26,000 TO	152,843	88,997	22,247	11,059	33,845	4,061	396	6
27,000 TO	151,333	98,932	19,689	13,515	32,508	3,901	892	38
28,000 TO	142,804	90,435	18,842	11,133	39,400	4,726	1,359	28
29,000 TO	130,473	92,738	21,606	13,559	31,504	3,781	381	2
30,000 TO	131,050	98,502	17,916	13,669	35,343	4,241	605	9
31,000 TO	117,634	85,182	16,440	10,155	35,886	4,306	1,946	46
32,000 TO	112,456	88,396	18,543	17,727	25,007	3,010	1,801	14
33,000 TO	119,442	112,006	15,226	10,663	28,831	3,460	4,332	94
34,000 TO	126,418	118,412	18,548	17,963	29,677	3,441	4,260	130
35,000 TO	123,705	121,612	22,013	18,538	32,723	3,827	5,180	221
36,000 TO	119,049	122,786	14,632	11,657	26,782	3,214	3,948	212
37,000 TO	121,167	125,509	15,747	16,287	29,062	3,487	4,168	169
38,000 TO	111,066	119,356	16,567	17,196	17,250	2,070	4,205	223
39,000 TO	105,685	116,649	14,975	16,157	21,138	2,537	4,361	329
40,000 TO	954,514	1,262,672	137,635	186,562	54,700	5,362	38,674	3,225
50,000 TO	671,926	1,136,773	150,287	189,323	-	-	40,558	4,035
60,000 TO	444,907	952,501	79,544	155,642	-	-	24,748	2,508
70,000 TO	325,926	829,342	70,102	167,136	-	-	25,916	4,405
80,000 TO	230,751	707,857	48,916	145,052	-	-	20,331	3,213
90,000 TO	168,240	619,767	45,102	142,107	-	-	13,876	2,210
100,000 TO	266,376	1,319,866	101,623	485,271	-	-	27,624	5,901
150,000 TO	77,823	618,864	45,138	357,770	-	-	7,958	2,215
200,000 TO	53,388	640,755	37,466	463,842	-	-	5,729	1,609
300,000 TO	18,374	337,015	14,375	277,825	-	-	2,001	644
400,000 TO	9,320	229,979	7,492	196,912	-	-	943	299
500,000 TO	14,425	563,852	12,498	530,832	-	-	1,970	651
1,000,000 TO	4,534	341,925	4,333	411,054	-	-	601	288
2,000,000 TO	1,075	138,852	1,069	189,216	-	-	177	55
3,000,000 TO	504	81,444	532	140,962	-	-	123	42
4,000,000 TO	283	58,296	283	95,240	-	-	58	19
5,000,000 AND OVER	661	325,108	685	594,966	-	-	183	77
TOTAL	9,267,923	\$ 12,500,391	1,351,076	\$ 5,114,982	3,891,264	\$ 380,250	254,498	\$ 33,674

Footnotes follow this section.

TABLE 4A (continued) †  
 Personal Income Tax Statistics  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
 State Totals - 1992 Taxable Year

ADJUSTED GROSS INCOME CLASS	OVERPAYMENT		CREDIT TO NEXT YEAR'S TAX		TOTAL VOLUNTARY CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE.....	57,131	\$ 56,552	3,542	\$ 11,493	223	\$ 1
ZERO.....	193,937	16,996	-	-	-	-
\$1 TO \$999.....	318,605	26,327	1,449	53	1,722	4
1,000 TO 1,999.....	149,392	11,875	1,921	308	4,321	10
2,000 TO 2,999.....	195,451	14,248	1,042	164	2,072	5
3,000 TO 3,999.....	194,817	16,067	570	724	3,581	13
4,000 TO 4,999.....	204,315	20,738	1,692	85	2,097	7
5,000 TO 5,999.....	235,341	20,876	2,781	272	3,042	24
6,000 TO 6,999.....	239,704	28,313	3,570	2,670	3,922	47
7,000 TO 7,999.....	252,999	27,551	439	110	1,561	15
8,000 TO 8,999.....	279,427	34,618	3,883	711	8,208	36
9,000 TO 9,999.....	241,352	29,570	3,889	758	7,542	61
10,000 TO 10,999.....	254,699	33,634	5,118	446	2,058	25
11,000 TO 11,999.....	237,679	34,272	3,494	338	2,665	17
12,000 TO 12,999.....	206,677	41,180	5,994	9,016	3,769	24
13,000 TO 13,999.....	225,838	39,335	8,945	1,106	2,090	6
14,000 TO 14,999.....	183,661	35,658	8,889	1,097	1,770	94
15,000 TO 15,999.....	192,278	34,782	8,925	1,361	2,072	22
16,000 TO 16,999.....	191,101	40,396	5,874	1,086	4,191	7
17,000 TO 17,999.....	174,186	38,275	7,385	1,098	1,420	26
18,000 TO 18,999.....	200,504	58,220	9,565	5,302	4,573	38
19,000 TO 19,999.....	198,609	36,069	11,753	2,228	1,844	15
20,000 TO 20,999.....	165,744	35,876	5,564	924	5,620	48
21,000 TO 21,999.....	153,640	42,730	8,789	1,590	2,190	43
22,000 TO 22,999.....	147,929	38,509	8,409	2,261	4,720	19
23,000 TO 23,999.....	138,244	41,953	8,636	2,775	2,407	20
24,000 TO 24,999.....	139,196	45,816	7,957	4,060	3,542	7
25,000 TO 25,999.....	120,731	39,383	8,013	1,493	954	3
26,000 TO 26,999.....	140,798	45,766	8,712	1,628	2,637	23
27,000 TO 27,999.....	125,963	45,438	8,076	4,328	1,765	19
28,000 TO 28,999.....	131,012	42,281	8,932	2,100	6,217	43
29,000 TO 29,999.....	113,872	45,816	8,634	1,628	3,034	48
30,000 TO 30,999.....	111,620	41,547	9,637	3,525	4,023	93
31,000 TO 31,999.....	92,370	36,795	9,366	2,400	1,421	15
32,000 TO 32,999.....	100,285	45,140	8,347	3,149	4,368	28
33,000 TO 33,999.....	99,479	45,666	5,452	2,013	2,400	44
34,000 TO 34,999.....	106,137	50,816	8,271	2,201	3,640	21
35,000 TO 35,999.....	103,229	56,864	8,773	2,615	3,324	46
36,000 TO 36,999.....	100,817	47,843	5,753	1,458	3,303	25
37,000 TO 37,999.....	100,091	46,606	7,530	2,951	1,705	17
38,000 TO 38,999.....	88,450	43,921	7,708	1,984	628	3
39,000 TO 39,999.....	86,864	47,613	7,862	2,731	1,896	12
40,000 TO 40,999.....	709,151	433,737	62,387	25,988	19,698	368
50,000 TO 59,999.....	469,839	335,601	47,756	29,946	11,734	205
60,000 TO 69,999.....	283,018	234,487	27,972	22,456	7,691	204
70,000 TO 79,999.....	196,602	181,426	24,887	20,170	5,484	76
80,000 TO 89,999.....	132,410	140,848	21,575	29,363	4,471	101
90,000 TO 99,999.....	101,454	129,539	18,967	23,491	1,914	26
100,000 TO 149,999.....	147,482	229,952	36,663	56,731	3,751	68
150,000 TO 199,999.....	49,295	112,921	18,144	39,866	942	193
200,000 TO 299,999.....	34,637	111,588	14,512	46,790	560	28
300,000 TO 399,999.....	12,271	57,547	6,045	27,977	157	12
400,000 TO 499,999.....	6,258	40,151	3,277	19,768	71	5
500,000 TO 999,999.....	9,742	81,753	5,669	48,922	125	18
1,000,000 TO 1,999,999.....	3,257	58,618	2,131	38,426	35	16
2,000,000 TO 2,999,999.....	823	24,786	563	16,689	8	1
3,000,000 TO 3,999,999.....	385	15,406	266	10,681	*	-
4,000,000 TO 4,999,999.....	210	12,109	153	7,760	*	-
5,000,000 AND OVER.....	558	61,606	437	49,533	10	32
TOTAL.....	9,123,566	\$ 3,854,015	551,345	\$ 604,099	181,171	\$ 2,461

Footnotes follow this section.

**TABLE 4A (continued)†**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**State Totals - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	REFUND		TAX DUE		REMITTANCE	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NEGATIVE . . . . .	54,484	\$ 45,059	1,295	\$ 362	1,301	\$ 382
ZERO . . . . .	193,937	16,998	-	-	751	381
\$1 TO	317,873	26,270	15,070	34	16,228	57
1,000 TO	148,119	11,564	34,136	416	33,230	400
2,000 TO	193,700	14,079	30,583	494	31,140	1,015
3,000 TO	192,284	15,331	28,812	497	28,930	539
4,000 TO	202,900	20,646	27,245	586	27,793	590
5,000 TO	233,140	18,534	20,582	527	20,997	566
6,000 TO	237,054	25,596	20,604	516	22,835	556
7,000 TO	252,969	27,436	19,242	634	21,738	601
8,000 TO	275,534	33,871	19,378	686	20,025	657
9,000 TO	238,459	28,750	24,555	1,050	28,901	1,183
10,000 TO	251,597	33,163	23,793	1,589	22,900	1,684
11,000 TO	236,063	33,926	27,596	1,103	24,901	1,067
12,000 TO	204,652	31,630	26,019	1,030	25,360	1,540
13,000 TO	219,476	38,223	29,347	1,765	28,129	1,644
14,000 TO	190,482	34,549	31,965	2,228	28,574	1,949
15,000 TO	186,395	33,400	28,995	2,026	26,501	1,901
16,000 TO	187,212	38,505	28,384	2,817	26,368	2,658
17,000 TO	172,171	37,169	24,044	2,494	24,517	2,084
18,000 TO	193,190	50,879	29,732	4,191	23,050	3,162
19,000 TO	152,288	35,831	16,737	2,314	16,899	2,297
20,000 TO	161,473	34,925	29,801	3,737	28,133	3,454
21,000 TO	149,761	41,106	33,143	4,556	28,170	3,522
22,000 TO	141,378	36,229	32,715	5,209	26,233	3,121
23,000 TO	133,559	39,158	46,170	6,382	40,803	7,416
24,000 TO	132,351	41,748	46,868	6,962	37,819	7,302
25,000 TO	115,124	37,888	44,948	10,866	38,356	8,456
26,000 TO	136,160	44,117	29,354	5,214	24,569	3,950
27,000 TO	120,574	41,092	44,075	7,432	39,319	5,839
28,000 TO	128,082	40,146	30,981	6,055	28,849	5,770
29,000 TO	109,134	44,145	33,912	6,997	33,927	6,763
30,000 TO	105,700	37,929	37,876	7,536	35,803	7,275
31,000 TO	87,830	34,382	40,126	9,634	34,630	7,039
32,000 TO	96,231	41,964	26,292	5,059	25,638	5,072
33,000 TO	96,066	43,609	34,768	9,179	31,304	7,865
34,000 TO	101,768	46,595	32,935	7,691	30,326	6,504
35,000 TO	98,382	54,204	35,935	7,741	30,846	6,780
36,000 TO	97,660	46,374	32,026	10,335	29,300	6,813
37,000 TO	95,898	43,639	34,325	8,471	31,186	5,853
38,000 TO	85,023	41,904	32,693	9,812	29,746	8,563
39,000 TO	79,702	44,875	29,719	8,522	25,759	7,232
40,000 TO	673,478	407,399	328,725	121,979	286,160	97,974
50,000 TO	437,869	305,482	266,548	132,801	237,142	107,063
60,000 TO	265,676	211,854	203,036	131,952	184,848	109,264
70,000 TO	181,751	161,181	158,877	132,300	146,503	114,471
80,000 TO	121,161	111,387	120,677	115,770	113,683	102,241
90,000 TO	87,928	106,022	81,763	90,630	79,937	79,937
100,000 TO	124,538	173,160	157,646	240,668	150,004	221,078
150,000 TO	36,559	73,048	46,468	127,032	44,351	110,840
200,000 TO	24,473	64,818	32,940	134,846	31,902	122,682
300,000 TO	7,967	29,593	11,401	73,083	10,905	66,092
400,000 TO	3,807	20,489	5,685	52,527	5,431	45,944
500,000 TO	5,572	42,958	8,786	126,501	8,394	112,639
1,000,000 TO	1,539	20,347	2,457	62,794	2,363	55,045
2,000,000 TO	415	8,270	699	20,966	487	18,271
3,000,000 TO	101	4,726	247	12,974	240	11,883
4,000,000 TO	98	4,373	122	9,434	114	8,238
5,000,000 AND OVER . . . . .	219	13,297	235	31,169	228	27,812
TOTAL . . . . .	6,777,234	\$ 3,249,918	2,642,040	\$ 1,806,290	2,431,279	\$ 1,562,697

Footnotes follow this section.

**TABLE 4B †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Single Returns - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA <sup>1</sup> ADJUSTMENTS (THOUSANDS)	CALIFORNIA <sup>2</sup> AGI (THOUSANDS)	CALIFORNIA DEDUCTIONS <sup>3</sup> (THOUSANDS)	TAXABLE <sup>4</sup> INCOME (THOUSANDS)	TOTAL <sup>5</sup> TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	55,438	835	\$ -1,652,024	\$ 568,646	\$ -1,085,378	\$ 402,969	-	\$ 655
ZERO	101,125		17,225	-17,225	-	234,505	-	-
\$1 TO	275,614	17,806	174,631	-102,182	72,449	593,997	\$ 3,690	37
1,000 TO	171,893	30,239	307,500	-50,445	257,055	328,404	28,328	452
2,000 TO	197,237	68,453	538,639	-43,740	494,899	452,455	70,317	756
3,000 TO	180,946	66,656	584,487	-16,171	568,316	408,728	195,366	1,037
4,000 TO	177,260	50,916	870,326	-68,130	802,196	455,960	377,099	1,313
5,000 TO	160,643	34,369	1,082,995	-96,219	986,776	489,421	541,216	1,255
6,000 TO	178,044	36,670	1,187,839	-37,381	1,150,457	497,039	710,951	1,690
7,000 TO	177,763	43,555	1,408,201	-78,993	1,329,208	512,058	861,703	1,635
8,000 TO	182,497	130,865	1,567,364	-15,303	1,552,061	526,718	1,058,400	2,831
9,000 TO	163,460	126,256	1,592,100	-32,956	1,559,144	505,271	1,095,470	5,833
10,000 TO	158,701	119,932	1,720,151	-60,871	1,659,281	513,468	1,191,375	7,863
11,000 TO	148,445	129,394	1,765,400	-60,127	1,705,273	471,147	1,260,688	8,465
12,000 TO	141,130	123,608	1,772,840	-8,068	1,764,772	503,137	1,286,963	10,437
13,000 TO	132,259	122,063	1,831,136	-46,427	1,784,711	412,629	1,373,548	13,127
14,000 TO	14,999	107,363	1,837,456	-63,745	1,803,753	433,118	1,297,809	15,549
15,000 TO	116,128	102,070	1,856,811	-66,250	1,856,811	438,436	1,451,915	20,068
16,000 TO	119,635	111,211	1,923,070	-66,262	1,856,808	346,758	1,423,273	22,876
17,000 TO	106,974	102,084	1,811,586	-46,262	1,765,324	365,346	1,356,572	23,593
18,000 TO	96,517	91,893	1,727,097	-39,600	1,687,497	485,527	1,792,640	33,085
19,000 TO	122,095	113,998	2,316,534	-55,759	2,259,775	351,716	1,340,474	26,149
20,000 TO	86,139	81,734	1,696,325	-22,863	1,673,463			
21,000 TO	91,321	85,747	1,905,728	-34,887	1,870,841	363,021	1,514,976	32,275
22,000 TO	81,478	79,527	1,778,735	-27,386	1,751,349	311,924	1,447,617	33,319
23,000 TO	77,662	76,008	1,762,535	-34,994	1,727,541	326,558	1,425,012	35,382
24,000 TO	82,548	77,065	1,978,971	-37,979	1,940,991	381,554	1,580,102	42,490
25,000 TO	92,005	80,391	2,297,121	-43,457	2,253,663	326,918	1,927,864	54,719
26,000 TO	65,831	64,903	1,710,303	-35,051	1,675,252	275,950	1,402,492	41,065
27,000 TO	76,746	73,999	2,070,452	-37,267	2,033,185	368,204	1,675,945	52,039
28,000 TO	82,637	81,387	2,305,571	-33,615	2,271,957	332,695	1,941,639	63,929
29,000 TO	69,731	68,250	1,791,202	-196,018	1,595,184	366,790	1,621,839	54,178
30,000 TO	81,214	59,716	1,961,687	-56,264	1,905,423	332,005	1,481,974	51,817
31,000 TO	65,506	64,758	2,044,564	-46,770	1,997,793	276,033	1,723,388	64,668
32,000 TO	50,475	50,139	1,618,930	-29,641	1,589,289	222,539	1,368,750	52,630
33,000 TO	43,924	42,753	1,454,483	-30,602	1,423,881	247,633	1,185,708	46,806
34,000 TO	56,631	56,002	1,839,378	-42,991	1,796,386	300,680	1,599,188	64,766
35,000 TO	53,632	53,632	1,891,922	-44,417	1,847,505	284,721	1,562,784	65,496
36,000 TO	48,770	47,106	1,767,283	-36,169	1,731,114	329,603	1,409,966	60,067
37,000 TO	46,315	45,699	1,718,910	-30,703	1,688,208	265,792	1,427,051	64,577
38,000 TO	46,667	46,667	1,774,063	-22,754	1,751,309	262,962	1,488,346	68,112
39,000 TO	41,912	41,240	1,643,768	-31,243	1,612,525	281,517	1,337,533	62,424
40,000 TO	28,631	28,621	1,160,350	-22,836	1,137,514	152,753	984,761	47,813
41,000 TO	304,010	301,347	13,737,153	-272,592	13,464,562	2,306,102	11,170,327	579,054
42,000 TO	146,468	145,531	8,122,965	-126,724	7,996,241	1,371,909	6,625,862	397,832
43,000 TO	84,276	83,962	5,472,111	-36,733	5,435,378	928,313	4,507,065	291,913
44,000 TO	46,652	46,652	3,521,748	-32,099	3,489,648	668,839	2,820,809	194,065
45,000 TO	26,802	26,802	2,321,520	-67,487	2,254,033	447,876	1,809,547	126,150
46,000 TO	14,768	14,768	1,403,494	-9,687	1,393,807	302,044	1,091,263	70,391
47,000 TO	31,291	31,291	3,800,833	-56,475	3,744,358	607,318	3,136,843	246,737
48,000 TO	11,290	11,269	1,955,835	-18,797	1,937,038	270,170	1,667,844	143,537
49,000 TO	7,817	7,798	1,871,984	4,042	1,876,036	213,892	1,664,676	151,173
50,000 TO	2,979	2,972	1,037,229	-14,944	1,022,285	100,024	923,288	88,298
400,000 TO	1,453	1,449	636,324	5,931	642,255	48,694	594,463	59,198
500,000 TO	2,367	2,361	1,563,523	64,491	1,628,014	117,639	1,511,244	154,503
1,000,000 TO	795	794	1,811,795	66,841	1,878,636	66,237	1,811,996	100,699
2,000,000 TO	166	165	410,295	-7,122	403,173	37,007	367,157	38,115
3,000,000 TO	84	84	291,904	-2,799	289,106	14,612	274,493	29,176
4,000,000 TO	46	46	195,211	10,434	205,645	11,662	195,969	20,806
5,000,000 AND OVER	113	113	1,299,276	-41,767	1,257,509	112,234	1,145,275	122,583
TOTAL	5,195,164	3,629,392	\$ 111,139,303	\$ -1,482,586	\$ 109,656,716	\$ 23,265,801	\$ 89,375,546	\$ 4,080,696

Footnotes follow this section.

**TABLE 4C †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Joint Returns - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA <sup>1</sup> ADJUSTMENTS (THOUSANDS)	CALIFORNIA <sup>2</sup> AGI (THOUSANDS)	CALIFORNIA <sup>3</sup> DEDUCTIONS <sup>3</sup> (THOUSANDS)	TAXABLE <sup>4</sup> INCOME (THOUSANDS)	TOTAL <sup>5</sup> TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE.....	71,988	768	\$ -4,407,182	\$ 1,817,232	\$ -2,796,779	\$ 1,349,606	-	\$ 218
ZERO.....	37,141	-	-158,044	158,044	-	186,580	-	-
\$1 TO \$999.....	64,649	-	150,681	-141,696	8,985	367,254	-	-
1,000 TO 1,999.....	34,376	486	83,266	-28,417	54,849	200,236	-	14
2,000 TO 2,999.....	42,726	531	193,366	-65,457	107,909	268,184	-	12
3,000 TO 3,999.....	34,351	336	90,597	28,662	119,279	179,993	-	21
4,000 TO 4,999.....	42,407	445	288,719	-80,540	190,178	257,009	\$ 1,811	51
5,000 TO 5,999.....	43,341	-	271,132	-32,639	238,493	273,419	29,425	-
6,000 TO 6,999.....	49,140	180	368,324	-47,352	321,172	296,361	83,766	28
7,000 TO 7,999.....	66,640	1,251	545,903	-46,716	499,187	379,453	168,371	86
8,000 TO 8,999.....	76,011	992	697,183	-53,681	643,512	442,812	255,273	58
9,000 TO 9,999.....	70,628	-	701,176	-27,847	673,329	391,212	317,277	-
10,000 TO 10,999.....	74,118	1,064	876,837	-100,365	776,472	436,487	375,719	56
11,000 TO 11,999.....	84,406	381	1,052,421	-77,203	975,218	509,919	507,559	10
12,000 TO 12,999.....	74,538	689	1,001,013	-68,338	932,677	547,428	477,248	92
13,000 TO 13,999.....	94,959	1,260	1,360,797	-78,774	1,282,023	633,293	710,498	1,028
14,000 TO 14,999.....	83,948	638	1,286,824	-70,421	1,216,403	529,709	722,274	51
15,000 TO 15,999.....	81,666	6,345	1,305,975	-36,748	1,269,227	516,515	770,955	113
16,000 TO 16,999.....	73,665	10,829	1,184,678	32,254	1,216,932	466,180	773,543	791
17,000 TO 17,999.....	62,997	3,624	1,168,036	-63,856	1,104,180	466,194	673,960	223
18,000 TO 18,999.....	75,678	14,192	1,493,308	-92,138	1,401,173	664,062	842,661	615
19,000 TO 19,999.....	66,634	18,068	1,341,766	-43,298	1,298,468	502,344	816,511	988
20,000 TO 20,999.....	83,548	24,545	1,845,921	-131,763	1,714,158	600,128	1,128,303	1,703
21,000 TO 21,999.....	73,241	29,083	1,677,713	-103,993	1,573,720	546,766	1,042,536	2,152
22,000 TO 22,999.....	69,203	35,956	1,629,525	-73,168	1,556,357	489,010	1,069,326	2,225
23,000 TO 23,999.....	72,083	45,463	1,745,379	-46,965	1,698,413	481,470	1,225,024	4,217
24,000 TO 24,999.....	68,432	46,567	1,895,963	-194,479	1,701,484	536,677	1,181,156	4,779
25,000 TO 25,999.....	83,021	50,115	2,195,761	-77,961	2,117,800	689,378	1,456,900	5,348
26,000 TO 26,999.....	68,500	49,747	1,913,778	-94,675	1,819,102	543,159	1,280,243	6,814
27,000 TO 27,999.....	61,256	46,463	1,773,481	-90,285	1,683,196	502,262	1,201,130	8,009
28,000 TO 28,999.....	67,131	54,197	2,004,560	-91,138	1,913,422	529,678	1,391,932	9,345
29,000 TO 29,999.....	62,687	50,254	1,835,689	13,307	1,848,997	485,322	1,366,441	10,747
30,000 TO 30,999.....	65,728	51,579	2,094,703	-85,867	2,008,836	680,679	1,450,366	12,008
31,000 TO 31,999.....	69,748	56,844	2,250,944	-50,639	2,200,304	660,733	1,639,965	15,718
32,000 TO 32,999.....	71,039	60,458	2,448,476	-138,457	2,310,019	633,129	1,690,620	16,876
33,000 TO 33,999.....	62,870	53,456	2,185,422	-53,064	2,132,357	569,488	1,559,555	17,477
34,000 TO 34,999.....	63,137	55,721	2,278,345	-100,169	2,178,175	550,480	1,626,604	18,299
35,000 TO 35,999.....	62,273	55,362	2,313,036	-101,070	2,211,966	531,071	1,680,895	21,873
36,000 TO 36,999.....	67,171	59,387	2,515,808	-65,788	2,450,020	626,882	1,824,882	23,201
37,000 TO 37,999.....	70,252	65,091	2,673,168	-37,263	2,635,905	607,942	2,027,963	28,989
38,000 TO 38,999.....	64,264	59,402	2,637,579	-163,521	2,474,057	612,659	1,867,524	28,292
39,000 TO 39,999.....	73,230	68,440	3,013,839	-120,743	2,893,097	663,400	2,234,962	39,846
40,000 TO 49,999.....	623,303	595,066	26,948,636	-916,478	26,032,157	6,640,101	21,454,554	439,850
50,000 TO 59,999.....	548,975	540,747	29,707,674	444,717	30,152,391	6,771,716	23,326,030	654,898
60,000 TO 69,999.....	377,766	372,668	24,877,256	-392,482	24,484,776	5,504,345	19,018,189	653,142
70,000 TO 79,999.....	302,666	300,700	22,935,169	-304,176	22,630,993	4,894,643	17,739,069	727,589
80,000 TO 89,999.....	219,054	217,834	18,792,647	-231,560	18,561,087	4,142,309	14,421,843	669,010
90,000 TO 99,999.....	164,009	164,009	15,580,564	-26,870	15,553,795	3,329,845	12,225,284	627,868
100,000 TO 149,999.....	268,682	265,692	31,928,567	-272,482	31,656,085	6,482,649	25,187,438	1,526,883
150,000 TO 199,999.....	82,022	81,739	13,937,495	95,858	14,033,353	2,609,918	11,429,697	813,353
200,000 TO 299,999.....	57,822	57,704	14,061,395	-165,307	13,896,088	2,166,222	11,748,574	937,442
300,000 TO 399,999.....	20,129	20,093	6,917,322	-9,036	6,912,032	821,682	6,090,937	523,444
400,000 TO 499,999.....	10,241	10,221	4,556,430	-3,782	4,552,648	422,358	4,131,540	368,273
500,000 TO 999,999.....	15,556	15,526	10,398,403	90,344	10,488,747	764,923	9,729,642	930,931
1,000,000 TO 1,999,999.....	4,691	4,662	6,350,281	-12,469	6,337,811	313,055	6,033,434	610,689
2,000,000 TO 2,999,999.....	1,105	1,102	2,636,795	36,494	2,673,279	106,295	2,567,007	269,186
3,000,000 TO 3,999,999.....	515	515	1,734,746	36,607	1,771,353	69,117	1,702,483	179,531
4,000,000 TO 4,999,999.....	267	264	1,153,519	36,126	1,189,645	45,748	1,149,192	120,992
5,000,000 AND OVER.....	617	616	6,825,460	-107,848	6,720,901	269,116	6,454,732	680,927
TOTAL.....	5,481,531	3,731,395	\$ 296,148,504	\$ -2,866,227	\$ 292,282,484	\$ 66,571,834	\$ 232,141,178	\$ 11,000,178

Footnotes follow this section.

**TABLE 4D †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Separate Returns - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA <sup>1</sup> ADJUSTMENTS (THOUSANDS)	CALIFORNIA <sup>2</sup> AGI (THOUSANDS)	CALIFORNIA <sup>3</sup> DEDUCTIONS <sup>3</sup> (THOUSANDS)	TAXABLE <sup>4</sup> INCOME (THOUSANDS)	TOTAL <sup>5</sup> TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE.....	2,753	*	\$ -145,925	\$ 56,252	\$ -89,673	\$ 19,842	-	\$ 1
ZERO.....	4,527	-	1,834	-1,834	-	10,608	-	-
\$1 TO 1,000	6,651	-	7,487	-6,361	1,126	19,952	\$ 222	-
1,000 TO 3,148	3,148	-	6,416	-1,338	5,078	6,913	6,913	-
3,148 TO 4,477	1,945	277	31,199	-26,722	4,477	6,592	270	1
4,477 TO 6,668	1,877	-	7,160	-492	6,668	4,397	2,271	-
6,668 TO 10,623	1,504	-	6,959	-	6,959	3,524	3,435	-
10,623 TO 18,147	2,000	-	10,623	13	10,636	7,327	3,929	-
18,147 TO 22,722	2,272	-	18,147	-2,804	15,283	6,596	8,488	-
22,722 TO 30,000	2,373	-	17,871	-199	17,675	8,196	9,479	-
30,000 TO 47,474	4,476	2,484	47,474	-9,454	38,020	12,026	25,994	43
47,474 TO 56,755	2,362	1,185	22,452	-	22,452	10,357	14,077	36
56,755 TO 82,594	5,378	3,832	57,144	-389	56,755	14,322	42,432	241
82,594 TO 111,680	3,790	2,836	46,226	-3,632	42,594	8,791	33,803	115
111,680 TO 160,929	4,858	4,858	62,011	-1,062	60,929	11,680	49,249	398
160,929 TO 211,334	4,485	3,237	64,118	-3,960	60,158	10,342	49,816	335
211,334 TO 278,308	5,339	2,113	76,878	-570	76,308	15,858	60,450	706
278,308 TO 328,842	2,113	32,842	32,842	-	32,842	4,950	27,892	378
328,842 TO 481,151	2,975	2,975	50,252	-1,101	49,151	8,327	40,824	416
481,151 TO 56,883	3,961	3,961	75,817	-328	75,489	17,230	58,259	1,070
56,883 TO 88,238	4,201	4,201	91,823	-3,585	88,238	33,642	62,084	1,130
88,238 TO 128,879	659	439	12,950	-71	12,879	16,325	5,572	84
128,879 TO 252,525	2,525	2,525	51,334	-	51,334	8,762	42,572	866
252,525 TO 303,345	2,518	2,525	60,255	89	60,345	10,895	49,449	1,119
303,345 TO 387,773	3,877	3,541	89,021	-2,068	86,953	27,998	60,958	1,367
387,773 TO 486,012	2,878	2,964	68,012	-	68,012	19,086	48,926	1,124
486,012 TO 78,034	3,192	2,870	80,773	-2,739	78,034	16,615	61,419	1,417
78,034 TO 101,471	1,584	1,584	40,337	-308	40,029	5,657	34,372	957
101,471 TO 162,636	2,366	2,366	62,636	-377	62,259	9,345	52,915	1,424
162,636 TO 293,773	2,937	2,937	91,670	-2,015	89,655	18,977	71,078	2,193
293,773 TO 450,148	4,501	4,501	131,148	-3,563	127,585	27,903	99,682	2,561
450,148 TO 89,859	3,062	3,062	91,663	-1,804	89,859	14,468	75,391	2,674
89,859 TO 159,000	1,590	1,590	48,189	577	48,766	13,268	35,477	1,122
159,000 TO 251,113	2,511	2,511	82,346	-2,616	79,730	31,304	48,426	1,308
251,113 TO 387,773	1,018	1,018	58,881	-13,342	45,540	21,113	24,427	830
387,773 TO 490,000	1,252	1,252	49,570	-544	49,026	14,900	34,126	1,027
490,000 TO 695,525	2,955	2,955	101,478	-7	101,471	16,899	84,573	3,359
695,525 TO 873	873	873	36,640	-1,366	35,274	15,054	20,220	738
873 TO 1,229	2,239	2,239	82,296	-768	81,528	19,058	62,470	2,456
1,229 TO 1,729	1,729	1,729	81,240	-159	81,081	31,000	50,081	2,124
1,729 TO 3,276	3,276	3,276	126,574	-1,446	125,128	14,269	110,859	5,202
3,276 TO 57,416	1,428	1,428	57,416	-718	56,698	13,382	43,315	1,770
57,416 TO 77,531	17,435	17,435	77,531	-5,788	71,743	140,413	626,331	31,781
77,531 TO 99,999	3,796	3,796	229,711	-5,891	223,820	62,258	161,563	10,200
99,999 TO 132,820	4,532	4,532	296,521	-420	296,101	77,439	218,662	13,564
132,820 TO 163,633	1,910	1,910	163,633	-169	163,464	41,654	123,009	8,574
163,633 TO 266,868	1,590	1,590	135,864	-2,668	133,196	10,390	122,806	8,065
266,868 TO 304,947	634	634	69,947	69,947	69,947	12,492	47,455	3,602
304,947 TO 481,151	1,353	1,353	161,659	2,028	163,687	31,315	132,372	10,788
481,151 TO 748	748	748	128,516	-2,516	126,000	17,947	108,153	9,439
748 TO 199,999	705	705	179,992	-9,910	169,982	22,415	147,565	13,488
199,999 TO 249	249	249	80,714	3,905	84,619	11,545	73,079	7,080
249 TO 409,999	117	117	56,037	-3,082	52,955	6,728	46,310	4,559
409,999 TO 999,999	244	244	170,428	5,015	175,443	14,681	160,762	16,369
999,999 TO 1,999,999	130	129	178,226	-3,355	174,871	15,690	160,846	16,849
1,999,999 TO 2,999,999	27	27	68,243	1,734	69,976	6,360	63,617	6,789
2,999,999 TO 3,999,999	18	18	62,954	150	62,704	4,102	58,602	6,234
3,999,999 TO 4,999,999	12	*	-51,424	105,572	54,148	4,950	48,480	5,249
4,999,999 TO 5,000,000 AND OVER	44	43	534,329	31,146	555,475	29,959	525,516	56,143
TOTAL.....	159,015	118,420	\$ 5,240,980	\$ 144,590	\$ 5,385,570	\$ 1,123,175	\$ 4,436,327	\$ 270,297

Footnotes follow this section.

**TABLE 4E †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Head of Household - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA <sup>1</sup> ADJUSTMENTS (THOUSANDS)	CALIFORNIA <sup>2</sup> AGI (THOUSANDS)	CALIFORNIA <sup>3</sup> DEDUCTIONS <sup>3</sup> (THOUSANDS)	TAXABLE <sup>4</sup> INCOME (THOUSANDS)	TOTAL <sup>5</sup> TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE.	7,875	-	\$ -154,107	\$ -49,208	\$ -104,899	\$ 86,818	-	-
ZERO	51,448	-	16,049	-	-	236,830	-	-
\$1 TO	70,288	209	52,381	-43,619	8,761	332,289	-	\$ 4
1,000 TO	29,872	180	66,932	-22,002	44,930	145,489	-	12
2,000 TO	38,534	209	119,234	-23,734	95,500	183,234	-	6
3,000 TO	64,467	-	252,214	-28,386	223,827	305,799	-	-
4,000 TO	59,315	-	294,456	-29,563	264,893	284,195	\$ 2,550	-
5,000 TO	67,854	-	416,798	-42,258	374,540	319,501	56,366	-
6,000 TO	77,150	500	541,562	-38,929	502,633	369,521	139,240	14
7,000 TO	86,439	973	673,087	-26,414	646,653	410,970	238,500	85
8,000 TO	81,706	322	706,534	-12,096	694,437	382,656	307,414	2
9,000 TO	77,594	-	753,270	-15,263	738,007	377,279	365,835	-
10,000 TO	84,721	1,014	906,116	-16,878	889,238	422,110	478,113	196
11,000 TO	67,676	277	790,742	-10,289	780,453	329,037	453,032	1
12,000 TO	44,041	371	562,251	-12,699	549,552	210,581	330,981	31
13,000 TO	63,770	3,148	886,771	-31,494	857,277	324,198	537,169	86
14,000 TO	50,692	3,986	819,102	2,291	821,393	278,163	545,239	9
15,000 TO	40,060	5,989	639,186	-16,900	622,286	203,575	421,104	91
16,000 TO	52,917	19,370	878,182	-8,688	869,493	262,469	609,913	496
17,000 TO	55,009	21,204	983,379	-19,404	963,975	302,312	667,209	1,088
18,000 TO	46,337	23,682	878,567	-21,513	857,055	234,333	622,722	1,460
19,000 TO	40,266	20,323	789,887	-3,727	786,160	219,008	570,740	1,349
20,000 TO	40,773	24,432	840,568	-4,983	835,585	211,108	624,477	2,263
21,000 TO	42,686	21,773	923,716	-6,708	917,009	263,262	653,747	2,088
22,000 TO	36,898	21,466	824,537	4,350	828,887	213,089	615,798	2,676
23,000 TO	33,889	26,534	796,637	403	797,040	180,960	616,080	3,371
24,000 TO	25,060	16,933	628,184	-14,247	613,937	158,173	455,764	2,120
25,000 TO	21,509	17,800	558,181	-8,279	549,903	122,015	427,887	2,858
26,000 TO	28,475	24,715	764,452	-9,657	754,795	184,613	570,182	3,502
27,000 TO	27,648	22,006	768,581	-8,351	760,230	193,736	567,576	4,248
28,000 TO	23,677	20,636	680,108	-6,382	673,726	138,596	535,130	4,607
29,000 TO	23,120	21,480	687,117	-6,996	680,121	137,601	542,520	6,023
30,000 TO	18,713	17,741	577,607	-5,623	571,784	135,431	436,353	4,936
31,000 TO	12,423	11,400	393,754	-3,858	389,896	105,181	284,715	2,878
32,000 TO	12,842	12,842	425,183	-7,451	417,731	91,120	326,611	4,560
33,000 TO	16,311	16,311	551,379	-4,685	546,694	131,557	415,136	5,872
34,000 TO	22,475	20,585	789,778	-14,449	775,329	154,009	621,320	9,690
35,000 TO	28,853	27,352	1,040,878	-17,060	1,023,828	258,654	782,009	12,703
36,000 TO	18,350	18,350	676,702	-6,081	670,641	133,023	537,618	10,128
37,000 TO	16,785	15,950	630,340	-3,623	626,717	126,927	499,789	9,094
38,000 TO	13,467	13,467	530,881	-11,457	519,423	93,487	425,936	8,827
39,000 TO	13,208	12,001	529,198	-7,157	522,041	131,838	390,203	7,358
40,000 TO	100,114	98,581	4,507,968	-47,545	4,460,423	963,255	3,507,167	94,614
50,000 TO	41,469	41,073	2,275,332	-25,242	2,250,090	517,402	1,732,687	64,172
60,000 TO	20,452	20,452	1,329,898	-10,924	1,318,974	274,269	1,044,705	47,955
70,000 TO	6,753	6,753	512,353	-6,716	505,647	105,944	398,703	21,546
80,000 TO	6,309	6,309	548,490	-12,016	536,474	134,500	411,974	24,102
90,000 TO	3,964	3,745	369,232	4,919	374,151	115,021	259,130	15,389
100,000 TO	7,109	7,066	842,165	301	842,466	180,995	662,471	45,665
150,000 TO	2,295	2,274	402,584	-8,766	393,818	63,956	330,820	26,176
200,000 TO	1,528	1,524	361,521	-997	360,524	50,013	310,559	27,018
300,000 TO	439	436	151,177	275	151,451	20,763	133,539	11,991
400,000 TO	201	200	89,156	-1	89,155	10,458	78,698	7,537
500,000 TO	431	430	296,901	-3,072	293,829	15,613	280,381	27,994
1,000,000 TO	125	125	172,980	-2,206	170,774	9,877	160,897	16,678
2,000,000 TO	35	35	82,509	2,013	84,522	3,212	81,310	8,753
3,000,000 TO	15	15	51,827	-144	51,684	2,555	49,129	5,076
4,000,000 TO	8	8	42,712	-4,485	38,227	2,364	35,863	3,833
5,000,000 AND OVER	21	21	183,583	17,737	201,319	4,712	196,608	21,286
TOTAL	1,932,441	671,788	\$ 37,714,549	\$ -627,543	\$ 37,087,007	\$ 11,842,486	\$ 26,367,105	\$ 584,618

Footnotes follow this section.

**TABLE 4F †**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**Surviving Spouse - 1992 Taxable Year**

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA <sup>1</sup> ADJUSTMENTS (THOUSANDS)	CALIFORNIA <sup>2</sup> AGI (THOUSANDS)	CALIFORNIA <sup>3</sup> DEDUCTIONS <sup>3</sup> (THOUSANDS)	TAXABLE <sup>4</sup> INCOME (THOUSANDS)	TOTAL <sup>5</sup> TAX LIABILITY (THOUSANDS)
	ALL	TAXABLE						
NEGATIVE	255	-	\$ -4,931	\$ 520	\$ -4,411	\$ 1,946	-	-
ZERO	2,004	-	-	-	-	9,391	-	-
\$1 TO 1,000	2,083	-	2	-	2	9,761	-	-
1,000 TO 2,000	293	-	311	-	311	4,784	-	-
2,000 TO 3,000	-	-	-	-	-	-	-	-
3,000 TO 4,000	-	-	-	-	-	-	-	-
4,000 TO 5,000	1,049	-	5,154	-	5,154	11,322	-	-
5,000 TO 6,000	-	-	-	-	-	-	-	-
6,000 TO 7,000	1,023	-	6,328	-61	6,267	4,704	\$ 1,472	-
7,000 TO 8,000	-	-	-	-	-	-	-	-
8,000 TO 9,000	-	-	-	-	-	-	-	-
9,000 TO 10,000	-	-	-	-	-	-	-	-
10,000 TO 11,000	963	-	10,624	-142	10,482	16,526	-	-
11,000 TO 12,000	-	-	-	-	-	-	-	-
12,000 TO 13,000	-	-	-	-	-	-	-	-
13,000 TO 14,000	-	-	-	-	-	-	-	-
14,000 TO 15,000	-	-	-	-	-	-	-	-
15,000 TO 16,000	-	-	-	-	-	-	-	-
16,000 TO 17,000	1,302	293	26,183	-4,795	21,388	7,474	13,915	\$ 26
17,000 TO 18,000	-	-	-	-	-	-	-	-
18,000 TO 19,000	-	-	-	-	-	-	-	-
19,000 TO 20,000	-	-	-	-	-	-	-	-
20,000 TO 21,000	964	964	19,266	-46	19,266	4,472	14,794	31
21,000 TO 22,000	371	-	8,098	-	8,062	2,224	5,827	-
22,000 TO 23,000	-	-	-	-	-	-	-	-
23,000 TO 24,000	-	-	-	-	-	-	-	-
24,000 TO 25,000	336	336	9,912	-1,665	8,246	1,574	6,672	20
25,000 TO 26,000	-	-	-	-	-	-	-	-
26,000 TO 27,000	-	-	-	-	-	-	-	-
27,000 TO 28,000	381	-	10,300	-	10,300	6,771	3,530	-
28,000 TO 29,000	-	-	-	-	-	-	-	-
29,000 TO 30,000	-	-	-	-	-	-	-	-
30,000 TO 31,000	390	396	12,012	-	12,012	1,856	10,156	68
31,000 TO 32,000	-	-	-	-	-	-	-	-
32,000 TO 33,000	-	-	-	-	-	-	-	-
33,000 TO 34,000	-	-	-	-	-	-	-	-
34,000 TO 35,000	671	671	23,022	-	23,022	3,144	19,878	194
35,000 TO 36,000	-	-	-	-	-	-	-	-
36,000 TO 37,000	-	-	-	-	-	-	-	-
37,000 TO 38,000	-	-	-	-	-	-	-	-
38,000 TO 39,000	-	-	-	-	-	-	-	-
39,000 TO 40,000	-	-	-	-	-	-	-	-
40,000 TO 41,000	1,579	1,579	71,207	-288	70,918	17,149	53,769	1,036
41,000 TO 42,000	629	336	35,662	-1,221	34,471	26,749	11,799	241
42,000 TO 43,000	1,054	1,054	69,854	-1,205	68,649	14,178	54,471	1,866
43,000 TO 44,000	-	-	-	-	-	-	-	-
44,000 TO 45,000	223	223	18,107	-18	18,089	1,639	16,450	823
45,000 TO 46,000	396	396	36,943	-358	36,585	2,696	33,889	1,620
46,000 TO 47,000	155	155	16,891	-370	16,521	4,540	6,986	686
47,000 TO 48,000	43	43	7,453	117	7,570	1,642	5,928	422
48,000 TO 49,000	21	21	4,402	-30	4,372	98	4,274	333
49,000 TO 50,000	8	8	3,095	-234	2,861	484	2,377	207
50,000 TO 51,000	-	-	-	-	-	-	-	-
51,000 TO 52,000	3	3	2,748	14	2,762	73	2,689	267
52,000 TO 53,000	4	4	5,797	-205	5,592	507	5,085	529
53,000 TO 54,000	-	-	-	-	-	-	-	-
54,000 TO 55,000	-	-	-	-	-	-	-	-
55,000 TO 56,000	-	-	-	-	-	-	-	-
56,000 TO 57,000	-	-	-	-	-	-	-	-
57,000 TO 58,000	-	-	-	-	-	-	-	-
58,000 TO 59,000	-	-	-	-	-	-	-	-
59,000 TO 60,000	-	-	-	-	-	-	-	-
60,000 TO 61,000	-	-	-	-	-	-	-	-
61,000 TO 62,000	-	-	-	-	-	-	-	-
62,000 TO 63,000	-	-	-	-	-	-	-	-
63,000 TO 64,000	-	-	-	-	-	-	-	-
64,000 TO 65,000	-	-	-	-	-	-	-	-
65,000 TO 66,000	-	-	-	-	-	-	-	-
66,000 TO 67,000	-	-	-	-	-	-	-	-
67,000 TO 68,000	-	-	-	-	-	-	-	-
68,000 TO 69,000	-	-	-	-	-	-	-	-
69,000 TO 70,000	-	-	-	-	-	-	-	-
70,000 TO 71,000	-	-	-	-	-	-	-	-
71,000 TO 72,000	-	-	-	-	-	-	-	-
72,000 TO 73,000	-	-	-	-	-	-	-	-
73,000 TO 74,000	-	-	-	-	-	-	-	-
74,000 TO 75,000	-	-	-	-	-	-	-	-
75,000 TO 76,000	-	-	-	-	-	-	-	-
76,000 TO 77,000	-	-	-	-	-	-	-	-
77,000 TO 78,000	-	-	-	-	-	-	-	-
78,000 TO 79,000	-	-	-	-	-	-	-	-
79,000 TO 80,000	-	-	-	-	-	-	-	-
80,000 TO 81,000	-	-	-	-	-	-	-	-
81,000 TO 82,000	-	-	-	-	-	-	-	-
82,000 TO 83,000	-	-	-	-	-	-	-	-
83,000 TO 84,000	-	-	-	-	-	-	-	-
84,000 TO 85,000	-	-	-	-	-	-	-	-
85,000 TO 86,000	-	-	-	-	-	-	-	-
86,000 TO 87,000	-	-	-	-	-	-	-	-
87,000 TO 88,000	-	-	-	-	-	-	-	-
88,000 TO 89,000	-	-	-	-	-	-	-	-
89,000 TO 90,000	-	-	-	-	-	-	-	-
90,000 TO 91,000	-	-	-	-	-	-	-	-
91,000 TO 92,000	-	-	-	-	-	-	-	-
92,000 TO 93,000	-	-	-	-	-	-	-	-
93,000 TO 94,000	-	-	-	-	-	-	-	-
94,000 TO 95,000	-	-	-	-	-	-	-	-
95,000 TO 96,000	-	-	-	-	-	-	-	-
96,000 TO 97,000	-	-	-	-	-	-	-	-
97,000 TO 98,000	-	-	-	-	-	-	-	-
98,000 TO 99,000	-	-	-	-	-	-	-	-
99,000 TO 100,000	-	-	-	-	-	-	-	-
TOTAL	16,229	6,475	\$ 410,838	\$ -10,405	\$ 400,433	\$ 156,261	\$ 200,442	\$ 9,916

Footnotes follow this section.

Personal Income Tax Statistics

**TABLE 4G †**  
Part-Year Resident and Nonresident Returns  
1992 Taxable Year

Item	Number	Amount (000)
Number of Returns - All	514,960	-
Number of Returns - Taxable	380,285	-
Federal AGI	514,960	\$52,494,717
California Adjustments	353,648	1,347,578
California AGI	514,960	12,688,710
California Deductions	514,960	7,287,377
Taxable Income	514,960	47,704,066
Total Tax Liability	514,960	507,710
Salaries and Wages	432,946	27,353,462
Interest	421,229	4,627,764
Dividends	203,117	2,581,611
Taxable Pensions and Annuities	136,839	2,206,589
Business Income - Profit	75,721	2,510,964
Business Income - Loss	41,346	415,954
Farm Income - Profit	1,391	26,816
Farm Income - Loss	7,473	336,246
Partnerships and S Corporations - Profit	54,881	10,439,722
Partnerships and S Corporations - Loss	28,132	2,620,468
Rents and Royalties - Profit	54,815	942,283
Rents and Royalties - Loss	72,153	678,469
Net Sale of Capital Assets - Profit	124,328	8,227,021
Net Sale of Capital Assets - Loss	58,483	123,715
All Other Income Sources - Profit	406,570	2,494,191
All Other Income Sources - Loss	47,058	4,104,244
Individual Retirement Plan	35,431	48,276
Half Self-Employment Tax	84,068	136,709
Self Employed Health Insurance	29,885	20,353
Self Employed Retirement Plan	19,855	322,094
Penalty on Early Withdrawal of Savings	7,406	4,511
Alimony Paid	10,635	182,114
Total Adjustments	126,900	742,560
California Adjustments - Subtractions	273,159	3,911,069
California Adjustments - Additions	80,489	5,258,648
Medical Expenses	44,587	229,252
State and Local Income Taxes	277,357	2,738,757
Real Estate Taxes	225,361	668,390
Other Taxes	175,585	115,147
Total Taxes	302,396	3,522,294
Mortgage Interest	204,799	2,282,246
Points, Investment and Personal Interest	66,158	1,146,460
Total Interest	216,039	3,428,706
Cash/Check Contributions	250,041	1,057,742
Non-Cash Contributions	136,925	891,993
Contribution Carryover	3,137	323,270
Total Contributions	259,209	1,511,041
Casualty and Theft Losses	2,918	38,359
Moving Expenses	102,232	591,135
All Other Deductions	107,521	760,128
Calif. Adjs. to Fed. Itemized Deductions	304,791	933,672
California Itemized Deductions	273,447	6,322,601
California Standard Deductions	275,908	984,776
Personal Exemption Credit	832,629	51,623
Dependent Exemption Credit	337,028	20,896
Senior/Blind Exemption Credits	101,433	6,289
Child and Dependent Care Credit	21,519	1,424
Political Contributions	48	+
Residential Rental and Farm Sales Credit	728	290
Rideshare - Vanpool Credit	460	136
Other Special Credits	3,901	1,487
Total Special Credits	31,698	29,658
G-1 Tax/5870A Tax	1,495	1,911
Alternative Minimum Tax	11,857	3,695
Other Taxes	24,988	3,925
Taxes Withheld	329,669	352,135
Estimated Taxes Paid	82,027	253,443
Renter's Credit	36,337	2,071
Excess State Disability Insurance (SDI)	3,262	428
Overpayment	274,238	149,675
Credit to Next Year's Tax	26,211	27,764
California Senior Fund	-	-
Total Voluntary Contributions	4,964	40
Refund	259,099	122,153
Tax Due	188,941	133,191
Remittance Amount	180,070	112,759

**TABLE 4H †**  
1991 and Prior Year Returns  
Filed During 1993

Item	Number	Amount (000)
Number of Returns - All	578,953	-
Number of Returns - Taxable	325,685	-
Federal AGI	578,953	\$10,743,016
California Adjustments	104,827	565,704
California AGI	578,953	10,817,999
California Deductions	477,929	3,448,734
Taxable Income	578,953	9,996,074
Total Tax Liability	578,953	449,509
California Adjustments - Subtractions	94,896	480,665
California Adjustments - Additions	23,522	1,046,370
California Itemized Deductions	199,055	2,499,410
California Standard Deductions	278,874	949,323
Personal Exemption Credit	472,034	37,638
Dependent Exemption Credit	218,056	26,064
Senior/Blind Exemption Credits	25,068	1,825
Child and Dependent Care Credit	22,357	3,532
Military Income Credit	2,150	86
Political Contributions	2,568	77
Residential Rental and Farm Sales Credit	1,034	565
Other Special Credits	2,811	1,420
Total Special Credits	6,438	3,427
Limited Income Credit	21,050	366
G-1 Tax/5870A Tax	-	-
Alternative Minimum Tax	25	52
Other Taxes	204	59
Taxes Withheld	11,342	11,134
Estimated Taxes Paid	1,911	12,543
Renter's Credit	5,303	411
Excess State Disability Insurance (SDI)	7	1
Overpayment	1,994	2,336
Credit to Next Year's Tax	53	1,886
California Senior Fund	0	0
Total Voluntary Contributions	465	2
Refund	1,969	511
Tax Due	11,607	10,714
Remittance Amount	12,439	7,582

TABLE 5 †  
Personal Income Tax Statistics  
COMPARISON BY MAJOR INDUSTRY  
1992 Taxable Year

MAJOR INDUSTRY GROUP	DOLLARS IN THOUSANDS											
	BUSINESS AND PROFESSIONAL*						TAX ASSESSED					
	NET PROFIT			NET LOSS			ADJUSTED GROSS INCOME			TAX ASSESSED		
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
AGRICULTURE, FORESTRY AND FISHING	32,879	\$ 499,913	12,325	\$ 110,469	45,201	\$ 1,593,391	36,745	\$ 64,021				
MINING	4,417	55,362	4,326	51,008	8,740	1,319,843	7,415	100,859				
CONSTRUCTION	137,773	2,238,009	25,247	234,191	163,015	4,608,667	133,511	113,044				
MANUFACTURING	35,069	711,140	18,198	141,831	53,257	2,003,357	45,049	81,446				
SERVICES**	709,430	15,067,933	236,670	1,368,156	946,110	50,790,978	851,609	2,303,425				
PROFESSIONAL	195,716	7,621,554	46,159	295,423	241,877	19,630,268	226,841	1,044,837				
PERSONAL	186,161	1,796,631	57,105	275,928	243,269	9,455,078	213,042	314,086				
BUSINESS	191,172	2,712,751	57,784	292,831	248,958	11,449,605	222,946	470,592				
AMUSEMENT, ARTS & TOURISM	61,876	1,561,917	45,542	321,313	107,419	5,741,395	94,750	303,048				
OTHER	74,503	1,375,060	30,080	182,661	104,587	4,474,632	94,030	170,862				
TRADE	159,496	2,997,171	139,323	1,066,862	298,818	11,511,889	245,873	417,617				
FINANCE, INSURANCE AND REAL ESTATE	93,612	2,139,002	47,186	393,593	140,804	7,288,635	118,619	319,784				
TRANSPORTATION, COMMUNICATIONS AND PUBLIC UTILITIES	45,501	565,049	15,354	111,370	60,852	1,951,313	51,537	77,174				
NATURE OF BUSINESS NOT ALLOCABLE	260,388	4,766,740	112,242	897,572	372,624	17,670,740	322,348	758,499				
TOTALS	1,478,555	\$ 29,040,319	610,871	\$ 4,375,062	2,089,421	\$ 98,688,813	1,814,706	\$ 4,235,869				

Footnotes follow this section.

**TABLE 6 †**  
**Personal Income Tax Statistics**  
**COMPARISON BY COUNTY**  
**1992 Taxable Year**

COUNTY	Population <sup>f</sup> July 1, 1992	ALL RETURNS-TAXABLE AND NONTAXABLE				JOINT RETURNS			Tax Assessed (Thousands)
		Number of Returns	Adjusted Gross Income (Thousands)	Median		Number of Returns	Median		
				Income	Rank		Income	Rank	
ALAMEDA	1,327,400	566,855	\$20,228,094	\$25,010	7	216,171	\$47,940	5	\$709,223
ALPINE	1,200	293	7,761	19,822	26	155	30,713	38	186
AMADOR	32,400	12,143	352,250	22,278	14	6,792	33,749	30	8,851
BUTTE	193,200	72,158	1,784,128	16,258	48	33,973	28,856	44	47,129
CALAVERAS	36,000	13,480	380,114	21,254	20	7,750	32,652	33	8,993
COLUSA	17,100	7,423	169,927	14,346	56	3,982	21,672	57	4,543
CONTRA COSTA	847,400	367,784	16,305,344	29,669	1	165,976	54,471	2	639,506
DEL NORTE	27,900	8,191	202,692	17,237	42	4,219	30,241	41	4,829
EL DORADO	139,100	50,372	1,596,072	22,933	10	26,546	38,159	14	42,441
FRESNO	723,000	283,116	7,148,699	14,610	55	124,309	28,612	45	216,182
GLENN	26,000	9,944	219,014	15,300	52	5,165	24,095	55	4,855
HUMBOLDT	124,800	39,859	994,277	16,521	45	17,262	32,327	35	28,013
IMPERIAL	126,000	49,611	998,368	11,598	58	27,071	16,228	58	24,026
INYO	18,600	6,929	190,364	19,133	29	3,468	34,366	29	5,163
KERN	595,400	211,534	5,823,920	17,548	41	97,892	34,414	27	163,114
KINGS	109,300	34,078	810,517	15,710	50	16,579	27,878	48	20,058
LAKE	54,700	19,935	463,992	16,358	46	10,225	26,075	52	10,596
LASSEN	28,600	9,475	263,012	21,596	16	5,082	35,267	23	6,444
LOS ANGELES	9,130,200	3,656,513	120,514,376	18,518	34	1,328,715	35,210	25	4,629,476
MADERA	100,100	37,931	907,446	14,924	54	18,956	28,176	46	22,651
MARIN	238,800	117,482	6,335,810	28,686	2	44,841	58,961	1	322,142
MARIPOSA	15,600	6,070	153,008	18,497	35	3,067	29,376	43	3,623
MENDOCINO	83,100	33,374	852,064	16,966	43	15,757	29,948	42	23,554
MERCED	191,300	67,122	1,537,772	15,105	53	33,774	25,708	53	36,972
MODOC	10,200	3,086	72,394	16,719	44	1,693	27,908	47	1,743
MONO	10,400	4,408	118,768	18,329	36	1,787	34,878	26	2,992
MONTEREY	373,400	143,000	4,197,951	17,751	39	64,252	30,499	39	132,134
NAPA	115,600	47,744	1,731,447	23,196	9	22,120	40,615	12	62,095
NEVADA	84,500	32,581	1,008,113	21,822	15	17,377	34,407	28	27,937
ORANGE	2,533,200	1,105,229	41,634,407	22,735	13	459,383	45,150	7	1,552,138
PLACER	190,800	76,879	2,720,128	25,082	6	39,630	42,804	8	84,634
PLUMAS	20,900	7,749	208,890	19,362	28	4,204	32,328	34	5,262
RIVERSIDE	1,303,900	444,876	13,239,391	19,869	25	217,171	35,245	24	354,181
SACRAMENTO	1,108,600	443,089	14,183,504	23,262	8	186,695	41,793	11	433,398
SAN BENITO	39,100	15,743	450,793	18,313	37	7,525	35,486	21	12,420
SAN BERNARDINO	1,551,000	511,239	15,397,267	21,573	17	244,662	37,903	16	397,228
SAN DIEGO	2,636,300	1,003,055	32,467,908	20,914	21	430,966	37,908	15	1,049,908
SAN FRANCISCO	739,600	383,355	13,869,678	21,444	18	102,724	35,305	22	630,873
SAN JOAQUIN	509,000	187,249	5,259,374	18,933	31	87,817	35,564	20	146,606
SAN LUIS OBISPO	227,300	79,544	2,391,778	20,655	22	38,166	35,655	19	68,258
SAN MATEO	673,800	305,817	14,269,590	28,233	3	125,433	51,808	4	637,298
SANTA BARBARA	383,900	158,640	5,258,836	20,014	24	68,245	36,799	17	185,904
SANTA CLARA	1,549,300	707,375	30,119,953	27,578	4	285,394	53,025	3	1,225,391
SANTA CRUZ	235,800	110,646	3,525,360	19,127	30	45,455	36,726	18	120,496
SHASTA	159,200	60,821	1,679,497	18,837	32	31,514	31,589	37	47,188
SIERRA	3,300	1,229	34,130	21,325	19	677	32,759	32	822
SISKIYOU	44,900	17,537	407,504	16,355	47	9,077	26,884	50	9,775
SOLANO	366,100	139,258	4,775,718	27,180	5	66,854	46,715	6	128,022
SONOMA	409,800	180,425	6,032,272	22,815	12	78,886	41,881	10	194,065
STANISLAUS	400,200	152,065	4,214,201	18,650	33	74,952	32,990	31	117,809
SUTTER	70,100	27,202	726,012	17,607	40	14,188	30,408	40	19,629
TEHAMA	53,400	17,089	365,608	16,242	49	9,007	26,255	51	8,600
TRINITY	13,400	4,521	109,768	18,037	38	2,449	27,101	49	2,743
TULARE	337,500	108,210	2,352,959	12,483	57	53,137	22,489	56	58,856
TUOLUMNE	51,600	19,460	537,593	20,335	23	10,282	32,248	36	13,603
VENTURA	695,300	258,155	8,832,994	22,862	11	123,868	41,914	9	271,458
YOLO	148,900	59,524	1,843,795	19,448	27	25,359	38,730	13	56,695
YUBA	62,300	20,009	429,852	15,461	51	10,087	25,197	54	9,022
UNALLOCATED <sup>f</sup>	-	208,752	7,680,589	21,072	-	93,204	40,646	-	273,719
RESIDENT	-	-	-	-	-	-	-	-	-
OUT OF STATE <sup>g</sup>	-	121,778	4,527,413	18,296	-	43,277	33,959	-	212,223
NONRESIDENT	-	351,170	43,509,577	32,957	-	201,833	48,564	-	358,137
TOTALS:									
58 COUNTIES	31,300,000	12,518,481	\$422,726,454	-	-	5,178,763	-	-	\$15,051,753
ALL		13,200,181	\$478,444,034	\$21,068	-	5,517,077	\$39,038	-	\$15,895,834

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	4,156	1,377	1,011	105	1,681	\$-230,219	\$19
\$1 TO \$9,999 . . . .	129,313	14,938	56,209	31,440	39,250	562,585	1,213
10,000 TO 11,999 . . . .	22,155	4,194	10,093	12,345	9,647	243,510	789
12,000 TO 13,999 . . . .	21,979	4,859	10,275	12,855	10,572	285,543	1,250
14,000 TO 15,999 . . . .	20,906	4,860	10,122	12,893	10,613	313,409	2,010
16,000 TO 17,999 . . . .	20,051	4,838	9,950	13,770	10,512	340,814	2,822
18,000 TO 19,999 . . . .	19,552	4,853	9,774	14,443	10,352	371,417	3,685
20,000 TO 21,999 . . . .	18,497	4,895	7,137	14,241	10,127	388,292	4,607
22,000 TO 23,999 . . . .	17,954	4,749	3,663	15,242	9,960	412,853	5,704
24,000 TO 25,999 . . . .	17,536	4,776	3,600	15,515	9,816	438,366	6,755
26,000 TO 27,999 . . . .	16,922	4,797	3,573	15,393	10,012	456,766	7,789
28,000 TO 29,999 . . . .	16,045	4,801	3,285	14,906	9,457	465,075	8,851
30,000 TO 31,999 . . . .	14,711	4,799	3,004	13,833	9,270	455,810	9,250
32,000 TO 33,999 . . . .	13,845	4,776	2,785	13,211	8,748	456,833	10,097
34,000 TO 35,999 . . . .	13,251	4,925	2,744	12,699	8,804	463,676	10,701
36,000 TO 37,999 . . . .	12,458	4,950	2,503	12,002	8,280	460,726	11,117
38,000 TO 39,999 . . . .	11,844	5,018	2,294	11,496	8,254	461,870	11,695
40,000 TO 41,999 . . . .	10,910	4,914	1,965	10,631	7,972	447,275	11,686
42,000 TO 43,999 . . . .	10,215	4,934	431	10,028	7,843	439,188	11,822
44,000 TO 45,999 . . . .	9,574	4,988	-	9,416	7,428	430,597	11,775
46,000 TO 47,999 . . . .	9,055	4,991	-	8,930	7,075	425,530	11,872
48,000 TO 49,999 . . . .	8,327	4,991	-	8,230	7,107	407,960	11,407
50,000 TO 59,999 . . . .	34,479	23,504	-	34,198	31,855	1,886,498	55,135
60,000 TO 69,999 . . . .	25,882	20,409	-	25,771	26,226	1,676,005	53,400
70,000 TO 99,999 . . . .	41,040	35,727	-	40,934	43,419	3,379,502	129,744
100,000 AND OVER . . . .	26,198	23,308	-	26,142	27,587	4,768,215	314,027
<b>TOTALS</b>	<b>566,855</b>	<b>216,171</b>	<b>144,418</b>	<b>410,669</b>	<b>352,067</b>	<b>\$20,228,094</b>	<b>\$709,223</b>

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 . . . .	131	38	33	39	47	\$1,031	\$2
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 . . . .	58	31	14	40	45	1,233	11
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 . . . .	37	27	*	34	19	1,211	18
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 . . . .	26	20	*	26	15	1,096	26
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 . . . .	43	39	-	43	44	3,189	127
70,000 TO 99,999 . . . .							
100,000 AND OVER . . . .							
<b>TOTALS</b>	<b>293</b>	<b>155</b>	<b>52</b>	<b>182</b>	<b>170</b>	<b>\$7,761</b>	<b>\$186</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	189	90	*	*	61	\$-2,352	\$1
\$1 TO \$9,999 . . . .	2,873	572	1,002	594	891	13,247	15
10,000 TO 11,999 . . . .	580	222	168	240	180	6,377	13
12,000 TO 13,999 . . . .	541	224	153	259	207	7,032	23
14,000 TO 15,999 . . . .	517	241	160	247	154	7,755	36
16,000 TO 17,999 . . . .	451	222	136	247	227	7,667	40
18,000 TO 19,999 . . . .	429	227	131	265	160	8,141	55
20,000 TO 21,999 . . . .	455	267	100	296	245	9,572	66
22,000 TO 23,999 . . . .	406	239	66	351	182	9,342	84
24,000 TO 25,999 . . . .	362	222	52	317	180	9,048	93
26,000 TO 27,999 . . . .	376	225	67	336	215	10,139	126
28,000 TO 29,999 . . . .	374	258	63	341	206	10,830	130
30,000 TO 31,999 . . . .	311	205	51	289	195	9,640	135
32,000 TO 33,999 . . . .	295	208	44	284	189	9,730	149
34,000 TO 35,999 . . . .	282	205	49	270	233	9,883	152
36,000 TO 37,999 . . . .	267	195	36	261	181	9,876	173
38,000 TO 39,999 . . . .	268	204	34	265	207	10,447	197
40,000 TO 41,999 . . . .	287	223	44	282	239	11,776	217
42,000 TO 43,999 . . . .	245	200	*	240	240	10,555	209
44,000 TO 45,999 . . . .	210	160	-	207	204	9,453	219
46,000 TO 47,999 . . . .	214	179	-	213	231	10,063	226
48,000 TO 49,999 . . . .	195	163	-	*	193	9,544	226
50,000 TO 59,999 . . . .	771	690	-	765	777	42,092	1,119
60,000 TO 69,999 . . . .	493	454	-	491	472	31,809	1,035
70,000 TO 99,999 . . . .	519	472	-	517	499	42,063	1,677
100,000 AND OVER . . . .	253	225	-	249	178	38,519	2,437
<b>TOTALS</b>	<b>12,143</b>	<b>6,792</b>	<b>2,384</b>	<b>8,022</b>	<b>6,746</b>	<b>\$352,250</b>	<b>\$8,851</b>

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 . . . .	690	318	128	21	347	\$-10,740	\$12
\$1 TO \$9,999 . . . .	24,001	4,628	12,583	4,639	9,046	104,699	116
10,000 TO 11,999 . . . .	3,929	1,351	1,760	1,785	1,858	43,216	104
12,000 TO 13,999 . . . .	3,685	1,431	1,587	1,768	1,752	47,839	162
14,000 TO 15,999 . . . .	3,394	1,383	1,425	1,734	1,719	50,840	252
16,000 TO 17,999 . . . .	2,943	1,310	1,181	1,708	1,594	49,950	307
18,000 TO 19,999 . . . .	2,819	1,385	1,085	1,774	1,609	53,499	373
20,000 TO 21,999 . . . .	2,455	1,224	733	1,689	1,438	51,451	433
22,000 TO 23,999 . . . .	2,245	1,219	372	1,842	1,341	51,620	487
24,000 TO 25,999 . . . .	2,032	1,147	339	1,754	1,321	50,798	548
26,000 TO 27,999 . . . .	1,904	1,113	336	1,716	1,379	51,421	609
28,000 TO 29,999 . . . .	1,780	1,115	326	1,654	1,301	51,610	675
30,000 TO 31,999 . . . .	1,615	1,088	312	1,512	1,339	50,044	706
32,000 TO 33,999 . . . .	1,503	1,042	276	1,432	1,182	49,574	762
34,000 TO 35,999 . . . .	1,432	986	230	1,371	1,163	50,131	824
36,000 TO 37,999 . . . .	1,310	941	215	1,277	1,136	48,441	838
38,000 TO 39,999 . . . .	1,146	855	156	1,124	966	44,668	836
40,000 TO 41,999 . . . .	1,105	834	135	1,091	994	45,284	902
42,000 TO 43,999 . . . .	993	778	19	985	948	42,727	897
44,000 TO 45,999 . . . .	967	782	-	960	928	43,522	975
46,000 TO 47,999 . . . .	871	723	-	868	879	40,922	929
48,000 TO 49,999 . . . .	759	637	-	757	787	37,184	898
50,000 TO 59,999 . . . .	3,013	2,616	-	3,004	2,986	164,354	4,390
60,000 TO 69,999 . . . .	1,909	1,733	-	1,906	2,155	123,331	3,938
70,000 TO 99,999 . . . .	2,341	2,151	-	2,334	2,566	190,688	7,773
100,000 AND OVER . . . .	1,317	1,173	-	1,315	1,457	257,054	18,384
<b>TOTALS</b>	<b>72,158</b>	<b>33,973</b>	<b>23,198</b>	<b>42,020</b>	<b>44,191</b>	<b>\$1,784,128</b>	<b>\$47,129</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	192	106	*	*	83	\$-2,497	+
\$1 TO \$9,999 . . . . .	3,401	796	1,161	648	1,030	15,915	\$18
10,000 TO 11,999 . . . . .	618	237	160	252	221	6,807	14
12,000 TO 13,999 . . . . .	651	291	189	288	243	8,409	26
14,000 TO 15,999 . . . . .	535	269	128	219	249	8,031	29
16,000 TO 17,999 . . . . .	567	295	137	288	288	9,631	47
18,000 TO 19,999 . . . . .	476	259	136	277	236	9,049	54
20,000 TO 21,999 . . . . .	478	294	100	314	239	10,039	68
22,000 TO 23,999 . . . . .	426	256	65	347	209	9,784	82
24,000 TO 25,999 . . . . .	379	243	62	322	244	9,465	86
26,000 TO 27,999 . . . . .	409	255	65	364	221	11,041	125
28,000 TO 29,999 . . . . .	365	253	49	327	251	10,590	120
30,000 TO 31,999 . . . . .	345	242	38	319	236	10,684	145
32,000 TO 33,999 . . . . .	316	242	47	301	222	10,426	141
34,000 TO 35,999 . . . . .	304	226	36	294	233	10,637	167
36,000 TO 37,999 . . . . .	275	211	30	263	261	10,176	167
38,000 TO 39,999 . . . . .	305	235	39	296	283	11,892	205
40,000 TO 41,999 . . . . .	301	236	32	297	261	12,339	229
42,000 TO 43,999 . . . . .	274	224	*	267	277	11,776	221
44,000 TO 45,999 . . . . .	246	202	-	246	207	11,080	235
46,000 TO 47,999 . . . . .	212	176	-	210	195	9,970	216
48,000 TO 49,999 . . . . .	206	183	-	*	201	10,095	213
50,000 TO 59,999 . . . . .	914	822	-	911	965	49,939	1,237
60,000 TO 69,999 . . . . .	482	448	-	482	472	31,117	948
70,000 TO 99,999 . . . . .	549	520	-	548	503	44,612	1,743
100,000 AND OVER . . . . .	254	229	-	254	194	39,107	2,457
<b>TOTALS</b>	<b>13,480</b>	<b>7,750</b>	<b>2,505</b>	<b>8,539</b>	<b>8,024</b>	<b>\$380,114</b>	<b>\$8,993</b>

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 . . . .	95	54	*	*	65	\$-2,386	+
\$1 TO \$9,999 . . . . .	2,606	830	1,012	480	2,600	13,148	\$13
10,000 TO 11,999 . . . . .	502	238	201	128	809	5,495	10
12,000 TO 13,999 . . . . .	438	212	176	141	677	5,660	13
14,000 TO 15,999 . . . . .	407	230	166	141	626	6,087	19
16,000 TO 17,999 . . . . .	295	155	108	139	338	5,013	26
18,000 TO 19,999 . . . . .	251	139	110	127	356	4,771	29
20,000 TO 21,999 . . . . .	280	159	88	169	385	5,860	42
22,000 TO 23,999 . . . . .	233	128	53	158	331	5,363	46
24,000 TO 25,999 . . . . .	176	116	32	146	187	4,394	42
26,000 TO 27,999 . . . . .	181	119	47	143	271	4,661	49
28,000 TO 29,999 . . . . .	151	101	27	132	209	4,374	52
30,000 TO 31,999 . . . . .	143	101	34	130	169	4,426	60
32,000 TO 33,999 . . . . .	110	76	16	107	134	3,629	57
34,000 TO 35,999 . . . . .	139	107	21	133	149	4,849	80
36,000 TO 37,999 . . . . .	125	101	22	122	129	4,621	80
38,000 TO 39,999 . . . . .	98	82	15	94	105	3,826	69
40,000 TO 41,999 . . . . .	90	75	12	88	97	3,696	73
42,000 TO 43,999 . . . . .	87	70	*	87	112	3,739	83
44,000 TO 45,999 . . . . .	82	70	-	82	79	3,683	86
46,000 TO 47,999 . . . . .	71	56	-	*	85	3,336	84
48,000 TO 49,999 . . . . .	76	57	-	76	59	3,723	103
50,000 TO 59,999 . . . . .	291	258	-	291	350	15,831	456
60,000 TO 69,999 . . . . .	162	153	-	162	168	10,488	357
70,000 TO 99,999 . . . . .	184	162	-	182	192	14,948	675
100,000 AND OVER . . . . .	150	133	-	150	158	26,471	1,937
<b>TOTALS</b>	<b>7,423</b>	<b>3,982</b>	<b>2,161</b>	<b>3,682</b>	<b>8,858</b>	<b>\$169,927</b>	<b>\$4,543</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	2,758	1,098	468	57	1,415	\$-69,079	\$29
\$1 TO \$9,999 . . . .	76,351	8,338	25,617	23,202	20,317	332,715	677
10,000 TO 11,999 . . . .	12,268	2,553	4,655	6,581	5,070	134,840	439
12,000 TO 13,999 . . . .	11,735	2,891	4,551	6,640	5,334	152,411	662
14,000 TO 15,999 . . . .	11,500	3,095	4,811	6,795	5,401	172,485	1,048
16,000 TO 17,999 . . . .	11,031	3,006	4,458	7,250	5,214	187,318	1,476
18,000 TO 19,999 . . . .	10,610	2,980	4,338	7,475	5,356	201,546	1,909
20,000 TO 21,999 . . . .	10,384	3,015	3,330	7,611	5,402	217,917	2,428
22,000 TO 23,999 . . . .	9,913	3,095	1,692	8,182	5,097	227,922	2,924
24,000 TO 25,999 . . . .	9,977	3,194	1,706	8,588	5,498	249,479	3,567
26,000 TO 27,999 . . . .	9,684	3,193	1,724	8,620	5,330	261,358	4,143
28,000 TO 29,999 . . . .	9,201	3,094	1,509	8,348	5,178	266,777	4,717
30,000 TO 31,999 . . . .	8,940	3,243	1,500	8,264	5,263	277,031	5,280
32,000 TO 33,999 . . . .	8,406	3,223	1,397	7,868	5,248	277,304	5,610
34,000 TO 35,999 . . . .	8,119	3,387	1,313	7,668	5,353	284,209	6,013
36,000 TO 37,999 . . . .	7,677	3,416	1,175	7,290	5,155	283,958	6,306
38,000 TO 39,999 . . . .	7,551	3,538	1,155	7,252	5,332	294,420	6,779
40,000 TO 41,999 . . . .	7,303	3,637	1,056	7,084	5,264	299,273	7,196
42,000 TO 43,999 . . . .	7,030	3,745	224	6,828	5,277	302,197	7,442
44,000 TO 45,999 . . . .	6,567	3,693	-	6,407	5,126	295,380	7,440
46,000 TO 47,999 . . . .	6,129	3,622	-	6,006	5,021	287,988	7,434
48,000 TO 49,999 . . . .	5,840	3,672	-	5,754	5,191	286,089	7,453
50,000 TO 59,999 . . . .	25,963	18,472	-	25,685	24,511	1,422,583	39,033
60,000 TO 69,999 . . . .	20,246	16,391	-	20,116	20,725	1,311,799	39,785
70,000 TO 99,999 . . . .	34,664	30,719	-	34,525	37,684	2,864,244	106,781
100,000 AND OVER . . . .	27,939	25,666	-	27,843	31,750	5,483,180	362,933
<b>TOTALS</b>	<b>367,784</b>	<b>165,976</b>	<b>66,479</b>	<b>277,939</b>	<b>241,512</b>	<b>\$16,305,344</b>	<b>\$639,506</b>

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 . . . .	66	40	*	*	35	\$-1,056	\$13
\$1 TO \$9,999 . . . .	2,732	594	1,237	396	1,469	11,264	10
10,000 TO 11,999 . . . .	409	146	149	155	242	4,502	9
12,000 TO 13,999 . . . .	381	155	149	150	244	4,933	13
14,000 TO 15,999 . . . .	318	144	108	139	228	4,772	20
16,000 TO 17,999 . . . .	306	154	103	168	208	5,202	28
18,000 TO 19,999 . . . .	290	161	103	161	213	5,500	29
20,000 TO 21,999 . . . .	258	159	80	175	180	5,413	38
22,000 TO 23,999 . . . .	253	151	54	210	181	5,813	50
24,000 TO 25,999 . . . .	216	130	49	181	175	5,411	51
26,000 TO 27,999 . . . .	203	131	40	189	166	5,481	58
28,000 TO 29,999 . . . .	185	127	44	169	175	5,349	58
30,000 TO 31,999 . . . .	199	145	39	186	204	6,167	76
32,000 TO 33,999 . . . .	164	115	33	159	166	5,399	85
34,000 TO 35,999 . . . .	147	105	26	144	159	5,145	87
36,000 TO 37,999 . . . .	160	116	31	157	180	5,910	108
38,000 TO 39,999 . . . .	153	112	24	152	149	5,955	118
40,000 TO 41,999 . . . .	138	106	28	136	160	5,647	114
42,000 TO 43,999 . . . .	147	109	*	147	163	6,312	142
44,000 TO 45,999 . . . .	111	96	-	*	112	4,999	107
46,000 TO 47,999 . . . .	138	117	-	135	172	6,479	147
48,000 TO 49,999 . . . .	116	99	-	116	128	5,673	139
50,000 TO 59,999 . . . .	434	378	-	431	561	23,718	639
60,000 TO 69,999 . . . .	261	240	-	261	363	16,857	548
70,000 TO 99,999 . . . .	277	263	-	275	370	22,172	889
100,000 AND OVER . . . .	129	126	-	129	123	19,673	1,251
<b>TOTALS</b>	<b>8,191</b>	<b>4,219</b>	<b>2,309</b>	<b>4,634</b>	<b>6,526</b>	<b>\$202,692</b>	<b>\$4,829</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	598	300	62	14	281	\$-8,553	\$20
\$1 TO \$9,999 . . . .	11,630	2,010	4,451	2,710	3,352	55,289	81
10,000 TO 11,999 . . . .	2,334	698	972	1,072	1,160	25,686	66
12,000 TO 13,999 . . . .	2,287	755	1,043	1,055	1,253	29,693	102
14,000 TO 15,999 . . . .	2,159	750	929	1,106	1,123	32,321	166
16,000 TO 17,999 . . . .	1,924	760	787	1,052	1,098	32,665	192
18,000 TO 19,999 . . . .	1,799	792	686	1,138	1,038	34,146	244
20,000 TO 21,999 . . . .	1,720	818	526	1,167	1,007	36,092	300
22,000 TO 23,999 . . . .	1,574	602	328	1,220	981	36,159	344
24,000 TO 25,999 . . . .	1,563	652	333	1,278	1,112	39,100	401
26,000 TO 27,999 . . . .	1,370	781	245	1,175	895	36,931	423
28,000 TO 29,999 . . . .	1,304	789	226	1,135	986	37,787	458
30,000 TO 31,999 . . . .	1,210	762	244	1,112	929	37,485	507
32,000 TO 33,999 . . . .	1,174	797	177	1,083	858	38,684	541
34,000 TO 35,999 . . . .	1,167	794	171	1,098	977	40,834	629
36,000 TO 37,999 . . . .	1,061	756	147	1,001	922	39,246	624
38,000 TO 39,999 . . . .	1,016	715	138	972	831	39,639	694
40,000 TO 41,999 . . . .	995	742	134	973	898	40,828	738
42,000 TO 43,999 . . . .	935	712	27	915	917	40,189	746
44,000 TO 45,999 . . . .	902	713	-	886	927	40,576	782
46,000 TO 47,999 . . . .	871	713	-	853	855	40,909	839
48,000 TO 49,999 . . . .	908	764	-	903	880	44,486	950
50,000 TO 59,999 . . . .	3,208	2,797	-	3,186	3,403	175,397	4,187
60,000 TO 69,999 . . . .	2,281	2,091	-	2,274	2,495	147,290	4,169
70,000 TO 99,999 . . . .	3,038	2,864	-	3,028	3,277	247,732	9,119
100,000 AND OVER . . . .	1,344	1,219	-	1,339	1,385	235,461	15,118
<b>TOTALS</b>	<b>50,372</b>	<b>26,546</b>	<b>11,626</b>	<b>33,745</b>	<b>33,840</b>	<b>\$1,596,072</b>	<b>\$42,441</b>

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 . . . .	2,252	968	586	32	1,542	\$-35,799	\$14
\$1 TO \$9,999 . . . .	107,777	25,956	59,879	14,935	107,566	472,081	406
10,000 TO 11,999 . . . .	14,718	4,413	7,258	5,738	13,838	161,597	363
12,000 TO 13,999 . . . .	13,096	4,358	6,413	5,354	12,585	170,001	506
14,000 TO 15,999 . . . .	12,167	4,172	5,975	5,544	11,579	182,307	823
16,000 TO 17,999 . . . .	10,958	3,965	5,330	6,112	10,280	186,193	1,110
18,000 TO 19,999 . . . .	9,627	3,755	4,534	6,251	8,678	186,427	1,375
20,000 TO 21,999 . . . .	8,575	3,488	3,269	6,017	7,542	179,913	1,602
22,000 TO 23,999 . . . .	7,605	3,482	1,869	5,983	6,862	174,693	1,772
24,000 TO 25,999 . . . .	7,037	3,335	1,650	5,974	6,219	175,850	2,004
26,000 TO 27,999 . . . .	6,335	3,273	1,442	5,630	5,705	170,944	2,132
28,000 TO 29,999 . . . .	5,879	3,231	1,290	5,414	5,390	170,389	2,361
30,000 TO 31,999 . . . .	5,380	3,182	1,186	5,066	5,024	166,665	2,517
32,000 TO 33,999 . . . .	5,039	3,113	968	4,816	4,717	166,210	2,700
34,000 TO 35,999 . . . .	4,854	3,131	941	4,699	4,715	169,807	2,926
36,000 TO 37,999 . . . .	4,459	2,970	828	4,354	4,281	164,945	3,051
38,000 TO 39,999 . . . .	4,202	2,951	741	4,133	4,113	163,858	3,145
40,000 TO 41,999 . . . .	3,879	2,709	611	3,829	3,867	158,958	3,300
42,000 TO 43,999 . . . .	3,785	2,797	136	3,754	3,916	162,698	3,534
44,000 TO 45,999 . . . .	3,481	2,638	-	3,454	3,607	156,585	3,529
46,000 TO 47,999 . . . .	3,085	2,430	-	3,066	3,259	144,932	3,348
48,000 TO 49,999 . . . .	3,018	2,438	-	2,996	3,209	147,866	3,587
50,000 TO 59,999 . . . .	11,674	9,841	-	11,647	12,587	637,600	17,229
60,000 TO 69,999 . . . .	7,640	6,825	-	7,619	8,443	494,224	15,895
70,000 TO 99,999 . . . .	9,783	9,001	-	9,772	11,263	799,332	32,597
100,000 AND OVER . . . .	6,611	5,887	-	6,604	7,229	1,420,419	104,356
<b>TOTALS</b>	<b>283,116</b>	<b>124,309</b>	<b>104,906</b>	<b>148,813</b>	<b>276,216</b>	<b>\$7,148,699</b>	<b>\$216,182</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	155	86	*	*	95	\$-2,623	+
\$1 TO \$9,999 . . . .	3,323	868	1,521	531	2,545	15,493	\$15
10,000 TO 11,999 . . . .	597	244	242	212	523	6,555	12
12,000 TO 13,999 . . . .	562	252	223	206	581	7,301	18
14,000 TO 15,999 . . . .	515	264	231	197	542	7,721	26
16,000 TO 17,999 . . . .	429	211	174	195	521	7,283	34
18,000 TO 19,999 . . . .	412	243	156	210	481	7,817	41
20,000 TO 21,999 . . . .	365	211	128	239	400	7,660	55
22,000 TO 23,999 . . . .	334	198	76	266	374	7,678	63
24,000 TO 25,999 . . . .	255	157	54	211	297	6,397	61
26,000 TO 27,999 . . . .	280	173	65	246	277	7,548	84
28,000 TO 29,999 . . . .	235	166	43	219	247	6,813	82
30,000 TO 31,999 . . . .	226	162	38	212	260	6,996	95
32,000 TO 33,999 . . . .	217	168	52	209	232	7,171	104
34,000 TO 35,999 . . . .	180	132	26	176	165	6,288	109
36,000 TO 37,999 . . . .	177	147	31	176	225	6,543	109
38,000 TO 39,999 . . . .	160	130	24	158	157	6,241	119
40,000 TO 41,999 . . . .	129	108	22	127	166	5,280	103
42,000 TO 43,999 . . . .	128	111	*	125	158	5,515	115
44,000 TO 45,999 . . . .	124	112	-	123	133	5,579	119
46,000 TO 47,999 . . . .	120	110	-	120	120	5,638	131
48,000 TO 49,999 . . . .	89	76	-	*	96	4,370	113
50,000 TO 59,999 . . . .	367	332	-	366	424	19,978	548
60,000 TO 69,999 . . . .	205	187	-	205	228	13,173	464
70,000 TO 99,999 . . . .	233	213	-	233	230	18,986	873
100,000 AND OVER . . . .	127	106	-	127	125	21,619	1,362
<b>TOTALS</b>	<b>9,944</b>	<b>5,165</b>	<b>3,127</b>	<b>5,179</b>	<b>9,602</b>	<b>\$219,014</b>	<b>\$4,855</b>

Adjusted Gross Income Class	HUMBOLDT						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT . . . .	437	177	105	14	183	\$-5,363	\$1
\$1 TO \$9,999 . . . .	13,233	1,891	6,909	2,742	3,970	56,106	77
10,000 TO 11,999 . . . .	2,109	532	973	1,149	770	23,191	70
12,000 TO 13,999 . . . .	1,964	634	859	1,067	836	25,456	101
14,000 TO 15,999 . . . .	1,780	614	819	999	883	26,674	151
16,000 TO 17,999 . . . .	1,558	581	663	1,001	745	26,477	186
18,000 TO 19,999 . . . .	1,420	581	613	991	893	26,937	219
20,000 TO 21,999 . . . .	1,297	602	417	939	782	27,234	259
22,000 TO 23,999 . . . .	1,143	574	209	970	718	26,301	281
24,000 TO 25,999 . . . .	1,160	588	230	1,018	823	28,997	347
26,000 TO 27,999 . . . .	1,098	616	234	1,015	771	29,624	382
28,000 TO 29,999 . . . .	996	585	211	946	768	28,907	421
30,000 TO 31,999 . . . .	920	561	194	887	704	28,529	455
32,000 TO 33,999 . . . .	870	579	189	841	723	28,743	489
34,000 TO 35,999 . . . .	913	628	177	893	834	31,891	573
36,000 TO 37,999 . . . .	753	526	168	744	677	27,851	543
38,000 TO 39,999 . . . .	779	588	146	768	686	30,353	596
40,000 TO 41,999 . . . .	668	521	121	661	671	27,369	565
42,000 TO 43,999 . . . .	616	486	22	613	543	26,502	594
44,000 TO 45,999 . . . .	551	463	-	547	570	24,784	553
46,000 TO 47,999 . . . .	525	427	-	524	474	24,689	628
48,000 TO 49,999 . . . .	503	425	-	495	505	24,635	612
50,000 TO 59,999 . . . .	1,705	1,503	-	1,694	1,752	93,168	2,612
60,000 TO 69,999 . . . .	1,061	977	-	1,056	1,046	68,466	2,283
70,000 TO 99,999 . . . .	1,110	1,002	-	1,103	1,056	90,747	3,974
100,000 AND OVER . . . .	690	601	-	687	708	146,008	11,042
<b>TOTALS</b>	<b>39,859</b>	<b>17,262</b>	<b>13,269</b>	<b>24,364</b>	<b>23,091</b>	<b>\$994,277</b>	<b>\$28,013</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	297	156	61	*	243	\$-9,985	+
\$1 TO \$9,999 . . . .	22,146	9,100	6,758	1,877	30,242	106,292	\$46
10,000 TO 11,999 . . . .	2,954	1,526	815	700	4,288	32,398	44
12,000 TO 13,999 . . . .	2,609	1,418	778	661	3,891	33,815	63
14,000 TO 15,999 . . . .	2,217	1,209	717	671	3,323	33,164	95
16,000 TO 17,999 . . . .	1,925	1,109	620	729	3,071	32,707	121
18,000 TO 19,999 . . . .	1,539	899	520	732	2,520	29,217	130
20,000 TO 21,999 . . . .	1,410	853	412	758	2,197	29,568	176
22,000 TO 23,999 . . . .	1,173	733	314	785	1,892	26,947	187
24,000 TO 25,999 . . . .	1,132	711	281	838	1,734	28,280	230
26,000 TO 27,999 . . . .	948	589	208	802	1,391	25,608	256
28,000 TO 29,999 . . . .	906	582	220	825	1,387	26,244	298
30,000 TO 31,999 . . . .	806	534	185	761	1,161	24,951	340
32,000 TO 33,999 . . . .	736	511	157	707	1,085	24,283	363
34,000 TO 35,999 . . . .	677	471	158	661	969	23,707	391
36,000 TO 37,999 . . . .	678	470	145	661	1,004	25,072	432
38,000 TO 39,999 . . . .	558	404	101	549	790	21,783	416
40,000 TO 41,999 . . . .	537	380	98	534	774	22,011	472
42,000 TO 43,999 . . . .	534	395	32	528	804	22,948	515
44,000 TO 45,999 . . . .	503	364	-	501	740	22,640	546
46,000 TO 47,999 . . . .	441	346	-	438	647	20,713	488
48,000 TO 49,999 . . . .	390	310	-	*	576	19,123	488
50,000 TO 59,999 . . . .	1,634	1,377	-	1,631	2,342	89,317	2,507
60,000 TO 69,999 . . . .	976	884	-	973	1,342	62,936	2,105
70,000 TO 99,999 . . . .	1,281	1,206	-	1,281	1,836	103,887	4,339
100,000 AND OVER . . . .	604	534	-	604	736	120,741	8,979
<b>TOTALS</b>	<b>49,611</b>	<b>27,071</b>	<b>12,580</b>	<b>19,598</b>	<b>70,985</b>	<b>\$998,368</b>	<b>\$24,026</b>

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 . . . .	64	32	*	*	30	\$-915	+
\$1 TO \$9,999 . . . .	2,023	359	679	407	606	9,099	\$8
10,000 TO 11,999 . . . .	375	117	180	155	184	4,131	9
12,000 TO 13,999 . . . .	338	123	151	161	149	4,381	14
14,000 TO 15,999 . . . .	297	130	133	126	168	4,440	18
16,000 TO 17,999 . . . .	249	106	100	134	133	4,216	24
18,000 TO 19,999 . . . .	209	101	82	119	128	3,946	25
20,000 TO 21,999 . . . .	198	104	63	128	124	4,156	30
22,000 TO 23,999 . . . .	240	128	65	199	148	5,518	52
24,000 TO 25,999 . . . .	185	109	44	168	102	4,622	50
26,000 TO 27,999 . . . .	173	98	44	157	105	4,659	57
28,000 TO 29,999 . . . .	162	106	38	151	109	4,707	62
30,000 TO 31,999 . . . .	153	101	36	144	115	4,753	70
32,000 TO 33,999 . . . .	150	98	30	147	129	4,945	82
34,000 TO 35,999 . . . .	171	120	36	166	146	5,975	110
36,000 TO 37,999 . . . .	147	96	28	145	125	5,436	105
38,000 TO 39,999 . . . .	142	102	31	136	118	5,548	110
40,000 TO 41,999 . . . .	138	104	21	138	121	5,646	121
42,000 TO 43,999 . . . .	131	98	*	131	107	5,614	131
44,000 TO 45,999 . . . .	104	78	-	104	100	4,681	114
46,000 TO 47,999 . . . .	106	86	-	105	116	4,979	119
48,000 TO 49,999 . . . .	103	89	-	*	111	5,056	129
50,000 TO 59,999 . . . .	395	354	-	393	398	21,607	603
60,000 TO 69,999 . . . .	240	222	-	240	242	15,547	519
70,000 TO 99,999 . . . .	314	292	-	312	290	25,523	1,078
100,000 AND OVER . . . .	122	115	-	121	108	22,092	1,523
<b>TOTALS</b>	<b>6,929</b>	<b>3,468</b>	<b>1,980</b>	<b>4,292</b>	<b>4,212</b>	<b>\$190,364</b>	<b>\$5,163</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	1,741	845	368	40	1,145	\$-32,812	\$8
\$1 TO \$9,999 . . . .	69,394	12,409	34,556	9,920	54,425	320,373	257
10,000 TO 11,999 . . . .	11,156	3,225	5,322	3,746	10,854	122,461	236
12,000 TO 13,999 . . . .	9,477	3,180	4,485	3,501	9,269	122,993	334
14,000 TO 15,999 . . . .	8,182	3,114	3,771	3,104	8,704	122,652	440
16,000 TO 17,999 . . . .	7,511	3,137	3,417	3,597	8,029	127,596	625
18,000 TO 19,999 . . . .	6,877	2,955	3,020	4,015	6,939	130,510	832
20,000 TO 21,999 . . . .	6,522	3,046	2,451	4,084	6,846	136,944	999
22,000 TO 23,999 . . . .	5,711	2,841	1,565	4,306	5,857	131,277	1,138
24,000 TO 25,999 . . . .	5,306	2,755	1,336	4,253	5,418	132,552	1,329
26,000 TO 27,999 . . . .	5,053	2,789	1,291	4,307	5,329	136,314	1,536
28,000 TO 29,999 . . . .	4,672	2,735	1,099	4,174	4,886	135,375	1,679
30,000 TO 31,999 . . . .	4,358	2,611	1,007	4,032	4,619	135,026	1,835
32,000 TO 33,999 . . . .	4,386	2,764	1,008	4,165	4,740	144,685	2,186
34,000 TO 35,999 . . . .	4,090	2,603	870	3,919	4,492	143,125	2,360
36,000 TO 37,999 . . . .	3,961	2,626	762	3,850	4,355	146,542	2,607
38,000 TO 39,999 . . . .	4,013	2,694	720	3,904	4,492	156,501	2,923
40,000 TO 41,999 . . . .	3,716	2,612	582	3,650	4,255	152,340	3,019
42,000 TO 43,999 . . . .	3,531	2,547	113	3,487	4,212	151,764	3,195
44,000 TO 45,999 . . . .	3,316	2,516	-	3,291	3,918	149,164	3,250
46,000 TO 47,999 . . . .	3,033	2,349	-	3,019	3,652	142,491	3,272
48,000 TO 49,999 . . . .	2,847	2,295	-	2,833	3,532	139,528	3,261
50,000 TO 59,999 . . . .	11,295	9,629	-	11,270	14,008	618,033	16,174
60,000 TO 69,999 . . . .	7,418	6,699	-	7,404	9,260	479,230	14,976
70,000 TO 99,999 . . . .	9,373	8,740	-	9,350	11,163	765,146	30,746
100,000 AND OVER . . . .	4,594	4,176	-	4,575	5,278	914,111	63,906
<b>TOTALS</b>	<b>211,534</b>	<b>97,892</b>	<b>67,743</b>	<b>117,796</b>	<b>209,679</b>	<b>\$5,823,920</b>	<b>\$163,114</b>

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 . . . .	288	161	52	*	217	\$-6,971	\$10
\$1 TO \$9,999 . . . .	11,871	2,766	6,266	1,671	11,007	54,473	43
10,000 TO 11,999 . . . .	1,780	614	824	634	1,817	19,534	39
12,000 TO 13,999 . . . .	1,768	636	809	699	1,941	22,972	65
14,000 TO 15,999 . . . .	1,557	650	702	637	1,867	23,334	88
16,000 TO 17,999 . . . .	1,395	618	649	643	1,793	23,688	114
18,000 TO 19,999 . . . .	1,279	640	567	742	1,511	24,256	142
20,000 TO 21,999 . . . .	1,189	637	417	760	1,428	24,954	174
22,000 TO 23,999 . . . .	993	543	260	745	1,172	22,863	193
24,000 TO 25,999 . . . .	942	549	239	752	1,129	23,541	208
26,000 TO 27,999 . . . .	830	506	201	724	971	22,395	241
28,000 TO 29,999 . . . .	785	501	186	731	909	22,865	276
30,000 TO 31,999 . . . .	667	457	163	631	731	20,667	283
32,000 TO 33,999 . . . .	684	484	161	661	782	22,551	329
34,000 TO 35,999 . . . .	622	471	128	602	776	21,754	326
36,000 TO 37,999 . . . .	576	426	102	567	662	21,295	388
38,000 TO 39,999 . . . .	526	378	78	517	642	20,577	394
40,000 TO 41,999 . . . .	507	398	82	499	610	20,779	396
42,000 TO 43,999 . . . .	519	420	17	517	633	22,324	450
44,000 TO 45,999 . . . .	484	380	-	482	619	21,776	477
46,000 TO 47,999 . . . .	425	358	-	423	487	19,970	461
48,000 TO 49,999 . . . .	391	341	-	*	465	19,151	457
50,000 TO 59,999 . . . .	1,614	1,417	-	1,605	2,081	88,014	2,352
60,000 TO 69,999 . . . .	910	839	-	907	1,090	58,755	1,924
70,000 TO 99,999 . . . .	1,008	967	-	1,007	1,243	81,570	3,358
100,000 AND OVER . . . .	463	422	-	462	581	93,426	6,868
<b>TOTALS</b>	<b>34,078</b>	<b>16,579</b>	<b>11,903</b>	<b>18,015</b>	<b>37,164</b>	<b>\$810,517</b>	<b>\$20,058</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	299	141	37	13	122	\$-4,330	\$4
\$1 TO \$9,999 . . . . .	6,451	1,596	2,875	830	2,919	27,807	19
10,000 TO 11,999 . . . .	1,118	471	361	389	572	12,284	21
12,000 TO 13,999 . . . .	1,033	464	323	416	494	13,402	35
14,000 TO 15,999 . . . .	911	429	273	376	416	13,629	50
16,000 TO 17,999 . . . .	867	441	257	433	490	14,746	75
18,000 TO 19,999 . . . .	770	416	236	471	405	14,616	90
20,000 TO 21,999 . . . .	740	421	186	457	470	15,535	107
22,000 TO 23,999 . . . .	602	369	84	485	364	13,816	119
24,000 TO 25,999 . . . .	587	352	113	522	366	14,657	138
26,000 TO 27,999 . . . .	540	329	78	483	379	14,568	165
28,000 TO 29,999 . . . .	483	326	70	453	330	13,998	175
30,000 TO 31,999 . . . .	450	296	73	419	321	13,949	190
32,000 TO 33,999 . . . .	397	267	69	386	326	13,094	209
34,000 TO 35,999 . . . .	396	290	58	378	353	13,862	215
36,000 TO 37,999 . . . .	347	261	60	342	277	12,837	224
38,000 TO 39,999 . . . .	342	264	50	335	275	13,331	245
40,000 TO 41,999 . . . .	323	264	45	319	323	13,230	246
42,000 TO 43,999 . . . .	284	226	10	280	278	12,204	251
44,000 TO 45,999 . . . .	263	194	-	260	209	11,827	286
46,000 TO 47,999 . . . .	228	186	-	225	266	10,711	244
48,000 TO 49,999 . . . .	220	182	-	219	230	10,783	258
50,000 TO 59,999 . . . .	885	763	-	882	945	48,433	1,306
60,000 TO 69,999 . . . .	564	515	-	564	602	36,447	1,199
70,000 TO 99,999 . . . .	569	523	-	564	572	45,477	1,895
100,000 AND OVER . . . .	266	237	-	266	238	43,078	2,830
<b>TOTALS</b>	<b>19,935</b>	<b>10,225</b>	<b>5,258</b>	<b>10,767</b>	<b>12,542</b>	<b>\$463,992</b>	<b>\$10,596</b>

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 . . . .	84	42	*	*	34	\$-981	\$7
\$1 TO \$9,999 . . . . .	2,477	443	911	559	899	10,974	14
10,000 TO 11,999 . . . .	433	156	133	192	209	4,761	11
12,000 TO 13,999 . . . .	397	142	140	202	179	5,139	18
14,000 TO 15,999 . . . .	379	171	124	178	240	5,702	25
16,000 TO 17,999 . . . .	373	174	113	213	216	6,339	37
18,000 TO 19,999 . . . .	327	155	99	212	206	6,210	44
20,000 TO 21,999 . . . .	335	172	97	242	211	7,033	56
22,000 TO 23,999 . . . .	307	169	49	250	192	7,046	65
24,000 TO 25,999 . . . .	279	163	49	238	223	6,956	72
26,000 TO 27,999 . . . .	276	178	45	258	206	7,445	87
28,000 TO 29,999 . . . .	261	158	37	248	196	7,572	108
30,000 TO 31,999 . . . .	225	146	41	214	206	6,980	104
32,000 TO 33,999 . . . .	228	161	41	227	153	7,522	128
34,000 TO 35,999 . . . .	242	175	39	238	226	8,468	138
36,000 TO 37,999 . . . .	201	145	39	196	205	7,451	139
38,000 TO 39,999 . . . .	221	174	27	214	194	6,626	164
40,000 TO 41,999 . . . .	221	171	29	217	268	9,059	181
42,000 TO 43,999 . . . .	186	151	*	185	210	7,994	168
44,000 TO 45,999 . . . .	195	159	-	194	218	8,758	204
46,000 TO 47,999 . . . .	157	131	-	156	181	7,385	176
48,000 TO 49,999 . . . .	181	158	-	181	224	8,853	215
50,000 TO 59,999 . . . .	612	572	-	607	709	33,431	894
60,000 TO 69,999 . . . .	391	365	-	390	474	25,192	820
70,000 TO 99,999 . . . .	368	344	-	368	361	29,454	1,256
100,000 AND OVER . . . .	119	107	-	*	106	19,643	1,310
<b>TOTALS</b>	<b>9,475</b>	<b>5,082</b>	<b>2,039</b>	<b>6,301</b>	<b>6,748</b>	<b>\$263,012</b>	<b>\$6,444</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	42,986	16,472	11,294	793	24,922	\$-2,217,174	\$219
\$1 TO \$9,999 . . . .	1,082,903	173,018	620,623	152,778	734,715	5,009,319	5,248
10,000 TO 11,999 . . . .	195,837	44,833	119,352	63,846	194,294	2,150,435	4,053
12,000 TO 13,999 . . . .	175,611	46,066	105,912	64,345	182,343	2,278,888	6,193
14,000 TO 15,999 . . . .	156,105	44,665	92,605	65,094	164,053	2,338,785	9,744
16,000 TO 17,999 . . . .	140,963	42,589	81,665	71,429	147,905	2,393,587	13,541
18,000 TO 19,999 . . . .	130,426	40,596	73,932	76,384	133,013	2,475,867	17,687
20,000 TO 21,999 . . . .	121,096	38,276	55,724	77,087	121,350	2,541,818	22,630
22,000 TO 23,999 . . . .	111,742	36,337	33,693	80,694	108,300	2,568,241	27,591
24,000 TO 25,999 . . . .	103,425	34,888	29,352	79,724	98,208	2,583,863	31,555
26,000 TO 27,999 . . . .	95,935	33,862	25,860	78,067	89,736	2,588,535	36,090
28,000 TO 29,999 . . . .	87,991	32,631	22,749	74,227	82,493	2,550,466	40,123
30,000 TO 31,999 . . . .	81,613	31,545	20,098	71,292	76,388	2,528,920	43,723
32,000 TO 33,999 . . . .	75,452	30,501	17,964	67,475	70,327	2,488,838	46,677
34,000 TO 35,999 . . . .	70,321	29,853	16,209	63,983	65,760	2,460,642	49,299
36,000 TO 37,999 . . . .	65,858	29,087	14,409	61,073	60,800	2,435,769	52,095
38,000 TO 39,999 . . . .	61,057	28,391	12,698	57,293	56,784	2,380,246	53,476
40,000 TO 41,999 . . . .	57,394	27,833	11,147	54,575	53,311	2,352,204	55,643
42,000 TO 43,999 . . . .	53,174	26,947	2,319	50,938	49,558	2,285,708	56,192
44,000 TO 45,999 . . . .	49,290	26,197	-	47,605	46,077	2,217,487	56,622
46,000 TO 47,999 . . . .	45,064	24,967	-	43,707	42,440	2,117,415	55,565
48,000 TO 49,999 . . . .	41,506	24,207	-	40,401	39,936	2,033,158	54,382
50,000 TO 59,999 . . . .	164,482	107,161	-	161,200	162,563	8,992,254	256,707
60,000 TO 69,999 . . . .	115,043	85,656	-	113,664	117,692	7,443,942	236,289
70,000 TO 99,999 . . . .	178,167	145,590	-	176,790	183,006	14,674,653	565,279
100,000 AND OVER . . . .	153,072	126,547	-	152,265	146,150	38,840,508	2,832,854
<b>TOTALS</b>	<b>3,656,513</b>	<b>1,328,715</b>	<b>1,367,605</b>	<b>2,046,749</b>	<b>3,252,104</b>	<b>\$120,514,376</b>	<b>\$4,629,476</b>

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 . . . .	421	236	91	12	336	\$-8,651	\$3
\$1 TO \$9,999 . . . .	13,776	3,354	5,977	1,755	14,713	66,911	48
10,000 TO 11,999 . . . .	2,146	777	848	672	2,305	23,546	51
12,000 TO 13,999 . . . .	1,865	746	745	649	1,909	24,198	63
14,000 TO 15,999 . . . .	1,638	737	627	617	1,792	24,546	89
16,000 TO 17,999 . . . .	1,393	667	482	652	1,463	23,670	111
18,000 TO 19,999 . . . .	1,245	628	415	681	1,305	23,599	132
20,000 TO 21,999 . . . .	1,181	599	340	719	1,252	24,783	186
22,000 TO 23,999 . . . .	997	603	208	730	977	22,904	177
24,000 TO 25,999 . . . .	870	531	154	699	805	21,704	204
26,000 TO 27,999 . . . .	887	549	183	763	904	23,931	238
28,000 TO 29,999 . . . .	866	576	157	769	906	25,083	290
30,000 TO 31,999 . . . .	753	514	138	697	796	23,335	301
32,000 TO 33,999 . . . .	698	496	123	665	734	23,055	329
34,000 TO 35,999 . . . .	767	571	144	741	857	26,882	412
36,000 TO 37,999 . . . .	696	516	106	682	812	25,721	423
38,000 TO 39,999 . . . .	664	530	104	644	770	25,889	439
40,000 TO 41,999 . . . .	549	422	57	539	612	22,527	424
42,000 TO 43,999 . . . .	569	478	11	562	682	24,471	466
44,000 TO 45,999 . . . .	504	439	-	498	643	22,670	451
46,000 TO 47,999 . . . .	457	403	-	454	554	21,466	441
48,000 TO 49,999 . . . .	456	391	-	452	524	22,321	508
50,000 TO 59,999 . . . .	1,685	1,523	-	1,681	1,989	91,832	2,370
60,000 TO 69,999 . . . .	1,076	1,003	-	1,073	1,235	69,534	2,193
70,000 TO 99,999 . . . .	1,176	1,125	-	1,175	1,331	95,692	3,924
100,000 AND OVER . . . .	596	540	-	596	531	115,826	8,377
<b>TOTALS</b>	<b>37,931</b>	<b>18,956</b>	<b>10,910</b>	<b>19,177</b>	<b>40,737</b>	<b>\$907,446</b>	<b>\$22,651</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	1,696	493	313	52	552	\$-44,007	\$31
\$1 TO \$9,999 . . . .	23,999	1,945	7,934	7,765	4,083	110,314	315
10,000 TO 11,999 . . . .	4,079	642	1,807	2,373	1,216	44,864	155
12,000 TO 13,999 . . . .	4,008	734	1,850	2,495	1,494	52,045	246
14,000 TO 15,999 . . . .	3,908	774	1,793	2,582	1,463	58,603	407
16,000 TO 17,999 . . . .	3,735	827	1,698	2,649	1,298	63,452	561
18,000 TO 19,999 . . . .	3,511	807	1,634	2,655	1,302	66,646	718
20,000 TO 21,999 . . . .	3,323	789	1,067	2,600	1,113	69,754	886
22,000 TO 23,999 . . . .	3,210	825	395	2,739	1,140	73,803	1,085
24,000 TO 25,999 . . . .	3,251	814	425	2,862	1,073	81,166	1,340
26,000 TO 27,999 . . . .	3,053	809	335	2,767	997	82,407	1,528
28,000 TO 29,999 . . . .	2,817	853	345	2,568	978	81,711	1,643
30,000 TO 31,999 . . . .	2,669	830	321	2,466	952	82,665	1,804
32,000 TO 33,999 . . . .	2,639	862	327	2,446	959	87,100	2,024
34,000 TO 35,999 . . . .	2,502	859	308	2,344	953	87,609	2,156
36,000 TO 37,999 . . . .	2,326	833	272	2,201	884	86,014	2,227
38,000 TO 39,999 . . . .	2,285	895	325	2,162	1,009	89,152	2,322
40,000 TO 41,999 . . . .	2,074	873	255	1,982	856	84,973	2,312
42,000 TO 43,999 . . . .	2,011	873	65	1,928	906	86,436	2,459
44,000 TO 45,999 . . . .	1,829	803	-	1,774	823	82,288	2,404
46,000 TO 47,999 . . . .	1,765	854	-	1,720	931	82,896	2,415
48,000 TO 49,999 . . . .	1,663	828	-	1,625	770	81,433	2,481
50,000 TO 59,999 . . . .	6,904	4,015	-	6,759	3,929	377,823	11,865
60,000 TO 69,999 . . . .	5,218	3,514	-	5,137	3,541	337,843	11,448
70,000 TO 99,999 . . . .	9,979	7,649	-	9,885	7,651	830,680	33,397
100,000 AND OVER . . . .	13,028	10,841	-	12,990	12,015	3,198,138	233,912
<b>TOTALS</b>	<b>117,482</b>	<b>44,841</b>	<b>21,489</b>	<b>89,526</b>	<b>52,888</b>	<b>\$6,335,810</b>	<b>\$322,142</b>

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 . . . .	92	50	*	*	40	\$-1,122	+
\$1 TO \$9,999 . . . .	1,590	326	595	317	442	7,673	\$7
10,000 TO 11,999 . . . .	363	108	145	202	112	3,999	12
12,000 TO 13,999 . . . .	322	113	127	188	95	4,187	18
14,000 TO 15,999 . . . .	320	123	137	169	134	4,798	27
16,000 TO 17,999 . . . .	282	121	111	175	123	4,782	34
18,000 TO 19,999 . . . .	265	141	87	168	119	5,035	36
20,000 TO 21,999 . . . .	278	126	79	212	116	5,851	60
22,000 TO 23,999 . . . .	230	131	37	194	135	5,282	51
24,000 TO 25,999 . . . .	206	114	32	186	121	5,156	60
26,000 TO 27,999 . . . .	166	102	26	157	66	4,480	57
28,000 TO 29,999 . . . .	168	114	35	155	121	4,872	59
30,000 TO 31,999 . . . .	144	108	25	137	115	4,459	56
32,000 TO 33,999 . . . .	119	85	17	114	89	3,915	61
34,000 TO 35,999 . . . .	133	104	27	128	126	4,650	74
36,000 TO 37,999 . . . .	128	97	18	125	93	4,729	84
38,000 TO 39,999 . . . .	116	93	20	113	115	4,511	78
40,000 TO 41,999 . . . .	100	77	*	97	109	4,101	80
42,000 TO 43,999 . . . .	96	76	*	96	89	4,126	87
44,000 TO 45,999 . . . .	92	79	-	91	98	4,143	84
46,000 TO 47,999 . . . .	77	69	-	76	76	3,618	81
48,000 TO 49,999 . . . .	69	61	-	*	64	3,376	85
50,000 TO 59,999 . . . .	273	241	-	273	258	14,948	406
60,000 TO 69,999 . . . .	146	133	-	146	108	9,398	319
70,000 TO 99,999 . . . .	202	190	-	200	166	16,369	680
100,000 AND OVER . . . .	93	85	-	93	80	15,673	1,029
<b>TOTALS</b>	<b>6,070</b>	<b>3,067</b>	<b>1,537</b>	<b>3,679</b>	<b>3,210</b>	<b>\$153,008</b>	<b>\$3,623</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	392	183	74	14	188	\$-5,351	\$1
\$1 TO \$9,999 . . . .	10,596	2,131	4,812	1,973	5,094	47,157	51
10,000 TO 11,999 . . . .	1,776	575	832	746	1,216	19,506	45
12,000 TO 13,999 . . . .	1,728	632	787	779	1,204	22,454	74
14,000 TO 15,999 . . . .	1,535	566	713	750	1,039	22,966	108
16,000 TO 17,999 . . . .	1,365	566	578	784	965	23,212	145
18,000 TO 19,999 . . . .	1,243	585	520	785	900	23,571	160
20,000 TO 21,999 . . . .	1,114	518	375	823	790	23,383	210
22,000 TO 23,999 . . . .	1,078	544	221	881	765	24,787	244
24,000 TO 25,999 . . . .	983	527	218	846	729	24,561	265
26,000 TO 27,999 . . . .	963	574	204	880	673	26,031	323
28,000 TO 29,999 . . . .	841	490	204	772	685	24,376	341
30,000 TO 31,999 . . . .	778	502	205	747	621	24,076	357
32,000 TO 33,999 . . . .	764	542	173	737	670	25,214	375
34,000 TO 35,999 . . . .	711	512	123	692	692	24,870	409
36,000 TO 37,999 . . . .	648	441	112	635	589	23,905	453
38,000 TO 39,999 . . . .	607	451	124	601	584	23,692	461
40,000 TO 41,999 . . . .	562	439	104	554	501	23,034	461
42,000 TO 43,999 . . . .	515	434	18	506	508	22,133	451
44,000 TO 45,999 . . . .	498	427	-	496	515	22,399	489
46,000 TO 47,999 . . . .	437	370	-	433	458	20,544	466
48,000 TO 49,999 . . . .	391	329	-	389	373	19,156	470
50,000 TO 59,999 . . . .	1,455	1,286	-	1,450	1,483	79,347	2,136
60,000 TO 69,999 . . . .	873	782	-	869	848	56,341	1,828
70,000 TO 99,999 . . . .	888	807	-	886	859	72,500	3,050
100,000 AND OVER . . . .	635	544	-	634	576	138,199	10,181
<b>TOTALS</b>	<b>33,374</b>	<b>15,757</b>	<b>10,397</b>	<b>19,662</b>	<b>23,525</b>	<b>\$852,064</b>	<b>\$23,554</b>

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 . . . .	611	338	120	13	462	\$-11,715	\$11
\$1 TO \$9,999 . . . .	24,618	7,082	13,421	3,366	25,527	103,950	85
10,000 TO 11,999 . . . .	3,521	1,317	1,624	1,300	3,438	38,660	76
12,000 TO 13,999 . . . .	3,148	1,314	1,458	1,174	3,234	40,853	110
14,000 TO 15,999 . . . .	3,008	1,267	1,387	1,223	3,379	45,093	174
16,000 TO 17,999 . . . .	2,765	1,281	1,277	1,360	3,264	46,935	235
18,000 TO 19,999 . . . .	2,456	1,230	1,042	1,344	2,947	46,593	273
20,000 TO 21,999 . . . .	2,190	1,168	811	1,366	2,515	45,944	336
22,000 TO 23,999 . . . .	1,870	1,056	497	1,373	2,064	42,986	363
24,000 TO 25,999 . . . .	1,740	976	428	1,406	1,882	43,497	430
26,000 TO 27,999 . . . .	1,654	995	408	1,432	1,735	44,649	494
28,000 TO 29,999 . . . .	1,605	1,045	386	1,438	1,897	46,510	551
30,000 TO 31,999 . . . .	1,477	984	328	1,376	1,699	45,766	619
32,000 TO 33,999 . . . .	1,334	930	280	1,261	1,647	43,991	632
34,000 TO 35,999 . . . .	1,273	896	250	1,232	1,491	44,558	722
36,000 TO 37,999 . . . .	1,190	906	218	1,155	1,500	44,016	711
38,000 TO 39,999 . . . .	1,028	765	189	1,005	1,211	40,082	706
40,000 TO 41,999 . . . .	1,057	836	168	1,041	1,330	43,322	789
42,000 TO 43,999 . . . .	959	761	35	940	1,193	41,226	831
44,000 TO 45,999 . . . .	844	666	-	834	987	37,975	835
46,000 TO 47,999 . . . .	841	732	-	830	1,058	39,515	859
48,000 TO 49,999 . . . .	735	636	-	729	882	35,969	806
50,000 TO 59,999 . . . .	2,657	2,361	-	2,635	3,096	145,221	3,792
60,000 TO 69,999 . . . .	1,711	1,590	-	1,706	2,064	110,316	3,502
70,000 TO 99,999 . . . .	1,912	1,800	-	1,900	2,169	155,851	6,390
100,000 AND OVER . . . .	918	822	-	918	1,042	175,991	12,629
<b>TOTALS</b>	<b>67,122</b>	<b>33,774</b>	<b>24,327</b>	<b>34,355</b>	<b>73,713</b>	<b>\$1,537,772</b>	<b>\$36,972</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	55	43	*	*	35	\$-1,026	+
\$1 TO \$9,999 . . . .	946	229	294	179	370	4,094	\$4
10,000 TO 11,999 . . . .	185	78	47	70	99	2,045	4
12,000 TO 13,999 . . . .	178	83	45	75	102	2,309	7
14,000 TO 15,999 . . . .	143	75	34	52	81	2,144	8
16,000 TO 17,999 . . . .	100	60	23	53	69	1,700	8
18,000 TO 19,999 . . . .	104	58	22	68	61	1,969	13
20,000 TO 21,999 . . . .	111	61	25	63	68	2,324	20
22,000 TO 23,999 . . . .	84	56	8	68	60	1,928	15
24,000 TO 25,999 . . . .	93	51	13	84	63	2,319	26
26,000 TO 27,999 . . . .	88	55	15	83	59	2,374	34
28,000 TO 29,999 . . . .	79	54	11	78	38	2,287	31
30,000 TO 31,999 . . . .	78	60	19	76	77	2,422	32
32,000 TO 33,999 . . . .	71	59	11	70	53	2,338	36
34,000 TO 35,999 . . . .	84	66	12	80	93	2,940	45
36,000 TO 37,999 . . . .	60	50	10	60	55	2,230	41
38,000 TO 39,999 . . . .	60	53	10	60	53	2,341	40
40,000 TO 41,999 . . . .	61	51	*	60	69	2,496	48
42,000 TO 43,999 . . . .	49	44	*	49	55	2,102	47
44,000 TO 45,999 . . . .	49	40	-	49	36	2,202	55
46,000 TO 47,999 . . . .	37	33	-	37	28	1,738	44
48,000 TO 49,999 . . . .	37	34	-	*	35	1,808	46
50,000 TO 59,999 . . . .	147	133	-	146	194	7,992	229
60,000 TO 69,999 . . . .	78	69	-	78	73	5,044	185
70,000 TO 99,999 . . . .	69	63	-	69	56	5,633	255
100,000 AND OVER . . . .	40	35	-	40	21	6,643	473
<b>TOTALS</b>	<b>3,086</b>	<b>1,693</b>	<b>613</b>	<b>1,805</b>	<b>2,023</b>	<b>\$72,394</b>	<b>\$1,743</b>

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	29	*	-	24	\$-706	+
\$1 TO \$9,999 . . . .	1,130	128	566	261	547	6,158	\$6
10,000 TO 11,999 . . . .	259	42	153	151	135	2,849	9
12,000 TO 13,999 . . . .	253	48	156	136	178	3,298	14
14,000 TO 15,999 . . . .	253	61	153	148	166	3,802	25
16,000 TO 17,999 . . . .	214	59	137	132	198	3,634	27
18,000 TO 19,999 . . . .	194	62	114	135	149	3,686	32
20,000 TO 21,999 . . . .	176	63	71	129	124	3,690	41
22,000 TO 23,999 . . . .	130	67	36	103	98	2,990	29
24,000 TO 25,999 . . . .	143	60	25	125	84	3,564	48
26,000 TO 27,999 . . . .	138	65	35	123	91	3,730	59
28,000 TO 29,999 . . . .	109	57	24	101	70	3,155	47
30,000 TO 31,999 . . . .	103	67	24	96	77	3,187	47
32,000 TO 33,999 . . . .	84	60	19	72	88	2,763	38
34,000 TO 35,999 . . . .	87	58	23	81	73	3,053	53
36,000 TO 37,999 . . . .	89	57	18	81	67	3,292	58
38,000 TO 39,999 . . . .	81	64	22	78	83	3,164	56
40,000 TO 41,999 . . . .	76	50	14	73	55	3,107	70
42,000 TO 43,999 . . . .	66	50	*	65	73	2,835	60
44,000 TO 45,999 . . . .	63	48	-	58	59	2,833	63
46,000 TO 47,999 . . . .	59	41	-	58	48	2,781	68
48,000 TO 49,999 . . . .	60	52	-	60	69	2,938	62
50,000 TO 59,999 . . . .	193	161	-	191	186	10,549	268
60,000 TO 69,999 . . . .	132	118	-	131	131	6,567	256
70,000 TO 99,999 . . . .	158	140	-	157	145	12,997	492
100,000 AND OVER . . . .	95	80	-	95	81	16,853	1,063
<b>TOTALS</b>	<b>4,408</b>	<b>1,787</b>	<b>1,607</b>	<b>2,840</b>	<b>3,099</b>	<b>\$118,768</b>	<b>\$2,992</b>

Footnotes follow this section.

**TABLE 7 +**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	1,381	526	441	22	1,131	\$-34,048	\$5
\$1 TO \$9,999 . . . . .	42,173	10,937	21,600	6,680	39,348	221,645	180
10,000 TO 11,999 . . . . .	8,654	2,794	4,802	2,691	10,787	94,979	165
12,000 TO 13,999 . . . . .	7,586	2,451	4,240	2,857	9,322	98,346	262
14,000 TO 15,999 . . . . .	6,626	2,283	3,523	2,836	7,776	99,152	410
16,000 TO 17,999 . . . . .	5,797	2,061	3,027	3,003	6,599	98,473	566
18,000 TO 19,999 . . . . .	5,377	1,954	2,778	3,250	5,769	102,099	756
20,000 TO 21,999 . . . . .	4,742	1,847	2,006	3,041	5,170	99,479	858
22,000 TO 23,999 . . . . .	4,471	1,795	1,166	3,248	4,586	102,795	1,067
24,000 TO 25,999 . . . . .	4,012	1,726	1,019	3,094	3,964	100,193	1,184
26,000 TO 27,999 . . . . .	3,763	1,679	926	3,118	3,511	101,573	1,377
28,000 TO 29,999 . . . . .	3,470	1,651	884	2,996	3,348	100,596	1,496
30,000 TO 31,999 . . . . .	3,142	1,609	753	2,767	3,061	97,296	1,544
32,000 TO 33,999 . . . . .	3,062	1,658	788	2,778	2,976	100,996	1,729
34,000 TO 35,999 . . . . .	2,743	1,527	695	2,531	2,671	95,960	1,788
36,000 TO 37,999 . . . . .	2,485	1,477	547	2,348	2,486	91,903	1,784
38,000 TO 39,999 . . . . .	2,333	1,446	488	2,215	2,388	90,979	1,805
40,000 TO 41,999 . . . . .	2,220	1,420	453	2,135	2,131	90,975	1,935
42,000 TO 43,999 . . . . .	2,099	1,451	93	2,028	2,061	90,253	1,991
44,000 TO 45,999 . . . . .	1,896	1,289	-	1,855	1,851	85,276	2,037
46,000 TO 47,999 . . . . .	1,710	1,246	-	1,672	1,678	80,308	1,869
48,000 TO 49,999 . . . . .	1,669	1,229	-	1,634	1,681	81,732	1,959
50,000 TO 59,999 . . . . .	6,555	5,208	-	6,457	6,695	358,128	9,540
60,000 TO 69,999 . . . . .	4,488	3,819	-	4,452	4,542	290,283	8,910
70,000 TO 99,999 . . . . .	6,112	5,396	-	6,062	6,082	499,865	19,210
100,000 AND OVER . . . . .	4,434	3,753	-	4,413	3,931	958,714	67,707
<b>TOTALS</b>	<b>143,000</b>	<b>64,252</b>	<b>50,229</b>	<b>80,183</b>	<b>145,545</b>	<b>\$4,197,951</b>	<b>\$132,134</b>

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 . . . .	408	179	65	15	198	\$-8,653	\$12
\$1 TO \$9,999 . . . . .	10,882	1,713	4,780	2,824	4,137	52,657	77
10,000 TO 11,999 . . . . .	2,231	593	1,152	1,032	1,426	24,543	64
12,000 TO 13,999 . . . . .	2,125	611	1,122	1,071	1,531	27,550	95
14,000 TO 15,999 . . . . .	1,912	632	1,064	996	1,433	28,656	143
16,000 TO 17,999 . . . . .	1,904	672	1,000	1,116	1,422	32,329	217
18,000 TO 19,999 . . . . .	1,817	646	982	1,192	1,378	34,530	285
20,000 TO 21,999 . . . . .	1,864	615	623	1,146	1,178	34,911	350
22,000 TO 23,999 . . . . .	1,552	590	362	1,236	1,032	35,639	412
24,000 TO 25,999 . . . . .	1,449	585	348	1,215	959	36,230	473
26,000 TO 27,999 . . . . .	1,370	583	337	1,203	904	37,003	553
28,000 TO 29,999 . . . . .	1,302	582	312	1,167	958	37,754	606
30,000 TO 31,999 . . . . .	1,159	547	232	1,072	825	35,907	628
32,000 TO 33,999 . . . . .	1,135	580	249	1,070	814	37,466	699
34,000 TO 35,999 . . . . .	1,081	600	250	1,008	848	37,816	707
36,000 TO 37,999 . . . . .	1,025	563	201	977	804	37,924	776
38,000 TO 39,999 . . . . .	946	599	198	912	754	36,916	731
40,000 TO 41,999 . . . . .	849	552	163	828	692	34,816	753
42,000 TO 43,999 . . . . .	820	533	35	798	626	35,269	814
44,000 TO 45,999 . . . . .	810	552	-	792	668	36,442	874
46,000 TO 47,999 . . . . .	713	495	-	704	662	33,487	828
48,000 TO 49,999 . . . . .	645	485	-	638	532	31,618	794
50,000 TO 59,999 . . . . .	2,866	2,321	-	2,829	2,727	156,794	4,108
60,000 TO 69,999 . . . . .	2,009	1,759	-	1,993	1,975	129,896	3,986
70,000 TO 99,999 . . . . .	2,952	2,686	-	2,939	2,978	241,367	9,330
100,000 AND OVER . . . . .	2,118	1,847	-	2,109	1,988	473,583	33,779
<b>TOTALS</b>	<b>47,744</b>	<b>22,120</b>	<b>13,475</b>	<b>32,882</b>	<b>33,449</b>	<b>\$1,731,447</b>	<b>\$62,095</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	458	212	52	14	194	\$-5,999	\$3
\$1 TO \$9,999 . . . . .	7,683	1,491	2,668	1,703	2,177	37,035	51
10,000 TO 11,999 . . . . .	1,503	491	532	679	566	16,522	41
12,000 TO 13,999 . . . . .	1,461	550	469	684	574	18,957	61
14,000 TO 15,999 . . . . .	1,388	568	487	680	576	20,776	100
16,000 TO 17,999 . . . . .	1,400	619	495	747	743	23,787	135
18,000 TO 19,999 . . . . .	1,310	634	411	787	664	24,891	174
20,000 TO 21,999 . . . . .	1,193	623	332	778	621	25,062	195
22,000 TO 23,999 . . . . .	1,092	576	160	856	564	25,100	231
24,000 TO 25,999 . . . . .	1,033	585	150	842	586	25,821	286
26,000 TO 27,999 . . . . .	1,027	628	149	898	585	27,726	307
28,000 TO 29,999 . . . . .	857	518	119	749	566	24,836	305
30,000 TO 31,999 . . . . .	816	545	119	731	595	25,268	322
32,000 TO 33,999 . . . . .	773	531	115	709	488	25,471	361
34,000 TO 35,999 . . . . .	783	576	124	744	629	27,391	408
36,000 TO 37,999 . . . . .	731	524	113	699	578	27,026	431
38,000 TO 39,999 . . . . .	671	478	88	652	501	26,157	481
40,000 TO 41,999 . . . . .	653	493	62	639	492	26,757	505
42,000 TO 43,999 . . . . .	617	475	21	604	531	26,513	523
44,000 TO 45,999 . . . . .	555	449	-	548	483	24,986	518
46,000 TO 47,999 . . . . .	522	442	-	513	500	24,547	501
48,000 TO 49,999 . . . . .	476	396	-	470	443	23,301	516
50,000 TO 59,999 . . . . .	1,895	1,651	-	1,871	1,804	103,555	2,607
60,000 TO 69,999 . . . . .	1,167	1,063	-	1,163	1,154	75,421	2,229
70,000 TO 99,999 . . . . .	1,551	1,403	-	1,539	1,449	126,035	4,834
100,000 AND OVER . . . . .	966	856	-	962	898	181,170	11,812
<b>TOTALS</b>	<b>32,581</b>	<b>17,377</b>	<b>6,686</b>	<b>21,261</b>	<b>18,061</b>	<b>\$1,008,113</b>	<b>\$27,937</b>

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 . . . .	11,810	4,944	2,297	343	6,690	\$-444,335	\$148
\$1 TO \$9,999 . . . . .	275,788	43,410	131,036	58,025	177,789	1,355,765	1,731
10,000 TO 11,999 . . . . .	53,580	11,890	29,971	20,250	49,835	588,623	1,355
12,000 TO 13,999 . . . . .	47,758	12,266	26,533	20,202	45,214	619,611	1,982
14,000 TO 15,999 . . . . .	42,815	11,948	23,575	20,110	40,850	641,495	3,081
16,000 TO 17,999 . . . . .	38,799	11,474	20,764	21,404	35,489	658,959	4,272
18,000 TO 19,999 . . . . .	36,380	11,110	19,021	22,600	31,451	690,661	5,613
20,000 TO 21,999 . . . . .	33,941	10,416	14,070	23,059	27,233	712,262	7,250
22,000 TO 23,999 . . . . .	31,925	9,958	7,602	24,399	24,336	733,884	8,695
24,000 TO 25,999 . . . . .	30,092	10,092	6,924	24,147	22,622	752,032	10,160
26,000 TO 27,999 . . . . .	28,857	10,102	6,305	24,129	21,253	778,742	11,803
28,000 TO 29,999 . . . . .	27,254	10,034	5,964	23,585	19,944	789,993	13,265
30,000 TO 31,999 . . . . .	25,102	9,640	5,341	22,312	18,124	777,932	14,268
32,000 TO 33,999 . . . . .	23,540	9,693	4,910	21,267	17,367	776,378	15,061
34,000 TO 35,999 . . . . .	22,154	9,626	4,615	20,204	17,052	775,167	15,762
36,000 TO 37,999 . . . . .	20,910	9,507	4,207	19,320	16,025	773,375	16,620
38,000 TO 39,999 . . . . .	19,658	9,431	3,779	18,444	15,086	766,492	17,092
40,000 TO 41,999 . . . . .	18,343	9,430	3,443	17,334	14,629	751,815	17,359
42,000 TO 43,999 . . . . .	17,481	9,426	731	16,666	14,339	751,389	17,918
44,000 TO 45,999 . . . . .	16,338	9,199	-	15,763	13,539	735,135	18,053
46,000 TO 47,999 . . . . .	15,403	9,140	-	14,910	12,973	723,772	18,102
48,000 TO 49,999 . . . . .	14,541	8,955	-	14,158	12,561	712,378	18,236
50,000 TO 59,999 . . . . .	60,738	42,441	-	59,621	56,809	3,326,555	89,482
60,000 TO 69,999 . . . . .	46,516	36,931	-	46,063	46,740	3,013,734	89,954
70,000 TO 99,999 . . . . .	81,454	71,220	-	80,996	86,690	6,742,223	247,580
100,000 AND OVER . . . . .	64,052	57,100	-	63,793	70,670	13,130,372	887,099
<b>TOTALS</b>	<b>1,105,229</b>	<b>459,383</b>	<b>321,088</b>	<b>713,104</b>	<b>915,310</b>	<b>\$41,634,407</b>	<b>\$1,552,138</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	820	437	141	32	490	\$-23,362	\$8
\$1 TO \$9,999 . . . .	17,657	2,554	6,427	4,733	4,540	80,293	135
10,000 TO 11,999 . . . .	3,090	873	1,239	1,525	1,279	33,911	103
12,000 TO 13,999 . . . .	3,038	984	1,257	1,577	1,312	39,542	150
14,000 TO 15,999 . . . .	2,810	922	1,189	1,575	1,261	42,150	239
16,000 TO 17,999 . . . .	2,569	986	1,103	1,500	1,371	43,680	285
18,000 TO 19,999 . . . .	2,522	983	995	1,671	1,222	47,902	397
20,000 TO 21,999 . . . .	2,424	1,033	791	1,697	1,349	50,868	479
22,000 TO 23,999 . . . .	2,363	1,050	454	1,876	1,361	54,399	576
24,000 TO 25,999 . . . .	2,118	1,027	408	1,790	1,294	52,914	597
26,000 TO 27,999 . . . .	2,060	1,057	429	1,798	1,298	55,591	686
28,000 TO 29,999 . . . .	2,000	1,092	393	1,786	1,341	58,033	781
30,000 TO 31,999 . . . .	1,899	1,103	403	1,724	1,353	58,895	841
32,000 TO 33,999 . . . .	1,802	1,052	328	1,675	1,305	59,450	978
34,000 TO 35,999 . . . .	1,735	1,058	329	1,640	1,314	60,715	1,030
36,000 TO 37,999 . . . .	1,623	1,025	291	1,556	1,402	60,050	1,074
38,000 TO 39,999 . . . .	1,619	1,087	224	1,546	1,375	63,128	1,135
40,000 TO 41,999 . . . .	1,540	1,079	228	1,503	1,338	63,097	1,195
42,000 TO 43,999 . . . .	1,401	1,026	55	1,377	1,240	60,223	1,206
44,000 TO 45,999 . . . .	1,370	1,017	-	1,339	1,240	61,635	1,316
46,000 TO 47,999 . . . .	1,288	1,001	-	1,269	1,190	60,515	1,310
48,000 TO 49,999 . . . .	1,180	911	-	1,166	1,103	57,811	1,305
50,000 TO 59,999 . . . .	5,229	4,453	-	5,179	5,631	286,187	6,885
60,000 TO 69,999 . . . .	3,936	3,575	-	3,919	4,484	254,932	7,302
70,000 TO 99,999 . . . .	5,596	5,279	-	5,582	6,418	459,175	16,794
100,000 AND OVER . . . .	3,190	2,966	-	3,186	3,848	578,396	37,829
<b>TOTALS</b>	<b>76,879</b>	<b>39,630</b>	<b>16,684</b>	<b>54,221</b>	<b>51,359</b>	<b>\$2,720,128</b>	<b>\$84,634</b>

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 . . . .	90	47	*	*	39	\$-1,174	\$1
\$1 TO \$9,999 . . . .	2,186	447	893	465	676	9,531	11
10,000 TO 11,999 . . . .	366	136	144	153	197	4,037	9
12,000 TO 13,999 . . . .	347	144	129	144	168	4,488	13
14,000 TO 15,999 . . . .	338	141	129	167	194	5,064	22
16,000 TO 17,999 . . . .	339	154	116	188	190	5,746	34
18,000 TO 19,999 . . . .	306	165	112	191	168	5,793	36
20,000 TO 21,999 . . . .	243	134	67	162	159	5,101	39
22,000 TO 23,999 . . . .	215	118	34	180	124	4,929	43
24,000 TO 25,999 . . . .	250	163	45	215	171	6,241	61
26,000 TO 27,999 . . . .	200	136	32	183	142	5,399	61
28,000 TO 29,999 . . . .	213	144	44	207	157	6,174	82
30,000 TO 31,999 . . . .	211	148	32	206	162	6,523	95
32,000 TO 33,999 . . . .	210	152	36	203	179	6,929	105
34,000 TO 35,999 . . . .	176	127	38	172	142	6,154	106
36,000 TO 37,999 . . . .	152	120	20	150	148	5,615	96
38,000 TO 39,999 . . . .	166	140	20	164	124	6,472	115
40,000 TO 41,999 . . . .	174	149	27	170	168	7,134	131
42,000 TO 43,999 . . . .	125	108	*	124	137	5,375	104
44,000 TO 45,999 . . . .	137	124	-	136	158	6,150	132
46,000 TO 47,999 . . . .	126	108	-	123	116	5,920	134
48,000 TO 49,999 . . . .	100	92	-	*	108	4,900	111
50,000 TO 59,999 . . . .	417	387	-	417	411	22,796	626
60,000 TO 69,999 . . . .	240	221	-	240	250	15,493	511
70,000 TO 99,999 . . . .	281	268	-	281	282	22,770	959
100,000 AND OVER . . . .	141	131	-	140	124	25,329	1,622
<b>TOTALS</b>	<b>7,749</b>	<b>4,204</b>	<b>1,941</b>	<b>4,882</b>	<b>4,894</b>	<b>\$208,890</b>	<b>\$5,262</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	5,149	2,446	915	129	2,951	\$-118,698	\$39
\$1 TO \$9,999 . . . .	123,034	25,068	57,053	18,292	79,696	587,943	510
10,000 TO 11,999 . . . .	22,682	7,128	10,305	7,743	18,766	249,181	478
12,000 TO 13,999 . . . .	21,249	7,470	9,523	7,921	18,026	275,751	727
14,000 TO 15,999 . . . .	18,839	7,228	8,317	7,577	16,519	282,165	1,081
16,000 TO 17,999 . . . .	16,945	7,042	7,167	7,943	15,347	287,861	1,411
18,000 TO 19,999 . . . .	15,545	6,656	6,498	8,446	13,936	295,079	1,797
20,000 TO 21,999 . . . .	14,480	6,501	4,993	8,655	13,039	303,777	2,273
22,000 TO 23,999 . . . .	13,031	6,205	2,955	9,077	12,114	299,491	2,621
24,000 TO 25,999 . . . .	12,327	6,075	2,765	9,233	11,337	308,040	3,007
26,000 TO 27,999 . . . .	11,311	6,079	2,456	8,887	10,999	305,321	3,207
28,000 TO 29,999 . . . .	10,506	5,728	2,132	8,534	10,475	304,556	3,629
30,000 TO 31,999 . . . .	10,069	5,821	1,984	8,486	10,421	311,949	3,951
32,000 TO 33,999 . . . .	9,420	5,683	1,758	8,197	9,723	310,751	4,300
34,000 TO 35,999 . . . .	9,007	5,544	1,614	8,114	9,661	315,186	4,718
36,000 TO 37,999 . . . .	8,764	5,610	1,481	8,070	9,523	324,287	5,145
38,000 TO 39,999 . . . .	8,325	5,507	1,393	7,783	9,409	324,623	5,340
40,000 TO 41,999 . . . .	7,888	5,425	1,143	7,486	9,278	323,310	5,596
42,000 TO 43,999 . . . .	7,536	5,397	264	7,229	8,943	323,958	5,898
44,000 TO 45,999 . . . .	7,362	5,407	-	7,138	8,769	331,143	6,372
46,000 TO 47,999 . . . .	6,910	5,276	-	6,761	8,425	324,725	6,402
48,000 TO 49,999 . . . .	6,300	4,973	-	6,187	8,005	308,555	6,295
50,000 TO 59,999 . . . .	26,355	21,940	-	26,036	33,735	1,441,399	33,093
60,000 TO 69,999 . . . .	17,924	15,998	-	17,830	23,228	1,159,378	31,587
70,000 TO 99,999 . . . .	23,077	21,391	-	23,000	28,703	1,880,472	67,315
100,000 AND OVER . . . .	10,841	9,573	-	10,798	10,696	2,179,188	147,390
<b>TOTALS</b>	<b>444,876</b>	<b>217,171</b>	<b>124,716</b>	<b>255,552</b>	<b>411,724</b>	<b>\$13,239,391</b>	<b>\$354,181</b>

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 . . . .	3,227	1,267	716	92	1,576	\$-82,415	\$32
\$1 TO \$9,999 . . . .	106,087	16,123	51,308	24,811	44,998	454,840	693
10,000 TO 11,999 . . . .	18,639	3,755	8,662	10,376	7,986	204,931	655
12,000 TO 13,999 . . . .	17,713	4,232	8,385	10,489	7,635	230,036	1,005
14,000 TO 15,999 . . . .	16,819	4,255	8,106	10,235	7,927	252,145	1,579
16,000 TO 17,999 . . . .	15,823	4,503	7,645	10,533	7,913	268,878	2,105
18,000 TO 19,999 . . . .	15,820	4,656	7,712	11,450	8,238	300,479	2,789
20,000 TO 21,999 . . . .	15,775	4,814	5,892	12,089	8,350	331,169	3,662
22,000 TO 23,999 . . . .	15,263	4,834	3,149	12,941	8,514	350,907	4,468
24,000 TO 25,999 . . . .	14,487	4,916	3,038	12,796	8,312	362,232	5,021
26,000 TO 27,999 . . . .	13,459	5,000	2,792	12,186	8,212	363,159	5,403
28,000 TO 29,999 . . . .	12,438	5,018	2,494	11,510	7,761	360,409	5,956
30,000 TO 31,999 . . . .	11,343	4,993	2,165	10,669	7,569	351,583	6,134
32,000 TO 33,999 . . . .	10,634	5,039	2,022	10,159	7,379	350,819	6,517
34,000 TO 35,999 . . . .	10,313	5,095	1,801	9,944	7,264	360,935	7,140
36,000 TO 37,999 . . . .	9,902	5,121	1,720	9,620	7,052	366,268	7,666
38,000 TO 39,999 . . . .	9,316	5,107	1,494	9,097	7,111	363,210	7,880
40,000 TO 41,999 . . . .	8,924	5,148	1,321	8,771	7,069	365,846	8,229
42,000 TO 43,999 . . . .	8,410	4,974	273	8,307	6,571	361,585	8,657
44,000 TO 45,999 . . . .	8,012	5,075	-	7,930	6,825	360,438	8,674
46,000 TO 47,999 . . . .	7,326	4,974	-	7,263	6,416	344,199	8,426
48,000 TO 49,999 . . . .	6,884	4,847	-	6,832	6,209	337,217	8,518
50,000 TO 59,999 . . . .	27,636	21,936	-	27,500	27,136	1,511,193	40,367
60,000 TO 69,999 . . . .	18,804	16,534	-	18,751	19,362	1,216,243	37,429
70,000 TO 99,999 . . . .	25,353	23,166	-	25,305	26,108	2,068,222	80,086
100,000 AND OVER . . . .	12,682	11,313	-	12,649	13,203	2,428,957	164,307
<b>TOTALS</b>	<b>443,089</b>	<b>186,695</b>	<b>120,695</b>	<b>312,305</b>	<b>282,696</b>	<b>\$14,183,504</b>	<b>\$433,398</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	148	83	27	*	103	\$-3,303	\$1
\$1 TO \$9,999 . . . .	5,013	1,044	2,214	802	3,993	24,470	21
10,000 TO 11,999 . . . .	793	243	384	271	820	8,724	17
12,000 TO 13,999 . . . .	705	228	328	260	757	9,124	25
14,000 TO 15,999 . . . .	583	231	267	220	611	8,709	32
16,000 TO 17,999 . . . .	549	214	277	264	627	9,341	51
18,000 TO 19,999 . . . .	513	206	235	290	586	9,733	60
20,000 TO 21,999 . . . .	488	210	208	301	551	10,230	82
22,000 TO 23,999 . . . .	423	202	145	285	513	9,732	79
24,000 TO 25,999 . . . .	412	207	111	306	468	10,295	101
26,000 TO 27,999 . . . .	366	187	93	293	371	9,870	117
28,000 TO 29,999 . . . .	330	190	93	291	369	9,558	123
30,000 TO 31,999 . . . .	339	195	105	304	403	10,498	153
32,000 TO 33,999 . . . .	307	176	93	277	305	10,112	159
34,000 TO 35,999 . . . .	306	197	77	283	336	10,710	169
36,000 TO 37,999 . . . .	292	180	79	265	326	10,790	190
38,000 TO 39,999 . . . .	257	178	55	243	304	10,024	178
40,000 TO 41,999 . . . .	283	210	75	274	318	11,604	219
42,000 TO 43,999 . . . .	250	187	13	243	316	10,747	207
44,000 TO 45,999 . . . .	245	184	-	241	307	11,035	222
46,000 TO 47,999 . . . .	234	188	-	228	343	11,008	218
48,000 TO 49,999 . . . .	222	179	-	*	274	10,874	230
50,000 TO 59,999 . . . .	871	753	-	857	1,080	47,664	1,159
60,000 TO 69,999 . . . .	587	533	-	585	761	37,828	1,045
70,000 TO 99,999 . . . .	797	743	-	794	997	64,768	2,316
100,000 AND OVER . . . .	430	377	-	430	461	76,647	5,246
<b>TOTALS</b>	<b>15,743</b>	<b>7,525</b>	<b>4,879</b>	<b>8,830</b>	<b>16,300</b>	<b>\$450,793</b>	<b>\$12,420</b>

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 . . . .	4,290	2,146	786	102	2,867	\$-73,736	\$17
\$1 TO \$9,999 . . . .	135,981	24,803	61,660	23,377	80,539	618,142	663
10,000 TO 11,999 . . . .	24,328	6,942	11,119	9,261	19,785	267,279	580
12,000 TO 13,999 . . . .	22,093	7,234	9,882	8,951	18,489	286,664	867
14,000 TO 15,999 . . . .	20,138	7,261	9,136	8,540	17,924	301,639	1,252
16,000 TO 17,999 . . . .	18,223	6,932	8,121	9,241	16,763	309,608	1,684
18,000 TO 19,999 . . . .	17,528	6,998	7,585	10,192	16,176	332,719	2,168
20,000 TO 21,999 . . . .	16,560	6,760	6,173	10,422	15,938	347,387	2,742
22,000 TO 23,999 . . . .	15,379	6,693	3,865	11,021	14,999	353,560	3,215
24,000 TO 25,999 . . . .	14,443	6,603	3,507	10,983	14,393	360,912	3,687
26,000 TO 27,999 . . . .	13,832	6,790	3,268	11,122	14,450	373,262	4,186
28,000 TO 29,999 . . . .	13,052	6,697	2,948	10,942	13,959	378,416	4,687
30,000 TO 31,999 . . . .	12,295	6,669	2,649	10,677	13,393	380,972	5,203
32,000 TO 33,999 . . . .	11,709	6,567	2,531	10,435	13,220	386,262	5,624
34,000 TO 35,999 . . . .	11,339	6,686	2,262	10,338	12,923	396,779	6,227
36,000 TO 37,999 . . . .	11,144	6,879	2,180	10,359	13,174	412,172	6,775
38,000 TO 39,999 . . . .	10,293	6,659	1,878	9,741	12,493	401,375	6,912
40,000 TO 41,999 . . . .	10,120	6,745	1,580	9,711	12,309	414,806	7,518
42,000 TO 43,999 . . . .	9,556	6,620	366	9,231	12,142	410,814	7,805
44,000 TO 45,999 . . . .	8,958	6,471	-	8,731	11,328	403,073	7,972
46,000 TO 47,999 . . . .	8,391	6,205	-	8,225	10,805	394,285	8,078
48,000 TO 49,999 . . . .	8,092	6,239	-	7,961	10,564	396,427	8,467
50,000 TO 59,999 . . . .	32,139	26,698	-	31,819	42,615	1,758,389	41,385
60,000 TO 69,999 . . . .	21,822	19,558	-	21,725	29,123	1,411,102	39,305
70,000 TO 99,999 . . . .	27,960	26,210	-	27,903	36,544	2,279,411	82,003
100,000 AND OVER . . . .	11,554	10,597	-	11,523	14,160	2,095,544	138,207
<b>TOTALS</b>	<b>511,239</b>	<b>244,662</b>	<b>141,496</b>	<b>312,533</b>	<b>491,075</b>	<b>\$15,397,267</b>	<b>\$397,228</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	9,873	3,903	2,219	283	4,875	\$-307,010	\$139
\$1 TO \$9,999 . . . . .	255,901	43,116	112,320	55,259	125,023	1,207,248	1,559
10,000 TO 11,999 . . . .	50,738	12,782	24,229	24,147	33,388	558,021	1,521
12,000 TO 13,999 . . . .	47,402	13,489	23,357	24,157	31,399	615,216	2,319
14,000 TO 15,999 . . . .	43,617	13,294	21,869	23,663	28,597	653,398	3,627
16,000 TO 17,999 . . . .	40,018	12,982	19,961	24,687	25,834	679,819	4,889
18,000 TO 19,999 . . . .	37,807	12,835	18,844	25,454	24,043	717,730	6,141
20,000 TO 21,999 . . . .	35,367	12,546	13,809	25,361	22,748	742,136	7,614
22,000 TO 23,999 . . . .	32,329	11,998	6,943	26,153	20,254	743,091	8,794
24,000 TO 25,999 . . . .	30,107	11,755	6,443	25,472	19,375	752,336	9,989
26,000 TO 27,999 . . . .	27,662	11,601	5,853	24,167	18,050	746,525	10,887
28,000 TO 29,999 . . . .	25,713	11,536	5,579	23,023	17,347	745,313	11,757
30,000 TO 31,999 . . . .	23,841	11,151	4,986	21,803	16,659	738,743	12,706
32,000 TO 33,999 . . . .	22,402	11,182	4,653	20,795	15,800	738,989	13,395
34,000 TO 35,999 . . . .	21,323	11,140	4,379	20,008	15,710	746,032	14,389
36,000 TO 37,999 . . . .	19,612	10,658	3,936	18,597	15,159	725,306	14,718
38,000 TO 39,999 . . . .	18,761	10,660	3,670	17,943	14,807	731,375	15,347
40,000 TO 41,999 . . . .	17,427	10,368	3,039	16,851	14,257	714,338	15,696
42,000 TO 43,999 . . . .	16,347	10,190	654	15,864	13,797	702,790	15,745
44,000 TO 45,999 . . . .	15,225	9,920	-	14,842	13,029	684,947	15,929
46,000 TO 47,999 . . . .	14,248	9,540	-	13,951	12,409	669,424	16,049
48,000 TO 49,999 . . . .	13,562	9,534	-	13,314	12,342	664,409	16,230
50,000 TO 59,999 . . . .	54,118	41,867	-	53,432	51,491	2,960,312	76,922
60,000 TO 69,999 . . . .	37,749	31,812	-	37,461	38,036	2,441,869	72,638
70,000 TO 99,999 . . . .	54,803	48,549	-	54,488	55,896	4,494,621	168,157
100,000 AND OVER . . . .	37,103	32,558	-	36,924	38,088	7,600,929	512,747
<b>TOTALS</b>	<b>1,003,055</b>	<b>430,966</b>	<b>286,743</b>	<b>658,099</b>	<b>698,413</b>	<b>\$32,467,908</b>	<b>\$1,049,908</b>

Adjusted Gross Income Class	SAN FRANCISCO						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT . . . .	4,252	1,099	1,202	104	1,455	\$-99,685	\$26
\$1 TO \$9,999 . . . . .	97,034	12,543	50,763	20,312	18,911	419,502	602
10,000 TO 11,999 . . . .	16,908	3,062	9,257	10,491	5,042	185,711	662
12,000 TO 13,999 . . . .	16,697	3,303	9,359	11,119	5,526	216,846	1,077
14,000 TO 15,999 . . . .	15,934	3,332	9,173	11,077	5,724	238,752	1,847
16,000 TO 17,999 . . . .	15,267	3,227	8,829	11,750	5,482	259,376	2,527
18,000 TO 19,999 . . . .	14,936	3,139	8,789	12,198	5,530	283,707	3,312
20,000 TO 21,999 . . . .	14,740	3,094	6,160	12,471	5,558	309,389	4,379
22,000 TO 23,999 . . . .	14,004	3,040	2,233	12,661	5,240	321,973	5,348
24,000 TO 25,999 . . . .	13,373	3,063	2,084	12,306	5,050	334,306	6,200
26,000 TO 27,999 . . . .	12,550	2,927	1,952	11,815	4,584	338,622	7,104
28,000 TO 29,999 . . . .	11,629	2,693	1,795	11,061	4,433	337,053	7,877
30,000 TO 31,999 . . . .	10,899	2,689	1,671	10,476	4,206	337,654	8,587
32,000 TO 33,999 . . . .	9,649	2,553	1,496	9,304	3,929	318,336	8,647
34,000 TO 35,999 . . . .	9,031	2,447	1,401	8,777	3,718	315,974	9,241
36,000 TO 37,999 . . . .	8,368	2,425	1,350	8,146	3,703	309,421	9,443
38,000 TO 39,999 . . . .	7,475	2,221	1,167	7,299	3,156	291,469	9,296
40,000 TO 41,999 . . . .	6,942	2,244	1,035	6,818	3,189	284,510	9,391
42,000 TO 43,999 . . . .	6,227	2,081	213	6,128	2,741	267,679	9,207
44,000 TO 45,999 . . . .	5,555	1,956	-	5,476	2,420	249,858	8,949
46,000 TO 47,999 . . . .	5,190	1,983	-	5,107	2,588	243,840	8,801
48,000 TO 49,999 . . . .	4,560	1,800	-	4,488	2,262	223,390	8,245
50,000 TO 59,999 . . . .	17,400	7,869	-	17,216	9,201	950,335	36,587
60,000 TO 69,999 . . . .	11,586	6,173	-	11,488	6,793	749,191	31,028
70,000 TO 99,999 . . . .	16,743	10,472	-	16,661	10,566	1,376,941	63,993
100,000 AND OVER . . . .	16,406	11,289	-	16,310	10,459	4,805,527	368,497
<b>TOTALS</b>	<b>383,355</b>	<b>102,724</b>	<b>119,929</b>	<b>271,059</b>	<b>141,446</b>	<b>\$13,869,678</b>	<b>\$630,873</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	1,417	647	292	30	844	\$-27,708	\$10
\$1 TO \$9,999 . . . . .	58,698	12,629	29,055	9,910	35,717	234,986	266
10,000 TO 11,999 . . . . .	8,681	2,547	3,739	3,942	5,986	95,399	243
12,000 TO 13,999 . . . . .	7,854	2,666	3,434	3,644	5,563	101,901	345
14,000 TO 15,999 . . . . .	7,313	2,629	3,313	3,625	5,296	109,542	533
16,000 TO 17,999 . . . . .	6,715	2,465	2,979	3,912	4,923	114,036	738
18,000 TO 19,999 . . . . .	6,309	2,415	2,798	4,134	4,590	119,822	936
20,000 TO 21,999 . . . . .	5,764	2,345	2,134	4,042	4,498	120,935	1,093
22,000 TO 23,999 . . . . .	5,350	2,264	1,378	4,340	4,111	123,003	1,295
24,000 TO 25,999 . . . . .	5,082	2,285	1,239	4,326	4,029	127,010	1,512
26,000 TO 27,999 . . . . .	4,777	2,278	1,175	4,259	3,934	128,929	1,673
28,000 TO 29,999 . . . . .	4,443	2,313	1,127	4,070	3,732	128,855	1,847
30,000 TO 31,999 . . . . .	4,328	2,352	1,052	4,025	3,932	134,027	2,098
32,000 TO 33,999 . . . . .	4,015	2,314	949	3,900	3,842	132,475	2,205
34,000 TO 35,999 . . . . .	3,672	2,248	773	3,523	3,466	128,512	2,277
36,000 TO 37,999 . . . . .	3,686	2,341	787	3,569	3,601	136,312	2,507
38,000 TO 39,999 . . . . .	3,415	2,274	712	3,324	3,520	133,181	2,583
40,000 TO 41,999 . . . . .	3,316	2,332	641	3,246	3,583	135,891	2,706
42,000 TO 43,999 . . . . .	3,078	2,240	149	3,032	3,342	132,268	2,769
44,000 TO 45,999 . . . . .	3,004	2,228	-	2,984	3,314	135,190	3,012
46,000 TO 47,999 . . . . .	2,759	2,137	-	2,732	3,121	129,643	2,900
48,000 TO 49,999 . . . . .	2,572	2,091	-	2,551	3,000	126,006	2,668
50,000 TO 59,999 . . . . .	10,568	8,970	-	10,514	12,474	578,017	14,809
60,000 TO 69,999 . . . . .	7,076	6,436	-	7,062	8,588	457,546	13,775
70,000 TO 99,999 . . . . .	9,047	8,479	-	9,033	10,689	737,237	28,565
100,000 AND OVER . . . . .	4,310	3,892	-	4,303	4,694	786,360	53,040
<b>TOTALS</b>	<b>187,249</b>	<b>87,817</b>	<b>57,726</b>	<b>113,932</b>	<b>154,389</b>	<b>\$5,259,374</b>	<b>\$146,606</b>

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 . . . .	1,130	563	211	27	571	\$-24,476	\$10
\$1 TO \$9,999 . . . . .	20,961	3,544	9,883	4,565	7,434	99,914	120
10,000 TO 11,999 . . . . .	3,953	1,168	1,863	1,885	1,839	43,453	116
12,000 TO 13,999 . . . . .	3,675	1,221	1,775	1,820	1,813	47,741	173
14,000 TO 15,999 . . . . .	3,339	1,204	1,580	1,719	1,730	50,100	258
16,000 TO 17,999 . . . . .	3,002	1,220	1,419	1,712	1,641	50,944	321
18,000 TO 19,999 . . . . .	2,819	1,170	1,275	1,784	1,610	53,516	410
20,000 TO 21,999 . . . . .	2,725	1,211	988	1,870	1,629	57,203	510
22,000 TO 23,999 . . . . .	2,461	1,163	553	1,965	1,499	56,606	569
24,000 TO 25,999 . . . . .	2,367	1,222	568	1,933	1,445	59,156	653
26,000 TO 27,999 . . . . .	2,165	1,160	483	1,872	1,307	58,417	742
28,000 TO 29,999 . . . . .	2,073	1,129	446	1,822	1,372	60,108	829
30,000 TO 31,999 . . . . .	1,893	1,120	407	1,708	1,382	58,634	873
32,000 TO 33,999 . . . . .	1,771	1,066	383	1,644	1,249	58,396	941
34,000 TO 35,999 . . . . .	1,753	1,113	381	1,630	1,400	61,359	1,025
36,000 TO 37,999 . . . . .	1,624	1,063	328	1,551	1,286	60,065	1,083
38,000 TO 39,999 . . . . .	1,510	1,028	291	1,427	1,314	58,690	1,078
40,000 TO 41,999 . . . . .	1,495	1,059	254	1,447	1,252	61,282	1,184
42,000 TO 43,999 . . . . .	1,427	1,007	57	1,390	1,215	61,351	1,280
44,000 TO 45,999 . . . . .	1,323	974	-	1,292	1,227	59,515	1,255
46,000 TO 47,999 . . . . .	1,231	973	-	1,206	1,122	57,832	1,258
48,000 TO 49,999 . . . . .	1,118	860	-	1,104	1,084	54,761	1,250
50,000 TO 59,999 . . . . .	4,420	3,684	-	4,365	4,577	241,567	5,952
60,000 TO 69,999 . . . . .	3,023	2,651	-	3,008	3,212	195,554	5,681
70,000 TO 99,999 . . . . .	4,099	3,668	-	4,084	4,211	333,576	12,460
100,000 AND OVER . . . . .	2,187	1,925	-	2,185	2,113	416,313	28,227
<b>TOTALS</b>	<b>79,544</b>	<b>38,166</b>	<b>23,145</b>	<b>51,015</b>	<b>50,534</b>	<b>\$2,391,778</b>	<b>\$68,258</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	2,813	1,084	469	52	1,383	\$-72,587	\$25
\$1 TO \$9,999 . . . .	58,255	6,261	17,861	18,003	13,705	280,691	685
10,000 TO 11,999 . . . .	11,212	2,193	4,537	5,942	4,964	123,280	395
12,000 TO 13,999 . . . .	11,029	2,483	4,809	6,402	5,316	143,260	631
14,000 TO 15,999 . . . .	10,532	2,550	4,632	6,400	5,176	157,978	993
16,000 TO 17,999 . . . .	10,204	2,551	4,641	6,920	4,950	173,386	1,467
18,000 TO 19,999 . . . .	10,170	2,568	4,619	7,548	4,894	193,174	1,948
20,000 TO 21,999 . . . .	9,879	2,677	3,421	7,598	4,862	207,287	2,483
22,000 TO 23,999 . . . .	9,691	2,703	1,771	8,210	4,783	222,814	3,129
24,000 TO 25,999 . . . .	9,291	2,634	1,676	8,172	4,687	232,240	3,690
26,000 TO 27,999 . . . .	8,862	2,619	1,610	8,000	4,451	239,188	4,222
28,000 TO 29,999 . . . .	8,326	2,608	1,556	7,631	4,385	241,353	4,684
30,000 TO 31,999 . . . .	8,167	2,688	1,496	7,567	4,368	253,163	5,364
32,000 TO 33,999 . . . .	7,608	2,728	1,392	7,110	4,487	250,932	5,583
34,000 TO 35,999 . . . .	7,349	2,781	1,376	6,923	4,021	257,213	6,195
36,000 TO 37,999 . . . .	6,833	2,842	1,249	6,494	4,176	252,686	6,247
38,000 TO 39,999 . . . .	6,484	2,818	1,160	6,192	3,979	252,846	6,498
40,000 TO 41,999 . . . .	5,979	2,713	1,013	5,757	3,829	245,096	6,580
42,000 TO 43,999 . . . .	5,564	2,708	218	5,375	3,720	239,245	6,610
44,000 TO 45,999 . . . .	5,311	2,684	-	5,176	3,712	238,905	6,784
46,000 TO 47,999 . . . .	4,905	2,688	-	4,774	3,526	230,469	6,593
48,000 TO 49,999 . . . .	4,716	2,761	-	4,622	3,588	231,035	6,662
50,000 TO 59,999 . . . .	19,866	13,125	-	19,528	16,222	1,087,768	32,685
60,000 TO 69,999 . . . .	14,838	11,266	-	14,688	13,469	960,639	31,351
70,000 TO 99,999 . . . .	24,773	20,651	-	24,620	23,672	2,044,980	79,728
100,000 AND OVER . . . .	23,160	20,049	-	23,070	21,473	5,582,548	406,085
<b>TOTALS</b>	<b>305,817</b>	<b>125,433</b>	<b>59,506</b>	<b>232,774</b>	<b>177,798</b>	<b>\$14,269,590</b>	<b>\$637,298</b>

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 . . . .	1,825	741	428	50	922	\$-68,784	\$18
\$1 TO \$9,999 . . . .	43,020	7,559	21,698	8,786	25,126	213,129	254
10,000 TO 11,999 . . . .	8,031	2,189	4,451	3,320	6,601	88,330	207
12,000 TO 13,999 . . . .	7,606	2,322	4,191	3,384	6,658	98,704	319
14,000 TO 15,999 . . . .	6,861	2,206	3,756	3,417	5,633	102,773	521
16,000 TO 17,999 . . . .	6,258	2,092	3,313	3,555	5,025	106,270	704
18,000 TO 19,999 . . . .	5,681	2,018	3,066	3,650	4,393	107,868	908
20,000 TO 21,999 . . . .	5,304	1,919	2,147	3,705	3,812	111,331	1,130
22,000 TO 23,999 . . . .	4,879	1,919	1,100	3,834	3,379	112,138	1,314
24,000 TO 25,999 . . . .	4,530	1,811	1,045	3,762	3,124	113,176	1,478
26,000 TO 27,999 . . . .	4,309	1,794	924	3,711	2,979	116,274	1,736
28,000 TO 29,999 . . . .	3,927	1,776	868	3,468	2,842	113,685	1,825
30,000 TO 31,999 . . . .	3,598	1,744	780	3,234	2,627	111,540	1,903
32,000 TO 33,999 . . . .	3,401	1,680	707	3,145	2,492	112,175	2,139
34,000 TO 35,999 . . . .	3,318	1,685	697	3,118	2,469	116,141	2,368
36,000 TO 37,999 . . . .	3,032	1,668	653	2,851	2,444	112,124	2,342
38,000 TO 39,999 . . . .	2,897	1,650	557	2,756	2,253	112,932	2,443
40,000 TO 41,999 . . . .	2,655	1,604	537	2,553	2,097	108,822	2,431
42,000 TO 43,999 . . . .	2,544	1,577	116	2,463	2,138	109,362	2,561
44,000 TO 45,999 . . . .	2,298	1,535	-	2,210	2,067	103,379	2,426
46,000 TO 47,999 . . . .	2,160	1,482	-	2,111	1,983	101,446	2,485
48,000 TO 49,999 . . . .	2,046	1,451	-	2,001	1,848	100,227	2,507
50,000 TO 59,999 . . . .	8,288	6,497	-	8,153	7,728	453,720	12,075
60,000 TO 69,999 . . . .	5,695	4,888	-	5,633	5,600	368,491	11,070
70,000 TO 99,999 . . . .	8,208	7,168	-	8,115	7,585	673,559	25,545
100,000 AND OVER . . . .	6,269	5,290	-	6,222	5,357	1,459,825	103,196
<b>TOTALS</b>	<b>158,640</b>	<b>68,245</b>	<b>51,034</b>	<b>99,207</b>	<b>119,202</b>	<b>\$5,258,836</b>	<b>\$185,904</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	4,990	1,831	971	122	2,500	\$-146,302	\$36
\$1 TO \$9,999 . . . .	153,039	19,249	60,141	41,837	56,973	690,002	1,232
10,000 TO 11,999 . . . .	26,212	4,979	12,169	13,495	15,373	288,188	932
12,000 TO 13,999 . . . .	25,752	5,628	12,375	13,935	15,874	334,298	1,412
14,000 TO 15,999 . . . .	23,983	5,553	11,839	13,940	15,230	359,063	2,245
16,000 TO 17,999 . . . .	22,989	5,445	11,386	15,356	14,237	390,595	3,219
18,000 TO 19,999 . . . .	21,854	5,501	10,658	15,892	13,294	415,072	4,077
20,000 TO 21,999 . . . .	20,897	5,363	8,120	15,898	13,005	438,694	5,216
22,000 TO 23,999 . . . .	19,865	5,395	4,125	16,684	11,701	456,697	6,349
24,000 TO 25,999 . . . .	19,407	5,431	4,071	16,936	11,655	485,026	7,508
26,000 TO 27,999 . . . .	18,645	5,480	3,881	16,753	11,138	503,285	8,676
28,000 TO 29,999 . . . .	17,728	5,564	3,762	16,239	11,242	514,014	9,778
30,000 TO 31,999 . . . .	17,188	5,553	3,576	16,064	10,839	532,670	11,084
32,000 TO 33,999 . . . .	16,242	5,721	3,340	15,291	10,556	535,826	11,911
34,000 TO 35,999 . . . .	15,584	5,690	3,200	14,844	10,303	545,289	12,919
36,000 TO 37,999 . . . .	15,159	6,005	3,085	14,552	10,281	560,834	13,888
38,000 TO 39,999 . . . .	14,121	5,901	2,740	13,571	9,809	550,606	14,172
40,000 TO 41,999 . . . .	13,375	5,953	2,386	12,929	9,459	548,231	14,681
42,000 TO 43,999 . . . .	12,638	5,795	528	12,337	9,085	543,289	15,204
44,000 TO 45,999 . . . .	11,946	5,921	-	11,709	9,207	537,524	15,253
46,000 TO 47,999 . . . .	11,579	6,148	-	11,358	9,161	544,112	15,578
48,000 TO 49,999 . . . .	10,698	5,961	-	10,532	8,771	524,017	15,336
50,000 TO 59,999 . . . .	45,016	28,520	-	44,514	40,066	2,467,596	75,402
60,000 TO 69,999 . . . .	34,944	25,585	-	34,718	33,988	2,264,048	75,433
70,000 TO 99,999 . . . .	61,570	51,133	-	61,339	64,358	5,100,509	201,333
100,000 AND OVER . . . .	51,974	46,109	-	51,837	55,134	10,136,772	682,518
<b>TOTALS</b>	<b>707,375</b>	<b>285,394</b>	<b>162,353</b>	<b>522,682</b>	<b>483,239</b>	<b>\$30,119,953</b>	<b>\$1,225,391</b>

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 . . . .	1,323	495	312	27	701	\$-21,444	\$7
\$1 TO \$9,999 . . . .	32,364	6,596	16,383	6,306	21,486	162,533	179
10,000 TO 11,999 . . . .	5,807	1,542	3,203	2,539	4,883	63,736	169
12,000 TO 13,999 . . . .	5,085	1,384	2,818	2,431	4,355	65,970	245
14,000 TO 15,999 . . . .	4,522	1,301	2,444	2,354	3,834	67,727	364
16,000 TO 17,999 . . . .	4,174	1,285	2,347	2,475	3,638	70,910	501
18,000 TO 19,999 . . . .	3,632	1,232	1,929	2,297	3,000	68,953	621
20,000 TO 21,999 . . . .	3,458	1,210	1,425	2,311	2,760	72,606	734
22,000 TO 23,999 . . . .	3,196	1,121	729	2,478	2,352	73,507	917
24,000 TO 25,999 . . . .	3,060	1,096	664	2,473	2,239	76,523	1,055
26,000 TO 27,999 . . . .	2,758	1,061	574	2,335	1,960	74,481	1,110
28,000 TO 29,999 . . . .	2,578	1,003	547	2,297	1,784	74,690	1,292
30,000 TO 31,999 . . . .	2,409	1,012	510	2,179	1,717	74,660	1,388
32,000 TO 33,999 . . . .	2,259	994	478	2,068	1,602	74,486	1,471
34,000 TO 35,999 . . . .	2,138	1,020	440	1,991	1,515	74,841	1,542
36,000 TO 37,999 . . . .	1,995	1,033	412	1,892	1,540	73,744	1,552
38,000 TO 39,999 . . . .	1,918	989	400	1,826	1,420	74,790	1,699
40,000 TO 41,999 . . . .	1,797	962	324	1,735	1,333	73,649	1,769
42,000 TO 43,999 . . . .	1,644	948	76	1,596	1,354	70,695	1,716
44,000 TO 45,999 . . . .	1,611	974	-	1,566	1,288	72,472	1,796
46,000 TO 47,999 . . . .	1,431	892	-	1,398	1,099	67,225	1,725
48,000 TO 49,999 . . . .	1,367	927	-	1,342	1,156	66,968	1,704
50,000 TO 59,999 . . . .	5,519	4,008	-	5,456	5,025	302,338	8,397
60,000 TO 69,999 . . . .	3,907	3,150	-	3,879	3,826	252,991	7,871
70,000 TO 99,999 . . . .	6,206	5,295	-	6,177	6,137	510,153	19,617
100,000 AND OVER . . . .	4,488	3,925	-	4,481	4,438	886,159	61,053
<b>TOTALS</b>	<b>110,646</b>	<b>45,455</b>	<b>36,015</b>	<b>67,909</b>	<b>66,442</b>	<b>\$3,525,360</b>	<b>\$120,496</b>

Footnotes follow this section.

**TABLE 7 ↑**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	612	343	99	21	313	\$-7,621	\$9
\$1 TO \$9,999 . . . .	17,832	3,627	8,145	3,314	6,490	74,927	92
10,000 TO 11,999 . . . .	3,063	1,019	1,183	1,416	1,206	33,662	87
12,000 TO 13,999 . . . .	2,891	1,072	1,151	1,332	1,384	37,532	129
14,000 TO 15,999 . . . .	2,863	1,130	1,026	1,301	1,326	39,849	184
16,000 TO 17,999 . . . .	2,393	1,140	910	1,336	1,327	40,639	224
18,000 TO 19,999 . . . .	2,282	1,108	865	1,481	1,371	43,376	304
20,000 TO 21,999 . . . .	1,991	1,076	595	1,412	1,155	41,795	330
22,000 TO 23,999 . . . .	1,977	1,127	397	1,601	1,347	45,433	402
24,000 TO 25,999 . . . .	1,835	1,132	370	1,580	1,312	45,824	434
26,000 TO 27,999 . . . .	1,685	1,080	374	1,515	1,251	45,430	494
28,000 TO 29,999 . . . .	1,583	1,062	311	1,467	1,250	45,900	555
30,000 TO 31,999 . . . .	1,513	1,060	294	1,444	1,245	46,864	639
32,000 TO 33,999 . . . .	1,410	993	255	1,358	1,259	46,542	696
34,000 TO 35,999 . . . .	1,373	984	231	1,335	1,244	48,025	784
36,000 TO 37,999 . . . .	1,328	990	217	1,294	1,145	49,170	848
38,000 TO 39,999 . . . .	1,239	953	209	1,221	1,203	48,296	872
40,000 TO 41,999 . . . .	1,118	894	170	1,105	1,044	45,789	891
42,000 TO 43,999 . . . .	1,036	847	33	1,023	1,072	44,534	903
44,000 TO 45,999 . . . .	934	785	-	925	943	42,019	902
46,000 TO 47,999 . . . .	900	760	-	896	937	42,297	941
48,000 TO 49,999 . . . .	832	725	-	826	863	40,752	938
50,000 TO 59,999 . . . .	3,019	2,709	-	3,004	3,216	164,890	4,311
60,000 TO 69,999 . . . .	1,897	1,756	-	1,893	2,033	122,307	3,913
70,000 TO 99,999 . . . .	2,163	2,015	-	2,162	2,290	174,684	7,186
100,000 AND OVER . . . .	1,252	1,129	-	1,249	1,379	276,581	20,117
<b>TOTALS</b>	<b>60,821</b>	<b>31,514</b>	<b>16,835</b>	<b>37,511</b>	<b>39,605</b>	<b>\$1,679,497</b>	<b>\$47,188</b>

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 . . . .	17	11	*	-	*	\$-715	+
\$1 TO \$9,999 . . . .	295	53	98	67	72	1,356	\$1
10,000 TO 11,999 . . . .	80	33	29	33	27	883	2
12,000 TO 13,999 . . . .	59	22	16	31	18	770	3
14,000 TO 15,999 . . . .	46	23	13	18	18	684	3
16,000 TO 17,999 . . . .	46	27	10	22	25	781	4
18,000 TO 19,999 . . . .	41	20	16	30	24	782	6
20,000 TO 21,999 . . . .	46	17	12	36	31	963	10
22,000 TO 23,999 . . . .	41	24	*	32	39	947	7
24,000 TO 25,999 . . . .	31	17	*	25	19	769	9
26,000 TO 27,999 . . . .	43	25	*	40	27	1,158	14
28,000 TO 29,999 . . . .	38	29	*	34	35	1,101	12
30,000 TO 31,999 . . . .	46	28	*	45	50	1,424	21
32,000 TO 33,999 . . . .	33	25	*	30	27	1,088	17
34,000 TO 35,999 . . . .	37	27	*	36	46	1,299	23
36,000 TO 37,999 . . . .	34	30	12	33	41	1,254	19
38,000 TO 39,999 . . . .	27	25	*	27	27	1,051	17
40,000 TO 41,999 . . . .	30	27	*	30	34	1,227	23
42,000 TO 43,999 . . . .	24	21	*	23	24	1,028	20
44,000 TO 45,999 . . . .	21	19	-	21	33	944	19
46,000 TO 47,999 . . . .	22	17	-	22	27	1,030	27
48,000 TO 49,999 . . . .	16	15	-	16	16	785	18
50,000 TO 59,999 . . . .	70	67	-	70	83	3,861	103
60,000 TO 69,999 . . . .	32	31	-	32	25	2,073	67
70,000 TO 99,999 . . . .	32	27	-	32	31	2,564	114
100,000 AND OVER . . . .	22	17	-	22	*	5,023	262
<b>TOTALS</b>	<b>1,229</b>	<b>677</b>	<b>265</b>	<b>807</b>	<b>822</b>	<b>\$34,130</b>	<b>\$822</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	249	143	38	*	116	\$-5,041	\$1
\$1 TO \$9,999 . . . .	5,727	1,264	2,401	947	2,441	24,870	24
10,000 TO 11,999 . . . .	962	358	307	407	502	10,556	23
12,000 TO 13,999 . . . .	849	365	288	358	474	11,015	31
14,000 TO 15,999 . . . .	849	395	254	384	482	12,718	54
16,000 TO 17,999 . . . .	745	384	199	406	410	12,679	65
18,000 TO 19,999 . . . .	708	383	201	473	421	13,434	86
20,000 TO 21,999 . . . .	663	396	147	489	389	13,920	106
22,000 TO 23,999 . . . .	587	367	87	494	437	13,493	120
24,000 TO 25,999 . . . .	519	338	89	450	408	12,958	120
26,000 TO 27,999 . . . .	481	329	74	451	365	12,991	142
28,000 TO 29,999 . . . .	463	334	63	446	360	13,425	169
30,000 TO 31,999 . . . .	424	312	62	402	380	13,122	181
32,000 TO 33,999 . . . .	394	288	61	384	295	12,975	203
34,000 TO 35,999 . . . .	376	300	60	365	404	13,139	205
36,000 TO 37,999 . . . .	326	257	47	323	345	12,055	204
38,000 TO 39,999 . . . .	310	255	37	306	318	12,061	271
40,000 TO 41,999 . . . .	275	232	28	272	258	11,272	228
42,000 TO 43,999 . . . .	232	200	5	232	227	9,981	206
44,000 TO 45,999 . . . .	236	196	-	231	219	10,616	240
46,000 TO 47,999 . . . .	198	173	-	197	225	9,297	208
48,000 TO 49,999 . . . .	174	156	-	*	181	8,505	206
50,000 TO 59,999 . . . .	757	706	-	754	768	41,252	1,134
60,000 TO 69,999 . . . .	390	360	-	389	360	25,198	858
70,000 TO 99,999 . . . .	393	363	-	390	378	31,987	1,362
100,000 AND OVER . . . .	250	223	-	250	225	49,007	3,326
<b>TOTALS</b>	<b>17,537</b>	<b>9,077</b>	<b>4,448</b>	<b>9,980</b>	<b>11,388</b>	<b>\$407,504</b>	<b>\$9,775</b>

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 . . . .	766	335	156	21	451	\$-11,595	\$5
\$1 TO \$9,999 . . . .	29,936	3,548	11,207	7,707	10,423	132,262	203
10,000 TO 11,999 . . . .	5,370	1,124	2,112	2,887	2,535	59,004	180
12,000 TO 13,999 . . . .	4,881	1,237	2,020	2,714	2,677	63,413	256
14,000 TO 15,999 . . . .	4,791	1,377	2,027	2,671	2,747	71,858	405
16,000 TO 17,999 . . . .	4,644	1,457	1,939	2,890	2,865	78,982	550
18,000 TO 19,999 . . . .	4,476	1,503	1,920	3,056	2,759	84,995	708
20,000 TO 21,999 . . . .	4,378	1,593	1,534	3,049	3,010	91,920	652
22,000 TO 23,999 . . . .	4,153	1,544	891	3,337	2,854	95,478	1,039
24,000 TO 25,999 . . . .	3,974	1,547	880	3,338	2,909	99,263	1,212
26,000 TO 27,999 . . . .	3,827	1,577	862	3,372	2,795	103,271	1,385
28,000 TO 29,999 . . . .	3,586	1,635	778	3,212	2,633	103,981	1,520
30,000 TO 31,999 . . . .	3,345	1,624	746	3,074	2,629	103,662	1,643
32,000 TO 33,999 . . . .	3,316	1,680	699	3,062	2,807	109,408	1,811
34,000 TO 35,999 . . . .	3,269	1,736	699	3,095	2,846	114,382	2,036
36,000 TO 37,999 . . . .	3,189	1,749	633	3,032	2,978	117,985	2,204
38,000 TO 39,999 . . . .	3,080	1,762	616	2,934	3,055	120,147	2,280
40,000 TO 41,999 . . . .	3,032	1,853	520	2,926	3,140	124,257	2,480
42,000 TO 43,999 . . . .	2,978	1,885	132	2,888	3,161	127,962	2,702
44,000 TO 45,999 . . . .	2,855	1,957	-	2,796	3,149	128,455	2,733
46,000 TO 47,999 . . . .	2,723	1,911	-	2,685	3,048	127,948	2,856
48,000 TO 49,999 . . . .	2,587	1,908	-	2,556	3,041	126,749	2,895
50,000 TO 59,999 . . . .	11,208	9,181	-	11,121	13,802	614,114	14,882
60,000 TO 69,999 . . . .	8,295	7,422	-	8,269	10,515	536,570	15,262
70,000 TO 99,999 . . . .	10,946	10,320	-	10,914	14,161	891,262	32,221
100,000 AND OVER . . . .	3,653	3,369	-	3,644	4,328	559,983	33,701
<b>TOTALS</b>	<b>139,258</b>	<b>66,854</b>	<b>30,371</b>	<b>101,250</b>	<b>111,318</b>	<b>\$4,775,718</b>	<b>\$128,022</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . .	1,871	688	396	58	861	\$-39,244	\$21
\$1 TO \$9,999 . . .	42,540	5,856	18,569	10,681	14,803	203,142	296
10,000 TO 11,999 . . .	8,242	1,890	3,978	4,089	4,284	90,537	260
12,000 TO 13,999 . . .	7,735	1,983	3,849	4,142	4,372	100,455	410
14,000 TO 15,999 . . .	7,373	2,081	3,666	4,176	4,292	110,489	628
16,000 TO 17,999 . . .	7,152	2,060	3,525	4,623	3,886	121,460	942
18,000 TO 19,999 . . .	6,653	2,090	3,229	4,862	3,584	126,327	1,159
20,000 TO 21,999 . . .	6,322	2,068	2,283	4,753	3,379	132,754	1,475
22,000 TO 23,999 . . .	5,701	1,982	1,081	4,723	2,973	131,070	1,622
24,000 TO 25,999 . . .	5,450	2,069	1,080	4,665	3,094	136,207	1,818
26,000 TO 27,999 . . .	4,995	1,993	981	4,438	2,882	134,800	2,043
28,000 TO 29,999 . . .	4,802	2,085	1,008	4,351	2,960	139,238	2,264
30,000 TO 31,999 . . .	4,600	2,115	951	4,241	3,065	142,536	2,483
32,000 TO 33,999 . . .	4,194	2,042	853	3,930	2,765	138,349	2,574
34,000 TO 35,999 . . .	4,113	2,135	802	3,899	2,953	143,907	2,749
36,000 TO 37,999 . . .	3,788	2,159	768	3,634	2,790	140,122	2,777
38,000 TO 39,999 . . .	3,533	2,094	699	3,407	2,759	137,755	2,847
40,000 TO 41,999 . . .	3,480	2,181	668	3,370	2,771	142,652	3,037
42,000 TO 43,999 . . .	3,289	2,181	132	3,205	2,795	141,429	3,088
44,000 TO 45,999 . . .	3,019	2,067	-	2,975	2,693	135,808	3,064
46,000 TO 47,999 . . .	2,898	2,067	-	2,859	2,676	136,125	3,193
48,000 TO 49,999 . . .	2,716	1,977	-	2,667	2,510	133,025	3,233
50,000 TO 59,999 . . .	11,155	9,062	-	11,045	11,145	610,875	15,816
60,000 TO 69,999 . . .	7,805	6,770	-	7,773	8,103	504,511	15,201
70,000 TO 99,999 . . .	10,636	9,593	-	10,604	11,311	868,150	33,171
100,000 AND OVER . . .	6,363	5,596	-	6,343	6,537	1,269,792	87,892
<b>TOTALS</b>	<b>180,425</b>	<b>78,886</b>	<b>48,518</b>	<b>125,323</b>	<b>116,243</b>	<b>\$6,032,272</b>	<b>\$194,065</b>

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 . . .	1,332	687	264	35	899	\$-25,385	\$20
\$1 TO \$9,999 . . .	46,957	10,533	21,090	8,241	29,404	199,740	231
10,000 TO 11,999 . . .	7,008	2,346	2,907	2,996	4,998	77,042	188
12,000 TO 13,999 . . .	6,773	2,451	2,827	3,000	5,241	88,015	287
14,000 TO 15,999 . . .	6,243	2,412	2,703	2,949	5,131	93,569	446
16,000 TO 17,999 . . .	5,948	2,481	2,621	3,259	5,132	100,966	599
18,000 TO 19,999 . . .	5,441	2,379	2,367	3,367	4,832	103,295	709
20,000 TO 21,999 . . .	4,932	2,249	1,794	3,374	4,244	103,484	877
22,000 TO 23,999 . . .	4,430	2,155	1,118	3,439	3,987	101,842	968
24,000 TO 25,999 . . .	4,212	2,170	999	3,470	3,819	105,224	1,131
26,000 TO 27,999 . . .	4,059	2,220	985	3,459	3,953	109,605	1,252
28,000 TO 29,999 . . .	3,787	2,120	917	3,423	3,570	109,791	1,489
30,000 TO 31,999 . . .	3,555	2,171	858	3,259	3,751	110,205	1,513
32,000 TO 33,999 . . .	3,481	2,225	802	3,299	3,562	114,912	1,733
34,000 TO 35,999 . . .	3,288	2,191	697	3,152	3,533	115,053	1,836
36,000 TO 37,999 . . .	3,150	2,223	621	3,035	3,492	116,504	1,955
38,000 TO 39,999 . . .	3,040	2,181	564	2,949	3,402	118,515	2,109
40,000 TO 41,999 . . .	2,855	2,128	460	2,791	3,318	117,047	2,154
42,000 TO 43,999 . . .	2,630	2,029	114	2,591	3,101	113,010	2,205
44,000 TO 45,999 . . .	2,419	1,921	-	2,381	2,865	108,879	2,206
46,000 TO 47,999 . . .	2,229	1,824	-	2,216	2,603	104,708	2,243
48,000 TO 49,999 . . .	2,183	1,836	-	2,145	2,622	105,915	2,300
50,000 TO 59,999 . . .	8,206	7,225	-	8,171	10,129	448,706	11,234
60,000 TO 69,999 . . .	5,008	4,582	-	4,992	5,951	323,535	9,758
70,000 TO 99,999 . . .	5,762	5,359	-	5,754	6,858	468,008	18,344
100,000 AND OVER . . .	3,157	2,854	-	3,149	3,575	682,014	50,022
<b>TOTALS</b>	<b>152,065</b>	<b>74,952</b>	<b>44,708</b>	<b>90,896</b>	<b>133,972</b>	<b>\$4,214,201</b>	<b>\$117,809</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	278	146	51	*	209	\$-5,228	\$4
\$1 TO \$9,999 . . . .	8,622	2,162	3,878	1,495	5,111	39,309	39
10,000 TO 11,999 . . . .	1,388	542	617	557	1,093	15,263	33
12,000 TO 13,999 . . . .	1,283	558	592	501	1,093	16,696	47
14,000 TO 15,999 . . . .	1,196	561	554	508	1,033	17,914	77
16,000 TO 17,999 . . . .	1,037	479	453	559	892	17,639	97
18,000 TO 19,999 . . . .	969	492	429	600	628	18,408	119
20,000 TO 21,999 . . . .	916	466	320	621	721	19,215	154
22,000 TO 23,999 . . . .	807	425	173	623	667	18,532	181
24,000 TO 25,999 . . . .	681	382	155	581	556	16,979	177
26,000 TO 27,999 . . . .	652	389	155	576	548	17,579	198
28,000 TO 29,999 . . . .	664	411	157	595	586	19,255	248
30,000 TO 31,999 . . . .	589	396	128	548	572	18,250	253
32,000 TO 33,999 . . . .	621	416	118	594	558	20,476	316
34,000 TO 35,999 . . . .	535	377	99	515	500	18,708	296
36,000 TO 37,999 . . . .	535	391	92	516	540	19,811	332
38,000 TO 39,999 . . . .	484	336	66	458	423	18,109	337
40,000 TO 41,999 . . . .	452	354	91	445	471	18,540	344
42,000 TO 43,999 . . . .	432	351	12	426	461	18,562	362
44,000 TO 45,999 . . . .	386	310	-	383	396	17,376	369
46,000 TO 47,999 . . . .	440	367	-	431	478	20,666	453
48,000 TO 49,999 . . . .	338	298	-	*	382	16,552	361
50,000 TO 59,999 . . . .	1,387	1,233	-	1,380	1,503	75,871	1,942
60,000 TO 69,999 . . . .	873	808	-	873	930	56,458	1,787
70,000 TO 99,999 . . . .	1,041	977	-	1,039	1,125	85,169	3,468
100,000 AND OVER . . . .	616	561	-	615	626	109,905	7,635
<b>TOTALS</b>	<b>27,202</b>	<b>14,188</b>	<b>8,140</b>	<b>15,776</b>	<b>22,302</b>	<b>\$726,012</b>	<b>\$19,629</b>

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 . . . .	212	116	*	-	83	\$-4,999	+
\$1 TO \$9,999 . . . .	5,526	1,334	2,454	885	2,689	24,932	\$23
10,000 TO 11,999 . . . .	997	412	350	358	606	10,954	22
12,000 TO 13,999 . . . .	941	430	345	364	672	12,280	33
14,000 TO 15,999 . . . .	785	397	270	306	611	11,733	41
16,000 TO 17,999 . . . .	688	347	231	345	540	11,695	54
18,000 TO 19,999 . . . .	679	361	237	420	544	12,874	82
20,000 TO 21,999 . . . .	635	396	172	418	559	13,333	89
22,000 TO 23,999 . . . .	559	334	110	456	450	12,844	113
24,000 TO 25,999 . . . .	548	333	111	479	451	13,690	130
26,000 TO 27,999 . . . .	489	341	107	449	430	13,208	138
28,000 TO 29,999 . . . .	469	327	95	440	422	13,579	170
30,000 TO 31,999 . . . .	407	288	89	385	373	12,605	169
32,000 TO 33,999 . . . .	398	295	70	385	364	13,106	198
34,000 TO 35,999 . . . .	333	274	63	328	347	11,642	172
36,000 TO 37,999 . . . .	366	297	63	355	351	13,521	232
38,000 TO 39,999 . . . .	296	252	46	292	292	11,544	202
40,000 TO 41,999 . . . .	274	226	32	273	280	11,230	230
42,000 TO 43,999 . . . .	219	194	*	218	218	9,403	194
44,000 TO 45,999 . . . .	190	162	-	185	176	8,553	192
46,000 TO 47,999 . . . .	210	188	-	210	199	9,863	236
48,000 TO 49,999 . . . .	181	168	-	179	189	8,873	209
50,000 TO 59,999 . . . .	735	664	-	733	749	40,116	1,122
60,000 TO 69,999 . . . .	395	372	-	395	416	25,565	869
70,000 TO 99,999 . . . .	367	337	-	366	407	29,557	1,274
100,000 AND OVER . . . .	190	162	-	190	165	33,924	2,407
<b>TOTALS</b>	<b>17,089</b>	<b>9,007</b>	<b>4,876</b>	<b>9,414</b>	<b>12,583</b>	<b>\$385,608</b>	<b>\$8,600</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	66	38	*	*	37	\$-917	+
\$1 TO \$9,999 . . . .	1,338	332	520	210	507	5,971	\$5
10,000 TO 11,999 . . . .	228	91	72	93	75	2,498	5
12,000 TO 13,999 . . . .	229	105	59	92	87	2,961	8
14,000 TO 15,999 . . . .	198	97	62	82	107	2,965	12
16,000 TO 17,999 . . . .	198	119	49	85	128	3,352	13
18,000 TO 19,999 . . . .	189	107	54	118	114	3,584	23
20,000 TO 21,999 . . . .	151	92	25	96	112	3,171	22
22,000 TO 23,999 . . . .	183	101	29	157	129	4,212	44
24,000 TO 25,999 . . . .	167	94	39	145	134	4,179	45
26,000 TO 27,999 . . . .	139	88	23	130	93	3,746	43
28,000 TO 29,999 . . . .	147	97	26	139	144	4,262	56
30,000 TO 31,999 . . . .	99	72	15	94	75	3,070	43
32,000 TO 33,999 . . . .	115	81	13	115	111	3,787	61
34,000 TO 35,999 . . . .	106	79	*	105	88	3,713	67
36,000 TO 37,999 . . . .	109	81	13	107	85	4,029	78
38,000 TO 39,999 . . . .	90	72	11	88	108	3,514	61
40,000 TO 41,999 . . . .	81	74	*	79	85	3,312	58
42,000 TO 43,999 . . . .	88	59	*	67	49	2,926	61
44,000 TO 45,999 . . . .	73	65	-	73	78	3,278	69
46,000 TO 47,999 . . . .	59	56	-	59	64	2,770	62
48,000 TO 49,999 . . . .	53	46	-	52	58	2,598	61
50,000 TO 59,999 . . . .	182	171	-	182	185	9,935	281
60,000 TO 69,999 . . . .	102	90	-	102	92	6,587	234
70,000 TO 99,999 . . . .	103	99	-	103	100	8,338	361
100,000 AND OVER . . . .	48	43	-	*	32	11,926	970
<b>TOTALS</b>	<b>4,521</b>	<b>2,449</b>	<b>1,033</b>	<b>2,623</b>	<b>2,877</b>	<b>\$109,768</b>	<b>\$2,743</b>

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 . . . .	956	531	176	19	762	\$-20,425	\$6
\$1 TO \$9,999 . . . .	46,101	14,498	26,546	4,898	56,693	214,753	133
10,000 TO 11,999 . . . .	5,816	2,085	2,822	1,775	6,732	63,760	107
12,000 TO 13,999 . . . .	5,096	1,994	2,255	1,759	5,652	66,185	162
14,000 TO 15,999 . . . .	4,540	1,968	2,040	1,703	5,255	68,065	245
16,000 TO 17,999 . . . .	4,044	1,795	1,747	1,938	4,667	68,693	327
18,000 TO 19,999 . . . .	3,565	1,686	1,484	1,998	4,132	67,651	394
20,000 TO 21,999 . . . .	3,063	1,635	1,032	1,899	3,495	64,184	454
22,000 TO 23,999 . . . .	2,759	1,536	731	2,060	3,084	63,398	509
24,000 TO 25,999 . . . .	2,428	1,431	596	1,864	2,775	60,579	548
26,000 TO 27,999 . . . .	2,284	1,424	522	1,946	2,507	61,588	645
28,000 TO 29,999 . . . .	2,077	1,337	442	1,870	2,288	60,198	716
30,000 TO 31,999 . . . .	1,947	1,315	408	1,801	2,295	60,344	782
32,000 TO 33,999 . . . .	1,803	1,294	367	1,715	2,061	59,460	853
34,000 TO 35,999 . . . .	1,709	1,256	330	1,652	1,947	59,830	926
36,000 TO 37,999 . . . .	1,593	1,216	260	1,563	1,926	58,870	965
38,000 TO 39,999 . . . .	1,495	1,170	225	1,461	1,761	58,322	1,012
40,000 TO 41,999 . . . .	1,424	1,125	215	1,410	1,610	58,348	1,113
42,000 TO 43,999 . . . .	1,285	1,069	51	1,272	1,541	55,223	1,072
44,000 TO 45,999 . . . .	1,181	958	-	1,167	1,390	53,143	1,132
46,000 TO 47,999 . . . .	1,064	906	-	1,057	1,317	49,992	1,092
48,000 TO 49,999 . . . .	1,007	850	-	1,001	1,186	49,341	1,156
50,000 TO 59,999 . . . .	3,862	3,456	-	3,848	4,647	210,902	5,500
60,000 TO 69,999 . . . .	2,382	2,212	-	2,376	2,868	153,751	4,814
70,000 TO 99,999 . . . .	2,870	2,694	-	2,865	3,435	234,485	9,516
100,000 AND OVER . . . .	1,859	1,696	-	1,853	2,185	352,318	24,679
<b>TOTALS</b>	<b>108,210</b>	<b>53,137</b>	<b>42,249</b>	<b>48,770</b>	<b>128,209</b>	<b>\$2,352,959</b>	<b>\$58,856</b>

Footnotes follow this section.

**TABLE 7 ↑**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	231	123	34	*	86	\$-2,948	\$1
\$1 TO \$9,999 . . . .	5,138	997	2,001	1,053	1,551	23,175	27
10,000 TO 11,999 . . . .	955	327	326	433	341	10,508	25
12,000 TO 13,999 . . . .	895	385	295	393	329	11,622	37
14,000 TO 15,999 . . . .	836	362	283	393	334	12,530	54
16,000 TO 17,999 . . . .	796	373	265	438	365	13,519	77
18,000 TO 19,999 . . . .	764	368	257	468	353	14,504	99
20,000 TO 21,999 . . . .	685	362	177	444	355	14,369	103
22,000 TO 23,999 . . . .	660	379	102	557	326	15,169	135
24,000 TO 25,999 . . . .	610	348	98	513	335	15,235	158
26,000 TO 27,999 . . . .	618	388	81	547	430	16,701	184
28,000 TO 29,999 . . . .	528	338	102	491	338	15,305	185
30,000 TO 31,999 . . . .	510	348	87	485	350	15,811	223
32,000 TO 33,999 . . . .	496	346	79	467	341	16,369	257
34,000 TO 35,999 . . . .	431	301	72	411	397	15,073	252
36,000 TO 37,999 . . . .	427	312	82	409	373	15,796	274
38,000 TO 39,999 . . . .	386	292	64	375	316	15,061	268
40,000 TO 41,999 . . . .	364	280	56	359	333	14,829	296
42,000 TO 43,999 . . . .	408	335	11	402	370	17,522	335
44,000 TO 45,999 . . . .	340	267	-	338	346	15,307	323
46,000 TO 47,999 . . . .	300	256	-	300	305	14,112	304
48,000 TO 49,999 . . . .	287	244	-	*	298	14,066	327
50,000 TO 59,999 . . . .	1,092	980	-	1,086	1,128	59,583	1,514
60,000 TO 69,999 . . . .	634	588	-	632	620	40,837	1,279
70,000 TO 99,999 . . . .	673	625	-	671	601	54,854	2,228
100,000 AND OVER . . . .	396	358	-	395	321	68,586	4,630
<b>TOTALS</b>	<b>19,460</b>	<b>10,282</b>	<b>4,472</b>	<b>12,348</b>	<b>11,242</b>	<b>\$537,593</b>	<b>\$13,603</b>

Adjusted Gross Income Class	VENTURA						
	Number of Returns				Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Renters Credit	Taxable			
ZERO AND DEFICIT . . . .	2,241	976	466	49	1,347	\$-52,321	\$18
\$1 TO \$9,999 . . . .	66,097	14,504	31,462	13,159	45,296	321,810	369
10,000 TO 11,999 . . . .	11,748	3,513	6,034	4,524	10,265	129,060	292
12,000 TO 13,999 . . . .	10,572	3,316	5,267	4,521	9,532	137,299	436
14,000 TO 15,999 . . . .	9,695	3,223	4,773	4,534	8,738	145,292	695
16,000 TO 17,999 . . . .	8,982	3,219	4,372	4,763	8,048	152,520	928
18,000 TO 19,999 . . . .	8,481	2,964	4,018	5,188	7,230	161,020	1,245
20,000 TO 21,999 . . . .	8,022	2,931	3,109	5,324	6,723	168,477	1,569
22,000 TO 23,999 . . . .	7,512	2,874	1,853	5,607	6,236	172,677	1,889
24,000 TO 25,999 . . . .	6,890	2,827	1,695	5,350	5,819	172,202	2,064
26,000 TO 27,999 . . . .	6,543	2,837	1,573	5,339	5,574	176,628	2,309
28,000 TO 29,999 . . . .	6,217	2,820	1,437	5,305	5,324	180,200	2,673
30,000 TO 31,999 . . . .	5,778	2,733	1,291	5,074	4,684	178,936	2,919
32,000 TO 33,999 . . . .	5,331	2,642	1,279	4,803	4,618	175,897	3,038
34,000 TO 35,999 . . . .	5,111	2,685	1,105	4,650	4,671	178,845	3,213
36,000 TO 37,999 . . . .	4,801	2,640	1,003	4,415	4,346	177,522	3,400
38,000 TO 39,999 . . . .	4,809	2,704	1,018	4,546	4,357	187,552	3,795
40,000 TO 41,999 . . . .	4,502	2,637	882	4,261	4,161	184,480	3,909
42,000 TO 43,999 . . . .	4,328	2,701	185	4,162	4,094	186,075	4,003
44,000 TO 45,999 . . . .	4,107	2,745	-	3,961	4,089	184,765	4,079
46,000 TO 47,999 . . . .	3,952	2,668	-	3,846	4,011	185,732	4,268
48,000 TO 49,999 . . . .	3,713	2,604	-	3,631	3,723	181,888	4,270
50,000 TO 59,999 . . . .	16,113	12,539	-	15,904	17,635	882,753	22,053
60,000 TO 69,999 . . . .	12,384	10,689	-	12,321	14,102	802,365	22,846
70,000 TO 99,999 . . . .	19,522	18,043	-	19,456	23,483	1,604,580	57,636
100,000 AND OVER . . . .	10,704	9,834	-	10,677	12,456	1,856,740	117,545
<b>TOTALS</b>	<b>258,155</b>	<b>123,868</b>	<b>72,822</b>	<b>165,370</b>	<b>230,562</b>	<b>\$8,832,994</b>	<b>\$271,458</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . . .	410	169	109	13	213	\$-5,902	\$3
\$1 TO \$9,999 . . . . .	17,876	2,821	9,343	4,409	7,752	76,515	121
10,000 TO 11,999 . . . . .	2,783	705	1,443	1,516	1,641	30,637	98
12,000 TO 13,999 . . . . .	2,636	757	1,408	1,466	1,670	34,195	145
14,000 TO 15,999 . . . . .	2,475	736	1,291	1,475	1,554	37,032	230
16,000 TO 17,999 . . . . .	2,126	684	1,106	1,378	1,389	36,076	273
18,000 TO 19,999 . . . . .	2,010	651	1,046	1,425	1,476	38,163	342
20,000 TO 21,999 . . . . .	1,949	659	770	1,481	1,345	40,946	443
22,000 TO 23,999 . . . . .	1,839	692	427	1,518	1,291	42,279	514
24,000 TO 25,999 . . . . .	1,737	696	417	1,503	1,265	43,365	578
26,000 TO 27,999 . . . . .	1,555	614	351	1,419	993	41,921	646
28,000 TO 29,999 . . . . .	1,467	697	342	1,355	1,149	42,522	662
30,000 TO 31,999 . . . . .	1,278	647	305	1,206	945	39,620	667
32,000 TO 33,999 . . . . .	1,222	630	279	1,173	1,003	40,260	726
34,000 TO 35,999 . . . . .	1,158	661	277	1,129	1,003	40,530	774
36,000 TO 37,999 . . . . .	1,038	621	237	1,000	973	38,362	750
38,000 TO 39,999 . . . . .	1,023	655	214	1,008	833	39,840	807
40,000 TO 41,999 . . . . .	1,031	700	202	1,013	967	42,264	908
42,000 TO 43,999 . . . . .	959	634	35	946	875	41,227	946
44,000 TO 45,999 . . . . .	844	594	-	841	801	37,981	887
46,000 TO 47,999 . . . . .	846	613	-	835	814	39,809	952
48,000 TO 49,999 . . . . .	809	606	-	802	773	39,643	997
50,000 TO 59,999 . . . . .	3,120	2,567	-	3,104	3,181	170,704	4,533
60,000 TO 69,999 . . . . .	2,186	1,929	-	2,178	2,266	141,236	4,412
70,000 TO 99,999 . . . . .	3,013	2,726	-	3,007	3,105	246,823	9,960
100,000 AND OVER . . . . .	2,134	1,875	-	2,126	2,283	427,750	25,323
<b>TOTALS</b>	<b>59,524</b>	<b>25,359</b>	<b>19,600</b>	<b>39,328</b>	<b>41,580</b>	<b>\$1,843,795</b>	<b>\$56,695</b>

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 . . . . .	156	83	25	*	89	\$-1,881	+
\$1 TO \$9,999 . . . . .	7,114	1,844	3,731	887	5,452	26,989	\$23
10,000 TO 11,999 . . . . .	1,071	402	418	436	750	11,756	42
12,000 TO 13,999 . . . . .	958	398	366	389	828	12,471	35
14,000 TO 15,999 . . . . .	965	442	384	411	777	14,432	56
16,000 TO 17,999 . . . . .	893	442	319	476	730	15,197	74
18,000 TO 19,999 . . . . .	735	344	251	455	626	13,952	94
20,000 TO 21,999 . . . . .	754	441	208	494	680	15,817	107
22,000 TO 23,999 . . . . .	670	418	145	527	668	15,408	113
24,000 TO 25,999 . . . . .	607	383	126	495	605	15,169	136
26,000 TO 27,999 . . . . .	488	339	95	436	492	13,165	127
28,000 TO 29,999 . . . . .	472	326	84	431	410	13,705	157
30,000 TO 31,999 . . . . .	464	318	93	445	447	14,365	191
32,000 TO 33,999 . . . . .	439	314	67	425	425	14,500	219
34,000 TO 35,999 . . . . .	391	295	52	384	420	13,679	206
36,000 TO 37,999 . . . . .	380	305	56	372	411	14,050	222
38,000 TO 39,999 . . . . .	345	270	55	341	365	13,452	240
40,000 TO 41,999 . . . . .	334	263	38	328	370	13,695	252
42,000 TO 43,999 . . . . .	268	223	12	264	312	11,507	227
44,000 TO 45,999 . . . . .	278	229	-	277	289	12,504	274
46,000 TO 47,999 . . . . .	250	218	-	249	280	11,742	264
48,000 TO 49,999 . . . . .	219	195	-	219	214	10,726	255
50,000 TO 59,999 . . . . .	785	696	-	778	776	42,705	1,138
60,000 TO 69,999 . . . . .	427	403	-	427	445	27,491	868
70,000 TO 99,999 . . . . .	393	364	-	391	429	31,688	1,301
100,000 AND OVER . . . . .	153	132	-	*	104	31,567	2,397
<b>TOTALS</b>	<b>20,009</b>	<b>10,087</b>	<b>6,525</b>	<b>10,494</b>	<b>17,394</b>	<b>\$429,852</b>	<b>\$9,022</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	1,822	754	317	35	980	\$-87,718	\$12
\$1 TO \$9,999 . . . . .	34,354	5,044	10,265	7,439	11,900	175,851	227
10,000 TO 11,999 . . . .	7,163	1,477	2,678	4,224	2,992	78,675	272
12,000 TO 13,999 . . . .	6,201	1,430	2,563	3,725	2,880	80,490	383
14,000 TO 15,999 . . . .	5,582	1,564	2,327	3,358	2,914	83,615	541
16,000 TO 17,999 . . . .	5,063	1,462	2,235	3,428	2,692	85,945	692
18,000 TO 19,999 . . . .	4,753	1,479	2,111	3,481	2,593	90,218	857
20,000 TO 21,999 . . . .	4,175	1,400	1,465	3,157	2,561	87,592	972
22,000 TO 23,999 . . . .	3,777	1,301	709	3,089	2,212	86,817	1,140
24,000 TO 25,999 . . . .	3,454	1,252	658	2,960	2,047	86,291	1,277
26,000 TO 27,999 . . . .	3,256	1,244	696	2,875	1,997	87,863	1,414
28,000 TO 29,999 . . . .	2,851	1,121	622	2,597	1,668	82,631	1,495
30,000 TO 31,999 . . . .	2,730	1,114	595	2,515	1,772	84,569	1,684
32,000 TO 33,999 . . . .	2,437	1,016	532	2,281	1,563	80,374	1,698
34,000 TO 35,999 . . . .	2,067	904	450	1,931	1,288	72,344	1,636
36,000 TO 37,999 . . . .	2,153	978	493	2,045	1,346	79,650	1,951
38,000 TO 39,999 . . . .	1,900	940	450	1,828	1,312	74,094	1,857
40,000 TO 41,999 . . . .	1,767	942	393	1,707	1,302	72,405	1,854
42,000 TO 43,999 . . . .	1,701	877	102	1,632	1,203	73,123	1,989
44,000 TO 45,999 . . . .	1,570	857	-	1,537	1,129	70,627	2,009
46,000 TO 47,999 . . . .	1,441	806	-	1,412	1,003	67,688	1,953
48,000 TO 49,999 . . . .	1,287	749	-	1,255	970	62,993	1,888
50,000 TO 59,999 . . . .	5,398	3,494	-	5,319	4,249	294,773	9,313
60,000 TO 69,999 . . . .	3,530	2,453	-	3,493	2,788	228,303	8,171
70,000 TO 99,999 . . . .	5,596	4,206	-	5,568	4,674	462,113	19,806
100,000 AND OVER . . . .	5,750	4,415	-	5,723	5,054	1,866,085	147,133
<b>TOTALS</b>	<b>121,778</b>	<b>43,277</b>	<b>29,661</b>	<b>78,612</b>	<b>67,089</b>	<b>\$4,527,413</b>	<b>\$212,223</b>

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 . . . .	5,724	2,911	142	248	3,006	\$-693,609	\$224
\$1 TO \$9,999 . . . . .	47,636	10,344	5,046	11,017	12,395	254,897	4,142
10,000 TO 11,999 . . . .	12,478	3,484	1,804	6,190	3,944	137,303	270
12,000 TO 13,999 . . . .	12,569	4,249	1,872	6,328	4,142	163,323	407
14,000 TO 15,999 . . . .	12,326	4,619	1,905	6,283	4,309	184,854	618
16,000 TO 17,999 . . . .	12,100	5,230	1,754	6,737	4,614	205,504	819
18,000 TO 19,999 . . . .	11,572	5,212	1,687	7,014	4,550	219,742	996
20,000 TO 21,999 . . . .	11,174	5,543	1,284	7,061	4,900	234,538	1,202
22,000 TO 23,999 . . . .	10,252	5,283	722	7,340	4,553	235,675	1,372
24,000 TO 25,999 . . . .	9,729	5,253	726	7,179	4,596	242,974	1,527
26,000 TO 27,999 . . . .	9,159	5,105	682	7,074	4,427	247,182	1,735
28,000 TO 29,999 . . . .	8,853	5,114	692	7,000	4,437	256,653	1,909
30,000 TO 31,999 . . . .	8,273	4,844	671	6,642	4,475	256,353	2,087
32,000 TO 33,999 . . . .	7,809	4,665	626	6,366	4,292	257,560	2,207
34,000 TO 35,999 . . . .	7,370	4,491	583	6,031	4,268	257,747	2,293
36,000 TO 37,999 . . . .	6,874	4,244	573	5,694	3,987	254,215	2,430
38,000 TO 39,999 . . . .	6,616	4,190	503	5,557	4,106	258,003	2,574
40,000 TO 41,999 . . . .	6,257	3,995	468	5,257	3,874	256,485	2,679
42,000 TO 43,999 . . . .	5,963	3,933	87	4,999	3,871	256,301	2,730
44,000 TO 45,999 . . . .	5,590	3,774	-	4,696	3,720	251,534	2,744
46,000 TO 47,999 . . . .	5,140	3,478	-	4,289	3,457	241,560	2,745
48,000 TO 49,999 . . . .	4,898	3,380	-	4,109	3,387	239,994	2,784
50,000 TO 59,999 . . . .	20,362	14,943	-	17,287	15,078	1,114,712	13,406
60,000 TO 69,999 . . . .	15,301	11,724	-	13,124	12,110	990,571	12,989
70,000 TO 99,999 . . . .	27,039	21,611	-	23,656	22,847	2,245,473	33,501
100,000 AND OVER . . . .	60,106	50,214	-	53,538	61,732	34,940,036	257,746
<b>TOTALS</b>	<b>351,170</b>	<b>201,833</b>	<b>21,827</b>	<b>240,716</b>	<b>211,077</b>	<b>\$43,509,577</b>	<b>\$358,137</b>

Footnotes follow this section.

**TABLE 7 †**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1992 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 . . . .	2,553	1,064	517	61	1,446	\$-61,494	\$27
\$1 TO \$9,999 . . . . .	58,796	10,292	24,965	12,589	33,786	270,963	390
10,000 TO 11,999 . . . .	9,474	2,542	4,446	4,066	6,962	104,074	263
12,000 TO 13,999 . . . .	8,692	2,545	3,963	4,059	6,450	112,799	402
14,000 TO 15,999 . . . .	7,846	2,585	3,552	3,855	5,790	117,547	584
16,000 TO 17,999 . . . .	7,119	2,474	3,227	4,095	5,221	120,825	777
18,000 TO 19,999 . . . .	6,674	2,410	2,891	4,172	5,071	126,739	969
20,000 TO 21,999 . . . .	6,008	2,237	2,059	4,157	4,239	126,137	1,167
22,000 TO 23,999 . . . .	5,733	2,250	1,178	4,412	4,316	131,827	1,449
24,000 TO 25,999 . . . .	5,227	2,217	1,057	4,231	3,770	130,624	1,558
26,000 TO 27,999 . . . .	4,919	2,134	982	4,187	3,596	132,807	1,805
28,000 TO 29,999 . . . .	4,690	2,169	930	4,089	3,658	135,985	2,027
30,000 TO 31,999 . . . .	4,612	2,251	944	4,111	3,707	142,949	2,263
32,000 TO 33,999 . . . .	4,305	2,204	809	3,901	3,507	142,002	2,418
34,000 TO 35,999 . . . .	4,087	2,184	735	3,750	3,418	143,052	2,558
36,000 TO 37,999 . . . .	3,989	2,191	692	3,686	3,340	147,577	2,798
38,000 TO 39,999 . . . .	3,722	2,163	619	3,531	3,198	145,124	2,884
40,000 TO 41,999 . . . .	3,487	2,132	532	3,343	3,136	142,901	2,908
42,000 TO 43,999 . . . .	3,386	2,121	116	3,250	3,043	145,522	3,134
44,000 TO 45,999 . . . .	3,102	1,982	-	2,996	2,836	139,534	3,147
46,000 TO 47,999 . . . .	2,979	1,982	-	2,894	2,790	139,993	3,261
48,000 TO 49,999 . . . .	2,837	1,948	-	2,765	2,620	138,967	3,315
50,000 TO 59,999 . . . .	11,559	8,730	-	11,307	11,661	632,759	16,059
60,000 TO 69,999 . . . .	8,248	6,773	-	8,145	8,479	533,839	15,504
70,000 TO 99,999 . . . .	13,121	11,444	-	13,016	13,757	1,081,874	38,815
100,000 AND OVER . . . .	11,587	10,200	-	11,522	13,138	2,555,665	163,217
<b>TOTALS</b>	<b>208,752</b>	<b>93,204</b>	<b>54,214</b>	<b>132,190</b>	<b>162,935</b>	<b>\$7,680,589</b>	<b>\$273,719</b>

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 . . . .	135,561	55,605	29,294	3,246	74,733	\$-5,308,237	\$1,292
\$1 TO \$9,999 . . . . .	3,540,871	604,457	1,717,531	661,677	2,066,480	16,359,233	24,092
10,000 TO 11,999 . . . .	632,448	156,971	322,362	260,582	493,538	6,948,438	16,538
12,000 TO 13,999 . . . .	582,506	163,731	296,505	261,492	467,809	7,560,942	25,050
14,000 TO 15,999 . . . .	531,426	161,512	269,378	259,283	431,661	7,962,742	39,079
16,000 TO 17,999 . . . .	488,607	157,372	243,709	278,003	395,167	8,299,084	53,567
18,000 TO 19,999 . . . .	458,665	153,097	225,331	293,064	362,538	8,708,091	68,947
20,000 TO 21,999 . . . .	430,147	148,848	168,395	295,185	336,719	9,027,878	86,841
22,000 TO 23,999 . . . .	399,593	143,719	94,363	309,746	306,447	9,185,531	104,085
24,000 TO 25,999 . . . .	375,787	141,135	86,025	306,846	287,460	9,390,286	119,499
26,000 TO 27,999 . . . .	352,634	139,465	78,559	300,815	270,375	9,516,354	135,513
28,000 TO 29,999 . . . .	328,804	137,052	71,709	288,911	256,422	9,531,281	150,745
30,000 TO 31,999 . . . .	307,150	134,467	65,111	276,700	243,929	9,517,479	163,899
32,000 TO 33,999 . . . .	287,431	132,690	59,518	263,665	231,476	9,461,543	175,058
34,000 TO 35,999 . . . .	272,432	131,731	54,840	253,259	224,610	9,532,903	187,012
36,000 TO 37,999 . . . .	257,047	130,067	49,986	241,954	215,037	9,507,202	196,883
38,000 TO 39,999 . . . .	241,768	128,195	44,962	229,789	205,821	9,426,688	203,509
40,000 TO 41,999 . . . .	227,871	126,551	39,292	218,641	198,368	9,339,697	210,643
42,000 TO 43,999 . . . .	214,057	124,074	8,436	206,601	190,421	9,201,767	215,511
44,000 TO 45,999 . . . .	199,956	121,160	-	194,193	180,970	8,995,776	217,689
46,000 TO 47,999 . . . .	186,195	117,659	-	181,439	171,659	8,748,763	216,872
48,000 TO 49,999 . . . .	173,954	114,817	-	170,024	164,713	8,521,445	215,799
50,000 TO 59,999 . . . .	705,969	512,988	-	693,770	699,727	38,623,447	1,044,633
60,000 TO 69,999 . . . .	501,611	403,202	-	495,710	518,753	32,460,315	990,347
70,000 TO 99,999 . . . .	763,485	656,520	-	756,318	800,280	62,808,914	2,352,113
100,000 AND OVER . . . .	604,206	519,992	-	595,473	614,333	155,096,472	8,680,641
<b>TOTALS</b>	<b>13,200,181</b>	<b>5,517,077</b>	<b>3,925,326</b>	<b>8,296,368</b>	<b>10,409,446</b>	<b>\$478,444,034</b>	<b>\$15,896,834</b>

Footnotes follow this section.



**1992 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 90,243 personal income tax returns filed during the 1993 filing season (73,604 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.
- ° 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.
- <sup>1</sup> **California adjustments** include 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.
- <sup>2</sup> 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.
- <sup>3</sup> 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.
- <sup>4</sup> **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.
- <sup>5</sup> **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.
- <sup>6</sup> 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.
- <sup>7</sup> 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.
- <sup>8</sup> **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.
- <sup>9</sup> **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.
- <sup>10</sup> **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.
- <sup>11</sup> **Total interest** includes interest paid on home mortgages and other nonbusiness items.
- <sup>12</sup> **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.
- <sup>13</sup> **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.
- <sup>14</sup> **Personal exemption credit** increased for 1978 and subsequent taxable years and, therefore, is not comparable to that of earlier years.
- <sup>15</sup> 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.
- <sup>16</sup> **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.
- <sup>17</sup> 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**  
**1942 through 1992**

INCOME YEAR	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	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	TOTAL TAX LIABILITY	
											ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1992	418,135	213,264	174,740	30,131	\$16,113,691	\$44,969,835	\$3,866,050	\$3,670,634				
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,861,375	3,674,400				
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	52,863,979	4,394,191	4,271,180				
1988	446,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184				
1987	464,166	245,505	164,930	53,745	29,716,893	45,619,163	4,057,893	4,000,107				
1986	414,802	216,677	149,684	48,214	25,457,211	40,042,508	3,656,450	3,604,958				
1985	388,244	207,368	139,406	41,448	21,119,799	34,306,413	3,359,621	3,294,835				
1984	397,954	208,566	149,831	39,456	19,346,558	31,741,661	3,060,442	3,041,383				
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,296	2,587,936	2,556,331				
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,769	2,223,341	2,191,707				
1981	299,215	172,122	101,398	25,696	10,367,137	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	136,495	63,725	19,307	16,727,933	21,974,367	2,066,578	2,049,715				
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,581				
1976	184,326	113,614	54,249	16,463	11,915,878	14,607,760	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	6,465,184	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	6,003,287	7,254,536	537,260	532,102				
1967	125,677	73,433	38,188	14,056	5,262,164	6,455,635	461,812	456,606				
1966	124,090	73,076	35,664	16,950	5,642,650	6,637,755	390,355	386,212				
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	15,091	4,626,364	5,525,956	331,784	326,880				
1963	114,667	66,496	33,667	14,504	4,262,870	5,091,922	309,403	304,613				
1962	110,294	63,400	31,954	14,940	3,969,910	4,764,427	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	3,286,262	3,663,837	165,168	164,252				
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,670	163,031				
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508				
1954	56,652	29,469	15,910	11,253	2,551,429	2,892,462	132,551	131,872				
1953	52,041	27,561	13,718	10,762	2,516,562	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	116,484	117,982				
1950	42,377	21,967	11,560	8,630	2,264,140	2,431,695	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	76,105 <sup>a</sup>	77,649				
1947	33,612	17,769	7,852	7,972	†	1,844,949	70,384 <sup>b</sup>	70,012				
1946	28,436	15,156	5,610	7,670	†	1,484,949	55,096 <sup>c</sup>	54,785				
1945	24,430	13,703	4,567	6,140	†	1,394,665	49,655 <sup>d</sup>	49,404				
1944	23,785	13,723	4,523	5,539	†	1,669,647	56,103 <sup>e</sup>	56,890				
1943	24,088	13,904	4,159	4,985	†	1,741,929	64,586 <sup>f</sup>	64,392				
1942	25,320	13,868	11,571	4,985	†	1,318,172	55,510 <sup>g</sup>	55,221				

Footnotes follow this section.

TABLE 2 †  
Bank and Corporation Franchise Tax Statistics  
COMPARISON BY STATE NET INCOME CLASS<sup>1</sup>  
1992 Income Year

NET INCOME TAXABLE IN CALIFORNIA	DOLLARS IN THOUSANDS									
	RETURNS			NET INCOME LESS NET LOSS			TOTAL TAX LIABILITY			
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL <sup>2</sup>	PERCENT CUMULATIVE <sup>2</sup>	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	
NET LOSS	174,740	41.8	41.8	\$ -28,856,144	-	-	\$ 170,687	4.4	4.4	
NO INCOME OR LOSS	30,131	7.2	49.0	0	-	-	24,759	0.6	5.1	
\$ 1 under	57,460	16.1	65.1	131,732	0.3	0.3	50,962	1.3	6.4	
5,000 under	32,017	7.7	72.8	235,090	0.5	0.8	25,946	0.7	7.0	
10,000 under	17,303	4.1	76.9	211,814	0.5	1.3	18,746	0.5	7.5	
15,000 under	13,533	3.2	80.2	236,514	0.5	1.8	19,481	0.5	8.0	
20,000 under	9,150	2.2	82.3	205,824	0.5	2.3	15,479	0.4	8.4	
25,000 under	8,997	2.2	84.5	245,541	0.5	2.8	18,267	0.5	8.9	
30,000 under	10,239	2.4	87.0	355,365	0.8	3.6	26,864	0.7	9.6	
40,000 under	7,618	1.8	88.8	339,754	0.8	4.4	23,558	0.6	10.2	
50,000 under	6,733	1.6	90.4	366,278	0.8	5.2	27,538	0.7	10.9	
60,000 under	4,716	1.1	91.5	306,048	0.7	5.9	20,546	0.5	11.5	
70,000 under	3,428	0.8	92.3	257,060	0.6	6.4	17,085	0.4	11.9	
80,000 under	2,390	0.6	92.9	204,095	0.5	6.9	16,188	0.4	12.3	
90,000 under	2,523	0.6	93.5	237,284	0.5	7.4	13,959	0.4	12.7	
100,000 under	8,072	1.9	95.4	972,518	2.2	9.6	69,710	1.8	14.5	
150,000 under	3,811	0.9	96.3	653,676	1.5	11.0	40,926	1.1	15.5	
200,000 under	2,830	0.7	97.0	643,261	1.4	12.5	45,367	1.2	16.7	
250,000 under	1,253	0.3	97.3	342,632	0.8	13.2	21,191	0.5	17.3	
300,000 under	2,220	0.5	97.9	772,107	1.7	14.9	53,527	1.4	18.6	
400,000 under	1,262	0.3	98.2	557,285	1.2	16.2	44,540	1.2	19.8	
500,000 under	2,402	0.6	98.7	1,449,118	3.2	19.4	107,207	2.8	22.6	
750,000 under	1,076	0.3	99.0	931,904	2.1	21.5	71,239	1.8	24.4	
1,000,000 under	1,276	0.3	99.3	1,558,059	3.5	24.9	83,457	2.2	26.6	
1,500,000 under	758	0.2	99.5	1,275,024	2.8	27.8	83,287	2.2	28.7	
2,000,000 under	761	0.2	99.7	1,890,019	4.2	32.0	86,003	2.2	30.9	
3,000,000 under	381	0.1	99.7	1,264,849	2.8	34.8	102,918	2.7	33.6	
4,000,000 under	40	0.0	99.8	180,935	0.4	35.2	15,999	0.4	34.0	
5,000,000 under	486	0.1	99.9	3,381,387	7.5	42.7	262,248	6.8	40.8	
10,000,000 and over	531	0.1	100.0	25,764,662	57.3	100.0	2,288,396	59.2	100.0	
Corporations with State Net Income	213,264	51.0	-	44,969,835	100.0	100.0	3,670,634	94.9	-	
TOTAL	418,135	100.0	100.0	\$ 16,113,691	-	-	\$ 3,866,080	100.0	100.0	

Footnotes follow this section.

TABLE 3 †  
Bank and Corporation Franchise Tax Statistics  
COMPARISON BY INDUSTRY  
1991 and 1992 Income Years

INDUSTRY	1991						1992					
	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	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY.....	4,938	\$ 508,403	\$ 63,438	9,126	\$ 53,438	\$ 5,107	\$ 421,493	\$ 12,653	5,107	\$ 421,493	\$ 12,653	
MINING.....	1,017	393,488	160,329	2,320	160,329	668	461,830	-35,518	668	461,830	-35,518	
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION.....	781	303,232	199,441	1,585	199,441	370	283,741	-38,752	370	283,741	-38,752	
OTHER MINING AND QUARRYING.....	236	90,256	-38,112	735	90,256	258	178,082	3,234	258	178,082	3,234	
CONSTRUCTION.....	17,764	1,418,933	378,020	36,155	378,020	15,791	1,088,191	-191,115	15,791	1,088,191	-191,115	
MANUFACTURING.....	22,281	14,238,339	8,539,348	44,775	8,539,348	22,263	13,517,362	7,458,227	22,263	13,517,362	7,458,227	
BEVERAGES, FOOD, AND KINDRED PRODUCTS.....	1,364	1,505,511	943,795	2,746	943,795	742	1,608,991	1,038,649	742	1,608,991	1,038,649	
TEXTILE-MILL PRODUCTS.....	264	26,248	10,804	318	10,804	312	56,821	27,825	312	56,821	27,825	
APPAREL AND PRODUCTS MADE FROM FABRIC.....	1,432	543,129	379,877	3,231	379,877	2,091	470,903	374,180	2,091	470,903	374,180	
WOOD PRODUCTS, EXCEPT FURNITURE.....	323	128,168	30,676	878	30,676	588	346,169	241,263	588	346,169	241,263	
FURNITURE AND FIXTURES.....	782	88,409	36,821	1,415	36,821	525	176,970	149,350	525	176,970	149,350	
PAPER AND ALLIED PRODUCTS.....	435	209,981	117,769	700	117,769	362	123,381	-40,295	362	123,381	-40,295	
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES.....	2,385	765,261	519,253	4,782	519,253	2,342	877,868	402,575	2,342	877,868	402,575	
CHEMICALS AND ALLIED PRODUCTS.....	1,191	1,868,853	1,568,439	2,821	1,568,439	1,102	1,512,653	1,252,527	1,102	1,512,653	1,252,527	
PETROLEUM, COAL, AND RUBBER PRODUCTS.....	1,136	1,228,329	1,018,457	2,209	1,018,457	1,795	1,761,465	1,249,455	1,795	1,761,465	1,249,455	
STONE, CLAY, AND GLASS PRODUCTS.....	621	82,967	-147,880	1,053	-147,880	269	33,811	-217,587	269	33,811	-217,587	
PRIMARY METALS.....	209	91,604	-25,847	546	-25,847	162	111,499	41,175	162	111,499	41,175	
ELECTRICAL MACHINERY AND EQUIPMENT.....	2,568	2,751,808	1,286,939	5,762	1,286,939	2,708	2,636,639	1,268,767	2,708	2,636,639	1,268,767	
TRANSPORTATION EQUIPMENT.....	536	1,422,534	905,119	833	905,119	633	891,282	496,355	633	891,282	496,355	
OTHER EQUIPMENT.....	1,699	839,289	300,988	2,817	300,988	1,342	489,086	108,441	1,342	489,086	108,441	
PRECISION EQUIPMENT.....	1,015	886,284	716,577	1,787	716,577	1,293	592,270	426,586	1,293	592,270	426,586	
OTHER FABRICATED METAL PRODUCTS.....	3,981	810,865	481,613	7,551	481,613	3,667	871,484	235,569	3,667	871,484	235,569	
OTHER MANUFACTURING*.....	2,342	969,089	367,138	5,132	367,138	2,132	956,040	403,392	2,132	956,040	403,392	
SERVICES.....	86,867	5,417,281	751,628	165,635	751,628	84,236	6,084,384	857,198	84,236	6,084,384	857,198	
MOTION PICTURES PRODUCTION.....	4,792	169,162	-356,169	9,669	-356,169	5,035	250,696	-340,900	5,035	250,696	-340,900	
AMUSEMENT SERVICES*.....	4,558	475,367	90,075	9,838	90,075	3,968	564,863	-126,674	3,968	564,863	-126,674	
PERSONAL SERVICES.....	1,822	121,226	47,248	3,747	47,248	2,368	191,360	141,634	2,368	191,360	141,634	
BUSINESS SERVICES.....	18,489	1,919,100	897,479	39,520	897,479	20,974	2,091,496	500,010	20,974	2,091,496	500,010	
PROFESSIONAL SERVICES*.....	26,350	518,048	295,864	42,459	295,864	23,148	418,403	135,547	23,148	418,403	135,547	
OTHER SERVICES*.....	30,856	2,214,358	-222,849	61,102	-222,849	28,733	2,567,548	547,081	28,733	2,567,548	547,081	
TRADE.....	45,679	7,769,985	3,026,763	92,297	3,026,763	44,401	7,468,464	2,591,560	44,401	7,468,464	2,591,560	
RETAIL TRADE.....	23,440	4,078,378	1,809,003	49,060	1,809,003	21,374	3,341,524	884,987	21,374	3,341,524	884,987	
WHOLESALE TRADE.....	22,239	3,691,607	1,417,760	43,237	1,417,760	23,027	4,126,940	1,706,573	23,027	4,126,940	1,706,573	
FINANCE, INSURANCE, AND REAL ESTATE.....	36,566	7,629,337	795,023	72,664	795,023	36,248	9,233,218	381,916	36,248	9,233,218	381,916	
BANKS*.....	523	2,363,578	2,098,268	692	2,098,268	404	3,232,914	2,235,370	692	2,098,268	2,235,370	
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS**.....	868	1,761,150	481,570	1,439	481,570	587	2,006,636	-658,991	1,439	2,006,636	-658,991	
REAL ESTATE COMPANIES.....	13,059	1,650,803	-841,677	29,156	-841,677	13,911	1,538,680	-300,836	13,911	1,538,680	-300,836	
INVESTMENTS AND INSURANCE COMPANIES.....	22,118	2,253,726	-1,143,158	41,357	-1,143,158	21,346	2,473,988	-893,727	21,346	2,473,988	-893,727	
UTILITIES.....	4,293	6,303,706	5,330,704	9,270	5,330,704	4,520	6,694,694	5,026,769	4,520	6,694,694	5,026,769	
TRANSPORTATION**.....	2,298	288,970	-95,047	4,503	-95,047	1,520	277,153	-316,705	1,520	277,153	-316,705	
COMMUNICATIONS.....	114	2,886,423	1,842,734	782	1,842,734	587	2,537,911	2,283,111	782	2,537,911	2,283,111	
ELECTRIC AND GAS UTILITIES.....	158	3,540,232	3,393,896	489	3,393,896	263	3,421,303	2,688,749	489	3,421,303	2,688,749	
OTHER PUBLIC UTILITIES**.....	1,723	388,081	189,121	3,486	189,121	2,160	458,527	373,615	2,160	458,527	373,615	
TOTALS.....	219,495	\$ 44,177,472	\$ 19,045,273	432,242	\$ 19,045,273	213,264	\$ 44,969,835	\$ 16,113,691	213,264	\$ 44,969,835	\$ 16,113,691	

Footnotes follow this section.

**TABLE 4 †**  
**Bank and Corporation Franchise Tax Statistics**  
**COMPARISON BY ACCOUNTING PERIOD**  
**1992 Income Year**

ACCOUNTING PERIOD ENDING	D O L L A R S I N T H O U S A N D S																			
	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	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL		
JANUARY 31, 1992	6,837	3.2	\$ 1,928,999	4.3	\$ 172,604	4.7	11,789	2.8	\$ 1,382,330	8.6	11,789	2.8	\$ 172,604	4.7	11,789	2.8	\$ 172,604	4.7		
FEBRUARY 28, 1992	5,732	2.7	592,475	1.3	43,172	1.2	10,919	2.6	60,139	0.4	10,919	2.6	43,172	1.2	10,919	2.6	43,172	1.2		
MARCH 31, 1992	14,513	6.8	2,238,837	5.0	205,869	5.6	27,639	6.6	-305,708	-1.9	27,639	6.6	205,869	5.6	27,639	6.6	205,869	5.6		
APRIL 30, 1992	4,702	2.2	469,422	1.0	39,856	1.1	10,358	2.5	-333,923	-2.1	10,358	2.5	39,856	1.1	10,358	2.5	-333,923	-2.1		
MAY 31, 1992	6,609	3.1	744,008	1.7	68,049	1.9	12,065	2.9	408,315	2.5	12,065	2.9	68,049	1.9	12,065	2.9	408,315	2.5		
JUNE 30, 1992	22,024	10.3	2,366,882	5.3	202,841	5.5	41,819	10.0	118,396	0.7	41,819	10.0	202,841	5.5	41,819	10.0	118,396	0.7		
JULY 31, 1992	6,480	3.0	511,490	1.1	41,859	1.1	11,417	2.7	-130,134	-0.8	11,417	2.7	41,859	1.1	11,417	2.7	-130,134	-0.8		
AUGUST 31, 1992	6,461	3.0	675,805	1.5	62,185	1.7	11,616	2.8	330,096	2.0	11,616	2.8	62,185	1.7	11,616	2.8	330,096	2.0		
SEPTEMBER 30, 1992	18,576	8.7	2,455,490	5.5	208,916	5.7	34,778	8.3	1,012,443	6.3	34,778	8.3	208,916	5.7	34,778	8.3	1,012,443	6.3		
OCTOBER 31, 1992	9,927	4.7	901,124	2.0	70,046	1.9	18,739	4.5	157,720	1.0	18,739	4.5	70,046	1.9	18,739	4.5	157,720	1.0		
NOVEMBER 30, 1992	4,661	2.2	1,306,520	2.9	68,776	1.9	9,828	2.4	532,104	3.3	9,828	2.4	68,776	1.9	9,828	2.4	532,104	3.3		
DECEMBER 31, 1992	106,742	50.1	30,778,783	68.4	2,486,462	67.7	217,168	51.9	12,881,913	79.9	217,168	51.9	2,486,462	67.7	217,168	51.9	12,881,913	79.9		
TOTAL	213,294	100.0	\$44,969,835	100.0	\$3,670,635	100.0	418,135	100.0	\$16,113,691	100.0	418,135	100.0	\$3,670,635	100.0	418,135	100.0	\$16,113,691	100.0	\$3,670,635	100.0

Footnotes follow this section.

**1992 INCOME YEAR  
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES**

† Tables were derived from a stratified random sample of 11,018 unaudited returns.

†† Not available.

\* Positive income only.

<sup>1</sup> Corporations that sustained losses and those that "broke even" (mostly inactive corporations and cooperatives) are included in this table.

<sup>2</sup> Included with corporations reporting net loss.

<sup>3</sup> Estimated.

<sup>4</sup> Includes ordinance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

<sup>5</sup> Includes amusement service and motion picture theaters.

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

<sup>7</sup> 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.

<sup>8</sup> 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 1992, the in-lieu rate was 1.707 percent, for a combined 11.007 percent (or 4.207 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.

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

<sup>10</sup> Includes highway, railroad, car and express, water, and airline utilities.

<sup>11</sup> 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**  
**1968-1993 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	368,996,593	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
1993	24,625	207,545,712	8,428	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	484	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
1993	10,015,335	407	2,101,090	85	21.0

**TABLE 2**  
**Homeowners Property Tax Assistance Statistics**  
**COMPARISON BY SIZE OF HOUSEHOLD INCOME**  
**1993 Calendar Year**

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN \$1,000	57	\$ -210,560	\$ 62,125	\$ 17,242	\$ 302
\$ 1,001 - 1,200	15	16,774	10,302	4,055	270
1,201 - 1,400	11	14,009	7,369	3,241	295
1,401 - 1,600	10	14,928	7,079	2,684	268
1,601 - 1,800	6	10,304	3,252	1,167	195
1,801 - 2,000	8	15,149	2,974	2,150	269
2,001 - 2,200	11	22,903	5,219	2,492	227
2,201 - 2,400	16	36,944	6,517	4,107	257
2,401 - 2,600	12	30,038	6,559	3,264	272
2,601 - 2,800	17	45,867	7,926	4,319	254
2,801 - 3,000	25	72,953	15,350	7,172	287
3,001 - 3,200	29	89,507	15,110	7,664	264
3,201 - 3,400	40	132,166	29,188	11,591	290
3,401 - 3,600	42	147,212	22,842	10,866	259
3,601 - 3,800	36	133,530	14,024	9,252	257
3,801 - 4,000	68	264,731	30,446	16,121	237
4,001 - 4,200	86	353,384	33,989	19,554	227
4,201 - 4,400	68	292,536	30,420	16,370	241
4,401 - 4,600	89	400,240	40,620	22,417	252
4,601 - 4,800	105	494,619	45,431	22,530	215
4,801 - 5,000	131	642,225	68,007	30,341	232
5,001 - 5,200	153	780,808	55,274	31,849	208
5,201 - 5,400	184	974,500	83,314	38,702	210
5,401 - 5,600	195	1,073,634	79,310	41,015	210
5,601 - 5,800	218	1,242,622	89,544	41,431	190
5,801 - 6,000	242	1,429,377	101,383	45,416	188
6,001 - 6,200	299	1,824,040	132,102	52,707	176
6,201 - 6,400	352	2,217,942	138,789	60,276	171
6,401 - 6,600	404	2,629,031	158,861	63,842	158
6,601 - 6,800	463	3,104,770	182,475	68,124	147
6,801 - 7,000	507	3,499,369	196,632	69,046	136
7,001 - 7,200	614	4,366,248	242,351	78,238	127
7,201 - 7,400	792	5,782,469	308,771	90,569	114
7,401 - 7,600	1,850	13,873,489	709,409	193,351	105
7,601 - 7,800	2,776	21,352,986	933,820	255,271	92
7,801 - 8,000	2,653	21,005,649	884,261	224,612	85
8,001 - 8,200	983	7,959,238	357,553	81,969	83
8,201 - 8,400	829	6,886,156	309,209	63,228	76
8,401 - 8,600	850	7,226,095	327,408	60,570	71
8,601 - 8,800	781	6,794,458	315,166	48,776	62
8,801 - 9,000	685	6,099,870	266,665	38,509	56
9,001 - 9,200	607	5,522,391	248,263	31,792	52
9,201 - 9,400	608	5,653,423	258,409	29,318	48
9,401 - 9,600	610	5,796,327	272,386	26,179	43
9,601 - 9,800	570	5,529,567	238,692	21,448	38
9,801 - 10,000	480	4,753,081	217,784	15,604	33
10,001 - 10,200	471	4,756,404	204,916	14,092	30
10,201 - 10,400	444	4,573,191	189,848	13,578	31
10,401 - 10,600	369	3,874,724	173,882	9,522	26
10,601 - 10,800	408	4,366,125	188,809	10,213	25
10,801 - 11,000	379	4,130,426	186,992	9,302	25
11,001 - 11,200	343	3,806,828	171,074	7,518	22
11,201 - 11,400	383	4,326,753	184,752	8,330	22
11,401 - 11,600	355	4,080,689	175,067	7,618	21
11,601 - 11,800	279	3,262,668	138,289	5,244	19
11,801 - 12,000	307	3,654,030	153,176	5,770	19
12,001 - 12,200	269	3,253,521	136,462	4,734	18
12,201 - 12,400	243	2,988,393	124,710	3,824	16
12,401 - 12,600	213	2,683,702	118,029	3,389	16
12,601 - 12,800	217	2,755,842	106,225	2,945	14
12,801 - 13,000	177	2,284,433	95,985	2,268	13
13,001 - 13,200	181	2,370,984	94,539	2,302	13
<b>TOTALS</b>	<b>24,625</b>	<b>\$ 207,545,712</b>	<b>\$ 10,015,335</b>	<b>\$ 2,101,090</b>	<b>\$ 85</b>

**TABLE 3**  
**Homeowners Property Tax Assistance Statistics**  
**COMPARISON BY YEAR OF BIRTH**  
**1993 Calendar Year**

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1945 AND AFTER . . . . .	346	\$ 2,780,220	\$ 231,384	\$ 38,113	\$ 110
1940 THRU 1944 . . . . .	256	2,005,833	134,075	29,443	115
1935 THRU 1939 . . . . .	405	3,234,486	202,823	41,511	102
1930 THRU 1934 . . . . .	639	5,216,048	293,732	61,111	96
1925 THRU 1929 . . . . .	2,623	21,666,409	1,382,657	257,524	98
1924 . . . . .	762	6,577,983	384,287	64,390	85
1923 . . . . .	733	6,283,369	343,224	61,287	84
1922 . . . . .	850	7,311,794	376,415	69,077	81
1921 . . . . .	896	7,514,056	402,280	80,738	90
1920 . . . . .	958	8,224,322	392,381	79,427	83
1919 . . . . .	962	8,238,487	416,330	80,454	84
1918 . . . . .	907	7,866,342	364,686	71,847	79
1917 . . . . .	938	8,151,204	376,949	74,791	80
1916 . . . . .	979	8,402,687	373,629	76,712	78
1915 . . . . .	944	8,004,661	359,445	77,950	83
1914 . . . . .	1,037	8,907,957	388,427	82,813	80
1913 . . . . .	1,107	9,456,302	399,744	90,527	82
1912 . . . . .	1,141	9,644,219	398,491	92,736	81
1911 . . . . .	1,110	9,308,457	394,769	92,584	83
1910 . . . . .	987	8,288,931	356,675	83,022	84
1909 . . . . .	952	8,110,342	336,020	76,689	81
1908 . . . . .	903	7,582,090	316,909	73,845	82
1907 . . . . .	735	6,296,800	258,567	55,821	76
1906 . . . . .	674	5,640,849	219,459	53,157	79
1805 . . . . .	537	4,492,513	178,598	43,259	81
1904 . . . . .	462	3,825,754	150,231	37,683	82
1903 . . . . .	401	3,333,223	128,994	33,285	83
1902 . . . . .	321	2,650,189	107,972	26,085	81
1901 . . . . .	292	2,373,895	97,518	25,268	87
1900 . . . . .	220	1,811,578	74,921	19,666	89
1899 . . . . .	167	1,313,663	49,761	14,922	89
1898 . . . . .	91	720,483	28,662	8,076	89
1897 . . . . .	85	670,473	27,244	8,605	101
1896 . . . . .	44	351,422	13,178	3,781	86
1895 AND PRIOR . . . . .	161	1,288,671	54,896	14,891	92
<b>TOTALS . . . . .</b>	<b>24,625</b>	<b>\$ 207,545,712</b>	<b>\$ 10,015,335</b>	<b>\$ 2,101,090</b>	<b>\$ 85</b>

**TABLE 4**  
**Homeowners Property Tax Assistance Statistics**  
**MAJOR SOURCE OF HOUSEHOLD INCOME**  
**1993 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	58	\$-210,560	27	\$ 172,016	33	\$ 57,965	8	\$ 46,841
\$ 1,001 - 2,000 . . . . .	50	71,164	23	37,204	29	36,338	9	14,976
2,001 - 3,000 . . . . .	76	193,705	47	127,237	48	51,798	6	9,764
3,001 - 4,000 . . . . .	220	782,146	172	583,952	116	120,918	10	19,283
4,001 - 5,000 . . . . .	474	2,150,004	416	1,661,830	237	230,787	46	88,286
5,001 - 6,000 . . . . .	980	5,423,941	898	4,368,750	497	430,814	148	246,496
6,001 - 7,000 . . . . .	2,027	13,272,824	1,898	10,807,672	1,000	890,159	283	438,811
7,001 - 8,000 . . . . .	6,685	66,397,169	7,576	45,286,570	2,103	1,551,793	1,204	2,082,050
8,001 - 9,000 . . . . .	4,119	34,873,817	3,935	28,031,428	2,062	2,162,648	848	1,684,867
9,001 - 10,000 . . . . .	2,889	27,374,789	2,777	21,271,482	1,760	2,595,299	838	1,963,084
10,001 - 11,000 . . . . .	2,077	21,727,670	1,984	15,695,216	1,404	2,430,217	824	2,245,751
11,001 - 12,000 . . . . .	1,659	19,031,968	1,584	12,787,422	1,097	2,270,411	786	2,521,302
12,001 - 13,000 . . . . .	1,126	14,025,891	1,065	8,905,572	715	1,541,736	619	2,219,549
13,001 - 13,200 . . . . .	185	2,422,984	165	1,386,815	101	250,946	95	429,260
<b>TOTALS . . . . .</b>	<b>24,625</b>	<b>\$ 207,545,712</b>	<b>22,567</b>	<b>\$ 151,123,166</b>	<b>11,202</b>	<b>\$ 14,621,829</b>	<b>5,724</b>	<b>\$ 14,010,320</b>

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	7	\$ 12,005	16	\$-159,307	19	\$ -281,813	21	\$ -60,267
\$ 1,001 - 2,000 . . . . .	*	11,230	*	4,035	6	-30,765	13	-2,703
2,001 - 3,000 . . . . .	*	2,496	11	2,187	4	-12,063	12	12,286
3,001 - 4,000 . . . . .	15	43,979	15	-19,704	9	-13,260	35	40,975
4,001 - 5,000 . . . . .	31	90,921	17	10,068	20	14,782	51	54,272
5,001 - 6,000 . . . . .	79	218,870	29	8,908	17	-18,542	115	163,369
6,001 - 7,000 . . . . .	295	875,751	55	58,521	24	10,238	161	171,208
7,001 - 8,000 . . . . .	5,318	16,681,875	87	136,710	42	3,641	351	615,070
8,001 - 9,000 . . . . .	650	2,176,245	80	142,224	36	32,874	338	598,500
9,001 - 10,000 . . . . .	137	587,488	72	143,744	38	29,127	370	713,817
10,001 - 11,000 . . . . .	89	343,442	58	150,612	35	29,370	303	762,439
11,001 - 12,000 . . . . .	77	322,453	44	119,544	31	59,936	318	882,409
12,001 - 13,000 . . . . .	73	287,417	25	73,590	17	20,315	258	891,539
13,001 - 13,200 . . . . .	22	103,051	*	9,854	4	12,355	56	210,347
<b>TOTALS . . . . .</b>	<b>6,800</b>	<b>\$ 21,759,223</b>	<b>515</b>	<b>\$ 680,986</b>	<b>302</b>	<b>\$ -143,805</b>	<b>2,402</b>	<b>\$ 5,053,261</b>

\* 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**  
**1977-1993 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
1993	134,616	1,049,399,862	12,216,090	91

**TABLE 6**  
**Renters Property Tax Assistance Statistics**  
**COMPARISON BY SIZE OF HOUSEHOLD INCOME**  
**1993 Calendar Year**

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN \$1,000	91	\$ 16,043	\$ 22,750	\$ 20,400	\$ 224
\$ 1,001 - 1,200 . . . . .	53	58,992	13,250	11,480	217
1,201 - 1,400 . . . . .	51	65,791	12,750	9,480	186
1,401 - 1,600 . . . . .	49	73,249	12,250	9,860	201
1,601 - 1,800 . . . . .	51	86,997	12,750	9,900	194
1,801 - 2,000 . . . . .	68	130,205	17,000	14,620	215
2,001 - 2,200 . . . . .	63	132,919	15,750	13,420	213
2,201 - 2,400 . . . . .	149	349,322	37,250	33,440	224
2,401 - 2,600 . . . . .	128	319,507	32,000	27,220	213
2,601 - 2,800 . . . . .	120	323,689	30,000	27,500	229
2,801 - 3,000 . . . . .	197	575,734	49,250	46,140	234
3,001 - 3,200 . . . . .	222	686,469	55,500	50,600	228
3,201 - 3,400 . . . . .	252	833,368	63,000	57,323	227
3,401 - 3,600 . . . . .	293	1,028,830	73,250	66,146	226
3,601 - 3,800 . . . . .	249	920,575	62,250	53,701	216
3,801 - 4,000 . . . . .	271	1,064,292	67,750	58,428	216
4,001 - 4,200 . . . . .	476	1,955,360	119,000	100,841	212
4,201 - 4,400 . . . . .	382	1,642,797	95,500	79,560	208
4,401 - 4,600 . . . . .	445	2,004,057	111,250	89,585	201
4,601 - 4,800 . . . . .	488	2,298,643	122,000	96,757	198
4,801 - 5,000 . . . . .	649	3,189,996	162,250	127,511	196
5,001 - 5,200 . . . . .	687	3,501,961	171,750	131,541	191
5,201 - 5,400 . . . . .	664	3,524,713	166,000	125,572	189
5,401 - 5,600 . . . . .	662	3,642,803	165,500	120,806	182
5,601 - 5,800 . . . . .	1,030	5,877,874	257,500	180,865	176
5,801 - 6,000 . . . . .	1,637	9,696,202	409,250	271,173	166
6,001 - 6,200 . . . . .	1,364	8,324,581	341,000	216,226	153
6,201 - 6,400 . . . . .	1,167	7,358,382	291,750	174,283	149
6,401 - 6,600 . . . . .	1,467	9,554,563	366,750	206,853	141
6,601 - 6,800 . . . . .	1,688	11,317,615	422,000	221,313	131
6,801 - 7,000 . . . . .	3,752	25,809,303	938,000	458,583	122
7,001 - 7,200 . . . . .	3,342	23,773,593	835,500	378,559	113
7,201 - 7,400 . . . . .	5,532	40,388,932	1,383,000	578,287	105
7,401 - 7,600 . . . . .	24,753	184,927,979	6,188,250	2,453,072	99
7,601 - 7,800 . . . . .	28,508	219,041,385	7,127,000	2,588,519	91
7,801 - 8,000 . . . . .	15,866	125,666,358	3,966,500	1,300,488	82
8,001 - 8,200 . . . . .	3,727	30,167,697	931,750	279,586	75
8,201 - 8,400 . . . . .	3,962	32,884,259	990,500	268,881	68
8,401 - 8,600 . . . . .	4,314	36,677,878	1,078,500	266,536	62
8,601 - 8,800 . . . . .	6,178	53,743,771	1,544,500	337,951	55
8,801 - 9,000 . . . . .	5,195	46,254,497	1,298,750	258,699	50
9,001 - 9,200 . . . . .	1,978	17,983,854	494,500	89,685	45
9,201 - 9,400 . . . . .	1,455	13,529,494	363,750	59,503	41
9,401 - 9,600 . . . . .	1,276	12,126,161	319,000	46,296	36
9,601 - 9,800 . . . . .	1,027	9,964,090	256,750	32,687	32
9,801 - 10,000 . . . . .	965	9,550,092	241,250	26,759	28
10,001 - 10,200 . . . . .	864	8,727,403	216,000	21,498	25
10,201 - 10,400 . . . . .	782	8,055,377	195,500	19,434	25
10,401 - 10,600 . . . . .	729	7,654,858	182,250	15,475	21
10,601 - 10,800 . . . . .	629	6,731,975	157,250	12,550	20
10,801 - 11,000 . . . . .	597	6,507,365	149,250	11,952	20
11,001 - 11,200 . . . . .	524	5,816,546	131,000	9,172	18
11,201 - 11,400 . . . . .	496	5,605,690	124,000	8,638	17
11,401 - 11,600 . . . . .	446	5,130,323	111,500	7,528	17
11,601 - 11,800 . . . . .	428	5,007,680	107,000	6,406	15
11,801 - 12,000 . . . . .	438	5,210,961	109,500	6,554	15
12,001 - 12,200 . . . . .	307	3,713,653	76,750	4,239	14
12,201 - 12,400 . . . . .	350	4,305,217	87,500	4,368	12
12,401 - 12,600 . . . . .	273	3,412,716	68,250	3,388	12
12,601 - 12,800 . . . . .	237	3,009,825	59,250	2,518	11
12,801 - 13,000 . . . . .	221	2,850,938	55,250	2,214	10
13,001 - 13,200 . . . . .	352	4,614,463	88,000	3,521	10
<b>TOTALS . . . . .</b>	<b>134,616</b>	<b>\$ 1,049,399,862</b>	<b>\$ 33,654,000</b>	<b>\$ 12,216,090</b>	<b>\$ 91</b>

\* The renter statutory property tax equivalent is \$250.

**TABLE 7**  
**Renters Property Tax Assistance Statistics**  
**COMPARISON BY YEAR OF BIRTH**  
**1993 Calendar Year**

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1945 AND AFTER . . . . .	23,730	\$ 182,922,562	\$ 5,932,500	\$ 2,176,114	\$ 92
1940 THRU 1944 . . . . .	6,561	50,830,390	1,640,250	597,063	91
1935 THRU 1939 . . . . .	6,989	53,700,804	1,747,250	651,045	93
1930 THRU 1934 . . . . .	8,418	64,441,394	2,104,500	791,623	94
1925 THRU 1929 . . . . .	14,341	108,747,702	3,585,250	1,395,822	97
1924 . . . . .	3,702	28,710,598	925,500	340,128	92
1923 . . . . .	3,967	30,812,761	991,750	362,112	91
1922 . . . . .	4,062	31,673,248	1,015,500	369,982	91
1921 . . . . .	4,055	31,686,249	1,013,750	366,125	90
1920 . . . . .	4,076	32,011,142	1,019,000	366,460	90
1919 . . . . .	4,315	33,925,929	1,078,750	385,687	89
1918 . . . . .	3,826	30,244,180	956,500	338,377	88
1917 . . . . .	3,752	29,691,294	938,000	329,699	88
1916 . . . . .	3,679	29,229,384	919,750	320,679	87
1915 . . . . .	3,629	28,914,475	907,250	314,975	87
1914 . . . . .	3,599	28,808,267	899,750	308,695	86
1913 . . . . .	3,758	29,986,455	939,500	324,095	86
1912 . . . . .	3,325	26,639,599	831,250	284,445	86
1911 . . . . .	3,519	27,979,345	879,750	306,423	87
1910 . . . . .	2,884	23,235,958	721,000	242,153	84
1909 . . . . .	2,721	21,670,049	680,250	234,981	86
1908 . . . . .	2,430	19,463,563	607,500	207,184	85
1907 . . . . .	2,048	16,430,780	512,000	174,567	85
1906 . . . . .	1,837	14,665,924	459,250	157,448	86
1805 . . . . .	1,647	13,217,102	411,750	140,156	85
1904 . . . . .	1,344	10,866,412	336,000	117,273	87
1903 . . . . .	1,121	8,786,028	280,250	101,710	91
1902 . . . . .	895	7,035,721	223,750	80,674	90
1901 . . . . .	809	6,389,981	202,250	71,372	88
1899 . . . . .	573	4,440,589	143,250	53,737	94
1898 . . . . .	489	3,732,313	122,250	46,555	95
1897 . . . . .	323	2,457,132	80,750	31,929	99
1896 . . . . .	270	1,982,379	67,500	29,219	108
1895 AND PRIOR . . . . .	181	1,376,243	45,250	18,160	100
Year Unavailable . . . . .	1,741	12,913,910	435,250	179,423	103
<b>TOTALS . . . . .</b>	<b>134,616</b>	<b>\$ 1,049,399,862</b>	<b>\$ 33,654,000</b>	<b>\$ 12,216,090</b>	<b>\$ 91</b>

\* The renter statutory property tax equivalent is \$250.

**TABLE 8**  
**Renters Property Tax Assistance Statistics**  
**MAJOR SOURCE OF HOUSEHOLD INCOME**  
**1993 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	89	\$ 13,043	16	\$ 63,849	7	\$ 1,000	0	\$ 0
\$ 1,001 - 2,000 . . . . .	272	410,234	81	131,758	31	12,414	20	25,181
2,001 - 3,000 . . . . .	624	1,598,171	290	743,933	95	44,492	15	25,459
3,001 - 4,000 . . . . .	1,315	4,608,534	647	2,132,751	177	67,596	38	74,854
4,001 - 5,000 . . . . .	2,373	10,746,853	1,432	5,965,639	386	195,968	103	223,021
5,001 - 6,000 . . . . .	4,609	25,741,553	2,407	11,697,629	678	438,550	262	528,224
6,001 - 7,000 . . . . .	9,492	62,595,943	4,768	26,149,509	1,187	840,755	602	1,245,969
7,001 - 8,000 . . . . .	78,025	593,912,748	38,697	216,371,945	4,324	2,491,725	5,005	11,397,593
8,001 - 9,000 . . . . .	23,339	199,328,102	14,249	94,994,975	4,099	2,266,538	2,433	5,583,038
9,001 - 10,000 . . . . .	6,796	63,999,691	5,905	44,987,409	2,381	2,136,448	1,652	4,182,654
10,001 - 11,000 . . . . .	3,603	37,689,978	3,094	25,098,805	1,401	1,794,838	1,255	3,604,773
11,001 - 12,000 . . . . .	2,318	26,598,200	1,965	16,237,974	924	1,590,908	968	3,337,748
12,001 - 13,000 . . . . .	1,403	17,466,349	1,183	10,060,634	583	1,150,816	620	2,414,072
13,001 - 13,200 . . . . .	358	4,692,463	190	1,689,313	86	142,380	100	443,363
<b>TOTALS . . . . .</b>	<b>134,616</b>	<b>\$1,049,399,862</b>	<b>74,924</b>	<b>\$456,326,123</b>	<b>16,359</b>	<b>\$13,174,428</b>	<b>13,073</b>	<b>\$33,085,949</b>

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	33	\$ 93,948	-	-	*	\$ -5,593	26	\$-143,677
\$ 1,001 - 2,000 . . . . .	131	187,889	-	-	*	923	58	50,149
2,001 - 3,000 . . . . .	221	488,856	3	\$-2,296	4	2,372	141	288,744
3,001 - 4,000 . . . . .	555	1,832,693	4	229	7	3,748	193	489,324
4,001 - 5,000 . . . . .	953	3,649,142	*	4,315	4	-163	234	667,202
5,001 - 6,000 . . . . .	2,533	12,252,325	11	20,128	9	2,249	310	768,046
6,001 - 7,000 . . . . .	6,147	33,309,954	10	15,469	14	5,919	403	951,269
7,001 - 8,000 . . . . .	67,296	360,969,720	73	159,887	24	21,980	1,125	2,252,725
8,001 - 9,000 . . . . .	15,236	94,434,623	34	48,670	40	25,934	1,246	1,840,105
9,001 - 10,000 . . . . .	1,942	10,428,637	22	45,704	21	21,111	1,136	2,076,420
10,001 - 11,000 . . . . .	802	4,970,551	15	32,248	17	27,531	686	1,952,005
11,001 - 12,000 . . . . .	488	3,453,716	20	53,278	13	4,921	432	1,695,011
12,001 - 13,000 . . . . .	332	2,371,475	11	37,926	12	34,081	254	1,141,439
13,001 - 13,200 . . . . .	187	2,118,147	*	74	*	1,102	46	241,445
<b>TOTALS . . . . .</b>	<b>96,856</b>	<b>\$ 530,561,676</b>	<b>206</b>	<b>\$ 415,632</b>	<b>171</b>	<b>\$ 146,115</b>	<b>6,290</b>	<b>\$ 14,270,207</b>

\* 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**  
**1993 Calendar Year**

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS			TOTAL
	SR. CITIZEN (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTALS	SR. CITIZEN (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTALS	
NOT MORE THAN \$1,000	43	14	57	44	47	91	148
\$ 1,001 - 1,200	14	*	15	32	21	53	68
1,201 - 1,400	10	*	11	28	23	51	62
1,401 - 1,600	9	*	10	35	14	49	59
1,601 - 1,800	6	*	6	38	15	51	57
1,801 - 2,000	6	*	8	44	24	68	76
2,001 - 2,200	10	*	11	37	26	63	74
2,201 - 2,400	16	-	16	120	29	149	165
2,401 - 2,600	12	-	12	86	42	128	140
2,601 - 2,800	17	-	17	93	27	120	137
2,801 - 3,000	23	*	25	136	61	197	222
3,001 - 3,200	29	-	29	141	81	222	251
3,201 - 3,400	38	*	40	153	99	252	292
3,401 - 3,600	36	6	42	166	127	293	335
3,601 - 3,800	32	4	36	157	91	248	284
3,801 - 4,000	64	4	68	177	95	272	340
4,001 - 4,200	80	6	86	325	151	476	562
4,201 - 4,400	63	5	68	265	117	382	450
4,401 - 4,600	86	3	89	299	146	445	534
4,601 - 4,800	98	7	105	345	143	488	593
4,801 - 5,000	124	7	131	422	227	649	780
5,001 - 5,200	148	5	153	471	216	687	840
5,201 - 5,400	176	8	184	449	215	664	848
5,401 - 5,600	187	8	195	467	195	662	857
5,601 - 5,800	205	13	218	671	359	1,030	1,248
5,801 - 6,000	229	13	242	828	809	1,637	1,879
6,001 - 6,200	285	14	299	843	521	1,364	1,663
6,201 - 6,400	328	24	352	795	372	1,167	1,519
6,401 - 6,600	389	15	404	977	490	1,467	1,871
6,601 - 6,800	433	30	463	1,102	586	1,688	2,151
6,801 - 7,000	471	36	507	2,252	1,500	3,752	4,259
7,001 - 7,200	565	49	614	2,119	1,223	3,342	3,956
7,201 - 7,400	690	102	792	2,911	2,621	5,532	6,324
7,401 - 7,600	1,478	372	1,850	12,377	12,376	24,753	26,603
7,601 - 7,800	2,424	352	2,776	18,094	10,414	28,508	31,284
7,801 - 8,000	2,463	190	2,653	12,667	3,199	15,866	18,519
8,001 - 8,200	935	48	983	2,631	1,096	3,727	4,710
8,201 - 8,400	778	51	829	2,333	1,629	3,962	4,791
8,401 - 8,600	801	49	850	2,430	1,884	4,314	5,164
8,601 - 8,800	739	42	781	2,405	3,773	6,178	6,959
8,801 - 9,000	663	22	685	2,526	2,669	5,195	5,880
9,001 - 9,200	581	26	607	1,317	661	1,978	2,585
9,201 - 9,400	577	31	608	1,112	343	1,455	2,063
9,401 - 9,600	582	28	610	949	327	1,276	1,888
9,601 - 9,800	544	26	570	811	216	1,027	1,597
9,801 - 10,000	456	24	480	740	225	965	1,445
10,001 - 10,200	455	16	471	679	185	864	1,335
10,201 - 10,400	422	22	444	607	175	782	1,226
10,401 - 10,600	345	24	369	582	147	729	1,098
10,601 - 10,800	393	15	408	517	112	629	1,037
10,801 - 11,000	356	23	379	492	105	597	976
11,001 - 11,200	317	26	343	436	88	524	867
11,201 - 11,400	364	19	383	414	82	496	879
11,401 - 11,600	339	16	355	379	67	446	801
11,601 - 11,800	264	15	279	365	63	428	707
11,801 - 12,000	288	19	307	359	79	438	745
12,001 - 12,200	254	15	269	265	42	307	576
12,201 - 12,400	228	15	243	295	55	350	593
12,401 - 12,600	200	13	213	231	42	273	486
12,601 - 12,800	211	6	217	204	33	237	454
12,801 - 13,000	167	10	177	179	42	221	398
13,001 - 13,200	172	9	181	307	45	352	533
<b>TOTALS</b>	<b>22,718</b>	<b>1,907</b>	<b>24,625</b>	<b>83,729</b>	<b>50,887</b>	<b>134,616</b>	<b>159,241</b>

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