1994 Annual Report

California Franchise Tax Board

January 1996

1994
Annual Report

A report of the 1994 calendar year activities of the Franchise Tax Board prepared in January 1996. This report includes statistics of income compiled from the 1993 returns of individuals and corporations and the 1994 assistance claims of homeowners and renters, most of which were received and processed during 1994.

California Franchise Tax Board

January 1996

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Introduction

The Franchise Tax Board

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

During 1994, the three member board was chaired by Controller Gray Davis. The other board members were Brad Sherman, Chairman of the Board of Equalization, and Russell Gould, Director of the Department of Finance.

Gerald H. Goldberg, the Board's appointed Executive Officer, directed the activities of over 4,400 permanent full-time employees and approximately 2,000 seasonal employees. FTB has offices located throughout California and in Texas, Illinois, and New York.

The Year In Review

During the 1994 calendar year, FTB processed the 1993 returns of individuals and corporations and the 1994 claims of homeowners and renters. The Personal Income Tax Program experienced a 6.7 percent decrease in the total number of returns filed, but only a 0.7 percent decrease in the number of taxable returns filed. Taxable income increased by 0.1 percent and total tax liability decreased by 0.3 percent. In the Bank and Corporation Program, the number of returns filed remained almost the same, a decrease of 27 returns. California net income increased by 24.9 percent and total tax liability increased by 1.6 percent. The Homeowner and Renter Assistance program experienced a 3.0 percent increase in assistance paid.

More information about the department's programs is presented in other sections of this report.

Personal Income Tax

Item	1992	1993	Percent Change (1992-1993)
Number of Returns	12,784,378	11,929,840	-6.7
Number of Taxable Returns	8,157,467	8,100,353	-0.7
Taxable Income	$352,610,596,182	$353,006,086,588	0.1
Total Tax Liability	$15,981,702,937	$15,933,690,353	-0.3

Item	1992	1993	Percent Change (1992-1993)
Number of Returns	418,135	418,108	0.0
Income Reported for Taxation (000)	$16,113,691	$20,117,987	24.9
Total Tax Liability (000)	$3,866,080	$3,928,594	1.6

Bank and Corporation Tax

Homeowner and Renter Assistance

Item	1993	1994	Percent Change (1993-1994)
Number of Claimants	159,241	154,551	-2.9
Amount of Assistance	$14,317,180	$14,741,522	3.0

Several significant pieces of legislation were enacted in 1994. Among others, the legislation authorized:

- permanent authority for FTB to settle civil tax matter disputes;
- the modification of various provisions of the manufacturer's investment credit rules;
- limited liability companies to organize under the laws and engage in lawful business activity in California;
- the "voluntary disclosure agreements" program between FTB and out-of-state corporations;
- special disaster treatment of losses sustained as a result of the 1994 Northridge earthquake and the 1993 Southern California fires;
- the implementation of a dynamic feedback model by the Legislative Analyst and the Department of Finance for proposed state tax law changes;
- a single-weighted sales factor (used for income apportionment formula) for taxpayers who derive 50% of their gross income from savings and loan activities;
- the collection of child support payments on a permanent basis; and
- the modification of various provisions of the Enterprise Zone/Los Angeles Revitalization Zone rules.

For more information about these measures, see the section on "Legislation".

The credit for child and dependent care expenses expired and could no longer be claimed for the 1993 California personal income tax return. The renter's credit has also been eliminated for the 1993 and 1994 tax years due to a tax law change.

During 1994, FTB embarked on its second major modernization project, the Bank and Corporation (B & C) Rewrite System. The first was the redesign of the Taxpayer Information System (TI) completed in September 1993.

The B & C project also represented the first attempt by a California state agency to apply the "Best Value" procurement process. In the "Best Value" process, a vendor shares in both the risks and the rewards.

The B & C project has three components:

- Business Entities Tax System (BETS);
- Collections Account Processing System (CAPS); and
- Pass-Through Entity Automated Screening and Support (PASS).

BETS, scheduled to be operational in early 1996, is intended to serve as a foundation for the automated accounting, processing, and taxpayer information program for various individual businesses. CAPS provides inventory tracking, inventory/case management, modeling, and automated functions on liens, withholding orders, notices, etc. for all types of business entities. PASS involves the development of comprehensive audit infrastructure systems to support tax audit activities throughout the FTB, extending information and system capabilities to all district and field locations. PASS is expected to be fully operational by the middle of 1998.

Other technology projects that FTB implemented or participated in included electronic filing of some personal income tax returns and the Info/California Kiosk System. In March 1994, FTB implemented a pilot program called Electronic Filing (ELF), a paperless way for taxpayers to file their Form 540A and Form 540EZ returns. FTB has also joined several government agencies as participants of the Info/California Kiosk System. FTB provided basic tax information to help the public understand the essentials needed to comply with state tax laws. Through the kiosks, taxpayers can have access to such topics as who should file, when to file, how to get help, where to get forms, and answers to commonly asked questions.

FTB's Pay-By-Credit-Card program ended in April 1994 due to the withdrawal of the participating associations.

It was also in 1994 that FTB started full implementation of its Child Support Collection program, providing services to district attorneys in six participating counties (Fresno, Los Angeles, Nevada, Santa Clara, Solano, and Ventura). The implementation of this program represented the first time FTB has provided collection services to other government agencies.

The department is committed to maintaining a safe work environment for both its employees and its data resources. During 1994, FTB continued education, monitoring, and investigation efforts to ensure its policies and duties were carried out with integrity.

A recycling program that allows all white paper to be collected at each work station has resulted in the recycling of 223 tons of white paper as of December 1994, the equivalent of 3,791 trees.

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

speakers, career counselors, and principal for a day.

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 tax programs administered by the department collected nearly $22.4 billion, representing over 56 percent of the General Fund revenue for 1994.

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

General Fund

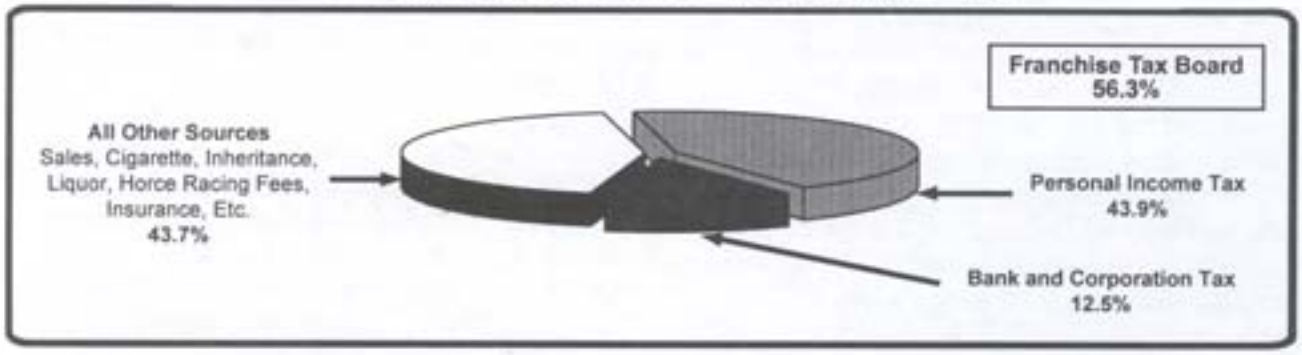
	1993		1994		
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	Percent Change
Personal Income Tax	$17,497.6	43.4	$17,468.6	43.9	-0.2
Bank and Corporation Tax	4,967.1	12.3	4,962.7	12.5	-0.1
Subtotal	$22,464.7	55.7	$22,431.3	56.3	-0.1
Retail Sales and Use Tax	$14,509.8	35.9	$14,068.6	35.3	-3.0
Estate, Gift and Inheritance Tax	477.2	1.2	520.4	1.3	9.1
Insurance Company Tax	1,188.2	2.9	1,135.2	2.9	-4.5
Cigarette Tax	188.8	0.5	173.6	0.4	-8.1
Alcoholic Beverage Excise Tax	283.8	0.7	280.7	0.7	-1.1
Horse Racing Fees	76.4	0.2	76.0	0.2	-0.5
Other Revenues Plus Interest on Investments	1,141.1	2.8	1,140.2	2.9	-0.1
Subtotal	$17,862.4	44.3	$17,394.6	43.7	-2.6
Total	$40,330.1	100.0	$39,825.9	100.0	-1.3

* 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.

Calendar Year Collections

Cash Basis*

General Fund Revenues - 1994 Calendar Year



Personal Income Tax

Introduction

The 11.9 million 1993 California resident personal income tax returns filed represent a decrease of 6.7 percent, or 854,538 returns, from 1992. This total consists of 4.8 million single filers, 5.3 million joint filers, 1.7 million head of household filers and almost 0.1 million separate and surviving spouse filers. Of the 11.9 million returns, over 1.7 million were Form 540EZ, almost 3.9 million returns were Form 540A (short form), 6.1 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 decreased by 0.3 percent from $16.0 billion to $15.9 billion. The statewide median adjusted gross income for all filers increased from $21,068 in 1992 to $22,896 in 1993, an 8.7 percent increase from the previous year. For taxpayers filing jointly, the statewide median income increased from $39,038 in 1992 to $40,706 in 1993, a 4.3 percent increase.

Returns by Income Class

1992 and 1993 Taxable Years

Adjusted Gross Income Class	Number of Returns		Percent Change
	1992 Taxable Year	1993 Taxable Year	
Under $5,000	1,817,478	1,290,373	-29.0
5,000 Under 10,000	1,593,415	1,437,299	-9.8
10,000 Under 15,000	1,450,344	1,310,240	-9.7
15,000 Under 20,000	1,142,651	1,119,927	-2.0
20,000 Under 25,000	988,788	953,512	-3.6
25,000 Under 30,000	838,335	849,361	1.3
30,000 Under 40,000	1,346,966	1,305,679	-3.1
40,000 Under 50,000	1,046,441	997,933	-4.6
50,000 Under 100,000	2,025,818	2,107,150	4.0
100,000 and Over	534,142	558,366	4.5
Totals	12,784,378	11,929,840	-6.7

For the past 22 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 1993, reporting $60,689, while Imperial County had the lowest, reporting $19,872. The highest median income for all filers was in Contra Costa County at $31,389.

The largest gains in median income were reported in Alpine County, with a 27.6 percent increase for all filers, and in Imperial County with a 22.5 percent increase for joint filers. In both the all returns and joint returns categories, almost all counties experienced an increase in median income. Only Mono County for all filers and Colusa County for joint filers experienced a decrease in median income.

Personal Income Tax Components 1993

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/Loss ◆ Capital Gain/Loss ◆ Taxable IRA Distributions ◆ Taxable Pensions and Annuities ◆ Rents and Royalties ◆ Partnership Income/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 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

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

California Taxable Income

x Applicable Marginal Rates

= **Tax Before Credits**

- Tax Credits (Credits are allowable only after applicable limitations based on the tentative minimum tax): Personal ◆ Dependent ◆ Blind ◆ Senior ◆ Senior Head of Household ◆ Political Contribution ◆ Jobs ◆ Low-emission Vehicles ◆ Prison Inmate Labor ◆ Enterprise Zone Employee ◆ Joint Custody Head of Household, Ridesharing ◆ Low Income Housing ◆ Enterprise Zone Hiring and Sales ◆ Program Area Hiring and Sales ◆ Los Angeles Area 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 ◆ Excess SDI

= **Overpayment or Balance Due**

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 1993 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 1994 filing season. This section and the majority of the PIT Appendix tables summarize only 1993 California resident returns filed during 1994. 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 65,316 resident returns for the 1993 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 1993 inflation adjustment factor was 2.5 percent. This indexing adjustment applies to exemption credits, to standard deductions, to some tax credits, to amounts used in the limitation of 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 the previous page illustrates the process used to arrive at California AGI.

The federal income of California taxpayers for 1993 was $456.2 billion. Major sources of income included wages and salaries, dividends, interest, pensions and annuities, capital gains, rents and royalties, business income, farm income and distributions from partnerships and S corporations.

Reductions to federal income due to adjustments amounted to $5.5 billion and included payments to tax deferred retirement accounts and self-employed health plan payments, one-half of self-employment tax, penalty for early withdrawal of savings, and alimony paid.

California taxpayers reported total federal AGI of $450.4 billion. From federal AGI, taxpayers subtracted $19.6 billion and added $10.9 billion in California adjustments. Subtractions result because of differences between federal and state tax treatment of state income tax refunds,

Personal Income Tax

Item	1992 Taxable Year Amount (Millions)	1993 Taxable Year Amount (Millions)	1993 Taxable Year Percent of Total Income	1993 Taxable Year Percent Change 1991-92
Federal Income:				
Wages and Salaries	$339,769.1	$340,913.6	74.7	0.3
Dividends	10,303.2	10,619.9	2.3	3.1
Interest	22,156.8	17,795.3	3.9	-19.7
Pensions and Annuities	23,286.3	23,796.2	5.2	2.2
Net Sale of Capital Assets	17,264.7	19,517.5	4.3	13.0
Net Business Income	24,665.2	24,574.8	5.4	-0.4
Net Farm Income	-1,755.1	-396.6	-0.1	-77.4
Supplemental Income[1]	7,883.4	9,812.7	2.2	24.5
Net Other Income[2]	9,535.9	9,582.6	2.1	0.5
Total Federal Income	$453,109.5	$456,216.0	100.0	0.7
Federal Adjustments:				
IRA Adjustments	$914.9	$881.2		-3.7
One-half Self Employment Tax	1,675.7	1,734.8		3.5
Self Employed Health Insurance	174.1	287.5		65.1
KEOGH/SEP Payments	1,390.2	1,436.4		3.3
Penalty on Early Withdrawal of Savings	19.1	25.8		35.1
Alimony Paid	928.5	967.6		4.2
Other[3]	197.5	183.0		-7.3
Total Federal Adjustments	$5,300.0	$5,516.3		4.1
Total Federal AGI[4]	$449,654.2	$450,445.1		0.2
California Adjustments:				
Schedule CA Subtractions	$15,647.3	$19,608.2		25.3
Schedule CA Additions	10,805.2	10,852.1		0.4
Total California Adjustments	$-4,482.2	$-8,756.1		95.4
Total California AGI Reported	$444,812.2	$441,688.9		-0.7

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

Sources of Reported Adjusted Gross Income

1992 and 1993 Taxable Years

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 1993, the total California AGI reported by resident taxpayers was $441.7 billion, a 0.7 percent decrease from 1992.

Deductions

The standard deduction for 1993 was $2,402 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 $4,804.

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 (39 percent) filed for

Personal Income Tax

Itemized Deductions by Type

1993 Taxable Year

Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount	Percent of Total Amount
Medical Deductions	**935,118**	**$4,092.5**	**$4,376.5**	**4.5**
Deductible Taxes:				
Real Estate Taxes	4,204,518	8,343.8	1,984.5	9.1
Other Taxes[1]	4,158,085	1,871.6	450.1	2.0
State & Local Income Tax[2]	4,422,088	17,423.2	3,940.0	19.0
Total Taxes	**4,772,521**	**27,638.1**	**5,791.1**	**30.1**
Contributions:				
Cash	4,179,641	7,350.6	1,758.7	8.0
Non-Cash	2,591,638	2,578.6	995.0	2.8
Carryover from Prior Year	77,036	1,891.8	24,557.3	2.1
Total Contributions[3]	**4,287,146**	**9,277.7**	**2,164.1**	**10.1**
Interest:				
Mortgage Interest	4,012,006	42,314.9	10,547.1	46.1
Other	1,179,001	2,726.6	2,312.6	3.0
Total Interest	**4,071,299**	**45,041.5**	**11,063.2**	**49.1**
Casualty and Theft Loss	**90,994**	**1,732.0**	**19,034.2**	**1.9**
Moving Expenses	**58,052**	**244.4**	**4,210.0**	**0.3**
Miscellaneous Deductions	**1,611,135**	**6,153.0**	**3,819.0**	**6.7**
Adjustments to Federal Deductions[4]		**-2,414.4**		
Total Federal Itemized Deductions	**4,685,730**	**$91,764.6**	**$19,583.8**	**100.0**
California Adjustments	**4,720,240**	**$17,028.7**	**$3,607.6**	
Adjustments to California Deductions[5]		**-175.7**		
Total California Itemized Deductions	**4,593,634**	**$74,560.2**	**$16,231.2**	

[1] Includes personal property taxes and the deductible portion of auto license fees.
[2] Includes taxes reported on Form 1040, Schedule A, that are not included in state itemized totals.
[3] Totals do not add to detail because totals include the contribution limitation.
[4] Federal itemized deductions reported but not claimed.
[5] 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.

the 1993 taxable year included state itemized deductions. This represents an increase of 0.3 percent in the number of returns claiming itemized deductions compared to the previous year. The total amount of itemized deductions claimed for 1993 was $74.6 billion, 0.4 percent more than 1992. The average amount claimed was $16,231, a 0.2 percent decrease from the previous year's average of $16,266.

Taxable Income

California taxable income after deductions totaled $353.0 billion in 1993 compared to $352.6 billion in 1992. This represents a 0.1 percent increase.

Tax Credits

The total amount of tax credits used by Californians for 1993 was $1.9 billion compared to just over $2.0 billion in 1992. This represents a 5.8 percent decrease from the previous year. The credits for personal, dependent, senior, and blind exemptions amounted to just under $1.7 billion and accounted for 91.0 percent of the total tax credits claimed.

The credit for child and dependent care program expired and could no longer be claimed on the 1993 California personal income tax return. Also, the renter's credit was eliminated for 1993 and 1994 due to a tax law change.

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, taxpayers 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 1993, there were 117,841 return filers who computed $113.5 million in AMT compared to 100,107 who computed $92.9 million in 1992. This represents a 17.7 percent increase in the number of AMT filers and a 22.1 percent increase in the amount of AMT paid compared to 1992.

California's AMT provisions may affect 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 1993 taxable year was $15.9 billion for 8.1 million taxpayers compared to $16.0 billion for over 8.2 million taxpayers in 1992. This represents a 0.3 percent decrease in the total tax liability and a 0.7 percent decrease in the number of taxable returns.

Payments, Withholding, Estimated Tax, SDI and Overpayments

For 1993, $12.6 billion in taxes were paid through wage and salary withholding. This is a 0.4 percent increase over the $12.5 billion paid in 1992. Withholding was reported on nearly 9.2 million returns and paid 79 percent of the self-assessed total tax liability.

Estimated tax payments of over $5.0 billion were claimed on 1.3 million returns. This was a 0.6 percent decrease from over $5.1 billion paid in 1992.

Claims for excess state disability insurance (SDI) were reported on nearly 0.3 million returns and totaled $39.7 million, averaging over $140.

The amount of overpayments in 1993, before any voluntary contributions were made or any credits were applied to 1994 taxes, was $3.5 billion on 7.4 million returns. These were significant drops from the previous year which were $3.9 billion and 9.1 million returns, respectively.

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. The Firefighter's Memorial Fund and the Public School Library Fund were added in 1993.

Refunds, Transfers and Balances Due

The number of refunds issued decreased by 18.9 percent (7.1 million compared to 8.8 million in 1992). The refund amount totaled over $2.9 billion, a 10.2 percent decrease from $3.2 billion in 1992. The average refund issued was $410.

Personal Income Tax

Voluntary Contributions*

1992 and 1993 Taxable Years

Contribution Fund	1992 Taxable Year			1993 Taxable Year		
	Number of Contributions	Amount Contributed	Average Contribution	Number of Contributions	Amount Contributed	Average Contribution
California Election Campaign						
American Independent	221	$1,284	$5.81	128	$909	$7.10
Democratic	10,254	69,070	6.74	8,057	59,244	7.35
Libertarian	280	3,009	10.75	215	2,622	12.20
Peace & Freedom	115	954	8.30	93	779	8.38
Republican	5,518	37,526	6.80	4,994	37,598	7.53
Green	470	3,853	8.20	479	4,073	8.50
No Party Specified	8,570	42,274	4.93	7,636	34,868	4.57
Subtotal	25,428	$157,970	$6.21	21,602	$140,093	$6.49
California Seniors Fund	63,289	272,095	4.30	45,114	221,229	4.90
Endangered Species Fund	101,405	675,779	6.66	70,193	500,560	7.13
State Children's Trust Fund	107,217	661,755	6.17	74,488	488,827	6.56
Veterans Memorial Account	41,503	177,305	4.27	29,272	123,805	4.23
Alzheimer's Disease Fund	74,086	401,223	5.42	52,317	309,704	5.92
Breast Cancer Research Fund	74,666	355,774	4.76	57,934	317,769	5.49
Firefighter's Memorial Fund	n/a	n/a	n/a	27,663	113,619	4.11
Public School Library Fund	n/a	n/a	n/a	56,120	351,914	6.27
Subtotal	462,166	$2,543,931	$5.50	413,101	$2,427,427	$5.88
Seniors Special Fund	8,743	$106,220	$12.15	10,149	$101,364	$9.99
Totals	496,337	$2,808,121	$5.66	444,852	$2,668,884	$6.00

* Figures include all types of returns, but do not include administrative cost adjustment.

Transfers of overpayments to the 1994 taxable year totaled $597 million on just over 481,000 1993 returns compared to $604 million on just over 551,000 returns for 1992.

The number of balance due returns for 1993 was 2.8 million compared to 2.6 million in 1992, a 7.8 percent increase. Balance due for 1993 totaled to almost $1.8 billion compared to over $1.8 billion in 1992, a 1.8 percent decrease.

High Income Returns

For 1993, 130,807 return filers reported income of $200,000 or more, 254 or 0.2 percent of which had no net tax liability. Casualty loss deduction was the greatest contributor to tax reductions for these high income return filers.

Personal Income Tax

1983-1993 Returns With Expanded Incomes[1] of $200,000 or More

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1983	39,100	84	0.2
1984	50,180	355	0.7
1985	63,886	146	0.2
1986	103,650	101	0.1
1987	81,644	266	0.3
1988*	111,112	258	0.2
1989*	119,926	171	0.1
1990	126,543	167	0.1
1991	121,695	135	0.1
1992	129,722	117	0.1
1993	130,807	254	0.2

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

Personal Income Tax

Largest Deduction or Credit on 1993 Nontaxed High Income Returns[1]

Item	Number of Returns	Percent of Total
Casualty Loss Deduction	127	50.0
Miscellaneous Deduction	19	7.5
Low Emission Credit	16	6.3
Contribution Deduction	15	5.9
Other State Tax Credit	15	5.9
Miscellaneous Credits/Deductions	10	3.9
Mortgage Interest Deduction	9	3.5
Prior Year Alternative Minimum Tax Credit	9	3.5
Investment Interest Deduction	8	3.1
Enterprise Zone Hiring, Sales, and Use Credit	7	2.8
Program Area Hiring, Sales, and Use Credit	7	2.8
Low Income Housing Credit	5	2.0
Solar Energy Credits	4	1.6
Medical Deduction	3	1.2
Total	254	100.0

[1] Returns with expanded income of $200,000 or more

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Bank and Corporation Tax

Introduction

The Bank and Corporation Tax Program accounted for 12.5 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 of these entities file returns on a single, domestic/worldwide combined or water's-edge combined basis. For the 1993 income year, 418,108 banks and corporations (not including exempt organizations) filed returns and paid $3.9 billion in tax. This represents a 1.6 percent increase in tax from 1992.

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 1993 sample included 1,629 large banks and corporations and 8,733 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 418,108 returns filed for 1993, 1.1 percent had state net incomes that exceeded $1 million. However, these corporations accounted for 77.6 percent of the total taxes paid by all corporations. Corporations with less than $25,000 in state net income comprised 81.3 percent of all returns filed, yet accounted for only 7.9 percent of taxes paid. Corporations with negative income accounted for 40.9 percent of the total returns filed, reporting more than $28 billion in losses, a decrease of 2.2 percent from 1992.

Data from corporations reporting net income for 1993 show service industries accounted for 39.8 percent of net income returns filed. The next largest groups were trade industries at 21.0 percent, and finance, insurance and real

estate industries at 16.5 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 and tax advantages similar to those enjoyed by a partnership. For California, S corporations paid a corporate tax of 2.5 percent, which may not be less than the minimum franchise tax of $800. Corporate 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 election 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 1993 income year, 96,297 corporations filed as S corporations and paid a total tax of $221.6 million.

Exempt Organizations

Certain organizations, both incorporated and unincorporated, are generally exempt from corporate tax. Exempt organizations must, however, pay tax on their unrelated business taxable income. 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 1993, there was a total of 116,624 active, exempt organizations, of which a total of 70,260 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 1993 income year, 51.8 percent of corporations reporting state net income filed returns with an accounting period ending December 31 and 9.8 percent filed with an accounting period ending June 30.

Income and Deductions

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

Corporations reported nearly $3.1 trillion in gross income for 1993. This amount is a combination of gross receipts ($12.2 trillion) less the cost of goods sold ($10.2 trillion) plus other income. Other income, which totaled $1.1 trillion, includes dividends, interest, rents, royalties, capital gains and other miscellaneous sources.

Total deductible expenses were $2.8 trillion for 1993. 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, fire, storm, etc.* Deductions for pension and profit sharing plans were $34.8 billion, while employee benefit plans accounted for $90.0 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

Bank and Corporation Tax

Sources of Gross Income

1992 and 1993 Income Years

Item	1992 Income Year		1993 Income Year		% Change in Amount 1992-93
	Number of Returns	Amount (000)	Number of Returns	Amount (000)	
Gross Receipts	328,016	$10,165,384,278	332,249	$12,200,614,064	20.0
Less Cost of Goods Sold	200,608	8,470,159,275	207,983	10,183,941,966	20.2
Gross Profit	327,452	$1,695,225,003	330,679	$2,016,672,098	19.0
Dividends	23,039	115,186,049	24,760	111,230,623	-3.4
Interest on Obligations	46,486	28,976,876	53,579	46,754,446	61.4
Other Interest	183,275	382,188,432	178,809	486,962,584	27.4
Gross Rents	28,125	68,631,670	26,947	71,171,577	3.7
Gross Royalties	4,053	35,877,527	6,175	37,236,530	3.8
Capital Gain	18,487	19,113,101	18,007	22,023,284	15.2
Ordinary Gain (Loss)	53,395	8,346,064	58,837	7,691,051	-7.8
Net Gain (Loss)	14,435	853,596	16,410	583,696	-31.6
Other Income	153,978	201,851,456	160,930	246,670,900	22.2
Net Income from Rental Real Estate	6,069	-66,552	5,964	74,533	-212.0
Net Income from Other Rental Activity	1,568	38,545	1,242	21,310	-44.7
Other Portfolio Income	953	1,355	617	17,026	1156.5
Miscellaneous	2,512	36,560,886	2,405	28,616,440	-21.7
Total Gross Income	374,819	$2,592,784,008	380,983	$3,075,726,098	18.6

Bank and Corporation Tax

Item	1992 Income Year		1993 Income Year		% Change
	Number of Returns	Amount (000)	Number of Returns	Amount (000)	in Amount 1992-93
Compensation of Officers	224,443	$67,935,943	233,602	$73,527,022	8.2
Salaries and Wages	221,116	508,167,604	231,545	595,510,407	17.2
Repairs	219,148	43,602,112	224,906	56,808,193	30.3
Bad Debts	79,858	54,333,128	85,368	46,857,919	-13.8
Rents	256,636	96,165,104	260,022	105,680,481	9.9
Taxes	369,975	120,158,925	371,603	131,713,074	9.6
Interest	225,449	412,348,840	228,704	553,552,037	34.2
Contributions	77,448	11,735,736	78,041	3,982,859	-66.1
Depreciation/Amortization	288,955	156,136,190	289,953	185,936,118	19.1
Depletion	1,157	5,491,666	2,110	4,822,622	-12.2
Advertising	203,097	80,847,736	209,298	89,238,546	10.4
Pension/Profit Sharing Plans	64,631	33,085,496	66,535	34,752,885	5.0
Employee Benefit Plans	101,809	64,683,323	106,792	89,916,685	39.0
Other Deductions	388,626	681,177,313	390,506	783,854,242	15.1
Recovery Property	13,705	86,279	16,709	128,627	49.1
Portfolio Income	1,510	29,434	917	13,398	-54.5
Interest on Investment Debts	1,386	73,311	1,350	70,164	-4.3
Miscellaneous Deductions	7,286	5,436,760	5,120	9,106,469	67.5
Total Returns with Deductions	393,608	$2,341,494,900	396,134	$2,765,471,748	18.1

Deductions by Type

1992 and 1993 Income Years

Bank and Corporation Tax

Item	1992 Amount (000)	1993 Amount (000)	% Change in Amount 1992-93
Gross Income	$2,592,784,008	$3,075,726,008	18.6
Deductions	2,341,494,900	2,765,471,748	18.1
Unclassified	669,030	1,015,391	51.8
Net Income (Before State Adjustments)	$248,326,298	$308,599,878	24.3
State Adjustments			
Additions	79,899,090	101,286,145	26.8
Deductions	152,001,912	144,572,297	-4.9
Net Income (After State Adjustments)	$176,223,476	$265,313,727	50.6
State Net Income			
Nonapportioning Corporations	$-142,807	$-808,202	465.9
Apportioning Corporations	16,255,778	20,926,189	28.7
Total State Net Income	$16,113,691	$20,117,987	24.9
Tax	$3,988,647	$4,086,525	2.5
Tax Credits	192,938	220,070	14.1
Alternative Minimum Tax	69,290	61,310	-11.5
Built-In Gains Tax/Excess Net Passive Income Tax and Other Adjustments	1,081	830	-23.2
Total Tax Liability	$3,866,080	$3,928,594	1.6

Net Income, Adjustments, and Taxes

1992 and 1993 Income Years

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 allocated nonbusiness income and business income attributable to California by the apportionment formula constitutes the amount of a corporation's entire net income subject to tax. For 1993 there were 36,138 corporations with apportioned multistate and/or multinational activity that resulted in $20.9 billion in state net income.

The three factor apportionment formula (property, payroll, and sales) is applied to total business income to determine the portion taxable in California. For each factor, the ratio of the amount within California to the total amount within and outside of California is calculated. The average of the three factors constitutes the apportionment percentage. Starting in 1993, the sales factor was double-weighted.

California property valuation totaled $1.2 trillion for all apportioning corporations, representing 10.8 percent of property value. California salaries and wages amounted to $152.8 billion, or 12.7 percent of payroll. California sales amounted to $1.0 trillion, or 3.2 percent of sales. The net effect of the three factors for corporations was an average apportionment of 8.9 percent of unitary income to California. This compares to 10.6 percent in 1992.

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 1993 income year, 2,092 corporations filed

a water's-edge combined report and reported state net income of $1.1 billion (includes water's-edge corporations reporting net income of nearly $3.3 billion and net loss of almost $2.2 billion) and tax of $261.0 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.

Bank and Corporation Tax

Apportionment of State Net Income*

1992 and 1993 Income Years

Item	1992 Income Year		1993 Income Year		% Change in Amount 1992-93
	Number of Returns	Amount (000)	Number of Returns	Amount (000)	
Net Income (After State Adjustments)	33,384	$176,818,961	40,918	$266,406,323	50.7
Nonbusiness Income/Loss					
Dividends	1,885	11,251,489	1,389	10,508,486	-6.6
Interest	6,718	3,596,202	6,695	2,317,107	-35.6
Property Rental Income/Loss	679	-43,165	1,103	113,601	-363.2
Royalties	311	903,987	621	2,948,756	226.2
Gain/Loss From Sale of Assets	882	2,091,083	1,485	2,191,162	4.8
Partnership Income/Loss	789	167,715	599	227,254	35.5
Miscellaneous Income/Loss	1,499	1,425,879	1,414	2,026,354	42.1
Total Nonbusiness Income/Loss	8,228	$19,393,190	8,968	$20,332,720	4.8
Balance of Net Income	33,253	$157,425,771	41,033	$246,073,603	56.3
Plus Interest Offset	4,764	5,720,900	5,401	4,259,784	-25.5
Total Business Income	33,253	$163,146,671	41,033	$250,333,387	53.4
Apportioned Business Income/Loss Attributable to California	29,818	$16,255,778	35,925	$20,335,146	25.1
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	525	45,439	405	97,713	115.0
Interest	2,378	199,817	1,802	202,625	1.4
Property Rental Income/Loss	558	-32,337	396	26,948	-183.3
Royalties	61	2,811	101	3,976	41.4
Gain/Loss From Sale of Assets	380	99,923	398	77,545	-22.4
Partnership Income/Loss	580	-26,803	411	-40,808	52.3
Miscellaneous Income/Loss	692	186,893	662	338,399	81.1
Subtotal	30,338	$16,731,521	36,137	$21,041,544	25.8
Minus Interest Offset	1,281	79,363	1,761	119,904	51.1
Balance of Net Income	30,338	$16,652,158	36,137	$20,921,640	25.6
Contribution Adjustment	2,599	-1,838	3,465	4,549	-347.5
Total State Net Income (After Apportionment)	30,338	$16,650,320	36,138	$20,926,189	25.7

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

Bank and Corporation Tax

Apportionment Formula

1992 and 1993 Income Years

Item	1992 Income Year		1993 Income Year		% Change
	Returns	Amount (000)	Returns	Amount (000)	in Amount 1992-93
Total Property Values					
Within and Outside of California	30,740	$8,893,399,307	38,917	$10,888,716,585	22.4
Within California	24,468	$1,191,456,763	28,549	$1,180,323,080	-0.9
Statewide Average Property Factor		13.40%		10.84%	-19.1
Total Payroll (Wages and Salaries)					
Within and Outside of California	29,713	$1,190,062,717	37,387	$1,203,778,136	1.2
Within California	24,073	$151,768,187	28,455	$152,756,236	0.7
Statewide Average Payroll Factor		12.75%		12.69%	-0.5
Total Sales					
Within and Outside of California	31,568	$22,423,227,741	39,202	$31,864,854,417	42.1
Within California	28,496	$1,295,410,939	33,199	$1,027,549,544	-20.7
Statewide Average Sales Factor		5.78%		3.22%	-44.3
Overall Average Apportionment Factor		10.64%		8.92%	-16.2

Tax Rates and Minimum Franchise Tax

For 1993, 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 1.807 percent. This in-lieu tax is imposed in order to adjust for exemptions from certain local levies that are allowed to banks and financial corporations. Thus, the composite bank and financial corporation tax rate was 4.307 percent for financial S corporations and 11.107 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 rate to this

Income Limits for Minimum Tax

Bank and Corporation Tax

Type of Corporation	Pays Minimum if Net Income is Less Than
S Corporations	$32,020
Financial S Corporations	18,587
Banks and Financial Corporations	7,208
All Other Corporations	8,608

rate) 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 1993, AMT was reported by 2,520 corporations and totaled $61.3 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 $3.8 billion in 1993 estimated tax payments compared to $3.6 billion in 1992 estimated tax payments, a 5.3 percent increase.

Refunds and Balances Due

For the 1993 income year, 109,988 corporations made final payments totaling $237 million at the time of filing their returns. This represents 6.6 percent of the total tax liability.

Approximately 91,000 corporations had overpayments of $1.3 billion, a 0.5 percent decrease 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

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.

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, 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 1994, 154,551 qualified homeowners and renters received over $14.7 million in residential property tax assistance through the program. This represented a 3.0 percent increase in assistance paid and a 2.9 percent decrease in the number of claimants from the previous year. The average household income was $7,788. The average assistance payment for 1994 was $95 versus $90 for 1993.

Homeowners Assistance

Homeowners filed 14.6 percent of the claims and received $2.0 million through the assistance program, representing 13.7 percent of the total amount paid. The average household income for homeowners was $8,432. The average assistance was $89. Homeowners with income between $5,001 and $10,000 represented 75.3 percent of total number of homeowner claimants and received 84.7 percent of all assistance paid to homeowners. Those with income of $5,000 and below accounted for 3.5 percent of homeowner claimants and 10.0 percent of total amount of homeowner assistance. The rest

accounted for 21.2 percent of homeowner claimants and only 5.3 percent of the total amount of homeowner assistance.

Social security income accounted for 74.6 percent of all homeowners' household income reported. Public assistance accounted for 9.5 percent, interest and dividends for 6.3 percent, and pensions and annuities for 6.6 percent of household income. The remaining portion of homeowners' household income consisted of net rental income, net business income, and other miscellaneous income.

Renters Assistance

Renters made up the majority of the program participants by filing 85.4 percent of all claims. Renters received $12.7 million through the assistance program, representing 86.3 percent of the total amount paid. The average household income of renters was $7,678. The average assistance was $96.

Renters with income between $5,001 and $10,000 represented 90.4 percent of renter claimants and received 91.1 percent of all assistance paid to renters. Those with income of $5,000 and below accounted for 3.5 percent of renter claimants and 7.8 percent of total amount of renter assistance. The rest accounted for 6.1 percent of renter claimants and only 1.1 percent of total amount of renter assistance.

Social security income accounted for 42.9 percent of all renters' household income. Public assistance accounted for 51.0 percent, pensions and annuities for 2.9 percent, and interest and dividends for 1.1 percent of household income. The remaining portion of renters' household income consisted of net rental income, net business income, and other miscellaneous income.

Homeowner and Renter Assistance

1994 Claims

	Number of Claimants	Total Household Income (000)	Average Household Income	Total Assistance Paid (000)	Average Assistance	Total Property Taxes (000)	Average Property Taxes
Homeowners							
Senior Citizens	20,888	$176,889	$8,468	$1,831	$88	$8,939	$428
Disabled	1,732	13,840	7,991	193	111	987	570
Subtotal	22,620	$190,729	8,432	$2,024	89	$9,926	439
Renters							
Senior Citizens	82,288	$637,058	7,742	$7,811	95	$20,572	250*
Renters	49,643	375,913	7,572	4,907	99	12,411	250*
Subtotal	131,931	$1,012,971	7,678	$12,718	96	$32,983	250*
Grand Total	154,551	$1,203,699	7,788	$14,742	95	$42,909	278

*The renter statutory property tax equivalent is $250.

Legislation

Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 1994. This section describes each bill as it affects various portions of the Revenue and Taxation Code administered by the Franchise Tax Board.

Unless otherwise stated, all legislation was effective for taxable or income years beginning on or after January 1, 1994.

Settlement of Civil Tax Matter Disputes
AB 3308 (Chapter 138)

Provides the Franchise Tax Board (FTB) with permanent authority to settle civil tax matter disputes following the basic procedures and processes required under the previous temporary settlement authority. Excludes settlements involving tax reductions or penalties of $5,000 and below that can be settled with the joint approval of the Executive Officer and the Chief Counsel without review by the Attorney General or the 3-member Franchise Tax Board.

Manufacturers Investment Credit - Qualified Costs
SB 676 (Chapter 751)

Clarifies various provisions of the manufacturers' investment credit enacted by SB 671 (Stats. 1993, Ch. 881):

- Costs paid on or after January 1, 1994, pursuant to a binding contract in existence on or before that date, should be allocated based on a ratio of costs paid prior to that date to total costs.
- Qualified costs include only costs upon which a sales or use tax has been paid and which are properly chargeable to a capital account for tax purposes whether the property is acquired by outright purchase or through a lease.
- Only tangible personal property which is § 1245 property and which is used in manufacturing is subject to the credit provisions.

Allows exceptions to the sales and use tax paid requirement on qualified costs to include direct capitalized labor costs for special purpose buildings and other qualified equipment.

Manufacturers' Investment Credit- Sales and Use Tax Paid Refund
SB 1811 (Chapter 547)

Allows a person to file for a refund of the sales and use tax paid for qualified property in lieu of and equal to the income tax credit claimed.

Limited Liability Companies
SB 469 (Chapter 1200)

Enables limited liability companies to organize under the laws and engage in any lawful business activity in California except for specified professional activities. Also permits foreign limited liability companies to register to

conduct business in California. Provides for an $800 entity tax, as well as a graduated fee structure based on total income.

Nexus
AB 2880 (Chapter 367)

Authorizes FTB to enter into "voluntary disclosure agreements" with out-of-state corporations. The purpose of the voluntary disclosure program is to encourage an out-of-state bank or corporation that may have incurred an unpaid California tax liability and/or unfulfilled tax return filing requirement to voluntarily come forward and disclose its liability. Grants FTB discretion to negotiate the waiver of penalties and the length of the statute of limitation applicable to the corporation's past business activities in California. Allows FTB to participate fully in the Multistate Tax Commission nexus program.

Enterprise Zones/LARZ - Apportionment Formula
AB 1313 (Chapter 756)

Modifies the two-factor apportionment formula used to determine income attributable to business activities within the Los Angeles Revitalization Zone (LARZ). Also corrects a code reference regarding the filing of information returns.

Enterprise Zones/LARZ - LARZ Map
AB 3121 (Chapter 606)

Requires the Trade and Commerce Agency (the Agency) to determine whether an approved Los Angeles Revitalization Zone (LARZ) map complies with the applicable criteria and to void any approved map that is subsequently determined by the Agency to be not in compliance.

Disallows tax incentives (net interest deduction and business expense deduction) beginning in the next taxable or income year after the map change for a taxpayer engaged in a trade or business located in an area which is removed from the LARZ. Allows any carryover of prior claimed incentives to continue until exhausted, subject to zone income limitations.

Enterprise Zones/LARZ - Hiring Credit
AB 3316 (Chapter 839)

Allows the Los Angeles Revitalization Zone Hiring Credit (for disadvantaged individuals) to reduce regular tax below tentative minimum tax for taxable or income years beginning on or after January 1, 1994.

Enterprise Zones/LARZ -Program Area Redesignation
SB 344 (Chapter 750)

Allows a specific program area or part of that program area to be redesignated as an enterprise zone if the governing body enacts an ordinance or resolution for such a redesignation. The language identifying the program area for conversion describes only the portion of the Sacramento program area that is the Army Depot. Taxpayers conducting trade or business activities in the redesignated area will be eligible for enterprise zone tax incentives (rather than program area tax incentives) provided in the Revenue and Taxation Code.

Enterprise Zones/LARZ - Enterprise Zone Designation
SB 1438 (Chapter 754)

Authorizes the Trade and Commerce Agency to designate two additional enterprise zones based on prescribed criteria. Provides taxpayers operating businesses located within the new enterprise zones eligibility for special tax incentives provided in the Revenue and Taxation Code.

Also requires the Agency to review the effectiveness of each enterprise zone and report the findings to the Legislature.

Enterprise Zones/LARZ - Interest Deductions
AB 2779 (Chapter 286)

Amends the Bank and Corporation Tax Law provision on deductions for interest received on loans made to a trade or business located in an enterprise zone or program area. Also makes the exemption for certain sale-leaseback transactions permanent under the Sales and Use Tax Law.

Enterprise Zones/LARZ - Expansion Allotment
AB 2206 (Chapter 1245)

Allows an existing enterprise zone located in the unincorporated area of a county to use the 15% eligible expansion allotment to expand into adjacent cities.

Enterprise Zones/LARZ - Qualified Disadvantaged Individual
SB 1770 (Chapter 755)

Expands the definition of "qualified disadvantaged individual" within the enterprise zone employer credit provisions by modifying certain limitations. Qualified disadvantaged individuals no longer are required to be in, but must only be eligible for a state or federal jobs program; however, priority is given to qualified disadvantaged individuals in a state or federal jobs program.

Disaster Loss - San Luis Obispo County
AB 1983 (Chapter 1245)

Allows special disaster treatment of losses sustained as a result of the fires that occurred in San Luis Obispo county during August of 1994, or any other related casualty. Applies to the taxable or income year of the loss.

Disaster Loss - Los Angeles, Orange, and Ventura Counties
AB 2290 (Chapter 17)

Allows special disaster treatment of losses sustained as a result of the earthquake that occurred in the counties of Los Angeles, Orange, and Ventura in January of 1994, aftershocks, or any other related casualty. Applies to the taxable or income year of the loss.

Disaster Loss - Six Counties
SB 1234 (Chapter 33)

Allows special disaster treatment of losses sustained as a result of the fire that occurred in six specified counties during October or November of 1993 or any other related casualty. Applies to the taxable or income year of the loss.

Disaster Loss - Northridge
SB 1038 (Chapter 735)

Eliminates the 2.5% penalty on certain early distributions made from three specific types of retirement accounts to any individual who suffered a hardship as a result of the Northridge Earthquake, provided that the federal government enacts a similar penalty waiver. To qualify for the penalty waiver, the funds must be distributed on or after January 17, 1994, (the date of the earthquake) and before January 18, 1995. Also waives the underpayment penalty for taxpayers who file and pay any tax owed by the extended due date of the return. This section applies to any taxpayer who suffered specified losses as a result of the Northridge Earthquake.

Miscellaneous Tax - Unity of Ownership, Franchise and Income Tax Laws, and Collection Programs
SB 1805 (Chapter 1243)

Makes various changes to the Revenue and Taxation Code:

- Redefines "unity of ownership" for purposes of combined reporting by removing the facts and circumstances examination required under prior Section 25105 and replacing it with a relatively bright line ownership standard. Applies to income years beginning on or after January 1, 1995.

- Redefines "affiliated bank or corporation" for purposes of water's edge elections by striking out the existing ownership requirements and replacing them with a reference to membership in a "commonly controlled group." Applies to income years beginning on or after January 1, 1995.

- Authorizes FTB, where substantial unintentional noncompliance has occurred, to waive penalties and permit perfection of elections for the first taxable (or income) year for which the new provision is operative. Operative only until January 1, 1995.

- Fulfills the intent of SB 3 and other bills by repealing obsolete sections as of January 1, 1994 and amending provisions of the new Part 10.2 to ensure that the changes enacted last year are incorporated into the new law. SB 3 (Stats. 1993, Chapter 31) repealed and reenacted (as the new Part 10.2) nearly 200 pages of state law relating to administration of the Personal Income and Bank and Corporation Tax Laws, effective January 1, 1994. Other bills amended some of the provisions that were being repealed and reenacted by SB 3.

- Amends FTB collection programs (vehicle license fees, nonadmitted insurance, child support) to clarify current laws and/or codify current practice.

Miscellaneous Tax - Revenue and Taxation Code
SB 707 (Chapter 948)

Amends the Revenue and Taxation Code to:

- provide a transition rule to give limited partnerships that ceased doing business prior to January 1, 1993 additional time to dissolve through the Secretary of State without being subjected to the minimum franchise tax;

- clarify that foreign limited partnerships are included in the existing minimum franchise tax provisions and grant the same exemption from the minimum franchise tax as provided for domestic partnerships that ceased doing business prior to January 1, 1993;

- add a provision to require the filing of a return in the case of certain dependents who are required to pay a tax on their income, even though their income is less than the current statutory filing threshold; and

- make numerous technical corrections to the Revenue and Taxation Code.

Miscellaneous Tax - Tax Credits and Fees
SB 678 (Chapter 48)

Makes changes (relating to the proration of tax credits in the event of multiple owners, or partnerships) to nine existing tax credits (five under the Personal Income Tax Law and four under the Bank and Corporation Tax Law). Also makes numerous technical and clerical corrections to these credit provisions.

Permanently allows FTB to treat as reimbursement of department costs those fees received for subscriptions to the "Tax News" newsletter, for copies of the California Package X (comprehensive forms package), and for providing copies of tax returns and letters of good standing to taxpayers upon request.

Dynamic Feedback Model
SB 1837 (Chapter 383)

Requires the Legislative Analyst and the Department of Finance, except where it is unreasonable to do so, to prepare dynamic fiscal estimates of proposed state tax law changes based on assumptions of the revenue impact from probable behavioral responses of taxpayers, businesses and others to the proposed changes. The estimates are required only for proposed changes projected to have an impact exceeding $10 million based on a static fiscal estimate.

Voluntary Contributions - California Olympic Training Fund
AB 1647 (Chapter 997)

Allows taxpayers to make a voluntary contribution to the California Olympic Training Fund through a checkoff on their personal income tax returns. Effective January 1, 1995.

Voluntary Contributions - Firefighter's Memorial Fund
AB 2976 (Chapter 1244)

Grants the Firefighters' Memorial Fund a one-year grace period until it must receive an estimated $250,000 in annual contributions to

remain on the tax return as a voluntary contribution fund.

Child Care Credit
AB 3144 (Chapter 748)

Extends the availability of the employer child care credits from years beginning before January 1, 1995 to years beginning before January 1, 1998. Also reduces the amount of the credit per employee and changes the definition of an employer contribution.

Water's-Edge Election
AB 791 (Chapter 22)

Clarifies various provisions of the Revenue and Taxation Code:

- All apportioning corporations must comply with any subpoena duces tecum (a request for documents).
- Existing water's-edge contracts are rescinded for income years beginning on or after January 1, 1994.
- Deleted the requirement to list each state and country where the taxpayer has payroll, property or sales.
- The law requiring the payment of water's-edge election fees applies to income years beginning before January 1, 1994, and further states that this change is declaratory of existing law.

Allows taxpayers to exclude from income all cost-share payments received from the Department of Forestry and Fire Protection pursuant to the California Forest Improvement Act of 1978, or from the Department of Agriculture under the Forest Stewardship Program and the Stewardship Incentives Program. Specifies that the taxpayer may not consider the excluded payment when determining the basis of the property or computing any other allowable deduction.

Rideshare Program
SB 1360 (Chapter 622)

Excludes from an employee's gross income any compensation received for participation in the following transportation programs: bicycling to or from the work place; commuting by ferry; alternative transportation methods that reduce motor vehicle use by a single occupant; and travel to and from a telecommuting facility. Effective January 1, 1995 and applies to taxable years beginning on or after January 1, 1995.

Trout Habitat Restoration
AB 2925 (Chapter 1296)

Establishes a tax credit for corporate and noncorporate taxpayers who restore or improve salmon or steelhead trout habitats. The credit is equal to 10% of the qualified costs paid or incurred to be certified and allocated by the Department of Fish and Game. Maximum credit amount per taxpayer is $50,000 and maximum yearly aggregate credit amount for both noncorporate and corporate taxpayers is $500,000.

Also amends the apportionment formula which corporations use to assign income to California for tax purposes by including sales of unprocessed timber which is cut in California and delivered to a purchaser outside of the

U.S. in the numerator of the sales factor.

Income Apportionment Formula
SB 1880 (Chapter 861)

Amends the apportionment formula which corporations use to divide income among states for tax purposes by single-weighting the sales factor for taxpayers who derive 50% of their gross business receipts from savings and loan activities. Also single-weights the sales factor for all banks and financial corporations if FTB adopts a model apportionment formula proposed by the Multistate Tax Commission.

Tax Return Reporting
AB 1026 (Chapter 35)

Makes the following changes and clarification to the Revenue and Taxation Code:

- Due dates for filing short-period returns is the date the taxpayer's federal return is due for the same income year.
- A taxpayer's income year must be the same as the federal taxable year, except when the taxpayer is required to file a short-period return.
- Excepts from the short-period filing requirements any "F" reorganization.
- Repeals the section which previously provided a due date for filing certain short-period returns.

Above provisions are effective for income years beginning on or after January 1, 1995.

Also provides requirements for computing alternative minimum tax for short-period returns by referencing Internal Revenue Code Section 443(d). Effective for income years beginning on or after January 1, 1991.

Child Adoption Costs Credit
SB 1920 (Chapter 827)

Establishes a tax credit equal to 50% of the costs paid or incurred for adopting a minor child who is a citizen or legal resident of the United States and is in the custody of a California public agency or a political subdivision of California. Maximum credit is $2,500 per child. Also specifies costs eligible for the credit.

Net Operating Loss
AB 2407 (Chapter 949)

Clarifies the existing net operating loss statute, particularly the definitions of new and small businesses. Eliminates the January 1, 1997 sunset date, thus allowing net operating loss deductions indefinitely and thereby correcting an inadvertent drafting oversight in 1993 legislation.

Also amends the existing Research Credit to clarify that the federal credit sunset date does not apply (making the state credit available indefinitely) and enact the apparent legislative intent of SB 671 (Stats. 1993, Ch. 881).

Hotline Reward Income
AB 3305 (Chapter 481)

Excludes from an individual's gross income any monetary reward received from a crime hotline authorized by any government agency. Disallows employees of a crime hotline or of an

organization that has contributed to a crime hotline to exclude any such rewards from their gross income.

Low-Income Housing Credit
AB 3651 (Chapter 1164)

Changes the definition of an "affiliated bank or corporation" by substituting "voting common stock" for "voting stock" as it applies to the low-income housing credit. Makes various technical changes to the low-income housing credit.

Renters' Credit
AB 2389 (Chapter 144)

Extends the suspension of renters' credit to include the 1995 taxable year.

Nonprofit Farm Cooperatives
AB 2958 (Chapter 427)

Exempts from minimum franchise tax for five consecutive income years nonprofit farm cooperative associations meeting the following conditions.

- The county board of supervisors where the cooperative's principal place of business is located certifies that: the cooperative is located in an economically distressed area; and 90% or more of the association's members have been unemployed or dependent upon public social services for their income within the previous 12 months.
- The certificate is requested in the association's first income year.

Electronic Funds Transfer
AB 3389 (Chapter 271)

Allows FTB to offer a voluntary electronic funds transfer (EFT) program to personal income taxpayers. Also makes minor technical amendments to related statutes.

Debt Collection - Child Support Collection
AB 923 (Chapter 906)

Makes FTB's child support collection program permanent and available to district attorneys in all counties.

Debt Collection - Delinquencies on Leased Vehicles
AB 3032 (Chapter 1211)

Modifies the rules for liability for vehicle license/registration fees (VLFs), penalties, parking tickets and certain court imposed fines and penalties in the case of delinquencies on leased vehicles. If the **lessor** has provided the Department of Motor Vehicles (DMV) with the names and addresses of both the lessor and lessee of the vehicle and the **lessor** pays any delinquent VLF within 30 days after FTB issues a notice of the delinquency to the lessor, the **lessee** will become solely liable for the delinquent VLF penalties, parking tickets and certain court imposed fines and penalties.

Debt Collection - Criminal Offenses
AB 3343 (Chapter 1242)

Allows a county or the state to refer court imposed fines, penalties, forfeitures, restitution fines or restitution orders for criminal offenses amounting to $250 (aggregate) to FTB for collection. Amounts that may be referred include those imposed for violating the Vehicle Code except those relating to parking or registration or offenses by pedestrians or bicyclists. FTB is authorized to collect the referred amounts as though they were delinquent personal income taxes. For purposes of a manageable program, the FTB may limit the referrals to nine counties for the first two years. Effective January 1, 1995.

Debt Collection - Joint Enforcement Strike Force
SB 1490 (Chapter 1117)

Creates the Joint Enforcement Strike Force on the Underground Economy that was administratively established under Executive Order W-66-93. Encourages FTB to participate in the strike force that would sunset on January 1, 2000.

Requires the Department of Industrial Relations (DIR) to enter into an interagency agreement that transfers to FTB the DIR's responsibilities for collecting certain judgments or assessments issued under the Labor Code. Any amount referred to FTB is to be collected as though it were a personal income tax debt, using FTB's and/or DIR's remedies and information sources.

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Legal

Rulings

During 1994, FTB issued four Legal Rulings and ten FTB Notices on a variety of subjects, including finance leasing and financial corporations, computation of the alternative minimum tax adjusted current earnings amount for apportioning taxpayers, effective dates - overpayments shown on timely and delinquent prior years returns, LARZ NOL elections, deductibility of points by purchasers of homes, revenue procedure 92-20, and Franchise Tax Board Audit Manuals.

In addition, FTB issued numerous informal information letters to taxpayers, binding chief counsel rulings and internal technical advice memoranda.

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 Branch staff are responsible for representing FTB's position.

In 1994, 1,138 new appeals involving $55.6 million were filed, compared to 1,596 and $84.2 million in 1993.

During 1994, 1,480 appeals were completed. BOE issued decisions in 814 of the completed cases.

Significant Board of Equalization Appeal Decisions

Appeal of Joseph Daks
All income received by a California resident after establishing residency is taxable by California, including pension income earned while a resident of New York.

Appeal of Dayton Hudson Corporation
Michigan Single Business tax is not a tax based on gross income, and so was deductible under the Bank and Corporation Tax Law.

Appeal of Murray Schwartz
A corporation's commercial domicile was found to be outside California. The stock of the corporation, therefore, did not qualify as "small business stock" under a repealed California statute.

Appeal of Philip D. Barz
Local tax surcharge paid by residents of Maryland to cities and counties located in that state are a local income tax that does not qualify for the California credit for income taxes paid to other states.

Appeal of Lillian Price Trust
Computer error by accounting firm was not reasonable cause for late filing of tax return.

Appeal of Earl W. and Patricia A. McFeaters
Doctrine of equitable tolling does not apply to allow granting of a refund claim filed beyond the statute of limitations.

Appeal of Clifford L. and Linda Schaffer
Assessment made more than four years after taxpayers signed a settlement agreement with IRS but less than four years from U.S. Tax Court stipulated judgment was timely under prior law.

Appeal of Gregory J. Soukup and Mary Jo Carr
Tax credit allowed for income taxes paid to

Indiana by partner where partnership elected to file an Indiana composite return and partner was not eligible for the tax credit from Indiana.

Appeal of Gene and Donna F. Young
A limited partner was required to recognize as cancellation of indebtedness income the failure to restore the deficit balance in his capital account upon the sale of his partnership interest.

Appeal of Salvatore J. Marino
Legal expenses incurred in defending murder charges paid by an employer were personal expenses. They were taxable as income to the employee but not deductible by the employer.

Appeal of Wilson Development, Inc.
Unless the party petitioning for rehearing can show that the evidence offered on rehearing could not have been offered prior to the initial State Board of Equalization appeal decision, a petition for rehearing of an administrative appeal will not be granted.

Appeal of S C V Realty and Development Co.
The deemed sale, liquidation, and reincorporation of a target corporation in a corporate reorganization is deemed to occur immediately after the transfer of stock ownership. Foreign shareholders are not subject to California tax on appreciated value of assets.

Settlement

Legislation for 1994 made permanent FTB's authority to settle civil tax matter disputes and authorized new "in house" approval of certain settlements. 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 settlements to the three-member Franchise Tax Board for 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.

Legislation for 1994 eliminated Attorney General Review and three-member Board approval for settlements in which the reduction of tax and penalties does not exceed $5,000. Such settlements become final upon joint approval of FTB's Chief Counsel and Executive Officer. The three-member Board is notified of such settlements. A public record statement is filed for all settlements resulting in a reduction of tax or penalties in excess of $500.

During the settlement program's second fiscal year (September 1993 - June 1994) the Board approved 106 settlements involving $1 billion in disputed liabilities. Of the $1 billion, $663 million was sustained.

Refund Litigation

Filings and Closures

During 1994, 28 lawsuits were filed against FTB and 68 cases were closed. The unusually high level of closures was largely attributable to the United States Supreme Court's decision in Barclays Bank, PLC. v. Franchise Tax Board,

129 L.Ed.2d 244, which led to requests for dismissals in 24 cases.

Of the 28 suits for refund filed, 5 cases involved issues relating to the unitary business principle and 5 cases involved statute of limitations questions. The balance of the cases involved an assortment of legal issues.

Decisions

The decision of the United States Supreme Court in Barclays Bank, PLC. v. Franchise Tax Board, 129 L.Ed.2d 244, upheld California's application of the worldwide combined report accounting to a business based in a foreign country by a vote of 7-2. The portion of the opinion directed to Commerce Clause analysis held that the use of worldwide combined reporting did not discriminate against foreign commerce, did not give rise to an impermissible risk of multiple taxation and did not impair federal uniformity in an area where federal uniformity was essential thereby preventing the Federal Government from "speaking with one voice" in international trade. In the Due Process portion of the opinion the Court held that California's provisions (Regulation 25137-6) permitting a taxpayer to use "reasonable approximations" to compute its tax liability where the necessary data could not be developed from financial records was proper. In Colgate-Palmolive Company v. Franchise Tax Board, a case consolidated with Barclays, the Court reaffirmed its holding in Container Corporation of America v. Franchise Tax Board, 77 L.Ed.2d 545, (1983), that worldwide combined reporting could constitutionally be applied to a business based in the United States by a vote of 9-0.

In McDonnell-Douglas Corporation v. Franchise Tax Board, 26 Cal.App.4th 1667, the Court of Appeal held that sales delivered in California to a customer which intended to use the purchased items outside of California are not properly treated as California sales for purposes of the numerator of the sales factor of the apportionment formula. The Court held that the phrase within the state described the location of where the purchaser intended to use the property not the location of delivery or shipment. See FTB Legal Ruling 95-3 for the department's position on the interpretation and significance of this decision.

In Krumpotich v. Franchise Tax Board, 26 Cal.App.4th 1667, the Court of Appeal held that the credit on gain from the sale or exchange of qualified assets allowed by former Section 17061.5 of the Revenue and Taxation Code did not pass from a corporation to its shareholder when the sale proceeds are distributed to the shareholders pursuant to a liquidation.

In Lenanne v. Franchise Tax Board, 9 Cal.4th 263, the California Supreme Court reversed the Appellate Court and held that exemption of gains realized on small business stock from preference tax encompassed gain on all such stock regardless of when it was acquired. In conjunction with this decision the California Supreme Court remanded and did not certify the decision of the Appellate Court in Morris v. Franchise Tax Board, 17 Cal.App. 4th 1521 for publication.

In Heller v. Franchise Tax Board, 231 Cal.App.4th 1730, the Court of Appeal held that interest received on U.S. Treasury Bills by a Subchapter S corporation were properly included by the taxpayer in the "accumulated adjustment account" used to determine the nontaxable amount and character of distributions to shareholders.

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Appendix A

Rates, Exemptions, and Standard Deductions

TABLE 1
Personal Income Tax
SYNOPSIS OF TAX RATES
1935 - 1993

A. Married Persons Filing Joint Returns

Taxable Income (adjusted gross income less deductions and exemptions)	Taxable Year 1935-42	1943-48[a]	1949-51	1952-58[b]	1959-66[c]
Up to $2,500	1.0 %	1.0 %	1.0 %	1.0 %	1.0 %
$2,500 to 5,000	1.0	1.0	1.0	1.0	1.0
5,000 to 7,500	2.0	1.0	2.0	1.0	2.0
7,500 to 10,000	2.0	1.0	2.0	1.0	2.0
10,000 to 12,500	3.0	2.0	3.0	2.0	3.0
12,500 to 15,000	3.0	2.0	3.0	2.0	3.0
15,000 to 20,000	4.0	3.0	4.0	2.0	4.0
20,000 to 25,000	5.0	4.0	5.0	3.0	5.0
25,000 to 30,000	6.0	5.0	6.0	3.0	6.0
30,000 to 40,000	7.0	6.0	6.0	4.0	7.0
40,000 to 50,000	8.0	6.0	6.0	5.0	7.0
50,000 to 60,000	9.0	6.0	6.0	6.0	7.0
60,000 to 70,000	10.0	6.0	6.0	6.0	7.0
70,000 to 80,000	11.0	6.0	6.0	6.0	7.0
80,000 to 100,000	12.0	6.0	6.0	6.0	7.0
100,000 to 150,000	13.0	6.0	6.0	6.0	7.0
150,000 to 250,000	14.0	6.0	6.0	6.0	7.0
250,000 and over	15.0	6.0	6.0	6.0	7.0

Taxable Income*	Taxable Year 1967-72[d]	1973[e,f]
Up to $4,000	1.0 %	1.0 %
$4,000 to 7,000	2.0	2.0
7,000 to 10,000	3.0	3.0
10,000 to 13,000	4.0	4.0
13,000 to 16,000	5.0	5.0
16,000 to 19,000	6.0	6.0
19,000 to 22,000	7.0	7.0
22,000 to 25,000	8.0	8.0
25,000 to 28,000	9.0	9.0
28,000 to 31,000	10.0	10.0
31,000 and over	10.0	11.0

Taxable Income*	Taxable Year 1986
Up to $3,420	0.0 %
$3,420 to 10,420	1.0
10,420 to 15,620	2.0
15,620 to 20,840	3.0
20,840 to 26,160	4.0
26,160 to 31,420	5.0
31,420 to 36,660	6.0
36,660 to 41,860	7.0
41,860 to 47,120	8.0
47,120 to 52,360	9.0
52,360 to 57,580	10.0
57,580 and over	11.0

Taxable Income*	Taxable Year 1987-90[g]
Up to $7,300	1.0 %
$7,300 to 17,300	2.0
17,300 to 27,300	4.0
27,300 to 37,900	6.0
37,900 to 47,900	8.0
47,900 and over	9.3

Taxable Income*	Taxable Year 1991-92[h]
Up to $8,788	1.0 %
$8,788 to 20,828	2.0
20,828 to 32,870	4.0
32,870 to 45,632	6.0
45,632 to 57,670	8.0
57,670 to 200,000	9.3
200,000 to 400,000	10.0
400,000 and over	11.0

Taxable Income*	Taxable Year 1993
Up to $9,332	1.0 %
$9,332 to 22,118	2.0
22,118 to 34,906	4.0
34,906 to 48,456	6.0
48,456 to 61,240	8.0
61,240 to 212,380	9.3
212,380 to 424,760	10.0
424,760 and over	11.0

B. Single and Married Persons Filing Separately

Taxable Income (adjusted gross income less deductions and exemptions)	Taxable Year 1935-42	1943-48[a]	1949-58	1959-66[c]
Up to $2,500	1.0 %	1.0 %	1.0 %	1.0 %
$2,500 to 5,000	1.0	1.0	1.0	2.0
5,000 to 7,500	2.0	1.0	2.0	3.0
7,500 to 10,000	2.0	1.0	2.0	4.0
10,000 to 12,500	3.0	2.0	3.0	5.0
12,500 to 15,000	3.0	2.0	3.0	6.0
15,000 to 20,000	4.0	3.0	4.0	7.0
20,000 to 25,000	5.0	4.0	5.0	7.0
25,000 to 30,000	6.0	5.0	6.0	7.0
30,000 to 40,000	7.0	6.0	6.0	7.0
40,000 to 50,000	8.0	6.0	6.0	7.0
50,000 to 60,000	9.0	6.0	6.0	7.0
60,000 to 70,000	10.0	6.0	6.0	7.0
70,000 to 80,000	11.0	6.0	6.0	7.0
80,000 to 100,000	12.0	6.0	6.0	7.0
100,000 to 150,000	13.0	6.0	6.0	7.0
150,000 to 250,000	14.0	6.0	6.0	7.0
250,000 and over	15.0	6.0	6.0	7.0

Taxable Income*	Taxable Year 1967-72[d]	1973[e,f]
Up to $2,000	1.0 %	1.0 %
$2,000 to 3,500	2.0	2.0
3,500 to 5,000	3.0	3.0
5,000 to 6,500	4.0	4.0
6,500 to 8,000	5.0	5.0
8,000 to 9,500	6.0	6.0
9,500 to 11,000	7.0	7.0
11,000 to 12,500	8.0	8.0
12,500 to 14,000	9.0	9.0
14,000 to 15,500	10.0	10.0
15,500 and over	10.0	11.0

Taxable Income*	Taxable Year 1986
Up to $1,710	0.0 %
$1,710 to 5,210	1.0
5,210 to 7,810	2.0
7,810 to 10,420	3.0
10,420 to 13,080	4.0
13,080 to 15,710	5.0
15,710 to 18,330	6.0
18,330 to 20,930	7.0
20,930 to 23,560	8.0
23,560 to 26,180	9.0
26,180 to 28,790	10.0
28,790 and over	11.0

Taxable Income*	Taxable Year 1987-90[g]
Up to $3,650	1.0 %
$3,650 to 8,650	2.0
8,650 to 13,650	4.0
13,650 to 18,950	6.0
18,950 to 23,950	8.0
23,950 and over	9.3

Taxable Income*	Taxable Year 1991-92[h]
Up to $4,394	1.0 %
$4,394 to 10,414	2.0
10,414 to 16,435	4.0
16,435 to 22,816	6.0
22,816 to 28,835	8.0
28,835 to 100,000	9.3
100,000 to 200,000	10.0
200,000 and over	11.0

Taxable Income*	Taxable Year 1993
Up to $4,666	1.0 %
$4,666 to 11,059	2.0
11,059 to 17,453	4.0
17,453 to 24,228	6.0
24,228 to 30,620	8.0
30,620 to 106,190	9.3
106,190 to 212,380	10.0
212,380 and over	11.0

C. Unmarried Heads of Household

Taxable Income (adjusted gross income less deductions and exemptions)	Taxable Year 1935-42	1943-48[a]	1949-58	1959-66[c]
Up to $2,500	1.0 %	1.0 %	1.0 %	1.0 %
$2,500 to 5,000	1.0	1.0	1.0	2.0
5,000 to 7,500	2.0	1.0	2.0	3.0
7,500 to 10,000	2.0	1.0	2.0	4.0
10,000 to 12,500	3.0	2.0	3.0	5.0
12,500 to 15,000	3.0	2.0	3.0	6.0
15,000 to 20,000	4.0	3.0	4.0	7.0
20,000 to 25,000	5.0	4.0	5.0	7.0
25,000 to 30,000	6.0	5.0	6.0	7.0
30,000 to 40,000	7.0	6.0	6.0	7.0
40,000 to 50,000	8.0	6.0	6.0	7.0
50,000 to 60,000	9.0	6.0	6.0	7.0
60,000 to 70,000	10.0	6.0	6.0	7.0
70,000 to 80,000	11.0	6.0	6.0	7.0
80,000 to 100,000	12.0	6.0	6.0	7.0
100,000 to 150,000	13.0	6.0	6.0	7.0
150,000 to 250,000	14.0	6.0	6.0	7.0
250,000 and over	15.0	6.0	6.0	7.0

Taxable Income*	Taxable Year 1967-72[d]	1973[e]	1974[f]
Up to $3,000	1 %	1.0 %	1.0 %
$3,000 to 4,000	2	2.0	1.0
4,000 to 4,500	2	2.0	2.0
4,500 to 6,000	3	3.0	2.0
6,000 to 7,500	4	4.0	3.0
7,500 to 9,000	5	5.0	4.0
9,000 to 10,500	6	6.0	5.0
10,500 to 12,000	7	7.0	6.0
12,000 to 13,500	8	8.0	7.0
13,500 to 15,000	9	9.0	8.0
15,000 to 16,500	10	10.0	9.0
16,500 to 18,000	10	11.0	10.0
18,000 and over	10	11.0	11.0

Taxable Income*	Taxable Year 1986
Up to $3,420	0.0 %
$3,420 to 10,410	1.0
10,410 to 13,890	2.0
13,890 to 16,530	3.0
16,530 to 19,150	4.0
19,150 to 21,780	5.0
21,780 to 24,410	6.0
24,410 to 27,020	7.0
27,020 to 29,630	8.0
29,630 to 32,260	9.0
32,260 to 34,880	10.0
34,880 and over	11.0

Taxable Income*	Taxable Year 1987-90[g]
Up to $7,300	1.0 %
$7,300 to 17,300	2.0
17,300 to 22,300	4.0
22,300 to 27,600	6.0
27,600 to 32,600	8.0
32,600 and over	9.3

Taxable Income*	Taxable Year 1991-92[h]
Up to $8,789	1.0 %
$8,789 to 20,829	2.0
20,829 to 26,848	4.0
26,848 to 33,229	6.0
33,229 to 39,249	8.0
39,249 to 136,115	9.3
136,115 to 272,230	10.0
272,230 and over	11.0

Taxable Income*	Taxable Year 1993
Up to $9,333	1.0 %
$9,333 to 22,118	2.0
22,118 to 28,510	4.0
28,510 to 35,286	6.0
35,286 to 41,679	8.0
41,679 to 144,540	9.3
144,540 to 289,081	10.0
289,081 and over	11.0

Footnotes to Table 1

* Adjusted Gross Income Less Deductions.

[a] 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.

[b] 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.

[c] The tax brackets were narrowed from $10,000 to $5,000 for married couples filing jointly and from $5,000 to $2,500 for all others. At the same time, the maximum rate was increased from six percent to seven percent.

[d] 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).

[e] 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).

[f] Tax brackets were indexed at a rate of 5.222% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and for 1985, and 3.5% for 1986. Indexing was suspended for 1987. The brackets were set by AB 53 (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, and 2.5 % for 1993. 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).

[g] 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).

[h] 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).

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

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS AND STANDARD DEDUCTION
1935 - 1993

Type	Taxable Year											
	1935-38	1939-42	1943-44[a]	1945-48[b]	1949-52[c]	1953-58[d]	1959-63[e]	1964-66[f]	1967[g]	1968-86[h]	1987-92[i]	1993
I. Personal Exemptions												
a. Married Filing Joint and Surviving Spouse	$2,500	$2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000	$50	$50[i]	$102[i]	$128
b. Married Filing Separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25	25[i]	51[i]	64
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25	25[i]	51[i]	64
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50	50[i]	102[i]	64
e. Blind (Additional)	-	-	-	-	500	500	600	600	8	8[i]	51[i]	64
f. Senior (Additional)	-	-	-	-	-	-	-	-	-	-	51[i]	64
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	1,000	10	10	10
h. Trusts	1,000	100	100	100	100	100	100	100	100	1	1	1
II. Dependent Exemption	400	400	400	400	400	400	600	600	600	8[i]	51[i]	64
III. Standard Deductions												
a. Married Filing Joint and Surviving Spouse	-	-	-	-	-	-	-	$1,000	$1,000	$2,000[i]	$3,760[i]	$4,804
1. Adjusted Gross Income of $5,000 or More	-	-	-	$300	$300	-	10.0%	-	-	-	-	-
2. Adjusted Gross Income $10,000 or More	-	-	-	-	-	$600	$1,000	-	-	-	-	-
3. Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	-	-	-	-	-	-	-
4. Adjusted Gross Income less than $10,000	-	-	-	-	-	6.0%	10.0%	-	-	-	-	-
b. Head of Household (Unmarried)	-	-	-	-	-	-	-	$1,000	$1,000	$2,000[i]	$3,760[i]	$4,804
1. Adjusted Gross Income of $5,000 or More	-	-	-	$300	$300	$300	$500	-	-	-	-	-
2. Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-	-	-	-	-
c. Single and Married Filing Separate	-	-	-	-	-	-	-	$500	$500	$1,000[i]	$1,880[i]	$2,402
1. Adjusted Gross Income of $5,000 or More	-	-	-	$300	$300	$300	$500	-	-	-	-	-
2. Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-	-	-	-	-

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[a] Temporary wartime provisions, enacted in 1943, increased the exemptions of individuals by $1,000 and of estates by $500.

[b] 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.

[c] The temporary personal exemption increase, enacted in 1945 lapsed. An additional $500 was allowed a blind taxpayer or spouse.

[d] 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.

[e] 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.

[f] A flat standard deduction of $1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of $500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemptions, dependent exceptions, and their standard deduction.

[g] Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

[h] 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.

[i] 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 deductions 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% % , for 1992 it was 3.6% and for 1993, it was 2.5%.

[j] Legislation passed in 1987 changed personal exemption credits and reestablished preset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a pahase out of personal exemptions for persons with high incomes were added (Stats. 1991, Ch.

TABLE 3
Bank and Corporation Tax
SYNOPSIS OF TAX RATES
1929 - 1993

Type	Income Year (Calendar Year Basis)															
	1929-32	1933-34	1935-36[a]	1937-42	1943-49[b]	1950-58	1959-66[c]	1967-71[d]	1972[e]	1973[f]	1974-79[g]	1980-81[f]	1982-86	1987-88[g]	1989[g]	1990-93[g]
I. General Corporations																
a. Tax Rate	2.0%	2.0%	4.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.6%	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax[a]	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200	$300	$600	$800
c. Alternative Minimum Tax[h]	-	-	-	-	-	-	-	-	-	-	-	-	-	7.0%	7.0%	7.0%
II. Banks																
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.6%	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	[h]	2.0%[i]	[h]	[h]	[h]	[h]
c. Composite Rate	2.0%	6.0%	8.0%	8.0%	7.4%	8.0%	11.0%	11.0%	11.6%	12.3%	[h]	11.6%	[h]	[h]	[h]	[h]
d. Minimum Franchise Tax Rate[a]	-	-	-	-	-	-	-	-	-	-	-	$200	$200	$300	$600	$800
e. Alternative Minimum Tax[h]	-	-	-	-	-	-	-	-	-	-	-	-	-	7.0%	7.0%	7.0%
III. Other Financial Corporations																
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.6%	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	[h]	2.0%[i]	[h]	[h]	[h]	[h]
c. Composite Rate	2.0%	6.0%	8.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.6%	12.3%	[h]	11.6%	[h]	[h]	[h]	[h]
d. Financial Offset[j]	-	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
e. Minimum Franchise Tax[a]	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200	$200	$200	$300	$600	$800
f. Alternative Minimum Tax[h]	-	-	-	-	-	-	-	-	-	-	-	-	-	7.0%	7.0%	7.0%
IV. Corporations Subject to Income Tax																
a. Tax Rate [k]	-	-	-	4.0%	3.4%	4.0%	5.5%	7.0%	7.6%	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax[h]	-	-	-	-	-	-	-	-	-	-	-	-	-	7.0%	7.0%	7.0%

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[a] In 1936, the bank and corporation franchise tax was extended to public utilities, which previously had not been taxed on gross receipts.

[b] 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.

[c] The tax rate increase was effective for income earned on or 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.

[d] The tax rate increase was effective for income earned on or after January 1, 1967.

[e] The tax rate increase was effective for for income years ending after December 31, 1971. The minimum tax increased from $100 to $200 (Stats. 1971, [First Extraordinary Session], Ch. 1).

[f] 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).

[g] 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 minimum tax (SB 748, Stats. 1989, Ch. 1222).

[h] Computed in-lieu rated 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%, 1992=1.707%, and 1993=1.807%.

[i] The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (Stats. 1979, Ch. 1150).

[j] 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.

[k] Replaced the preference tax with an alternative minimum tax effective for income years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).

[l] 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).

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Appendix B

Personal Income Tax

TABLE 1+
Personal IncomeTax Statistics
COMPARISON BY TAXABLE YEARS
1935 Through 1993 Taxable Years

Year	Number of Returns+	Adjusted Gross Income[1]	Taxable Income[2]	Total Tax Liability
1993 *	11,929,840	$441,688,924,003	$353,006,086,588	$15,933,690,353
1992 *	12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991 *	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990 *	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989 *	12,580,509	418,396,134,507	336,663,742,693	15,092,856,811
1989	13,574,087	475,432,559,285	384,573,674,627	16,053,885,259
1988	13,184,346	425,656,202,922	356,204,568,884	15,048,753,047
1987	12,649,850	382,328,605,129	316,237,048,512	12,872,148,386
1986	12,241,172	340,363,750,192	266,290,027,097	12,586,418,855
1985	11,857,200	306,005,694,459	240,023,247,931	10,636,087,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	++	85,108,713
1951	1,984,716	11,577,191,801	++	81,051,828
1950	1,584,514	9,238,315,755	++	73,222,657
1949	1,421,847	7,891,220,000	++	56,553,330
1948	836,932	5,910,851,000	++	47,452,061
1947	784,709	5,323,211,000	++	45,424,549
1946	735,457	5,188,840,000	++	49,376,994
1945	663,710	4,726,955,000	++	43,380,443
1944	1,014,851	5,691,494,000	++	45,386,790
1943	1,088,940	5,581,474,000	++	39,320,186
1942	1,197,700	4,571,110,000	++	43,025,728
1941	939,069	3,266,219,000	++	28,727,574
1940	778,514	2,545,627,000	++	19,237,738
1939	571,274	2,030,576,000	++	16,853,930
1938	493,728	1,825,971,000	++	17,834,961
1937	475,479	1,908,439,000	++	20,600,690
1936	423,420	1,751,781,000	++	19,607,851
1935	372,836	1,377,366,000	++	11,792,271

Footnotes follow this section.

TABLE 2+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1990 Through 1993 Taxable Years

Adjusted Gross Income Class	NUMBER OF RETURNS							
	1990 Taxable Year		1991 Taxable Year		1992 Taxable Year		1993 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under 5,000	1,840,623	14.3	1,945,628	15.1	1,817,478	14.2	1,290,373	10.8
5,000 Under 10,000	1,645,334	12.8	1,568,055	12.2	1,593,415	12.5	1,437,299	12.0
10,000 Under 15,000	1,421,835	11.1	1,408,932	10.9	1,450,344	11.3	1,310,240	11.0
15,000 Under 20,000	1,196,492	9.3	1,187,394	9.2	1,142,651	8.9	1,119,927	9.4
20,000 Under 25,000	1,026,737	8.0	1,036,204	8.0	988,788	7.7	953,512	8.0
25,000 Under 30,000	868,105	6.7	845,853	6.6	838,335	6.6	849,361	7.1
30,000 Under 40,000	1,368,867	10.6	1,349,433	10.5	1,346,966	10.5	1,305,679	10.9
40,000 Under 50,000	1,040,841	8.1	990,932	7.7	1,046,441	8.2	997,933	8.4
50,000 Under 100,000	1,967,847	15.3	2,052,663	15.9	2,025,818	15.8	2,107,150	17.7
100,000 And Over	485,906	3.8	504,859	3.9	534,142	4.2	558,366	4.7
Totals	12,862,587	100.0	12,889,953	100.0	12,784,378	100.0	11,929,840	100.0

Adjusted Gross Income Class	ADJUSTED GROSS INCOME IN THOUSANDS							
	1990 Taxable Year		1991 Taxable Year		1992 Taxable Year		1993 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 5,000	$-1,148,982	-0.3	$-1,062,019	-0.2	$-737,126	-0.2	$-3,635,222	-0.8
5,000 Under 10,000	12,326,142	2.8	11,815,794	2.7	12,019,942	2.7	10,837,554	2.5
10,000 Under 15,000	17,644,492	4.0	17,462,225	4.0	17,985,722	4.0	16,377,546	3.7
15,000 Under 20,000	20,834,989	4.7	20,737,294	4.8	19,911,772	4.5	19,568,110	4.4
20,000 Under 25,000	23,051,463	5.3	23,269,981	5.3	22,181,247	5.0	21,345,647	4.8
25,000 Under 30,000	23,797,568	5.4	23,238,203	5.3	22,994,096	5.2	23,236,506	5.3
30,000 Under 40,000	47,428,174	10.8	46,728,570	10.7	46,953,587	10.6	45,302,750	10.3
40,000 Under 50,000	46,508,934	10.6	44,349,798	10.2	46,795,803	10.5	44,702,736	10.1
50,000 Under 100,000	132,537,509	30.2	$139,086,797	32.0	$137,971,816	31.0	$143,169,603	32.4
100,000 And Over	115,997,074	26.4	$109,480,319	25.2	$118,737,320	26.7	$120,783,694	27.3
Totals	$438,977,363	100.0	$435,106,962	100.0	$444,814,179	100.0	$441,688,924	100.0

Adjusted Gross Income Class	TOTAL TAX LIABILITY IN THOUSANDS							
	1990 Taxable Year		1991 Taxable Year		1992 Taxable Year		1993 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 5,000	$5,512	0.0	$2,179	0.0	$4,580	0.0	$15,884	0.1
5,000 Under 10,000	9,328	0.1	6,433	0.0	13,695	0.1	12,736	0.1
10,000 Under 15,000	75,108	0.5	62,717	0.4	58,794	0.4	51,617	0.3
15,000 Under 20,000	182,668	1.2	159,586	1.0	136,198	0.9	120,281	0.8
20,000 Under 25,000	310,380	2.0	281,869	1.8	231,920	1.5	223,539	1.4
25,000 Under 30,000	413,566	2.6	385,492	2.5	334,138	2.1	342,083	2.1
30,000 Under 40,000	1,039,765	6.7	950,158	6.2	916,059	5.7	851,086	5.3
40,000 Under 50,000	1,190,972	7.6	1,085,183	7.1	1,146,334	7.2	1,066,990	6.7
50,000 Under 100,000	4,616,452	29.5	4,672,976	30.6	4,643,808	29.1	4,757,058	29.9
100,000 And Over	7,783,071	49.8	7,677,830	50.2	8,496,377	53.2	8,492,416	53.3
Totals	$15,626,822	100.0	$15,284,423	100.0	$15,981,903	100.0	$15,933,690	100.0

Footnotes follow this section.

TABLE 3+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED
1993 Taxable Year

Adjusted Gross Income Class	Dollars in Thousands											
	Returns			Adjusted Gross Income[1]			Taxable Income[2]			Total Tax Liability		
	Number	Percent of Total	Percent Cumulative	Amount	Percent of Total	Percent Cumulative	Amount	Percent of Total	Percent Cumulative	Amount	Percent of Total	Percent Cumulative
No Adjusted Gross Income	168,997	1.4	1.4	$-6,536,717	-1.5	-1.5	-	-	-	$11,818	0.1	0.1
$1 Under 1,000	197,099	1.7	3.1	90,742	0.0	-1.5	$3,924	0.0	0.0	47	0.0	0.1
1,000 Under 2,000	226,277	1.9	5.0	340,028	0.1	-1.4	25,762	0.0	0.0	732	0.0	0.1
2,000 Under 3,000	222,745	1.9	6.8	549,670	0.1	-1.3	48,733	0.0	0.0	652	0.0	0.1
3,000 Under 4,000	220,303	1.8	8.7	771,824	0.2	-1.1	189,121	0.1	0.1	1,262	0.0	0.1
4,000 Under 5,000	254,952	2.1	10.8	1,149,231	0.3	-0.8	352,280	0.1	0.2	1,373	0.0	0.1
5,000 Under 6,000	278,853	2.3	13.2	1,539,011	0.3	-0.5	627,810	0.2	0.4	1,566	0.0	0.1
6,000 Under 7,000	270,294	2.3	15.4	1,756,543	0.4	-0.1	826,253	0.2	0.6	1,411	0.0	0.1
7,000 Under 8,000	299,727	2.5	17.9	2,246,785	0.5	0.4	1,159,625	0.3	0.9	1,915	0.0	0.1
8,000 Under 9,000	292,915	2.5	20.4	2,483,382	0.6	1.0	1,408,922	0.4	1.3	3,088	0.0	0.1
9,000 Under 10,000	295,510	2.5	22.9	2,811,833	0.6	1.6	1,667,635	0.5	1.8	4,756	0.0	0.2
10,000 Under 11,000	281,413	2.4	25.2	2,951,663	0.7	2.3	1,790,038	0.5	2.3	6,246	0.0	0.2
11,000 Under 12,000	253,159	2.1	27.3	2,910,618	0.7	3.0	1,894,803	0.5	2.8	8,072	0.1	0.3
12,000 Under 13,000	232,087	1.9	29.3	2,905,580	0.7	3.6	1,893,246	0.5	3.4	8,994	0.1	0.3
13,000 Under 14,000	277,679	2.3	31.6	3,751,933	0.8	4.5	2,517,482	0.7	4.1	13,434	0.1	0.4
14,000 Under 15,000	265,902	2.2	33.8	3,857,752	0.9	5.3	2,643,557	0.7	4.8	14,871	0.1	0.5
15,000 Under 16,000	212,964	1.8	35.6	3,299,999	0.7	6.1	2,303,391	0.7	5.5	17,235	0.1	0.6
16,000 Under 17,000	249,047	2.1	37.7	4,099,365	0.9	7.0	2,886,123	0.8	6.3	21,523	0.1	0.7
17,000 Under 18,000	222,941	1.9	39.6	3,889,365	0.9	7.9	2,788,357	0.8	7.1	22,697	0.1	0.9
18,000 Under 19,000	200,500	1.7	41.3	3,706,566	0.8	8.7	2,739,492	0.8	7.9	26,150	0.2	1.1
19,000 Under 20,000	234,475	2.0	43.2	4,572,815	1.0	9.8	3,370,534	1.0	8.8	32,676	0.2	1.3
20,000 Under 21,000	210,796	1.8	45.0	4,318,222	1.0	10.7	3,223,369	0.9	9.7	40,045	0.3	1.5
21,000 Under 22,000	208,969	1.8	46.8	4,490,717	1.0	11.8	3,368,048	1.0	10.7	40,282	0.3	1.8
22,000 Under 23,000	170,573	1.4	48.2	3,836,096	0.9	12.6	2,919,092	0.8	11.5	40,679	0.3	2.0
23,000 Under 24,000	190,238	1.6	49.8	4,465,662	1.0	13.6	3,364,659	1.0	12.5	49,707	0.3	2.3
24,000 Under 25,000	172,936	1.4	51.2	4,234,949	1.0	14.6	3,189,688	0.9	13.4	52,825	0.3	2.7
25,000 Under 26,000	188,878	1.6	52.8	4,815,347	1.1	15.7	3,797,006	1.1	14.4	66,683	0.4	3.1
26,000 Under 27,000	178,102	1.5	54.3	4,719,149	1.1	16.8	3,712,253	1.1	15.5	67,569	0.4	3.5
27,000 Under 28,000	178,395	1.5	55.8	4,905,073	1.1	17.9	3,853,339	1.1	16.6	72,136	0.5	4.0
28,000 Under 29,000	162,640	1.4	57.2	4,629,672	1.0	18.9	3,671,919	1.0	17.6	73,383	0.5	4.4
29,000 Under 30,000	141,346	1.2	58.3	4,167,265	0.9	19.9	3,190,187	0.9	18.5	62,312	0.4	4.8
30,000 Under 35,000	709,154	5.9	64.3	22,988,760	5.2	25.1	17,914,564	5.1	23.6	412,457	2.6	7.4
35,000 Under 40,000	596,525	5.0	69.3	22,313,990	5.1	30.1	17,364,087	4.9	28.5	438,628	2.8	10.1
40,000 Under 50,000	997,933	8.4	77.7	44,702,736	10.1	40.2	35,066,937	9.9	38.5	1,066,993	6.7	16.8
50,000 Under 60,000	779,466	6.5	84.2	42,710,176	9.7	49.9	33,560,864	9.5	48.0	1,175,508	7.4	24.2
60,000 Under 70,000	511,348	4.3	88.5	33,084,119	7.5	57.4	25,704,017	7.3	55.3	975,043	6.1	30.3
70,000 Under 80,000	365,172	3.1	91.5	27,284,893	6.2	63.6	21,702,477	6.1	61.4	970,103	6.1	36.4
80,000 Under 90,000	267,335	2.2	93.8	22,680,404	5.1	68.7	18,008,984	5.1	66.5	891,668	5.6	42.0
90,000 Under 100,000	183,829	1.5	95.3	17,410,011	3.9	72.7	13,930,997	3.9	70.4	744,735	4.7	46.7
100,000 Under 150,000	323,390	2.7	98.0	38,422,128	8.7	81.4	31,166,476	8.8	79.3	1,945,199	12.2	58.9
150,000 Under 200,000	102,863	0.9	98.9	17,631,234	4.0	85.3	14,598,295	4.1	83.4	1,061,669	6.7	65.6
200,000 Under 300,000	70,848	0.6	99.5	17,062,908	3.9	89.2	14,448,276	4.1	87.5	1,162,610	7.3	72.9
300,000 Under 400,000	23,982	0.2	99.7	8,223,105	1.9	91.1	7,279,081	2.1	89.6	633,108	4.0	76.8
400,000 Under 500,000	11,661	0.1	99.8	5,188,995	1.2	92.2	4,700,311	1.3	90.9	422,445	2.7	79.5
500,000 Under 1,000,000	17,172	0.1	99.9	11,588,389	2.6	94.9	10,721,932	3.0	93.9	1,028,378	6.5	85.9
1,000,000 And Over	8,450	0.1	100.0	22,666,936	5.1	100.0	21,412,141	6.1	100.0	2,239,007	14.1	100.0
Totals	11,929,840	100.0	100.0	$441,688,924	100.0	100.0	$353,006,087	100.0	100.0	$15,933,690	100.0	100.0

Footnotes follow this section.

TABLE 4A+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Number of Returns All	Number of Returns Taxable	Federal AGI (Thousands)	California[3] Adjustments (Thousands)	California[1] AGI (Thousands)	California Deductions[2] (Thousands)	Taxable[4] Income (Thousands)	Total[5] Tax Liability (Thousands)
Negative	157,786	4,904	$-8,570,433	$2,033,716	$-6,536,717	$2,051,161	-	$11,490
Zero	11,211	214	38,052	-38,052	-	40,244	-	328
$1 to $999	197,099	20,287	350,880	-260,138	90,742	581,462	3,924	47
1,000 to 1,999	226,277	37,576	474,005	-133,977	340,028	591,913	25,762	732
2,000 to 2,999	222,745	52,366	710,464	-160,794	549,670	798,487	48,733	652
3,000 to 3,999	220,303	60,419	906,881	-135,057	771,824	756,902	189,121	1,262
4,000 to 4,999	254,952	49,173	1,292,082	-142,851	1,149,231	919,486	352,280	1,373
5,000 to 5,999	278,853	45,542	1,670,992	-131,981	1,539,011	994,573	627,810	1,566
6,000 to 6,999	270,294	29,345	1,930,243	-173,700	1,756,543	1,022,112	826,253	1,411
7,000 to 7,999	299,727	30,915	2,396,138	-149,353	2,246,785	1,238,741	1,159,625	1,915
8,000 to 8,999	292,915	126,921	2,634,515	-151,133	2,483,382	1,144,321	1,408,922	3,088
9,000 to 9,999	295,510	119,581	2,967,912	-156,079	2,811,833	1,190,688	1,667,635	4,756
10,000 to 10,999	281,413	105,643	3,073,821	-122,158	2,951,663	1,275,684	1,790,038	6,246
11,000 to 11,999	253,159	114,301	3,019,436	-108,818	2,910,618	1,085,357	1,894,803	8,072
12,000 to 12,999	232,087	105,561	3,027,629	-122,049	2,905,580	1,067,593	1,893,246	8,994
13,000 to 13,999	277,679	121,827	3,863,308	-111,375	3,751,933	1,290,757	2,517,483	13,434
14,000 to 14,999	265,902	115,610	4,033,025	-175,273	3,857,752	1,240,094	2,643,557	14,871
15,000 to 15,999	212,964	106,322	3,420,948	-120,949	3,299,999	1,048,782	2,303,391	17,235
16,000 to 16,999	249,047	133,947	4,232,186	-132,821	4,099,365	1,241,900	2,886,123	21,523
17,000 to 17,999	222,941	128,527	3,915,235	-25,870	3,889,365	1,119,856	2,788,357	22,697
18,000 to 18,999	200,500	118,938	3,852,747	-146,180	3,706,566	990,406	2,739,492	26,150
19,000 to 19,999	234,475	169,334	4,687,312	-114,498	4,572,815	1,241,121	3,370,534	32,676
20,000 to 20,999	210,796	153,975	4,461,716	-143,494	4,318,222	1,116,452	3,223,369	40,045
21,000 to 21,999	208,969	150,079	4,491,202	-485	4,490,717	1,146,381	3,368,048	40,282
22,000 to 22,999	170,573	137,469	3,946,511	-110,415	3,836,096	950,810	2,919,092	40,679
23,000 to 23,999	190,238	149,149	4,538,170	-72,508	4,465,662	1,134,201	3,364,660	49,707
24,000 to 24,999	172,936	140,013	4,354,957	-120,008	4,234,949	1,065,459	3,189,688	52,826
25,000 to 25,999	188,878	165,017	4,994,317	-178,970	4,815,347	1,042,048	3,797,006	66,683
26,000 to 26,999	178,102	156,054	4,918,471	-199,322	4,719,149	1,028,064	3,712,253	67,569
27,000 to 27,999	178,395	151,317	5,078,003	-172,930	4,905,073	1,058,026	3,853,339	72,136
28,000 to 28,999	162,640	149,794	4,761,518	-131,845	4,629,672	957,754	3,671,919	73,383
29,000 to 29,999	141,346	126,503	4,343,946	-176,681	4,167,265	988,776	3,190,187	62,312
30,000 to 30,999	162,001	146,648	5,086,132	-146,952	4,939,180	1,158,482	3,795,900	76,392
31,000 to 31,999	136,189	118,647	4,465,382	-173,539	4,291,843	1,051,990	3,264,540	74,377
32,000 to 32,999	146,311	136,362	4,888,116	-133,340	4,754,776	983,618	3,799,684	92,286
33,000 to 33,999	128,588	119,034	4,423,839	-117,681	4,306,158	961,749	3,356,402	82,008
34,000 to 34,999	136,065	126,763	4,836,022	-139,219	4,696,803	1,038,767	3,698,048	87,394
35,000 to 35,999	128,093	114,723	4,702,273	-156,233	4,546,040	1,105,091	3,455,587	82,954
36,000 to 36,999	130,134	123,117	4,862,910	-117,134	4,745,775	979,082	3,766,693	96,544
37,000 to 37,999	111,960	107,221	4,349,682	-152,009	4,197,674	950,438	3,253,768	80,299
38,000 to 38,999	115,471	110,867	4,601,969	-157,574	4,444,395	953,811	3,501,710	89,655
39,000 to 39,999	110,867	104,793	4,530,223	-150,118	4,380,105	1,008,935	3,386,329	89,176
40,000 to 49,999	997,933	972,705	46,154,595	-1,451,859	44,702,736	9,755,980	35,066,937	1,066,990
50,000 to 59,999	779,466	770,881	43,582,548	-872,372	42,710,176	9,194,648	33,560,864	1,175,508
60,000 to 69,999	511,348	505,885	33,711,979	-627,860	33,084,119	7,436,436	25,704,017	975,043
70,000 to 79,999	365,172	360,807	27,762,593	-477,700	27,284,893	5,596,144	21,702,477	970,103
80,000 to 89,999	267,335	265,977	23,130,048	-449,644	22,680,404	4,678,184	18,008,984	891,668
90,000 to 99,999	183,829	183,120	17,620,126	-210,115	17,410,011	3,561,503	13,930,998	744,735
100,000 to 149,999	323,390	322,000	38,788,957	-366,830	38,422,128	7,310,725	31,166,476	1,945,199
150,000 to 199,999	102,863	102,433	17,828,634	-197,400	17,631,234	3,061,133	14,598,295	1,061,669
200,000 to 299,999	70,848	70,638	17,188,003	-125,095	17,062,908	2,636,100	14,448,276	1,162,610
300,000 to 399,999	23,982	23,910	8,312,619	-89,515	8,223,105	955,675	7,279,081	633,108
400,000 to 499,999	11,661	11,631	5,228,452	-39,457	5,188,995	494,232	4,700,311	422,445
500,000 to 999,999	17,172	17,129	11,704,865	-116,477	11,588,389	884,775	10,721,932	1,028,378
1,000,000 to 1,999,999	5,527	5,520	7,491,642	-42,759	7,448,882	421,274	7,030,529	716,780
2,000,000 to 2,999,999	1,306	1,305	3,173,300	-4,752	3,168,548	189,557	2,992,064	313,311
3,000,000 to 3,999,999	541	541	1,905,399	-37,007	1,868,392	94,674	1,773,748	185,884
4,000,000 to 4,999,999	275	273	1,238,617	-12,551	1,226,066	77,706	1,148,919	120,916
5,000,000 and Over	801	800	9,059,946	-104,899	8,955,047	488,656	8,466,867	902,116
Total	11,929,840	8,100,353	$450,445,061	$-8,756,137	$441,688,924	$100,448,975	$353,006,087	$15,933,690

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	47,331	$1,311,374	124,235	$841,151	53,318	$197,171	17,098	$142,454
Zero	4,299	67,242	2,034	2,475	869	519	921	5,109
$1 to $999	98,361	269,266	83,046	58,832	35,409	50,823	10,394	41,930
1,000 to 1,999	166,278	351,888	79,573	66,228	34,638	29,153	10,669	39,070
2,000 to 2,999	175,807	573,460	74,544	75,573	26,583	37,281	12,181	21,048
3,000 to 3,999	176,678	648,207	81,133	63,662	27,741	41,925	15,267	63,668
4,000 to 4,999	207,988	922,564	87,565	68,539	25,279	33,910	22,074	70,895
5,000 to 5,999	221,064	1,175,877	112,394	133,416	33,298	52,987	22,950	88,907
6,000 to 6,999	197,199	1,302,842	108,228	125,360	34,191	69,843	26,454	116,942
7,000 to 7,999	224,703	1,599,929	124,067	167,641	43,473	77,232	24,049	105,963
8,000 to 8,999	229,558	1,905,495	104,764	143,490	36,911	90,858	40,062	179,071
9,000 to 9,999	226,547	2,095,979	119,665	159,215	38,951	92,950	42,904	273,819
10,000 to 10,999	228,038	2,312,011	104,122	142,304	33,391	70,156	32,944	214,752
11,000 to 11,999	205,491	2,243,870	111,057	149,697	35,727	103,244	31,672	233,639
12,000 to 12,999	169,388	2,061,846	102,874	229,167	40,024	88,538	39,694	319,264
13,000 to 13,999	217,813	2,788,294	123,936	193,820	33,114	74,621	48,496	387,326
14,000 to 14,999	208,047	2,903,573	130,283	251,826	42,254	135,632	45,128	378,097
15,000 to 15,999	163,949	2,445,104	105,203	188,501	27,191	61,434	37,492	372,013
16,000 to 16,999	200,943	3,174,898	113,330	197,349	35,873	83,609	37,191	401,050
17,000 to 17,999	184,645	3,025,436	108,540	186,069	29,992	48,804	34,238	355,258
18,000 to 18,999	162,992	2,944,756	88,043	164,656	33,192	108,949	39,567	379,401
19,000 to 19,999	187,880	3,536,753	120,340	273,095	40,207	134,384	40,615	422,843
20,000 to 20,999	171,437	3,346,489	116,909	200,583	36,481	138,137	33,956	367,862
21,000 to 21,999	173,159	3,503,515	101,090	169,017	26,523	75,228	39,064	457,213
22,000 to 22,999	142,251	3,019,518	89,037	146,482	27,735	59,493	31,155	322,257
23,000 to 23,999	155,104	3,377,670	110,048	265,674	33,043	103,668	33,915	436,410
24,000 to 24,999	146,801	3,335,502	115,273	167,609	26,591	70,001	34,626	434,501
25,000 to 25,999	154,388	3,778,613	108,313	187,841	38,620	108,527	34,613	543,546
26,000 to 26,999	152,273	3,819,535	104,945	201,430	31,839	123,535	30,411	363,975
27,000 to 27,999	153,063	4,068,296	109,801	214,686	31,536	91,152	23,426	293,270
28,000 to 28,999	142,615	3,789,277	103,475	118,537	27,976	65,151	26,435	314,797
29,000 to 29,999	121,833	3,479,905	83,914	184,453	29,272	109,446	23,464	260,478
30,000 to 30,999	146,514	4,208,219	92,128	109,177	24,602	58,750	28,403	418,905
31,000 to 31,999	117,096	3,442,448	86,769	195,514	31,468	116,680	24,503	328,955
32,000 to 32,999	130,174	3,932,899	92,014	106,755	28,350	63,219	25,680	320,746
33,000 to 33,999	112,258	3,550,895	92,744	120,227	27,146	96,790	20,763	293,866
34,000 to 34,999	116,285	3,795,609	85,938	125,979	28,235	86,210	26,706	454,410
35,000 to 35,999	112,012	3,818,793	85,379	173,474	32,439	66,928	25,236	327,637
36,000 to 36,999	119,940	4,052,129	89,443	130,640	30,110	86,752	19,300	244,904
37,000 to 37,999	93,274	3,249,088	84,418	154,504	29,077	126,625	24,478	417,524
38,000 to 38,999	100,859	3,600,702	84,026	142,878	29,148	79,904	22,194	356,779
39,000 to 39,999	99,119	3,707,770	82,325	152,406	26,015	67,246	15,743	251,937
40,000 to 49,999	886,810	37,094,275	782,550	1,428,989	289,180	796,854	187,593	3,033,450
50,000 to 59,999	705,689	36,029,781	659,961	1,146,168	255,977	730,710	132,025	2,283,285
60,000 to 69,999	472,023	27,743,081	454,563	811,482	189,804	548,115	89,626	1,411,148
70,000 to 79,999	330,065	22,550,779	330,670	763,383	150,585	402,932	70,411	1,339,195
80,000 to 89,999	242,357	18,629,623	249,771	598,456	125,657	415,352	47,468	872,728
90,000 to 99,999	166,404	13,830,003	173,425	346,111	99,131	316,217	30,718	609,193
100,000 to 149,999	286,805	29,002,589	309,566	1,298,919	187,761	845,297	56,078	1,298,269
150,000 to 199,999	86,510	11,815,740	99,554	722,435	69,791	442,863	15,419	419,288
200,000 to 299,999	56,984	10,231,819	68,930	723,386	51,534	536,273	10,597	292,585
300,000 to 399,999	18,978	4,541,735	23,475	396,661	18,502	284,964	3,488	137,379
400,000 to 499,999	9,243	2,745,095	11,499	279,105	9,371	178,901	1,609	65,007
500,000 to 999,999	13,560	5,853,007	16,951	682,071	14,264	452,517	2,507	127,935
1,000,000 to 1,999,999	4,490	3,329,251	5,491	479,680	4,788	349,028	786	53,858
2,000,000 to 2,999,999	1,071	1,302,904	1,297	240,633	1,162	186,770	179	9,752
3,000,000 to 3,999,999	437	652,450	536	110,148	493	102,668	82	5,671
4,000,000 to 4,999,999	219	389,510	274	77,068	247	73,802	43	3,016
5,000,000 and Over	679	2,634,441	800	540,715	747	479,180	99	11,922
Total	9,847,778	$340,913,612	7,316,278	$17,795,340	2,806,826	$10,619,907	1,824,859	$23,796,159

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Business Income[6]				Farm Income			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	26,190	$344,115	66,221	$1,304,144	661	$8,477	7,508	$356,333
Zero	434	3,781	708	5,680	-	-	-	-
$1 to $999	19,828	47,566	5,607	26,693	435	1,700	1,191	14,786
1,000 to 1,999	18,429	22,191	4,466	33,452	1,143	6,241	1,465	10,528
2,000 to 2,999	19,077	61,724	5,998	18,298	743	3,570	-	-
3,000 to 3,999	21,648	73,471	4,746	42,983	1,038	3,570	274	2,520
4,000 to 4,999	24,816	141,942	5,970	33,080	320	412	434	471
5,000 to 5,999	32,233	167,261	7,260	53,292	-	-	297	257
6,000 to 6,999	34,801	194,161	4,658	13,329	322	62	1,041	4,161
7,000 to 7,999	45,780	313,560	8,899	45,311	-	-	-	-
8,000 to 8,999	34,230	211,120	11,325	50,417	899	7,707	297	1,978
9,000 to 9,999	33,544	232,075	7,678	40,278	212	-	322	2,390
10,000 to 10,999	26,847	202,371	6,990	31,198	1,038	11,759	572	6,612
11,000 to 11,999	24,725	190,056	8,048	35,986	1,008	510	595	3,002
12,000 to 12,999	23,852	233,362	6,677	70,374	-	-	680	4,307
13,000 to 13,999	28,597	274,802	7,206	35,242	214	141	1,470	26,351
14,000 to 14,999	20,869	186,561	8,047	35,355	487	2,989	322	2,346
15,000 to 15,999	21,312	234,955	5,987	42,695	212	7	487	2,516
16,000 to 16,999	24,440	242,846	7,584	44,982	-	-	1,277	4,946
17,000 to 17,999	23,459	290,489	5,250	39,533	594	8,759	245	2,991
18,000 to 18,999	19,939	195,171	8,220	27,973	629	6,583	434	2,616
19,000 to 19,999	22,404	248,352	9,357	52,319	-	-	869	7,312
20,000 to 20,999	19,118	238,613	7,159	33,969	445	4,106	1,187	16,471
21,000 to 21,999	16,837	220,238	8,507	26,135	285	1,524	2,207	11,097
22,000 to 22,999	21,943	280,970	6,084	27,880	-	-	821	8,287
23,000 to 23,999	19,674	253,714	11,296	43,735	232	2,861	964	7,711
24,000 to 24,999	16,501	207,488	5,920	21,489	-	-	-	-
25,000 to 25,999	16,540	224,905	6,671	34,663	-	-	823	1,658
26,000 to 26,999	19,250	250,479	9,820	41,356	-	-	-	-
27,000 to 27,999	16,491	265,984	7,804	53,339	232	265	697	3,711
28,000 to 28,999	18,571	274,791	6,322	31,074	212	1,231	-	-
29,000 to 29,999	16,413	251,803	7,940	65,611	-	-	-	-
30,000 to 30,999	13,818	221,092	9,965	42,410	322	233	530	14,217
31,000 to 31,999	14,732	211,024	6,506	19,063	465	18,924	732	4,900
32,000 to 32,999	18,045	252,841	5,429	27,050	-	-	308	2,187
33,000 to 33,999	14,590	222,599	6,245	44,472	1,310	12,599	-	-
34,000 to 34,999	14,971	161,350	3,950	35,360	297	5,597	667	5,678
35,000 to 35,999	19,034	233,456	7,328	36,994	-	-	1,051	3,525
36,000 to 36,999	15,018	233,830	8,568	41,460	458	5,839	208	2,706
37,000 to 37,999	15,824	227,451	4,703	9,143	-	-	-	-
38,000 to 38,999	15,023	255,529	5,700	28,872	-	-	297	2,508
39,000 to 39,999	11,793	130,613	8,865	34,269	667	5,482	1,315	9,377
40,000 to 49,999	130,521	2,059,490	62,086	368,987	3,127	14,314	6,683	48,599
50,000 to 59,999	114,364	1,912,294	57,581	254,078	2,553	53,205	3,166	12,402
60,000 to 69,999	86,678	1,983,443	42,356	216,758	3,779	94,633	6,202	63,166
70,000 to 79,999	62,747	1,740,297	28,716	156,780	1,113	44,076	1,752	25,668
80,000 to 89,999	43,932	1,265,318	22,837	107,810	710	21,030	1,745	23,022
90,000 to 99,999	44,211	1,539,939	13,717	110,609	1,532	23,734	1,098	8,148
100,000 to 149,999	66,066	3,251,625	24,718	159,820	2,114	59,428	3,604	68,523
150,000 to 199,999	24,721	1,765,691	8,422	69,755	1,145	49,885	996	25,541
200,000 to 299,999	18,778	1,932,138	5,783	89,880	938	28,361	1,454	71,434
300,000 to 399,999	5,819	779,463	1,847	34,300	299	26,789	551	20,919
400,000 to 499,999	2,673	423,909	959	18,249	174	25,001	330	18,709
500,000 to 999,999	3,734	826,058	1,481	53,662	284	44,753	625	43,505
1,000,000 to 1,999,999	1,174	349,334	472	24,640	87	24,002	217	18,994
2,000,000 to 2,999,999	259	99,317	129	13,614	23	5,704	55	11,295
3,000,000 to 3,999,999	113	58,136	63	8,520	6	536	26	9,385
4,000,000 to 4,999,999	63	35,981	31	2,143	4	150	10	767
5,000,000 and Over	169	309,946	83	17,739	9	3,991	50	16,846
Total	1,487,662	$29,063,081	622,965	$4,488,302	32,777	$640,736	60,151	$1,037,377

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Partnerships and S Corporations[7]				Rents and Royalties			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	10,223	$280,903	28,428	$2,527,829	13,446	$176,780	53,070	$949,180
Zero	-	-	-	-	411	1,860	869	23,050
$1 to $999	2,467	7,758	2,814	30,160	2,607	8,798	5,836	38,924
1,000 to 1,999	1,594	2,201	1,394	16,552	3,092	8,695	4,620	28,308
2,000 to 2,999	2,864	16,407	2,213	7,932	5,001	6,459	3,029	33,489
3,000 to 3,999	1,879	2,284	2,995	28,565	3,613	5,054	7,103	50,745
4,000 to 4,999	4,237	13,384	1,593	3,489	5,183	27,001	6,733	33,809
5,000 to 5,999	1,889	3,052	1,923	6,738	7,752	20,815	3,065	25,566
6,000 to 6,999	2,900	8,979	3,994	19,414	8,014	24,883	5,852	34,647
7,000 to 7,999	4,071	14,901	2,456	3,600	9,224	33,232	7,229	37,051
8,000 to 8,999	6,425	35,690	3,205	9,153	7,691	20,394	6,755	36,074
9,000 to 9,999	4,399	37,430	2,663	14,005	9,355	28,857	4,062	48,384
10,000 to 10,999	2,707	23,410	1,746	18,455	7,752	33,540	6,683	49,056
11,000 to 11,999	3,953	15,930	1,983	7,403	6,731	24,086	4,539	24,920
12,000 to 12,999	3,765	12,962	4,572	24,074	7,252	52,098	6,355	40,563
13,000 to 13,999	3,262	11,784	2,163	13,228	10,391	47,758	9,457	38,042
14,000 to 14,999	3,325	26,422	4,850	15,198	9,252	34,386	6,570	49,190
15,000 to 15,999	1,679	13,286	2,499	9,125	8,957	52,549	5,451	22,102
16,000 to 16,999	1,867	16,391	2,656	5,350	5,608	24,135	8,957	59,735
17,000 to 17,999	2,729	6,820	2,280	2,423	6,370	28,932	8,149	88,036
18,000 to 18,999	3,556	28,907	2,731	16,020	8,385	25,251	8,825	99,341
19,000 to 19,999	3,802	22,743	4,218	13,993	9,195	36,572	11,557	80,013
20,000 to 20,999	4,513	34,149	3,419	26,415	9,611	61,784	10,088	78,768
21,000 to 21,999	2,559	16,833	2,740	9,434	6,297	37,969	6,401	35,759
22,000 to 22,999	2,166	21,685	1,847	2,315	6,239	24,935	5,626	42,622
23,000 to 23,999	2,848	21,242	2,496	9,547	9,925	79,365	10,315	63,274
24,000 to 24,999	4,886	33,951	3,594	45,672	7,312	28,207	7,956	35,684
25,000 to 25,999	3,779	13,958	3,485	15,244	7,702	37,612	6,314	43,495
26,000 to 26,999	5,008	42,602	3,972	48,331	6,226	43,989	10,767	107,256
27,000 to 27,999	3,515	21,083	2,314	3,547	7,607	38,606	10,349	78,942
28,000 to 28,999	3,718	41,861	4,163	54,608	9,139	87,071	6,185	47,136
29,000 to 29,999	4,262	32,186	3,220	13,005	3,580	20,537	9,778	94,483
30,000 to 30,999	2,581	20,002	2,529	22,275	5,942	30,967	9,947	59,289
31,000 to 31,999	4,108	33,023	4,824	21,480	6,614	32,316	10,662	80,849
32,000 to 32,999	3,914	30,857	2,549	18,772	7,301	56,094	5,167	36,112
33,000 to 33,999	4,763	23,522	2,022	2,126	6,120	58,574	8,631	61,628
34,000 to 34,999	2,997	29,795	3,351	6,725	4,941	48,583	4,195	32,388
35,000 to 35,999	1,534	3,442	3,260	36,348	7,167	48,901	8,535	69,722
36,000 to 36,999	2,314	6,910	2,734	5,219	7,542	48,030	5,986	48,148
37,000 to 37,999	3,304	12,629	5,207	13,537	6,657	44,220	6,569	44,296
38,000 to 38,999	2,072	18,027	4,520	59,476	7,243	44,928	8,537	63,772
39,000 to 39,999	3,618	61,221	2,919	15,055	6,534	41,154	4,459	42,852
40,000 to 49,999	33,938	424,803	29,834	252,795	46,517	398,332	88,951	692,081
50,000 to 59,999	33,035	447,792	29,123	222,065	54,683	496,624	76,504	593,578
60,000 to 69,999	33,224	479,979	20,863	195,021	35,427	327,268	63,313	502,619
70,000 to 79,999	18,285	216,160	17,507	171,581	29,108	382,802	47,286	422,498
80,000 to 89,999	22,185	490,798	14,259	202,086	26,201	349,625	40,634	299,542
90,000 to 99,999	17,737	423,926	12,839	190,578	19,103	269,815	31,981	245,047
100,000 to 149,999	42,332	1,356,231	29,634	339,438	39,412	739,276	54,755	419,812
150,000 to 199,999	24,146	1,270,650	12,755	231,270	17,096	489,996	8,406	127,295
200,000 to 299,999	23,296	2,012,461	11,849	339,582	15,654	524,532	6,827	109,152
300,000 to 399,999	9,372	1,120,208	4,513	160,978	6,043	297,208	2,641	40,430
400,000 to 499,999	5,243	763,735	2,362	157,310	3,320	197,686	1,495	37,795
500,000 to 999,999	7,607	1,654,883	3,859	323,117	4,955	449,753	2,530	67,006
1,000,000 to 1,999,999	2,925	1,300,057	1,332	215,707	1,882	248,018	765	26,913
2,000,000 to 2,999,999	690	547,922	354	145,912	453	87,886	188	10,976
3,000,000 to 3,999,999	297	383,611	136	53,255	207	64,029	75	3,237
4,000,000 to 4,999,999	151	257,391	80	26,078	103	24,260	39	1,767
5,000,000 and Over	429	1,799,487	262	250,432	331	126,783	116	12,393
Total	416,944	$16,070,711	340,102	$6,699,043	595,476	$7,109,866	767,739	$6,668,841

Footnotes follow this section.

TABLE 4A (continued)+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Net Sale of Capital Assets*				All Other Federal Income Sources*			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	20,447	$915,896	43,502	$108,824	39,742	$320,279	59,313	$7,595,663
Zero	-	-	487	1,462	3,850	11,714	434	94,982
$1 to $999	7,578	10,794	5,936	7,978	55,321	244,444	2,864	79,411
1,000 to 1,999	11,266	8,474	6,586	13,939	39,270	119,080	817	10,926
2,000 to 2,999	5,710	5,136	9,008	17,839	44,018	164,184	3,883	134,606
3,000 to 3,999	8,264	31,918	7,727	16,809	52,657	165,487	3,041	18,014
4,000 to 4,999	8,948	33,918	7,011	20,255	54,117	178,023	3,991	33,744
5,000 to 5,999	7,647	15,883	5,656	12,089	59,339	163,654	3,007	30,088
6,000 to 6,999	11,955	25,256	7,736	19,658	64,048	194,609	2,407	17,473
7,000 to 7,999	13,494	73,723	8,030	19,235	68,995	215,731	2,959	57,076
8,000 to 8,999	12,520	24,791	7,784	14,053	78,814	214,095	2,275	45,854
9,000 to 9,999	11,902	44,480	7,746	10,252	72,290	198,679	3,946	29,607
10,000 to 10,999	10,458	35,882	3,131	5,233	65,493	184,722	2,357	46,072
11,000 to 11,999	10,060	39,062	8,318	17,944	76,268	164,101	2,400	14,825
12,000 to 12,999	13,085	37,283	8,472	18,048	69,595	227,289	1,934	26,628
13,000 to 13,999	10,290	30,009	5,169	11,125	79,402	254,968	3,253	29,419
14,000 to 14,999	15,254	49,399	8,677	16,202	82,113	212,123	2,349	4,941
15,000 to 15,999	8,028	20,402	9,417	14,064	55,653	177,306	1,166	11,115
16,000 to 16,999	12,413	75,153	9,244	20,550	67,039	202,022	2,130	15,837
17,000 to 17,999	11,051	56,222	7,276	14,086	60,968	158,844	2,502	54,028
18,000 to 18,999	11,721	41,063	7,810	14,660	63,680	188,726	1,245	28,653
19,000 to 19,999	14,377	46,547	9,670	23,424	66,715	233,535	2,661	28,325
20,000 to 20,999	14,876	80,961	10,361	23,356	71,475	234,593	1,249	11,836
21,000 to 21,999	12,426	59,304	8,185	19,912	65,364	209,299	2,154	104,236
22,000 to 22,999	10,033	46,593	5,642	10,316	55,624	164,469	1,898	11,007
23,000 to 23,999	13,085	74,011	5,783	12,274	69,160	188,529	2,670	71,390
24,000 to 24,999	14,607	46,291	2,648	5,732	71,823	198,351	1,114	12,030
25,000 to 25,999	12,758	64,574	7,436	16,748	84,822	213,454	519	4,804
26,000 to 26,999	12,480	59,317	6,783	15,010	78,536	284,106	1,677	11,907
27,000 to 27,999	15,870	68,802	6,447	13,453	76,663	233,530	1,070	13,893
28,000 to 28,999	9,786	40,520	8,053	16,394	68,579	253,274	-	-
29,000 to 29,999	9,564	52,461	7,868	16,736	63,175	211,787	1,023	11,860
30,000 to 30,999	12,617	37,851	5,662	14,129	68,016	220,981	1,070	15,132
31,000 to 31,999	12,877	54,414	11,137	23,756	71,193	260,938	842	2,341
32,000 to 32,999	10,194	51,704	3,653	6,810	66,829	207,522	1,297	12,647
33,000 to 33,999	12,414	55,613	7,741	16,765	61,067	187,177	2,588	35,029
34,000 to 34,999	6,295	61,263	5,237	11,599	66,417	220,129	1,480	25,061
35,000 to 35,999	13,064	68,380	5,159	12,698	67,117	213,997	1,646	10,104
36,000 to 36,999	10,223	59,608	7,279	12,723	70,435	197,251	1,435	34,668
37,000 to 37,999	13,017	44,783	5,292	9,053	68,891	191,279	892	6,348
38,000 to 38,999	12,278	115,601	6,411	14,199	60,971	227,658	1,338	19,561
39,000 to 39,999	12,780	81,212	5,591	13,553	64,459	208,751	851	2,298
40,000 to 49,999	113,150	754,213	56,886	115,985	599,889	2,145,094	9,017	123,552
50,000 to 59,999	101,365	751,924	50,153	110,110	496,402	1,519,772	7,956	150,699
60,000 to 69,999	80,027	649,671	42,739	87,164	335,694	1,191,036	8,833	112,920
70,000 to 79,999	68,834	548,146	31,561	67,144	243,755	870,285	5,188	89,772
80,000 to 89,999	58,080	755,880	28,678	63,429	180,120	756,553	4,799	116,080
90,000 to 99,999	44,505	633,196	19,334	39,696	120,946	521,870	3,005	64,344
100,000 to 149,999	103,221	1,610,061	43,350	99,644	213,222	1,332,377	9,294	283,429
150,000 to 199,999	46,257	1,155,150	18,212	39,705	69,552	646,553	4,080	108,896
200,000 to 299,999	34,783	1,345,467	15,230	36,636	47,961	673,628	4,105	160,855
300,000 to 399,999	13,318	854,447	5,021	12,587	17,237	346,494	1,443	61,971
400,000 to 499,999	6,912	722,569	2,589	6,576	8,243	211,474	815	65,461
500,000 to 999,999	10,596	1,817,743	3,846	10,027	12,590	537,577	1,426	133,913
1,000,000 to 1,999,999	3,770	1,481,872	1,156	3,121	4,066	305,217	583	113,240
2,000,000 to 2,999,999	945	847,495	254	675	962	123,344	145	84,381
3,000,000 to 3,999,999	403	543,597	104	287	403	76,899	63	25,646
4,000,000 to 4,999,999	197	370,758	55	156	206	45,466	40	6,419
5,000,000 and Over	646	3,227,010	122	322	624	231,693	89	34,501
Total	1,164,721	$20,913,753	646,051	$1,396,211	5,041,875	$20,056,022	198,628	$10,559,518

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Individual[10] Retirement Plan		Half Self-Employment[10] Tax		Self-Employed[10] Health Insurance		Self-Employed[10] Retirement Plan	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	3,482	$6,038	27,734	$22,979	8,915	$6,498	469	$521
Zero	435	130	869	297	434	83	-	-
$1 to $999	3,657	5,531	11,386	3,467	3,110	1,797	-	-
1,000 to 1,999	274	548	13,750	1,846	2,649	1,665	308	332
2,000 to 2,999	1,168	2,119	16,979	4,587	3,092	1,236	1,088	45
3,000 to 3,999	2,788	5,071	18,941	4,677	2,396	743	-	-
4,000 to 4,999	3,423	5,463	21,029	9,827	6,424	2,956	1,086	6,964
5,000 to 5,999	3,611	4,334	24,144	9,508	3,261	1,883	-	-
6,000 to 6,999	6,857	12,206	28,165	11,556	5,203	2,096	-	-
7,000 to 7,999	6,272	12,282	34,194	18,091	5,606	3,076	-	-
8,000 to 8,999	3,048	5,623	29,004	15,343	6,497	3,588	320	354
9,000 to 9,999	4,729	7,392	28,211	15,787	4,327	1,785	297	58
10,000 to 10,999	4,109	6,468	21,886	14,586	7,535	3,339	-	-
11,000 to 11,999	4,472	8,418	21,292	12,886	7,647	2,766	488	820
12,000 to 12,999	8,368	14,500	20,592	15,892	8,320	4,354	-	-
13,000 to 13,999	5,599	9,765	20,677	16,921	8,398	4,724	1,308	2,362
14,000 to 14,999	9,531	16,308	18,433	13,663	7,527	3,773	846	2,028
15,000 to 15,999	4,910	7,418	18,073	15,382	5,382	2,538	274	80
16,000 to 16,999	4,272	6,626	19,152	14,343	5,971	4,397	435	690
17,000 to 17,999	11,603	18,728	19,893	19,167	8,220	4,331	465	1,305
18,000 to 18,999	16,029	22,348	16,110	13,477	7,037	4,131	507	2,354
19,000 to 19,999	8,570	12,698	18,127	16,151	6,640	3,201	2,797	7,582
20,000 to 20,999	14,541	21,004	15,202	14,602	7,036	4,890	2,007	4,892
21,000 to 21,999	9,188	12,524	13,871	14,945	5,528	3,125	487	296
22,000 to 22,999	6,967	8,798	19,844	19,325	8,803	5,025	963	1,428
23,000 to 23,999	10,453	17,705	16,479	17,200	5,902	2,769	-	-
24,000 to 24,999	8,196	11,675	15,911	15,557	6,007	4,212	827	2,890
25,000 to 25,999	9,654	13,255	13,634	15,172	4,991	3,123	1,411	2,644
26,000 to 26,999	12,699	23,241	15,596	19,200	7,141	4,106	497	1,471
27,000 to 27,999	12,206	17,894	16,930	20,292	5,753	2,634	426	1,477
28,000 to 28,999	15,161	21,461	13,762	15,770	7,079	4,915	1,211	5,833
29,000 to 29,999	13,848	20,831	13,672	16,836	5,324	3,692	989	3,426
30,000 to 30,999	11,341	14,453	11,935	15,454	3,695	2,808	1,279	10,428
31,000 to 31,999	11,692	16,684	14,672	17,471	4,788	2,571	1,306	3,773
32,000 to 32,999	7,805	10,076	15,729	16,818	5,086	3,435	691	2,932
33,000 to 33,999	7,034	9,347	13,076	17,063	4,017	3,425	1,125	5,436
34,000 to 34,999	5,483	4,543	12,115	12,112	3,814	2,552	827	3,114
35,000 to 35,999	7,146	11,375	14,192	14,067	3,878	2,518	1,372	7,867
36,000 to 36,999	9,988	15,728	12,259	15,619	4,769	2,924	644	3,094
37,000 to 37,999	8,715	9,623	13,613	15,765	3,197	3,031	749	3,260
38,000 to 38,999	10,317	14,846	13,657	17,295	4,234	3,436	2,106	12,589
39,000 to 39,999	13,991	20,192	10,725	12,357	3,787	2,533	710	2,635
40,000 to 49,999	62,219	86,400	121,121	155,093	34,043	21,701	10,408	58,836
50,000 to 59,999	37,761	60,391	107,453	150,092	31,270	21,952	15,097	82,171
60,000 to 69,999	29,188	51,986	88,758	146,262	23,720	16,322	12,041	57,387
70,000 to 79,999	26,321	46,644	56,928	110,625	17,383	12,248	12,310	53,112
80,000 to 89,999	13,919	25,669	46,312	89,646	12,066	10,027	10,189	64,086
90,000 to 99,999	12,573	21,015	41,813	95,805	15,324	10,911	10,834	98,035
100,000 to 149,999	28,471	51,146	74,661	177,761	26,477	23,686	23,865	282,206
150,000 to 199,999	12,736	22,614	28,751	83,402	12,684	12,341	12,246	195,906
200,000 to 299,999	9,701	16,482	21,109	75,393	11,310	12,825	11,346	226,793
300,000 to 399,999	2,930	5,105	6,930	25,771	4,012	4,784	3,870	92,738
400,000 to 499,999	1,610	2,749	3,188	11,028	1,829	2,786	1,750	41,272
500,000 to 999,999	2,282	3,947	4,359	15,249	2,676	3,314	2,212	59,913
1,000,000 to 1,999,999	746	1,322	1,145	3,622	885	1,184	499	12,545
2,000,000 to 2,999,999	163	283	243	695	209	279	112	2,569
3,000,000 to 3,999,999	57	98	113	339	90	137	45	1,233
4,000,000 to 4,999,999	32	55	60	186	57	96	33	746
5,000,000 and Over	34	59	143	446	147	230	63	1,918
Total	564,370	$881,235	1,338,602	$1,734,770	423,602	$287,507	157,235	$1,436,446

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Penalty on Early Withdrawal of Savings		Alimony Paid		Total Adjustments[11]	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	3,502	$594	2,714	$30,949	36,032	$67,986
Zero	-	-	-	-	1,303	511
$1 to $999	411	43	743	6,339	17,075	21,362
1,000 to 1,999	232	2	-	-	17,796	4,766
2,000 to 2,999	918	29	863	3,918	24,945	14,271
3,000 to 3,999	2,076	471	846	17,065	28,010	29,164
4,000 to 4,999	808	17	-	-	27,426	25,956
5,000 to 5,999	917	167	-	-	36,085	19,030
6,000 to 6,999	411	102	582	2,329	38,843	30,657
7,000 to 7,999	308	9	-	-	48,762	38,685
8,000 to 8,999	1,403	173	232	1,394	40,352	29,146
9,000 to 9,999	1,166	95	233	8,376	38,410	39,538
10,000 to 10,999	3,506	77	1,003	3,417	33,778	32,103
11,000 to 11,999	1,031	394	214	710	29,444	27,809
12,000 to 12,999	2,710	1,621	1,037	3,339	32,408	41,413
13,000 to 13,999	1,334	114	232	1,086	31,942	37,936
14,000 to 14,999	1,085	72	886	15,702	27,666	52,455
15,000 to 15,999	2,490	315	939	3,380	28,190	31,971
16,000 to 16,999	1,300	514	232	237	29,127	30,701
17,000 to 17,999	1,666	128	2,412	4,477	35,027	50,832
18,000 to 18,999	1,539	137	530	2,002	31,188	46,703
19,000 to 19,999	1,846	146	667	5,080	29,507	46,940
20,000 to 20,999	2,837	1,136	970	1,640	31,609	52,104
21,000 to 21,999	1,441	103	2,069	7,337	24,495	39,276
22,000 to 22,999	1,040	87	208	421	30,342	37,391
23,000 to 23,999	720	388	977	13,300	28,248	56,397
24,000 to 24,999	2,842	25	320	3,844	27,073	39,192
25,000 to 25,999	1,918	109	899	3,955	24,343	39,932
26,000 to 26,999	274	18	2,009	9,863	29,049	60,577
27,000 to 27,999	1,055	1,277	1,891	10,390	28,607	54,470
28,000 to 28,999	1,399	105	1,680	20,709	28,759	73,380
29,000 to 29,999	420	77	1,144	2,626	24,674	49,071
30,000 to 30,999	1,983	2,675	1,686	11,584	24,557	59,439
31,000 to 31,999	445	351	1,600	14,654	24,138	55,666
32,000 to 32,999	1,077	170	1,802	8,022	24,390	43,326
33,000 to 33,999	487	6	680	1,394	21,060	37,390
34,000 to 34,999	553	6	232	4,544	19,457	29,887
35,000 to 35,999	698	603	2,752	17,046	24,688	55,742
36,000 to 36,999	2,455	209	1,276	7,107	22,978	45,889
37,000 to 37,999	534	68	297	794	20,007	32,712
38,000 to 38,999	899	31	1,470	8,731	20,952	58,607
39,000 to 39,999	719	170	986	12,643	20,761	51,871
40,000 to 49,999	6,683	560	10,548	55,165	173,921	394,781
50,000 to 59,999	6,944	1,540	11,192	83,269	149,621	410,124
60,000 to 69,999	4,697	368	6,955	83,850	116,313	364,013
70,000 to 79,999	4,007	1,648	6,861	50,248	82,181	278,553
80,000 to 89,999	2,326	126	2,950	28,507	58,606	239,552
90,000 to 99,999	1,814	6,852	3,313	36,172	54,445	268,828
100,000 to 149,999	3,547	785	7,702	115,345	99,080	668,465
150,000 to 199,999	1,015	302	2,515	47,923	38,236	366,827
200,000 to 299,999	751	250	2,581	70,513	29,846	404,886
300,000 to 399,999	212	75	901	28,558	10,015	158,570
400,000 to 499,999	112	168	499	21,051	4,954	79,615
500,000 to 999,999	187	195	690	40,207	7,000	123,671
1,000,000 to 1,999,999	64	38	284	16,894	2,277	37,197
2,000,000 to 2,999,999	11	2	67	9,243	525	12,998
3,000,000 to 3,999,999	*	5	21	3,283	216	5,205
4,000,000 to 4,999,999	*	1	16	985	123	2,074
5,000,000 and Over	7	2	38	6,009	298	8,691
Total	86,838	$25,748	96,446	$967,625	1,991,160	$5,516,303

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 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	96,617	$4,379,959	58,196	$6,413,675	51,146	$286,028	38,792	$91,579
Zero	4,937	38,052	-	-	274	2,504	1,135	1,357
$1 to $999	50,247	325,029	6,075	64,892	6,307	36,251	6,007	3,003
1,000 to 1,999	32,051	144,782	4,547	10,805	4,484	17,262	6,881	6,278
2,000 to 2,999	39,865	203,472	5,504	42,678	8,680	61,125	5,982	3,607
3,000 to 3,999	39,946	154,753	5,844	19,695	10,520	46,137	8,329	3,660
4,000 to 4,999	46,267	163,551	5,039	20,700	12,342	52,608	9,188	2,637
5,000 to 5,999	54,318	169,332	6,371	37,351	8,464	31,581	7,507	1,619
6,000 to 6,999	49,539	197,832	8,758	24,132	16,155	57,578	11,636	11,849
7,000 to 7,999	55,250	168,786	6,400	19,434	15,137	49,323	14,063	2,733
8,000 to 8,999	69,228	188,701	5,748	37,567	12,168	47,949	13,748	6,843
9,000 to 9,999	57,541	181,990	3,764	25,910	21,985	66,116	20,121	6,571
10,000 to 10,999	52,526	179,927	5,846	57,769	16,900	123,286	18,366	5,303
11,000 to 11,999	61,438	127,642	5,750	18,824	13,586	93,907	18,422	7,157
12,000 to 12,999	52,730	142,025	6,249	19,977	18,177	56,127	22,843	12,488
13,000 to 13,999	60,393	177,805	6,991	66,430	22,706	69,064	30,719	10,040
14,000 to 14,999	64,916	185,438	5,719	10,165	20,712	86,753	27,499	22,641
15,000 to 15,999	45,931	130,741	4,846	9,792	20,891	94,930	23,673	11,291
16,000 to 16,999	54,470	149,386	4,684	16,564	16,979	62,768	27,649	9,488
17,000 to 17,999	48,483	74,017	5,676	48,147	17,251	57,600	33,877	20,044
18,000 to 18,999	58,530	183,769	5,865	37,588	19,154	66,724	35,228	16,960
19,000 to 19,999	58,181	152,827	8,958	38,330	19,198	91,468	37,342	21,024
20,000 to 20,999	60,901	161,396	8,000	17,902	21,510	94,035	48,262	30,110
21,000 to 21,999	53,667	118,056	9,219	117,571	19,593	94,466	41,483	21,706
22,000 to 22,999	55,133	120,111	4,783	9,696	15,187	69,023	35,255	24,998
23,000 to 23,999	61,581	154,021	10,111	81,513	23,153	72,685	47,351	27,924
24,000 to 24,999	64,643	130,594	6,455	10,587	22,340	82,856	52,851	34,090
25,000 to 25,999	78,498	191,058	7,490	12,088	19,141	70,109	47,645	32,779
26,000 to 26,999	67,546	214,485	8,598	15,163	14,315	70,613	49,843	57,548
27,000 to 27,999	72,084	191,450	5,514	18,520	17,265	59,738	52,634	44,387
28,000 to 28,999	70,037	151,882	7,314	20,036	17,856	56,665	52,746	57,228
29,000 to 29,999	58,340	184,854	5,008	8,173	19,061	81,667	50,597	48,891
30,000 to 30,999	66,969	157,324	4,416	10,372	17,529	55,074	61,779	59,667
31,000 to 31,999	70,093	191,991	7,432	18,452	15,459	86,276	54,124	55,789
32,000 to 32,999	62,914	139,138	6,568	5,798	11,741	62,059	55,967	60,832
33,000 to 33,999	60,773	171,140	5,413	53,460	10,710	39,242	55,720	66,705
34,000 to 34,999	61,734	173,438	5,984	34,218	13,179	57,658	54,142	68,746
35,000 to 35,999	66,089	168,399	5,038	12,167	11,047	51,186	62,882	78,924
36,000 to 36,999	66,083	158,022	6,875	40,888	11,385	37,933	61,328	78,776
37,000 to 37,999	64,242	168,540	7,598	16,531	14,713	48,884	62,393	84,106
38,000 to 38,999	59,956	198,037	7,459	40,463	14,227	55,808	61,193	98,326
39,000 to 39,999	59,386	167,981	5,229	17,863	10,571	53,413	59,542	83,542
40,000 to 49,999	573,142	1,674,331	66,731	222,472	94,953	400,840	623,972	1,114,908
50,000 to 59,999	469,959	1,128,983	57,421	256,611	65,820	286,069	577,782	1,320,889
60,000 to 69,999	321,379	760,481	43,815	132,621	37,688	168,900	436,704	1,174,863
70,000 to 79,999	226,619	623,802	35,459	146,101	21,001	94,835	327,805	1,129,932
80,000 to 89,999	177,078	604,653	38,861	155,009	17,469	68,682	245,760	1,011,312
90,000 to 99,999	118,220	333,065	25,105	122,950	8,936	51,702	176,096	854,835
100,000 to 149,999	206,744	820,040	64,737	453,211	11,596	88,821	315,620	2,204,520
150,000 to 199,999	70,855	426,751	29,739	229,351	2,384	22,447	101,251	1,188,138
200,000 to 299,999	50,958	408,268	27,250	283,173	1,461	29,183	69,870	1,303,304
300,000 to 399,999	18,080	231,041	11,370	141,527	311	9,296	23,632	700,634
400,000 to 499,999	9,035	167,791	6,280	128,335	134	6,165	11,521	463,434
500,000 to 999,999	13,664	408,600	10,139	292,124	127	6,925	16,941	1,128,004
1,000,000 to 1,999,999	4,653	259,805	3,732	217,046	31	1,238	5,478	792,932
2,000,000 to 2,999,999	1,133	136,430	972	131,678	5	174	1,301	347,706
3,000,000 to 3,999,999	483	88,166	406	51,160	*	462	536	207,773
4,000,000 to 4,999,999	250	37,113	214	24,562	-	-	275	132,414
5,000,000 and Over	751	367,153	675	262,254	*	263	800	954,386
Total	4,697,076	$19,608,205	734,240	$10,852,068	935,118	$4,092,479	4,422,088	$17,423,229

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Real Estate Taxes		Other Taxes		Total Taxes		Mortagage Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	68,973	$187,914	55,286	$29,294	80,277	$308,787	65,408	$889,982
Zero	1,135	599	975	301	1,409	2,267	1,135	12,516
$1 to $999	12,380	15,639	8,021	1,999	13,241	20,642	11,187	88,221
1,000 to 1,999	5,804	10,728	5,804	1,752	9,192	18,758	4,948	41,350
2,000 to 2,999	8,740	17,565	9,235	2,301	13,038	23,472	7,244	65,532
3,000 to 3,999	12,781	19,845	8,868	2,818	15,221	26,323	11,626	75,831
4,000 to 4,999	15,272	19,458	11,894	3,610	20,030	25,705	14,668	100,946
5,000 to 5,999	14,192	23,787	9,879	2,742	18,607	28,148	12,521	85,098
6,000 to 6,999	19,248	22,914	17,169	5,780	24,694	40,543	16,174	122,299
7,000 to 7,999	25,957	28,314	20,918	6,126	28,163	37,173	22,897	157,179
8,000 to 8,999	21,399	26,551	19,211	4,672	24,663	38,066	17,313	124,394
9,000 to 9,999	30,989	35,354	26,995	7,117	35,276	49,043	26,496	156,176
10,000 to 10,999	21,044	26,729	20,856	5,846	27,405	37,878	17,330	130,729
11,000 to 11,999	20,848	26,715	20,781	4,117	26,156	37,403	18,647	112,259
12,000 to 12,999	27,009	40,347	24,693	5,753	34,169	58,587	23,968	186,204
13,000 to 13,999	34,576	38,413	32,411	6,307	41,742	54,760	33,320	232,684
14,000 to 14,999	31,769	36,881	31,165	9,047	38,398	68,568	25,757	173,910
15,000 to 15,999	30,478	43,034	25,944	8,036	35,565	62,361	28,961	212,919
16,000 to 16,999	35,260	47,149	30,754	8,012	40,809	64,649	32,731	254,808
17,000 to 17,999	31,928	47,959	33,274	7,695	39,629	75,697	31,863	245,389
18,000 to 18,999	33,849	40,874	37,168	10,616	42,891	68,449	30,443	176,083
19,000 to 19,999	37,779	51,620	37,025	11,810	46,227	84,454	35,580	247,128
20,000 to 20,999	45,891	58,510	48,521	11,642	56,479	100,262	41,402	285,212
21,000 to 21,999	39,263	51,396	41,170	13,421	48,493	86,523	38,098	285,209
22,000 to 22,999	33,578	50,099	34,290	11,556	41,456	86,654	29,886	230,253
23,000 to 23,999	43,677	59,157	46,375	12,997	53,313	100,078	42,933	358,518
24,000 to 24,999	48,592	70,473	51,641	18,761	59,261	123,324	49,138	367,277
25,000 to 25,999	44,484	60,500	47,836	14,032	55,092	107,310	42,311	287,650
26,000 to 26,999	44,722	60,733	46,835	16,228	53,641	134,509	40,852	293,729
27,000 to 27,999	48,623	71,157	45,129	12,869	55,891	128,412	44,510	326,734
28,000 to 28,999	48,352	64,371	51,593	17,920	58,274	139,519	46,603	332,394
29,000 to 29,999	47,925	78,155	50,393	13,151	54,443	140,198	44,752	359,683
30,000 to 30,999	59,707	75,977	56,022	20,150	66,351	155,794	57,632	475,732
31,000 to 31,999	49,145	69,616	51,423	18,809	57,163	144,214	46,815	392,333
32,000 to 32,999	49,388	68,622	49,881	14,298	58,610	143,751	48,557	378,998
33,000 to 33,999	49,167	81,419	52,886	20,963	59,065	169,088	48,052	406,590
34,000 to 34,999	47,981	70,034	46,084	15,231	57,276	154,012	45,810	409,366
35,000 to 35,999	57,232	88,979	57,450	18,977	64,955	186,879	55,572	499,393
36,000 to 36,999	56,292	78,855	55,345	20,223	62,860	177,854	56,534	446,321
37,000 to 37,999	57,891	82,891	57,268	21,022	64,040	188,019	55,647	440,897
38,000 to 38,999	56,935	82,522	56,682	19,013	62,897	199,860	53,562	433,378
39,000 to 39,999	51,387	75,246	50,962	21,462	60,583	180,251	51,433	469,959
40,000 to 49,999	550,598	861,588	561,863	217,589	635,480	2,194,086	538,202	4,729,644
50,000 to 59,999	519,803	887,820	540,425	238,720	586,160	2,447,430	509,552	4,947,952
60,000 to 69,999	400,398	753,182	401,141	197,525	439,891	2,125,569	396,248	4,226,156
70,000 to 79,999	301,924	583,255	300,231	157,931	330,444	1,871,118	287,846	3,242,643
80,000 to 89,999	232,681	519,517	227,220	125,713	246,523	1,656,541	219,218	2,697,713
90,000 to 99,999	165,456	423,610	162,769	92,344	177,431	1,370,789	158,429	2,114,263
100,000 to 149,999	292,399	883,590	281,600	178,112	316,994	3,266,222	276,712	4,237,652
150,000 to 199,999	95,637	378,206	88,717	61,809	101,652	1,628,154	88,184	1,721,802
200,000 to 299,999	66,258	341,151	59,384	54,087	70,295	1,698,542	59,086	1,470,974
300,000 to 399,999	22,549	141,022	19,563	19,756	23,750	861,412	19,523	550,021
400,000 to 499,999	10,953	77,158	9,266	11,215	11,550	551,807	9,453	288,968
500,000 to 999,999	16,186	145,904	13,359	18,680	16,999	1,292,559	13,286	466,394
1,000,000 to 1,999,999	5,214	64,777	4,167	8,714	5,492	866,424	3,993	155,822
2,000,000 to 2,999,999	1,245	22,714	992	2,951	1,301	373,370	906	39,992
3,000,000 to 3,999,999	525	11,171	424	1,717	539	220,661	354	16,374
4,000,000 to 4,999,999	267	6,621	210	663	275	139,697	197	9,949
5,000,000 and Over	783	35,431	642	5,630	800	995,446	501	27,269
Total	4,204,518	$8,343,817	4,158,085	$1,871,632	4,772,521	$27,638,063	4,012,006	$42,314,850

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Points and Investment Interest		Total Interest[12]		Cash/Check Contributions		Non-Cash Contributions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	23,483	$234,046	66,939	$1,124,028	50,778	$93,174	21,966	$16,851
Zero	-	-	1,135	12,516	-	-	214	107
$1 to $999	2,812	2,907	11,187	91,128	8,310	6,531	2,136	3,877
1,000 to 1,999	1,417	1,437	5,698	42,787	4,218	5,214	1,335	482
2,000 to 2,999	2,100	2,751	7,762	68,283	8,480	10,690	3,087	977
3,000 to 3,999	1,943	158	11,948	75,988	10,445	6,479	5,764	2,437
4,000 to 4,999	3,738	2,801	15,079	103,747	11,491	12,553	5,238	7,416
5,000 to 5,999	3,460	5,266	12,521	90,363	11,093	7,819	5,931	5,583
6,000 to 6,999	3,166	2,568	16,174	124,867	18,954	15,379	7,582	3,368
7,000 to 7,999	2,432	319	22,897	157,498	20,949	13,543	9,970	3,107
8,000 to 8,999	4,370	10,760	18,150	135,154	17,082	12,344	9,428	3,345
9,000 to 9,999	5,301	7,627	27,003	163,802	26,378	19,810	13,012	3,161
10,000 to 10,999	2,951	1,928	17,330	132,658	18,549	25,737	12,822	3,534
11,000 to 11,999	2,343	2,089	18,647	114,348	16,801	9,310	8,632	4,367
12,000 to 12,999	5,022	2,614	24,402	188,818	25,828	20,237	13,134	7,751
13,000 to 13,999	6,626	2,420	34,402	235,104	36,238	33,246	17,245	4,964
14,000 to 14,999	5,271	1,742	26,376	175,652	30,077	43,481	15,087	8,429
15,000 to 15,999	6,445	7,157	28,961	220,076	27,964	30,513	14,378	5,071
16,000 to 16,999	6,515	5,436	32,976	260,244	32,011	49,093	15,370	5,526
17,000 to 17,999	5,541	2,900	31,863	248,288	32,894	23,455	16,118	6,667
18,000 to 18,999	6,715	11,077	32,918	187,160	38,370	37,244	22,674	7,437
19,000 to 19,999	7,741	8,420	35,991	255,548	34,604	27,119	19,025	17,173
20,000 to 20,999	6,325	8,712	41,699	293,924	40,871	41,885	21,637	7,142
21,000 to 21,999	5,673	3,741	38,925	288,949	43,230	47,520	19,473	5,687
22,000 to 22,999	6,278	1,566	29,886	231,819	32,459	38,043	19,465	7,940
23,000 to 23,999	8,505	12,110	43,642	370,629	44,802	40,259	21,427	7,640
24,000 to 24,999	8,676	18,465	49,895	385,742	42,057	38,473	22,947	7,886
25,000 to 25,999	8,862	12,579	42,556	300,229	49,099	46,504	27,602	19,742
26,000 to 26,999	10,648	11,879	41,127	305,608	44,507	51,232	28,877	10,328
27,000 to 27,999	9,660	9,727	45,409	336,461	45,551	57,230	22,420	6,539
28,000 to 28,999	9,857	4,487	47,090	336,881	49,740	48,504	25,903	7,570
29,000 to 29,999	13,676	10,592	45,484	370,275	46,549	43,459	32,413	15,814
30,000 to 30,999	12,801	35,697	58,299	511,429	56,654	58,091	30,493	14,178
31,000 to 31,999	8,619	9,939	46,815	402,272	50,410	52,411	26,354	14,951
32,000 to 32,999	9,787	4,807	49,407	383,805	49,294	47,878	28,547	20,668
33,000 to 33,999	14,538	15,858	49,653	422,447	50,289	52,368	31,603	14,500
34,000 to 34,999	12,900	14,683	47,258	424,049	48,960	52,220	28,904	10,686
35,000 to 35,999	11,232	7,601	55,572	506,994	55,165	72,335	30,513	13,938
36,000 to 36,999	14,416	16,762	56,747	463,083	56,083	60,772	28,432	15,862
37,000 to 37,999	13,657	13,120	56,470	454,017	55,226	66,832	33,914	13,957
38,000 to 38,999	15,103	12,187	54,476	445,565	55,528	67,287	34,539	16,881
39,000 to 39,999	14,321	20,087	51,641	490,046	51,607	70,320	26,474	11,459
40,000 to 49,999	130,258	144,502	543,092	4,874,146	560,431	745,750	354,661	171,700
50,000 to 59,999	149,452	193,597	515,331	5,141,549	532,324	772,794	354,076	161,416
60,000 to 69,999	129,855	202,915	400,157	4,429,071	406,275	673,655	274,072	147,749
70,000 to 79,999	92,284	105,027	291,581	3,347,670	311,965	547,666	211,420	111,778
80,000 to 89,999	75,046	127,313	222,713	2,825,026	235,704	391,496	162,941	96,282
90,000 to 99,999	56,263	95,352	160,325	2,209,615	166,557	308,727	113,934	64,684
100,000 to 149,999	112,576	268,228	281,777	4,505,881	296,100	693,554	205,405	161,578
150,000 to 199,999	43,361	138,865	90,035	1,860,666	95,301	317,342	61,951	69,071
200,000 to 299,999	32,688	150,932	61,773	1,621,907	67,455	337,718	40,495	112,748
300,000 to 399,999	11,900	95,177	20,504	645,198	22,586	169,454	12,698	41,701
400,000 to 499,999	6,235	65,246	10,073	354,214	10,997	96,612	6,032	33,295
500,000 to 999,999	9,182	175,606	14,465	642,000	16,291	228,488	8,108	138,793
1,000,000 to 1,999,999	3,132	122,194	4,613	278,016	5,238	142,634	2,470	128,500
2,000,000 to 2,999,999	810	76,674	1,106	116,666	1,258	56,586	583	86,328
3,000,000 to 3,999,999	337	28,510	436	44,884	524	43,093	236	40,224
4,000,000 to 4,999,999	172	23,451	235	33,400	265	30,669	123	31,054
5,000,000 and Over	524	152,038	673	179,307	775	237,743	348	616,672
Total	1,179,001	$2,726,650	4,071,299	$45,041,500	4,179,641	$7,350,571	2,591,638	$2,578,567

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Contribution Carryover		Total Contributions[13]		Casualty and Theft Losses		Moving Expenses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	29,743	$222,219	11,358	$38,114	2,095	$49,758	1,247	$5,844
Zero	-	-	214	107	-	-	-	-
$1 to $999	2,035	4,998	7,167	5,799	1,008	14,691	-	-
1,000 to 1,999	880	2,397	4,493	4,693	-	-	-	-
2,000 to 2,999	1,149	4,622	8,160	7,587	2,018	41,513	-	-
3,000 to 3,999	530	158	10,719	6,771	1,003	3,795	-	-
4,000 to 4,999	-	-	12,547	12,442	-	-	322	209
5,000 to 5,999	757	2,188	11,391	13,728	274	3,688	-	-
6,000 to 6,999	1,911	4,830	19,413	15,802	-	-	-	-
7,000 to 7,999	518	468	22,701	16,631	618	43,498	434	594
8,000 to 8,999	1,017	964	18,819	16,468	708	4,408	-	-
9,000 to 9,999	320	474	28,430	22,029	320	929	297	357
10,000 to 10,999	-	-	20,489	25,734	507	4,074	507	606
11,000 to 11,999	744	1,318	17,933	14,260	274	10,777	-	-
12,000 to 12,999	-	-	26,495	25,704	572	12,713	-	-
13,000 to 13,999	1,709	3,140	36,731	40,225	1,031	19,933	-	-
14,000 to 14,999	915	2,512	30,786	46,046	1,449	3,042	-	-
15,000 to 15,999	434	757	29,819	34,769	965	6,474	-	-
16,000 to 16,999	720	6,041	33,589	46,818	1,636	9,585	322	1,051
17,000 to 17,999	649	521	33,126	30,643	-	-	208	532
18,000 to 18,999	1,003	266	39,036	44,681	1,191	14,829	-	-
19,000 to 19,999	553	412	35,936	41,534	1,924	15,045	487	75
20,000 to 20,999	232	391	45,460	49,419	596	10,276	685	5,304
21,000 to 21,999	322	3,087	43,552	52,918	411	4,239	322	1,516
22,000 to 22,999	761	14,756	33,587	48,897	2,885	19,422	297	115
23,000 to 23,999	245	123	46,021	47,705	411	10,240	208	714
24,000 to 24,999	-	-	45,734	46,300	-	-	-	-
25,000 to 25,999	852	8,920	50,636	65,758	1,581	4,754	510	310
26,000 to 26,999	595	649	47,805	62,072	434	669	709	789
27,000 to 27,999	1,754	1,547	47,881	65,316	2,181	6,189	1,312	1,231
28,000 to 28,999	-	-	54,288	56,075	-	-	939	426
29,000 to 29,999	-	-	49,115	59,273	2,608	15,647	-	-
30,000 to 30,999	274	1,646	59,063	73,915	1,762	11,782	411	1,360
31,000 to 31,999	516	6,849	53,294	71,396	-	-	308	452
32,000 to 32,999	214	24,125	51,380	62,915	1,042	18,240	-	-
33,000 to 33,999	617	2,286	52,550	68,928	530	5,523	435	141
34,000 to 34,999	-	-	51,917	62,685	644	18,897	533	302
35,000 to 35,999	1,793	2,785	57,483	86,982	2,474	31,324	487	321
36,000 to 36,999	989	1,350	56,792	77,537	755	11,207	761	2,603
37,000 to 37,999	-	-	57,677	80,767	2,507	11,716	232	2,277
38,000 to 38,999	-	-	57,480	84,168	555	6,684	624	3,193
39,000 to 39,999	-	-	52,212	81,779	1,397	18,578	533	1,729
40,000 to 49,999	3,872	26,108	587,243	943,251	10,582	136,259	5,536	11,795
50,000 to 59,999	6,253	17,745	550,608	939,335	7,642	107,315	9,381	43,869
60,000 to 69,999	3,547	27,757	418,554	800,674	7,758	155,444	6,317	17,404
70,000 to 79,999	1,665	32,276	320,021	625,082	5,736	124,187	3,853	17,018
80,000 to 89,999	1,666	15,832	239,993	505,827	6,728	148,436	5,623	28,896
90,000 to 99,999	478	172,810	171,611	381,893	2,364	109,609	2,951	15,858
100,000 to 149,999	1,899	27,260	302,431	848,640	5,908	175,974	6,211	37,675
150,000 to 199,999	1,328	80,713	97,165	395,780	1,724	97,802	2,823	19,605
200,000 to 299,999	658	60,537	67,773	426,966	1,427	102,823	1,493	11,570
300,000 to 399,999	264	39,246	22,819	204,074	357	36,297	342	3,038
400,000 to 499,999	147	11,836	11,063	121,306	188	22,833	135	1,761
500,000 to 999,999	317	69,160	16,461	318,894	187	40,647	201	3,023
1,000,000 to 1,999,999	112	100,949	5,287	239,470	*	9,399	46	711
2,000,000 to 2,999,999	29	31,665	1,261	113,694	*	875	3	47
3,000,000 to 3,999,999	19	26,217	528	73,704	-	-	*	30
4,000,000 to 4,999,999	5	694	267	57,373	-	-	3	33
5,000,000 and Over	26	824,167	782	466,381	-	-	*	23
Total	77,036	$1,891,774	4,287,146	$9,277,731	90,994	$1,732,040	58,052	$244,411

Footnotes follow this section.

TABLE 4A (continued)[+]
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	All Other Deductions[14]		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	43,651	$150,165	75,918	$1,924,587	47,868	$41,784	79,024	$1,795,947
Zero	214	657	1,409	18,041	701	360	975	10,027
$1 to $999	5,731	10,058	13,806	175,476	8,587	3,932	13,221	167,131
1,000 to 1,999	2,859	1,241	9,063	84,097	8,019	6,195	6,345	73,448
2,000 to 2,999	5,085	13,334	13,313	210,773	12,197	3,048	14,591	211,927
3,000 to 3,999	8,954	15,428	13,853	168,624	12,253	4,183	18,722	182,623
4,000 to 4,999	8,593	5,285	16,678	185,718	15,285	3,369	18,566	180,749
5,000 to 5,999	5,319	5,105	16,423	166,688	14,798	1,139	19,346	186,106
6,000 to 6,999	8,346	15,285	23,482	242,254	19,515	7,719	26,463	248,372
7,000 to 7,999	5,152	6,941	25,329	300,299	18,865	4,891	30,118	340,099
8,000 to 8,999	6,372	3,807	21,133	232,944	20,766	6,272	24,657	235,201
9,000 to 9,999	5,563	10,466	31,979	289,084	28,167	7,366	38,204	313,574
10,000 to 10,999	9,500	40,569	26,633	353,571	29,218	9,123	31,689	373,689
11,000 to 11,999	8,610	14,050	26,536	277,838	23,412	8,537	28,957	289,247
12,000 to 12,999	10,095	21,835	30,505	343,865	34,103	16,303	36,099	364,339
13,000 to 13,999	10,729	25,537	40,580	431,421	37,353	11,732	45,072	444,306
14,000 to 14,999	15,016	35,288	36,160	398,410	36,394	27,393	42,791	408,060
15,000 to 15,999	11,159	13,324	34,084	416,709	32,006	12,050	39,107	434,506
16,000 to 16,999	10,693	27,422	40,462	466,785	39,023	13,736	43,450	467,172
17,000 to 17,999	14,087	25,645	38,517	431,109	39,510	19,212	42,021	432,301
18,000 to 18,999	13,124	35,970	39,190	402,553	43,174	20,318	42,385	403,204
19,000 to 19,999	15,468	59,420	45,903	540,166	47,364	23,545	48,259	530,427
20,000 to 20,999	17,612	42,602	51,301	572,623	55,021	33,399	55,782	562,321
21,000 to 21,999	14,719	36,926	46,447	552,803	47,634	22,280	50,018	554,363
22,000 to 22,999	15,705	47,162	39,681	494,049	37,897	25,143	42,202	480,694
23,000 to 23,999	19,841	53,107	51,651	667,285	57,570	32,974	54,276	630,459
24,000 to 24,999	19,703	64,261	58,846	698,246	58,601	36,185	59,222	667,587
25,000 to 25,999	18,155	50,592	51,854	581,073	55,479	38,843	53,226	554,472
26,000 to 26,999	20,803	57,280	52,797	626,262	60,859	61,672	52,843	573,770
27,000 to 27,999	15,229	53,802	53,545	642,194	57,627	47,514	55,163	608,980
28,000 to 28,999	17,589	48,005	55,821	627,432	56,224	55,865	53,723	564,587
29,000 to 29,999	19,532	51,575	51,126	699,178	56,759	56,422	53,323	660,986
30,000 to 30,999	17,986	46,758	65,385	850,935	69,955	62,762	65,059	790,509
31,000 to 31,999	29,682	109,445	55,369	807,162	60,685	61,074	55,507	755,645
32,000 to 32,999	17,188	49,908	57,099	711,134	63,165	63,851	57,613	656,787
33,000 to 33,999	24,199	68,949	57,898	768,931	60,734	69,671	58,172	703,917
34,000 to 34,999	20,000	83,289	56,743	798,487	59,960	78,257	56,652	730,462
35,000 to 35,999	24,563	77,185	63,566	931,618	66,902	82,307	62,485	857,790
36,000 to 36,999	21,086	40,988	61,563	796,388	67,087	87,317	60,129	708,066
37,000 to 37,999	25,685	60,127	63,384	843,129	67,442	88,519	61,449	748,657
38,000 to 38,999	20,391	40,310	62,586	831,611	65,177	103,026	61,268	734,467
39,000 to 39,999	20,021	66,872	59,661	886,861	63,347	90,866	59,179	801,316
40,000 to 49,999	236,986	773,776	626,177	9,282,404	648,143	1,119,900	605,499	8,169,837
50,000 to 59,999	212,007	713,442	582,151	9,649,108	584,732	1,297,205	553,260	8,234,882
60,000 to 69,999	144,007	541,033	438,341	8,225,244	439,879	1,155,341	417,837	7,019,548
70,000 to 79,999	107,974	437,711	329,336	6,500,748	318,273	1,062,577	302,062	5,324,981
80,000 to 89,999	82,175	344,505	246,334	5,570,180	247,172	965,846	230,604	4,517,972
90,000 to 99,999	56,554	239,646	177,200	4,382,584	173,074	812,160	164,874	3,477,326
100,000 to 149,999	92,807	564,118	316,640	9,334,889	313,849	2,118,151	293,324	7,182,632
150,000 to 199,999	26,880	247,389	101,420	4,068,412	101,837	1,147,715	94,502	3,027,576
200,000 to 299,999	15,961	207,357	70,225	3,810,098	72,082	1,281,841	63,401	2,605,925
300,000 to 399,999	4,767	83,608	23,724	1,671,922	24,666	674,990	20,365	940,166
400,000 to 499,999	2,268	49,037	11,531	987,349	12,321	451,437	9,403	484,209
500,000 to 999,999	3,278	102,309	16,967	2,109,886	18,107	1,096,492	13,832	869,987
1,000,000 to 1,999,999	934	60,352	5,489	1,249,393	6,001	777,074	4,624	417,282
2,000,000 to 2,999,999	238	27,266	1,301	541,002	1,486	340,863	1,165	188,962
3,000,000 to 3,999,999	91	15,518	539	300,682	626	206,208	499	94,495
4,000,000 to 4,999,999	59	13,418	275	208,092	324	131,765	260	77,637
5,000,000 and Over	140	46,563	801	1,424,157	965	938,975	770	488,515
Total	1,611,135	$6,153,021	4,685,730	$91,764,563	4,720,240	$17,028,693	4,593,634	$74,560,224

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	California Standard Deductions		Personal Exemption Credit[15]		Dependent Exemption Credit		Senior/Blind Exemption Credits	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	78,762	$255,214	223,870	$14,328	79,037	$5,058	36,077	$2,309
Zero	10,236	30,218	11,987	767	4,616	295	1,088	70
$1 to $999	183,878	414,331	151,767	9,713	63,440	4,060	25,078	1,605
1,000 to 1,999	219,933	518,465	149,773	9,585	61,248	3,920	20,886	1,337
2,000 to 2,999	208,154	586,559	176,491	11,295	73,486	4,703	14,837	950
3,000 to 3,999	201,582	574,279	181,474	11,614	78,085	4,997	24,114	1,543
4,000 to 4,999	236,386	738,738	249,662	15,978	104,289	6,674	34,323	2,197
5,000 to 5,999	259,507	808,467	276,170	17,675	121,393	7,769	37,101	2,374
6,000 to 6,999	243,831	773,740	293,970	18,814	133,667	8,555	42,398	2,713
7,000 to 7,999	269,609	898,642	339,687	21,740	153,716	9,838	49,782	3,186
8,000 to 8,999	268,259	909,120	333,999	21,376	179,732	11,503	47,396	3,033
9,000 to 9,999	257,306	877,114	343,049	21,955	193,028	12,354	65,463	4,190
10,000 to 10,999	249,724	901,995	333,802	21,363	197,659	12,650	57,163	3,658
11,000 to 11,999	224,202	796,110	316,070	20,228	176,886	11,321	48,664	3,114
12,000 to 12,999	195,988	703,254	299,228	19,151	159,224	10,190	63,611	4,071
13,000 to 13,999	232,607	846,451	336,183	21,516	216,890	13,881	56,260	3,601
14,000 to 14,999	223,111	832,034	350,536	22,434	198,652	12,714	65,770	4,209
15,000 to 15,999	173,857	614,276	268,981	17,215	146,071	9,349	59,075	3,781
16,000 to 16,999	205,597	774,727	335,212	21,454	226,340	14,486	61,808	3,956
17,000 to 17,999	180,921	687,555	295,013	18,881	189,176	12,107	53,032	3,394
18,000 to 18,999	158,115	587,202	256,650	16,426	153,888	9,849	45,151	2,890
19,000 to 19,999	186,216	710,694	307,883	19,705	198,436	12,700	42,682	2,732
20,000 to 20,999	155,015	554,131	271,582	17,381	138,782	8,882	51,979	3,327
21,000 to 21,999	158,950	592,018	285,841	18,294	170,218	10,894	47,151	3,018
22,000 to 22,999	128,370	470,116	224,824	14,389	122,291	7,827	37,081	2,373
23,000 to 23,999	135,961	503,743	267,973	17,150	151,734	9,711	45,243	2,896
24,000 to 24,999	113,714	397,871	236,252	15,120	124,547	7,971	37,181	2,380
25,000 to 25,999	135,652	487,576	264,473	16,926	125,904	8,058	39,342	2,518
26,000 to 26,999	125,259	454,293	246,272	15,761	136,682	8,748	35,617	2,280
27,000 to 27,999	123,232	449,047	248,830	15,925	153,840	9,846	29,794	1,907
28,000 to 28,999	108,917	393,167	226,820	14,516	120,507	7,712	23,856	1,527
29,000 to 29,999	88,023	327,790	203,509	13,025	113,580	7,269	27,725	1,774
30,000 to 30,999	96,942	367,973	231,070	14,788	122,484	7,839	22,517	1,441
31,000 to 31,999	80,683	296,345	194,024	12,418	101,429	6,491	28,965	1,854
32,000 to 32,999	88,698	326,831	204,882	13,112	113,470	7,262	20,743	1,328
33,000 to 33,999	70,415	257,831	186,882	11,960	92,092	5,894	21,507	1,376
34,000 to 34,999	79,414	308,304	204,607	13,095	123,895	7,929	35,204	2,253
35,000 to 35,999	65,608	247,301	195,306	12,500	128,621	8,232	19,226	1,230
36,000 to 36,999	70,005	271,016	188,348	12,054	129,724	8,302	17,845	1,142
37,000 to 37,999	50,511	201,781	172,892	11,065	98,846	6,326	28,543	1,827
38,000 to 38,999	54,203	219,343	175,261	11,217	115,976	7,422	24,324	1,557
39,000 to 39,999	51,688	207,619	178,427	11,419	92,828	5,941	17,043	1,091
40,000 to 49,999	392,160	1,586,144	1,590,570	101,796	901,023	57,665	169,947	10,877
50,000 to 59,999	226,206	959,766	1,318,350	84,374	759,577	48,613	93,258	5,968
60,000 to 69,999	93,511	416,888	917,396	58,713	540,332	34,581	48,666	3,115
70,000 to 79,999	63,110	271,163	649,835	41,589	367,251	23,504	45,025	2,882
80,000 to 89,999	36,731	160,212	477,726	30,574	277,677	17,771	34,900	2,234
90,000 to 99,999	18,955	84,176	330,973	21,182	201,574	12,901	20,322	1,301
100,000 to 149,999	30,066	128,093	568,242	36,368	305,727	19,567	43,980	2,815
150,000 to 199,999	8,361	33,557	174,003	11,136	96,002	6,144	15,308	980
200,000 to 299,999	7,447	30,174	100,728	6,447	57,392	3,673	10,962	702
300,000 to 399,999	3,617	15,509	29,985	1,919	15,849	1,014	3,511	225
400,000 to 499,999	2,258	10,023	18,930	1,212	9,757	624	2,492	160
500,000 to 999,999	3,340	14,788	29,893	1,913	15,519	993	4,014	257
1,000,000 to 1,999,999	904	3,993	9,683	620	4,671	299	1,429	91
2,000,000 to 2,999,999	141	596	2,276	146	1,121	72	303	19
3,000,000 to 3,999,999	42	179	954	61	468	30	129	8
4,000,000 to 4,999,999	15	69	485	31	255	16	58	4
5,000,000 and Over	31	141	1,386	89	726	46	177	11
Total	7,335,936	$25,888,750	16,460,947	$1,053,501	9,141,330	$585,045	2,057,126	$131,656

Footnotes follow this section.

TABLE 4A (continued)+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Total Exemption Credits Allowed		Political Contribution Credit		Residential Rental and Farm Sales Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	132,777	$18,924	-	-	-	-
Zero	8,701	1,066	-	-	-	-
$1 to $999	116,528	14,445	-	-	-	-
1,000 to 1,999	126,186	14,626	-	-	-	-
2,000 to 2,999	144,786	16,777	-	-	-	-
3,000 to 3,999	158,336	17,817	-	-	-	-
4,000 to 4,999	204,214	24,175	-	-	-	-
5,000 to 5,999	233,710	27,235	-	-	-	-
6,000 to 6,999	241,711	29,657	-	-	-	-
7,000 to 7,999	276,682	33,639	-	-	-	-
8,000 to 8,999	274,207	35,052	-	-	-	-
9,000 to 9,999	281,934	37,895	-	-	-	-
10,000 to 10,999	268,120	36,861	-	-	-	-
11,000 to 11,999	241,809	34,242	-	-	-	-
12,000 to 12,999	221,477	32,676	245	2	-	-
13,000 to 13,999	267,869	38,400	-	-	487	-
14,000 to 14,999	261,797	38,476	-	-	-	-
15,000 to 15,999	211,041	29,846	-	-	-	-
16,000 to 16,999	245,483	39,028	-	-	-	-
17,000 to 17,999	219,391	33,511	-	-	-	-
18,000 to 18,999	198,015	28,706	-	-	274	11
19,000 to 19,999	232,652	34,609	-	-	297	7
20,000 to 20,999	208,400	29,358	-	-	-	-
21,000 to 21,999	207,425	31,906	-	-	-	-
22,000 to 22,999	170,265	24,298	-	-	322	43
23,000 to 23,999	189,558	29,603	-	-	-	-
24,000 to 24,999	171,938	25,263	435	13	-	-
25,000 to 25,999	186,962	27,232	-	-	-	-
26,000 to 26,999	174,628	26,575	-	-	-	-
27,000 to 27,999	178,395	27,321	-	-	-	-
28,000 to 28,999	162,640	23,709	-	-	-	-
29,000 to 29,999	141,346	21,996	-	-	-	-
30,000 to 30,999	161,404	23,949	-	-	-	-
31,000 to 31,999	134,411	20,556	-	-	308	125
32,000 to 32,999	145,459	21,652	-	-	-	-
33,000 to 33,999	127,780	19,065	-	-	-	-
34,000 to 34,999	135,791	23,243	-	-	1,102	211
35,000 to 35,999	128,093	21,843	435	22	541	154
36,000 to 36,999	129,514	21,414	-	-	322	80
37,000 to 37,999	111,652	19,116	-	-	-	-
38,000 to 38,999	114,762	20,095	-	-	-	-
39,000 to 39,999	110,547	18,431	208	5	445	243
40,000 to 49,999	991,189	169,078	245	6	1,202	170
50,000 to 59,999	769,966	137,986	274	1	750	599
60,000 to 69,999	500,916	95,399	-	-	2,080	739
70,000 to 79,999	353,153	66,670	232	12	857	315
80,000 to 89,999	254,549	49,452	519	26	625	188
90,000 to 99,999	174,422	34,594	-	-	212	157
100,000 to 149,999	293,803	56,235	332	13	1,245	786
150,000 to 199,999	81,763	16,871	62	3	597	575
200,000 to 299,999	24,819	3,641	346	45	132	36
300,000 to 399,999	47	8	60	3	97	128
400,000 to 499,999	22	4	66	3	43	96
500,000 to 999,999	36	5	127	17	68	289
1,000,000 to 1,999,999	18	3	48	2	25	230
2,000,000 to 2,999,999	*	1	9	2	3	78
3,000,000 to 3,999,999	-	-	5	2	*	166
4,000,000 to 4,999,999	-	-	*	+	-	-
5,000,000 and Over	*	+	15	69	*	49
Total	11,103,104	$1,724,234	3,664	$245	12,038	$5,475

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 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	-	-	-	-	434	$1	434	$1
1,000 to 1,999	-	-	-	-	233	3	233	3
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	-	-	-	-	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	232	$7	-	-	-	-	232	7
6,000 to 6,999	-	-	-	-	-	-	-	-
7,000 to 7,999	-	-	-	-	-	-	-	-
8,000 to 8,999	-	-	-	-	435	35	435	35
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	232	3	-	-	-	-	232	3
11,000 to 11,999	-	-	-	-	-	-	-	-
12,000 to 12,999	232	2	-	-	-	-	478	3
13,000 to 13,999	-	-	-	-	-	-	487	-
14,000 to 14,999	-	-	435	$27	-	-	435	27
15,000 to 15,999	-	-	-	-	732	52	732	52
16,000 to 16,999	-	-	-	-	-	-	-	-
17,000 to 17,999	-	-	-	-	530	103	530	103
18,000 to 18,999	-	-	308	16	434	21	1,017	49
19,000 to 19,999	-	-	-	-	-	-	297	7
20,000 to 20,999	870	55	-	-	435	14	1,305	70
21,000 to 21,999	274	32	-	-	320	35	594	67
22,000 to 22,999	297	4	-	-	320	81	940	128
23,000 to 23,999	212	72	-	-	487	42	700	114
24,000 to 24,999	-	-	-	-	954	202	1,389	215
25,000 to 25,999	320	78	-	-	-	-	320	78
26,000 to 26,999	212	3	-	-	297	26	510	29
27,000 to 27,999	-	-	411	55	1,562	117	1,973	172
28,000 to 28,999	212	14	435	89	1,221	107	1,868	210
29,000 to 29,999	232	15	487	203	1,683	301	2,402	518
30,000 to 30,999	322	133	-	-	488	99	810	232
31,000 to 31,999	657	91	-	-	899	268	1,864	484
32,000 to 32,999	582	16	214	14	761	247	1,557	277
33,000 to 33,999	732	191	757	160	274	103	1,763	455
34,000 to 34,999	214	22	-	-	620	130	1,935	364
35,000 to 35,999	214	41	870	237	1,926	377	3,985	831
36,000 to 36,999	748	112	308	60	-	-	1,379	252
37,000 to 37,999	-	-	667	187	643	158	1,310	345
38,000 to 38,999	488	311	-	-	886	214	1,374	525
39,000 to 39,999	595	47	1,409	239	245	61	2,902	596
40,000 to 49,999	3,238	977	4,461	1,321	8,023	2,463	16,758	4,937
50,000 to 59,999	4,041	1,613	6,203	2,199	2,492	560	13,760	4,973
60,000 to 69,999	1,872	502	5,241	1,695	3,669	3,043	12,863	5,979
70,000 to 79,999	3,320	2,358	4,025	968	2,089	1,713	10,523	5,365
80,000 to 89,999	2,187	2,600	1,415	432	2,255	427	6,727	3,674
90,000 to 99,999	1,041	904	880	209	2,260	2,353	4,393	3,624
100,000 to 149,999	4,932	7,269	1,813	681	3,636	3,213	11,454	11,962
150,000 to 199,999	2,887	4,397	165	41	2,616	2,101	6,021	7,117
200,000 to 299,999	3,337	11,384	34	7	2,150	3,635	5,534	15,107
300,000 to 399,999	1,664	7,938	4	-	1,187	2,009	2,789	10,077
400,000 to 499,999	962	5,461	-	-	943	2,308	1,859	7,868
500,000 to 999,999	1,749	13,953	*	1	1,344	6,507	2,951	20,767
1,000,000 to 1,999,999	806	9,362	*	-	487	6,291	1,232	15,886
2,000,000 to 2,999,999	285	4,597	-	-	126	3,054	391	7,731
3,000,000 to 3,999,999	128	4,262	-	-	54	1,480	170	5,911
4,000,000 to 4,999,999	75	2,923	-	-	29	717	95	3,641
5,000,000 and Over	259	21,205	-	-	95	8,043	327	29,366
Total	40,660	$102,956	30,547	$8,843	50,274	$52,716	134,269	$170,235

Footnotes follow this section.

TABLE 4A (continued)+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 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	214	$263	931	$8,994	3,717	$1,095
Zero	-	-	-	-	-	-
$1 to $999	435	7	-	-	673	4
1,000 to 1,999	-	-	2,350	55	1,129	236
2,000 to 2,999	-	-	446	3	1,245	34
3,000 to 3,999	-	-	427	37	1,160	35
4,000 to 4,999	-	-	245	2	875	71
5,000 to 5,999	-	-	-	-	1,131	82
6,000 to 6,999	-	-	-	-	1,883	133
7,000 to 7,999	-	-	212	30	1,345	154
8,000 to 8,999	-	-	322	17	2,625	292
9,000 to 9,999	-	-	-	-	1,155	34
10,000 to 10,999	-	-	-	-	1,857	178
11,000 to 11,999	-	-	-	-	2,241	216
12,000 to 12,999	-	-	-	-	2,006	115
13,000 to 13,999	232	14	-	-	2,942	328
14,000 to 14,999	-	-	-	-	2,010	148
15,000 to 15,999	-	-	-	-	920	113
16,000 to 16,999	214	51	274	14	2,802	128
17,000 to 17,999	232	44	-	-	2,345	273
18,000 to 18,999	435	22	-	-	4,365	524
19,000 to 19,999	-	-	-	-	2,240	146
20,000 to 20,999	-	-	-	-	2,560	168
21,000 to 21,999	-	-	-	-	1,603	106
22,000 to 22,999	-	-	-	-	3,265	159
23,000 to 23,999	-	-	245	1,442	2,593	370
24,000 to 24,999	232	35	-	-	5,560	493
25,000 to 25,999	-	-	214	287	3,827	214
26,000 to 26,999	297	309	322	575	3,295	326
27,000 to 27,999	-	-	-	-	3,091	393
28,000 to 28,999	435	65	-	-	4,034	185
29,000 to 29,999	-	-	-	-	5,432	259
30,000 to 30,999	-	-	-	-	2,872	315
31,000 to 31,999	-	-	1,017	430	3,609	288
32,000 to 32,999	-	-	297	137	6,658	370
33,000 to 33,999	-	-	-	-	1,255	103
34,000 to 34,999	-	-	-	-	1,897	192
35,000 to 35,999	-	-	-	-	2,513	352
36,000 to 36,999	-	-	297	21	2,346	536
37,000 to 37,999	644	259	308	1	4,429	242
38,000 to 38,999	-	-	709	66	4,035	459
39,000 to 39,999	-	-	-	-	4,085	496
40,000 to 49,999	1,077	106	4,693	2,404	34,307	4,028
50,000 to 59,999	-	-	8,483	2,682	32,470	4,381
60,000 to 69,999	510	85	9,172	2,225	22,246	3,144
70,000 to 79,999	212	136	11,030	4,557	15,656	2,844
80,000 to 89,999	-	-	12,119	9,958	12,437	2,253
90,000 to 99,999	-	-	8,436	6,279	7,337	1,715
100,000 to 149,999	130	109	19,528	15,618	12,500	4,069
150,000 to 199,999	101	1,002	9,893	9,342	2,793	1,354
200,000 to 299,999	130	20	16,177	20,173	1,610	671
300,000 to 399,999	41	217	7,240	10,463	359	359
400,000 to 499,999	19	12	1,373	4,387	125	272
500,000 to 999,999	34	838	813	5,400	214	373
1,000,000 to 1,999,999	5	9	174	3,184	60	126
2,000,000 to 2,999,999	10	467	48	1,229	20	585
3,000,000 to 3,999,999	*	4	19	1,010	4	1
4,000,000 to 4,999,999	*	3	6	319	*	+
5,000,000 and Over	6	4,181	21	2,162	*	21
Total	5,649	$8,258	117,841	$113,501	251,769	$36,562

Footnotes follow this section.

TABLE 4A (continued)+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Taxes Withheld		Estimated Taxes Paid		Excess State Disability Insurance (SDI)	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	34,231	$27,282	11,844	$25,406	909	$227
Zero	2,173	381	-	-	-	-
$1 to $999	49,925	3,248	3,695	1,451	-	-
1,000 to 1,999	108,474	2,383	2,047	803	434	37
2,000 to 2,999	112,944	3,169	3,491	1,527	-	-
3,000 to 3,999	133,164	5,548	4,664	1,322	-	-
4,000 to 4,999	135,678	5,292	5,798	1,145	-	-
5,000 to 5,999	171,304	7,516	5,519	634	-	-
6,000 to 6,999	155,700	9,155	4,304	2,770	297	14
7,000 to 7,999	182,823	14,343	6,338	1,875	-	-
8,000 to 8,999	183,713	15,586	8,133	2,474	-	-
9,000 to 9,999	189,457	16,137	8,092	2,457	434	51
10,000 to 10,999	176,300	18,830	7,371	1,266	233	6
11,000 to 11,999	173,029	18,766	10,058	2,708	-	-
12,000 to 12,999	152,570	21,030	10,450	5,575	-	-
13,000 to 13,999	198,120	32,745	16,702	3,827	-	-
14,000 to 14,999	196,736	33,123	18,544	4,557	-	-
15,000 to 15,999	152,612	31,109	17,810	5,185	-	-
16,000 to 16,999	188,965	38,189	11,618	2,840	-	-
17,000 to 17,999	167,889	41,661	13,921	4,634	-	-
18,000 to 18,999	161,781	47,215	12,237	4,462	435	6
19,000 to 19,999	184,160	54,730	20,195	9,509	435	116
20,000 to 20,999	170,228	57,943	20,717	9,796	274	11
21,000 to 21,999	176,790	62,843	12,923	4,541	-	-
22,000 to 22,999	142,098	58,953	14,927	5,941	-	-
23,000 to 23,999	157,780	66,045	19,743	8,496	285	-
24,000 to 24,999	148,186	73,312	15,291	6,598	233	2
25,000 to 25,999	161,347	83,262	20,853	10,117	285	17
26,000 to 26,999	150,418	84,164	23,167	17,762	-	-
27,000 to 27,999	151,894	95,196	18,558	9,494	709	34
28,000 to 28,999	141,389	97,625	19,414	13,089	297	47
29,000 to 29,999	123,351	89,195	15,291	14,298	435	128
30,000 to 30,999	145,609	106,282	14,168	9,189	921	2
31,000 to 31,999	119,207	94,887	16,001	9,922	2,443	129
32,000 to 32,999	131,208	109,305	18,830	10,768	2,544	35
33,000 to 33,999	112,428	96,878	13,782	12,638	3,377	112
34,000 to 34,999	116,552	107,494	17,895	14,286	5,919	175
35,000 to 35,999	112,420	104,076	18,147	14,074	3,289	138
36,000 to 36,999	117,711	116,399	15,060	18,029	3,833	341
37,000 to 37,999	95,232	91,756	19,237	19,101	3,350	164
38,000 to 38,999	103,270	112,391	15,227	17,935	2,415	141
39,000 to 39,999	99,606	100,639	15,105	11,806	2,429	104
40,000 to 49,999	894,531	1,203,787	143,272	165,023	52,805	4,405
50,000 to 59,999	710,009	1,213,704	113,556	175,395	41,363	4,489
60,000 to 69,999	470,039	942,333	83,321	154,343	32,779	3,841
70,000 to 79,999	331,562	873,949	69,398	148,952	29,456	5,051
80,000 to 89,999	243,467	743,878	66,263	173,200	19,823	3,018
90,000 to 99,999	164,468	586,450	47,035	151,197	17,559	3,283
100,000 to 149,999	283,598	1,425,528	103,401	482,226	32,172	7,194
150,000 to 199,999	84,967	687,049	45,840	355,717	9,525	2,719
200,000 to 299,999	54,924	681,318	39,856	481,032	4,963	1,570
300,000 to 399,999	18,418	343,369	14,745	287,989	2,052	619
400,000 to 499,999	8,908	223,987	7,506	198,309	1,165	407
500,000 to 999,999	13,181	515,384	11,710	515,133	1,769	597
1,000,000 to 1,999,999	4,310	330,286	4,241	406,457	747	271
2,000,000 to 2,999,999	1,036	135,428	1,045	189,728	180	70
3,000,000 to 3,999,999	414	64,125	473	129,798	67	29
4,000,000 to 4,999,999	212	41,957	239	83,136	46	16
5,000,000 and Over	666	282,470	694	663,132	148	61
Total	9,173,182	$12,551,086	1,299,762	$5,085,073	282,834	$39,676

Footnotes follow this section.

TABLE 4A (continued)+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 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	41,442	$50,982	3,559	$6,358	*	+
Zero	2,997	73	-	-	-	-
$1 to $999	51,635	4,685	1,762	829	3,134	13
1,000 to 1,999	108,100	2,951	994	608	4,283	15
2,000 to 2,999	109,065	4,529	3,711	714	2,075	17
3,000 to 3,999	119,196	6,341	1,751	105	245	-
4,000 to 4,999	124,963	5,690	3,064	101	2,338	7
5,000 to 5,999	151,894	7,268	2,027	199	4,274	19
6,000 to 6,999	141,984	11,015	914	150	1,342	7
7,000 to 7,999	172,950	15,391	2,077	190	2,288	18
8,000 to 8,999	172,478	15,830	1,561	145	3,325	30
9,000 to 9,999	173,125	14,908	1,449	82	4,065	36
10,000 to 10,999	167,208	15,159	2,104	238	3,673	25
11,000 to 11,999	163,954	14,682	4,841	827	1,959	11
12,000 to 12,999	135,823	19,643	5,314	1,510	3,208	21
13,000 to 13,999	185,317	26,028	4,648	449	1,545	30
14,000 to 14,999	182,845	25,464	6,669	1,060	2,127	26
15,000 to 15,999	147,028	21,351	6,160	1,078	1,525	9
16,000 to 16,999	165,002	22,997	5,176	899	2,375	33
17,000 to 17,999	158,589	26,882	4,949	643	2,581	53
18,000 to 18,999	143,143	29,272	3,580	620	1,936	12
19,000 to 19,999	164,007	36,579	7,682	1,242	212	2
20,000 to 20,999	156,704	32,232	8,455	1,699	1,675	8
21,000 to 21,999	152,303	32,332	5,211	662	3,170	20
22,000 to 22,999	124,736	29,683	6,069	751	5,715	61
23,000 to 23,999	143,926	30,749	8,496	1,628	4,300	28
24,000 to 24,999	124,142	33,103	4,480	1,118	647	10
25,000 to 25,999	133,858	34,520	8,094	1,504	2,076	38
26,000 to 26,999	132,526	41,473	8,682	2,813	3,122	58
27,000 to 27,999	130,458	39,544	5,494	1,609	2,363	31
28,000 to 28,999	124,373	43,863	10,554	3,091	4,498	94
29,000 to 29,999	109,292	46,498	6,351	2,411	3,018	95
30,000 to 30,999	125,173	46,123	3,809	1,701	3,954	96
31,000 to 31,999	101,313	40,052	4,973	1,475	700	3
32,000 to 32,999	103,890	38,164	6,228	2,035	4,372	28
33,000 to 33,999	86,258	35,852	5,982	4,218	1,883	32
34,000 to 34,999	95,687	43,546	6,145	1,440	435	1
35,000 to 35,999	95,967	42,251	6,803	2,324	1,250	32
36,000 to 36,999	92,695	47,325	6,155	6,297	1,980	45
37,000 to 37,999	81,474	38,534	7,838	2,206	1,303	21
38,000 to 38,999	80,549	50,034	4,700	2,359	1,580	52
39,000 to 39,999	69,277	36,498	5,030	2,057	2,135	21
40,000 to 49,999	670,133	416,046	51,936	23,694	17,081	359
50,000 to 59,999	495,324	355,566	41,727	22,708	10,225	375
60,000 to 69,999	299,126	253,714	32,473	25,281	9,275	149
70,000 to 79,999	200,688	174,340	24,858	20,592	1,602	24
80,000 to 89,999	140,811	152,238	22,084	19,261	1,894	32
90,000 to 99,999	97,338	96,403	17,241	19,576	1,268	8
100,000 to 149,999	151,584	232,063	35,018	55,275	4,234	199
150,000 to 199,999	50,101	117,121	17,798	38,166	1,248	89
200,000 to 299,999	37,890	128,349	15,440	50,166	649	35
300,000 to 399,999	13,288	67,494	6,575	32,275	165	10
400,000 to 499,999	6,538	44,620	3,397	23,279	107	15
500,000 to 999,999	10,033	105,074	5,671	60,226	93	5
1,000,000 to 1,999,999	3,417	69,755	2,148	41,814	35	6
2,000,000 to 2,999,999	836	29,832	566	20,109	5	-
3,000,000 to 3,999,999	368	19,837	277	13,607	4	1
4,000,000 to 4,999,999	190	10,618	147	8,058	*	1
5,000,000 and Over	577	82,768	480	61,811	7	40
Total	7,425,588	$3,515,933	481,377	$597,342	146,582	$2,507

Footnotes follow this section.

TABLE 4A (continued)*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1993 Taxable Year

Adjusted Gross Income Class	Refund		Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	38,980	$44,624	3,614	$9,558	2,825	$8,055
Zero	2,997	73	214	18	459	26
$1 to $999	50,719	3,846	16,261	36	17,019	208
1,000 to 1,999	105,355	2,330	31,240	457	29,107	481
2,000 to 2,999	105,258	3,798	23,011	476	24,474	528
3,000 to 3,999	117,444	6,236	37,642	738	38,456	801
4,000 to 4,999	120,482	5,585	24,543	621	22,656	601
5,000 to 5,999	148,440	7,057	28,403	677	32,563	813
6,000 to 6,999	141,391	10,858	19,517	487	21,871	557
7,000 to 7,999	170,873	15,185	19,440	1,089	22,679	1,456
8,000 to 8,999	171,436	15,659	31,513	851	28,553	896
9,000 to 9,999	171,171	14,809	34,146	1,015	33,402	1,247
10,000 to 10,999	165,970	14,897	28,124	1,300	25,520	1,261
11,000 to 11,999	161,328	13,845	29,851	1,277	31,038	1,406
12,000 to 12,999	132,560	18,111	41,456	2,029	37,858	1,952
13,000 to 13,999	183,234	25,563	41,181	2,883	36,567	2,819
14,000 to 14,999	177,903	24,379	40,785	2,650	34,245	2,937
15,000 to 15,999	145,164	20,264	28,696	2,289	26,512	2,155
16,000 to 16,999	161,108	22,090	42,159	3,486	40,677	3,438
17,000 to 17,999	155,781	26,185	32,091	3,283	31,601	2,798
18,000 to 18,999	140,936	28,642	34,312	3,734	32,156	4,154
19,000 to 19,999	158,806	35,336	49,322	4,896	42,425	4,197
20,000 to 20,999	151,962	30,548	38,238	4,523	34,828	4,070
21,000 to 21,999	147,925	31,671	43,536	5,218	37,823	4,292
22,000 to 22,999	121,261	28,878	35,471	5,458	28,788	4,185
23,000 to 23,999	137,612	29,114	35,172	5,914	33,230	5,640
24,000 to 24,999	121,409	31,976	41,457	6,015	34,985	5,222
25,000 to 25,999	129,409	32,991	49,351	7,800	43,931	7,047
26,000 to 26,999	127,600	38,644	40,625	7,107	38,761	6,074
27,000 to 27,999	128,010	37,940	42,605	6,956	38,501	6,033
28,000 to 28,999	118,085	40,690	35,706	6,475	32,864	6,045
29,000 to 29,999	106,287	43,997	27,836	5,185	22,463	3,749
30,000 to 30,999	122,637	44,332	33,030	7,037	30,805	6,071
31,000 to 31,999	98,993	38,577	31,615	9,487	29,339	7,322
32,000 to 32,999	97,156	36,104	41,070	10,334	39,349	9,970
33,000 to 33,999	82,739	31,602	40,298	8,225	35,757	6,536
34,000 to 34,999	91,750	42,104	37,591	8,979	37,053	8,538
35,000 to 35,999	93,408	39,896	31,293	6,913	26,208	5,405
36,000 to 36,999	88,974	40,985	36,545	9,089	35,350	7,870
37,000 to 37,999	79,228	36,306	29,492	7,810	27,379	6,275
38,000 to 38,999	79,273	47,632	33,103	9,213	30,442	8,230
39,000 to 39,999	65,971	34,425	40,985	13,119	37,080	10,701
40,000 to 49,999	642,023	392,088	322,101	109,765	288,207	90,724
50,000 to 59,999	470,513	332,604	280,920	137,440	257,489	115,094
60,000 to 69,999	276,449	228,493	209,412	128,201	194,937	113,046
70,000 to 79,999	183,824	153,944	162,104	116,461	147,418	100,570
80,000 to 89,999	127,236	133,013	125,421	123,787	115,871	109,063
90,000 to 99,999	85,669	76,820	85,570	100,196	80,941	87,268
100,000 to 149,999	129,297	177,476	170,286	262,286	162,348	232,121
150,000 to 199,999	38,503	78,933	52,119	133,299	50,352	117,239
200,000 to 299,999	27,107	78,395	32,651	127,036	30,488	106,062
300,000 to 399,999	8,660	35,290	10,595	68,625	10,120	60,637
400,000 to 499,999	4,148	21,462	5,078	44,363	4,862	39,206
500,000 to 999,999	6,073	45,099	7,051	102,337	6,748	90,868
1,000,000 to 1,999,999	1,844	28,028	2,086	49,522	2,005	41,316
2,000,000 to 2,999,999	407	9,766	468	17,917	456	14,977
3,000,000 to 3,999,999	169	6,229	171	11,769	160	8,888
4,000,000 to 4,999,999	70	2,560	84	6,425	84	5,183
5,000,000 and Over	216	21,237	219	39,222	208	23,301
Total	7,119,233	$2,919,221	2,848,876	$1,773,355	2,640,293	$1,527,625

Footnotes follow this section.

TABLE 4B+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns - 1993 Taxable Year

Adjusted Gross Income Class	Number of Returns All	Number of Returns Taxable	Federal AGI (Thousands)	California[3] Adjustments (Thousands)	California[1] AGI (Thousands)	California Deductions[2] (Thousands)	Taxable[4] Income (Thousands)	Total[5] Tax Liability (Thousands)
Negative	69,908	1,722	$-2,114,279	$336,942	$-1,777,337	$487,005	-	$7,761
Zero	7,875	-	17,271	-17,271	-	22,455	-	-
$1 to $999	148,923	19,860	167,992	-91,380	76,612	291,905	3,924	44
1,000 to 1,999	180,997	36,447	338,251	-66,806	271,446	341,889	25,762	496
2,000 to 2,999	163,184	51,578	482,921	-80,737	402,183	441,797	47,226	638
3,000 to 3,999	166,989	59,718	629,086	-46,385	582,702	459,284	186,773	1,247
4,000 to 4,999	173,656	48,738	847,710	-65,342	782,368	482,528	350,167	1,366
5,000 to 5,999	186,547	45,310	1,070,758	-41,006	1,029,752	479,050	562,845	1,541
6,000 to 6,999	175,995	28,826	1,173,946	-31,391	1,142,555	508,562	676,428	1,354
7,000 to 7,999	176,659	30,451	1,371,727	-48,344	1,323,383	512,133	853,841	1,899
8,000 to 8,999	164,367	122,885	1,425,640	-34,289	1,391,351	446,363	957,186	2,957
9,000 to 9,999	166,414	117,896	1,632,216	-50,588	1,581,628	502,585	1,100,599	4,685
10,000 to 10,999	133,985	100,088	1,426,042	-19,761	1,406,281	502,095	995,978	5,863
11,000 to 11,999	130,215	110,743	1,535,674	-40,060	1,495,614	443,637	1,107,490	7,929
12,000 to 12,999	113,454	102,325	1,442,299	-22,618	1,419,680	367,237	1,070,503	8,759
13,000 to 13,999	132,192	112,765	1,831,740	-48,181	1,783,559	449,002	1,349,157	12,726
14,000 to 14,999	118,827	108,649	1,793,654	-68,769	1,724,885	388,001	1,340,846	14,417
15,000 to 15,999	106,681	95,895	1,679,253	-26,489	1,652,764	412,852	1,267,166	16,381
16,000 to 16,999	101,913	95,273	1,710,240	-32,471	1,677,769	358,199	1,328,438	20,005
17,000 to 17,999	94,667	88,861	1,677,505	-24,638	1,652,867	345,473	1,311,609	21,136
18,000 to 18,999	87,196	82,961	1,661,562	-50,777	1,610,785	307,552	1,303,604	23,523
19,000 to 19,999	95,740	92,032	1,920,084	-51,026	1,869,059	382,655	1,495,125	28,375
20,000 to 20,999	101,338	96,818	2,129,796	-53,498	2,076,298	395,793	1,689,022	34,792
21,000 to 21,999	87,210	81,290	1,912,236	-38,417	1,873,819	350,183	1,536,894	34,642
22,000 to 22,999	73,545	70,162	1,689,716	-37,576	1,652,140	286,360	1,366,991	33,314
23,000 to 23,999	79,003	76,957	1,852,317	5,430	1,857,746	310,806	1,555,998	42,118
24,000 to 24,999	77,809	75,510	1,940,562	-33,976	1,906,586	304,475	1,604,729	43,493
25,000 to 25,999	84,107	82,918	2,225,867	-81,618	2,144,249	313,785	1,839,672	53,356
26,000 to 26,999	76,832	76,398	2,098,211	-62,483	2,035,728	313,961	1,721,767	51,532
27,000 to 27,999	77,904	76,623	2,226,919	-82,432	2,144,487	322,813	1,825,536	58,325
28,000 to 28,999	69,543	68,621	2,022,208	-43,526	1,978,682	278,462	1,700,220	56,479
29,000 to 29,999	54,567	53,229	1,658,122	-49,776	1,608,346	261,471	1,346,875	46,435
30,000 to 30,999	58,079	56,674	1,820,840	-50,505	1,770,335	300,177	1,479,394	52,932
31,000 to 31,999	54,786	54,014	1,782,755	-56,309	1,726,446	257,769	1,476,585	55,548
32,000 to 32,999	63,481	62,169	2,104,561	-41,489	2,063,072	332,545	1,746,170	67,904
33,000 to 33,999	52,160	51,852	1,765,331	-17,493	1,747,838	242,020	1,505,819	60,321
34,000 to 34,999	48,382	47,353	1,690,333	-19,117	1,671,216	288,430	1,386,792	57,249
35,000 to 35,999	43,559	43,559	1,577,868	-29,820	1,548,048	242,908	1,305,140	55,067
36,000 to 36,999	46,669	46,669	1,732,358	-30,017	1,702,341	258,525	1,443,816	62,578
37,000 to 37,999	36,072	36,072	1,369,472	-16,937	1,352,534	248,556	1,103,978	47,719
38,000 to 38,999	35,409	34,676	1,384,082	-20,895	1,363,187	216,491	1,146,696	52,240
39,000 to 39,999	36,264	35,944	1,469,473	-37,254	1,432,220	275,861	1,159,466	53,129
40,000 to 49,999	290,220	288,352	13,306,687	-330,871	12,975,816	2,242,447	10,772,606	552,703
50,000 to 59,999	172,518	171,112	9,618,765	-215,247	9,403,517	1,727,239	7,697,102	448,818
60,000 to 69,999	66,559	66,326	4,369,027	-83,917	4,285,110	832,280	3,455,102	218,268
70,000 to 79,999	46,097	45,823	3,471,350	-49,815	3,421,536	572,337	2,850,173	192,734
80,000 to 89,999	29,082	29,082	2,528,948	-53,656	2,475,292	410,737	2,067,828	147,955
90,000 to 99,999	16,159	16,159	1,552,548	-22,893	1,529,655	283,952	1,245,702	90,719
100,000 to 149,999	33,469	33,250	3,961,663	28,653	3,990,316	593,459	3,401,577	266,131
150,000 to 199,999	11,200	11,169	1,935,418	-14,006	1,921,412	242,175	1,681,606	143,204
200,000 to 299,999	8,024	7,999	1,962,044	-24,577	1,937,467	212,427	1,726,954	157,575
300,000 to 399,999	3,062	3,050	1,060,409	-11,683	1,048,726	93,419	956,446	90,456
400,000 to 499,999	1,352	1,348	598,581	4,657	603,237	48,656	556,345	54,846
500,000 to 999,999	2,344	2,336	1,607,836	-20,144	1,587,692	111,584	1,478,480	150,125
1,000,000 to 1,999,999	778	776	1,064,371	-12,370	1,052,001	65,786	987,188	102,837
2,000,000 to 2,999,999	182	182	451,676	-10,196	441,481	27,561	413,920	44,759
3,000,000 to 3,999,999	72	72	248,484	-922	247,561	12,697	234,864	24,499
4,000,000 to 4,999,999	48	47	204,150	2,462	206,612	15,907	191,264	20,038
5,000,000 and Over	113	113	1,140,380	-6,106	1,134,274	105,519	1,028,755	109,893
Total	4,834,382	3,457,727	$109,256,654	$-2,239,725	$107,016,929	$22,331,832	$88,022,137	$4,017,833

Footnotes follow this section.

TABLE 4C*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns - 1993 Taxable Year

Adjusted Gross Income Class	Number of Returns All	Number of Returns Taxable	Federal AGI (Thousands)	California[3] Adjustments (Thousands)	California[1] AGI (Thousands)	California Deductions[2] (Thousands)	Taxable[4] Income (Thousands)	Total[5] Tax Liability (Thousands)
Negative	72,425	2,936	$-5,685,415	$1,522,774	$-4,162,641	$1,395,244	-	$3,570
Zero	2,249	214	20,781	-20,781	-	12,565	-	328
$1 to $999	28,766	214	121,923	-113,655	8,268	194,825	-	1
1,000 to 1,999	21,001	642	55,161	-21,916	33,245	136,683	-	229
2,000 to 2,999	30,319	787	118,813	-43,044	75,769	227,209	-	14
3,000 to 3,999	22,819	-	120,434	-39,008	81,425	151,614	-	-
4,000 to 4,999	42,244	-	235,287	-44,016	191,270	249,548	733	-
5,000 to 5,999	41,727	232	274,153	-44,409	229,744	276,493	22,562	25
6,000 to 6,999	50,270	274	450,100	-121,622	328,478	300,152	72,436	34
7,000 to 7,999	62,090	232	538,575	-72,482	466,093	393,508	136,337	13
8,000 to 8,999	58,546	440	554,885	-58,571	496,315	366,115	186,243	90
9,000 to 9,999	59,990	232	612,946	-42,138	570,807	346,875	244,606	1
10,000 to 10,999	65,075	-	740,150	-60,293	679,856	385,694	316,429	-
11,000 to 11,999	73,849	434	903,266	-52,297	850,969	403,272	461,550	33
12,000 to 12,999	77,274	1,113	1,053,138	-83,600	969,537	469,759	529,228	88
13,000 to 13,999	69,190	3,536	967,309	-31,289	936,020	452,021	522,673	406
14,000 to 14,999	88,144	921	1,343,123	-64,301	1,278,823	536,416	757,644	34
15,000 to 15,999	57,727	665	964,605	-71,578	893,028	378,002	535,642	38
16,000 to 16,999	89,175	10,993	1,557,455	-87,778	1,469,677	596,403	892,176	300
17,000 to 17,999	74,360	10,338	1,323,547	-28,589	1,294,958	489,773	817,038	441
18,000 to 18,999	56,666	10,866	1,122,511	-73,934	1,048,577	396,189	675,348	790
19,000 to 19,999	74,446	23,523	1,501,674	-50,132	1,451,541	515,722	963,570	1,112
20,000 to 20,999	62,289	16,638	1,354,047	-79,028	1,275,020	468,382	819,720	965
21,000 to 21,999	76,617	34,034	1,610,579	37,785	1,648,364	533,975	1,124,739	2,274
22,000 to 22,999	54,251	32,998	1,286,423	-63,876	1,222,546	433,661	821,479	2,060
23,000 to 23,999	78,415	43,771	1,905,917	-65,400	1,840,517	634,696	1,229,963	3,918
24,000 to 24,999	64,314	37,292	1,644,725	-69,583	1,575,142	558,635	1,034,086	3,493
25,000 to 25,999	76,670	55,075	2,033,692	-79,063	1,954,629	572,112	1,397,016	6,358
26,000 to 26,999	71,025	49,686	1,972,757	-90,796	1,881,961	570,246	1,332,882	6,752
27,000 to 27,999	70,434	46,749	2,011,526	-76,828	1,934,698	571,672	1,365,457	6,448
28,000 to 28,999	64,180	52,828	1,914,207	-86,274	1,827,933	502,901	1,325,033	8,813
29,000 to 29,999	62,163	49,092	1,949,013	-116,330	1,832,683	547,151	1,297,230	9,879
30,000 to 30,999	68,809	56,650	2,184,379	-86,275	2,098,104	609,428	1,494,642	13,159
31,000 to 31,999	58,209	43,210	1,933,412	-97,620	1,835,792	603,291	1,249,280	10,775
32,000 to 32,999	59,166	51,323	2,001,624	-79,103	1,922,521	476,739	1,452,829	14,978
33,000 to 33,999	58,295	49,484	2,045,143	-94,470	1,950,673	561,392	1,401,274	15,279
34,000 to 34,999	67,412	59,894	2,438,416	-110,730	2,327,686	611,551	1,752,141	19,937
35,000 to 35,999	66,928	54,883	2,492,590	-118,781	2,373,809	741,809	1,646,637	18,637
36,000 to 36,999	58,512	51,930	2,212,596	-78,420	2,134,175	539,389	1,594,787	20,214
37,000 to 37,999	61,240	56,809	2,424,005	-129,255	2,294,750	594,701	1,706,581	22,805
38,000 to 38,999	60,499	56,628	2,458,975	-128,910	2,330,065	594,097	1,747,094	24,375
39,000 to 39,999	67,560	62,090	2,765,537	-95,179	2,670,357	661,553	2,019,701	31,378
40,000 to 49,999	598,968	577,580	27,947,324	-1,033,922	26,913,402	6,397,671	20,596,675	412,853
50,000 to 59,999	549,943	543,282	30,817,139	-607,963	30,209,177	6,811,513	23,415,272	631,015
60,000 to 69,999	421,240	416,009	27,812,351	-526,496	27,285,855	6,265,238	21,074,679	702,224
70,000 to 79,999	304,812	300,721	23,192,523	-390,122	22,802,401	4,815,673	17,999,481	731,236
80,000 to 89,999	232,864	231,506	20,133,672	-389,330	19,744,342	4,138,250	15,609,585	724,177
90,000 to 99,999	162,867	162,159	15,605,114	-182,204	15,422,910	3,179,230	12,326,170	632,065
100,000 to 149,999	281,208	280,036	33,778,292	-381,564	33,396,728	6,514,443	26,932,639	1,620,703
150,000 to 199,999	88,973	88,610	15,427,585	-180,920	15,246,665	2,746,908	12,525,582	887,015
200,000 to 299,999	60,321	60,153	14,614,236	-103,434	14,510,802	2,329,867	12,199,975	959,449
300,000 to 399,999	20,280	20,224	7,029,354	-75,237	6,954,117	839,483	6,124,687	524,524
400,000 to 499,999	9,964	9,940	4,476,384	-43,455	4,432,929	431,901	4,004,795	354,607
500,000 to 999,999	14,251	14,218	9,705,705	-96,560	9,609,144	731,681	8,893,061	843,023
1,000,000 to 1,999,999	4,496	4,491	6,081,003	-26,060	6,054,943	333,033	5,723,858	580,785
2,000,000 to 2,999,999	1,064	1,064	2,583,832	-4,549	2,579,283	146,263	2,444,575	254,410
3,000,000 to 3,999,999	448	448	1,583,538	-34,438	1,549,100	79,283	1,469,847	154,029
4,000,000 to 4,999,999	218	217	990,939	-12,443	978,496	57,068	921,429	96,944
5,000,000 and Over	624	623	6,873,728	-133,296	6,740,432	333,243	6,407,664	679,946
Total	5,277,881	3,740,937	$298,186,702	$-5,632,789	$292,553,914	$66,212,210	$233,616,761	$11,039,046

Footnotes follow this section.

TABLE 4D+
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns - 1993 Taxable Year

Adjusted Gross Income Class	Number of Returns All	Number of Returns Taxable	Federal AGI (Thousands)	California[3] Adjustments (Thousands)	California[1] AGI (Thousands)	California Deductions[2] (Thousands)	Taxable[4] Income (Thousands)	Total[5] Tax Liability (Thousands)
Negative	6,729	13	$-383,505	$147,626	$-235,879	$67,541	-	$140
Zero	-	-	-	-	-	-	-	-
$1 to $999	1,387	-	262	-	262	2,945	-	-
1,000 to 1,999	1,038	-	1,687	-	1,687	1,687	-	-
2,000 to 2,999	5,803	-	21,324	-7,194	14,131	15,142	1,508	-
3,000 to 3,999	2,589	-	13,807	-4,917	8,890	6,541	2,349	-
4,000 to 4,999	720	-	5,704	-2,360	3,344	3,262	964	-
5,000 to 5,999	3,008	-	16,659	92	16,751	8,616	8,523	-
6,000 to 6,999	3,539	-	27,029	-3,028	24,001	11,606	12,570	-
7,000 to 7,999	4,171	-	35,294	-4,571	30,723	15,166	18,420	-
8,000 to 8,999	3,916	3,596	39,266	-5,906	33,359	10,038	23,321	40
9,000 to 9,999	4,191	1,452	41,162	-860	40,301	15,876	27,613	70
10,000 to 10,999	5,786	4,698	64,973	-4,390	60,583	13,898	46,685	237
11,000 to 11,999	3,510	2,801	44,703	-4,556	40,146	8,589	31,557	107
12,000 to 12,999	787	465	13,172	-3,296	9,876	1,550	8,325	54
13,000 to 13,999	1,178	458	15,945	-	15,945	3,263	12,682	50
14,000 to 14,999	2,123	1,848	30,524	-39	30,485	12,574	21,849	258
15,000 to 15,999	6,031	4,993	96,371	-2,003	94,368	22,147	72,221	745
16,000 to 16,999	4,849	4,849	81,060	-1,350	79,710	13,387	66,323	993
17,000 to 17,999	668	-	-29,592	41,453	11,862	11,255	2,653	-
18,000 to 18,999	2,526	2,526	48,340	-1,224	47,116	12,223	34,892	546
19,000 to 19,999	3,823	3,388	79,269	-4,358	74,911	16,895	58,016	1,054
20,000 to 20,999	3,953	3,953	82,891	-1,977	80,914	11,957	68,957	1,444
21,000 to 21,999	478	478	10,187	-	10,187	1,576	8,611	192
22,000 to 22,999	4,567	4,567	103,355	-421	102,934	11,438	91,496	2,380
23,000 to 23,999	530	530	13,325	-885	12,440	1,274	11,166	309
24,000 to 24,999	4,492	4,492	114,380	-3,909	110,471	23,017	87,454	2,366
25,000 to 25,999	5,969	5,969	157,224	-4,515	152,709	23,586	129,124	3,596
26,000 to 26,999	7,135	7,135	233,031	-43,782	189,249	17,137	172,111	5,470
27,000 to 27,999	3,082	3,082	86,511	-1,871	84,640	10,972	73,668	2,111
28,000 to 28,999	3,008	3,008	87,646	-2,239	85,407	8,580	76,827	2,649
29,000 to 29,999	1,280	1,280	39,961	-1,946	38,015	5,013	33,001	1,124
30,000 to 30,999	1,498	1,498	45,864	-249	45,615	16,523	29,092	782
31,000 to 31,999	2,892	2,892	95,307	-4,233	91,074	32,019	59,055	2,059
32,000 to 32,999	1,619	1,619	54,723	-2,329	52,393	5,101	47,292	1,897
33,000 to 33,999	1,862	1,862	63,624	-912	62,712	24,654	38,058	1,015
34,000 to 34,999	2,803	2,803	98,255	-1,289	96,966	14,235	82,731	3,187
35,000 to 35,999	1,277	1,277	44,936	-	44,936	6,460	38,475	1,575
36,000 to 36,999	778	778	28,595	-	28,595	1,869	26,726	1,265
37,000 to 37,999	1,385	1,385	52,177	-4	52,174	5,163	47,011	2,216
38,000 to 38,999	1,275	1,275	51,197	-2,138	49,059	12,673	36,386	1,586
39,000 to 39,999	568	568	34,846	-12,492	22,353	5,317	17,036	744
40,000 to 49,999	11,112	11,112	490,297	-8,608	481,688	114,083	367,606	17,194
50,000 to 59,999	5,595	5,595	305,363	-7,924	297,439	57,499	239,940	14,096
60,000 to 69,999	3,842	3,842	252,124	-660	251,464	56,394	195,071	11,469
70,000 to 79,999	1,726	1,726	141,837	-14,480	127,357	32,081	95,276	6,768
80,000 to 89,999	742	742	62,250	-101	62,149	17,438	44,711	3,420
90,000 to 99,999	214	214	20,710	-1,210	19,500	2,224	17,275	1,272
100,000 to 149,999	1,514	1,514	185,873	-3,347	182,526	36,302	146,224	11,654
150,000 to 199,999	754	754	129,346	-792	128,553	14,939	113,615	9,707
200,000 to 299,999	680	674	174,351	-576	173,775	27,211	146,699	13,583
300,000 to 399,999	186	185	63,845	1,025	64,870	5,016	59,871	5,679
400,000 to 499,999	138	137	61,815	-520	61,295	4,700	56,611	5,373
500,000 to 999,999	242	240	162,882	2,381	165,263	21,521	143,743	14,805
1,000,000 to 1,999,999	110	110	148,208	-1,457	146,751	11,916	134,835	13,854
2,000,000 to 2,999,999	30	29	74,337	1,445	75,782	10,094	67,208	7,097
3,000,000 to 3,999,999	10	10	37,757	-1,290	36,467	874	35,593	3,746
4,000,000 to 4,999,999	7	7	33,192	-2,061	31,131	4,260	26,872	2,920
5,000,000 and Over	49	49	915,536	30,117	945,653	47,525	898,128	96,373
Total	145,774	108,478	$5,021,209	$45,871	$5,067,080	$976,844	$4,414,026	$281,271

Footnotes follow this section.

TABLE 4E*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household Returns - 1993 Taxable Year

Adjusted Gross Income Class	Number of Returns All	Number of Returns Taxable	Federal AGI (Thousands)	California[3] Adjustments (Thousands)	California[1] AGI (Thousands)	California Deductions[2] (Thousands)	Taxable[4] Income (Thousands)	Total[5] Tax Liability (Thousands)
Negative	8,718	233	$-382,820	$25,220	$-357,600	$101,218	-	$19
Zero	1,088	-	-	-	-	5,225	-	-
$1 to $999	18,024	214	60,703	-55,104	5,599	91,787	-	3
1,000 to 1,999	22,919	487	78,318	-45,256	33,063	110,105	-	7
2,000 to 2,999	23,439	-	87,406	-29,819	57,587	114,339	-	-
3,000 to 3,999	27,907	701	143,554	-44,748	98,806	139,462	-	15
4,000 to 4,999	37,294	435	198,415	-31,133	167,282	179,162	416	7
5,000 to 5,999	47,571	-	309,422	-46,657	262,765	230,414	33,881	-
6,000 to 6,999	40,055	245	276,230	-17,659	258,571	199,703	63,971	24
7,000 to 7,999	56,808	232	450,542	-23,956	426,586	317,934	151,027	3
8,000 to 8,999	66,085	-	614,724	-52,368	562,357	321,805	242,172	-
9,000 to 9,999	64,914	-	681,589	-62,493	619,096	325,351	294,817	-
10,000 to 10,999	76,259	856	838,976	-37,381	801,595	372,516	429,080	146
11,000 to 11,999	45,584	322	535,794	-11,905	523,889	229,858	294,206	3
12,000 to 12,999	40,572	1,659	519,021	-12,534	506,487	229,047	285,190	94
13,000 to 13,999	75,119	5,068	1,048,314	-31,904	1,016,410	386,471	632,971	252
14,000 to 14,999	56,808	4,192	865,724	-42,164	823,559	303,103	523,218	163
15,000 to 15,999	42,526	4,769	680,718	-20,879	659,840	235,781	428,362	71
16,000 to 16,999	53,110	22,831	883,431	-11,223	872,208	273,911	599,186	225
17,000 to 17,999	53,247	29,328	943,775	-14,097	929,678	273,356	657,058	1,120
18,000 to 18,999	52,690	22,585	993,976	-20,060	973,915	266,300	707,615	1,292
19,000 to 19,999	60,467	50,391	1,186,285	-8,982	1,177,303	325,848	853,823	2,135
20,000 to 20,999	43,217	36,565	894,982	-8,991	885,991	240,321	645,670	2,842
21,000 to 21,999	44,176	34,277	947,553	389	947,942	256,893	691,153	3,174
22,000 to 22,999	38,211	29,741	867,018	-8,542	858,476	219,351	639,125	2,926
23,000 to 23,999	32,289	27,891	766,611	-11,652	754,959	187,426	567,533	3,361
24,000 to 24,999	26,321	22,719	655,290	-12,539	642,751	179,331	463,420	3,474
25,000 to 25,999	22,131	21,056	577,534	-13,774	563,759	132,565	431,194	3,372
26,000 to 26,999	22,836	22,836	607,287	-2,260	605,028	120,052	484,976	3,815
27,000 to 27,999	26,975	24,864	753,046	-11,799	741,247	152,570	588,677	5,252
28,000 to 28,999	25,910	25,338	737,456	194	737,650	167,812	569,838	5,443
29,000 to 29,999	23,336	22,902	696,850	-8,629	688,221	175,141	513,080	4,874
30,000 to 30,999	33,033	31,826	1,016,097	-8,515	1,007,582	221,572	786,010	9,520
31,000 to 31,999	19,660	18,211	633,623	-15,203	618,420	151,522	466,898	5,909
32,000 to 32,999	22,047	21,251	727,208	-10,419	716,790	169,233	553,393	7,507
33,000 to 33,999	16,272	15,837	549,741	-4,806	544,934	133,683	411,252	5,393
34,000 to 34,999	16,338	15,583	570,203	-8,085	562,119	119,124	442,994	6,796
35,000 to 35,999	16,044	15,004	575,545	-6,509	569,036	111,676	457,360	7,676
36,000 to 36,999	24,175	23,740	889,361	-8,697	880,664	179,299	701,364	12,487
37,000 to 37,999	13,263	12,955	504,028	-5,813	498,216	102,017	396,199	7,559
38,000 to 38,999	18,289	18,289	707,715	-5,631	702,084	130,550	571,534	11,454
39,000 to 39,999	6,476	6,191	260,367	-5,193	255,174	66,205	190,126	3,926
40,000 to 49,999	97,633	95,661	4,410,287	-78,457	4,331,830	1,001,780	3,330,049	84,240
50,000 to 59,999	50,924	50,406	2,815,010	-40,612	2,774,398	596,059	2,185,242	80,903
60,000 to 69,999	19,500	19,500	1,264,883	-16,787	1,248,096	279,451	968,645	42,739
70,000 to 79,999	12,322	12,322	941,287	-23,284	918,003	173,817	744,186	38,806
80,000 to 89,999	4,647	4,647	405,179	-6,557	398,621	111,759	286,862	16,117
90,000 to 99,999	4,589	4,589	441,754	-3,807	437,946	96,096	341,851	20,679
100,000 to 149,999	7,100	7,100	851,884	-10,511	841,372	165,601	675,771	46,079
150,000 to 199,999	1,903	1,867	330,239	-1,747	328,492	56,826	271,666	21,308
200,000 to 299,999	1,823	1,811	437,372	3,492	440,864	66,594	374,648	32,004
300,000 to 399,999	450	447	157,632	-3,619	154,013	17,704	136,749	12,333
400,000 to 499,999	203	203	89,848	-122	89,726	8,943	80,783	7,457
500,000 to 999,999	324	324	219,240	-2,090	217,150	19,542	197,955	19,562
1,000,000 to 1,999,999	140	140	194,060	-2,754	191,306	10,472	180,834	18,911
2,000,000 to 2,999,999	29	29	61,058	8,617	69,675	5,146	64,529	6,852
3,000,000 to 3,999,999	*	*	31,750	189	31,940	1,790	30,149	3,256
4,000,000 to 4,999,999	*	*	5,158	-122	5,036	280	4,756	516
5,000,000 and Over	16	16	130,302	4,386	134,688	2,369	132,320	15,904
Total	1,663,816	790,696	$37,738,556	$-925,361	$36,813,196	$10,863,268	$26,775,784	$590,004

Footnotes follow this section.

TABLE 4F*
Personal IncomeTax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns - 1993 Taxable Year

Adjusted Gross Income Class	Number of Returns All	Number of Returns Taxable	Federal AGI (Thousands)	California[1] Adjustments (Thousands)	California[1] AGI (Thousands)	California Deductions[2] (Thousands)	Taxable[4] Income (Thousands)	Total[5] Tax Liability (Thousands)
Negative	5	-	$-4,414	$1,154	$-3,260	$154	-	-
Zero	-	-	-	-	-	-	-	-
$1 to $999	-	-	-	-	-	-	-	-
1,000 to 1,999	322	-	587	-	587	1,548	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	-	-	-	-	-	-
4,000 to 4,999	1,038	-	4,967	-	4,967	4,986	-	-
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	435	-	2,938	-	2,938	2,089	848	-
7,000 to 7,999	-	-	-	-	-	-	-	-
8,000 to 8,999	-	-	-	-	-	-	-	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	308	-	3,681	-333	3,348	1,481	1,867	-
11,000 to 11,999	-	-	-	-	-	-	-	-
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	-	-	-	-	-	-	-	-
14,000 to 14,999	-	-	-	-	-	-	-	-
15,000 to 15,999	-	-	-	-	-	-	-	-
16,000 to 16,999	-	-	-	-	-	-	-	-
17,000 to 17,999	-	-	-	-	-	-	-	-
18,000 to 18,999	1,422	-	26,358	-185	26,174	8,141	18,032	-
19,000 to 19,999	-	-	-	-	-	-	-	-
20,000 to 20,999	-	-	-	-	-	-	-	-
21,000 to 21,999	487	-	10,647	-242	10,405	3,754	6,651	-
22,000 to 22,999	-	-	-	-	-	-	-	-
23,000 to 23,999	-	-	-	-	-	-	-	-
24,000 to 24,999	-	-	-	-	-	-	-	-
25,000 to 25,999	-	-	-	-	-	-	-	-
26,000 to 26,999	274	-	7,184	-	7,184	6,668	517	-
27,000 to 27,999	-	-	-	-	-	-	-	-
28,000 to 28,999	-	-	-	-	-	-	-	-
29,000 to 29,999	-	-	-	-	-	-	-	-
30,000 to 30,999	582	-	18,952	-1,408	17,543	10,782	6,762	-
31,000 to 31,999	643	320	20,285	-173	20,112	7,390	12,723	86
32,000 to 32,999	-	-	-	-	-	-	-	-
33,000 to 33,999	-	-	-	-	-	-	-	-
34,000 to 34,999	1,130	1,130	38,816	-	38,816	5,426	33,390	226
35,000 to 35,999	285	-	11,335	-1,123	10,212	2,237	7,975	-
36,000 to 36,999	-	-	-	-	-	-	-	-
37,000 to 37,999	-	-	-	-	-	-	-	-
38,000 to 38,999	-	-	-	-	-	-	-	-
39,000 to 39,999	-	-	-	-	-	-	-	-
40,000 to 49,999	-	-	-	-	-	-	-	-
50,000 to 59,999	487	487	26,271	-626	25,644	2,337	23,307	677
60,000 to 69,999	208	208	13,594	-	13,594	3,074	10,520	344
70,000 to 79,999	214	214	15,596	-	15,596	2,235	13,361	561
80,000 to 89,999	-	-	-	-	-	-	-	-
90,000 to 99,999	-	-	-	-	-	-	-	-
100,000 to 149,999	99	99	11,246	-60	11,185	920	10,265	632
150,000 to 199,999	33	33	6,046	65	6,111	285	5,826	434
200,000 to 299,999	-	-	-	-	-	-	-	-
300,000 to 399,999	4	4	1,379	-	1,379	51	1,328	117
400,000 to 499,999	4	4	1,825	-17	1,808	31	1,777	163
500,000 to 999,999	11	11	9,203	-63	9,140	448	8,692	863
1,000,000 to 1,999,999	3	3	4,000	-118	3,882	68	3,814	392
2,000,000 to 2,999,999	*	*	2,396	-70	2,327	494	1,833	192
3,000,000 to 3,999,999	*	*	3,870	-547	3,324	30	3,294	353
4,000,000 to 4,999,999	*	*	5,178	-387	4,790	192	4,598	497
5,000,000 and Over	-	-	-	-	-	-	-	-
Total	7,997	2,516	$241,939	$-4,133	$237,806	$64,820	$177,379	$5,536

Footnotes follow this section.

TABLE 4G+
Personal IncomeTax Statistics
PART-YEAR RESIDENT AND NONRESIDENT RETURNS
1993 Taxable Year

Item	Number	Amount (000)
Number of Returns - All	517,582	-
Number of Returns - Taxable	345,552	-
Federal AGI	517,582	$51,544,940
California Adjustments	517,582	300,219
California AGI	517,582	13,451,751
California Deductions	517,582	7,555,015
Taxable Income	517,582	46,489,322
Total Tax Liability	517,582	579,515
Salaries and Wages	392,702	27,803,819
Interest	399,461	5,283,022
Dividends	206,331	2,833,705
Taxable Pensions and Annuities	123,437	1,950,531
Business Income - Profit	75,020	2,414,005
Business Income - Loss	44,437	512,162
Farm Income - Profit	3,163	35,120
Farm Income - Loss	8,529	223,131
Partnerships and S Corporations - Profit	59,174	11,020,829
Partnerships and S Corporations -Loss	35,781	5,889,620
Rents and Royalties - Profit	56,683	989,382
Rents and Royalties - Loss	70,691	580,779
Net Sale of Capital Assets - Profit	131,686	11,435,685
Net Sale of Capital Assets - Loss	48,876	102,353
All Other Income Sources - Profit	401,586	2,920,975
All Other Income Sources - Loss	56,133	13,035,362
Individual Retirement Plan	35,448	54,829
Half Self-Employment Tax	82,640	148,971
Self Employed Health Insurance	36,549	33,117
Self Employed Retirement Plan	19,607	349,207
Penalty on Early Withdrawal on Savings	5,013	2,201
Alimony Paid	9,650	227,265
Total Adjustments	125,570	830,239
California Adjustments - Subtractions	260,463	5,711,285
California Adjustments - Additions	91,431	6,011,504
Medical Expenses	48,917	245,352
State and Local Income Taxes	266,492	3,133,252
Real Estate Taxes	224,489	729,354
Other Taxes	170,139	235,339
Total Taxes	288,798	4,097,945
Mortgage Interest	203,143	2,121,548
Points, Investment and Personal Interest	78,621	1,394,684
Total Interest	215,150	3,516,232
Cash/Check Contributions	237,163	1,139,147
Non-Cash Contributions	134,956	730,590
Contribution Carryover	6,190	428,713
Total Contributions	245,768	1,768,554
Casualty and Theft Losses	4,273	37,690
Moving Expenses	87,621	529,891
All Other Deductions	96,501	1,076,466
Calif Adjs. to Fed. Itemized Deductions	294,072	3,088,814
California Itemized Deductions	268,784	6,685,351
California Standard Deductions	248,791	869,664
Personal Exemption Credit	769,988	49,279
Dependent Exemption Credit	310,283	19,858
Senior/Blind Exemption Credits	95,446	6,108
Political Contributions	7	*
Residential Rental and Farm Sales Credit	540	79
Rideshare - Vanpool Credit	64	25
Other Special Credits	6,505	3,179
Total Special Credits	31,460	36,932
G-1 Tax/5870A Tax	1,927	689
Alternative Minimum Tax	14,760	5,274
Other Taxes	11,790	7,250
Taxes Withheld	300,328	367,885
Estimated Taxes Paid	79,383	284,848
Excess State Disability Insurance (SDI)	4,246	436
Overpayment	251,144	189,315
Credit to Next Year's tax	29,325	36,288
California Senior Fund	174	1
Total Voluntary Contributions	5,089	178
Refund	234,716	153,200
Tax Due	168,116	116,711
Remittance Amount	151,289	89,538

TABLE 4H+
Personal IncomeTax Statistics
1992 AND PRIOR YEAR RETURNS
Filed During 1994

Item	Number	Amount (000)
Number of Returns - All	459,893	-
Number of Returns - Taxable	249,338	-
Federal AGI	414,024	$9,202,924
California Adjustments	114,607	1,888,569
California AGI	429,404	9,905,071
California Deductions	427,796	3,574,874
Taxable Income	340,399	9,706,013
Total Tax Liability	249,338	356,529
California Adjustments - Subtractions	98,226	593,533
California Adjustments - Additions	29,509	2,482,102
California Itemized Deductions	220,428	2,852,420
California Standard Deductions	207,368	722,454
Personal Exemption Credit	420,376	35,157
Dependent Exemption Credit	193,489	22,852
Senior/Blind Exemption Credits	20,729	1,717
Child and Dependent Care Credit	24,879	3,679
Military Income Credit	735	32
Political Contributions	97	3
Residential Rental and Farm Sales Credit	632	160
Other Special Credits	7,458	11,019
Total Special Credits	7,458	11,182
Limited Income Credit	5,940	120
G-1 Tax/5870A Tax	781	2,526
Alternative Minimum Tax	2,753	3,165
Other Taxes	13,819	2,418
Taxes Withheld	279,513	249,769
Estimated Taxes Paid	33,519	92,554
Renter's Credit	133,750	12,686
Excess State Disability Insurance (SDI)	6,854	884
Overpayment	256,642	94,750
Credit to Next Year's Tax	15,009	15,183
California Senior Fund	1,017	3,955
Total Voluntary Contributions	5,537	104
Refund	245,402	79,662
Tax Due	124,486	98,185
Remittance Amount	125,585	98,368

Footnotes follow this section.

TABLE 5[+]
Personal IncomeTax Statistics
COMPARISON BY MAJOR INDUSTRY
1993 Taxable Year

Major Industry Group	Dollars in Thousands							
	Business and Professional[6]							
	Net Income		Net Loss		Adjusted Gross Income		Tax Assessed	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Agriculture, Forestry and Fishing	32,962	$554,479	13,593	$157,102	46,555	$1,694,705	41,634	$63,209
Mining	4,230	82,169	3,845	51,204	8,078	1,022,483	7,001	76,470
Construction	125,407	1,971,137	29,674	279,565	155,083	4,481,378	134,846	115,955
Manufacturing	31,478	641,144	13,585	178,691	45,058	1,950,592	39,060	89,637
Services[18]	717,740	15,105,699	243,076	1,458,443	960,810	51,534,108	865,808	2,364,002
Professional	204,269	7,724,920	49,345	295,878	253,615	19,859,234	234,155	1,056,353
Personal	181,144	1,921,073	50,279	283,853	231,425	9,320,028	205,368	314,875
Business	198,008	2,980,158	60,591	291,439	258,597	11,599,777	233,250	479,502
Amusement, Arts & Tourism	52,593	1,054,119	48,082	393,239	100,669	5,819,002	90,255	328,648
Other	81,726	1,425,429	34,779	194,034	116,504	4,936,067	102,780	184,624
Trade	173,161	2,951,873	148,113	1,153,695	321,277	11,239,871	261,049	409,763
Finance, Insurance and Real Estate	95,935	2,128,280	45,291	411,901	141,237	7,169,825	120,784	324,998
Transportation, Communications and Public Utilities	50,739	686,759	15,095	94,542	65,833	2,189,365	55,584	76,671
Nature of Business not Allocable	256,008	4,941,542	110,678	703,160	366,684	17,933,518	320,802	762,480
Totals	1,487,660	$29,063,082	622,950	$4,488,303	2,110,615	$99,215,845	1,846,568	$4,283,185

Footnotes follow this section.

TABLE 6+
Personal IncomeTax Statistics
COMPARISON BY COUNTY
1993 Taxable Year

County	Population July 1, 1993*	All Returns-Taxable and Nontaxable: Number of Returns	Adjusted Gross Income (Thousands)	Median Income	Rank	Joint Returns: Number of Returns	Median Income	Rank	Tax Assessed (Thousands)
Alameda	1,340,000	539,295	$20,678,880	$26,915	7	212,442	$49,615	5	$732,928
Alpine	1,200	261	8,021	25,299	9	148	34,444	33	201
Amador	33,000	11,743	368,640	23,787	15	6,725	34,655	31	10,403
Butte	197,900	65,644	1,766,878	18,716	44	32,269	30,516	46	46,177
Calaveras	37,000	13,285	394,370	23,058	18	7,780	34,015	35	9,533
Colusa	17,500	7,442	176,613	14,375	57	4,046	21,251	57	4,918
Contra Costa	862,000	355,252	16,597,113	31,389	1	163,967	55,888	2	643,960
Del Norte	28,400	7,476	196,886	19,501	38	4,015	31,056	43	4,743
El Dorado	142,800	42,046	1,605,923	28,716	5	24,780	43,376	11	47,299
Fresno	741,400	247,413	7,052,275	17,857	54	111,936	32,602	40	214,181
Glenn	26,600	9,282	219,282	16,514	55	4,962	25,648	56	5,176
Humboldt	126,600	43,658	1,226,576	19,581	37	20,374	34,468	32	35,182
Imperial	131,800	43,686	1,005,917	14,151	58	24,118	19,872	58	24,880
Inyo	18,600	7,585	216,323	20,618	33	3,742	35,441	28	5,656
Kern	609,800	193,986	5,719,799	19,936	35	94,148	35,915	27	156,985
Kings	112,900	31,062	813,677	18,003	51	15,786	29,999	47	20,757
Lake	56,000	18,014	459,325	18,472	46	9,614	27,848	52	10,670
Lassen	29,200	8,941	257,783	22,894	19	4,928	36,050	26	6,274
Los Angeles	9,194,700	3,330,382	111,962,982	20,210	34	1,242,415	36,541	23	4,440,934
Madera	105,100	33,935	893,354	17,950	53	17,653	30,861	44	21,847
Marin	241,700	115,454	6,427,905	29,858	2	44,688	60,689	1	330,658
Mariposa	16,000	5,809	160,506	19,003	43	2,985	31,244	42	4,449
Mendocino	84,300	31,217	840,109	18,622	45	15,168	30,751	45	22,986
Merced	196,800	59,374	1,531,115	18,038	50	30,848	29,123	49	37,347
Modoc	10,400	2,863	71,715	19,007	42	1,625	29,570	48	1,748
Mono	10,800	4,470	122,719	18,313	48	1,802	36,578	22	3,231
Monterey	376,600	134,827	4,178,675	19,098	41	60,336	32,754	38	133,156
Napa	118,000	45,442	1,675,022	24,403	12	21,312	41,342	13	59,384
Nevada	85,900	32,025	1,014,769	22,880	20	17,210	35,206	29	27,816
Orange	2,578,400	1,062,376	41,361,855	24,152	13	448,022	46,730	7	1,555,784
Placer	197,800	93,140	3,413,317	26,029	8	47,585	44,157	9	107,123
Plumas	21,000	7,128	201,355	21,232	29	4,029	33,239	36	4,988
Riverside	1,343,500	434,367	13,529,120	21,415	27	216,602	36,082	25	353,955
Sacramento	1,123,800	409,512	13,867,099	25,188	10	175,666	43,502	10	419,963
San Benito	40,800	15,522	458,081	19,467	39	7,550	36,106	24	12,386
San Bernardino	1,580,800	485,826	16,102,113	23,399	16	238,455	39,039	17	393,947
San Diego	2,665,900	964,582	32,913,768	22,449	21	425,151	39,115	16	1,076,296
San Francisco	747,300	359,544	13,611,650	23,240	17	98,541	37,194	20	631,015
San Joaquin	518,500	167,771	5,256,984	22,227	22	82,559	38,120	18	149,674
San Luis Obispo	229,900	82,082	2,557,902	21,646	25	39,391	37,009	21	74,823
San Mateo	681,600	301,377	14,552,085	29,146	3	124,791	52,981	4	663,866
Santa Barbara	388,900	150,758	4,550,448	21,245	28	66,179	37,740	19	192,211
Santa Clara	1,574,900	685,736	30,590,546	28,955	4	280,208	54,672	3	1,275,763
Santa Cruz	237,800	104,426	2,687,463	21,074	31	42,944	39,376	15	127,271
Shasta	162,100	55,706	1,679,846	21,161	30	30,036	33,137	37	48,357
Sierra	3,400	1,159	32,659	21,870	23	650	34,416	34	784
Siskiyou	45,300	16,116	405,547	18,322	47	8,630	28,499	50	10,037
Solano	371,800	132,880	4,758,775	28,634	6	65,360	47,457	6	128,631
Sonoma	418,600	174,709	6,144,969	24,129	14	77,464	43,279	12	203,586
Stanislaus	409,500	140,007	4,814,389	20,947	32	71,161	34,929	30	120,724
Sutter	72,000	25,388	728,316	19,832	36	13,707	32,170	41	19,987
Tehama	53,800	15,678	384,028	17,966	52	8,551	27,314	54	8,859
Trinity	13,600	4,247	112,531	19,412	40	2,368	27,933	51	3,092
Tulare	343,500	109,713	1,731,770	15,740	56	54,497	27,274	55	66,681
Tuolumne	52,500	18,343	529,491	21,575	26	9,965	32,744	39	13,309
Ventura	703,600	274,993	10,584,399	24,817	11	131,919	44,764	8	351,834
Yolo	149,600	55,383	1,841,410	21,707	24	24,601	40,211	14	56,644
Yuba	63,200	17,219	417,455	18,303	49	9,172	27,484	53	8,524
Unallocated*	-	71,099	2,573,548	19,349	-	27,154	42,971	-	95,433
Resident									
Out of State*	-	136,033	6,023,731	21,244	-	55,808	41,838	-	280,373
Nonresident	-	362,841	47,439,184	34,004	-	210,866	49,900	-	394,382
Totals:									
58 Counties	31,746,400	11,807,557	$417,462,529	-	-	5,007,576	-	-	$15,143,602
All	-	12,377,530	$473,498,992	22,896	-	5,301,404	40,706	-	$15,913,790

Footnotes follow this section.

TABLE 7+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

ALAMEDA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	4,222	1,512	95	1,865	$-124,985	$90
$1 to $9,999	103,089	10,880	29,211	26,221	527,986	893
10,000 to 11,999	21,277	4,048	11,413	8,999	233,938	719
12,000 to 13,999	21,599	4,778	12,310	10,707	280,613	1,140
14,000 to 15,999	20,565	4,828	12,168	10,549	308,287	1,841
16,000 to 17,999	19,534	4,809	13,624	10,446	331,967	2,602
18,000 to 19,999	18,846	4,916	13,773	10,476	357,883	3,335
20,000 to 21,999	18,266	4,822	14,314	10,313	383,434	4,328
22,000 to 23,999	17,596	4,586	15,260	9,883	404,580	5,428
24,000 to 25,999	17,108	4,719	15,353	9,716	427,656	6,446
26,000 to 27,999	16,471	4,614	15,218	9,420	444,372	7,425
28,000 to 29,999	15,669	4,728	14,709	9,399	454,234	8,417
30,000 to 31,999	14,745	4,744	13,996	8,974	456,902	9,199
32,000 to 33,999	13,674	4,689	13,064	8,717	451,189	9,582
34,000 to 35,999	12,972	4,782	12,513	8,510	453,962	10,262
36,000 to 37,999	12,391	4,896	12,006	8,454	458,403	10,861
38,000 to 39,999	11,548	4,761	11,248	7,782	450,303	11,272
40,000 to 41,999	10,886	4,798	10,656	7,902	446,163	11,513
42,000 to 43,999	10,046	4,845	9,885	7,491	431,927	11,424
44,000 to 45,999	9,424	4,785	9,284	7,261	423,964	11,518
46,000 to 47,999	8,954	4,847	8,855	7,241	420,786	11,620
48,000 to 49,999	8,309	4,744	8,220	6,739	407,059	11,475
50,000 to 59,999	34,746	22,995	34,534	31,274	1,902,540	56,238
60,000 to 69,999	25,855	19,938	25,762	25,742	1,674,855	53,966
70,000 to 99,999	42,630	36,785	42,537	45,391	3,515,421	136,333
100,000 and Over	28,873	25,593	28,808	30,424	5,155,441	335,001
Totals	539,295	212,442	408,816	339,896	$20,678,880	$732,928

ALPINE[17]						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit to $17,999	104	36	31	43	$905	$3
18,000 to 27,999	38	21	27	24	887	8
28,000 to 37,999	40	26	40	19	1,307	23
38,000 to 47,999	29	18	28	17	1,239	34
48,000 and Over	50	47	50	48	3,686	133
Totals	261	148	176	151	$8,021	$201

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

AMADOR

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	164	85	*	55	$-3,945	$2
$1 to $9,999	2,464	495	532	618	12,769	13
10,000 to 11,999	517	185	*	162	5,682	11
12,000 to 13,999	527	230	220	211	6,846	18
14,000 to 15,999	515	251	224	201	7,710	30
16,000 to 17,999	464	228	265	193	7,881	44
18,000 to 19,999	475	253	281	198	9,039	55
20,000 to 21,999	404	232	246	190	8,472	55
22,000 to 23,999	382	220	297	166	8,778	74
24,000 to 25,999	432	239	378	200	10,797	117
26,000 to 27,999	363	237	328	193	9,802	98
28,000 to 29,999	339	218	319	166	9,812	126
30,000 to 31,999	310	211	291	181	9,598	130
32,000 to 33,999	303	209	294	193	10,000	154
34,000 to 35,999	291	212	281	223	10,161	151
36,000 to 37,999	258	180	248	200	9,547	170
38,000 to 39,999	272	201	269	185	10,603	202
40,000 to 41,999	287	225	282	266	11,764	215
42,000 to 43,999	226	175	224	171	9,724	198
44,000 to 45,999	231	184	231	215	10,401	220
46,000 to 47,999	223	189	222	226	10,478	227
48,000 to 49,999	211	177	210	181	10,355	249
50,000 to 59,999	769	677	768	775	41,973	1,053
60,000 to 69,999	509	475	508	452	32,915	1,012
70,000 to 99,999	551	509	551	508	44,841	1,814
100,000 and Over	256	228	255	191	52,638	3,965
Totals	11,743	6,725	7,926	6,520	$368,640	$10,403

BUTTE

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	747	344	15	319	$-17,994	$4
$1 to $9,999	18,020	3,375	4,024	5,700	94,391	106
10,000 to 11,999	3,644	1,178	1,610	1,587	40,021	93
12,000 to 13,999	3,387	1,281	1,625	1,614	43,982	138
14,000 to 15,999	3,164	1,313	1,499	1,579	47,399	213
16,000 to 17,999	2,907	1,277	1,711	1,551	49,395	288
18,000 to 19,999	2,658	1,233	1,714	1,404	50,491	355
20,000 to 21,999	2,573	1,314	1,734	1,484	53,933	429
22,000 to 23,999	2,239	1,163	1,873	1,331	51,496	489
24,000 to 25,999	2,101	1,205	1,808	1,364	52,518	526
26,000 to 27,999	1,889	1,117	1,705	1,313	50,944	560
28,000 to 29,999	1,709	1,067	1,596	1,239	49,502	633
30,000 to 31,999	1,626	1,036	1,548	1,194	50,397	706
32,000 to 33,999	1,434	930	1,385	1,087	47,321	747
34,000 to 35,999	1,418	983	1,374	1,211	49,597	794
36,000 to 37,999	1,324	911	1,303	1,093	48,938	887
38,000 to 39,999	1,234	904	1,218	1,159	48,093	867
40,000 to 41,999	1,159	900	1,143	1,006	47,511	908
42,000 to 43,999	1,020	783	1,006	964	43,852	909
44,000 to 45,999	931	741	924	897	41,874	893
46,000 to 47,999	861	705	853	792	40,459	926
48,000 to 49,999	785	660	780	800	38,463	890
50,000 to 59,999	3,081	2,665	3,067	3,010	168,401	4,474
60,000 to 69,999	1,889	1,685	1,885	2,037	122,113	3,896
70,000 to 99,999	2,378	2,198	2,374	2,620	193,341	7,764
100,000 and Over	1,466	1,301	1,466	1,672	260,440	17,683
Totals	65,644	32,269	41,240	40,027	$1,766,878	$46,177

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

CALAVERAS

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	232	121	*	111	$-5,379	$1
$1 to $9,999	2,880	645	578	850	14,903	16
10,000 to 11,999	599	206	*	235	6,597	13
12,000 to 13,999	560	242	236	207	7,255	20
14,000 to 15,999	643	288	292	231	9,646	39
16,000 to 17,999	536	283	273	242	9,090	43
18,000 to 19,999	513	306	274	235	9,758	49
20,000 to 21,999	447	263	279	214	9,371	60
22,000 to 23,999	439	283	334	243	10,090	73
24,000 to 25,999	401	237	333	209	10,031	99
26,000 to 27,999	375	238	328	251	10,123	104
28,000 to 29,999	401	266	370	266	11,607	130
30,000 to 31,999	384	266	362	229	11,903	151
32,000 to 33,999	340	244	321	247	11,205	149
34,000 to 35,999	313	253	298	284	10,954	146
36,000 to 37,999	310	232	296	244	11,449	172
38,000 to 39,999	296	233	285	251	11,543	189
40,000 to 41,999	275	214	271	221	11,285	209
42,000 to 43,999	277	220	270	259	11,910	222
44,000 to 45,999	263	213	260	258	11,830	228
46,000 to 47,999	236	193	236	215	11,101	231
48,000 to 49,999	236	201	234	257	11,559	245
50,000 to 59,999	899	814	894	908	49,153	1,175
60,000 to 69,999	529	487	528	546	34,128	1,122
70,000 to 99,999	625	580	624	607	50,709	1,980
100,000 and Over	276	252	276	190	42,548	2,668
Totals	13,285	7,780	8,688	8,010	$394,370	$9,533

COLUSA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	105	61	*	81	$-3,033	+
$1 to $9,999	2,521	851	400	2,876	13,541	$10
10,000 to 11,999	537	275	134	835	5,880	8
12,000 to 13,999	486	251	134	750	6,312	12
14,000 to 15,999	383	194	118	599	5,739	17
16,000 to 17,999	307	168	136	470	5,216	22
18,000 to 19,999	255	131	134	342	4,833	29
20,000 to 21,999	248	147	143	364	5,184	35
22,000 to 23,999	237	128	168	308	5,423	48
24,000 to 25,999	173	97	138	218	4,324	43
26,000 to 27,999	166	103	135	251	4,480	48
28,000 to 29,999	145	101	129	204	4,203	47
30,000 to 31,999	144	107	130	200	4,464	53
32,000 to 33,999	130	89	118	155	4,287	66
34,000 to 35,999	128	83	128	121	4,483	85
36,000 to 37,999	132	95	132	142	4,893	89
38,000 to 39,999	93	75	93	121	3,628	66
40,000 to 41,999	89	81	88	95	3,642	64
42,000 to 43,999	104	93	103	127	4,470	86
44,000 to 45,999	81	64	80	84	3,640	80
46,000 to 47,999	81	59	81	72	3,811	103
48,000 to 49,999	79	73	*	93	3,862	88
50,000 to 59,999	276	240	276	301	14,990	427
60,000 to 69,999	167	145	167	165	10,765	375
70,000 to 99,999	208	189	208	258	16,887	746
100,000 and Over	167	146	167	160	30,689	2,269
Totals	7,442	4,046	3,618	9,392	$176,613	$4,918

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

CONTRA COSTA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,985	1,229	78	1,327	$-150,409	$42
$1 to $9,999	64,759	6,687	21,818	14,503	315,845	653
10,000 to 11,999	12,097	2,468	6,269	4,870	132,909	402
12,000 to 13,999	11,594	2,830	6,396	5,402	150,524	596
14,000 to 15,999	11,197	2,916	6,332	5,520	167,875	944
16,000 to 17,999	10,513	2,961	6,925	5,173	178,679	1,297
18,000 to 19,999	10,421	2,992	7,298	5,195	197,914	1,755
20,000 to 21,999	10,126	3,093	7,538	5,177	212,561	2,248
22,000 to 23,999	9,657	2,977	8,090	5,093	222,081	2,759
24,000 to 25,999	9,678	3,049	8,463	5,200	241,955	3,407
26,000 to 27,999	9,535	3,119	8,557	5,378	257,325	3,963
28,000 to 29,999	9,004	3,088	8,217	5,368	260,933	4,466
30,000 to 31,999	8,718	3,116	8,112	5,030	270,103	5,062
32,000 to 33,999	8,409	3,207	7,903	4,927	277,382	5,543
34,000 to 35,999	8,033	3,311	7,567	5,340	281,124	5,811
36,000 to 37,999	7,631	3,300	7,298	5,182	282,322	6,200
38,000 to 39,999	7,293	3,387	7,039	5,091	284,386	6,505
40,000 to 41,999	7,070	3,511	6,874	5,253	289,861	6,806
42,000 to 43,999	6,922	3,623	6,756	5,224	297,628	7,268
44,000 to 45,999	6,468	3,539	6,355	4,950	291,004	7,355
46,000 to 47,999	6,110	3,523	6,010	5,045	287,136	7,443
48,000 to 49,999	5,817	3,552	5,730	5,264	284,937	7,489
50,000 to 59,999	25,707	17,839	25,464	23,677	1,409,579	39,132
60,000 to 69,999	20,357	16,133	20,245	20,589	1,319,634	40,630
70,000 to 99,999	35,319	31,112	35,196	38,245	2,923,082	110,225
100,000 and Over	29,832	27,405	29,736	33,923	5,910,745	365,957
Totals	355,252	163,967	276,266	235,946	$16,597,113	$643,960

DEL NORTE

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	98	54	*	45	$-4,478	+
$1 to $9,999	2,116	485	391	1,090	11,009	$9
10,000 to 11,999	396	140	156	233	4,345	9
12,000 to 13,999	350	133	151	234	4,537	12
14,000 to 15,999	307	135	126	224	4,582	17
16,000 to 17,999	263	131	139	197	4,470	22
18,000 to 19,999	277	147	154	192	5,245	31
20,000 to 21,999	273	156	175	176	5,720	39
22,000 to 23,999	254	155	201	201	5,843	46
24,000 to 25,999	192	109	164	165	4,785	47
26,000 to 27,999	217	146	194	173	5,873	57
28,000 to 29,999	210	152	198	209	6,099	65
30,000 to 31,999	178	122	173	146	5,505	77
32,000 to 33,999	158	116	152	155	5,218	74
34,000 to 35,999	157	98	155	152	5,492	103
36,000 to 37,999	157	107	154	142	5,808	110
38,000 to 39,999	156	113	154	151	6,090	115
40,000 to 41,999	164	132	161	178	6,716	124
42,000 to 43,999	123	95	123	137	5,286	112
44,000 to 45,999	111	98	109	128	4,998	95
46,000 to 47,999	124	104	123	154	5,820	131
48,000 to 49,999	104	95	*	159	5,095	110
50,000 to 59,999	443	386	442	569	24,327	644
60,000 to 69,999	245	226	245	334	15,853	504
70,000 to 99,999	275	262	275	345	21,974	862
100,000 and Over	128	118	128	128	20,674	1,329
Totals	7,476	4,015	4,549	6,017	$196,886	$4,743

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

EL DORADO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	521	267	15	230	$-16,187	$2
$1 to $9,999	7,950	1,414	2,286	1,856	40,411	67
10,000 to 11,999	1,629	512	734	624	17,941	46
12,000 to 13,999	1,560	600	752	618	20,237	65
14,000 to 15,999	1,424	592	659	614	21,373	94
16,000 to 17,999	1,395	622	769	683	23,665	127
18,000 to 19,999	1,362	653	801	735	25,858	161
20,000 to 21,999	1,292	637	820	679	27,109	205
22,000 to 23,999	1,212	633	937	702	27,856	248
24,000 to 25,999	1,195	666	967	764	29,853	276
26,000 to 27,999	1,096	632	914	704	29,588	307
28,000 to 29,999	1,080	684	935	975	31,284	348
30,000 to 31,999	994	621	902	690	30,805	392
32,000 to 33,999	1,000	675	929	730	33,014	442
34,000 to 35,999	1,015	678	948	914	35,518	516
36,000 to 37,999	1,009	703	963	818	37,343	592
38,000 to 39,999	913	657	873	791	35,575	575
40,000 to 41,999	901	682	874	813	36,925	628
42,000 to 43,999	896	671	873	838	38,520	701
44,000 to 45,999	749	589	733	691	33,686	629
46,000 to 47,999	813	656	802	777	38,206	751
48,000 to 49,999	740	610	729	798	36,248	739
50,000 to 59,999	3,303	2,845	3,285	3,712	180,957	4,240
60,000 to 69,999	2,489	2,286	2,483	2,845	161,346	4,489
70,000 to 99,999	3,583	3,400	3,571	4,151	294,461	10,653
100,000 and Over	1,925	1,795	1,923	2,202	334,332	20,006
Totals	42,046	24,780	30,477	29,954	$1,605,923	$47,299

FRESNO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,233	1,130	49	1,389	$-65,762	$54
$1 to $9,999	73,895	15,431	13,349	62,488	394,008	375
10,000 to 11,999	13,504	3,739	5,214	11,872	148,114	318
12,000 to 13,999	12,548	3,957	5,252	11,340	162,831	474
14,000 to 15,999	11,605	3,907	4,907	10,995	173,911	714
16,000 to 17,999	10,678	3,828	6,023	10,413	181,400	1,006
18,000 to 19,999	9,770	3,662	6,165	9,022	185,296	1,277
20,000 to 21,999	8,602	3,454	6,055	7,732	180,539	1,535
22,000 to 23,999	7,476	3,275	6,103	6,518	171,766	1,715
24,000 to 25,999	6,942	3,231	5,928	6,032	173,400	1,939
26,000 to 27,999	6,347	3,167	5,726	5,557	171,342	2,092
28,000 to 29,999	5,897	3,126	5,496	5,343	170,950	2,326
30,000 to 31,999	5,495	3,161	5,236	5,142	170,254	2,540
32,000 to 33,999	4,977	2,988	4,809	4,723	164,248	2,623
34,000 to 35,999	4,863	3,029	4,733	4,597	170,100	2,945
36,000 to 37,999	4,524	2,977	4,442	4,487	167,363	3,044
38,000 to 39,999	4,074	2,778	4,012	3,973	158,851	3,044
40,000 to 41,999	3,982	2,809	3,921	4,028	163,178	3,300
42,000 to 43,999	3,648	2,642	3,620	3,671	156,788	3,344
44,000 to 45,999	3,478	2,583	3,450	3,490	156,478	3,498
46,000 to 47,999	3,105	2,439	3,089	3,294	145,925	3,352
48,000 to 49,999	2,918	2,284	2,907	3,069	142,882	3,488
50,000 to 59,999	11,962	9,989	11,920	12,849	653,289	17,511
60,000 to 69,999	7,617	6,714	7,604	8,439	492,274	15,595
70,000 to 99,999	10,444	9,525	10,430	11,773	853,728	34,522
100,000 and Over	6,829	6,111	6,812	7,537	1,409,123	101,551
Totals	247,413	111,936	147,252	229,773	$7,052,275	$214,181

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

GLENN

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	171	99	*	113	$-3,981	+
$1 to $9,999	2,744	693	521	1,770	15,037	$14
10,000 to 11,999	553	237	168	488	6,068	10
12,000 to 13,999	544	236	190	533	7,066	16
14,000 to 15,999	512	243	196	500	7,701	30
16,000 to 17,999	455	233	222	495	7,724	35
18,000 to 19,999	392	210	203	438	7,425	40
20,000 to 21,999	323	183	191	378	6,792	48
22,000 to 23,999	312	187	234	359	7,158	57
24,000 to 25,999	281	194	221	344	7,007	53
26,000 to 27,999	228	148	198	244	6,129	61
28,000 to 29,999	248	183	227	265	7,189	79
30,000 to 31,999	222	153	217	252	6,875	95
32,000 to 33,999	237	176	230	280	7,809	114
34,000 to 35,999	183	136	178	200	6,398	110
36,000 to 37,999	166	144	162	201	6,136	94
38,000 to 39,999	150	113	149	148	5,836	115
40,000 to 41,999	134	110	134	150	5,489	108
42,000 to 43,999	126	109	126	118	5,421	114
44,000 to 45,999	130	111	130	149	5,840	131
46,000 to 47,999	100	90	*	116	4,703	112
48,000 to 49,999	109	99	109	124	5,349	129
50,000 to 59,999	341	316	341	390	18,625	507
60,000 to 69,999	215	192	214	246	13,854	483
70,000 to 99,999	251	233	251	278	20,575	931
100,000 and Over	155	134	155	134	25,057	1,692
Totals	9,282	4,962	5,068	8,713	$219,282	$5,176

HUMBOLDT

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	492	217	11	245	$-10,075	$3
$1 to $9,999	11,425	1,586	2,931	2,667	59,423	76
10,000 to 11,999	2,409	637	1,276	842	26,553	78
12,000 to 13,999	2,214	681	1,208	947	28,786	108
14,000 to 15,999	2,062	715	1,099	945	30,915	160
16,000 to 17,999	1,905	715	1,219	984	32,314	213
18,000 to 19,999	1,671	698	1,146	859	31,712	248
20,000 to 21,999	1,500	638	1,140	845	31,472	300
22,000 to 23,999	1,435	678	1,231	866	32,952	345
24,000 to 25,999	1,358	704	1,224	898	33,934	384
26,000 to 27,999	1,314	695	1,224	902	35,454	451
28,000 to 29,999	1,149	657	1,101	822	33,306	482
30,000 to 31,999	1,128	699	1,091	887	34,959	530
32,000 to 33,999	1,100	707	1,069	926	36,289	590
34,000 to 35,999	988	683	972	789	34,536	595
36,000 to 37,999	995	687	986	901	36,771	692
38,000 to 39,999	901	676	896	834	35,145	664
40,000 to 41,999	839	636	828	743	34,370	702
42,000 to 43,999	769	615	760	722	33,026	700
44,000 to 45,999	729	591	726	685	32,789	752
46,000 to 47,999	676	557	670	687	31,794	744
48,000 to 49,999	578	498	578	605	28,281	685
50,000 to 59,999	2,238	1,997	2,234	2,301	122,282	3,347
60,000 to 69,999	1,363	1,226	1,361	1,374	87,825	2,916
70,000 to 99,999	1,484	1,364	1,483	1,450	120,564	5,150
100,000 and Over	936	817	936	964	191,198	14,267
Totals	43,658	20,374	29,400	25,690	$1,226,576	$35,182

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

IMPERIAL

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	263	149	*	163	$-9,596	+
$1 to $9,999	16,247	6,280	1,660	19,036	87,043	$42
10,000 to 11,999	2,731	1,284	695	3,622	29,993	41
12,000 to 13,999	2,442	1,277	641	3,458	31,694	59
14,000 to 15,999	2,113	1,159	591	2,944	31,670	85
16,000 to 17,999	1,809	1,019	713	2,799	30,702	110
18,000 to 19,999	1,655	951	752	2,574	31,405	140
20,000 to 21,999	1,404	857	749	2,144	29,434	167
22,000 to 23,999	1,203	726	823	1,884	27,636	186
24,000 to 25,999	1,109	717	826	1,720	27,703	206
26,000 to 27,999	1,007	633	857	1,464	27,159	257
28,000 to 29,999	851	550	761	1,326	24,651	270
30,000 to 31,999	801	518	759	1,174	24,817	326
32,000 to 33,999	747	499	716	1,097	24,635	366
34,000 to 35,999	742	515	724	1,085	25,936	406
36,000 to 37,999	692	484	677	1,021	25,575	440
38,000 to 39,999	630	424	625	872	24,559	474
40,000 to 41,999	566	418	563	853	23,203	459
42,000 to 43,999	568	410	565	833	24,408	528
44,000 to 45,999	495	386	493	717	22,281	483
46,000 to 47,999	475	371	470	723	22,339	520
48,000 to 49,999	399	302	*	564	19,534	499
50,000 to 59,999	1,644	1,371	1,641	2,379	89,703	2,487
60,000 to 69,999	1,043	931	1,040	1,479	67,366	2,234
70,000 to 99,999	1,395	1,303	1,392	1,919	113,501	4,689
100,000 and Over	655	584	654	815	128,564	9,406
Totals	43,686	24,118	19,785	58,665	$1,005,917	$24,880

INYO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	81	37	*	33	$-1,357	+
$1 to $9,999	1,988	287	416	658	10,042	$10
10,000 to 11,999	373	113	153	178	4,117	9
12,000 to 13,999	342	121	143	184	4,435	12
14,000 to 15,999	339	141	143	227	5,092	20
16,000 to 17,999	312	138	179	155	5,290	29
18,000 to 19,999	286	127	165	184	5,416	35
20,000 to 21,999	231	100	157	143	4,860	39
22,000 to 23,999	231	121	189	142	5,315	52
24,000 to 25,999	222	111	197	130	5,556	65
26,000 to 27,999	203	108	189	108	5,503	70
28,000 to 29,999	191	123	182	117	5,540	68
30,000 to 31,999	193	116	187	129	5,979	92
32,000 to 33,999	199	135	193	127	6,578	110
34,000 to 35,999	190	129	186	144	6,641	111
36,000 to 37,999	149	98	148	110	5,514	108
38,000 to 39,999	152	110	151	109	5,934	120
40,000 to 41,999	155	113	153	159	6,351	129
42,000 to 43,999	137	92	137	106	5,888	149
44,000 to 45,999	125	93	124	117	5,635	141
46,000 to 47,999	121	95	120	116	5,685	134
48,000 to 49,999	116	96	*	114	5,669	144
50,000 to 59,999	443	386	442	456	24,244	653
60,000 to 69,999	314	291	311	323	20,264	649
70,000 to 99,999	346	327	346	349	28,265	1,165
100,000 and Over	146	134	145	124	23,865	1,541
Totals	7,585	3,742	4,873	4,742	$216,323	$5,656

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

KERN

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,707	867	41	972	$-63,230	$18
$1 to $9,999	53,044	9,438	9,022	39,187	286,794	248
10,000 to 11,999	10,557	2,990	3,476	9,809	115,965	207
12,000 to 13,999	9,250	3,085	3,240	8,816	119,960	281
14,000 to 15,999	8,220	3,165	2,924	8,347	123,191	421
16,000 to 17,999	7,493	3,122	3,721	7,913	127,275	575
18,000 to 19,999	6,938	3,066	3,973	7,035	131,640	771
20,000 to 21,999	6,171	2,850	3,956	6,327	129,474	933
22,000 to 23,999	5,672	2,804	4,334	5,940	130,366	1,087
24,000 to 25,999	5,308	2,774	4,294	5,460	132,556	1,259
26,000 to 27,999	5,020	2,708	4,322	5,303	135,477	1,433
28,000 to 29,999	4,550	2,621	4,135	4,839	131,896	1,582
30,000 to 31,999	4,373	2,573	4,089	4,531	135,581	1,848
32,000 to 33,999	4,169	2,567	3,977	4,448	137,526	1,998
34,000 to 35,999	4,014	2,551	3,868	4,387	140,459	2,244
36,000 to 37,999	4,118	2,688	4,013	4,458	152,383	2,646
38,000 to 39,999	3,800	2,519	3,720	4,222	148,159	2,782
40,000 to 41,999	3,726	2,571	3,666	4,262	152,729	2,994
42,000 to 43,999	3,434	2,478	3,388	4,032	147,634	3,026
44,000 to 45,999	3,265	2,422	3,243	3,875	146,886	3,127
46,000 to 47,999	3,096	2,360	3,079	3,964	145,438	3,242
48,000 to 49,999	2,775	2,195	2,761	3,319	135,906	3,139
50,000 to 59,999	11,235	9,512	11,193	13,956	613,542	15,778
60,000 to 69,999	7,700	6,957	7,680	9,914	497,143	15,199
70,000 to 99,999	9,577	8,915	9,560	11,498	781,145	31,040
100,000 and Over	4,774	4,350	4,743	5,431	883,906	59,106
Totals	193,986	94,148	116,418	192,245	$5,719,799	$156,985

KINGS

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	336	200	*	248	$-13,264	$1
$1 to $9,999	8,832	2,039	1,537	7,852	47,789	40
10,000 to 11,999	1,735	536	645	1,670	19,099	38
12,000 to 13,999	1,642	606	611	1,738	21,317	54
14,000 to 15,999	1,579	634	547	1,851	23,630	80
16,000 to 17,999	1,405	646	677	1,789	23,835	113
18,000 to 19,999	1,272	655	684	1,607	24,143	130
20,000 to 21,999	1,157	606	731	1,430	24,283	160
22,000 to 23,999	991	525	759	1,188	22,754	183
24,000 to 25,999	856	501	684	1,047	21,359	186
26,000 to 27,999	887	502	789	984	23,926	258
28,000 to 29,999	730	443	685	814	21,166	252
30,000 to 31,999	718	473	683	888	22,268	300
32,000 to 33,999	667	471	641	777	21,996	312
34,000 to 35,999	606	435	593	732	21,195	334
36,000 to 37,999	612	458	602	742	22,634	383
38,000 to 39,999	567	423	558	681	22,100	406
40,000 to 41,999	518	397	511	657	21,231	399
42,000 to 43,999	481	388	475	560	20,684	418
44,000 to 45,999	445	362	443	569	20,013	427
46,000 to 47,999	375	299	*	610	17,611	395
48,000 to 49,999	408	338	406	509	20,007	481
50,000 to 59,999	1,634	1,431	1,627	2,022	89,256	2,390
60,000 to 69,999	1,014	929	1,011	1,312	65,622	2,088
70,000 to 99,999	1,069	1,015	1,067	1,313	86,516	3,493
100,000 and Over	526	474	525	592	102,509	7,437
Totals	31,062	15,786	17,869	34,182	$813,677	$20,757

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

LAKE

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	333	141	*	85	$-5,435	$6
$1 to $9,999	4,848	1,213	760	2,069	25,332	23
10,000 to 11,999	991	402	316	534	10,917	17
12,000 to 13,999	969	461	360	451	12,591	27
14,000 to 15,999	831	403	328	444	12,439	45
16,000 to 17,999	854	424	439	467	14,511	66
18,000 to 19,999	766	420	437	417	14,530	81
20,000 to 21,999	683	374	442	392	14,357	100
22,000 to 23,999	610	341	492	369	14,035	116
24,000 to 25,999	540	333	458	354	13,508	123
26,000 to 27,999	552	319	499	341	14,895	168
28,000 to 29,999	468	305	430	346	13,559	162
30,000 to 31,999	454	298	433	293	14,069	205
32,000 to 33,999	405	280	397	299	13,366	202
34,000 to 35,999	389	289	377	350	13,599	206
36,000 to 37,999	351	247	343	252	12,986	226
38,000 to 39,999	318	245	313	279	12,376	213
40,000 to 41,999	310	236	307	261	12,716	252
42,000 to 43,999	309	247	304	291	13,306	267
44,000 to 45,999	274	222	272	273	12,322	257
46,000 to 47,999	225	185	224	213	10,576	245
48,000 to 49,999	217	177	*	200	10,627	249
50,000 to 59,999	878	774	875	972	47,918	1,233
60,000 to 69,999	570	512	567	629	36,813	1,193
70,000 to 99,999	582	527	579	591	46,826	1,950
100,000 and Over	287	239	287	255	46,586	3,037
Totals	18,014	9,614	10,460	11,427	$459,325	$10,670

LASSEN

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	112	64	*	47	$-2,579	$8
$1 to $9,999	2,041	407	504	698	10,493	13
10,000 to 11,999	415	127	182	167	4,574	11
12,000 to 13,999	402	152	176	236	5,208	15
14,000 to 15,999	347	145	155	172	5,206	24
16,000 to 17,999	362	158	213	204	6,147	35
18,000 to 19,999	335	156	205	181	6,358	45
20,000 to 21,999	325	166	243	193	6,822	57
22,000 to 23,999	294	154	238	193	6,747	64
24,000 to 25,999	273	166	234	210	6,819	67
26,000 to 27,999	274	169	253	209	7,396	81
28,000 to 29,999	278	168	262	222	8,061	108
30,000 to 31,999	217	143	215	173	6,721	104
32,000 to 33,999	211	145	203	187	6,958	109
34,000 to 35,999	189	140	185	178	6,619	110
36,000 to 37,999	219	157	213	220	8,090	141
38,000 to 39,999	185	135	183	183	7,216	143
40,000 to 41,999	196	146	194	203	8,046	163
42,000 to 43,999	228	177	227	280	9,811	208
44,000 to 45,999	197	170	196	228	8,872	185
46,000 to 47,999	173	152	172	193	8,138	189
48,000 to 49,999	167	140	166	181	8,183	199
50,000 to 59,999	596	547	596	674	32,410	853
60,000 to 69,999	406	377	406	439	26,218	853
70,000 to 99,999	377	359	377	404	30,211	1,244
100,000 and Over	122	108	*	114	19,039	1,245
Totals	8,941	4,928	6,123	6,389	$257,783	$6,274

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

LOS ANGELES

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	42,081	17,057	849	21,754	$-7,175,629	$1,362
$1 to $9,999	844,754	127,650	136,364	564,091	4,572,840	4,066
10,000 to 11,999	185,308	41,800	58,646	176,362	2,035,422	3,610
12,000 to 13,999	169,176	44,295	59,948	170,258	2,195,062	5,468
14,000 to 15,999	151,000	43,309	57,963	156,267	2,261,983	8,481
16,000 to 17,999	135,736	41,224	71,314	142,596	2,304,883	12,112
18,000 to 19,999	124,900	39,387	74,274	128,638	2,370,962	15,806
20,000 to 21,999	116,302	37,560	77,401	117,865	2,440,499	20,471
22,000 to 23,999	107,555	35,348	81,834	106,627	2,472,139	25,216
24,000 to 25,999	99,769	33,739	79,498	96,160	2,492,612	29,364
26,000 to 27,999	92,663	32,392	77,549	88,270	2,500,443	33,290
28,000 to 29,999	84,873	31,630	73,712	80,042	2,460,010	37,291
30,000 to 31,999	78,557	30,401	69,806	74,401	2,434,107	40,740
32,000 to 33,999	72,661	29,417	65,933	68,043	2,396,972	43,454
34,000 to 35,999	67,900	28,418	62,607	63,413	2,375,622	46,516
36,000 to 37,999	63,759	27,981	59,639	59,861	2,357,886	48,995
38,000 to 39,999	58,537	26,874	55,275	54,099	2,281,910	49,806
40,000 to 41,999	55,256	26,718	52,676	51,864	2,264,629	51,614
42,000 to 43,999	51,180	25,534	49,115	47,786	2,200,104	52,797
44,000 to 45,999	47,051	24,646	45,385	44,066	2,116,665	52,366
46,000 to 47,999	43,472	23,757	42,170	40,359	2,042,744	52,357
48,000 to 49,999	40,156	23,014	38,977	38,431	1,967,085	51,772
50,000 to 59,999	159,175	102,428	155,530	157,636	8,704,188	243,919
60,000 to 69,999	111,181	81,676	109,384	113,585	7,194,802	225,311
70,000 to 99,999	174,600	140,737	172,331	179,245	14,393,552	548,011
100,000 and Over	152,780	125,423	151,360	145,893	38,301,490	2,736,737
Totals	3,330,382	1,242,415	1,979,540	2,987,612	$111,962,982	$4,440,934

MADERA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	413	233	11	242	$-11,181	$5
$1 to $9,999	9,840	2,180	1,680	8,158	53,191	44
10,000 to 11,999	1,931	677	617	1,829	21,226	38
12,000 to 13,999	1,755	715	603	1,638	22,795	66
14,000 to 15,999	1,606	685	559	1,653	24,050	81
16,000 to 17,999	1,458	657	719	1,501	24,755	115
18,000 to 19,999	1,267	636	681	1,378	24,077	128
20,000 to 21,999	1,194	639	714	1,180	25,053	160
22,000 to 23,999	996	541	751	979	22,875	187
24,000 to 25,999	991	593	800	957	24,769	227
26,000 to 27,999	867	536	749	911	23,379	221
28,000 to 29,999	785	506	715	734	22,757	255
30,000 to 31,999	769	530	721	785	23,843	300
32,000 to 33,999	723	503	688	822	23,879	323
34,000 to 35,999	695	503	681	737	24,300	371
36,000 to 37,999	693	519	674	762	25,626	409
38,000 to 39,999	673	526	657	772	26,249	438
40,000 to 41,999	624	495	617	669	25,558	461
42,000 to 43,999	568	459	560	617	24,398	474
44,000 to 45,999	504	427	495	619	22,677	449
46,000 to 47,999	450	395	446	532	21,157	434
48,000 to 49,999	424	376	420	470	20,784	469
50,000 to 59,999	1,749	1,582	1,744	2,102	95,551	2,384
60,000 to 69,999	1,087	988	1,085	1,302	70,130	2,220
70,000 to 99,999	1,269	1,202	1,269	1,432	103,071	4,177
100,000 and Over	604	550	599	570	108,384	7,412
Totals	33,935	17,653	19,255	33,351	$893,354	$21,847

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

MARIN

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,854	564	45	609	$-88,030	$38
$1 to $9,999	21,692	1,693	7,242	3,527	105,350	296
10,000 to 11,999	4,042	626	2,216	1,250	44,509	151
12,000 to 13,999	3,806	725	2,308	1,375	49,407	220
14,000 to 15,999	3,904	789	2,423	1,407	58,466	374
16,000 to 17,999	3,652	803	2,585	1,385	62,048	524
18,000 to 19,999	3,406	795	2,548	1,279	64,676	664
20,000 to 21,999	3,350	818	2,600	1,106	70,263	850
22,000 to 23,999	3,205	809	2,729	1,096	73,711	1,053
24,000 to 25,999	3,167	820	2,789	1,040	79,132	1,273
26,000 to 27,999	3,042	846	2,740	1,049	82,065	1,425
28,000 to 29,999	2,804	773	2,598	867	81,239	1,637
30,000 to 31,999	2,586	805	2,394	955	80,186	1,709
32,000 to 33,999	2,518	779	2,351	946	83,060	1,914
34,000 to 35,999	2,451	814	2,326	870	85,803	2,094
36,000 to 37,999	2,353	839	2,238	872	87,084	2,225
38,000 to 39,999	2,149	815	2,053	878	83,797	2,211
40,000 to 41,999	2,053	861	1,968	903	84,173	2,280
42,000 to 43,999	1,871	803	1,815	834	80,428	2,253
44,000 to 45,999	1,723	762	1,674	784	77,586	2,300
46,000 to 47,999	1,735	784	1,691	775	81,571	2,420
48,000 to 49,999	1,765	869	1,723	885	86,459	2,648
50,000 to 59,999	7,018	3,915	6,893	3,870	384,148	12,258
60,000 to 69,999	5,342	3,435	5,286	3,466	345,806	11,989
70,000 to 99,999	10,061	7,575	10,002	7,599	838,794	34,052
100,000 and Over	13,905	11,571	13,877	12,652	3,346,172	241,798
Totals	115,454	44,688	89,114	52,279	$6,427,905	$330,658

MARIPOSA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	82	41	*	28	$-1,710	$1
$1 to $9,999	1,364	278	299	352	7,509	7
10,000 to 11,999	376	111	185	140	4,160	11
12,000 to 13,999	349	122	191	102	4,549	18
14,000 to 15,999	311	124	156	120	4,668	25
16,000 to 17,999	296	132	180	125	5,001	32
18,000 to 19,999	252	117	160	114	4,798	36
20,000 to 21,999	233	122	161	108	4,882	42
22,000 to 23,999	199	110	159	119	4,561	43
24,000 to 25,999	188	101	167	106	4,693	53
26,000 to 27,999	160	94	148	102	4,304	50
28,000 to 29,999	141	82	134	69	4,091	60
30,000 to 31,999	145	94	136	90	4,473	66
32,000 to 33,999	155	126	146	130	5,110	69
34,000 to 35,999	143	109	139	132	5,010	75
36,000 to 37,999	120	94	115	83	4,440	73
38,000 to 39,999	110	85	107	97	4,294	79
40,000 to 41,999	103	79	102	69	4,227	82
42,000 to 43,999	86	70	85	88	3,687	72
44,000 to 45,999	79	73	79	77	3,546	66
46,000 to 47,999	83	75	82	94	3,898	82
48,000 to 49,999	72	60	*	64	3,526	86
50,000 to 59,999	305	266	304	267	16,623	457
60,000 to 69,999	170	156	168	144	10,970	351
70,000 to 99,999	187	172	187	137	15,198	636
100,000 and Over	100	92	100	70	23,996	1,878
Totals	5,809	2,985	3,766	3,027	$160,506	$4,449

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

MENDOCINO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	439	210	11	173	$-12,956	$2
$1 to $9,999	8,417	1,709	1,744	4,022	44,031	65
10,000 to 11,999	1,772	575	717	1,101	19,428	44
12,000 to 13,999	1,697	596	772	1,157	22,025	65
14,000 to 15,999	1,513	573	663	1,102	22,675	94
16,000 to 17,999	1,386	556	792	989	23,512	133
18,000 to 19,999	1,235	551	790	817	23,434	163
20,000 to 21,999	1,144	524	832	782	24,002	209
22,000 to 23,999	1,062	531	893	694	24,419	234
24,000 to 25,999	1,037	575	902	775	25,910	269
26,000 to 27,999	916	522	820	720	24,714	290
28,000 to 29,999	809	474	755	624	23,456	327
30,000 to 31,999	776	500	742	701	24,049	326
32,000 to 33,999	706	473	683	646	23,301	362
34,000 to 35,999	623	416	603	544	21,801	359
36,000 to 37,999	658	486	645	611	24,353	419
38,000 to 39,999	617	433	610	592	24,041	477
40,000 to 41,999	545	417	535	528	22,346	424
42,000 to 43,999	519	422	514	473	22,303	454
44,000 to 45,999	458	368	458	421	20,596	438
46,000 to 47,999	474	409	471	473	22,251	493
48,000 to 49,999	387	328	386	407	18,953	451
50,000 to 59,999	1,516	1,329	1,512	1,489	82,697	2,190
60,000 to 69,999	926	826	923	927	59,882	1,945
70,000 to 99,999	885	783	883	874	72,242	3,028
100,000 and Over	700	582	698	552	136,644	9,727
Totals	31,217	15,168	19,354	22,194	$840,109	$22,986

MERCED

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	633	387	11	508	$-20,862	$3
$1 to $9,999	17,120	4,249	3,083	14,445	91,348	80
10,000 to 11,999	3,304	1,172	1,163	3,143	36,276	68
12,000 to 13,999	3,046	1,231	1,113	3,013	39,551	97
14,000 to 15,999	2,886	1,271	1,055	3,054	43,276	155
16,000 to 17,999	2,651	1,214	1,315	2,993	45,033	212
18,000 to 19,999	2,413	1,219	1,273	2,900	45,708	249
20,000 to 21,999	2,149	1,111	1,340	2,479	45,088	320
22,000 to 23,999	1,975	1,081	1,490	2,200	45,379	372
24,000 to 25,999	1,777	994	1,463	1,924	44,376	426
26,000 to 27,999	1,598	956	1,384	1,769	43,097	448
28,000 to 29,999	1,558	959	1,438	1,697	45,173	543
30,000 to 31,999	1,448	942	1,373	1,619	44,880	583
32,000 to 33,999	1,351	957	1,296	1,667	44,525	611
34,000 to 35,999	1,287	932	1,253	1,569	45,048	675
36,000 to 37,999	1,173	869	1,153	1,460	43,393	711
38,000 to 39,999	1,128	859	1,110	1,360	43,989	769
40,000 to 41,999	1,009	786	1,001	1,274	41,330	777
42,000 to 43,999	954	721	946	1,059	41,016	856
44,000 to 45,999	897	748	888	1,163	40,341	811
46,000 to 47,999	800	676	793	1,001	37,573	820
48,000 to 49,999	764	660	759	916	37,397	858
50,000 to 59,999	2,757	2,481	2,736	3,338	150,472	3,831
60,000 to 69,999	1,722	1,612	1,715	2,057	111,275	3,483
70,000 to 99,999	1,965	1,842	1,954	2,172	159,574	6,522
100,000 and Over	1,009	919	1,008	1,186	186,859	13,067
Totals	59,374	30,848	34,113	61,966	$1,531,115	$37,347

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

MODOC

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	66	43	*	33	$-2,050	+
$1 to $9,999	706	180	151	250	3,594	$3
10,000 to 11,999	162	72	64	95	1,788	4
12,000 to 13,999	150	55	72	70	1,966	6
14,000 to 15,999	151	71	66	90	2,267	9
16,000 to 17,999	132	62	72	84	2,237	13
18,000 to 19,999	128	67	88	74	2,431	17
20,000 to 21,999	95	53	64	72	1,998	15
22,000 to 23,999	94	68	79	56	2,153	15
24,000 to 25,999	91	56	82	68	2,279	23
26,000 to 27,999	71	47	63	69	1,915	20
28,000 to 29,999	80	49	78	48	2,319	36
30,000 to 31,999	82	62	79	73	2,541	32
32,000 to 33,999	85	69	81	84	2,804	40
34,000 to 35,999	69	51	68	52	2,409	41
36,000 to 37,999	60	51	60	51	2,218	39
38,000 to 39,999	59	50	59	72	2,300	40
40,000 to 41,999	45	37	45	41	1,847	38
42,000 to 43,999	51	44	51	51	2,195	45
44,000 to 45,999	51	47	51	66	2,296	51
46,000 to 47,999	50	42	50	47	2,350	59
48,000 to 49,999	46	39	45	47	2,253	55
50,000 to 59,999	148	134	148	154	8,128	236
60,000 to 69,999	76	69	76	68	4,889	170
70,000 to 99,999	78	75	78	60	6,195	271
100,000 and Over	37	32	*	29	6,393	470
Totals	2,863	1,625	1,808	1,904	$71,715	$1,748

MONO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	79	34	*	34	$-1,415	$2
$1 to $9,999	1,094	126	233	490	6,034	5
10,000 to 11,999	306	38	184	150	3,364	11
12,000 to 13,999	259	54	133	174	3,374	12
14,000 to 15,999	256	63	155	154	3,827	23
16,000 to 17,999	212	69	126	170	3,597	26
18,000 to 19,999	185	51	128	144	3,513	32
20,000 to 21,999	176	63	132	134	3,697	37
22,000 to 23,999	131	58	107	114	3,005	33
24,000 to 25,999	142	62	127	72	3,533	50
26,000 to 27,999	122	52	108	88	3,297	48
28,000 to 29,999	126	67	112	78	3,649	58
30,000 to 31,999	109	60	107	73	3,377	54
32,000 to 33,999	73	49	69	64	2,404	36
34,000 to 35,999	55	33	*	35	1,926	37
36,000 to 37,999	104	76	102	99	3,846	67
38,000 to 39,999	75	53	73	66	2,921	55
40,000 to 41,999	68	50	65	58	2,783	56
42,000 to 43,999	69	49	69	56	2,960	67
44,000 to 45,999	60	48	59	66	2,702	54
46,000 to 47,999	73	53	73	67	3,431	85
48,000 to 49,999	59	44	59	58	2,883	67
50,000 to 59,999	215	176	212	210	11,770	315
60,000 to 69,999	137	121	137	142	8,841	261
70,000 to 99,999	168	150	168	162	13,840	521
100,000 and Over	117	103	117	108	19,560	1,219
Totals	4,470	1,802	2,913	3,066	$122,719	$3,231

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

MONTEREY

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,289	594	33	671	$-46,526	$6
$1 to $9,999	35,631	8,638	6,014	31,375	201,276	157
10,000 to 11,999	8,064	2,471	2,361	9,691	88,662	145
12,000 to 13,999	7,545	2,422	2,655	8,915	97,864	237
14,000 to 15,999	6,401	2,108	2,497	7,662	95,835	361
16,000 to 17,999	5,698	1,905	3,059	6,214	96,672	527
18,000 to 19,999	5,070	1,804	3,013	5,422	96,302	655
20,000 to 21,999	4,585	1,685	3,025	4,849	96,235	832
22,000 to 23,999	4,304	1,685	3,262	4,378	98,980	1,015
24,000 to 25,999	3,897	1,615	3,106	3,754	97,379	1,120
26,000 to 27,999	3,601	1,577	3,021	3,675	97,217	1,258
28,000 to 29,999	3,420	1,585	3,012	3,325	99,047	1,455
30,000 to 31,999	3,034	1,492	2,727	3,095	93,976	1,483
32,000 to 33,999	2,973	1,555	2,731	2,842	98,117	1,688
34,000 to 35,999	2,734	1,467	2,561	2,602	95,647	1,764
36,000 to 37,999	2,533	1,446	2,390	2,488	93,664	1,807
38,000 to 39,999	2,283	1,383	2,186	2,160	89,022	1,802
40,000 to 41,999	2,144	1,359	2,074	2,118	87,899	1,844
42,000 to 43,999	1,971	1,290	1,916	1,906	84,723	1,882
44,000 to 45,999	1,954	1,303	1,921	1,839	87,886	2,089
46,000 to 47,999	1,735	1,238	1,708	1,869	81,513	1,914
48,000 to 49,999	1,687	1,215	1,663	1,668	82,614	2,057
50,000 to 59,999	6,546	5,083	6,468	6,567	357,754	9,585
60,000 to 69,999	4,583	3,802	4,545	4,611	296,159	9,233
70,000 to 99,999	6,412	5,583	6,375	6,271	524,372	20,259
100,000 and Over	4,733	4,031	4,715	4,100	986,387	67,981
Totals	134,827	60,336	79,038	134,067	$4,178,675	$133,156

NAPA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	454	225	11	217	$-25,951	$36
$1 to $9,999	9,142	1,346	2,574	3,427	48,398	76
10,000 to 11,999	2,080	500	959	1,195	22,853	57
12,000 to 13,999	2,023	562	998	1,394	26,274	85
14,000 to 15,999	1,932	607	975	1,443	28,970	140
16,000 to 17,999	1,850	612	1,121	1,497	31,472	201
18,000 to 19,999	1,760	625	1,129	1,329	33,470	263
20,000 to 21,999	1,723	663	1,190	1,218	36,109	339
22,000 to 23,999	1,471	580	1,186	952	33,801	372
24,000 to 25,999	1,418	562	1,197	983	35,465	459
26,000 to 27,999	1,342	555	1,172	926	36,197	505
28,000 to 29,999	1,246	537	1,136	868	36,133	568
30,000 to 31,999	1,166	597	1,077	863	36,121	567
32,000 to 33,999	1,169	574	1,108	768	38,552	711
34,000 to 35,999	1,064	600	992	829	37,224	677
36,000 to 37,999	1,033	586	992	780	38,222	766
38,000 to 39,999	934	565	907	818	36,408	735
40,000 to 41,999	856	536	833	681	35,068	744
42,000 to 43,999	803	517	786	666	34,529	785
44,000 to 45,999	814	546	803	665	36,624	854
46,000 to 47,999	706	481	693	611	33,193	826
48,000 to 49,999	629	464	628	537	30,798	771
50,000 to 59,999	2,748	2,225	2,725	2,531	150,486	3,942
60,000 to 69,999	1,999	1,713	1,987	1,918	129,270	3,946
70,000 to 99,999	2,937	2,649	2,927	2,977	241,389	9,329
100,000 and Over	2,143	1,885	2,137	2,028	453,948	31,628
Totals	45,442	21,312	32,243	32,121	$1,675,022	$59,384

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

NEVADA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	485	239	14	210	$-9,494	$15
$1 to $9,999	6,886	1,307	1,639	1,818	36,294	48
10,000 to 11,999	1,420	411	641	551	15,624	37
12,000 to 13,999	1,471	566	649	647	19,097	54
14,000 to 15,999	1,418	619	622	690	21,250	84
16,000 to 17,999	1,314	598	712	621	22,352	121
18,000 to 19,999	1,296	613	781	614	24,581	161
20,000 to 21,999	1,232	613	810	672	25,883	198
22,000 to 23,999	1,113	580	873	540	25,578	229
24,000 to 25,999	1,039	585	849	607	25,966	240
26,000 to 27,999	952	537	834	509	25,702	280
28,000 to 29,999	863	530	771	520	24,996	308
30,000 to 31,999	852	548	767	592	26,412	338
32,000 to 33,999	782	536	720	567	25,790	345
34,000 to 35,999	786	535	748	584	27,499	426
36,000 to 37,999	725	501	697	505	26,821	448
38,000 to 39,999	702	510	672	563	27,366	467
40,000 to 41,999	657	490	649	495	26,947	492
42,000 to 43,999	621	486	613	492	26,694	493
44,000 to 45,999	561	419	554	442	25,219	543
46,000 to 47,999	529	432	520	476	24,860	503
48,000 to 49,999	461	382	456	444	22,597	493
50,000 to 59,999	1,972	1,685	1,965	1,877	107,551	2,696
60,000 to 69,999	1,271	1,131	1,262	1,269	82,095	2,453
70,000 to 99,999	1,612	1,472	1,608	1,555	131,208	5,059
100,000 and Over	1,005	885	1,002	935	175,879	11,286
Totals	32,025	17,210	21,428	18,795	$1,014,769	$27,816

ORANGE

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	12,445	5,474	315	6,461	$-781,178	$244
$1 to $9,999	238,759	33,779	53,682	133,320	1,250,523	1,613
10,000 to 11,999	50,517	11,004	18,939	43,175	554,980	1,229
12,000 to 13,999	46,657	11,768	19,672	41,487	605,547	1,827
14,000 to 15,999	41,597	11,435	18,806	37,477	623,108	2,785
16,000 to 17,999	38,221	11,456	21,555	34,189	649,297	3,946
18,000 to 19,999	35,313	10,921	22,131	30,182	670,622	5,150
20,000 to 21,999	33,912	10,665	23,503	27,600	711,917	6,792
22,000 to 23,999	31,455	10,167	24,558	24,620	723,146	8,231
24,000 to 25,999	30,238	10,178	24,567	23,141	755,504	9,841
26,000 to 27,999	28,058	9,775	23,987	20,976	757,281	11,014
28,000 to 29,999	26,550	9,849	23,290	19,468	769,663	12,551
30,000 to 31,999	24,747	9,570	22,290	18,131	766,708	13,587
32,000 to 33,999	23,314	9,578	21,326	17,712	769,108	14,546
34,000 to 35,999	21,886	9,370	20,207	16,911	765,699	15,342
36,000 to 37,999	20,568	9,265	19,344	15,683	760,587	16,220
38,000 to 39,999	19,488	9,261	18,479	15,566	759,664	16,682
40,000 to 41,999	18,411	9,144	17,646	14,634	754,696	17,301
42,000 to 43,999	17,166	9,005	16,609	13,885	737,854	17,527
44,000 to 45,999	16,247	9,061	15,786	13,303	731,001	17,807
46,000 to 47,999	15,386	8,998	15,036	12,767	722,995	18,109
48,000 to 49,999	14,414	8,865	14,101	12,683	706,229	17,901
50,000 to 59,999	60,902	41,959	59,984	56,413	3,334,478	90,158
60,000 to 69,999	46,393	36,404	46,020	46,661	3,004,678	90,382
70,000 to 99,999	82,113	70,911	81,710	86,750	6,800,028	253,081
100,000 and Over	67,619	60,160	67,390	74,840	13,457,720	891,919
Totals	1,062,376	448,022	710,933	858,035	$41,361,855	$1,555,784

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

PLACER

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,037	550	35	561	$-36,934	$20
$1 to $9,999	18,914	2,544	5,743	4,489	97,568	166
10,000 to 11,999	3,889	957	1,974	1,554	42,803	123
12,000 to 13,999	3,906	1,138	2,025	1,852	50,694	183
14,000 to 15,999	3,497	1,068	1,867	1,712	52,393	276
16,000 to 17,999	3,433	1,218	2,156	1,806	58,268	384
18,000 to 19,999	3,224	1,231	2,104	1,811	61,229	474
20,000 to 21,999	3,067	1,211	2,187	1,676	64,390	601
22,000 to 23,999	2,886	1,204	2,378	1,582	66,394	730
24,000 to 25,999	2,680	1,198	2,240	1,637	66,947	771
26,000 to 27,999	2,540	1,240	2,251	1,571	68,632	860
28,000 to 29,999	2,458	1,269	2,222	1,662	71,280	979
30,000 to 31,999	2,320	1,283	2,153	1,579	71,903	1,043
32,000 to 33,999	2,173	1,262	2,048	1,578	71,720	1,130
34,000 to 35,999	2,171	1,299	2,054	1,604	75,976	1,272
36,000 to 37,999	1,958	1,226	1,882	1,590	72,437	1,265
38,000 to 39,999	1,886	1,222	1,820	1,556	73,506	1,378
40,000 to 41,999	1,915	1,295	1,855	1,777	78,521	1,488
42,000 to 43,999	1,829	1,283	1,788	1,585	78,599	1,581
44,000 to 45,999	1,642	1,198	1,609	1,507	73,884	1,529
46,000 to 47,999	1,574	1,183	1,553	1,465	73,953	1,583
48,000 to 49,999	1,448	1,142	1,439	1,313	70,956	1,572
50,000 to 59,999	6,358	5,354	6,319	6,562	348,251	8,471
60,000 to 69,999	4,847	4,374	4,826	5,399	313,885	8,982
70,000 to 99,999	7,188	6,670	7,170	8,283	590,068	21,662
100,000 and Over	4,300	3,966	4,294	5,118	755,994	48,603
Totals	93,140	47,585	67,992	62,829	$3,413,317	$107,123

PLUMAS

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	84	48	*	40	$-2,014	+
$1 to $9,999	1,741	364	431	526	8,713	$12
10,000 to 11,999	329	114	141	157	3,613	8
12,000 to 13,999	362	164	130	221	4,717	11
14,000 to 15,999	292	141	119	136	4,392	18
16,000 to 17,999	333	170	176	192	5,667	27
18,000 to 19,999	267	142	155	145	5,077	31
20,000 to 21,999	253	143	166	162	5,313	36
22,000 to 23,999	236	126	195	148	5,417	51
24,000 to 25,999	206	124	184	123	5,147	53
26,000 to 27,999	202	130	185	119	5,463	55
28,000 to 29,999	188	125	176	136	5,450	64
30,000 to 31,999	184	133	177	144	5,691	74
32,000 to 33,999	195	146	190	144	6,444	101
34,000 to 35,999	167	132	164	129	5,841	92
36,000 to 37,999	188	136	183	177	6,944	129
38,000 to 39,999	142	113	142	137	5,542	97
40,000 to 41,999	151	129	148	125	6,189	107
42,000 to 43,999	145	121	144	144	6,229	131
44,000 to 45,999	120	105	118	105	5,400	112
46,000 to 47,999	96	81	*	78	4,500	101
48,000 to 49,999	103	91	102	115	5,046	118
50,000 to 59,999	465	423	465	464	25,331	682
60,000 to 69,999	292	271	292	287	18,777	613
70,000 to 99,999	263	246	263	266	21,443	905
100,000 and Over	124	111	123	127	21,023	1,359
Totals	7,128	4,029	4,663	4,547	$201,355	$4,988

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

RIVERSIDE

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	5,357	2,668	124	2,559	$-251,548	$142
$1 to $9,999	104,611	20,478	17,290	65,114	561,408	505
10,000 to 11,999	22,482	6,832	7,355	18,118	247,030	430
12,000 to 13,999	21,481	7,595	7,840	17,695	278,911	723
14,000 to 15,999	19,198	7,464	7,158	16,521	287,541	1,000
16,000 to 17,999	17,395	7,162	8,563	15,386	295,413	1,394
18,000 to 19,999	16,031	6,983	8,591	14,455	304,353	1,732
20,000 to 21,999	15,008	6,719	9,110	13,810	315,032	2,200
22,000 to 23,999	13,853	6,535	9,973	12,784	318,374	2,686
24,000 to 25,999	12,703	6,372	9,614	11,826	317,349	2,932
26,000 to 27,999	11,734	6,138	9,348	11,424	316,629	3,261
28,000 to 29,999	10,740	5,892	8,957	10,832	311,390	3,540
30,000 to 31,999	10,125	5,800	8,756	10,613	313,699	3,944
32,000 to 33,999	9,555	5,652	8,554	10,138	315,142	4,322
34,000 to 35,999	9,457	5,778	8,655	10,189	330,907	4,868
36,000 to 37,999	8,825	5,630	8,254	9,591	326,367	5,140
38,000 to 39,999	8,524	5,598	8,055	9,741	332,405	5,426
40,000 to 41,999	8,283	5,665	7,945	9,759	339,494	5,804
42,000 to 43,999	7,964	5,601	7,706	9,358	342,482	6,244
44,000 to 45,999	7,398	5,311	7,219	8,647	332,906	6,398
46,000 to 47,999	6,819	5,169	6,670	8,395	320,445	6,339
48,000 to 49,999	6,700	5,185	6,593	8,357	328,264	6,766
50,000 to 59,999	26,843	22,281	26,577	34,276	1,468,426	33,691
60,000 to 69,999	18,170	16,155	18,095	23,525	1,174,329	32,191
70,000 to 99,999	23,730	21,900	23,633	29,539	1,935,734	69,593
100,000 and Over	11,381	10,039	11,328	11,263	2,366,638	142,686
Totals	434,367	216,602	261,963	403,915	$13,529,120	$353,955

SACRAMENTO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,305	1,346	86	1,526	$-134,220	$142
$1 to $9,999	80,583	9,843	22,336	23,601	420,957	610
10,000 to 11,999	17,512	3,372	9,474	7,260	192,627	576
12,000 to 13,999	17,336	4,037	10,000	7,645	225,125	890
14,000 to 15,999	16,355	4,227	9,515	7,835	245,074	1,426
16,000 to 17,999	15,368	4,234	10,585	7,603	261,088	1,948
18,000 to 19,999	15,258	4,473	11,087	8,014	290,043	2,605
20,000 to 21,999	15,520	4,605	12,088	8,434	326,020	3,454
22,000 to 23,999	15,073	4,730	13,075	8,287	346,495	4,282
24,000 to 25,999	14,210	4,551	12,742	8,278	355,039	4,892
26,000 to 27,999	13,035	4,805	12,023	7,753	351,650	5,168
28,000 to 29,999	12,255	4,862	11,488	7,625	355,268	5,722
30,000 to 31,999	11,143	4,766	10,561	7,296	345,188	6,048
32,000 to 33,999	10,511	4,855	10,079	7,058	346,762	6,408
34,000 to 35,999	10,148	4,855	9,819	7,106	355,023	6,978
36,000 to 37,999	9,602	4,834	9,376	6,894	355,235	7,398
38,000 to 39,999	9,290	4,975	9,088	6,980	362,192	7,795
40,000 to 41,999	8,836	4,923	8,698	6,862	362,174	8,152
42,000 to 43,999	8,034	4,710	7,922	6,500	345,417	8,079
44,000 to 45,999	7,779	4,941	7,721	6,362	349,980	8,336
46,000 to 47,999	7,107	4,771	7,049	6,136	333,945	8,169
48,000 to 49,999	6,751	4,721	6,714	6,104	330,807	8,361
50,000 to 59,999	27,111	21,143	27,007	25,802	1,482,998	40,005
60,000 to 69,999	18,836	16,323	18,789	19,089	1,218,259	37,618
70,000 to 99,999	25,667	23,271	25,620	26,244	2,096,496	81,719
100,000 and Over	12,887	11,493	12,854	13,159	2,347,457	153,183
Totals	409,512	175,666	305,796	255,453	$13,867,099	$419,963

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

SAN BENITO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	183	98	*	100	$-5,499	$1
$1 to $9,999	4,516	900	783	3,552	24,092	20
10,000 to 11,999	790	228	249	806	8,703	15
12,000 to 13,999	718	248	228	766	9,317	22
14,000 to 15,999	608	235	214	680	9,099	31
16,000 to 17,999	557	222	260	679	9,463	42
18,000 to 19,999	530	215	303	562	10,056	64
20,000 to 21,999	484	226	288	564	10,126	71
22,000 to 23,999	443	202	337	429	10,190	101
24,000 to 25,999	428	210	339	483	10,701	106
26,000 to 27,999	348	178	284	371	9,376	103
28,000 to 29,999	350	201	305	417	10,155	120
30,000 to 31,999	354	209	319	430	10,960	141
32,000 to 33,999	353	204	324	397	11,637	173
34,000 to 35,999	297	189	279	320	10,388	170
36,000 to 37,999	293	188	277	369	10,841	192
38,000 to 39,999	249	177	232	304	9,705	159
40,000 to 41,999	260	172	252	308	10,660	202
42,000 to 43,999	270	194	262	312	11,614	236
44,000 to 45,999	241	175	233	282	10,839	235
46,000 to 47,999	193	144	*	227	9,081	201
48,000 to 49,999	191	160	189	256	9,362	198
50,000 to 59,999	929	789	926	1,165	50,904	1,239
60,000 to 69,999	611	559	609	801	39,553	1,091
70,000 to 99,999	882	831	881	1,142	71,926	2,603
100,000 and Over	444	396	441	470	74,830	4,850
Totals	15,522	7,550	9,010	16,192	$458,081	$12,386

SAN BERNARDINO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	4,364	2,197	88	2,455	$-117,382	$40
$1 to $9,999	110,400	19,491	21,527	61,328	584,678	588
10,000 to 11,999	23,743	6,414	8,927	18,215	260,890	546
12,000 to 13,999	22,016	7,223	8,628	18,568	285,615	795
14,000 to 15,999	19,551	7,024	7,825	17,226	292,946	1,113
16,000 to 17,999	18,169	6,948	9,535	16,568	308,475	1,541
18,000 to 19,999	17,266	6,985	9,989	16,521	327,795	1,986
20,000 to 21,999	16,527	6,749	10,671	16,300	346,928	2,601
22,000 to 23,999	15,541	6,668	11,625	15,581	357,182	3,139
24,000 to 25,999	14,475	6,588	11,241	14,597	361,862	3,574
26,000 to 27,999	13,594	6,504	11,206	14,243	366,875	4,000
28,000 to 29,999	12,730	6,413	10,846	13,793	369,087	4,465
30,000 to 31,999	12,381	6,721	10,908	13,674	383,805	5,010
32,000 to 33,999	11,880	6,687	10,742	13,729	392,012	5,475
34,000 to 35,999	11,351	6,507	10,518	13,233	397,269	6,137
36,000 to 37,999	11,020	6,668	10,400	13,168	407,617	6,587
38,000 to 39,999	10,422	6,618	9,933	12,621	406,313	6,940
40,000 to 41,999	10,121	6,608	9,783	12,394	414,958	7,447
42,000 to 43,999	9,404	6,407	9,177	12,033	404,249	7,637
44,000 to 45,999	8,957	6,392	8,779	11,324	402,962	7,900
46,000 to 47,999	8,446	6,248	8,303	10,930	396,978	8,096
48,000 to 49,999	7,852	5,960	7,764	10,046	384,651	8,148
50,000 to 59,999	32,322	26,550	32,083	43,438	1,768,097	41,445
60,000 to 69,999	21,996	19,629	21,914	29,786	1,422,028	39,495
70,000 to 99,999	29,193	27,194	29,118	38,607	2,381,723	85,559
100,000 and Over	12,105	11,062	12,078	14,761	2,794,500	133,681
Totals	485,826	238,455	313,608	475,139	$16,102,113	$393,947

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

SAN DIEGO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	10,432	4,402	260	4,789	$-576,266	$172
$1 to $9,999	213,532	34,080	51,118	88,949	1,133,801	1,513
10,000 to 11,999	48,715	11,853	22,974	29,195	535,750	1,400
12,000 to 13,999	46,996	13,526	23,566	29,833	609,853	2,128
14,000 to 15,999	43,017	13,081	22,229	27,422	644,359	3,285
16,000 to 17,999	39,843	13,092	25,075	25,583	676,799	4,546
18,000 to 19,999	37,527	12,839	25,224	24,375	712,507	5,777
20,000 to 21,999	34,881	12,268	25,451	22,190	732,026	7,216
22,000 to 23,999	32,667	12,219	26,845	20,800	750,807	8,586
24,000 to 25,999	30,017	11,873	25,586	19,390	749,871	9,598
26,000 to 27,999	27,747	11,629	24,545	18,563	748,805	10,422
28,000 to 29,999	25,866	11,487	23,543	17,404	749,836	11,683
30,000 to 31,999	24,061	11,340	22,208	16,814	745,622	12,426
32,000 to 33,999	22,724	11,121	21,341	16,128	749,634	13,484
34,000 to 35,999	21,238	11,048	20,091	15,766	743,173	14,044
36,000 to 37,999	20,066	10,801	19,177	15,230	742,105	14,798
38,000 to 39,999	18,774	10,604	18,109	14,565	731,974	15,157
40,000 to 41,999	17,593	10,366	17,030	13,713	721,115	15,576
42,000 to 43,999	16,580	10,311	16,177	14,031	712,915	15,897
44,000 to 45,999	15,463	9,968	15,167	13,237	695,618	16,044
46,000 to 47,999	14,614	9,810	14,366	12,764	686,657	16,289
48,000 to 49,999	13,434	9,398	13,233	12,028	658,002	15,957
50,000 to 59,999	54,662	41,898	54,018	52,299	2,990,789	77,733
60,000 to 69,999	38,455	32,069	38,199	38,482	2,488,032	74,677
70,000 to 99,999	56,590	49,839	56,318	57,967	4,644,720	174,801
100,000 and Over	39,088	34,229	38,922	39,898	8,135,263	533,086
Totals	964,582	425,151	660,772	661,415	$32,913,768	$1,076,296

SAN FRANCISCO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	4,333	1,205	87	1,433	$-395,693	$116
$1 to $9,999	74,907	8,748	18,256	14,521	396,014	591
10,000 to 11,999	16,677	3,030	10,013	5,015	183,416	617
12,000 to 13,999	16,260	3,231	10,619	5,629	211,144	967
14,000 to 15,999	15,504	3,326	10,307	5,525	232,449	1,581
16,000 to 17,999	15,057	3,244	11,593	5,484	255,725	2,331
18,000 to 19,999	14,451	3,131	11,608	5,525	274,448	3,048
20,000 to 21,999	14,216	3,155	12,045	5,495	298,395	4,014
22,000 to 23,999	13,488	3,069	12,243	5,262	310,160	4,904
24,000 to 25,999	13,131	2,952	12,195	5,077	328,063	5,971
26,000 to 27,999	12,157	2,750	11,516	4,514	328,085	6,710
28,000 to 29,999	11,528	2,706	11,016	4,356	334,102	7,626
30,000 to 31,999	10,653	2,648	10,273	4,193	330,197	8,124
32,000 to 33,999	9,479	2,433	9,198	3,476	312,692	8,364
34,000 to 35,999	8,841	2,286	8,604	3,463	309,285	8,846
36,000 to 37,999	8,184	2,271	8,017	3,326	302,678	9,176
38,000 to 39,999	7,528	2,219	7,402	3,083	293,471	9,297
40,000 to 41,999	6,861	2,107	6,761	2,864	281,232	9,323
42,000 to 43,999	6,272	2,046	6,182	2,881	269,584	9,162
44,000 to 45,999	5,737	2,007	5,656	2,633	258,131	9,060
46,000 to 47,999	5,084	1,839	5,042	2,411	238,844	8,591
48,000 to 49,999	4,745	1,869	4,696	2,277	232,409	8,517
50,000 to 59,999	17,709	7,731	17,543	9,116	967,611	37,300
60,000 to 69,999	11,498	5,956	11,427	6,490	744,066	31,172
70,000 to 99,999	17,675	10,628	17,604	11,028	1,454,930	68,536
100,000 and Over	17,569	11,954	17,452	11,036	4,860,212	367,073
Totals	359,544	98,541	267,355	136,113	$13,611,650	$631,015

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

SAN JOAQUIN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,475	792	35	841	$-55,092	$20
$1 to $9,999	40,259	7,862	9,126	21,536	213,838	243
10,000 to 11,999	8,332	2,422	3,604	5,629	91,584	213
12,000 to 13,999	7,790	2,609	3,576	5,362	101,160	372
14,000 to 15,999	7,081	2,570	3,256	5,320	106,100	471
16,000 to 17,999	6,541	2,440	3,865	4,928	111,078	653
18,000 to 19,999	6,114	2,351	3,933	4,659	116,086	849
20,000 to 21,999	5,707	2,371	4,038	4,357	119,764	1,049
22,000 to 23,999	5,156	2,212	4,221	4,099	118,556	1,217
24,000 to 25,999	4,909	2,160	4,209	3,911	122,728	1,433
26,000 to 27,999	4,547	2,132	4,085	3,760	122,798	1,540
28,000 to 29,999	4,400	2,223	4,086	3,607	127,518	1,803
30,000 to 31,999	4,186	2,240	3,920	3,785	129,683	1,959
32,000 to 33,999	3,919	2,245	3,742	3,590	129,305	2,071
34,000 to 35,999	3,720	2,220	3,585	3,726	130,105	2,269
36,000 to 37,999	3,639	2,298	3,533	3,622	134,617	2,429
38,000 to 39,999	3,383	2,197	3,298	3,379	131,936	2,530
40,000 to 41,999	3,397	2,326	3,332	3,595	139,298	2,775
42,000 to 43,999	3,131	2,215	3,093	3,545	134,611	2,790
44,000 to 45,999	2,966	2,203	2,935	3,255	133,460	2,883
46,000 to 47,999	2,758	2,124	2,735	3,056	129,632	2,870
48,000 to 49,999	2,584	2,009	2,567	3,002	126,576	2,939
50,000 to 59,999	10,648	8,952	10,590	12,562	582,464	14,824
60,000 to 69,999	7,263	6,552	7,247	8,756	469,986	14,134
70,000 to 99,999	9,440	8,827	9,422	11,365	769,753	29,502
100,000 and Over	4,426	4,007	4,422	4,751	819,438	55,835
Totals	167,771	82,559	112,455	139,998	$5,256,984	$149,674

SAN LUIS OBISPO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,350	636	31	581	$-46,235	$9
$1 to $9,999	19,623	2,970	4,775	6,129	102,877	133
10,000 to 11,999	4,056	1,065	1,942	1,794	44,630	118
12,000 to 13,999	3,993	1,301	1,936	1,985	51,834	172
14,000 to 15,999	3,507	1,284	1,675	1,909	52,528	244
16,000 to 17,999	3,316	1,309	1,972	1,748	56,322	344
18,000 to 19,999	2,867	1,197	1,828	1,484	54,433	397
20,000 to 21,999	2,828	1,244	1,912	1,631	59,346	508
22,000 to 23,999	2,663	1,233	2,136	1,554	61,178	605
24,000 to 25,999	2,437	1,229	2,002	1,522	60,879	659
26,000 to 27,999	2,262	1,160	1,960	1,383	61,066	731
28,000 to 29,999	2,140	1,145	1,924	1,372	62,010	852
30,000 to 31,999	2,017	1,130	1,865	1,359	62,463	924
32,000 to 33,999	1,906	1,117	1,763	1,367	62,858	1,024
34,000 to 35,999	1,821	1,129	1,727	1,345	63,691	1,072
36,000 to 37,999	1,693	1,082	1,614	1,335	62,645	1,100
38,000 to 39,999	1,566	1,050	1,507	1,257	61,059	1,135
40,000 to 41,999	1,547	1,059	1,502	1,280	63,441	1,262
42,000 to 43,999	1,464	1,011	1,429	1,298	62,912	1,294
44,000 to 45,999	1,398	1,029	1,366	1,216	62,838	1,353
46,000 to 47,999	1,260	939	1,241	1,124	59,207	1,326
48,000 to 49,999	1,175	898	1,155	1,045	57,543	1,319
50,000 to 59,999	4,861	4,013	4,814	4,760	265,413	6,621
60,000 to 69,999	3,373	2,959	3,349	3,635	218,145	6,327
70,000 to 99,999	4,488	4,020	4,472	4,603	367,111	13,931
100,000 and Over	2,471	2,182	2,463	2,371	467,711	31,364
Totals	82,082	39,391	54,360	51,087	$2,557,902	$74,823

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

SAN MATEO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,963	1,214	79	1,459	$-162,566	$71
$1 to $9,999	54,238	5,803	17,006	12,256	274,424	546
10,000 to 11,999	10,984	2,059	5,689	4,469	120,692	388
12,000 to 13,999	10,634	2,387	6,019	5,029	138,154	556
14,000 to 15,999	10,383	2,484	6,029	5,228	155,828	912
16,000 to 17,999	9,880	2,528	6,742	5,026	167,857	1,300
18,000 to 19,999	9,695	2,549	7,062	4,909	184,246	1,754
20,000 to 21,999	9,691	2,618	7,494	5,045	203,557	2,321
22,000 to 23,999	9,391	2,612	8,068	4,607	215,898	2,934
24,000 to 25,999	9,095	2,585	8,048	4,667	227,300	3,500
26,000 to 27,999	8,804	2,650	8,031	4,576	237,672	4,031
28,000 to 29,999	8,593	2,638	7,968	4,449	249,153	4,780
30,000 to 31,999	8,113	2,679	7,627	4,360	251,388	5,191
32,000 to 33,999	7,466	2,635	7,053	4,178	246,272	5,402
34,000 to 35,999	6,961	2,594	6,636	4,094	243,502	5,738
36,000 to 37,999	6,605	2,632	6,327	4,109	244,243	6,036
38,000 to 39,999	6,367	2,750	6,124	4,073	248,214	6,240
40,000 to 41,999	5,878	2,642	5,722	3,702	240,981	6,372
42,000 to 43,999	5,631	2,688	5,478	3,617	242,100	6,645
44,000 to 45,999	5,239	2,635	5,130	3,635	235,721	6,667
46,000 to 47,999	4,970	2,612	4,884	3,548	233,584	6,765
48,000 to 49,999	4,738	2,629	4,682	3,401	232,068	6,792
50,000 to 59,999	19,772	12,652	19,537	15,722	1,082,325	32,961
60,000 to 69,999	14,990	11,104	14,894	13,330	971,226	32,269
70,000 to 99,999	25,461	20,998	25,327	24,429	2,104,476	83,272
100,000 and Over	24,835	21,414	24,749	22,935	5,963,768	430,423
Totals	301,377	124,791	232,405	176,853	$14,552,085	$663,866

SANTA BARBARA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,906	779	47	838	$-818,931	$47
$1 to $9,999	36,279	6,224	7,809	20,332	197,792	234
10,000 to 11,999	7,769	2,042	3,054	6,245	85,325	188
12,000 to 13,999	7,495	2,255	3,325	6,182	97,228	302
14,000 to 15,999	6,853	2,196	3,255	5,600	102,630	482
16,000 to 17,999	6,133	2,094	3,527	4,918	104,212	653
18,000 to 19,999	5,625	2,035	3,512	4,465	106,769	815
20,000 to 21,999	5,327	2,012	3,602	4,071	111,783	1,052
22,000 to 23,999	4,707	1,758	3,754	3,322	108,164	1,247
24,000 to 25,999	4,444	1,761	3,744	2,993	111,062	1,451
26,000 to 27,999	4,119	1,747	3,551	2,919	111,186	1,549
28,000 to 29,999	3,808	1,738	3,398	2,884	110,371	1,724
30,000 to 31,999	3,562	1,720	3,277	2,702	110,381	1,868
32,000 to 33,999	3,401	1,693	3,171	2,537	112,219	2,072
34,000 to 35,999	3,237	1,628	3,081	2,324	113,257	2,250
36,000 to 37,999	2,964	1,617	2,827	2,258	109,626	2,267
38,000 to 39,999	2,797	1,581	2,687	2,253	109,018	2,349
40,000 to 41,999	2,646	1,522	2,567	2,096	108,455	2,450
42,000 to 43,999	2,493	1,571	2,411	2,020	107,180	2,450
44,000 to 45,999	2,249	1,463	2,202	2,020	101,138	2,400
46,000 to 47,999	2,175	1,421	2,139	1,832	102,180	2,586
48,000 to 49,999	1,999	1,430	1,968	1,837	97,934	2,398
50,000 to 59,999	8,112	6,269	8,009	7,607	444,056	11,815
60,000 to 69,999	5,676	4,770	5,620	5,419	367,249	11,264
70,000 to 99,999	8,398	7,280	8,333	7,750	688,585	26,351
100,000 and Over	6,584	5,573	6,520	5,808	1,551,580	109,946
Totals	150,758	66,179	97,390	113,232	$4,550,448	$192,211

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

SANTA CLARA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	5,344	2,111	142	2,498	$-265,469	$103
$1 to $9,999	132,288	14,390	39,102	42,992	662,596	1,193
10,000 to 11,999	26,063	4,817	13,057	14,868	286,654	863
12,000 to 13,999	25,380	5,335	13,566	15,570	329,600	1,296
14,000 to 15,999	23,985	5,414	13,415	15,035	359,463	2,115
16,000 to 17,999	22,938	5,606	15,459	14,748	389,925	2,960
18,000 to 19,999	21,553	5,351	15,565	13,680	409,364	3,821
20,000 to 21,999	20,467	5,304	15,864	12,783	429,678	4,823
22,000 to 23,999	19,523	5,402	16,589	11,935	448,914	5,961
24,000 to 25,999	18,784	5,347	16,503	11,546	469,490	7,063
26,000 to 27,999	18,258	5,459	16,515	11,310	492,805	8,172
28,000 to 29,999	17,331	5,514	16,051	10,835	502,459	9,279
30,000 to 31,999	16,582	5,475	15,558	10,583	513,831	10,361
32,000 to 33,999	15,998	5,562	15,149	10,419	527,762	11,467
34,000 to 35,999	15,172	5,674	14,528	10,090	530,807	12,196
36,000 to 37,999	14,563	5,683	14,061	9,869	538,788	13,219
38,000 to 39,999	13,886	5,735	13,406	9,577	541,347	13,745
40,000 to 41,999	13,055	5,683	12,719	9,246	535,197	14,082
42,000 to 43,999	12,593	5,785	12,345	9,259	541,403	14,908
44,000 to 45,999	11,974	5,834	11,761	9,151	538,740	15,151
46,000 to 47,999	11,362	5,747	11,206	8,501	533,965	15,665
48,000 to 49,999	10,624	5,833	10,497	8,641	520,398	15,244
50,000 to 59,999	44,883	27,912	44,505	39,116	2,458,372	75,902
60,000 to 69,999	34,816	24,925	34,650	32,897	2,255,183	76,578
70,000 to 99,999	62,780	51,385	62,585	65,464	5,203,178	208,277
100,000 and Over	55,534	48,925	55,379	59,206	10,836,095	731,320
Totals	685,736	280,208	520,177	469,819	$30,590,546	$1,275,763

SANTA CRUZ

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,312	522	27	585	$-920,229	$12
$1 to $9,999	26,743	4,695	5,786	15,581	145,372	205
10,000 to 11,999	5,462	1,326	2,299	4,297	59,910	141
12,000 to 13,999	4,924	1,276	2,450	3,777	63,865	227
14,000 to 15,999	4,310	1,256	2,123	3,601	64,545	318
16,000 to 17,999	4,009	1,267	2,372	3,400	68,142	452
18,000 to 19,999	3,684	1,196	2,371	2,959	69,963	573
20,000 to 21,999	3,291	1,118	2,302	2,586	69,118	699
22,000 to 23,999	3,151	1,069	2,516	2,324	72,478	870
24,000 to 25,999	2,914	1,070	2,394	2,230	72,823	966
26,000 to 27,999	2,660	968	2,310	1,894	71,748	1,088
28,000 to 29,999	2,599	1,041	2,326	1,867	75,336	1,245
30,000 to 31,999	2,420	1,015	2,210	1,687	75,032	1,349
32,000 to 33,999	2,261	1,008	2,101	1,627	74,540	1,433
34,000 to 35,999	2,235	996	2,110	1,540	78,247	1,637
36,000 to 37,999	2,060	1,003	1,980	1,515	76,188	1,615
38,000 to 39,999	1,861	938	1,801	1,358	72,576	1,654
40,000 to 41,999	1,778	902	1,722	1,332	72,841	1,766
42,000 to 43,999	1,609	921	1,572	1,247	69,156	1,656
44,000 to 45,999	1,534	904	1,504	1,239	69,048	1,740
46,000 to 47,999	1,453	898	1,427	1,207	68,273	1,769
48,000 to 49,999	1,336	865	1,326	1,119	65,492	1,737
50,000 to 59,999	5,579	3,897	5,536	5,023	304,888	8,644
60,000 to 69,999	4,034	3,223	4,012	3,807	261,129	8,214
70,000 to 99,999	6,378	5,429	6,357	6,269	525,657	20,422
100,000 and Over	4,829	4,141	4,809	4,753	961,326	66,839
Totals	104,426	42,944	67,743	78,824	$2,687,463	$127,271

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

SHASTA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	655	376	16	298	$-16,969	$6
$1 to $9,999	13,073	2,478	3,100	3,758	68,579	93
10,000 to 11,999	2,900	951	1,298	1,174	31,925	82
12,000 to 13,999	2,776	1,057	1,296	1,287	36,033	115
14,000 to 15,999	2,661	1,099	1,233	1,328	39,912	175
16,000 to 17,999	2,382	1,090	1,386	1,303	40,430	220
18,000 to 19,999	2,213	1,048	1,406	1,215	42,002	282
20,000 to 21,999	2,053	1,050	1,420	1,299	43,070	334
22,000 to 23,999	1,836	1,042	1,509	1,191	42,225	370
24,000 to 25,999	1,835	1,168	1,568	1,302	45,859	411
26,000 to 27,999	1,690	1,089	1,531	1,233	45,617	471
28,000 to 29,999	1,596	1,019	1,499	1,231	46,250	559
30,000 to 31,999	1,427	966	1,373	1,065	44,240	609
32,000 to 33,999	1,453	1,028	1,397	1,194	47,943	691
34,000 to 35,999	1,317	962	1,287	1,109	46,103	734
36,000 to 37,999	1,300	949	1,278	1,201	48,060	815
38,000 to 39,999	1,210	938	1,191	1,142	47,179	833
40,000 to 41,999	1,115	882	1,099	1,065	45,720	855
42,000 to 43,999	1,067	866	1,060	1,008	45,878	921
44,000 to 45,999	934	774	930	1,252	42,030	875
46,000 to 47,999	879	749	873	899	41,282	875
48,000 to 49,999	817	706	816	821	40,042	908
50,000 to 59,999	3,080	2,727	3,068	3,287	168,123	4,349
60,000 to 69,999	1,932	1,782	1,927	2,054	125,046	3,938
70,000 to 99,999	2,193	2,051	2,188	2,358	177,116	7,094
100,000 and Over	1,312	1,189	1,308	1,401	296,152	21,756
Totals	55,706	30,036	37,057	36,475	$1,679,846	$48,367

SIERRA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	17	*	*	*	$-586	+
$1 to $9,999	272	63	67	78	1,479	$1
10,000 to 11,999	71	24	37	19	777	2
12,000 to 13,999	57	23	28	14	735	3
14,000 to 15,999	49	19	24	24	730	3
16,000 to 17,999	43	22	23	31	726	4
18,000 to 19,999	34	13	22	14	651	6
20,000 to 21,999	39	23	25	22	820	5
22,000 to 23,999	35	19	30	25	806	8
24,000 to 25,999	29	17	24	22	727	7
26,000 to 27,999	38	24	33	33	1,028	12
28,000 to 29,999	35	22	33	40	1,020	11
30,000 to 31,999	33	25	32	27	1,021	11
32,000 to 33,999	28	20	28	26	922	15
34,000 to 35,999	30	24	29	43	1,050	14
36,000 to 37,999	38	30	38	44	1,403	25
38,000 to 39,999	25	21	25	31	972	17
40,000 to 41,999	25	19	24	21	1,026	22
42,000 to 43,999	30	20	30	13	1,288	34
44,000 to 45,999	25	23	25	26	1,123	21
46,000 to 47,999	22	20	22	30	1,037	23
48,000 to 49,999	19	*	19	21	935	23
50,000 to 59,999	71	66	71	92	3,859	108
60,000 to 69,999	41	39	41	48	2,618	82
70,000 to 99,999	36	35	36	46	2,929	125
100,000 and Over	17	17	*	*	3,562	199
Totals	1,159	650	783	806	$32,659	$784

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

SISKIYOU

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	268	155	*	112	$-8,631	$4
$1 to $9,999	4,343	935	885	1,675	22,620	24
10,000 to 11,999	953	348	363	496	10,464	21
12,000 to 13,999	898	393	345	481	11,664	29
14,000 to 15,999	759	349	327	389	11,362	45
16,000 to 17,999	724	345	423	442	12,312	66
18,000 to 19,999	701	373	439	424	13,294	81
20,000 to 21,999	629	366	422	424	13,215	93
22,000 to 23,999	534	299	449	320	12,286	113
24,000 to 25,999	531	335	478	369	13,264	126
26,000 to 27,999	483	334	450	367	13,050	136
28,000 to 29,999	472	332	453	328	13,685	165
30,000 to 31,999	441	320	414	379	13,656	181
32,000 to 33,999	385	299	373	325	12,692	184
34,000 to 35,999	367	284	356	373	12,852	195
36,000 to 37,999	350	268	347	340	12,945	222
38,000 to 39,999	288	226	286	277	11,223	201
40,000 to 41,999	277	229	275	233	11,355	231
42,000 to 43,999	256	214	253	246	10,995	230
44,000 to 45,999	267	223	266	277	12,000	271
46,000 to 47,999	214	185	213	202	10,048	238
48,000 to 49,999	188	174	*	205	9,219	206
50,000 to 59,999	708	648	707	753	38,756	1,025
60,000 to 69,999	409	388	406	418	26,318	848
70,000 to 99,999	401	375	400	401	32,327	1,332
100,000 and Over	270	233	268	226	52,576	3,767
Totals	16,116	8,630	9,789	10,482	$405,547	$10,037

SOLANO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	744	337	23	379	$-17,125	$26
$1 to $9,999	24,895	2,802	7,329	7,437	128,061	203
10,000 to 11,999	5,083	1,049	2,558	2,556	55,849	156
12,000 to 13,999	4,998	1,291	2,676	2,717	64,940	239
14,000 to 15,999	4,631	1,278	2,509	2,629	69,433	375
16,000 to 17,999	4,497	1,467	2,854	2,820	76,398	499
18,000 to 19,999	4,354	1,501	2,901	2,780	82,677	635
20,000 to 21,999	4,343	1,549	3,147	3,027	91,200	832
22,000 to 23,999	4,136	1,583	3,365	2,895	95,073	998
24,000 to 25,999	3,996	1,567	3,422	2,924	99,874	1,170
26,000 to 27,999	3,624	1,541	3,189	2,684	97,747	1,233
28,000 to 29,999	3,589	1,636	3,225	2,747	104,042	1,454
30,000 to 31,999	3,331	1,556	3,049	2,605	103,250	1,622
32,000 to 33,999	3,296	1,634	3,039	2,890	108,717	1,747
34,000 to 35,999	3,136	1,671	2,955	2,829	109,754	1,937
36,000 to 37,999	2,967	1,609	2,847	2,726	109,814	2,040
38,000 to 39,999	3,101	1,733	2,984	2,957	120,917	2,330
40,000 to 41,999	2,937	1,826	2,858	3,075	120,446	2,362
42,000 to 43,999	2,901	1,908	2,835	3,088	124,690	2,493
44,000 to 45,999	2,745	1,823	2,686	3,023	123,473	2,633
46,000 to 47,999	2,607	1,809	2,573	2,813	122,514	2,726
48,000 to 49,999	2,494	1,783	2,453	2,859	122,174	2,780
50,000 to 59,999	10,953	8,738	10,891	13,440	599,819	14,846
60,000 to 69,999	8,322	7,422	8,290	10,656	538,768	15,199
70,000 to 99,999	11,229	10,569	11,207	14,632	915,611	33,076
100,000 and Over	3,971	3,678	3,957	4,645	590,661	35,020
Totals	132,880	65,360	99,822	107,833	$4,758,775	$128,631

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

SONOMA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,953	786	41	847	$-54,205	$21
$1 to $9,999	36,699	4,665	10,061	11,362	192,395	311
10,000 to 11,999	7,986	1,778	3,783	4,186	87,829	232
12,000 to 13,999	7,702	2,000	4,118	4,188	100,078	368
14,000 to 15,999	7,314	2,078	4,039	4,264	109,655	595
16,000 to 17,999	6,947	2,006	4,560	3,913	118,016	847
18,000 to 19,999	6,502	1,992	4,572	3,544	123,374	1,075
20,000 to 21,999	6,235	2,010	4,646	3,324	130,906	1,377
22,000 to 23,999	5,676	1,989	4,738	3,066	130,494	1,580
24,000 to 25,999	5,257	1,881	4,554	2,937	131,438	1,783
26,000 to 27,999	5,072	1,988	4,553	3,019	136,898	1,986
28,000 to 29,999	4,737	2,002	4,319	2,889	137,306	2,160
30,000 to 31,999	4,494	1,998	4,166	2,900	139,236	2,372
32,000 to 33,999	4,215	1,997	3,972	2,728	139,062	2,545
34,000 to 35,999	4,065	2,069	3,853	2,789	142,272	2,715
36,000 to 37,999	3,854	2,114	3,706	2,850	142,536	2,826
38,000 to 39,999	3,541	2,020	3,420	2,686	138,055	2,818
40,000 to 41,999	3,410	2,074	3,338	2,673	139,737	3,015
42,000 to 43,999	3,098	2,008	3,040	2,628	133,203	2,902
44,000 to 45,999	3,014	2,001	2,970	2,482	135,577	3,106
46,000 to 47,999	2,887	2,030	2,856	2,604	135,640	3,211
48,000 to 49,999	2,623	1,933	2,602	2,354	128,517	3,097
50,000 to 59,999	11,245	8,871	11,173	11,054	615,034	16,094
60,000 to 69,999	8,089	6,998	8,057	8,468	523,274	15,785
70,000 to 99,999	11,329	10,187	11,301	12,040	927,048	35,644
100,000 and Over	6,765	5,989	6,741	6,881	1,361,598	95,119
Totals	174,709	77,464	125,179	112,676	$6,144,969	$203,586

STANISLAUS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,426	774	28	861	$-39,825	$78
$1 to $9,999	36,179	7,458	7,561	20,428	188,802	202
10,000 to 11,999	6,729	2,130	2,829	4,603	74,008	175
12,000 to 13,999	6,526	2,414	2,760	5,011	84,636	249
14,000 to 15,999	6,019	2,376	2,597	5,029	90,174	383
16,000 to 17,999	5,623	2,291	3,136	4,824	95,533	521
18,000 to 19,999	5,206	2,275	3,144	4,664	98,828	641
20,000 to 21,999	4,842	2,195	3,259	4,387	101,632	806
22,000 to 23,999	4,274	2,108	3,354	3,820	98,216	917
24,000 to 25,999	4,160	2,152	3,375	3,850	103,960	1,061
26,000 to 27,999	3,902	2,149	3,384	3,795	105,258	1,155
28,000 to 29,999	3,809	2,122	3,461	3,604	110,379	1,440
30,000 to 31,999	3,528	2,054	3,289	3,607	109,341	1,540
32,000 to 33,999	3,374	2,101	3,180	3,561	111,297	1,649
34,000 to 35,999	3,295	2,110	3,182	3,380	115,239	1,869
36,000 to 37,999	2,998	2,076	2,902	3,328	110,918	1,841
38,000 to 39,999	2,996	2,131	2,911	3,405	116,879	2,039
40,000 to 41,999	2,733	1,993	2,677	3,065	112,042	2,065
42,000 to 43,999	2,690	2,021	2,652	3,113	115,688	2,241
44,000 to 45,999	2,509	1,965	2,486	2,944	112,828	2,299
46,000 to 47,999	2,167	1,783	2,148	2,621	101,865	2,155
48,000 to 49,999	2,079	1,743	2,063	2,493	101,813	2,221
50,000 to 59,999	8,340	7,353	8,313	10,179	455,551	11,215
60,000 to 69,999	5,241	4,756	5,233	6,398	338,617	10,208
70,000 to 99,999	6,058	5,645	6,052	7,350	491,178	19,034
100,000 and Over	3,304	2,986	3,296	3,691	1,309,532	52,722
Totals	140,007	71,161	89,272	124,011	$4,814,389	$120,724

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

SUTTER

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	375	204	*	243	$-12,751	$2
$1 to $9,999	6,656	1,669	1,363	3,633	34,652	34
10,000 to 11,999	1,361	538	491	1,042	14,951	28
12,000 to 13,999	1,263	548	501	976	16,390	44
14,000 to 15,999	1,093	472	462	843	16,379	66
16,000 to 17,999	1,045	488	554	863	17,742	90
18,000 to 19,999	983	456	604	787	18,663	126
20,000 to 21,999	892	475	575	804	18,706	132
22,000 to 23,999	819	435	653	624	18,820	176
24,000 to 25,999	679	358	569	571	16,950	177
26,000 to 27,999	667	393	589	561	17,988	193
28,000 to 29,999	633	394	571	534	18,336	224
30,000 to 31,999	634	393	597	578	19,663	283
32,000 to 33,999	552	357	526	482	18,209	282
34,000 to 35,999	535	380	515	504	18,731	283
36,000 to 37,999	528	376	510	499	19,531	323
38,000 to 39,999	486	348	478	431	18,932	350
40,000 to 41,999	479	359	467	546	19,625	376
42,000 to 43,999	428	347	421	438	18,388	346
44,000 to 45,999	423	346	417	475	19,036	375
46,000 to 47,999	362	307	*	365	17,012	363
48,000 to 49,999	372	313	371	442	18,227	401
50,000 to 59,999	1,434	1,267	1,427	1,607	78,464	1,973
60,000 to 69,999	926	864	921	1,008	59,896	1,844
70,000 to 99,999	1,106	1,024	1,106	1,155	90,137	3,646
100,000 and Over	657	596	652	704	115,639	7,849
Totals	25,388	13,707	15,702	20,715	$728,316	$19,987

TEHAMA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	252	148	*	102	$-6,765	+
$1 to $9,999	4,230	1,048	763	2,090	22,561	$19
10,000 to 11,999	957	370	356	583	10,510	20
12,000 to 13,999	860	388	339	567	11,190	29
14,000 to 15,999	807	408	283	621	12,093	40
16,000 to 17,999	745	383	384	578	12,671	59
18,000 to 19,999	621	333	372	438	11,770	67
20,000 to 21,999	606	347	385	510	12,716	88
22,000 to 23,999	541	311	456	422	12,441	102
24,000 to 25,999	535	314	469	461	13,374	124
26,000 to 27,999	500	343	452	442	13,492	132
28,000 to 29,999	444	305	413	412	12,863	151
30,000 to 31,999	385	261	373	338	11,939	168
32,000 to 33,999	386	279	378	363	12,743	188
34,000 to 35,999	377	294	372	373	13,202	208
36,000 to 37,999	355	265	350	338	13,122	234
38,000 to 39,999	275	229	272	280	10,705	190
40,000 to 41,999	251	218	249	263	10,281	192
42,000 to 43,999	274	229	273	261	11,767	247
44,000 to 45,999	237	204	237	260	10,657	234
46,000 to 47,999	201	174	198	184	9,437	214
48,000 to 49,999	172	158	*	184	8,430	194
50,000 to 59,999	688	639	686	741	37,464	997
60,000 to 69,999	394	368	394	408	25,425	840
70,000 to 99,999	366	344	365	383	29,430	1,230
100,000 and Over	219	191	218	175	40,512	2,893
Totals	15,678	8,551	9,211	11,777	$384,028	$8,859

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

TRINITY

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	72	44	-	37	$-1,641	+
$1 to $9,999	1,051	271	211	330	5,167	$5
10,000 to 11,999	247	103	102	97	2,712	6
12,000 to 13,999	224	98	92	86	2,898	8
14,000 to 15,999	209	105	76	114	3,137	10
16,000 to 17,999	199	101	116	107	3,389	20
18,000 to 19,999	172	96	100	96	3,267	19
20,000 to 21,999	171	98	109	95	3,582	25
22,000 to 23,999	149	91	120	113	3,412	28
24,000 to 25,999	151	88	129	108	3,788	39
26,000 to 27,999	151	92	135	115	4,076	45
28,000 to 29,999	143	87	139	92	4,140	59
30,000 to 31,999	104	77	99	98	3,223	41
32,000 to 33,999	123	90	120	117	4,043	60
34,000 to 35,999	105	78	102	101	3,666	58
36,000 to 37,999	94	66	92	70	3,481	67
38,000 to 39,999	70	52	68	61	2,731	51
40,000 to 41,999	91	74	91	93	3,725	76
42,000 to 43,999	87	73	86	89	3,737	76
44,000 to 45,999	59	56	59	68	2,653	50
46,000 to 47,999	67	64	67	69	3,139	65
48,000 to 49,999	58	53	58	69	2,842	64
50,000 to 59,999	188	172	187	177	10,254	278
60,000 to 69,999	94	85	93	85	6,115	214
70,000 to 99,999	113	104	113	90	9,266	391
100,000 and Over	55	50	55	43	15,730	1,335
Totals	4,247	2,368	2,619	2,620	$112,531	$3,092

TULARE

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,322	759	23	950	$-994,453	$32
$1 to $9,999	37,028	9,878	4,956	39,984	198,942	131
10,000 to 11,999	6,408	2,152	1,979	6,493	70,375	121
12,000 to 13,999	5,611	2,116	1,917	5,532	72,856	170
14,000 to 15,999	5,154	2,105	1,825	5,428	77,226	261
16,000 to 17,999	4,769	2,074	2,390	5,429	81,008	383
18,000 to 19,999	4,144	1,927	2,307	4,631	78,668	437
20,000 to 21,999	3,687	1,847	2,351	4,142	77,388	539
22,000 to 23,999	3,174	1,683	2,392	3,537	72,905	591
24,000 to 25,999	2,877	1,665	2,274	3,244	71,842	640
26,000 to 27,999	2,660	1,635	2,306	2,967	71,784	717
28,000 to 29,999	2,464	1,584	2,275	2,730	71,430	806
30,000 to 31,999	2,271	1,505	2,139	2,511	70,382	905
32,000 to 33,999	2,117	1,459	2,031	2,353	69,811	991
34,000 to 35,999	2,011	1,457	1,949	2,281	70,400	1,077
36,000 to 37,999	1,932	1,428	1,897	2,183	71,473	1,186
38,000 to 39,999	1,833	1,363	1,796	2,039	71,454	1,270
40,000 to 41,999	1,693	1,337	1,668	2,039	69,414	1,260
42,000 to 43,999	1,583	1,306	1,571	1,961	68,064	1,296
44,000 to 45,999	1,417	1,152	1,409	1,603	63,746	1,329
46,000 to 47,999	1,353	1,118	1,347	1,571	63,555	1,391
48,000 to 49,999	1,189	1,029	1,180	1,479	58,252	1,312
50,000 to 59,999	4,482	4,031	4,471	5,461	244,395	6,250
60,000 to 69,999	2,917	2,691	2,911	3,530	188,352	5,843
70,000 to 99,999	3,452	3,229	3,443	4,135	281,848	11,232
100,000 and Over	2,165	1,967	2,153	2,444	390,653	26,511
Totals	109,713	54,497	56,960	120,657	$1,731,770	$66,681

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

TUOLUMNE

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	239	136	*	115	$-4,690	$2
$1 to $9,999	4,190	774	966	1,005	21,624	25
10,000 to 11,999	913	327	385	312	10,038	22
12,000 to 13,999	886	370	395	313	11,487	36
14,000 to 15,999	862	392	386	354	12,921	55
16,000 to 17,999	765	364	413	336	13,007	68
18,000 to 19,999	756	378	447	379	14,344	88
20,000 to 21,999	711	400	434	352	14,912	99
22,000 to 23,999	620	325	513	287	14,269	134
24,000 to 25,999	616	367	538	338	15,413	151
26,000 to 27,999	580	352	522	310	15,662	170
28,000 to 29,999	507	342	457	349	14,705	163
30,000 to 31,999	516	336	483	350	16,002	226
32,000 to 33,999	451	321	428	337	14,868	218
34,000 to 35,999	444	308	429	350	15,524	241
36,000 to 37,999	415	316	398	337	15,351	253
38,000 to 39,999	374	272	366	302	14,598	267
40,000 to 41,999	375	277	368	341	15,362	302
42,000 to 43,999	345	280	338	304	14,824	278
44,000 to 45,999	329	268	328	322	14,810	308
46,000 to 47,999	321	261	318	313	15,074	328
48,000 to 49,999	293	244	*	289	14,372	330
50,000 to 59,999	1,110	976	1,107	1,092	60,628	1,564
60,000 to 69,999	641	589	640	625	41,447	1,289
70,000 to 99,999	713	657	712	630	57,924	2,328
100,000 and Over	371	333	370	313	65,014	4,366
Totals	18,343	9,965	12,043	10,355	$529,491	$13,309

VENTURA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,830	1,281	71	1,458	$-292,332	$48
$1 to $9,999	62,048	11,739	14,551	36,512	328,224	430
10,000 to 11,999	12,384	3,461	4,800	9,814	136,012	304
12,000 to 13,999	11,403	3,432	4,902	9,523	148,140	447
14,000 to 15,999	10,379	3,442	4,604	8,933	155,478	679
16,000 to 17,999	9,404	3,177	5,282	8,165	159,776	956
18,000 to 19,999	9,137	3,259	5,548	7,886	173,629	1,268
20,000 to 21,999	8,707	3,166	5,888	7,035	182,811	1,659
22,000 to 23,999	8,106	3,041	6,206	6,581	186,325	2,005
24,000 to 25,999	7,577	3,043	6,037	6,182	189,311	2,227
26,000 to 27,999	7,127	2,993	5,923	5,802	192,317	2,526
28,000 to 29,999	6,560	2,860	5,675	5,230	190,165	2,804
30,000 to 31,999	6,225	2,843	5,526	5,121	192,884	3,094
32,000 to 33,999	5,968	2,869	5,373	4,947	196,824	3,362
34,000 to 35,999	5,645	2,841	5,194	4,685	197,516	3,620
36,000 to 37,999	5,382	2,828	5,002	4,728	199,097	3,756
38,000 to 39,999	5,156	2,826	4,830	4,501	201,105	3,989
40,000 to 41,999	4,976	2,905	4,733	4,453	203,979	4,191
42,000 to 43,999	4,683	2,863	4,497	4,370	201,292	4,320
44,000 to 45,999	4,516	2,851	4,331	4,274	203,117	4,493
46,000 to 47,999	4,203	2,761	4,078	3,969	197,496	4,506
48,000 to 49,999	4,051	2,745	3,937	3,989	198,469	4,674
50,000 to 59,999	17,419	13,168	17,062	18,053	954,082	23,869
60,000 to 69,999	13,372	11,277	13,188	14,934	866,483	24,425
70,000 to 99,999	22,734	20,548	22,526	26,526	1,871,700	66,407
100,000 and Over	15,001	13,700	14,935	17,241	3,150,498	181,769
Totals	274,993	131,919	184,699	234,912	$10,584,399	$351,834

Footnotes follow this section.

TABLE 7 (continued)+
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

YOLO

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	444	202	*	258	$-14,573	$2
$1 to $9,999	13,986	2,175	3,869	5,721	70,993	104
10,000 to 11,999	2,625	692	1,323	1,720	28,840	82
12,000 to 13,999	2,574	759	1,380	1,639	33,444	133
14,000 to 15,999	2,435	732	1,374	1,546	36,515	211
16,000 to 17,999	2,039	684	1,327	1,519	34,662	244
18,000 to 19,999	1,937	647	1,340	1,334	36,823	315
20,000 to 21,999	1,933	642	1,481	1,325	40,614	418
22,000 to 23,999	1,834	637	1,540	1,337	42,152	496
24,000 to 25,999	1,698	637	1,484	1,260	42,408	554
26,000 to 27,999	1,491	605	1,371	1,032	40,226	584
28,000 to 29,999	1,410	650	1,324	1,046	40,869	648
30,000 to 31,999	1,375	688	1,306	1,005	42,592	717
32,000 to 33,999	1,223	638	1,187	960	40,340	714
34,000 to 35,999	1,136	610	1,109	876	39,763	753
36,000 to 37,999	1,083	624	1,057	910	40,071	792
38,000 to 39,999	1,014	609	987	900	39,518	822
40,000 to 41,999	993	656	982	933	40,701	862
42,000 to 43,999	936	638	925	875	40,242	876
44,000 to 45,999	890	634	884	870	40,025	890
46,000 to 47,999	771	555	*	726	36,245	896
48,000 to 49,999	814	604	804	817	39,869	982
50,000 to 59,999	3,141	2,535	3,129	3,232	171,874	4,593
60,000 to 69,999	2,174	1,929	2,167	2,235	140,605	4,339
70,000 to 99,999	3,175	2,826	3,166	3,257	259,953	10,453
100,000 and Over	2,252	1,993	2,235	2,365	436,637	25,162
Totals	55,383	24,601	38,522	39,698	$1,841,410	$56,644

YUBA

Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	193	103	*	88	$-3,836	$2
$1 to $9,999	4,627	1,156	788	2,795	24,955	19
10,000 to 11,999	989	341	402	643	10,886	23
12,000 to 13,999	962	403	403	708	12,468	35
14,000 to 15,999	901	413	363	649	13,499	49
16,000 to 17,999	816	409	449	648	13,876	69
18,000 to 19,999	799	412	472	660	15,144	88
20,000 to 21,999	708	378	491	594	14,872	106
22,000 to 23,999	640	388	507	626	14,689	110
24,000 to 25,999	547	338	448	517	13,644	121
26,000 to 27,999	524	330	475	465	14,119	144
28,000 to 29,999	453	312	422	448	13,126	140
30,000 to 31,999	433	311	409	449	13,424	163
32,000 to 33,999	425	322	401	451	14,023	187
34,000 to 35,999	401	292	393	407	14,047	216
36,000 to 37,999	359	280	352	378	13,267	208
38,000 to 39,999	329	256	323	352	12,839	218
40,000 to 41,999	340	263	338	363	13,942	263
42,000 to 43,999	257	207	255	231	11,050	219
44,000 to 45,999	300	249	299	340	13,514	286
46,000 to 47,999	236	199	234	244	11,094	250
48,000 to 49,999	180	161	180	178	8,808	200
50,000 to 59,999	787	709	784	824	42,839	1,088
60,000 to 69,999	436	403	434	459	28,140	892
70,000 to 99,999	425	400	424	468	34,012	1,349
100,000 and Over	152	137	*	108	29,016	2,080
Totals	17,219	9,172	10,202	14,093	$417,455	$8,524

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

RESIDENT-OUT-OF-STATE ADDRESS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,115	939	59	1,000	$-99,326	$90
$1 to $9,999	33,739	4,940	7,045	10,289	176,718	229
10,000 to 11,999	7,013	1,399	4,031	2,775	77,036	251
12,000 to 13,999	6,406	1,556	3,736	2,857	83,200	357
14,000 to 15,999	5,829	1,548	3,423	2,854	87,330	518
16,000 to 17,999	5,211	1,488	3,612	2,744	88,538	671
18,000 to 19,999	4,975	1,624	3,590	2,630	94,470	839
20,000 to 21,999	4,382	1,489	3,353	2,364	91,990	986
22,000 to 23,999	4,101	1,441	3,421	2,303	94,219	1,184
24,000 to 25,999	3,745	1,487	3,204	2,183	93,571	1,254
26,000 to 27,999	3,474	1,374	3,084	1,954	93,723	1,442
28,000 to 29,999	3,173	1,385	2,893	1,769	91,972	1,581
30,000 to 31,999	2,898	1,291	2,665	1,672	89,773	1,655
32,000 to 33,999	2,668	1,225	2,479	1,558	88,009	1,763
34,000 to 35,999	2,475	1,226	2,313	1,435	86,655	1,827
36,000 to 37,999	2,418	1,254	2,296	1,569	89,442	1,955
38,000 to 39,999	2,174	1,172	2,071	1,397	84,732	1,959
40,000 to 41,999	2,057	1,159	1,975	1,327	84,340	2,044
42,000 to 43,999	2,030	1,172	1,963	1,274	87,243	2,208
44,000 to 45,999	1,863	1,097	1,811	1,240	83,829	2,264
46,000 to 47,999	1,703	1,033	1,650	1,117	80,016	2,162
48,000 to 49,999	1,690	1,081	1,656	1,268	82,793	2,272
50,000 to 59,999	6,719	4,610	6,590	4,639	367,663	10,945
60,000 to 69,999	4,897	3,712	4,809	3,477	316,917	10,566
70,000 to 99,999	8,224	6,677	8,132	5,992	680,986	27,629
100,000 and Over	10,054	8,429	9,951	8,177	2,827,892	201,721
Totals	136,033	55,808	91,812	71,864	$6,023,731	$280,373

NONRESIDENT						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	6,291	3,377	202	3,354	$-1,578,045	$8,078
$1 to $9,999	47,804	10,884	10,263	12,253	249,079	2,450
10,000 to 11,999	12,264	3,507	5,794	3,633	134,897	239
12,000 to 13,999	12,616	4,294	6,101	4,072	163,917	353
14,000 to 15,999	12,400	4,741	5,984	4,290	185,926	566
16,000 to 17,999	12,423	5,273	6,960	4,694	211,057	791
18,000 to 19,999	11,764	5,338	6,927	4,380	223,393	971
20,000 to 21,999	11,165	5,502	6,945	4,592	234,330	1,125
22,000 to 23,999	10,350	5,305	7,369	4,389	238,064	1,323
24,000 to 25,999	9,838	5,323	7,183	4,506	245,793	1,487
26,000 to 27,999	9,386	5,226	7,225	4,504	253,276	1,608
28,000 to 29,999	8,871	5,087	6,930	4,501	257,136	1,837
30,000 to 31,999	8,333	4,854	6,614	4,614	258,125	1,975
32,000 to 33,999	7,898	4,687	6,388	4,296	260,600	2,142
34,000 to 35,999	7,538	4,676	6,070	4,438	263,814	2,214
36,000 to 37,999	7,332	4,518	5,972	4,318	271,270	2,442
38,000 to 39,999	6,739	4,243	5,586	4,179	262,782	2,450
40,000 to 41,999	6,321	4,025	5,251	3,902	259,078	2,589
42,000 to 43,999	6,005	3,983	5,019	4,050	258,078	2,667
44,000 to 45,999	5,614	3,687	4,652	3,658	252,553	2,659
46,000 to 47,999	5,226	3,559	4,433	3,570	245,556	2,722
48,000 to 49,999	5,032	3,517	4,192	3,448	246,618	2,662
50,000 to 59,999	21,314	15,475	17,827	15,372	1,167,612	13,481
60,000 to 69,999	16,049	12,206	13,652	12,500	1,039,447	13,150
70,000 to 99,999	28,685	22,886	24,737	23,852	2,384,012	34,446
100,000 and Over	65,583	54,693	56,611	66,001	39,450,814	287,954
Totals	362,841	210,866	244,887	217,366	$47,439,184	$394,382

Footnotes follow this section.

TABLE 7 (continued)*
Personal IncomeTax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1993 Taxable Year

UNALLOCATED						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	814	346	29	508	$-37,080	$7
$1 to $9,999	20,676	2,631	4,370	11,808	104,044	122
10,000 to 11,999	3,797	775	1,511	3,270	41,674	95
12,000 to 13,999	3,255	797	1,393	2,979	42,225	133
14,000 to 15,999	2,893	749	1,352	2,600	43,324	198
16,000 to 17,999	2,585	768	1,484	2,403	43,856	266
18,000 to 19,999	2,266	688	1,496	1,990	43,035	332
20,000 to 21,999	2,125	718	1,488	1,838	44,568	407
22,000 to 23,999	1,934	663	1,528	1,576	44,440	501
24,000 to 25,999	1,713	581	1,382	1,450	42,795	532
26,000 to 27,999	1,774	623	1,538	1,393	47,862	688
28,000 to 29,999	1,552	626	1,383	1,251	45,042	694
30,000 to 31,999	1,453	581	1,303	1,137	45,013	781
32,000 to 33,999	1,339	608	1,218	1,130	44,201	795
34,000 to 35,999	1,266	549	1,184	987	44,279	900
36,000 to 37,999	1,249	582	1,172	1,049	46,205	954
38,000 to 39,999	1,114	521	1,056	914	43,420	962
40,000 to 41,999	1,019	526	964	866	41,749	943
42,000 to 43,999	965	504	913	872	41,476	946
44,000 to 45,999	925	538	886	880	41,599	968
46,000 to 47,999	895	497	874	749	42,082	1,062
48,000 to 49,999	798	480	780	675	39,066	1,003
50,000 to 59,999	3,542	2,422	3,468	3,377	193,933	5,127
60,000 to 69,999	2,523	1,930	2,487	2,531	163,190	4,884
70,000 to 99,999	4,321	3,651	4,281	4,435	357,434	13,150
100,000 and Over	4,306	3,800	4,276	4,639	924,116	58,981
Totals	71,099	27,154	43,816	57,307	$2,573,548	$95,433

STATE TOTALS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	138,581	60,222	3,214	69,148	$-15,649,671	$11,238
$1 to $9,999	2,844,446	449,306	603,887	1,507,488	15,050,469	20,035
10,000 to 11,999	602,739	145,015	242,361	446,450	6,623,522	14,917
12,000 to 13,999	566,669	158,302	249,054	440,742	7,355,360	22,595
14,000 to 15,999	517,332	156,765	238,103	412,717	7,751,411	34,886
16,000 to 17,999	477,003	154,023	278,039	385,441	8,102,126	48,939
18,000 to 19,999	445,779	150,402	284,178	355,404	8,464,037	63,060
20,000 to 21,999	420,623	146,411	294,326	331,489	8,828,420	80,683
22,000 to 23,999	391,343	140,916	311,593	303,590	8,995,806	97,920
24,000 to 25,999	368,150	138,280	305,403	284,131	9,198,905	113,426
26,000 to 27,999	344,494	135,129	298,589	266,939	9,296,528	127,215
28,000 to 29,999	321,621	133,548	287,294	250,706	9,322,778	143,431
30,000 to 31,999	300,959	131,181	274,298	239,169	9,325,664	156,401
32,000 to 33,999	282,396	129,299	261,510	227,450	9,316,085	167,743
34,000 to 35,999	267,154	127,730	250,473	219,392	9,347,491	179,743
36,000 to 37,999	253,137	126,731	240,165	211,845	9,362,834	190,330
38,000 to 39,999	236,745	123,909	226,236	200,616	9,229,972	195,992
40,000 to 41,999	224,444	123,175	216,233	194,698	9,199,880	203,539
42,000 to 43,999	210,235	120,570	203,746	186,395	9,037,873	208,400
44,000 to 45,999	196,563	117,660	191,286	176,707	8,843,066	210,723
46,000 to 47,999	183,272	114,258	179,122	167,231	8,612,163	212,010
48,000 to 49,999	171,384	111,490	167,717	160,720	8,395,691	211,325
50,000 to 59,999	700,734	502,331	688,723	687,983	38,338,013	1,033,260
60,000 to 69,999	500,495	397,757	494,190	514,566	32,391,055	987,943
70,000 to 99,999	776,090	661,494	767,621	811,655	63,901,569	2,395,266
100,000 and Over	635,142	545,500	623,212	642,547	164,857,943	8,782,767
Totals	12,377,530	5,301,404	8,180,573	9,695,219	$473,498,992	$15,913,790

Footnotes follow this section.

TABLE 8
Personal IncomeTax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1993 Taxable Year

Income Concept Class	Total Returns	Nontaxable Returns	Taxable Returns	Total Tax Liability (000)
Adjusted Gross Income[1]				
Under $50,000	9,264,663	3,806,769	5,457,894	$2,684,228
$50,000 Under $100,000	2,106,834	20,207	2,086,627	4,756,986
$100,000 Under $200,000	426,253	1,820	424,433	3,006,868
$200,000 And Over	132,099	353	131,746	5,485,556
Totals	11,929,848	3,829,148	8,100,700	$15,933,637
AGI Plus Tax Preference Income[2]				
Under $50,000	9,264,653	3,806,767	5,457,886	$2,683,940
$50,000 Under $100,000	2,106,600	20,206	2,086,395	4,756,008
$100,000 Under $200,000	426,155	1,821	424,335	3,002,445
$200,000 And Over	132,439	356	132,085	5,491,243
Totals	11,929,848	3,829,148	8,100,700	$15,933,637
AGI Less Investment Expenses[3]				
Under $50,000	9,271,002	3,808,811	5,462,191	$2,690,552
$50,000 Under $100,000	2,103,476	18,691	2,084,785	4,759,180
$100,000 Under $200,000	424,975	1,397	423,577	3,015,460
$200,000 And Over	130,396	249	130,147	5,468,445
Totals	11,929,848	3,829,148	8,100,700	$15,933,637
Expanded Income[4]				
Under $50,000	9,270,990	3,808,808	5,462,182	$2,690,240
$50,000 Under $100,000	2,103,206	18,689	2,084,518	4,758,028
$100,000 Under $200,000	424,845	1,397	423,448	3,010,420
$200,000 And Over	130,807	264	130,553	5,474,950
Totals	11,929,848	3,829,148	8,100,700	$15,933,637

Footnotes to Table 8

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

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

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

[3] Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

[4] Expanded Income is adjusted gross income plus tax preference income less investment expenses.

[5] Average tax rate is the net tax divided by the income, as defined in the income concept.

[6] These returns with an average tax rate equal to or greater than nine percent of the income concept used have either preference income or "throwback" taxes. See Revenue and Taxation Code Section 17063 for preference income or Sections 17771 - 17779 for throwback rules.

Income Concept Class	Number of Returns by Size of Average Tax Rate[5]							Number of Returns by Size of Average Tax[6]			
	Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%	9% And Over	$1 Under $1,000	$1,000 Under $2,000	$2,000 Under $6,000	$6,000 And Over
Adjusted Gross Income[1]											
Under $50,000	6,219,603	1,462,513	802,499	657,853	116,041	3,703	2,462	4,644,809	655,265	157,521	299
$50,000 Under $100,000	113,206	318,286	576,900	831,290	250,619	15,613	919	280,780	726,880	1,063,881	15,086
$100,000 Under $200,000	4,747	3,533	11,673	151,513	219,319	35,012	456	2,541	2,468	165,231	254,192
$200,000 And Over	841	544	1,033	5,858	36,372	64,084	23,367	186	145	1,017	130,397
Totals	6,338,398	1,784,876	1,392,105	1,646,513	622,351	118,412	27,194	4,928,316	1,384,759	1,387,651	399,975
AGI Plus Tax Preference Income[2]											
Under $50,000	6,219,593	1,462,513	802,499	657,853	116,041	3,703	2,462	4,644,809	655,265	157,521	292
$50,000 Under $100,000	113,205	318,286	576,900	831,523	250,154	15,613	919	280,780	726,880	1,063,648	15,086
$100,000 Under $200,000	4,748	3,533	11,673	151,780	219,219	34,811	392	2,541	2,468	165,431	253,894
$200,000 And Over	843	578	1,042	5,985	36,969	63,896	23,126	186	145	1,050	130,703
Totals	6,338,390	1,784,911	1,392,113	1,647,140	622,383	118,023	26,888	4,928,316	1,384,759	1,387,651	399,975
AGI Less Investment Expenses[3]											
Under $50,000	6,221,495	1,465,009	803,375	658,511	116,249	3,703	2,659	4,647,147	656,168	158,361	515
$50,000 Under $100,000	109,791	317,301	576,591	831,719	251,372	15,954	748	278,703	726,208	1,064,831	15,043
$100,000 Under $200,000	4,127	3,211	11,163	149,473	220,522	36,018	461	2,344	2,246	163,626	255,362
$200,000 And Over	634	390	969	5,107	34,746	64,209	24,342	123	137	832	129,055
Totals	6,336,048	1,785,911	1,392,099	1,644,810	622,889	119,883	28,210	4,928,316	1,384,759	1,387,651	399,975
Expanded Income[4]											
Under $50,000	6,221,483	1,465,009	803,375	658,511	116,249	3,703	2,659	4,647,147	656,168	158,361	506
$50,000 Under $100,000	109,789	317,300	576,591	831,951	250,872	15,954	749	278,702	726,208	1,064,563	15,044
$100,000 Under $200,000	4,129	3,211	11,163	149,707	220,457	35,782	396	2,345	2,246	163,861	254,997
$200,000 And Over	639	424	971	5,238	35,415	64,016	24,103	123	137	865	129,427
Totals	6,336,040	1,785,944	1,392,101	1,645,407	622,994	119,455	27,907	4,928,316	1,384,759	1,387,651	399,975

FOOTNOTES FOR PERSONAL INCOME TAX TABLES
1993 Taxable Year

+ Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified sample of 80,707 personal income tax returns filed during the 1994 filing season (65,316 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.

* 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(3) returns. County level frequency data are not shown for cells with fewer than ten(10) returns. However, data are included in the appropriate totals.

* Less than $500.

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

1 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.

2 Includes itemized zero bracket 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.

3 **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.

4 **Taxable income** for 1967 and subsequent taxable years is not comparable to earlier years. In 1967, exemption credits were substituted for exemption exclusions, and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusions.

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

6 When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits, and losses were combined and the resulting net profit or loss was recorded.

7 When an individual return reported income from two or more partnerships or S corporations, all of the partnership and S corporation incomes, profits and losses were combined and the resulting net profit or loss was recorded.

8 **Net sale of capital assets** changed significantly in 1987 from prior California laws (1972-1986). Due to enactment of the Tax Reform Act of 1986, the entire amount of capital assets post 1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Beginning in 1987, capital losses from carryovers and carrybacks are fully deductible against capital gains. Up to $3,000 ($1,500 single and married filing separate) of excess capital loss is deductible against ordinary income. California has conformed to federal holding period rules with regard to long- and short-term gains and losses. California has also enacted a separate credit for gains from the sale of residential rental or farm property.

9 **All other federal income sources** include net income from estates and trusts, net income from the disposition of non capital assets, alimony received, miscellaneous income sources, social security and unemployment income and income from state and local income tax refunds. It also includes net losses from estates and trusts, from miscellaneous income and from noncapital assets.

10 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.

11 **Total adjustments** include amounts for penalty on early withdrawal of savings, self-employed retirement plan exclusion, IRA exclusion, self-employed health insurance plan exclusion and alimony paid.

12 **Total interest** include interest paid on home mortgages and other nonbusiness items.

13 **Total contributions** combine 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.

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

15 **Personal exemption credit** increased for 1978 and subsequent taxable years and, therefore, is not comparable to that of earlier years.

16 **Services:**
Professional services include medical, dental and other health services; legal services; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services.
Personal services include laundry, cleaning and dyeing establishments; barber and beauty shops; shoe repair and shine shops; photographic studios; and funeral services and crematories.
Business services include radio and television broadcasting, advertising, data processing, credit bureaus and collection agencies, news syndicates and lettering shops.
Other services include lodging, automotive and other repairs and recreational services.

17 Data for Alpine County were aggregated because most cells on *number of returns* have values that are less than ten(10).

Appendix C

Bank and Corporation Tax

TABLE 1+
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INCOME YEARS
1943 Through 1993 Income Years

Income Year	Dollars in Thousands							
	Number of Returns				Income Reported for State Taxation		Total Tax Liability	
	All Reporting Corporations	Corporations Reporting Net Income	Corporations Reporting Net Loss	Corporations Reporting No Income or Loss	All Reporting Corporations	Corporations Reporting Net Income	All Reporting Corporations	Corporations Reporting Net Income
1993	418,108	217,858	170,818	29,432	$20,117,987	$48,332,148	$3,928,594	$3,745,763
1992	418,135	213,264	174,740	30,131	16,113,691	44,969,835	3,866,080	3,670,634
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,861,375	3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
1989	447,714	229,559	166,445	51,711	32,910,946	52,883,979	4,384,191	4,271,180
1988	448,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184
1987	464,186	245,505	164,936	53,745	29,718,893	45,619,163	4,057,893	4,000,107
1986	414,602	216,677	149,684	48,241	25,457,211	40,042,508	3,656,450	3,604,958
1985	388,244	207,388	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	52,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,850	6,637,755	390,355	385,212
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117
1949	40,096	19,078	12,529	8,489	++	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	++	2,079,786	78,105 *	77,649
1947	33,612	17,789	7,852	7,972	++	1,844,296	70,394 *	70,012
1946	28,436	15,156	5,610	7,670	++	1,484,949	55,096 *	54,785
1945	24,430	13,703	4,587	6,140	++	1,394,685	49,655 *	49,404
1944	23,785	13,723	4,523	5,539	++	1,669,647	59,103 *	58,890
1943	24,088	13,904	5,199	4,985	++	1,741,929	64,588 *	64,362

Footnotes follow this section.

TABLE 2[+]
Bank and Corporation Franchise Tax Statistics
COMPARISON BY STATE NET INCOME CLASS[1]
1993 Income Year

Net Income Taxable in California	Dollars in Thousands								
	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	Percent of Total	Percent Cumulative	Amount	Percent of Total[2]	Percent Cumulative[2]	Amount	Percent of Total	Percent Cumulative
Net Loss	170,818	40.9	40.9	$-28,214,161	-	-	$157,874	4.0	4.0
No Income or Loss	29,432	7.0	47.9	0	-	-	24,957	0.6	4.7
$1 under $5,000	64,417	15.4	63.3	120,592	0.2	0.2	46,289	1.2	5.8
5,000 under 10,000	34,481	8.2	71.5	247,155	0.5	0.8	27,843	0.7	6.5
10,000 under 15,000	17,017	4.1	75.6	209,545	0.4	1.2	17,598	0.4	7.0
15,000 under 20,000	14,538	3.5	79.1	247,177	0.5	1.7	19,209	0.5	7.5
20,000 under 25,000	9,252	2.2	81.3	207,704	0.4	2.1	15,577	0.4	7.9
25,000 under 30,000	6,541	1.6	82.9	180,029	0.4	2.5	11,533	0.3	8.2
30,000 under 40,000	11,283	2.7	85.6	392,060	0.8	3.3	26,844	0.7	8.9
40,000 under 50,000	9,345	2.2	87.8	418,589	0.9	4.2	28,394	0.7	9.6
50,000 under 60,000	8,207	2.0	89.8	451,178	0.9	5.1	30,992	0.8	10.4
60,000 under 70,000	5,019	1.2	91.0	324,569	0.7	5.8	20,207	0.5	10.9
70,000 under 80,000	4,110	1.0	92.0	308,506	0.6	6.4	20,468	0.5	11.4
80,000 under 90,000	3,149	0.8	92.7	266,614	0.6	7.0	16,670	0.4	11.8
90,000 under 100,000	2,475	0.6	93.3	234,920	0.5	7.5	15,988	0.4	12.2
100,000 under 150,000	7,602	1.8	95.1	936,440	1.9	9.4	56,323	1.4	13.7
150,000 under 200,000	3,845	0.9	96.0	659,502	1.4	10.8	36,392	0.9	14.6
200,000 under 250,000	2,758	0.7	96.7	619,265	1.3	12.0	35,400	0.9	15.5
250,000 under 300,000	1,945	0.5	97.2	529,814	1.1	13.1	28,801	0.7	16.2
300,000 under 400,000	2,261	0.5	97.7	777,186	1.6	14.8	47,222	1.2	17.4
400,000 under 500,000	1,536	0.4	98.1	686,356	1.4	16.2	42,412	1.1	18.5
500,000 under 750,000	2,365	0.6	98.6	1,439,789	3.0	19.2	87,637	2.2	20.7
750,000 under 1,000,000	1,151	0.3	98.9	992,999	2.1	21.2	66,231	1.7	22.4
1,000,000 under 1,500,000	1,421	0.3	99.2	1,738,974	3.6	24.8	111,408	2.8	25.3
1,500,000 under 2,000,000	659	0.2	99.4	1,141,138	2.4	27.2	76,929	2.0	27.2
2,000,000 under 3,000,000	794	0.2	99.6	1,928,507	4.0	31.2	125,657	3.2	30.4
3,000,000 under 4,000,000	380	0.1	99.7	1,324,765	2.7	33.9	89,246	2.3	32.7
4,000,000 under 5,000,000	267	0.1	99.8	1,212,100	2.5	36.4	88,344	2.2	34.9
5,000,000 under 10,000,000	476	0.1	99.9	3,352,986	6.9	43.3	250,163	6.4	41.3
10,000,000 and Over	564	0.1	100.0	27,383,689	56.7	100.0	2,305,986	58.7	100.0
Corporations with State Net Income	217,858	52.1	-	48,332,148	100.0	100.0	3,745,763	95.3	-
Total	418,108	100.0	100.0	$20,117,987	-	-	$3,928,554	100.0	100.0

Footnotes follow this section.

TABLE 3[+]
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INDUSTRY
1992 and 1993 Income Years

Industry	Dollars in Thousands							
	1992				1993			
	Corporations Reporting Net Income Subject To State Taxation		All Reporting Corporations		Corporations Reporting Net Income Subject To State Taxation		All Reporting Corporations	
	Number	Net Income	Number	Net Income Less Net Loss	Number	Net Income	Number	Net Income Less Net Loss
Agriculture and Mining	5,775	$883,323	11,080	$-22,865	5,886	$821,918	11,095	$127,555
Construction	15,791	1,088,191	34,092	-181,115	15,664	1,082,253	32,991	-159,591
Light Manufacturing[3]	10,023	5,086,062	20,184	3,063,820	10,475	5,781,963	20,343	3,690,847
Heavy Manufacturing[4]	12,240	8,431,300	23,725	4,394,407	12,713	10,388,760	23,954	6,351,729
Business Services	20,974	2,091,496	42,483	500,010	20,146	2,162,733	38,453	1,040,434
Professional Services[5]	23,148	418,403	38,767	135,547	25,187	588,600	40,627	278,319
Other Services[6]	40,134	3,574,485	76,712	221,641	41,291	3,385,326	80,178	502,053
Wholesale Trade	23,027	4,126,940	44,495	1,706,573	23,038	4,206,862	42,659	1,803,313
Retail Trade	21,374	3,341,524	45,735	884,987	22,774	3,637,320	48,046	1,182,858
Banks and Savings & Loans and Other Lending Institutions[7]	986	5,218,127	1,758	1,626,900	1,089	4,715,886	1,737	-136,359
Real Estate	13,911	1,538,680	27,638	-300,836	16,552	1,562,652	30,325	-837,735
Investment & Insurance Companies and Other Financials	21,351	2,476,411	42,019	-944,148	18,263	2,764,979	38,355	-31,969
Utilities[8]	4,530	6,694,894	9,447	5,028,770	4,780	7,232,896	9,345	6,306,533
Totals	213,264	$44,969,836	418,135	$16,113,691	217,858	$48,332,148	418,108	$20,117,987

Footnotes follow this section.

TABLE 4*
Bank and Corporation Franchise Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1993 Income Year

Corporations Reporting Net Income Subject to State Taxation						
Account Period Ending	Dollars in Thousands					
	Returns		Net Income		Tax Liability	
	Number	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
January 31, 1993	8,247	3.8	$1,943,089	4.0	$176,803	4.7
February 28, 1993	5,139	2.4	665,234	1.4	56,625	1.5
March 31, 1993	15,294	7.0	2,267,474	4.7	208,087	5.6
April 30, 1993	5,615	2.6	535,420	1.1	47,712	1.3
May 31, 1993	6,153	2.8	835,782	1.7	71,262	1.9
June 30, 1993	21,307	9.8	3,114,018	6.4	269,598	7.2
July 31, 1993	5,757	2.6	716,927	1.5	56,960	1.5
August 31, 1993	6,620	3.0	721,254	1.5	64,898	1.7
September 30, 1993	16,221	7.4	2,466,973	5.1	213,253	5.7
October 31, 1993	9,584	4.4	1,253,643	2.6	94,346	2.5
November 30, 1993	5,065	2.3	768,348	1.6	66,549	1.8
December 31, 1993	112,856	51.8	33,043,986	68.4	2,419,670	64.6
Total	217,858	100.0	$48,332,148	100.0	$3,745,763	100.0

All Reporting Corporations						
Accounting Period Ending	Dollars in Thousands					
	Returns		Net Income Less Net Loss		Tax Liability	
	Number	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
January 31, 1993	15,677	3.7	$1,061,811	5.3	$184,142	4.7
February 28, 1993	10,408	2.5	228,565	1.1	61,137	1.6
March 31, 1993	31,141	7.4	132,335	0.7	224,776	5.7
April 30, 1993	10,748	2.6	59,546	0.3	52,079	1.3
May 31, 1993	11,141	2.7	434,144	2.2	75,927	1.9
June 30, 1993	40,446	9.7	887,585	4.4	286,529	7.3
July 31, 1993	10,746	2.6	64,848	0.3	61,167	1.6
August 31, 1993	11,312	2.7	456,287	2.3	68,806	1.8
September 30, 1993	32,410	7.8	954,897	4.7	228,377	5.8
October 31, 1993	18,542	4.4	670,636	3.3	101,966	2.6
November 30, 1993	9,583	2.3	238,240	1.2	70,382	1.8
December 31, 1993	215,954	51.7	14,929,093	74.2	2,513,306	64.0
Total	418,108	100.0	$20,117,987	100.0	$3,928,594	100.0

Footnotes follow this section.

Footnotes for Bank and Corporation Tax Tables
1993 Income Year

✧ Tables were derived from a stratified random sample of 10,362 returns.

✧✧ Not Available.

* Estimated.

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

2 Positive Income Only.

3 Includes beverages, food, and kindred products; textile mill products; apparel and products made from fabric; wood products, except furniture; furniture and fixtures; printing, publishing, and allied industries; precision equipment; ordinance and accessories manufacturers; tobacco manufacturers; leather and leather products manufacturers; and other manufacturers not elsewhere classified.

4 Includes paper and allied products; chemicals and allied products; petroleulm, coal, and rubber products; stone, clay, and glass products; primary metals; electrical machinery and equipment; transportation equipment; other equipment; and other fabricated metal products.

5 Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

6 Includes motion picture production, amusement services, personal services,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.

7 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 1993, the in-lieu rate was 1.807 percent, for a combined 11.107 percent (or 4.307 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.

8 Includes transportation, communications, electrical and gas utilities, and other public utilities.

Appendix D

Homeowner and Renter Assistance

TABLE 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-1994 Calendar Years

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Homeowner's Property Tax Exemption
1968	57,354	$117,450,240	$2,048	--
1969	64,023	132,684,872	2,072	$70
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,552	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750
1982	117,523	827,089,956	7,038	1,750
1983	96,653	690,361,703	7,143	1,750
1984	83,001	590,397,400	7,113	1,750
1985	68,985	497,375,007	7,210	1,750
1986	57,254	412,204,849	7,200	1,750
1987	51,137	368,998,593	7,216	1,750
1988	44,414	330,107,637	7,433	1,750
1989	40,361	316,113,982	7,832	1,750
1990	34,996	284,285,169	8,123	1,750
1991	31,184	259,593,433	8,325	1,750
1992	26,591	224,645,125	8,448	1,750
1993	24,625	207,545,712	8,428	1,750
1994	22,620	190,728,703	8,432	1,750

Calendar Year	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		
			Total	Average	% of Gross Property Tax Paid
1968	$15,499,510	$270	$7,804,955	$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	322	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	438	50,521,381	168	38.3
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236	579	77,823,290	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7
1980	47,581,217	258	18,619,207	101	39.1
1981	38,444,235	258	14,255,616	96	37.1
1982	30,955,204	263	10,948,419	93	35.4
1983	26,056,205	270	8,845,939	92	33.9
1984	22,644,664	273	7,668,144	92	33.9
1985	19,091,276	277	6,206,936	90	32.5
1986	16,282,037	284	5,132,377	90	31.5
1987	15,074,556	295	4,567,757	89	30.3
1988	13,573,541	306	3,713,934	84	27.4
1989	12,896,015	320	3,867,641	96	30.0
1990	11,732,003	335	3,108,074	89	26.5
1991	11,114,323	356	2,624,562	84	23.6
1992	10,034,014	377	2,178,664	82	21.7
1993	10,015,335	407	2,101,090	85	21.0
1994	9,925,515	439	2,023,634	89	20.4

TABLE 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1994 Calendar Year

Household Income Class	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
Not More Than $1,000	60	$-204,616	$72,121	$18,720	$312
$1,001 to 1,200	12	12,973	7,150	3,747	312
1,201 to 1,400	2	2,556	4,335	684	342
1,401 to 1,600	8	12,307	4,910	2,087	261
1,601 to 1,800	9	15,390	11,261	2,639	293
1,801 to 2,000	12	23,061	12,248	3,681	307
2,001 to 2,200	12	25,030	7,740	3,906	326
2,201 to 2,400	12	28,087	5,244	2,607	217
2,401 to 2,600	12	29,800	8,558	3,214	268
2,601 to 2,800	16	43,448	8,109	4,616	289
2,801 to 3,000	20	58,143	16,343	5,826	291
3,001 to 3,200	21	65,324	11,009	5,947	283
3,201 to 3,400	36	118,803	22,230	11,195	311
3,401 to 3,600	35	123,047	23,510	8,857	253
3,601 to 3,800	42	156,484	23,218	11,855	282
3,801 to 4,000	61	238,295	33,144	15,433	253
4,001 to 4,200	70	288,020	37,159	18,121	259
4,201 to 4,400	81	349,099	35,095	19,037	235
4,401 to 4,600	60	270,069	25,132	13,151	219
4,601 to 4,800	93	438,009	46,696	22,776	245
4,801 to 5,000	108	529,659	51,477	24,587	228
5,001 to 5,200	131	669,188	60,099	29,834	228
5,201 to 5,400	173	917,397	76,203	37,038	214
5,401 to 5,600	190	1,046,765	88,033	40,577	214
5,601 to 5,800	196	1,116,966	87,633	40,016	204
5,801 to 6,000	234	1,381,400	105,823	45,442	194
6,001 to 6,200	234	1,428,844	105,050	42,196	180
6,201 to 6,400	313	1,972,381	119,292	53,859	172
6,401 to 6,600	359	2,334,973	156,377	59,334	165
6,601 to 6,800	469	3,145,086	202,109	71,402	152
6,801 to 7,000	515	3,556,240	206,653	71,367	139
7,001 to 7,200	608	4,321,210	266,926	80,349	132
7,201 to 7,400	1,541	11,241,262	644,141	186,834	121
7,401 to 7,600	2,773	20,766,783	993,111	289,187	104
7,601 to 7,800	1,923	14,744,614	694,617	190,277	99
7,801 to 8,000	828	6,539,562	319,094	76,755	93
8,001 to 8,200	829	6,712,870	347,803	72,172	87
8,201 to 8,400	817	6,785,033	346,302	65,753	80
8,401 to 8,600	755	6,416,458	307,285	54,024	72
8,601 to 8,800	719	6,255,379	297,913	47,025	65
8,801 to 9,000	645	5,740,379	269,692	37,605	58
9,001 to 9,200	567	5,156,282	254,952	30,434	54
9,201 to 9,400	573	5,327,455	263,209	28,784	50
9,401 to 9,600	538	5,111,787	239,030	23,108	43
9,601 to 9,800	542	5,255,835	255,297	21,172	39
9,801 to 10,000	561	5,555,224	248,304	18,979	34
10,001 to 10,200	453	4,574,848	203,864	13,540	30
10,201 to 10,400	407	4,191,581	203,571	12,623	31
10,401 to 10,600	379	3,976,587	179,845	10,123	27
10,601 to 10,800	363	3,885,265	183,676	9,151	25
10,801 to 11,000	348	3,792,547	180,639	8,880	26
11,001 to 11,200	354	3,929,718	185,192	7,959	22
11,201 to 11,400	314	3,548,734	162,736	7,066	23
11,401 to 11,600	297	3,415,369	155,491	6,546	22
11,601 to 11,800	298	3,485,758	160,496	5,659	19
11,801 to 12,000	282	3,357,456	148,724	5,508	20
12,001 to 12,200	249	3,013,414	134,943	4,425	18
12,201 to 12,400	262	3,222,624	141,684	4,328	17
12,401 to 12,600	225	2,813,782	125,885	3,726	17
12,601 to 12,800	215	2,730,533	119,015	3,006	14
12,801 to 13,000	181	2,335,664	111,394	2,449	14
13,001 to 13,200	178	2,332,462	106,723	2,436	14
Totals	22,620	$190,728,703	$9,925,515	$2,023,634	$89

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1994 Calendar Year

Year of Birth	Number of Claimants	Household Income Class	Property Tax Paid	Amount of Assistance	Average Assistance
1947 and After	336	$2,674,171	$231,098	$39,321	$117
1942 thru 1946	259	2,050,329	154,365	30,064	116
1937 thru 1941	412	3,208,444	222,369	47,412	115
1932 thru 1936	602	4,886,745	317,765	61,511	102
1927 thru 1931	2,551	21,209,940	1,470,660	261,647	103
1926	672	5,667,286	338,748	63,016	94
1925	764	6,526,393	387,289	67,535	88
1924	742	6,350,067	372,946	66,768	90
1923	826	7,114,121	395,517	70,591	85
1922	861	7,285,277	404,792	80,252	93
1921	898	7,726,800	401,975	76,549	85
1920	899	7,707,503	389,700	75,868	84
1919	850	7,348,647	354,881	70,516	83
1918	860	7,422,889	352,672	72,306	84
1917	920	7,900,230	365,002	74,581	81
1916	871	7,404,594	343,780	74,166	85
1915	905	7,767,689	368,721	75,396	83
1914	972	8,300,222	374,435	81,939	84
1913	967	8,139,345	353,414	82,812	86
1912	935	7,847,611	361,374	81,556	87
1911	825	6,956,883	311,854	71,261	86
1910	789	6,776,830	280,432	63,070	80
1909	736	6,255,562	266,043	61,989	84
1908	585	4,956,957	220,471	48,065	82
1907	549	4,617,106	185,993	45,322	83
1906	407	3,447,749	139,782	32,130	79
1905	369	3,036,975	125,653	31,785	86
1904	302	2,517,493	97,561	25,667	85
1903	232	1,896,760	78,953	19,440	84
1902	195	1,560,855	70,966	18,391	94
1901	150	1,222,180	54,487	13,643	91
1900	111	851,958	36,305	10,751	97
1899	58	480,092	19,720	4,902	85
1898	57	428,784	20,668	7,076	124
1897and Prior	153	1,184,216	55,124	16,336	107
Totals	22,620	$190,728,703	$9,925,515	$2,023,634	$89

TABLE 4
Homeowners Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1994 Calendar Year

Household Income Class	Number of Claimants	Household Income	Social Security Income		Interest & Dividends		Pensions & Annuities	
			Number	Amount	Number	Amount	Number	Amount
Not More Than $1,000	60	$-204,616	24	$158,777	38	$46,953	6	$9,696
$1,001 to 2,000	43	66,287	16	34,833	23	29,256	10	23,438
2,001 to 3,000	70	178,508	43	127,881	37	47,190	5	6,578
3,001 to 4,000	197	707,953	160	548,841	117	108,140	11	21,320
4,001 to 5,000	410	1,864,856	358	1,445,010	192	165,831	42	89,429
5,001 to 6,000	920	5,105,716	849	4,077,613	453	395,647	128	195,329
6,001 to 7,000	1,885	12,396,524	1,722	9,891,543	867	719,335	237	396,811
7,001 to 8,000	7,674	57,611,913	6,697	40,276,503	1,837	1,258,015	1,021	1,763,817
8,001 to 9,000	3,760	31,857,119	3,567	26,171,746	1,817	1,875,044	749	1,572,369
9,001 to 10,000	2,785	26,433,583	2,681	21,261,027	1,629	2,069,216	776	1,806,242
10,001 to 11,000	1,951	20,423,122	1,859	15,125,987	1,220	1,933,851	733	1,987,282
11,001 to 12,000	1,542	17,694,035	1,473	12,353,554	1,000	1,743,042	745	2,225,788
12,001 to 13,000	1,136	14,158,017	1,075	9,267,325	715	1,398,235	591	2,168,422
13,001 to 13,200	187	2,435,686	175	1,575,976	103	193,483	96	389,648
Totals	22,620	$190,728,703	20,699	$142,316,616	10,048	$11,983,238	5,150	$12,656,169

Household Income Class	Public Assistance		Net Rental Income		Net Business Income		Other Income[1]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Not More Than $1,000	4	$10,098	21	$-272,562	19	$-164,880	21	$-3,079
$1,001 to 2,000	4	10,096	4	-34,831	4	-17,771	6	20,292
2,001 to 3,000	7	14,331	8	-18,124	6	-7,080	22	7,732
3,001 to 4,000	16	28,050	7	-3,204	11	-40,191	33	44,997
4,001 to 5,000	42	91,875	20	15,101	11	-6,893	43	54,321
5,001 to 6,000	95	254,301	29	25,761	19	10,427	126	137,101
6,001 to 7,000	362	1,118,002	40	26,624	21	17,596	168	209,949
7,001 to 8,000	4,455	13,524,283	78	104,410	24	-795	386	620,562
8,001 to 9,000	394	1,500,452	63	97,921	33	51,596	334	541,459
9,001 to 10,000	116	457,356	73	156,289	30	42,753	309	563,419
10,001 to 11,000	86	424,839	54	142,912	26	21,308	300	709,353
11,001 to 12,000	66	261,271	39	117,861	19	23,951	280	879,082
12,001 to 13,000	76	323,296	25	8,974	24	34,862	262	849,092
13,001 to 13,200	14	37,471	3	8,903	6	718	55	189,274
Totals	5,737	$18,055,721	464	$376,035	253	$-34,399	2,345	$4,823,554

[1] 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
1977-1994 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
1994	131,931	1,012,970,739	12,717,888	96

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1994 Calendar Year

Household Income Class	Number of Claimants	Household Income	Property Tax Paid[1]	Amount of Assistance	Average Assistance
Not More Than $1,000	76	$-34,936	$19,000	$16,820	$221
$1,001 to 1,200	71	80,133	17,750	15,420	217
1,201 to 1,400	62	79,400	15,500	11,380	184
1,401 to 1,600	43	65,062	10,750	8,860	206
1,601 to 1,800	48	82,463	12,000	10,160	212
1,801 to 2,000	62	117,280	15,500	11,820	191
2,001 to 2,200	74	155,810	18,500	16,540	224
2,201 to 2,400	164	386,581	41,000	37,520	229
2,401 to 2,600	229	576,374	57,250	51,080	223
2,601 to 2,800	157	425,312	39,250	36,060	230
2,801 to 3,000	239	698,322	59,750	56,020	234
3,001 to 3,200	230	715,861	57,500	52,921	230
3,201 to 3,400	181	596,287	45,250	40,965	226
3,401 to 3,600	269	946,552	67,250	60,048	223
3,601 to 3,800	252	930,806	63,000	55,125	219
3,801 to 4,000	235	919,190	58,750	50,606	215
4,001 to 4,200	400	1,645,976	100,000	85,791	214
4,201 to 4,400	376	1,616,165	94,000	77,208	205
4,401 to 4,600	418	1,882,044	104,500	84,981	203
4,601 to 4,800	513	2,416,454	128,250	102,751	200
4,801 to 5,000	557	2,735,568	139,250	109,651	197
5,001 to 5,200	665	3,386,315	166,250	127,781	192
5,201 to 5,400	664	3,524,399	166,000	125,317	189
5,401 to 5,600	794	4,366,030	198,500	145,258	183
5,601 to 5,800	1,143	6,520,489	285,750	200,820	176
5,801 to 6,000	1,337	7,922,782	334,250	221,251	165
6,001 to 6,200	1,526	9,314,088	381,500	242,600	153
6,201 to 6,400	1,110	6,995,585	277,500	166,200	150
6,401 to 6,600	1,909	12,442,488	477,250	269,608	141
6,601 to 6,800	3,860	25,795,832	965,000	506,260	131
6,801 to 7,000	2,161	14,934,443	540,250	264,559	122
7,001 to 7,200	3,269	23,296,327	817,250	370,123	113
7,201 to 7,400	36,250	263,619,139	9,062,500	3,951,928	109
7,401 to 7,600	21,222	158,759,939	5,305,500	2,111,408	99
7,601 to 7,800	11,115	85,193,703	2,778,750	1,008,469	91
7,801 to 8,000	3,715	29,326,825	928,750	305,417	82
8,001 to 8,200	4,981	40,292,374	1,245,250	374,119	75
8,201 to 8,400	3,904	32,378,451	976,000	267,107	68
8,401 to 8,600	2,562	21,767,352	640,500	157,670	62
8,601 to 8,800	2,209	19,218,817	552,250	120,877	55
8,801 to 9,000	5,689	50,471,760	1,422,250	283,612	50
9,001 to 9,200	3,776	34,309,175	944,000	170,327	45
9,201 to 9,400	1,884	17,485,772	471,000	78,667	42
9,401 to 9,600	1,273	12,093,509	318,250	46,330	36
9,601 to 9,800	1,186	11,509,710	296,500	37,701	32
9,801 to 10,000	1,049	10,387,436	262,250	28,809	27
10,001 to 10,200	867	8,757,043	216,750	21,616	25
10,201 to 10,400	768	7,908,509	192,000	19,162	25
10,401 to 10,600	697	7,318,408	174,250	14,740	21
10,601 to 10,800	683	7,306,895	170,750	13,663	20
10,801 to 11,000	612	6,668,491	153,000	12,192	20
11,001 to 11,200	563	6,246,826	140,750	9,848	17
11,201 to 11,400	501	5,665,036	125,250	8,711	17
11,401 to 11,600	516	5,936,057	129,000	8,664	17
11,601 to 11,800	416	4,868,320	104,000	6,191	15
11,801 to 12,000	423	5,036,753	105,750	6,333	15
12,001 to 12,200	365	4,418,455	91,250	4,976	14
12,201 to 12,400	332	4,082,758	83,000	4,140	12
12,401 to 12,600	307	3,840,769	76,750	3,837	12
12,601 to 12,800	270	3,429,218	67,500	2,860	11
12,801 to 13,000	333	4,298,952	83,250	3,332	10
13,001 to 13,200	369	4,838,805	92,250	3,678	10
Totals	131,931	$1,012,970,739	$32,982,750	$12,717,888	$96

[1] The renter statutory property tax equivalent is $250.

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1994 Calendar Year

Year of Birth	Number of Claimants	Household Income Class	Property Tax Paid[1]	Amount of Assistance	Average Assistance
1947 and After	24,325	$184,770,345	$6,081,250	$2,379,825	$98
1942 thru 1946	6,781	51,772,450	1,695,250	654,834	97
1937 thru 1941	7,110	53,698,935	1,777,500	708,911	100
1932 thru 1936	8,189	61,580,559	2,047,250	826,560	101
1927 thru 1931	14,354	106,300,360	3,588,500	1,502,291	105
1926	3,734	28,527,559	933,500	364,513	98
1925	3,914	29,852,833	978,500	382,872	98
1924	4,034	30,811,588	1,008,500	393,709	98
1923	4,070	31,200,341	1,017,500	396,150	97
1922	4,057	31,223,663	1,014,250	388,632	96
1921	3,938	30,563,144	984,500	372,125	94
1920	4,079	31,669,438	1,019,750	385,279	94
1919	3,569	27,748,507	892,250	335,317	94
1918	3,522	27,692,624	880,500	323,374	92
1917	3,353	26,428,135	838,250	304,481	91
1916	3,272	25,761,031	818,000	298,458	91
1915	3,224	25,531,371	806,000	291,507	90
1914	3,311	26,151,299	827,750	300,164	91
1913	2,905	22,973,317	726,250	263,234	91
1912	3,055	24,208,156	763,750	273,279	89
1911	2,440	19,471,894	610,000	214,476	88
1910	2,292	18,147,502	573,000	205,207	90
1909	1,995	15,896,599	498,750	175,458	88
1908	1,658	13,157,081	414,500	148,113	89
1907	1,471	11,676,385	367,750	130,723	89
1906	1,282	10,186,554	320,500	113,720	89
1905	1,035	8,113,532	258,750	95,375	92
1904	842	6,596,646	210,500	77,381	92
1903	664	5,232,729	166,000	59,965	90
1902	583	4,573,068	145,750	53,174	91
1901	429	3,313,716	107,250	40,955	95
1900	356	2,704,018	89,000	35,425	100
1899	244	1,849,693	61,000	24,353	100
1898	185	1,393,624	46,250	18,991	103
1897 and Prior	1,659	12,192,043	414,750	179,057	108
Totals	131,931	$1,012,970,739	$32,982,750	$12,717,888	$96

[1] The renter statutory property tax equivalent is $250.

TABLE 8
Renters Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1994 Calendar Year

Household Income Class	Number of Claimants	Household Income	Social Security Income		Interest & Dividends		Pensions & Annuities	
			Number	Amount	Number	Amount	Number	Amount
Not More Than $1,000	75	$-35,936	13	$39,031	7	$4,279	*	$8,530
$1,001 to 2,000	283	417,338	54	92,725	25	8,336	*	20,762
2,001 to 3,000	811	2,082,399	253	616,719	100	19,955	16	40,309
3,001 to 4,000	1,206	4,208,696	559	1,836,964	167	52,078	26	50,980
4,001 to 5,000	2,199	9,954,207	1,272	5,285,668	409	173,255	81	143,190
5,001 to 6,000	4,541	25,266,915	2,164	10,634,423	573	349,653	240	485,216
6,001 to 7,000	10,588	69,494,023	4,655	25,412,540	1,156	685,613	608	1,173,044
7,001 to 8,000	75,640	560,632,995	35,428	198,953,259	4,002	2,624,746	4,260	9,735,527
8,001 to 9,000	19,291	163,600,829	11,042	78,460,265	2,940	1,854,211	1,899	4,250,656
9,001 to 10,000	9,249	86,501,124	7,778	56,740,935	2,251	1,786,471	1,591	3,888,830
10,001 to 11,000	3,627	37,946,346	3,111	25,932,479	1,261	1,621,362	1,154	3,190,128
11,001 to 12,000	2,402	27,535,992	1,993	16,979,572	831	1,286,942	970	3,242,276
12,001 to 13,000	1,627	20,300,152	1,317	11,624,670	584	1,011,858	681	2,681,510
13,001 to 13,200	392	5,065,659	196	1,822,669	55	87,192	76	312,063
Totals	131,931	$1,012,970,739	69,835	$434,431,919	14,361	$11,565,951	11,620	$29,223,021

Household Income Class	Public Assistance		Net Rental Income		Net Business Income		Other Income[1]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Not More Than $1,000	16	$20,236	-	-	4	$-67,104	14	$-42,377
$1,001 to 2,000	146	216,196	*	$-5,345	-	-	78	81,130
2,001 to 3,000	267	621,955	*	2,514	6	-1,783	333	770,467
3,001 to 4,000	419	1,257,724	3	5,610	*	-253	346	970,879
4,001 to 5,000	906	3,412,509	8	2,036	8	-7,265	312	901,928
5,001 to 6,000	2,636	12,788,048	13	11,037	10	17,647	342	944,318
6,001 to 7,000	7,461	40,939,545	27	61,772	9	-1,899	476	1,131,435
7,001 to 8,000	64,011	345,611,621	160	346,855	29	26,115	1,444	3,030,008
8,001 to 9,000	11,341	76,483,644	53	61,846	34	35,340	1,172	2,295,082
9,001 to 10,000	4,179	21,115,041	42	81,504	37	42,390	1,369	2,571,276
10,001 to 11,000	782	4,851,207	18	30,377	21	33,466	716	2,109,742
11,001 to 12,000	548	3,697,550	11	14,838	11	4,844	499	2,040,479
12,001 to 13,000	432	3,317,258	8	23,519	10	13,054	310	1,336,331
13,001 to 13,200	209	2,182,373	3	18,781	*	5,329	54	281,770
Totals	93,353	$516,514,907	350	$655,344	182	$99,881	7,465	$18,422,468

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

[1] 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
1994 Calendar Year

Household Income Class	Homeowners			Renters			Grand Totals
	Senior Citizens Age 62 or Older	Blind and Disabled	Totals	Senior Citizens Age 62 or Older	Blind and Disabled	Totals	
Not More Than $1,000	54	6	60	47	29	76	136
$1,001 to 1,200	10	*	12	52	19	71	83
1,201 to 1,400	*	*	*	44	18	62	64
1,401 to 1,600	*	*	8	30	13	43	51
1,601 to 1,800	9	-	9	37	11	48	57
1,801 to 2,000	12	-	12	43	19	62	74
2,001 to 2,200	11	*	12	48	26	74	86
2,201 to 2,400	12	-	12	128	36	164	176
2,401 to 2,600	11	*	12	137	92	229	241
2,601 to 2,800	14	*	16	119	38	157	173
2,801 to 3,000	15	5	20	189	50	239	259
3,001 to 3,200	19	*	21	160	70	230	251
3,201 to 3,400	35	*	36	112	69	181	217
3,401 to 3,600	33	*	35	188	81	269	304
3,601 to 3,800	37	5	42	166	86	252	294
3,801 to 4,000	57	4	61	168	67	235	296
4,001 to 4,200	67	3	70	263	137	400	470
4,201 to 4,400	76	5	81	262	114	376	457
4,401 to 4,600	56	4	60	278	140	418	478
4,601 to 4,800	87	6	93	344	169	513	606
4,801 to 5,000	104	4	108	339	218	557	665
5,001 to 5,200	129	*	131	447	218	665	796
5,201 to 5,400	165	8	173	441	223	664	837
5,401 to 5,600	181	9	190	540	254	794	984
5,601 to 5,800	187	9	196	806	337	1,143	1,339
5,801 to 6,000	225	9	234	636	701	1,337	1,571
6,001 to 6,200	220	14	234	705	821	1,526	1,760
6,201 to 6,400	294	19	313	749	361	1,110	1,423
6,401 to 6,600	339	20	359	1,107	802	1,909	2,268
6,601 to 6,800	434	35	469	2,361	1,499	3,860	4,329
6,801 to 7,000	486	29	515	1,390	771	2,161	2,676
7,001 to 7,200	541	67	608	1,958	1,311	3,269	3,877
7,201 to 7,400	1,128	413	1,541	18,473	17,777	36,250	37,791
7,401 to 7,600	2,517	256	2,773	15,332	5,890	21,222	23,995
7,601 to 7,800	1,778	145	1,923	8,547	2,568	11,115	13,038
7,801 to 8,000	777	51	828	2,651	1,064	3,715	4,543
8,001 to 8,200	758	71	829	2,713	2,268	4,981	5,810
8,201 to 8,400	763	54	817	2,536	1,368	3,904	4,721
8,401 to 8,600	717	38	755	1,854	708	2,562	3,317
8,601 to 8,800	688	31	719	1,493	716	2,209	2,928
8,801 to 9,000	614	31	645	2,010	3,679	5,689	6,334
9,001 to 9,200	540	27	567	1,942	1,834	3,776	4,343
9,201 to 9,400	549	24	573	1,249	635	1,884	2,457
9,401 to 9,600	507	31	538	947	326	1,273	1,811
9,601 to 9,800	526	16	542	924	262	1,186	1,728
9,801 to 10,000	538	23	561	811	238	1,049	1,610
10,001 to 10,200	432	21	453	671	196	867	1,320
10,201 to 10,400	389	18	407	611	157	768	1,175
10,401 to 10,600	360	19	379	571	126	697	1,076
10,601 to 10,800	335	28	363	546	137	683	1,046
10,801 to 11,000	324	24	348	487	125	612	960
11,001 to 11,200	335	19	354	462	101	563	917
11,201 to 11,400	299	15	314	426	75	501	815
11,401 to 11,600	287	10	297	425	91	516	813
11,601 to 11,800	283	15	298	348	68	416	714
11,801 to 12,000	268	14	282	355	68	423	705
12,001 to 12,200	236	13	249	311	54	365	614
12,201 to 12,400	253	9	262	278	54	332	594
12,401 to 12,600	214	11	225	236	71	307	532
12,601 to 12,800	206	9	215	232	38	270	485
12,801 to 13,000	171	10	181	269	64	333	514
13,001 to 13,200	169	9	178	284	85	369	547
Totals	20,888	1,732	22,620	82,288	49,643	131,931	154,551

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

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