

1995 Annual Report

Revised: July 1997



California Franchise Tax Board

Kathleen ConnellChair
Ernest Dronenburg, Jr.Member
Craig L. BrownMember

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A report of the 1995 calendar year activities of the Franchise Tax Board prepared in January 1997. This report includes statistics of income compiled from the 1994 returns of individuals and corporations and the 1995 assistance claims of homeowners and renters, most of which were received and processed during 1995.

California Franchise Tax Board

Gerald H. Goldberg Executive Officer

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Introduction

The Franchise Tax Board

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

During 1995, the three member board was chaired by the current State Controller. The other board members were Brad Sherman, Chair 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 more than 4,300 permanent full-time employees and approximately 1,600 seasonal employees. FTB has offices located throughout California and in Texas, Illinois, and New York.

Personal Income Tax (Full-Year California Residents)

Item	1993 (Filed in 1994)	1994 (Filed in 1995)	Percent Change (1993-1994)
Number of Returns	11,929,840	11,926,987	-0.02
Number of Taxable Returns	8,100,353	8,159,739	0.73
Taxable Income	\$ 353,006,086,588	\$ 362,084,708,804	2.57
Total Tax Liability	\$ 15,933,690,353	\$ 16,634,661,710	4.40

Bank and Corporation Tax

Item	1993 (Filed in 1994)	1994 (Filed in 1995)	Percent Change (1993-1994)
Number of Returns	418,108	414,201	-0.93
Income Reported for Taxation (Millions)	\$ 20,117,987	\$ 33,105,424	64.56
Total Tax Liability	\$ 3,928,594	\$ 4,284,781	9.07

Homeowner and Renter Assistance

Item	1994	1995	Percent Change (1994-1995)
Number of Claimants	154,551	153,590	-0.62
Amount of Assistance	\$ 14,741,522	\$ 14,600,043	-0.96

The Year In Review

During the 1995 calendar year, FTB processed the 1994 returns of individuals and corporations and the 1995 claims of homeowners and renters. The Personal Income Tax Program experienced a 0.02 percent decrease in the number of returns filed, but a 0.73 percent increase in the number of taxable returns filed. Taxable income increased by 2.57 percent and total tax liability increased by 4.40 percent. In the Bank and Corporation Program, the number of returns filed decreased by 0.93 percent. California net income increased by 64.56 percent and total tax liability increased by 9.07 percent. The Homeowner and Renter Assistance Program experienced a 0.96 percent decrease in assistance paid. More information about the department's programs is presented in other sections of this report.

Significant pieces of legislation enacted in 1995:

- eliminated withholding requirements on wages, salaries, fees or other compensation paid by a corporation for services performed in California for that corporation to a nonresident corporate director for director services, including attendance at a board of directors' meeting;
- increased the threshold gross income and adjusted gross income amounts that a taxpayer may receive before being required to file a tax return;
- established a statutory framework for the formation of limited liability partnerships and the registration of foreign limited liability partnerships in the State of California. These partnerships are primarily involved in either the practice of public accountancy or law;
- created new civil penalties and criminal charges for knowingly obtaining, endorsing or negotiating state income tax refund warrants that the recipient is not entitled to receive. These charges apply to any person who is not entitled to a state income tax refund, but takes action to illicitly receive one, as well as to individuals who encourage or advise other individuals to illicitly receive an income tax refund;
- required FTB to establish a pilot program to electronically issue orders to withhold when it has reason to believe the depository institution may have possession or control of an account or other property belonging to the debtor and the depository institution, which has agreed to participate in the pilot program, is capable of processing the orders to withhold through magnetic media, electronic transmission or other technology. The pilot program would specifically include income tax and delinquent child support collection accounts. Other FTB collection accounts could be included if administratively feasible; and
- allowed taxpayers to make a voluntary contribution on their personal income tax returns to the D.A.R.E. (Drug Abuse Resistance Education) California Fund and the California Military Museum Fund, and makes modifications to the provisions that apply to the California Firefighter's Memorial Fund and the California Fund for Senior Citizens voluntary contributions.

During 1995, FTB continued education, monitoring, and investigation efforts to ensure its policies and duties were carried out with integrity. The department is committed to maintaining a safe environment for both its employees and its data resources.

The recycling program that allows all white paper to be collected at each work station has resulted in the recycling of 296 tons of white paper as of December 1995, the equivalent of 5,026 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 principals 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, and money management.

General Fund

The programs administered by the department collected nearly \$24.1 billion, representing over 56 percent of the General Fund revenue for 1995.

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

General Fund Calendar Year Collections: Cash Basis*

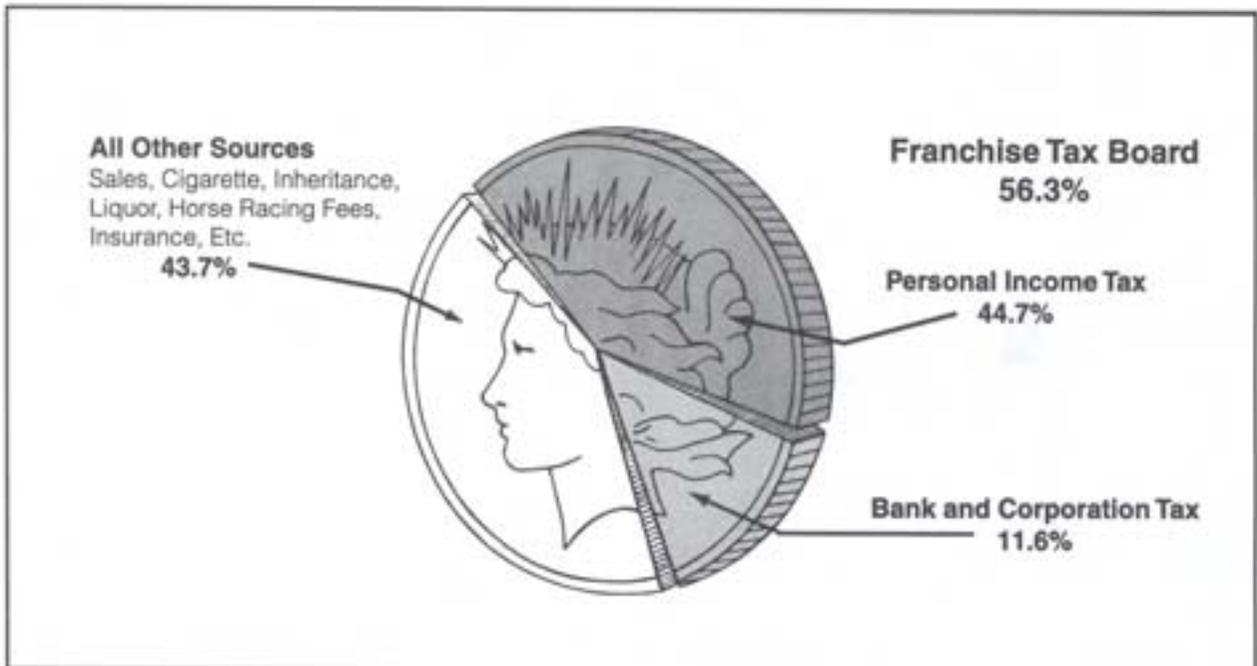
Item	1994		1995		Percent Change
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Personal Income Tax	\$ 17,468.6	43.9	\$ 19,111.7	44.7	9.41
Bank and Corporation Tax	4,962.7	12.5	4,969.5	11.6	0.14
Subtotal	\$ 22,431.3	56.3	\$ 24,081.2	56.3	7.36
Retail Sales and Use Tax	\$ 14,068.6	35.3	\$ 15,191.9	35.5	7.98
Estate, Gift and Inheritance Tax	520.4	1.3	560.5	1.3	7.71
Insurance Company Tax	1,135.2	2.9	1,048.0	2.5	-7.68
Cigarette Tax	173.6	0.4	173.2	0.4	-0.23
Alcoholic Beverage Excise Tax	280.7	0.7	266.7	0.6	-4.99
Horse Racing Fees	76.0	0.2	68.2	0.2	-10.26
Other Revenues Plus Interest on Investments	1,140.2	2.9	1,364.4	3.2	19.66
Subtotal	\$ 17,394.7	43.7	\$ 18,672.9	43.7	7.35
Total	\$ 39,826.0	100	\$ 42,754.1	100	7.35

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

General Fund

Revenues

1995 Calendar
Year



Personal Income Tax: 1994 Taxable Year



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Personal Income Tax

Introduction

The 11.9 million 1994 California full-year resident personal income tax returns filed represent a decrease of less than 0.03 percent, or 2,853 returns from 1993. This total consists of 5 million single filers, 5.2 million joint filers, 1.5 million head of household filers and almost 0.16 million separate and surviving spouse filers. Of the 11.9 million returns, over 1.7 million were Form 540EZ, over 3.5 million returns were Form 540A (short form), 6.4 million were Form 540 (long form) and the remainder of the returns were Form 540-ADS (automated data sheet). The amount of self-assessed taxes increased by .044 percent from \$15.9 billion to \$16.6 billion. The statewide median adjusted gross income for all filers increased from \$22,896 in 1993 to \$23,391 in 1994, a 2.2 percent increase from the previous year. For taxpayers filing jointly, the statewide median income increased from \$40,706 in 1993 to \$41,581 in 1994, a 2.2 percent increase.

For the past 23 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 \$63,022, while Imperial County had the lowest, reporting \$19,180. The highest median income for all filers was in Contra Costa County at \$31,899.

The largest gains in median income were reported in Colusa County, with an 8.6 percent increase for all filers, and in Alpine County with a 7.7% increase for joint filers. In both the all returns and the joint returns categories, almost all counties experienced an increase in median income. Only Modoc County for all filers and Imperial, Madera, and Modoc Counties for joint filers experienced a decrease in median income.

Personal Income Tax: Returns by Income Class

Adjusted Gross Income Class	Number of Returns		Percent Change
	1993 Taxable Year	1994 Taxable Year	
Under 5,000	1,290,373	1,263,578	-2.1
5,000 to 9,999	1,437,299	1,378,087	-4.1
10,000 to 14,999	1,310,240	1,341,672	2.4
15,000 to 19,999	1,119,927	1,144,218	2.2
20,000 to 24,999	953,512	960,459	0.7
25,000 to 29,999	849,361	846,348	-0.4
30,000 to 39,999	1,305,679	1,287,872	-1.4
40,000 to 49,999	997,933	1,016,706	1.9
50,000 to 99,999	2,107,150	2,092,440	-0.7
100,000 And Over	558,366	595,607	6.7
Totals	11,929,840	11,926,987	-0.02

1994 Personal Income Tax Components

<p>Federal Income from All Sources</p> <ul style="list-style-type: none"> - 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 <p>= Gross Income: Salaries and Wages Taxable Interest Dividends Taxable State and Local Income Tax Refunds Alimony Received Business Income or Loss Capital Gain or Loss Taxable IRA Distributions Taxable Pensions and Annuities Rents and Royalties Partnership Income or Loss Estate and Trust Distributions S Corporation Distributions Farm Income Unemployment Compensation Taxable Social Security Benefits Other Income</p> <ul style="list-style-type: none"> - Adjustments to Income: IRA Contributions One-half of Self-employment Tax Self-employed Health Insurance Deductions Retirement Plan Deductions Penalty on Early Withdrawal of Savings Alimony Paid Moving Expense <p>= Federal Adjusted Gross Income</p>
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<p>Federal Adjusted Gross Income</p> <ul style="list-style-type: none"> - Federal Income Exempt from State Tax State Income Tax Refunds 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 or Loss Other Gain or Loss Net Operating Loss (NOL) <p>= California Adjusted Gross Income</p>

<p>California Adjusted Gross Income</p> <ul style="list-style-type: none"> - Deductions: California Standard Deduction or Federal Itemized Deductions Medical and Dental Expenses 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 <p>= California Taxable Income</p>
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<p>California Taxable Income</p> <ul style="list-style-type: none"> x Applicable Marginal Rates <p>= Tax Before Credits</p> <ul style="list-style-type: none"> - 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 Vehicle Prison Inmate Labor Enterprise Zone Employee Joint Custody Head of Household 8 Idesharing Low Income Housing Enterprise Zone Hiring and Sales Los Angeles Area Revitalization Zone Hiring and Sales Water Conservation Solar Pump Solar Energy (Commercial) 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 Child Adoption Employer Ridesharing Local Area Military Base Recovery Area (LAMBRA) Hiring and Sales Manufacturer's Investment Salmon and Steelhead Trout Habitat Restoration Ridesharing Young Infant <p>+ Other Taxes: Alternative Minimum Tax Tax on Early Use of IRA, Keogh, or Annuity Contract Tax on Accumulation Distribution of Trusts</p> <p>= Total Tax Liability</p> <ul style="list-style-type: none"> - Prepayments and Payments Withholding Estimated Tax Extensions Excess SDI <p>= Overpayment or Balance Due</p>
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**Personal Income
Tax: Sources of
Adjusted Gross
Income**

Item	1993 Taxable Year Amount (Millions)	1994 Taxable Year		
		Amount (Millions)	Percent of Total Income	Percent Change 1993-94
Federal Income:				
Wages and Salaries	\$ 340,913.6	\$ 344,891.5	74.6	1.2
Dividends	10,619.9	10,676.9	2.3	0.5
Interest	17,795.3	17,640.2	3.8	-0.9
Pensions and Annuities	23,796.2	25,386.8	5.5	6.7
Net Sale of Capital Assets	19,517.5	18,496.6	4.0	-5.2
Net Business Income	24,574.8	26,867.3	5.8	9.3
Net Farm Income	-397	-1,029	-0.2	159.4
Supplemental Income ¹	9,812.7	11,329.0	2.5	15.5
Net Other Income ²	9,582.60	7,957.8	1.7	-17.0
Total Federal Income	\$ 456,216.0	\$ 462,217.5	100.0	1.3
Federal Adjustments:				
IRA Adjustments	\$ 881.2	\$ 940.0		6.7
One-half Self-Employment Tax	1,734.8	1,969.4		13.5
Self-Employed Health Insurance	287.5	177.0		-38.4
KEOGH/SEP Payments	1,436.4	1,545.8		7.6
Penalty on Early Withdrawal of Savings	25.8	33.3		29.1
Alimony Paid	967.6	943.5		-2.5
Other ³	183.0	314.9		
Total Federal Adjustments	\$ 5,516.3	\$ 5,923.9		7.4
Federal AGI⁴	\$ 450,445.1	\$ 453,673.1		0.7
California Adjustments:				
Schedule CA Subtractions	\$ 19,608.2	\$ 21,677.5		10.6
Schedule CA Additions	\$ 10,852.1	\$ 14,290.3		31.7
Total California Adjustments	-\$8,756	-\$7,387		-15.6
Total California AGI Reported	\$ 441,688.9	\$ 446,282.5		1.0
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.				
⁴ Total may not add due to the use of data from different sources.				

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 1994 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 1995 filing season. This section and the majority of the PIT Appendix tables summarize only 1994 California resident returns filed during 1995. 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. This information was collected from 84,779 resident returns for the 1994 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 1994 inflation adjustment factor was 1.2 percent. This indexing adjustment applies to

exemption credits, to standard deductions, to some tax credits, to limitations on exemption credits and itemized deductions and to the tax brackets.

Adjusted Gross Income (AGI)

California taxpayers are required to compute federal AGI by completing the federal return before determining California AGI. To determine federal AGI, taxpayers must subtract federal adjustments from federal income. Once the taxpayer has determined federal AGI, the taxpayer makes California adjustments, both additions and subtractions, to federal AGI to determine California AGI. The chart on page 12 illustrates the process used to arrive at California AGI.

The federal income of California taxpayers for 1994 was \$453.7 billion. Major sources of income included wages and salaries, dividends, interest, pensions and annuities, capital gains, rents and royalties, business income, and distributions from partnerships and S corporations.

Reductions to federal income due to adjustments amounted to \$7.4 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 \$453.7 billion. From federal AGI, taxpayers subtracted \$21.7 billion and added \$14.3 billion in California adjustments. Subtractions result because of differences between federal and state tax treatment of state income tax refunds, unemployment compensation, social security

benefits, California nontaxable interest income, California lottery winnings, IRA distributions, pensions and annuities, passive activity loss, depreciation and amortization, capital gain (loss) and others. Additions result because of differences between federal and state tax treatment of interest on state and municipal bonds issued by a state other than California, net operating loss, passive activity loss, depreciation and amortization, capital gain (loss) and others.

For 1994 the total California AGI reported by resident taxpayers was \$446.3 billion, a 1.0 percent increase from 1993.

Deductions

The standard deduction for 1994 was \$2,431 for single or married filing separate filers. For married filing joint, head of household and qualifying widow(er) with a dependent child filers, the standard deduction was \$4,862.

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 2 percent of AGI.

About 4.8 million returns (40 percent) filed for the 1994 taxable year included state itemized deductions. This represents an increase of 4.3 percent in the number of returns claiming itemized deductions compared to the previous year. The total amount of itemized deductions claimed for 1994 was \$73.9 billion, 0.9 percent

less than 1993. The average amount claimed was \$15,961, a 1.7 percent decrease from the previous year's average of \$16,231.

Taxable Income

California taxable income after deductions totaled \$362.0 billion in 1994 compared to \$353.0 billion in 1993. This represents a 2.5 percent increase.

Tax Credits

The total amount of tax credits used by Californians for 1994 was \$2.0 billion compared to just over \$1.9 billion in 1993. This represents a 5.0 percent increase from the previous year. The credits for personal, dependent, and senior and blind exemptions amounted to \$1.7 billion and accounted for 87.7 percent of the total tax credits claimed.

Most credits are limited during the computation of alternative minimum tax. The "Alternative Minimum Tax" section below provides information about credit limitations.

Alternative Minimum Tax

California tax law gives special treatment to some types of income and allows special deductions and credits for some types of expenses. The alternative minimum tax (AMT) is designed to ensure that individuals who take substantial advantage of these provisions pay at least a minimum level of tax. Beginning in 1991, the AMT rate increased from 7 percent to 8.5 percent.

If a taxpayer is subject to AMT, it is added on to the taxpayer's regular tax liability. Generally, a taxpayer may be subject to AMT if their alternative minimum taxable income (AMTI,

**1994 Personal
Income Tax:
Itemized
Deductions by
Type**

Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount	Percent of Total Amount
Medical Deductions	1,008,350	\$ 4,414.9	\$ 4,378.3	4.8
Deductible Taxes:				
Real Estate Taxes	4,339,777	8,796.9	\$ 2,027.0	9.5
Other Taxes ¹	1,383,622	647.1	467.7	0.7
State & Local Income Tax ²	4,573,973	18,223.0	3,984.1	19.8
Total Tax	4,922,039	\$ 28,465.2	\$ 5,783.2	30.9
Contributions:				
Cash	4,223,762	\$ 7,731.7	\$ 1,830.5	8.4
Non-cash	2,692,263	3,236.0	1,202.0	3.5
Carryover from Prior Year	79,537	2,707.7	34,043.2	2.9
Total Contributions ³	4,362,235	\$ 9,391.6	\$ 2,153.0	10.2
Interest:				
Mortgage Interest	4,096,845	\$ 40,268.1	\$ 9,829.1	43.7
Other	1,025,533	2,123.4	2,070.5	2.3
Total Interest	4,159,598	\$ 42,391.5	\$ 10,191.2	46.0
Casualty and Theft Loss	158,556	\$ 2,988.9	\$ 18,850.8	3.2
Moving Expense	55,112	\$ 116.6	\$ 2,115.7	0.1
Miscellaneous Deductions	1,668,438	\$ 6,587.9	\$ 3,948.5	7.1
Adjustments to Federal Deductions ⁴	4,665,930	-\$2,147		-2.3
Total Federal Itemized Deductions	4,840,941	\$ 92,209.5	\$ 19,047.8	100
California Adjustments	4,665,930	\$ 17,785.2	\$3,811.7	
Adjustments to California Deductions ⁵	5,037,346	\$ 2,286.7	450.0	
Total California Itemized Deductions	4,627,705	\$ 73,863.0	\$ 15,961.0	

¹Includes personal property taxes and the deductible portion of auto license fees.

²Includes taxes reported on Form 1040, Schedule A, that are not included in state itemized deductions.

³Totals may not add to detail because totals include the contribution limitation.

⁴Federal itemized deductions reported but not claimed.

⁵Includes 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.

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 1994, there were 144,681 return filers who computed \$133 million in AMT compared to 117,841 who computed \$113.5 million in 1993. This represents a 22 percent increase in the number of AMT filers and a 17.2 percent increase in the amount of AMT paid compared to 1993.

California's AMT provisions may also increase a taxpayer's regular tax, even if AMT is not owed. This may occur because the majority of California's tax credits, including exemption credits, are limited by the taxpayer's tentative minimum tax (TMT). TMT is the amount of tax calculated by multiplying AMTI minus any AMT exemption amount by 8.5 percent. Certain credits may reduce the regular tax down to TMT; other credits may reduce the regular tax below TMT. A few credits may reduce AMT.

Total Tax Liability

The total tax liability, after credits and other taxes, for the 1994 taxable year was \$16.6 billion for nearly 8.2 million taxpayers compared to \$15.9 billion for 8.1 million taxpayers in 1993. This represents a 4.4 percent increase in the total tax liability and a 0.7 percent increase in the number of taxable returns.

Payments, Withholding, Estimated Tax, SDI and Overpayments

For 1994 \$12.84 billion in taxes were paid through wage and salary withholding. This is a 2.3 percent increase over the \$12.55 billion paid in 1993. Withholding was reported on over 9

million returns and paid 77.2 percent of the self-assessed total tax liability.

Estimated tax payments of over \$5.2 billion were claimed on almost 1.3 million returns. This was a 2.8 percent increase from over \$5.0 billion paid in 1993.

Claims for excess state disability insurance (SDI) were reported on over 0.3 million returns and totaled over \$45.7 million, averaging \$143.

The amount of overpayments, before any voluntary contributions were made or any credits were applied to 1994 taxes, was \$3.5 billion on nearly 7.2 million returns.

Voluntary Contributions

Enacted in 1982, the California Election Campaign Fund Act gave taxpayers the opportunity to donate to qualified political parties by adding the desired amount to their tax liability when computing their tax refund or balance due. In 1983 this process was expanded to include the California Fund for Senior Citizens, the Rare and Endangered Species Preservation Program, the State Children's Trust Fund for the Prevention of Child Abuse, and the United States Olympic Committee Fund.

In 1987 the Vietnam Veterans Memorial Fund and the Alzheimer's Disease/Related Disorders Fund were added. 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. During 1993 the California Firefighters' Memorial Fund

Personal Income Tax: Voluntary Contributions*

Contribution Fund	1993 Taxable Year			1994 Taxable Year		
	Number of Contributions	Amount Contributed	Average Contribution	Number of Contributions	Amount Contributed	Average Contribution
California Election Campaign						
American Independent	128	\$ 909	\$ 7.10	206	\$ 918	\$ 4.46
Democratic	8,057	59,244	7.35	7,500	62,205	8.29
Libertarian	215	2,622	12.20	239	3,088	12.92
Peace & Freedom	93	779	8.38	99	827	8.35
Republican	4,994	37,598	7.53	5,038	38,602	7.66
Green	479	4,073	8.50	508	4,606	9.07
No Party Specified	7,636	34,868	4.57	6,012	27,791	4.62
Subtotal	21,602	\$ 140,093	\$ 6.49	19,602	\$ 138,037	\$ 7.04
California Seniors Fund	45,114	\$ 221,229	\$ 4.90	40,506	\$ 188,874	\$ 4.66
Endangered Species Fund	70,193	500,560	7.13	9,154	89,898	9.82
State Children's Trust Fund	74,488	488,827	6.56	50,212	310,160	6.18
Veterans Memorial Account	29,272	123,805	4.23	65,100	479,512	7.37
Alzheimer's Disease Fund	52,317	309,704	5.92	65,834	419,285	6.37
Breast Cancer Research Fund	57,934	317,769	5.49	54,061	304,876	5.64
Firefighter's Memorial Fund	27,663	113,619	4.11	25,393	109,544	4.31
Public School Library Fund	56,120	351,914	6.27	24,031	104,765	4.36
Olympic Training Fund	N/A	N/A	N/A	18,865	350,193	6.43
Subtotal	444,852	\$ 2,668,884	\$ 6.00	372,758	\$ 2,495,144	\$ 6.69
Seniors Special Fund	10,149	\$ 101,364	\$ 9.99	54,493	\$ 66,306	\$ 3.51
Totals	444,852	\$ 2,668,884	\$ 6.00	427,251	\$ 2,561,450	\$ 6.00

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

and the California Public School Library Protection Fund were added. In 1994, the California Olympic Training Fund was added, and the Firefighters' Memorial Fund was granted a one year grace period to reach the statutorily required \$250,000 contribution floor in order to remain on the state tax return as a voluntary contribution item.

During 1995, the D.A.R.E (Drug Abuse Resistance Education) California Fund and the California Military museum Fund were added.

Refunds, Transfers and Balances Due

The number of refunds issued decreased by 3.5 percent (6.9 million compared to 7.1 million in

1993). The refund amount totaled over \$2.9 billion, a decrease of 0.6% from the amount refunded in 1993. The average refund issued was \$423 per refund return.

Transfers of overpayments to the 1995 taxable year totaled \$637 million on nearly 488,000 1994 returns compared to just over \$597 million on just over 481,000 returns for 1993.

The number of balance due returns for 1994 was over 3 million compared to 2.8 million in 1993, a 7.1 percent increase. Balance due for 1994 totaled almost \$2.1 billion compared to over \$1.8 billion in 1993, a 17 percent increase.

High Income Returns

For 1994, 140,425 return filers reported income of \$200,000 or more, of which 326 or 0.2 percent

had no net tax liability. The casualty loss deduction was the greatest contributor to tax reductions for these high income return filers.

**Personal Income Tax:
1983-1994 Returns
with Expanded
Income¹ 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
1994	140,425	326	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 1994
Nontaxed High
Income Returns¹**

Item	Number of Returns	Percent of Total
Casualty Loss Deduction	116	35.6
Miscellaneous Deduction	24	7.4
Contribution Deduction	13	4.0
Other State Tax Credit	10	3.1
Miscellaneous Credits	24	7.4
Prior Year Alternative Minimum Tax Credit	10	3.1
Investment Interest Deduction	5	1.5
Enterprise Zone Hiring, Sales, and Use Credit and Program Area Hiring, Sales, and Use Credit	14	4.3
Los Angeles Revitalization Zone	93	28.5
Low Income Housing Credit	6	1.8
Solar Energy Credits	5	1.5
Medical Deduction	6	1.8
Total	326	100.0

¹ Returns with expanded income of \$200,000 or more.

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Bank and Corporation Tax: 1994 Income Year



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Bank and Corporation Tax

Introduction

The Bank and Corporation Program accounted for 11.6 percent of California's General Fund revenue. The program includes all banks and corporations incorporated or qualified to do business in California and those doing business in, or deriving income from, California but not incorporated or qualified to do business in California. All these entities file returns on a single, domestic/worldwide combined or water's-edge combined basis. For the 1994 income year, 414,201 California banks and corporations (not including exempt organizations) filed returns and paid \$4.28 billion in tax. This represents a 9.1 percent increase in tax from 1993.

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 2 percent of all other corporations.

The 1994 sample included 1,672 large banks and corporations and 7,748 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 greater 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 414,201 returns filed for 1994, 1.3 percent had state net incomes that exceeded \$1 million. However, these corporations accounted for 79.7 percent of the total taxes paid by all corporations. Corporations with less than \$25,000 in state net income comprised 77.8 percent of all returns filed, yet accounted for only 6.7 percent of taxes paid. Corporations with negative income accounted for 38.1 percent of the total returns filed, reporting \$24 billion in losses, a decrease of 13.8 percent from 1993.

Industry comparisons of corporations reporting net income for 1994 show service industries accounted for 38.3 percent of net income returns filed. The next largest groups were trade industries at 21.8 percent, and finance, insurance and real estate industries at 16.7 percent. The remaining industries accounted for 23.2 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 must pay a corporate tax of 1.5 percent, which may not be less than the minimum franchise tax of \$800. Income is also "passed through" to the individual shareholders and is taxable to them.

California corporations that elect federal S corporation status are deemed to have made a California S election on the same date as the federal S election, unless they elect C corporation (regular taxable corporation) status for California. The federal S election, as well as any California elections to be treated as a C corporation or to return to S corporation status, must be reported to the Franchise Tax Board using form FTB 3560, S Corporation Election or Termination/Revocation.

S corporations must file Form 100S, California S Corporation Franchise or Income Tax Return. If the S corporation has any nonresident shareholders or fiduciaries, it must include with the return the consents of the nonresidents to be subject to the jurisdiction of the State of California to tax their pro rata share of S corporation income attributable to California sources. Failure to attach such consents may cause FTB to revoke the S corporation status.

For the 1994 income year, 97,444 corporations filed as S corporations, a 1.2% increase from 1993, and paid a total tax of \$184.9 million, a decrease of 16.6% from 1993.

Exempt Organizations

Certain organizations, both incorporated and unincorporated, are exempt from corporate tax. These exempt organizations are organized and operated for nonprofit purposes and have been granted exempt status under the law. They include churches, charitable and educational organizations, civic leagues, social clubs, fraternal societies and others. By law only some organizations are required to file returns. Those required to file must file one or more of the following: Form 199, Exempt Organization Annual Information Statement or Return; Form 100, California Franchise or Income Tax Return; and Form 109, Exempt Organization Business Income Tax Return. For 1994, there was a total of 124,096 active, exempt organizations, of which a total of 56,720 filed returns.

Accounting Periods

Banks and corporations file returns on either a calendar or fiscal year basis. All returns are due no later than two and a half months after the accounting period ends. FTB automatically grants filing date extensions for seven months. For the 1994 income year, 54.6 percent of corporations reporting state net income filed returns with an accounting period ending December 31 and 10.1 percent filed with an accounting period ending June 30.

Income and Deductions

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

**Bank and
Corporation Tax:
Net Income,
Adjustments and
Taxes**

Item	1993 Amount (000)	1994 Amount (000)	% Change in Amount 1993-1994
Gross Income	\$ 3,075,726,008	\$ 3,110,916,324	1.1
Deductions	2,765,471,748	2,735,864,669	1.1
Unclassified	1,015,391	965,332	4.9
Net Income (Before State Adjustments)	\$ 308,599,878	\$ 371,798,572	20.5
State Adjustments			
Additions	101,286,145	117,008,618	15.5
Deductions	144,572,297	188,273,489	30.3
Net Income (after State Adjustments)	\$ 265,313,727	\$ 300,533,701	13.3
State Net Income			
Nonapportioning Corporations	-\$808,202	\$ 2,939,904	463.8
Apportioning Corporations	20,926,189	30,165,520	44.2
Total State Net Income	\$ 20,117,987	\$ 33,105,424	64.6
Tax	\$ 4,086,525	\$ 4,528,847	10.8
Tax Credits	220,070	347,653	58.0
Alternative Minimum Tax	61,310	100,577	64.1
Built-in Gains Tax/Excess Net Passive Income Tax and Other Adjustments	830	3,010	262.7
Total Tax Liability	\$ 3,928,594	\$ 4,284,781	9.1

Corporations reported over \$3.12 trillion in gross income for 1994. This amount is a combination of gross receipts (\$13.9 trillion) less the cost of goods sold (\$11.9 trillion) plus other income. Other income, which totaled nearly \$1.1 trillion, includes dividends, interest, rents, royalties, capital gains and other miscellaneous sources.

Total deductible expenses were nearly \$2.8 trillion for 1994. The largest single expense was for the category of 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 losses resulting from theft, fire, storm, etc. Deductions for pension and profit sharing plans were \$45.7

billion, while employee benefit plans accounted for \$80.6 billion.

California corporations may report federal income and deductions on their California return. However, certain adjustments must be made to reflect differences between federal and California tax laws. Typical California adjustments include the disallowance of the federal deduction for taxes on or measured by income, the inclusion of interest received on government obligations (except for corporations subject to only the income tax), the exclusion of intercompany dividends to the extent they were paid from unitary companies that were included in a combined report, and the exclusion of dividends paid out of income previously subject to California corporate franchise or income tax.

**Bank and
Corporation Tax:
Sources of Gross
Income**

Item	1993 Income Year		1994 Income Year		% Change in Amount 1993-94
	Number of Returns	Amount (000)	Number of Returns	Amount (000)	
Gross Receipts	332,249	\$12,200,614,064	329,485	\$13,942,095,798	14.3
Less Cost of Goods Sold	207,983	10,183,941,966	201,386	11,926,236,450	17.1
Gross Profit	330,679	2,016,672,098	330,109	2,015,859,348	-0.0
Dividends	24,760	111,230,623	28,549	123,241,998	10.8
Interest on Obligations	53,579	46,754,446	48,053	75,654,999	61.8
Other Interest	178,809	486,962,584	168,294	389,558,644	-20.0
Gross Rents	26,947	71,171,577	29,942	87,985,270	23.6
Gross Royalties	6,175	34,236,530	5,028	40,867,669	19.4
Capital Gain (Loss)	18,007	22,023,284	21,180	41,042,273	86.4
Ordinary Gain (Loss)	58,837	7,691,051	59,868	6,140,034	-20.2
Net Gain (Loss)	16,410	583,696	15,225	868,969	48.9
Other Income	160,930	246,670,900	156,973	302,347,530	22.6
Net Income from Rental Real Estate	5,964	74,533	6,318	126,842	70.2
Net Income from Other Rental Activity	1,242	21,310	762	55,939	162.5
Other Portfolio Income	617	17,026	218	10,825	-36.4
Miscellaneous	2,405	28,616,440	2,795	27,155,984	-5.1
Total Gross Income	380,983	\$ 3,075,726,098	373,630	\$ 3,110,916,324	1.1

**Bank and
Corporation Tax:
Deductions by
Type**

Item	1993 Income Year		1994 Income Year		% Change in Amount 1993-94
	Number of Returns	Amount (000)	Number of Returns	Amount (000)	
Compensation of Officers	233,602	\$ 73,527,022	228,302	\$ 70,030,443	-4.8
Salaries and Wages	231,545	595,510,407	232,547	595,398,743	-0.02
Repairs	224,906	56,808,193	224,745	49,344,624	-13.2
Bad Debts	85,368	46,857,919	79,738	47,247,587	0.8
Rents	260,022	105,680,481	259,519	107,704,596	1.9
Taxes	371,603	131,713,074	375,039	113,556,167	-15.9
Interest	228,704	553,552,037	219,081	465,419,235	21.3
Contributions	78,041	3,982,859	81,764	4,720,462	18.5
Depreciation/Amortization	289,953	185,936,118	291,647	204,820,802	10.2
Depletions	2,110	4,822,622	1,185	5,084,972	5.4
Advertising	209,298	89,238,546	207,551	93,126,311	4.4
Pension/Profit Sharing Plans	66,535	34,752,885	68,958	45,708,474	31.5
Employee Benefit Plans	106,792	89,916,685	110,541	80,574,130	-10.4
Other Deductions	390,506	783,854,242	382,882	849,670,597	8.4
Recovery Property	16,709	128,627	20,148	130,727	1.6
Portfolio Income	917	13,398	996	14,872	11.0
Interest on Investment Debts	1,350	70,164	798	101,689	44.9
Miscellaneous Deductions	5,120	9,106,469	5,695	3,210,238	-64.7
Total Returns with Deductions	396,134	\$ 2,765,471,748	391,594	\$ 2,735,864,669	-1.1

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

Item	1993 Income Year		1994 Income Year		% Change in Amount 1993-94
	Number of Returns	Amount (000)	Number of Returns	Amount (000)	
Net income (After State Adjustments)	40,918	\$ 266,406,323	39,690	\$ 298,458,422	12.0
Nonbusiness Income/Loss					
Dividends	1,389	10,508,486	1,322	8,263,432	-21.4
Interest	6,695	2,317,107	6,280	2,487,351	7.3
Property Rental Income/Loss	1,103	113,601	1,517	18,299	-83.9
Royalties	621	2,948,756	341	659,305	-77.6
Gain/Loss from Sale of Assets	1,485	2,191,162	1,264	20,111,005	817.8
Partnership Income/Loss	599	227,254	997	-88,816	139.1
Miscellaneous	1,414	2,026,354	1,271	705,182	-65.2
Total Nonbusiness Income/Loss	8,968	\$ 20,332,720	8,245	\$ 32,155,758	58.1
Balance of Net Income	41,033	\$ 246,073,603	39,690	\$ 266,302,664	8.2
Plus Interest Offset	5,401	4,259,784	4,174	2,853,154	-33.0
Total Business Income	41,033	\$ 250,333,387	39,690	\$ 269,155,818	7.5
Apportioned Business Income/Loss Attributable to California	35,925	\$ 20,335,146	34,789	\$ 29,884,709	46.9
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	405	\$ 97,713	509	\$ 47,608	-51.3
Interest	1,802	202,625	2,979	160,523	-20.8
Property Rental Income/Loss	396	26,948	675	19,040	-29.3
Royalties	101	3,976	15	363	-90.9
Gain/Loss from Sale of Assets	398	77,545	493	67,562	-12.9
Partnership Income/Loss	411	-40,808	549	20,847	151.1
Miscellaneous Income/Loss	662	338,399	687	59,908	-82.3
Subtotal	36,137	\$ 21,041,544	34,844	\$ 30,240,560	43.7
Minus Interest Offset	1,781	119,904	1,452	86,832	-24.6
Balance of Net Income	36,137	\$ 20,921,640	34,844	\$ 30,153,728	44.1
Contribution Adjustment	3,465	4,549	5,070	11,792	159.2
Total State Net Income (After Apportionment)	36,138	\$ 20,926,189	34,847	\$ 30,165,520	44.2

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

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 application of a formula which is based on three factors: property, payroll and sales. Beginning in 1993, legislation was enacted which requires the use of a "double weighted" sales factor. Generally, once the apportionment factors have been determined, the average is applied in determining the income attributable to California.

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 to be an integral part of the regular business operation) from intangible property is generally allocated entirely to the state of commercial domicile. Nonbusiness income from tangible property is allocated to the state where the property is physically located. The sum of the applicable nonbusiness income items and business income attributable to California by the apportionment formula constitutes the amount of a corporation's entire net income subject to tax. For 1994 there were 34,690 corporations with apportioned multistate and/or multinational activity that resulted in \$30.2 billion in state net income.

The four-factor apportionment formula (property, payroll and double weighted sales) is applied to the total business income to determine the portion taxable in California. For each factor, the ratio of the amount within California to the

total amount within and outside of California is calculated. The average of the four factors constitutes the apportionment percentage.

California property valuation totaled \$1.0 trillion for all apportioning corporations, representing 8.4 percent of the total property value. California salaries and wages amounted to \$141.7 billion, or 12.4 percent of the total payroll. California sales amounted to \$842.3 billion, or 7.11 percent of the total sales. The net effect of the four (double weighting sales) factors for corporations was an average apportionment of 8.8 percent of unitary income to California. This compares to 8.9 percent in 1993.

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

**Bank and
Corporation Tax:
Apportionment
Formula (Excludes
Banks and Other
Financial
Corporation
Returns)**

Item	1993 Income Year		1994 Income Year		% Change in Amount 1993-94
	Number of Returns	Amount (000)	Number of Returns	Amount (000)	
Total Property Values					
Within and Outside of California	37,519	\$ 5,394,197,506	34,552	\$ 5,458,586,463	1.2
Within California	27,421	\$ 839,230,907	27,389	\$ 843,743,389	0.5
Statewide Average Property Factor		15.56%		15.46%	-0.6
Total Payroll (Wages and Salaries)					
Within and Outside of California	36,011	\$ 1,065,209,046	32,566	\$ 1,000,200,870	-6.1
Within California	27,383	\$ 144,624,440	25,348	\$ 136,320,671	-5.7
Statewide Average Payroll Factor		13.58%		13.63%	0.4
Total Sales					
Within and Outside of California	37,804	\$ 7,498,715,485	36,514	\$ 7,581,024,205	1.1
Within California	32,629	\$ 761,492,698	31,400	\$ 751,023,207	-1.4
Statewide Average Sales Factor		10.15%		9.90%	-2.5
Overall Average Apportionment Factor		12.36%		12.22%	-1.1

**Bank and Corporation Tax:
Income Limits for
Minimum Tax**

Type of Corporation	Pays Minimum if Net Income is Less Than
S Corporation	\$ 53,366
Financial S Corporation	21,811
Banks and Financial Corporations	6,979
All Other Corporations	8,607

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 1994 income year, 2,243 corporations filed a water's-edge combined report and reported state net income of \$2.1 billion (includes water's-edge corporations reporting net income of nearly \$4.3 billion, net loss of almost \$2.2 billion and those reporting no income) and tax of \$279.7 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 for a period of seven years, the taxpayer must agree that certain described dividends are presumed to be business income.

Tax Rates and Minimum Tax

For 1994, 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 1.5 percent. Banks and financial corporations were required to pay an additional in-lieu tax of 2.17 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 rate was 3.67 percent for financial S corporations and 11.47 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 organization subject to tax on their unrelated business income, whose taxable income, plus adjustments and tax preference items total more than \$40,000 may owe AMT. To determine if AMT is due, corporations must calculate their alternative minimum taxable income (AMTI) by recomputing certain deductions and income

items and by increasing regular taxable income by specified tax preference items. The tentative minimum tax (TMT) rate of 7 percent (banks and financial corporations must add the in-lieu tax to this amount) is applied to AMTI to determine TMT. If TMT is more than the regular tax, the corporation must pay AMT.

The majority of California's tax credits are limited by TMT. This credit limitation applies to corporations even if they do not owe AMT. Certain credits may reduce the regular tax below TMT. Additionally, a few credits may reduce AMT.

For 1994, AMT was reported by 2,832 corporations and totaled nearly \$100.6 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.

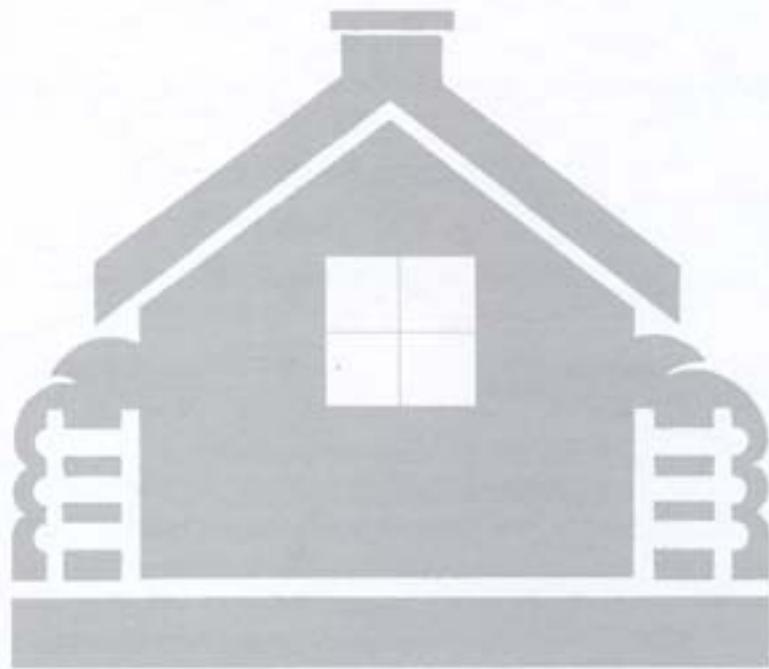
Corporations paid \$4.3 billion in 1994 estimated tax payments compared to \$3.8 billion in 1993 estimated tax payments, a 13.2 percent increase.

Refunds and Balances Due

For the 1994 income year, 108,219 corporations made final payments totaling \$246 million at the time of filing their returns. This represents 5.7 percent of the total tax liability.

Approximately 80,000 corporations had overpayments of \$1.5 billion, a 15.4 percent increase in the amount of overpayments from last year. These overpayments were either applied to the estimated tax for the next year, applied to another income year's liability, or refunded.

Homeowner and Renter Assistance: 1995 Claims



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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 (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of \$300 and worker's compensation payments.

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

and renters must file Form 9000R, Renter Assistance Claim.

During 1995, 153,590 qualified homeowners and renters received over \$14.6 million in residential property tax assistance through the program. This represented a 1.0 percent decrease in assistance paid and a 0.6 percent decrease in the number of claimants from the previous year. The average household income was \$7,791. The average assistance payment for 1995 was \$95 as it was in 1994.

Homeowners Assistance

Homeowners filed 13.3 percent of the claims and received \$1.8 million through the assistance program, representing 12.4 percent of the total amount paid. The average household income for homeowners was \$8,485. The average assistance was \$89.

Homeowners with income between \$5,001 and \$10,000 represented 74.2 percent of total number of homeowner claimants and received 84.6 percent of all assistance paid to homeowners. Those with income of \$5,000 and below accounted for 3.2 percent of homeowner claimants and 9.6 percent of the total amount of homeowner assistance. The rest accounted for 22.6 percent of homeowner claimants and only 5.8 percent of the total amount of homeowner assistance.

Social security income accounted for 74.7 percent of all homeowners' household income reported. Public assistance accounted for 10.2 percent, interest and dividends for 6.1 percent, and pensions and annuities for 6.4 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 86.7 percent of all claims. Renters received \$12.8 million through the assistance program, representing 87.6 percent of the total amount paid. The average household income of renters was \$7,684. The average assistance was \$96.

Renters with income between \$5,001 and \$10,000 represented 90.4 percent of homeowner claimants and received 89.9 percent of all assistance paid to renters. Those with income of \$5,000 and below accounted for 3.6 percent of renter claimants and 8.1 percent of total amount of renter assistance. The rest accounted for 6.4 percent of renter claimants and only 1.2 percent of total amount of renter assistance.

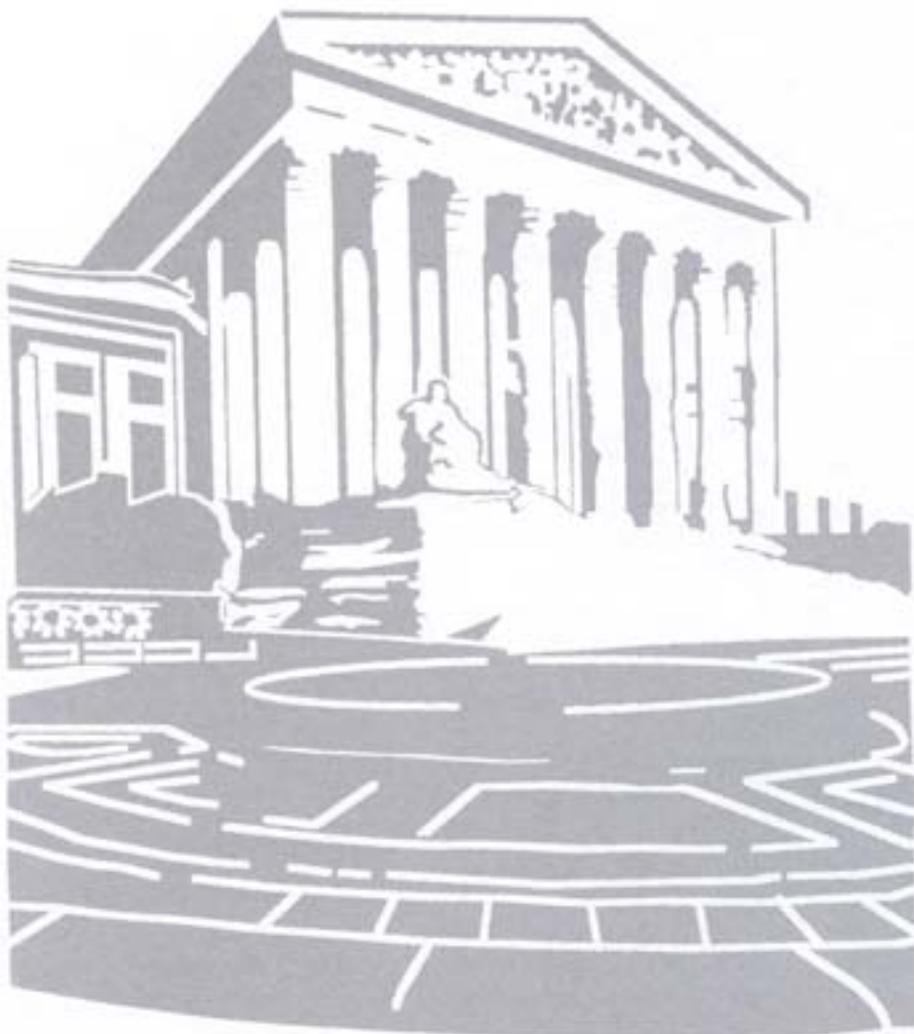
Social security income accounted for 41.6 percent of all renters' household income. Public assistance accounted for 52.5 percent, pensions and annuities for 2.7 percent, and interest and dividends for 1.0 percent of household income. The remaining portion of renters' household income consisted of net rental income, net business income and other miscellaneous income.

Homeowner and Renter Assistance: 1995 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	18,872	\$ 160,934	\$ 8,530	\$ 1,631	\$ 86	\$ 8,431	\$ 447
Disabled	1,573	12,532	7,942	183	116	945	599
Subtotal	20,445	\$ 173,466	\$ 8,485	\$ 1,814	\$ 89	\$ 9,376	\$ 459
Renters*							
Senior Citizens	82,408	\$ 639,316	\$ 7,758	\$ 7,796	\$ 95	\$ 20,602	\$ 250
Renters	50,737	383,809	7,565	4,990	98	12,684	250
Subtotal	133,145	\$ 1,023,125	\$ 7,684	\$ 12,786	\$ 96	\$ 33,286	\$ 250
Grand Total	153,590	\$ 1,196,591	\$ 7,791	\$ 14,600	\$ 95	\$ 42,662	\$ 278

*The statutory property tax equivalent for renters is \$250.

Legislation Enacted During 1995



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Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 1995. 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, 1995.

Withholding On Director's Fees - None Required of Nonresident Directors SB 298 (Chapter 475)

This act eliminates withholding requirements on wages, salaries, fees or other compensation paid by a corporation for services performed in California for that corporation to a nonresident corporate director for director services, including attendance at a board of directors' meeting. In addition, this act would require a person paying wages, salaries, fees or other compensation to a nonresident director to file an information return with the FTB and provide the payee with a payee statement.

This act is effective and operative January 1, 1996.

Filing Requirement - Increase In Threshold Income Amounts - Inflation Indexing SB 721 (Chapter 65)

This act increases the threshold gross income and adjusted gross income amounts that a taxpayer may receive before being required to file a tax return. A taxpayer is required to file a tax return if he/she is:

- single and gross income from all sources exceeds \$10,000 or adjusted gross income from all sources exceeds \$8,000; or

- married and gross income of husband and wife from all sources exceeds \$20,000 or adjusted gross income from all sources exceeds \$16,000.

This act is effective January 1, 1996, and operative for taxable years beginning on or after January 1, 1995.

For taxable years beginning on or after January 1, 1996, and by August 1 of each calendar year, the FTB will compute and adjust the threshold income amounts for inflation according to the California Consumer Price Index.

FTB Grant Relief - New Statute Required - Water's-Edge - Electronic Funds Transfer - Repeal Section 18634 - Contiguous Country Corporations SB 887 (Chapter 490)

This act:

- amends the existing water's-edge statute to eliminate the requirement that Mexican and Canadian affiliates be included in the water's-edge group;
- repeals Section 18634 of the Administration of Franchise and Income Tax Law, thereby eliminating an income tax information reporting requirement for specified corporate taxpayers;

-
- grants the FTB the authority to waive or not impose the electronic funds transfer penalty and the information reporting requirement penalty in situations where the FTB determines that the failure to comply did not jeopardize the state's interests and is not due to willful neglect or any intent not to comply. Each non-imposition or waiver must be determined on a case-by-case basis; and
 - amends the law which allowed the FTB to waive penalties and permit perfection of elections under certain circumstances by adding legislative intent language and a definition for "substantial unintentional noncompliance."

This act also makes technical and grammatical changes to the existing laws which:

- require specified banks and corporations to remit their tax payments through electronic means; and
- impose information reporting requirements on taxpayers included in the water's-edge group.

Disaster Loss Deduction - 1995 Storms or Flooding

ABX 1 (Chapter 95-X-3), ABX 3 (Chapter 95-X-4), SBX 2 (Chapter 95-X-5)

Under the Personal Income Tax Law and the Bank and Corporation Tax Law, these acts allow special disaster treatment of losses sustained as a result of the storm, flooding or any other related casualty that occurred in any county in this state during 1995, subject to a disaster declaration.

This special disaster treatment of losses applies to the taxable or income year of the loss, which may be 1994 or 1995 depending on whether the

taxpayer is a fiscal or calendar year filer. The special disaster treatment allows 100% carryforward of losses for five years and 50% carryforward for an additional ten years.

Limited Liability Companies - Senate Bill 469 Clean-Up
SB 13 (Chapter 2)

This act relieves the Secretary of State from determining if a limited liability company's failure to pay the \$800 annual fee imposed by the Revenue and Taxation Code is excusable, and if so, of waiving the penalty imposed in connection with the suspension of the limited liability company's franchise. These duties instead will be handled by the FTB.

This act clarifies that a limited liability company classified as a partnership may be assessed the existing penalty imposed on partnerships for failure to timely file a return.

This act clarifies that the revenue from the fees imposed on limited liability companies will be deposited into the Bank and Corporation Tax Fund.

This act waives any interest that may accrue for years beginning on or after January 1, 1994, if a limited liability company failed to timely pay the \$800 annual tax, but paid it prior to January 3, 1995.

This act eliminates a reference to the certificate of dissolution and thus the limited liability company tax is not waived until the certificate of cancellation is actually filed. This provision ensures that the tax is not waived until the limited liability company's status as a legal entity has been officially dissolved.

This act technically corrects the law so that it refers to Section 19132 (the penalty for failure to pay the limited liability company tax) rather than Section 19131 (the penalty for failure to file a return).

This act authorizes the FTB to aggregate commonly controlled limited liability company income, when it determines that multiple entities were formed for the primary purpose of reducing overall fees payable by a commonly controlled group of limited liability companies, and to assess the appropriate fee on only one limited liability company.

This act provides that limited liability company fees are collected and refunded in the same manner as taxes and subject to the same interest and penalties.

This act makes a technical correction to the statute which imposes the limited liability company fee based on total income from all sources reportable to this state by adding the phrase "in this state" in one paragraph where it was inadvertently omitted.

This act specifies that it is an urgency measure and applies to taxable or income years beginning on or after January 1, 1994.

Tax on Registered Limited Liability and Foreign Limited Liability Partnerships
SB 513 (Chapter 679)

This act established a statutory framework for the formation of limited liability partnerships and the registration of foreign limited liability partnerships in the state of California. These

partnerships would be involved in either the practice of public accountancy or law.

Enterprise Zone Designation - Clean Up - Los Angeles Revitalization Zone
SB 712 (Chapter 494)

This act makes changes to the Government Code and the Revenue and Taxation Code to do the following:

- as intended by AB 1453 enacted in 1993, allow tax incentives to qualified taxpayers conducting business activities in the two small city enterprise zones that will be designated later this year pursuant to Section 7073.9 of the Government Code (AB 1453, Stats. 1993, Ch. 971);
- add the provisions of AB 3121 (Stats. 1994, Ch. 606) which were chaptered out by AB 1313 (Stats. 1994, Ch. 756). These provisions related to the allowance of tax credits claimed by taxpayers in areas removed from the Los Angeles Revitalization Zone;
- modify the provisions enacted by AB 3121, which required the Trade and Commerce Agency to redefine the Los Angeles Revitalization Zone boundaries based on specified criteria, to also require the Trade and Commerce Agency to redefine the Los Angeles Revitalization Zone boundaries based on the map dated June 1, 1995;
- make department recommended technical changes to the Los Angeles Revitalization Zone provisions in the Revenue and Taxation Code; and

-
- modify the specified criteria enacted by SB 1438 (Stats. 1994, Ch. 754) to be used by the Trade and Commerce Agency when designating the two enterprise zones established by SB 1438.

This act is effective January 1, 1996. However, the enterprise zone provisions of the Revenue and Taxation Code apply to the small city enterprise zones as of the date those zones are designated, and the Los Angeles Revitalization Zone provisions of the act apply to taxable or income years beginning on or after January 1, 1995.

Facilitating Prosecution of Fraudulently Filed Returns
SB 633 (Chapter 845)

This FTB sponsored act creates new civil penalties and criminal charges for knowingly obtaining, endorsing or negotiating state income tax refund warrants that the recipient is not entitled to receive. These charges apply to any person who is not entitled to a state income tax refund, but takes action to illicitly receive one, as well as to individuals who encourage or advise other individuals to illicitly receive an income tax refund. This act also clarifies that existing criminal penalties in the case of fraudulent returns apply to electronically filed returns, as well as paper documents.

This act is operative on January 1, 1996.

Effect of Bankruptcy on FTB's State Tax Liens
SB 720 (Chapter 69)

This act prevents FTB's statutory automatic lien from violating federal bankruptcy law, effective

January 1, 1996. Any tax lien that would otherwise attach to property which is subject to a bankruptcy proceeding would not take effect unless the tax is a debt of the debtor that will not be discharged in the bankruptcy proceeding and the property or its proceeds are transferred out of the bankruptcy estate to, or otherwise revert in, the debtor.

Orders To Withhold Pilot - Select Financial Institutions Via Magnetic Media and Other Technologies
AB 1011 (Chapter 222)

This act requires FTB to establish a pilot program to electronically issue orders to withhold when it has reason to believe the depository institution may have possession or control of an account or other property belonging to the debtor and the depository institution, which has agreed to participate in the pilot program, is capable of processing the orders to withhold through magnetic media, electronic transmission or other electronic technology.

The pilot program would specifically include income tax and delinquent child support collection accounts. Other FTB collection accounts could be included if administratively feasible.

This act requires FTB to report the results of the pilot program to the Legislature on or before January 1, 1998. Upon a finding that the program is successful, FTB may continue to issue electronic orders to withhold. Measures of success include a reduction in FTB's time and costs to prepare and serve the orders to withhold and, at a minimum, maintenance of the depository institution's current time and costs to process the orders to withhold.

The pilot program began January 1, 1996, and ends January 1, 1998.

Digital Signatures - Same Force and Effect as Manual Signatures
AB 1577 (Chapter 594)

This act specifies that, to the extent permitted, in any written communication with a public entity, in which a signature is required or used, any party may use a digital signature. The digital signature shall have the same force and effect as a manual signature if it meets certain requirements. This act does not require a public entity to use or permit the use of a digital signature.

This act becomes law on January 1, 1996, and applies to any written communication which occurs after that date. However, this act cannot be implemented until the regulations are adopted by the Secretary of State.

Child Support Enforcement
AB 257 (Chapter 481)

This act, which relates to the enforcement of child support, among other things, extends for one year the performance-based incentive system through which counties receive federal and state incentive payments based on a standard of performance. Without this act, the system would have expired June 30, 1996. This provision indirectly affects the FTB child support collection program as this incentive system is a funding source through the budgetary process for this FTB program.

FTB Collect Delinquent Worker's Compensation Assessment - Penalties - Industrial Relations
SB 996 (Chapter 33)

Under this act, FTB would collect certain employer assessments and penalties for the Department of Industrial Relations. The unpaid assessments and penalties would be collected as though they were personal income taxes. Collections would be deposited into the Cal-OSHA Targeted Inspection and Consultation Fund.

This act was effective and operative immediately as an urgency measure.

California Firefighters' Memorial Fund - Automatic Repeal If No Repeal Date
SB 209 (Chapter 206)

This act removes the requirement that the California Firefighters' Memorial Fund meet a minimum contribution level to remain on the tax return. Instead, a minimum contribution amount applies only if the January 1, 1999, repeal date is deleted from the statute.

This act is effective January 1, 1996, and applies to tax returns filed for the 1995 through 1997 taxable years.

D.A.R.E. California Drug Abuse Resistance Education Fund
SB 1153 (Chapter 486)

This act allows taxpayers to make a voluntary contribution to the D.A.R.E. (Drug Abuse Resistance Education) California Fund through a checkoff on their personal income tax returns.

This act is effective January 1, 1996, and will remain in effect until January 1, 1999. The

voluntary contribution fund will appear on tax returns filed for the 1995 through 1997 taxable years.

California Military Museum Fund
SB 1158 (Chapter 487)

This act allows taxpayers to make a voluntary contribution on their personal income tax returns to the California Military Museum Fund to operate the California Military Museum.

This act is effective January 1, 1996, and will sunset January 1, 2000. The California Military Museum Fund will appear on tax returns filed for the 1995 through 1998 taxable years.

State Payment Card Act - State Agencies Accept Payment Made by Credit Cards
AB 1374 (Chapter 926)

On or before January 1, 1997, this act requires all state agencies to accept payment made by credit card or payment device unless the Director of the Department of General Services grants an exemption to the state agency or the state agency or the director is unable to enter into the necessary contracts.

This act is effective and operative on January 1, 1996.

Place of Trial - Criminal Cases Charging Defendant of Violating the Bank & Corporation Tax Law or Personal Income Tax Law
AB 80 (Chapter 40)

This act expands the place for trial for misdemeanor criminal offenses for violation of state income tax law to include the jurisdictional territory in which the offense was committed.

This act is effective and operative January 1, 1996.

Lottery Winnings Shall Not Be Assignable Except as Specified
AB 218 (Chapter 363)

This act provides that lottery winnings shall not be assignable except as specified.

This act took effect immediately as an urgency statute.

FTB Tax Return Information Disclosure to Secretary of Trade and Commerce
SB 256 (Chapter 871)

This act establishes the California Tourism Marketing Act and the California Tourism Marketing Commission to market California tourism. Financing will be provided by a \$25 million assessment levied against businesses that benefit from California tourism.

The FTB (among other state agencies) is required to provide the names and addresses of businesses to be assessed and information to help determine the amount of assessment owed by a business.

This act is effective January 1, 1996.

California Fund for Senior Citizens - No Allocation to California Senior Legislature for Election
SB 548 (Chapter 7)

This act specifies that no elections of the Senior Legislature will be held in 1995 and no funds will be allocated for elections. Any balance in the election fund is allocated to the Commission on Aging to support the activities of the Senior Legislature.

Franchise Tax Not In Lieu of Other Tax on Real Property Interest Created by Special Franchise
SB 657 (Chapter 498)

Existing law provides that the bank and corporation franchise tax is in lieu of all ad valorem taxes and assessments imposed on general corporate franchises, but is not in lieu of any taxes or assessments on special franchises owned by the general corporate franchises. Therefore, all franchises are subject to the bank and corporation franchise tax, but special franchises are also subject to all ad valorem taxes and assessments.

This act, as it impacts the Bank and Corporation Tax Law, provides that only special franchises that create real property interests that are not otherwise exempt are subject to all ad valorem taxes and assessments. This act also provides that, for the purposes of assessing a real property interest, the value of intangible assets or rights shall not enhance the value of that property, except to the extent they are assumed necessary to put the real property interest to beneficial and productive use.

Administrative Procedure
SB 523 (Chapter 938)

Under the Administrative Procedure Act, current state law contains provisions governing the conduct of administrative adjudications of state agencies. The Administrative Procedure Act enumerates specific agencies that must comply with the provisions of the Administrative Procedure Act. The FTB is not specifically listed among those agencies. However, under the Administrative Procedure Act, FTB is required to provide language assistance (generally, an interpreter for a party or witness in the matter

who does not proficiently speak or understand English), upon request, at hearings conducted by FTB.

This act revises the Administrative Procedure Act by eliminating the list of agencies that must comply with the Administrative Procedure Act and making several mandatory and permissive changes in the conduct of administrative hearings. This act also clarifies in the Revenue and Taxation Code that the changes to the Administrative Procedure Act do not impact the FTB's protest process or the jeopardy assessment process. Therefore, this act would not impact these FTB programs.

Nonprofit Corporations - Suspension of Powers
AB 836 (Chapter 218)

This act authorizes the Secretary of State to suspend the corporate powers of a public benefit corporation, mutual benefit corporation, or religious corporation (three types of nonprofit corporations) if it fails to file an annual statement with the Secretary of State; has not filed for the previous two years; and was certified for a \$50 penalty for the prior year's filing period.

Under the provisions of this act, suspended *nonexempt* nonprofit corporations may be revived after filing the required statements with the Secretary of State, provided they were not suspended by the FTB for failure to file a return and pay tax, penalty or interest. However, the Secretary of State may revive an *exempt* nonprofit corporation (that complies with the Secretary of State requirements) even though the corporation remains under suspension by FTB.

This act is effective and operative January 1, 1996.

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1995 Legal Developments: Rulings, Appeals, Settlements and Litigation



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Rulings

During 1995, FTB issued eight Legal Rulings and three FTB Notices on a variety of subjects: separate state tax elections; crediting tax payments in situations involving overpayments and assessments for corporations included in an election to file a combined unitary group single return; delivery or shipment of tangible personal property in the sales factor; effect of the double weighted sales factor on water's-edge group entities and election fees; adoption of mark-to-market method of accounting for dealers in securities; and combination of passive parent holding company with unitary operating company subsidiaries and operating company parent and subsidiaries.

In addition, FTB issued numerous informal information letters to taxpayers, binding Chief Counsel Rulings and internal technical advice memoranda.

B of E Appeal Decisions

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 1995, 1,118 new appeals involving nearly \$35 million were filed, compared to 1,138 and nearly \$56 million in 1994.

During 1995, 1,417 appeals were completed. BOE issued decisions in 684 of the completed cases.

Appeal of Alameda Bank Corporation, et al.
Auto leases in which customers bore most of the benefits and burdens of ownership were

conditional sales arrangements. The federal Consumer Leasing Act three-payment rule did not shift a significant risk of loss to the lessor/creditor.

Appeal of Cullinet Software, Inc.

Interest income from idle funds invested in liquid financial instruments is apportionable business income unless such funds are segregated and clearly earmarked as funds not readily available for use in regular business activities.

Appeal of Fairmont Hotel Company

Losses from computer-leasing activities were nonbusiness losses allocable outside California. The computers served an investment function, rather than an operational function, in the hotel management business. The investment in the computers was not readily available as part of the working capital of the hotel management business.

Appeal of Joe E. and Betty S. Davis

Security straddle transactions do not constitute a single transaction for purposes of the doctrine of equitable recoupment.

Appeal of Nichols Schillace

State Board of Equalization does not have subject matter jurisdiction over questions relating solely to unpaid interest on a deficiency.

Appeal of PPG Industries

Taxpayer failed to show, either substantively or in a timely manner, that its alternate method of computing depreciation on assets owned by foreign subsidiaries was more reasonable than the method employed by FTB, which was the same method used by the taxpayer in prior years.

Appeal of First Pacific Bank, et al.
Where corporations have filed a combined state tax report with a Schedule R-7, refunds will be credited on the basis of intrastate apportionment of the original self assessed tax of the group. FTB Legal Ruling 95-2 followed.

Appeal of Fluor Corporation
Global netting not allowed in computing interest on overpayments and deficiencies.

Appeal of Fluor Corporation
If a relevant special formula is specifically provided for in the Section 25137 regulations and the conditions and circumstances delineated in such regulations are satisfied, the method of apportionment prescribed in those regulations is the standard by which the apportionment formula is to be computed. Any party wishing to deviate from the method prescribed by the regulation, when found applicable, must first establish by clear and convincing evidence that the regulation does not fairly represent the extent of the taxpayer's activities in this state.

Appeal of Harminder S. Harpal Chana
California nonresidents may carryover a net operating loss only if, and to the extent that, they suffered a net operating loss from all sources.

Appeal of Ralph Lewis
Agreement to federal partnership settlement was the final determination that started running of statute of limitations.

Appeal of West Valley Land Management Co.
Deferred income from installment sales is recognized when a corporation dissolves or otherwise ceases to do business. Revenue and Taxation Code Section 24667, which

incorporates Internal Revenue Code Sections 453 and 453B, does not preclude application of Revenue and Taxation Code Section 24672.

Litigation, Filings and Closures

There were 46 new cases filed against the Franchise Tax Board in 1995 and 55 cases were closed. The increase was attributable to a large number of filings by individual taxpayers for relatively small amounts of tax. Ten of the cases involved various issues arising in the context of the unitary business principle and five cases involved statute of limitation questions.

Judicial Proceedings

In *A.M. Castle & Co. v. Franchise Tax Board*, 36 Cal. App. 4th 1794, the Court of Appeal affirmed the finding of the trial court that a unitary business existed based upon the three unities test. The court held that the tests are in the alternative and are overlapping. Unity of ownership was uncontested. Unity of use was established by the fact that the subsidiary's Board of Directors was made up entirely of the parent's executives and that actual control was exercised. Unity of operation was less clear because the subsidiary was a stand alone corporation at the time it was acquired. Contribution/dependency is satisfied when two of the three unities exist. Additional evidence of contribution/dependency was provided by the fact the companies were in the same line of business.

In *Handlery Hotels, Inc. v. Franchise Tax Board*, 39 Cal. App. 4th 1360, the Court of Appeal affirmed a trial court decision in favor of the Franchise Tax Board that the tax rate applicable to the year a corporation elects "Subchapter S" status is the

regular corporate tax rate based upon the unambiguous language of the statute.

In *Willamette Industries, Inc. v. Franchise Tax Board*, 33 Cal. App. 4th 1242, the Court of Appeal also affirmed the decision of the trial court that the dividends did not qualify for elimination under Section 25106 of the Revenue and Taxation Code because the earnings from which the dividends were paid were not included in any combined report filed by the parent corporation.

The Court of Appeal then remanded the case back to the trial court to allow a Tax Reduction Act stock ownership plan (TRASOP) deduction which the taxpayer had not claimed in its

objection to the trial court decision but which the Franchise Tax Board conceded was proper.

Settlement

During the settlement program's third fiscal year (July 1994 through June 1995), FTB settled 92 civil tax matter disputes. Of these, 20 cases were settled under the FTB's "small case" authority granted in 1994. Small cases involve reductions of tax and penalties of \$5,000 or less. These cases are approved by the FTB's Chief Counsel and the Executive Officer.

The 92 settled cases involved \$325 million in disputed liabilities. Of the \$325 million, \$191 million was sustained.

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Appendix A

1995 Tax Rates, Exemptions, and Standard Deductions



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TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935-1994^a

Taxable Income*	Taxable Year				
	1935-42	1943-48 ^b	1949-51	1952-58 ^b	1959-66 ^c
\$2 Up to \$2,500	1.0 %	1.0 %	1.0 %	1.0 %	1.0 %
2,500 to 5,000	0.0	0.0	0.0	0.0	0.0
5,000 to 7,500	0.0	0.0	0.0	0.0	0.0
7,500 to 10,000	0.0	0.0	0.0	0.0	0.0
10,000 to 12,500	0.0	0.0	0.0	0.0	0.0
12,500 to 15,000	0.0	0.0	0.0	0.0	0.0
15,000 to 17,500	0.0	0.0	0.0	0.0	0.0
17,500 to 20,000	0.0	0.0	0.0	0.0	0.0
20,000 to 25,000	0.0	0.0	0.0	0.0	0.0
25,000 and over	15.0	0.0	0.0	0.0	0.0
	Taxable Year				
	1967-72 ^d		1973 ^{d,e}		
\$4 Up to \$4,000	1.0 %		1.0 %		
4,000 to 6,000	0.0		0.0		
6,000 to 8,000	0.0		0.0		
8,000 to 10,000	0.0		0.0		
10,000 to 12,000	0.0		0.0		
12,000 to 14,000	0.0		0.0		
14,000 to 16,000	0.0		0.0		
16,000 to 18,000	0.0		0.0		
18,000 to 20,000	0.0		0.0		
20,000 to 25,000	0.0		0.0		
25,000 and over	10.0		11.0		
	Taxable Year 1986 ^f				
\$3,420 Up to \$3,420	0.0 %				
3,420 to 4,420	0.0				
4,420 to 5,420	0.0				
5,420 to 6,420	0.0				
6,420 to 7,420	0.0				
7,420 to 8,420	0.0				
8,420 to 9,420	0.0				
9,420 to 10,420	0.0				
10,420 to 11,420	0.0				
11,420 to 12,420	0.0				
12,420 and over	11.0				
	Taxable Year 1987-90 ^g				
\$7,300 Up to \$7,300	1.0 %				
7,300 to 17,300	0.0				
17,300 to 37,900	0.0				
37,900 to 47,900	0.0				
47,900 and over	0.3				
	Taxable Year 1991-92 ^h				
\$8,798 Up to \$8,798	1.0 %				
8,798 to 18,798	0.0				
18,798 to 28,798	0.0				
28,798 to 38,798	0.0				
38,798 to 48,798	0.0				
48,798 to 57,798	0.0				
57,798 to 200,000	0.0				
200,000 to 400,000	1.0				
400,000 and over	11.0				
	Taxable Year 1993 ^h				
\$9 Up to \$9,332	1.0 %				
9,332 to 22,118	0.0				
22,118 to 34,904	0.0				
34,904 to 48,428	0.0				
48,428 to 61,240	0.0				
61,240 to 212,380	0.0				
212,380 to 424,760	1.0				
424,760 and over	11.0				
	Taxable Year 1994 ^h				
\$9 Up to \$9,444	1.0 %				
9,444 to 38,384	0.0				
38,384 to 49,038	0.0				
49,038 to 61,974	0.0				
61,974 to 214,828	0.0				
214,828 to 429,658	1.0				
429,658 and over	11.0				

TABLE 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single and Married Persons Filing Separately
1935-1994*

Taxable Income*	Taxable Year			
	1935-42	1943-48 ^a	1949-58	1959-66 ^b
\$2,500 Up to \$2,500	10.0	10.0	10.0	10.0
11,110 to 11,110	0.0	0.0	0.0	0.0
14,550 to 14,550	0.0	0.0	0.0	0.0
17,990 to 17,990	0.0	0.0	0.0	0.0
21,430 to 21,430	0.0	0.0	0.0	0.0
24,870 to 24,870	0.0	0.0	0.0	0.0
28,310 to 28,310	0.0	0.0	0.0	0.0
31,750 to 31,750	0.0	0.0	0.0	0.0
35,190 to 35,190	0.0	0.0	0.0	0.0
38,630 to 38,630	0.0	0.0	0.0	0.0
42,070 to 42,070	0.0	0.0	0.0	0.0
45,510 to 45,510	0.0	0.0	0.0	0.0
48,950 to 48,950	0.0	0.0	0.0	0.0
52,390 to 52,390	0.0	0.0	0.0	0.0
55,830 to 55,830	0.0	0.0	0.0	0.0
59,270 to 59,270	0.0	0.0	0.0	0.0
62,710 to 62,710	0.0	0.0	0.0	0.0
66,150 to 66,150	0.0	0.0	0.0	0.0
69,590 to 69,590	0.0	0.0	0.0	0.0
73,030 to 73,030	0.0	0.0	0.0	0.0
76,470 to 76,470	0.0	0.0	0.0	0.0
79,910 to 79,910	0.0	0.0	0.0	0.0
83,350 to 83,350	0.0	0.0	0.0	0.0
86,790 to 86,790	0.0	0.0	0.0	0.0
90,230 to 90,230	0.0	0.0	0.0	0.0
93,670 to 93,670	0.0	0.0	0.0	0.0
97,110 to 97,110	0.0	0.0	0.0	0.0
100,550 to 100,550	0.0	0.0	0.0	0.0
104,000 to 104,000	0.0	0.0	0.0	0.0
107,440 to 107,440	0.0	0.0	0.0	0.0
110,880 to 110,880	0.0	0.0	0.0	0.0
114,320 to 114,320	0.0	0.0	0.0	0.0
117,760 to 117,760	0.0	0.0	0.0	0.0
121,200 to 121,200	0.0	0.0	0.0	0.0
124,640 to 124,640	0.0	0.0	0.0	0.0
128,080 to 128,080	0.0	0.0	0.0	0.0
131,520 to 131,520	0.0	0.0	0.0	0.0
134,960 to 134,960	0.0	0.0	0.0	0.0
138,400 to 138,400	0.0	0.0	0.0	0.0
141,840 to 141,840	0.0	0.0	0.0	0.0
145,280 to 145,280	0.0	0.0	0.0	0.0
148,720 to 148,720	0.0	0.0	0.0	0.0
152,160 to 152,160	0.0	0.0	0.0	0.0
155,600 to 155,600	0.0	0.0	0.0	0.0
159,040 to 159,040	0.0	0.0	0.0	0.0
162,480 to 162,480	0.0	0.0	0.0	0.0
165,920 to 165,920	0.0	0.0	0.0	0.0
169,360 to 169,360	0.0	0.0	0.0	0.0
172,800 to 172,800	0.0	0.0	0.0	0.0
176,240 to 176,240	0.0	0.0	0.0	0.0
179,680 to 179,680	0.0	0.0	0.0	0.0
183,120 to 183,120	0.0	0.0	0.0	0.0
186,560 to 186,560	0.0	0.0	0.0	0.0
190,000 to 190,000	0.0	0.0	0.0	0.0
193,440 to 193,440	0.0	0.0	0.0	0.0
196,880 to 196,880	0.0	0.0	0.0	0.0
200,320 to 200,320	0.0	0.0	0.0	0.0
203,760 to 203,760	0.0	0.0	0.0	0.0
207,200 to 207,200	0.0	0.0	0.0	0.0
210,640 to 210,640	0.0	0.0	0.0	0.0
214,080 to 214,080	0.0	0.0	0.0	0.0
217,520 to 217,520	0.0	0.0	0.0	0.0
220,960 to 220,960	0.0	0.0	0.0	0.0
224,400 to 224,400	0.0	0.0	0.0	0.0
227,840 to 227,840	0.0	0.0	0.0	0.0
231,280 to 231,280	0.0	0.0	0.0	0.0
234,720 to 234,720	0.0	0.0	0.0	0.0
238,160 to 238,160	0.0	0.0	0.0	0.0
241,600 to 241,600	0.0	0.0	0.0	0.0
245,040 to 245,040	0.0	0.0	0.0	0.0
248,480 to 248,480	0.0	0.0	0.0	0.0
251,920 to 251,920	0.0	0.0	0.0	0.0
255,360 to 255,360	0.0	0.0	0.0	0.0
258,800 to 258,800	0.0	0.0	0.0	0.0
262,240 to 262,240	0.0	0.0	0.0	0.0
265,680 to 265,680	0.0	0.0	0.0	0.0
269,120 to 269,120	0.0	0.0	0.0	0.0
272,560 to 272,560	0.0	0.0	0.0	0.0
276,000 to 276,000	0.0	0.0	0.0	0.0
279,440 to 279,440	0.0	0.0	0.0	0.0
282,880 to 282,880	0.0	0.0	0.0	0.0
286,320 to 286,320	0.0	0.0	0.0	0.0
289,760 to 289,760	0.0	0.0	0.0	0.0
293,200 to 293,200	0.0	0.0	0.0	0.0
296,640 to 296,640	0.0	0.0	0.0	0.0
300,080 to 300,080	0.0	0.0	0.0	0.0
303,520 to 303,520	0.0	0.0	0.0	0.0
306,960 to 306,960	0.0	0.0	0.0	0.0
310,400 to 310,400	0.0	0.0	0.0	0.0
313,840 to 313,840	0.0	0.0	0.0	0.0
317,280 to 317,280	0.0	0.0	0.0	0.0
320,720 to 320,720	0.0	0.0	0.0	0.0
324,160 to 324,160	0.0	0.0	0.0	0.0
327,600 to 327,600	0.0	0.0	0.0	0.0
331,040 to 331,040	0.0	0.0	0.0	0.0
334,480 to 334,480	0.0	0.0	0.0	0.0
337,920 to 337,920	0.0	0.0	0.0	0.0
341,360 to 341,360	0.0	0.0	0.0	0.0
344,800 to 344,800	0.0	0.0	0.0	0.0
348,240 to 348,240	0.0	0.0	0.0	0.0
351,680 to 351,680	0.0	0.0	0.0	0.0
355,120 to 355,120	0.0	0.0	0.0	0.0
358,560 to 358,560	0.0	0.0	0.0	0.0
362,000 to 362,000	0.0	0.0	0.0	0.0
365,440 to 365,440	0.0	0.0	0.0	0.0
368,880 to 368,880	0.0	0.0	0.0	0.0
372,320 to 372,320	0.0	0.0	0.0	0.0
375,760 to 375,760	0.0	0.0	0.0	0.0
379,200 to 379,200	0.0	0.0	0.0	0.0
382,640 to 382,640	0.0	0.0	0.0	0.0
386,080 to 386,080	0.0	0.0	0.0	0.0
389,520 to 389,520	0.0	0.0	0.0	0.0
392,960 to 392,960	0.0	0.0	0.0	0.0
396,400 to 396,400	0.0	0.0	0.0	0.0
399,840 to 399,840	0.0	0.0	0.0	0.0
403,280 to 403,280	0.0	0.0	0.0	0.0
406,720 to 406,720	0.0	0.0	0.0	0.0
410,160 to 410,160	0.0	0.0	0.0	0.0
413,600 to 413,600	0.0	0.0	0.0	0.0
417,040 to 417,040	0.0	0.0	0.0	0.0
420,480 to 420,480	0.0	0.0	0.0	0.0
423,920 to 423,920	0.0	0.0	0.0	0.0
427,360 to 427,360	0.0	0.0	0.0	0.0
430,800 to 430,800	0.0	0.0	0.0	0.0
434,240 to 434,240	0.0	0.0	0.0	0.0
437,680 to 437,680	0.0	0.0	0.0	0.0
441,120 to 441,120	0.0	0.0	0.0	0.0
444,560 to 444,560	0.0	0.0	0.0	0.0
448,000 to 448,000	0.0	0.0	0.0	0.0
451,440 to 451,440	0.0	0.0	0.0	0.0
454,880 to 454,880	0.0	0.0	0.0	0.0
458,320 to 458,320	0.0	0.0	0.0	0.0
461,760 to 461,760	0.0	0.0	0.0	0.0
465,200 to 465,200	0.0	0.0	0.0	0.0
468,640 to 468,640	0.0	0.0	0.0	0.0
472,080 to 472,080	0.0	0.0	0.0	0.0
475,520 to 475,520	0.0	0.0	0.0	0.0
478,960 to 478,960	0.0	0.0	0.0	0.0
482,400 to 482,400	0.0	0.0	0.0	0.0
485,840 to 485,840	0.0	0.0	0.0	0.0
489,280 to 489,280	0.0	0.0	0.0	0.0
492,720 to 492,720	0.0	0.0	0.0	0.0
496,160 to 496,160	0.0	0.0	0.0	0.0
499,600 to 499,600	0.0	0.0	0.0	0.0
503,040 to 503,040	0.0	0.0	0.0	0.0
506,480 to 506,480	0.0	0.0	0.0	0.0
509,920 to 509,920	0.0	0.0	0.0	0.0
513,360 to 513,360	0.0	0.0	0.0	0.0
516,800 to 516,800	0.0	0.0	0.0	0.0
520,240 to 520,240	0.0	0.0	0.0	0.0
523,680 to 523,680	0.0	0.0	0.0	0.0
527,120 to 527,120	0.0	0.0	0.0	0.0
530,560 to 530,560	0.0	0.0	0.0	0.0
534,000 to 534,000	0.0	0.0	0.0	0.0
537,440 to 537,440	0.0	0.0	0.0	0.0
540,880 to 540,880	0.0	0.0	0.0	0.0
544,320 to 544,320	0.0	0.0	0.0	0.0
547,760 to 547,760	0.0	0.0	0.0	0.0
551,200 to 551,200	0.0	0.0	0.0	0.0
554,640 to 554,640	0.0	0.0	0.0	0.0
558,080 to 558,080	0.0	0.0	0.0	0.0
561,520 to 561,520	0.0	0.0	0.0	0.0
564,960 to 564,960	0.0	0.0	0.0	0.0
568,400 to 568,400	0.0	0.0	0.0	0.0
571,840 to 571,840	0.0	0.0	0.0	0.0
575,280 to 575,280	0.0	0.0	0.0	0.0
578,720 to 578,720	0.0	0.0	0.0	0.0
582,160 to 582,160	0.0	0.0	0.0	0.0
585,600 to 585,600	0.0	0.0	0.0	0.0
589,040 to 589,040	0.0	0.0	0.0	0.0
592,480 to 592,480	0.0	0.0	0.0	0.0
595,920 to 595,920	0.0	0.0	0.0	0.0
599,360 to 599,360	0.0	0.0	0.0	0.0
602,800 to 602,800	0.0	0.0	0.0	0.0
606,240 to 606,240	0.0	0.0	0.0	0.0
609,680 to 609,680	0.0	0.0	0.0	0.0
613,120 to 613,120	0.0	0.0	0.0	0.0
616,560 to 616,560	0.0	0.0	0.0	0.0
620,000 to 620,000	0.0	0.0	0.0	0.0
623,440 to 623,440	0.0	0.0	0.0	0.0
626,880 to 626,880	0.0	0.0	0.0	0.0
630,320 to 630,320	0.0	0.0	0.0	0.0
633,760 to 633,760	0.0	0.0	0.0	0.0
637,200 to 637,200	0.0	0.0	0.0	0.0
640,640 to 640,640	0.0	0.0	0.0	0.0
644,080 to 644,080	0.0	0.0	0.0	0.0
647,520 to 647,520	0.0	0.0	0.0	0.0
650,960 to 650,960				

TABLE 1C
 Personal Income Tax
 SYNOPSIS OF TAX RATES
 Unmarried Heads of Household
 1935-1994*

Taxable Income*	Taxable Year			
	1935-42	1943-48 ^a	1949-5	1959-66 ^b
\$2,500 Up to \$2,500	1.0 %	1.0 %	1.0 %	1.0 %
2,500 to 5,000	1.5 %	1.5 %	1.5 %	1.5 %
5,000 to 7,500	2.0 %	2.0 %	2.0 %	2.0 %
7,500 to 10,000	2.5 %	2.5 %	2.5 %	2.5 %
10,000 to 12,500	3.0 %	3.0 %	3.0 %	3.0 %
12,500 to 15,000	3.5 %	3.5 %	3.5 %	3.5 %
15,000 to 17,500	4.0 %	4.0 %	4.0 %	4.0 %
17,500 to 20,000	4.5 %	4.5 %	4.5 %	4.5 %
20,000 to 25,000	5.0 %	5.0 %	5.0 %	5.0 %
25,000 and over	7.0 %	7.0 %	7.0 %	7.0 %
Taxable Income*	Taxable Year			
	1967-72 ^a	1973 ^a	1974 ^c	
\$3,000 Up to \$3,000	1.0 %	1.0 %	1.0 %	
3,000 to 4,443	1.5 %	1.5 %	1.5 %	
4,443 to 5,000	2.0 %	2.0 %	2.0 %	
5,000 to 5,500	2.5 %	2.5 %	2.5 %	
5,500 to 6,000	3.0 %	3.0 %	3.0 %	
6,000 to 6,443	3.5 %	3.5 %	3.5 %	
6,443 to 7,000	4.0 %	4.0 %	4.0 %	
7,000 to 7,500	4.5 %	4.5 %	4.5 %	
7,500 to 8,000	5.0 %	5.0 %	5.0 %	
8,000 to 8,443	5.5 %	5.5 %	5.5 %	
8,443 to 9,000	6.0 %	6.0 %	6.0 %	
9,000 to 9,443	6.5 %	6.5 %	6.5 %	
9,443 to 10,000	7.0 %	7.0 %	7.0 %	
10,000 and over	10.0 %	10.0 %	10.0 %	
Taxable Income*	Taxable Year 1986 ^d			
\$4,420 Up to \$4,420	1.0 %	1.0 %		
4,420 to 4,780	1.5 %	1.5 %		
4,780 to 5,140	2.0 %	2.0 %		
5,140 to 5,500	2.5 %	2.5 %		
5,500 to 5,860	3.0 %	3.0 %		
5,860 to 6,220	3.5 %	3.5 %		
6,220 to 6,580	4.0 %	4.0 %		
6,580 to 6,940	4.5 %	4.5 %		
6,940 to 7,300	5.0 %	5.0 %		
7,300 to 7,660	5.5 %	5.5 %		
7,660 to 8,020	6.0 %	6.0 %		
8,020 to 8,380	6.5 %	6.5 %		
8,380 to 8,740	7.0 %	7.0 %		
8,740 to 9,100	7.5 %	7.5 %		
9,100 to 9,460	8.0 %	8.0 %		
9,460 to 9,820	8.5 %	8.5 %		
9,820 to 10,180	9.0 %	9.0 %		
10,180 to 10,540	9.5 %	9.5 %		
10,540 to 10,900	10.0 %	10.0 %		
10,900 to 11,260	10.5 %	10.5 %		
11,260 to 11,620	11.0 %	11.0 %		
11,620 to 11,980	11.5 %	11.5 %		
11,980 to 12,340	12.0 %	12.0 %		
12,340 to 12,700	12.5 %	12.5 %		
12,700 to 13,060	13.0 %	13.0 %		
13,060 to 13,420	13.5 %	13.5 %		
13,420 to 13,780	14.0 %	14.0 %		
13,780 to 14,140	14.5 %	14.5 %		
14,140 to 14,500	15.0 %	15.0 %		
14,500 to 14,860	15.5 %	15.5 %		
14,860 to 15,220	16.0 %	16.0 %		
15,220 to 15,580	16.5 %	16.5 %		
15,580 to 15,940	17.0 %	17.0 %		
15,940 to 16,300	17.5 %	17.5 %		
16,300 to 16,660	18.0 %	18.0 %		
16,660 to 17,020	18.5 %	18.5 %		
17,020 to 17,380	19.0 %	19.0 %		
17,380 to 17,740	19.5 %	19.5 %		
17,740 to 18,100	20.0 %	20.0 %		
18,100 to 18,460	20.5 %	20.5 %		
18,460 to 18,820	21.0 %	21.0 %		
18,820 to 19,180	21.5 %	21.5 %		
19,180 to 19,540	22.0 %	22.0 %		
19,540 to 19,900	22.5 %	22.5 %		
19,900 to 20,260	23.0 %	23.0 %		
20,260 to 20,620	23.5 %	23.5 %		
20,620 to 20,980	24.0 %	24.0 %		
20,980 to 21,340	24.5 %	24.5 %		
21,340 to 21,700	25.0 %	25.0 %		
21,700 to 22,060	25.5 %	25.5 %		
22,060 to 22,420	26.0 %	26.0 %		
22,420 to 22,780	26.5 %	26.5 %		
22,780 to 23,140	27.0 %	27.0 %		
23,140 to 23,500	27.5 %	27.5 %		
23,500 to 23,860	28.0 %	28.0 %		
23,860 to 24,220	28.5 %	28.5 %		
24,220 to 24,580	29.0 %	29.0 %		
24,580 to 24,940	29.5 %	29.5 %		
24,940 to 25,300	30.0 %	30.0 %		
25,300 to 25,660	30.5 %	30.5 %		
25,660 to 26,020	31.0 %	31.0 %		
26,020 to 26,380	31.5 %	31.5 %		
26,380 to 26,740	32.0 %	32.0 %		
26,740 to 27,100	32.5 %	32.5 %		
27,100 to 27,460	33.0 %	33.0 %		
27,460 to 27,820	33.5 %	33.5 %		
27,820 to 28,180	34.0 %	34.0 %		
28,180 to 28,540	34.5 %	34.5 %		
28,540 to 28,900	35.0 %	35.0 %		
28,900 to 29,260	35.5 %	35.5 %		
29,260 to 29,620	36.0 %	36.0 %		
29,620 to 30,000	36.5 %	36.5 %		
30,000 and over	37.0 %	37.0 %		
Taxable Income*	Taxable Year 1987-90 ^e			
\$7,300 Up to \$7,300	1.0 %	1.0 %		
7,300 to 7,600	1.5 %	1.5 %		
7,600 to 7,900	2.0 %	2.0 %		
7,900 to 8,200	2.5 %	2.5 %		
8,200 to 8,500	3.0 %	3.0 %		
8,500 to 8,800	3.5 %	3.5 %		
8,800 to 9,100	4.0 %	4.0 %		
9,100 to 9,400	4.5 %	4.5 %		
9,400 to 9,700	5.0 %	5.0 %		
9,700 to 10,000	5.5 %	5.5 %		
10,000 to 10,300	6.0 %	6.0 %		
10,300 to 10,600	6.5 %	6.5 %		
10,600 to 10,900	7.0 %	7.0 %		
10,900 to 11,200	7.5 %	7.5 %		
11,200 to 11,500	8.0 %	8.0 %		
11,500 to 11,800	8.5 %	8.5 %		
11,800 to 12,100	9.0 %	9.0 %		
12,100 to 12,400	9.5 %	9.5 %		
12,400 to 12,700	10.0 %	10.0 %		
12,700 to 13,000	10.5 %	10.5 %		
13,000 to 13,300	11.0 %	11.0 %		
13,300 to 13,600	11.5 %	11.5 %		
13,600 to 13,900	12.0 %	12.0 %		
13,900 to 14,200	12.5 %	12.5 %		
14,200 to 14,500	13.0 %	13.0 %		
14,500 to 14,800	13.5 %	13.5 %		
14,800 to 15,100	14.0 %	14.0 %		
15,100 to 15,400	14.5 %	14.5 %		
15,400 to 15,700	15.0 %	15.0 %		
15,700 to 16,000	15.5 %	15.5 %		
16,000 to 16,300	16.0 %	16.0 %		
16,300 to 16,600	16.5 %	16.5 %		
16,600 to 16,900	17.0 %	17.0 %		
16,900 to 17,200	17.5 %	17.5 %		
17,200 to 17,500	18.0 %	18.0 %		
17,500 to 17,800	18.5 %	18.5 %		
17,800 to 18,100	19.0 %	19.0 %		
18,100 to 18,400	19.5 %	19.5 %		
18,400 to 18,700	20.0 %	20.0 %		
18,700 to 19,000	20.5 %	20.5 %		
19,000 to 19,300	21.0 %	21.0 %		
19,300 to 19,600	21.5 %	21.5 %		
19,600 to 19,900	22.0 %	22.0 %		
19,900 to 20,200	22.5 %	22.5 %		
20,200 to 20,500	23.0 %	23.0 %		
20,500 to 20,800	23.5 %	23.5 %		
20,800 to 21,100	24.0 %	24.0 %		
21,100 to 21,400	24.5 %	24.5 %		
21,400 to 21,700	25.0 %	25.0 %		
21,700 to 22,000	25.5 %	25.5 %		
22,000 to 22,300	26.0 %	26.0 %		
22,300 to 22,600	26.5 %	26.5 %		
22,600 to 22,900	27.0 %	27.0 %		
22,900 to 23,200	27.5 %	27.5 %		
23,200 to 23,500	28.0 %	28.0 %		
23,500 to 23,800	28.5 %	28.5 %		
23,800 to 24,100	29.0 %	29.0 %		
24,100 to 24,400	29.5 %	29.5 %		
24,400 to 24,700	30.0 %	30.0 %		
24,700 to 25,000	30.5 %	30.5 %		
25,000 and over	31.0 %	31.0 %		
Taxable Income*	Taxable Year 1991-92 ^f			
\$6 Up to \$6	1.0 %	1.0 %		
6 to 20,789	1.0 %	1.0 %		
20,789 to 22,449	1.0 %	1.0 %		
22,449 to 24,109	1.0 %	1.0 %		
24,109 to 25,769	1.0 %	1.0 %		
25,769 to 27,429	1.0 %	1.0 %		
27,429 to 29,089	1.0 %	1.0 %		
29,089 to 30,749	1.0 %	1.0 %		
30,749 to 32,409	1.0 %	1.0 %		
32,409 to 34,069	1.0 %	1.0 %		
34,069 to 35,729	1.0 %	1.0 %		
35,729 to 37,389	1.0 %	1.0 %		
37,389 to 39,049	1.0 %	1.0 %		
39,049 to 40,709	1.0 %	1.0 %		
40,709 to 42,369	1.0 %	1.0 %		
42,369 to 44,029	1.0 %	1.0 %		
44,029 to 45,689	1.0 %	1.0 %		
45,689 to 47,349	1.0 %	1.0 %		
47,349 to 49,009	1.0 %	1.0 %		
49,009 to 50,669	1.0 %	1.0 %		
50,669 to 52,329	1.0 %	1.0 %		
52,329 to 53,989	1.0 %	1.0 %		
53,989 to 55,649	1.0 %	1.0 %		
55,649 to 57,309	1.0 %	1.0 %		
57,309 to 58,969	1.0 %	1.0 %		
58,969 to 60,629	1.0 %	1.0 %		
60,629 to 62,289	1.0 %	1.0 %		
62,289 to 63,949	1.0 %	1.0 %		
63,949 to 65,609	1.0 %	1.0 %		
65,609 to 67,269	1.0 %	1.0 %		
67,269 to 68,929	1.0 %	1.0 %		
68,929 to 70,589	1.0 %	1.0 %		
70,589 to 72,249	1.0 %	1.0 %		
72,249 to 73,909	1.0 %	1.0 %		
73,909 to 75,569	1.0 %	1.0 %		
75,569 to 77,229	1.0 %	1.0 %		
77,229 to 78,889	1.0 %	1.0 %		
78,889 to 80,549	1.0 %	1.0 %		
80,549 to 82,209	1.0 %	1.0 %		
82,209 to 83,869	1.0 %	1.0 %		
83,869 to 85,529	1.0 %	1.0 %		
85,529 to 87,189	1.0 %	1.0 %		
87,189 to 88,849	1.0 %	1.0 %		
88,849 to 90,509	1.0 %	1.0 %		
90,509 to 92,169	1.0 %	1.0 %		
92,169 to 93,829	1.0 %	1.0 %		
93,829 to 95,489	1.0 %	1.0 %		
95,489 to 97,149	1.0 %	1.0 %		
97,149 to 98,809	1.0 %	1.0 %		
98,809 to 100,469	1.0 %	1.0 %		
100,469 to 102,129	1.0 %	1.0 %		
102,129 to 103,789	1.0 %	1.0 %		
103,789 to 105,449	1.0 %	1.0 %		
105,449 to 107,109	1.0 %	1.0 %		
107,109 to 108,769	1.0 %	1.0 %		
108,769 to 110,429	1.0 %	1.0 %		
110,429 to 112,089	1.0 %	1.0 %		
112,089 to 113,749	1.0 %	1.0 %		
113,749 to 115,409	1.0 %	1.0 %		
115,409 to 117,069	1.0 %	1.0 %		
117,069 to 118,729	1.0 %	1.0 %		
118,729 to 120,389	1.0 %	1.0 %		
120,389 to 122,049	1.0 %	1.0 %		
122,049 to 123,709	1.0 %	1.0 %		
123,709 to 125,369	1.0 %	1.0 %		
125,369 to 127,029	1.0 %	1.0 %		
127,029 to 128,689	1.0 %	1.0 %		
128,689 to 130,349	1.0 %	1.0 %		
130,349 to 132,009	1.0 %	1.0 %		
132,009 to 133,669	1.0 %	1.0 %		
133,669 to 135,329	1.0 %	1.0 %		
135,329 to 136,989	1.0 %	1.0 %		
136,989 to 138,649	1.0 %	1.0 %		
138,649 to 140,309	1.0 %	1.0 %		
140,309 to 141,969	1.0 %	1.0 %		
141,969 to 143,629	1.0 %	1.0 %		
143,629 to 145,289	1.0 %	1.0 %		
145,289 to 146,949	1.0 %	1.0 %		
146,949 to 148,609	1.0 %	1.0 %		
148,609 to 150,269	1.0 %	1.0 %		
150,269 to 151,929	1.0 %	1.0 %		
151,929 to 153,589	1.0 %	1.0 %		
153,589 to 155,249	1.0 %	1.0 %		
155,249 to 156,909	1.0 %	1.0 %		
156,909 to 158,569	1.0 %	1.0 %		
158,569 to 160,229	1.0 %			

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS
AND STANDARD DEDUCTION

Type	Taxable Year						
	1935-38	1939-42	1943-44 ^a	1945-48 ^b	1949-52 ^c	1953-58 ^d	1959-63 ^e
I. Personal Exemptions							
a. Married Filing Joint and Surviving Spouse	\$ 2,500	\$ 2,500	\$ 3,500	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,000
b. Married Filing Separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000
e. Blind (Additional)	-	-	-	-	500	500	600
f. Senior (Additional)	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100
II. Dependent Exemption	400	400	400	400	400	400	600
III. Standard Deductions							
a. Married Filing Joint and Surviving Spouse	-	-	-	-	-	-	-
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	-	10.0%
2. Adjusted Gross Income of \$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. 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	-	-	-	-	-	-	-
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%

Type	Taxable Year					
	1964-66 ^f	1967 ^g	1968-86 ^{h,j}	1987-92 ^{i,j}	1993 ^j	1994 ^j
I. Personal Exemptions						
a. Married Filing Joint and Surviving Spouse	\$ 3,000	\$ 50	\$ 50	\$ 102	\$ 128	\$ 130
b. Married Filing Separate	1,500	25	25	51	64	65
c. Single	1,500	25	25	51	64	65
d. Head of Household (Unmarried)	3,000	50	50	102	64	65
e. Blind (Additional)	600	8	8	51	64	65
f. Senior (Additional)	-	-	-	51	64	65
g. Estates	1,000	10	10	10	10	10
h. Trusts	100	1	1	1	1	1
II. Dependent Exemption	600	8	8	51	64	65
III. Standard Deductions						
a. Married Filing Joint and Surviving Spouse	\$ 1,000	\$ 1,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862
1. Adjusted Gross Income of \$5,000 or more	-	-	-	-	-	-
2. Adjusted Gross Income of \$10,000 or more	-	-	-	-	-	-
3. Adjusted Gross Income less than \$5,000	-	-	-	-	-	-
4. Adjusted Gross Income less than \$10,000	-	-	-	-	-	-
b. Head of Household (Unmarried)	\$ 1,000	\$ 1,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862
1. Adjusted Gross Income of \$5,000 or More	-	-	-	-	-	-
2. Adjusted Gross Income less than \$5,000	-	-	-	-	-	-
c. Single and Married Filing Separate	\$ 500	\$ 500	\$ 1,000	\$ 1,880	\$ 2,402	\$ 2,431
1. Adjusted Gross Income of \$5,000 or More	-	-	-	-	-	-
2. Adjusted Gross Income less than \$5,000	-	-	-	-	-	-

TABLE 3A
Bank and Corporation Tax
SYNOPSIS OF TAX RATES
1929-1971

Type	Income Year (Calendar Year Basis)							
	1929-32	1933-34	1935-38a	1937-42	1943-49b	1950-58	1959-66c	1967-71d
I. General Corporations								
a. Tax Rate	2.0%	2.0%	4.0%	4.0%	3.4%	4.0%	5.5%	7.0%
b. Minimum Franchise Tax*	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 100	\$ 100
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-
II. Banks								
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	4.0%	3.4%	4.0%	5.5%	7.0%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	8.0%	7.4%	8.0%	11.0%	11.0%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	-
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-
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%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	8.0%	7.4%	8.0%	9.5%	11.0%
d. Financial Offset***	-	**	**	**	**	**	**	**
e. Minimum Franchise Tax*	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 100	\$ 100
f. Alternative Minimum Tax**	-	-	-	-	-	-	-	-
IV. Corporations subject to Income Tax								
a. Tax Rate*	-	-	-	-	-	4.0%	5.5%	7.0%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-

Type	Income Year (Calendar Year Basis)							
	1972e	1973f	1974-79e	1980-81f,i	1982-86	1987-88g	1989g	1990-94g
I. General Corporations								
a. Tax Rate	7.6%	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 300	\$ 600	\$ 800
c. Alternative Minimum Tax**	-	-	-	-	-	7.0%	7.0%	7.0%
II. Banks								
a. General Franchise Tax Rate	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%	h	2.0%	h	h	h	h
c. Composite Rate	11.6%	12.3%	h	11.6%	h	h	h	h
d. Minimum Franchise Tax Rate*	-	-	-	\$ 200	\$ 200	\$ 300	\$ 600	\$ 800
e. Alternative Minimum Tax **	-	-	-	-	-	7.0%	7.0%	7.0%
III. Other Financial Corporations								
a. General Franchise Tax Rate	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%	h	2.0%	h	h	h	h
c. Composite Rate	11.6%	12.3%	h	11.6%	h	h	h	h
d. Financial Offset***	**	**	**	**	**	**	**	**
e. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 300	\$ 600	\$ 800
f. Alternative Minimum Tax**	-	-	-	-	-	7.0%	7.0%	7.0%
IV. Corporations subject to Income Tax								
a. Tax Rate*	7.6%	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax**	-	-	-	-	-	7.0%	7.0%	7.0%

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 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 6 percent to 7 percent.
- d Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions, personal exemptions, and dependent exemptions (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 taxable year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 taxes, along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971, [First Extraordinary Session] Ch. 1).
- e The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971, [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 taxable year (Stats. 1973, Ch. 296).
- f Tax brackets were indexed at a rate of 5.22 percent for 1978, 6.88 percent for 1979, 17.33 percent for 1980, 8.26 percent for 1981, 9.32 percent for 1982, -1.2 percent for 1983, 4.6 percent for 1984 and 1985, and 3.5 percent 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 percent. Indexing was 5.3 percent for 1989, 4.8 percent for 1990, 4.3 percent for 1991, 3.6 percent for 1992, 2.5 percent for 1993 and 1.2 percent for 1994. Indexing reflects the June to June change in the California Consumer Price Index less 3 percent 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 percent to 9.3 percent effective for the 1987 taxable year. The number of tax brackets was reduced from 11 to 6. Also, the preference tax was replaced with a 7 percent alternative minimum tax (Stats. 1987, Ch. 1138).
- h A 10 percent and an 11 percent tax rate were added, increasing the maximum tax rate from 9.3 percent, effective for the 1991 through 1995 taxable years (Stats. 1991, Ch. 117).
- i Tax brackets were eased for heads of household effective with the 1974 taxable year (Stats. 1973, Ch. 1180).

Footnotes To Table 2

- 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 by another \$1,000. A standard deduction in lieu of itemized nonbusiness deductions was introduced at that time. The standard deduction was 6% of adjusted gross income less dependent 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 income 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 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 adjusted gross income was substituted for the 10% standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemptions, dependent exemptions, and their standard deduction.
- 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 Legislation passed in 1987 changed the personal exemption credits and reestablished preset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high income were added (Stats. 1991, Ch. 117).

- j 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, 8.25% 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 exemptions were legislatively set (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. For 1989, indexing was 5.3%, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, and 1.2% for 1994.

Footnotes To Table 3

- 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 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 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 (Stats. 1987, Ch. 1139). For income years beginning on or after January 1, 1990, credit unions were no longer required to pay minimum tax (Stats. 1989, Ch. 1222).
- h Computed in-lieu rate dropped below the maximum 4% 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%; 1993=1.807%; and 1994=2.00%.
- i The in-lieu rate was set statutorily at 2% for income years ending in 1980 and 1981 (Stats. 1979, Ch. 1150).
- * 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.

- ** Replaced the preference tax with an alternative minimum tax effective for income years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).
- *** 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 receive 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:
1994 Taxable Year**



TABLE 1*
Personal Income Tax Statistics
COMPARISON BY TAXABLE YEARS
1935 Through 1994 Taxable Years

Year	Number of Returns ^a	Adjusted Gross Income ¹	Taxable Income ⁴	Total Tax Liability ⁵
1994 ^b	11,926,987	\$446,279,486,168	\$362,084,708,804	\$16,634,661,710
1993 ^b	11,929,840	441,688,924,003	353,006,086,588	15,933,690,353
1992 ^b	12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991 ^b	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990 ^b	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989 ^b	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	b	85,108,713
1951	1,984,716	11,577,191,801	b	81,051,828
1950	1,584,514	9,238,315,755	b	73,222,657
1949	1,421,847	7,891,220,000	b	56,553,330
1948	836,932	5,910,851,000	b	47,452,061
1947	784,709	5,323,211,000	b	45,424,549
1946	735,457	5,188,840,000	b	49,376,994
1945	663,710	4,726,955,000	b	43,380,443
1944	1,014,851	5,691,494,000	b	45,386,790
1943	1,088,940	5,581,474,000	b	39,320,186
1942	1,197,700	4,571,110,000	b	43,025,728
1941	939,069	3,266,219,000	b	28,727,574
1940	778,514	2,545,627,000	b	19,237,738
1939	571,274	2,030,576,000	b	16,853,930
1938	493,728	1,825,971,000	b	17,834,961
1937	475,479	1,908,439,000	b	20,600,690
1936	423,420	1,751,781,000	b	19,607,851
1935	372,836	1,377,366,000	b	11,792,271

Footnotes follow this section.

TABLE 2^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME
1991 Through 1994 Taxable Years

Adjusted Gross Income Class	NUMBER OF RETURNS							
	1991 Taxable Year		1992 Taxable Year		1993 Taxable Year		1994 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under \$ 5,000	1,945,628	15.1	1,817,478	14.2	1,290,373	10.8	1,263,578	10.6
5,000 to 9,999	1,568,055	12.2	1,593,415	12.5	1,437,299	12.0	1,378,087	11.6
10,000 to 14,999	1,408,932	10.9	1,450,344	11.3	1,310,240	11.0	1,341,672	11.2
15,000 to 19,999	1,187,394	9.2	1,142,651	8.9	1,119,927	9.4	1,144,218	9.6
20,000 to 24,999	1,036,204	8.0	988,788	7.7	953,512	8.0	960,459	8.1
25,000 to 29,999	845,853	6.6	838,335	6.6	849,361	7.1	846,348	7.1
30,000 to 39,999	1,349,433	10.5	1,346,966	10.5	1,305,679	10.9	1,287,872	10.8
40,000 to 49,999	990,932	7.7	1,046,441	8.2	997,933	8.4	1,016,706	8.5
50,000 to 99,999	2,052,663	15.9	2,025,818	15.8	2,107,150	17.7	2,092,440	17.5
\$100,000 And Over	504,859	3.9	534,142	4.2	558,366	4.7	595,607	5.0
Totals	12,889,953	100	12,784,378	100	11,929,840	100	11,926,987	100
Adjusted Gross Income Class	ADJUSTED GROSS INCOME IN THOUSANDS							
	1991 Taxable Year		1992 Taxable Year		1993 Taxable Year		1994 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under \$5,000	-\$1,062,019	-0.2	-\$737,126	-0.2	-\$3,635,222	-0.8	-\$6,838,405	-1.5
5,000 to 9,999	11,815,794	2.7	12,019,942	2.7	10,837,554	2.5	10,326,234	2.3
10,000 to 14,999	17,462,225	4.0	17,985,722	4.0	16,377,546	3.7	16,693,056	3.7
15,000 to 19,999	20,737,294	4.8	19,911,772	4.5	19,568,110	4.4	20,000,081	4.5
20,000 to 24,999	23,269,981	5.3	22,181,247	5.0	21,345,647	4.8	21,605,827	4.8
25,000 to 29,999	23,238,203	5.3	22,994,096	5.2	23,236,506	5.3	23,205,131	5.2
30,000 to 39,999	46,728,570	10.7	46,953,587	10.6	45,302,750	10.3	44,889,343	10.1
40,000 to 49,999	44,349,798	10.2	46,795,803	10.5	44,702,736	10.1	45,556,327	10.2
50,000 to 99,999	139,086,797	32.0	137,971,816	31.0	143,169,603	32.4	143,458,188	32.1
\$100,000 And Over	109,480,319	25.2	118,737,320	26.7	120,783,694	27.3	127,383,702	28.6
Totals	\$435,106,962	100	\$444,814,179	100	\$441,688,924	100	\$446,279,486	100
Adjusted Gross Income Class	TOTAL TAX LIABILITY IN THOUSANDS							
	1991 Taxable Year		1992 Taxable Year		1993 Taxable Year		1994 Taxable Year	
	Amount	Percent Of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under \$ 5,000	\$2,179	0.0	\$4,580	0.0	\$15,884	0.1	\$9,556	0.1
5,000 to 9,999	6,433	0.0	13,695	0.1	12,736	0.1	11,299	0.1
10,000 to 14,999	62,717	0.4	58,794	0.4	51,617	0.3	50,847	0.3
15,000 to 19,999	159,586	1.0	136,198	0.9	120,281	0.8	130,631	0.8
20,000 to 24,999	281,869	1.8	231,920	1.5	223,539	1.4	232,922	1.4
25,000 to 29,999	385,492	2.5	334,138	2.1	342,083	2.1	329,864	2.0
30,000 to 39,999	950,158	6.2	916,059	5.7	851,086	5.3	884,197	5.3
40,000 to 49,999	1,085,183	7.1	1,146,334	7.2	1,066,990	6.7	1,094,505	6.6
50,000 to 99,999	4,672,976	30.6	4,643,808	29.1	4,757,058	29.9	4,921,340	29.6
\$100,000 And Over	7,677,830	50.2	8,496,377	53.2	8,492,416	53.3	8,969,501	53.9
Totals	\$15,284,423	100	\$15,981,903	100	\$15,933,690	100	\$16,634,662	100

TABLE 3
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED
State Totals - 1994 Taxable Year

Adjusted Gross Income Class	Returns		Adjusted Gross Income ¹		Taxable Income ²		Total Tax Liability ³	
	Number	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
No Adjusted Gross Income	159,813	1.3	-\$9,674,222	-2.2	\$0	0.0	\$3,735	0.0
\$	191,399	1.6	88,840	0.0	3,078	0.0	1,075	0.0
1,000 to	227,893	1.9	341,323	0.1	25,269	0.0	418	0.0
2,000 to	216,337	1.8	540,617	0.1	44,875	0.0	2,045	0.0
3,000 to	252,593	2.1	886,646	0.2	211,153	0.1	1,128	0.0
4,000 to	215,523	1.8	978,392	0.2	313,270	0.1	1,153	0.0
5,000 to	251,888	2.1	1,382,406	0.3	594,041	0.2	1,831	0.0
6,000 to	305,693	2.6	1,989,996	0.4	957,192	0.2	1,298	0.0
7,000 to	277,367	2.3	2,076,174	0.5	1,086,332	0.3	1,246	0.0
8,000 to	272,799	2.3	2,315,262	0.5	1,307,100	0.4	2,521	0.0
9,000 to	270,340	2.3	2,562,396	0.6	1,476,558	0.5	4,403	0.0
10,000 to	287,965	2.4	3,018,117	0.7	1,903,081	0.5	7,327	0.0
11,000 to	281,311	2.4	3,229,781	0.7	2,085,287	0.5	7,798	0.0
12,000 to	244,946	2.1	3,063,500	0.7	1,967,652	0.5	9,018	0.1
13,000 to	262,706	2.2	3,546,395	0.8	2,340,952	0.7	10,192	0.1
14,000 to	264,744	2.2	3,835,263	0.9	2,674,009	0.7	16,512	0.1
15,000 to	232,859	2.0	3,602,129	0.8	2,493,103	0.7	19,096	0.1
16,000 to	221,995	1.9	3,670,337	0.8	2,604,014	0.8	21,196	0.1
17,000 to	241,227	2.0	4,220,145	0.9	3,056,691	0.8	26,107	0.2
18,000 to	231,908	1.9	4,291,620	1.0	3,184,473	0.8	32,731	0.2
19,000 to	216,229	1.8	4,215,850	0.9	3,082,058	1.0	31,501	0.2
20,000 to	200,077	1.7	4,098,359	0.9	3,093,139	0.9	36,962	0.2
21,000 to	187,718	1.6	4,033,584	0.9	3,004,780	1.0	39,657	0.2
22,000 to	179,615	1.5	4,043,213	0.9	3,063,291	0.8	43,859	0.3
23,000 to	198,578	1.7	4,664,819	1.0	3,610,205	1.0	56,390	0.3
24,000 to	194,471	1.6	4,765,852	1.1	3,560,163	0.9	56,054	0.3
25,000 to	183,425	1.5	4,673,096	1.0	3,626,451	1.1	59,644	0.4
26,000 to	168,311	1.4	4,455,380	1.0	3,421,296	1.1	61,935	0.4
27,000 to	175,850	1.5	4,833,070	1.1	3,719,174	1.1	67,199	0.4
28,000 to	160,367	1.3	4,569,106	1.0	3,592,620	1.0	68,185	0.4
29,000 to	158,395	1.3	4,674,479	1.0	3,599,100	0.9	72,901	0.4
30,000 to	553,014	4.6	21,739,120	4.9	17,045,108	5.1	400,585	2.4
35,000 to	734,858	6.2	23,150,222	5.2	18,188,206	4.9	483,612	2.9
40,000 to	1,016,706	8.5	45,556,327	10.2	36,075,772	9.9	1,094,505	6.6
50,000 to	701,379	5.9	38,347,246	8.6	30,505,315	9.5	1,066,920	6.4
60,000 to	528,313	4.4	34,152,675	7.7	27,028,766	7.3	1,116,086	6.7
70,000 to	406,983	3.4	30,397,636	6.8	24,155,431	6.1	1,067,576	6.4
80,000 to	256,058	2.1	21,687,103	4.9	17,368,754	5.1	860,574	5.2
90,000 to	199,707	1.7	18,873,529	4.2	15,157,618	3.9	810,184	4.9
100,000 to	347,820	2.9	41,283,254	9.3	33,859,585	8.8	2,115,138	12.7
150,000 to	106,155	0.9	18,103,837	4.1	15,192,152	4.1	1,105,687	6.6
200,000 to	77,026	0.6	18,535,278	4.2	15,965,861	4.1	1,294,103	7.8
300,000 to	25,708	0.2	8,825,938	2.0	7,869,819	2.1	683,450	4.1
400,000 to	12,310	0.1	5,485,379	1.2	4,978,959	1.3	444,112	2.7
500,000 to	17,839	0.1	12,018,597	2.7	11,166,095	3.0	1,046,010	6.4
1,000,000 and Over	8,751	0.1	23,131,420	5.2	21,826,861	6.1	2,261,001	13.6
TOTAL	11,926,987	100.0	\$446,279,486	100.0	\$363,084,709	100.0	\$16,634,662	100.0

Footnotes follow this section.

TABLE 4A*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1994 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California Adjustments ¹ (Thousands)	California AGI ¹ (Thousands)	California Deductions ² (Thousands)	Taxable Income ³ (Thousands)	Total Tax Liability ⁴ (Thousands)
	All	Taxable						
Negative	155,789	3,188	\$11,522,719	\$1,848,497	\$9,674,222	\$1,903,330	\$0	\$3,735
Zero	4,024	239	5,509	-5,509	0	12,396	-	1
\$1 to \$ 999	191,399	18,060	261,968	-173,128	88,840	617,052	3,078	1,075
1,000 to 1,999	227,893	38,224	463,701	-122,378	341,323	630,455	25,269	418
2,000 to 2,999	216,357	49,365	600,580	-59,963	540,617	696,808	44,875	2,045
3,000 to 3,999	252,593	73,021	988,081	-101,435	886,646	850,286	211,153	1,128
4,000 to 4,999	215,523	42,583	1,018,338	-39,946	978,392	800,448	313,270	1,153
5,000 to 5,999	251,888	43,094	1,487,275	-104,869	1,382,406	873,109	594,041	1,831
6,000 to 6,999	305,693	30,745	2,144,689	-154,693	1,989,996	1,120,230	957,192	1,298
7,000 to 7,999	277,367	21,337	2,197,396	-121,222	2,076,174	1,155,566	1,086,332	1,246
8,000 to 8,999	272,799	114,569	2,397,845	-82,582	2,315,262	1,074,864	1,307,100	2,521
9,000 to 9,999	270,340	107,516	2,613,464	-51,068	2,562,396	1,186,800	1,476,558	4,403
10,000 to 10,999	287,965	135,792	3,107,225	-89,108	3,018,117	1,183,655	1,903,081	7,327
11,000 to 11,999	281,311	123,901	3,346,610	-116,829	3,229,781	1,205,954	2,085,287	7,798
12,000 to 12,999	244,946	108,951	3,157,797	-94,297	3,063,500	1,184,327	1,967,652	9,018
13,000 to 13,999	262,706	106,852	3,650,670	-104,275	3,546,395	1,279,217	2,340,952	10,192
14,000 to 14,999	264,744	124,220	3,889,549	-54,286	3,835,263	1,253,882	2,674,009	16,512
15,000 to 15,999	232,859	116,855	3,688,960	-86,832	3,602,129	1,199,035	2,493,103	19,096
16,000 to 16,999	221,995	132,407	3,757,584	-87,248	3,670,337	1,103,684	2,604,014	21,196
17,000 to 17,999	241,227	138,227	4,326,911	-106,766	4,220,145	1,217,032	3,056,691	26,107
18,000 to 18,999	231,908	154,125	4,405,535	-113,914	4,291,620	1,117,522	3,184,473	32,731
19,000 to 19,999	216,229	145,244	4,318,679	-102,829	4,215,850	1,152,104	3,082,058	31,501
20,000 to 20,999	200,077	146,923	4,260,848	-162,489	4,098,359	1,259,334	3,093,139	36,962
21,000 to 21,999	187,718	131,067	4,137,584	-104,000	4,033,584	1,050,900	3,004,780	39,657
22,000 to 22,999	179,615	135,353	4,098,538	-55,325	4,043,213	999,473	3,063,291	43,859
23,000 to 23,999	198,578	173,138	4,823,494	-158,676	4,664,819	1,133,967	3,610,205	56,390
24,000 to 24,999	194,471	149,612	4,875,117	-109,264	4,765,852	1,294,569	3,560,163	56,054
25,000 to 25,999	183,425	155,685	4,786,806	-113,710	4,673,096	1,059,238	3,626,451	59,644
26,000 to 26,999	168,311	146,341	4,464,106	-8,726	4,455,380	1,067,834	3,421,296	61,935
27,000 to 27,999	175,850	150,482	4,965,304	-125,850	4,839,454	1,121,272	3,719,174	67,199
28,000 to 28,999	160,367	145,155	4,748,040	-178,934	4,569,106	982,871	3,592,620	68,185
29,000 to 29,999	158,395	139,656	4,839,996	-165,517	4,674,479	1,098,588	3,599,100	72,901
30,000 to 30,999	131,198	122,570	4,139,767	-135,966	4,003,801	850,540	3,162,155	68,581
31,000 to 31,999	148,830	137,565	4,754,419	-66,271	4,688,148	1,066,118	3,641,820	82,505
32,000 to 32,999	138,350	129,739	4,635,847	-137,816	4,498,031	880,794	3,617,238	84,174
33,000 to 33,999	134,636	122,415	4,000,676	514,186	4,514,862	1,110,119	3,417,224	69,942
34,000 to 34,999	116,974	112,363	4,184,630	-150,352	4,034,278	838,762	3,206,671	95,383
35,000 to 35,999	132,930	124,829	4,894,136	-171,452	4,722,684	978,039	3,746,786	100,002
36,000 to 36,999	132,521	124,616	4,964,395	-127,990	4,836,405	1,024,048	3,822,603	100,244
37,000 to 37,999	103,439	99,194	4,017,553	-137,382	3,880,171	822,883	3,058,189	84,216
38,000 to 38,999	125,685	117,882	5,052,898	-211,387	4,841,511	1,070,932	3,780,576	100,505
39,000 to 39,999	123,309	115,323	5,055,647	-186,196	4,869,451	1,092,387	3,780,052	98,645
40,000 to 49,999	1,016,706	988,342	47,125,730	-1,569,403	45,556,327	9,599,388	36,075,772	1,094,505
50,000 to 59,999	701,379	690,662	39,383,168	-1,035,922	38,347,246	7,914,771	30,505,315	1,066,920
60,000 to 69,999	528,313	521,606	34,826,906	-674,231	34,152,675	7,259,595	27,028,766	1,116,086
70,000 to 79,999	406,983	404,602	30,985,534	-587,898	30,397,636	6,266,402	24,155,431	1,067,576
80,000 to 89,999	256,058	253,994	22,189,553	-502,451	21,687,103	4,392,251	17,368,754	860,574
90,000 to 99,999	199,707	198,568	19,062,871	-189,342	18,873,529	3,734,439	15,157,618	810,184
100,000 to 149,999	347,820	346,464	41,873,022	-589,768	41,283,254	7,448,189	33,859,585	2,115,138
150,000 to 199,999	106,155	105,907	18,093,956	9,881	18,103,837	2,924,813	15,192,152	1,105,687
200,000 to 299,999	77,026	76,794	18,538,828	-3,550	18,535,278	2,594,987	15,965,861	1,294,103
300,000 to 399,999	25,706	25,633	8,869,209	-43,271	8,825,938	966,489	7,869,819	683,450
400,000 to 499,999	12,310	12,261	5,449,849	35,529	5,485,379	512,677	4,978,959	444,112
500,000 to 999,999	17,839	17,767	12,102,445	-83,848	12,018,597	864,754	11,166,095	1,066,010
1,000,000 to 1,999,999	5,704	5,675	7,728,340	17,348	7,745,688	447,292	7,310,361	738,322
2,000,000 to 2,999,999	1,377	1,375	3,323,349	-11,154	3,312,194	166,012	3,146,183	323,941
3,000,000 to 3,999,999	575	572	1,978,900	2,276	1,981,176	115,873	1,868,179	195,105
4,000,000 to 4,999,999	291	291	1,292,951	-1,085	1,291,866	71,576	1,220,291	129,139
\$5,000,000 and Over	804	803	8,843,082	-42,585	8,800,496	518,650	8,281,847	874,494
TOTAL	11,926,987	8,159,739	\$453,673,142	-\$7,387,272	\$446,279,486	\$99,418,579	\$362,084,709	\$16,634,661

Footnotes follow this section.

TABLE 4A (continued)¹
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Income 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	42,145	\$ 843,612	120,877	\$ 930,756	61,152	\$ 254,335	18,354	\$ 169,396
Zero	2,390	9,064	1,634	3,524	-	-	558	228
\$1 to \$999	92,619	241,098	88,129	128,436	30,354	20,591	14,531	81,800
1,000 to 1,999	176,307	313,883	80,755	69,310	35,499	33,547	9,077	49,083
2,000 to 2,999	164,005	458,111	75,630	45,988	29,109	32,341	10,647	38,846
3,000 to 3,999	206,076	750,927	72,440	61,941	26,407	27,532	15,695	68,797
4,000 to 4,999	167,559	802,990	71,377	106,864	26,747	38,238	13,407	36,389
5,000 to 5,999	202,908	1,074,921	82,965	88,921	22,429	43,918	25,394	105,168
6,000 to 6,999	245,326	1,577,645	106,612	123,591	29,771	54,096	27,416	136,121
7,000 to 7,999	213,786	1,571,194	98,861	129,273	29,040	103,933	37,310	225,650
8,000 to 8,999	205,385	1,658,121	112,751	172,685	35,489	81,278	36,365	212,194
9,000 to 9,999	201,723	1,818,239	104,352	170,495	33,388	58,148	47,381	312,291
10,000 to 10,999	229,202	2,340,470	114,376	166,149	37,575	74,091	41,429	250,184
11,000 to 11,999	216,286	2,452,359	109,951	157,934	35,966	92,091	44,339	298,953
12,000 to 12,999	188,720	2,231,471	107,686	167,202	37,740	111,900	43,459	331,986
13,000 to 13,999	198,855	2,500,619	118,117	194,465	39,899	96,600	53,952	422,249
14,000 to 14,999	212,204	2,983,598	108,600	147,516	34,715	95,583	40,061	396,774
15,000 to 15,999	193,789	2,861,969	98,257	156,594	36,021	105,674	35,881	312,803
16,000 to 16,999	179,663	2,769,591	89,432	160,300	27,398	69,925	36,915	365,725
17,000 to 17,999	196,752	3,277,981	109,597	255,725	38,973	128,882	39,089	383,016
18,000 to 18,999	186,060	3,297,359	110,222	177,159	35,284	88,255	45,296	505,930
19,000 to 19,999	179,263	3,186,880	113,500	227,127	33,422	90,575	37,408	409,801
20,000 to 20,999	158,212	3,117,293	94,688	207,913	41,326	139,236	38,293	424,515
21,000 to 21,999	144,092	2,975,593	101,179	221,016	29,781	84,022	38,683	510,400
22,000 to 22,999	143,036	3,078,444	101,492	179,318	31,219	98,444	34,348	429,318
23,000 to 23,999	166,157	3,719,432	103,455	443,395	34,912	139,724	35,677	491,579
24,000 to 24,999	163,850	3,852,036	106,139	178,185	32,730	84,635	34,616	421,599
25,000 to 25,999	151,844	3,682,154	95,663	203,487	34,108	84,801	34,540	414,172
26,000 to 26,999	141,301	3,581,791	93,673	179,992	25,354	94,760	25,988	363,786
27,000 to 27,999	151,917	3,979,652	99,667	103,091	30,616	106,347	28,988	387,470
28,000 to 28,999	132,386	3,514,059	86,562	234,258	32,519	100,921	35,156	463,936
29,000 to 29,999	133,880	3,706,357	98,248	200,552	30,585	135,543	28,187	383,999
30,000 to 30,999	107,896	3,100,426	83,843	233,390	31,469	93,403	24,948	354,700
31,000 to 31,999	125,289	3,872,135	94,662	150,979	32,960	85,947	23,708	374,569
32,000 to 32,999	119,880	3,709,273	82,299	118,958	28,579	76,012	24,783	382,939
33,000 to 33,999	113,920	3,432,052	91,038	209,066	38,657	110,834	29,770	441,609
34,000 to 34,999	102,437	3,327,291	75,246	113,590	25,602	71,269	19,090	323,152
35,000 to 35,999	114,353	3,746,156	94,199	129,845	34,151	86,901	27,766	467,126
36,000 to 36,999	117,046	3,977,597	88,752	142,695	28,781	55,325	19,551	337,283
37,000 to 37,999	88,671	3,079,042	79,360	118,418	27,854	82,730	20,480	307,028
38,000 to 38,999	111,403	4,106,068	93,047	123,173	28,626	66,321	20,763	329,079
39,000 to 39,999	107,113	3,930,252	86,016	113,579	30,923	79,877	19,227	382,078
40,000 to 49,999	899,270	37,561,772	768,046	1,391,582	280,797	852,910	182,255	3,117,286
50,000 to 59,999	635,751	32,182,271	581,881	940,812	228,774	588,237	126,065	2,104,913
60,000 to 69,999	488,459	29,278,527	463,531	850,942	182,117	524,066	91,775	1,555,789
70,000 to 79,999	378,878	25,843,331	362,598	653,232	161,804	419,513	75,254	1,326,163
80,000 to 89,999	233,078	17,513,414	235,626	559,492	111,132	338,792	50,862	1,004,105
90,000 to 99,999	182,891	15,523,241	188,139	474,216	97,046	244,605	34,473	692,159
100,000 to 149,999	311,275	31,832,917	330,517	1,133,743	201,326	841,388	57,586	1,292,427
150,000 to 199,999	89,160	11,998,321	101,987	741,677	70,040	456,626	16,645	466,169
200,000 to 299,999	63,132	11,243,706	75,091	718,900	56,176	583,618	10,577	301,060
300,000 to 399,999	20,607	4,967,225	25,116	403,124	19,713	275,199	3,622	130,087
400,000 to 499,999	9,764	2,860,940	12,124	265,951	9,910	203,511	1,844	80,169
500,000 to 999,999	14,199	5,861,653	17,650	657,817	14,865	537,848	2,548	120,963
1,000,000 to 1,999,999	4,662	3,200,518	5,670	507,891	4,927	359,077	841	58,628
2,000,000 to 2,999,999	1,135	1,217,133	1,372	209,995	1,250	176,505	226	19,672
3,000,000 to 3,999,999	462	665,808	575	126,122	509	106,469	73	5,331
4,000,000 to 4,999,999	236	404,804	291	80,572	257	73,554	38	1,510
\$5,000,000 and Over	681	2,226,682	802	477,270	750	516,423	108	6,634
TOTAL.....	9,829,346	\$ 344,891,468	7,116,365	\$ 17,640,193	2,788,523	\$ 10,676,926	1,893,318	\$ 25,386,786

Footnotes follow this section.

TABLE 4A (continued)^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	BUSINESS INCOME ^b				FARM INCOME			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	26,738	\$ 349,851	58,479	\$ 1,110,737	1,290	\$ 6,590	8,643	\$ 428,500
Zero	-	-	-	-	-	-	-	-
\$1 to \$999	24,119	34,017	7,800	58,420	577	1,161	1,000	11,229
1,000 to 1,999	17,369	59,087	2,472	10,349	-	-	-	-
2,000 to 2,999	22,783	69,105	5,553	30,262	-	-	-	-
3,000 to 3,999	24,610	91,422	3,399	8,891	232	870	447	10,603
4,000 to 4,999	26,833	119,958	4,741	28,591	2,599	17,290	285	1,680
5,000 to 5,999	32,240	124,143	5,469	33,179	290	20	290	312
6,000 to 6,999	28,851	151,670	5,965	19,442	755	5,185	1,476	4,441
7,000 to 7,999	33,886	242,578	5,130	35,366	2,578	11,573	292	2,491
8,000 to 8,999	32,671	231,334	6,659	46,148	-	-	347	4,427
9,000 to 9,999	31,788	251,037	7,074	60,430	600	7,282	656	3,092
10,000 to 10,999	28,710	227,366	5,250	22,011	1,075	508	1,056	4,370
11,000 to 11,999	25,414	237,975	6,544	19,451	790	9,471	849	2,991
12,000 to 12,999	22,806	208,669	6,749	17,426	-	-	447	2,349
13,000 to 13,999	29,403	324,730	5,812	29,838	522	3,517	638	3,233
14,000 to 14,999	26,803	284,052	3,116	14,078	668	3,271	929	2,346
15,000 to 15,999	21,851	179,359	6,807	20,642	447	15,221	1,411	8,701
16,000 to 16,999	26,656	258,505	6,486	9,248	261	821	496	22
17,000 to 17,999	23,560	226,781	8,995	39,782	215	43	581	4,938
18,000 to 18,999	21,065	243,632	6,478	40,649	774	7,471	493	5,058
19,000 to 19,999	25,749	298,118	7,518	28,299	522	137	292	125
20,000 to 20,999	20,727	305,024	7,492	34,883	308	1,830	2,888	16,540
21,000 to 21,999	21,860	249,468	5,909	39,827	261	25	651	5,683
22,000 to 22,999	21,129	288,839	5,811	55,501	-	-	982	4,509
23,000 to 23,999	16,294	221,700	6,281	102,760	232	3,153	1,928	23,777
24,000 to 24,999	17,605	230,909	9,880	48,483	657	983	1,017	6,287
25,000 to 25,999	22,644	317,667	10,817	60,244	831	13,437	1,288	8,984
26,000 to 26,999	22,145	279,369	10,071	54,202	733	7,038	1,150	70,570
27,000 to 27,999	20,252	290,267	6,792	30,600	587	148	216	1,021
28,000 to 28,999	16,989	215,599	8,876	27,794	-	-	2,148	14,225
29,000 to 29,999	18,772	284,656	3,970	13,619	447	2,421	261	1,159
30,000 to 30,999	16,999	267,878	7,298	23,778	232	1,181	819	28,868
31,000 to 31,999	17,917	265,404	9,416	35,758	215	2,831	1,830	29,714
32,000 to 32,999	14,353	225,278	5,890	46,757	216	657	581	4,505
33,000 to 33,999	19,824	284,449	7,850	45,905	679	1,744	524	217,813
34,000 to 34,999	12,269	202,175	9,500	58,572	232	2,444	1,858	12,455
35,000 to 35,999	15,249	266,670	6,616	21,629	-	-	366	1,833
36,000 to 36,999	18,023	279,189	6,262	48,203	739	11,573	686	2,146
37,000 to 37,999	19,964	298,578	6,436	28,901	292	1,601	1,354	11,397
38,000 to 38,999	16,663	216,663	9,298	47,319	232	10,562	932	14,425
39,000 to 39,999	13,970	255,376	6,695	20,896	465	58	1,410	63,675
40,000 to 49,999	144,755	2,615,304	78,574	360,287	4,363	72,453	9,345	116,267
50,000 to 59,999	115,859	2,149,237	61,173	284,466	1,977	6,890	4,707	80,577
60,000 to 69,999	84,704	1,780,204	52,045	205,161	3,794	69,086	3,936	44,737
70,000 to 79,999	61,734	1,733,304	32,349	170,514	1,281	31,461	2,998	29,074
80,000 to 89,999	49,093	1,559,971	18,446	74,878	447	9,776	1,833	58,491
90,000 to 99,999	41,558	1,451,185	19,074	94,562	204	5,125	2,428	18,607
100,000 to 149,999	72,692	3,448,905	26,122	156,648	1,699	65,565	3,307	79,043
150,000 to 199,999	26,678	2,003,880	6,252	71,761	1,411	73,491	1,706	34,411
200,000 to 299,999	19,430	1,937,766	6,223	74,878	631	33,599	1,421	34,490
300,000 to 399,999	6,637	889,479	1,793	32,644	309	26,527	566	24,202
400,000 to 499,999	3,017	495,468	961	20,399	156	16,554	248	10,536
500,000 to 999,999	4,012	783,446	1,272	38,981	269	36,018	581	33,652
1,000,000 to 1,999,999	1,178	360,760	481	28,833	93	18,374	207	27,317
2,000,000 to 2,999,999	307	104,492	121	8,722	17	4,548	50	5,897
3,000,000 to 3,999,999	118	75,209	57	6,442	6	3,551	28	4,872
4,000,000 to 4,999,999	63	33,474	27	6,653	2	4,065	21	4,574
\$5,000,000 and Over	162	169,141	76	17,762	11	1,091	34	11,658
TOTAL	1,549,550	\$ 31,049,772	632,702	\$ 4,182,458	38,223	\$ 630,291	76,933	\$ 1,658,899

Footnotes follow this section.

TABLE 4A (continued)¹
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIPS AND S CORPORATIONS ²				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSSES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	9,871	\$ 267,454	30,833	\$ 2,987,594	20,557	\$ 308,177	43,550	\$ 880,874
Zero	-	-	-	-	-	-	558	3,055
\$1 to \$999	2,932	10,861	1,576	15,377	2,227	7,763	5,753	63,200
1,000 to 1,999	2,922	7,083	2,974	41,610	2,302	2,132	6,338	47,394
2,000 to 2,999	2,920	7,458	1,650	42,536	2,698	5,910	2,923	20,476
3,000 to 3,999	2,739	6,309	854	2,086	5,197	11,594	4,952	25,878
4,000 to 4,999	2,322	20,172	1,726	27,355	7,798	17,723	5,783	40,571
5,000 to 5,999	2,496	12,819	1,191	3,855	5,501	14,768	5,863	47,204
6,000 to 6,999	4,358	15,302	2,488	17,892	7,603	35,560	9,392	46,806
7,000 to 7,999	2,998	19,593	1,737	5,929	5,638	16,221	9,257	202,240
8,000 to 8,999	3,340	14,302	1,686	1,805	7,056	29,156	5,681	35,344
9,000 to 9,999	4,351	34,392	2,197	4,444	7,882	24,987	9,965	83,858
10,000 to 10,999	3,772	25,102	2,650	25,056	7,160	22,204	7,325	62,003
11,000 to 11,999	8,022	33,966	2,224	12,310	6,399	31,262	5,761	54,759
12,000 to 12,999	5,492	26,132	3,312	9,792	8,059	40,793	8,547	49,747
13,000 to 13,999	7,026	51,373	2,098	8,539	10,886	48,264	5,479	39,689
14,000 to 14,999	5,375	20,535	3,360	20,876	4,502	15,532	9,471	66,379
15,000 to 15,999	3,945	17,192	5,423	51,313	6,429	32,967	8,603	90,346
16,000 to 16,999	4,143	37,833	3,309	14,517	10,415	43,955	6,761	25,118
17,000 to 17,999	2,573	10,422	4,879	21,680	9,759	45,603	8,830	78,891
18,000 to 18,999	3,272	14,807	2,006	4,180	8,628	53,076	7,065	43,948
19,000 to 19,999	3,048	20,502	4,460	15,594	8,949	45,223	4,816	21,258
20,000 to 20,999	6,106	37,374	3,630	50,949	11,797	69,205	10,845	67,242
21,000 to 21,999	4,379	29,384	4,388	29,466	11,392	64,175	8,523	36,022
22,000 to 22,999	4,265	31,386	2,109	1,836	6,607	76,695	10,060	78,222
23,000 to 23,999	4,267	31,363	4,853	623,388	5,830	28,705	8,605	74,507
24,000 to 24,999	3,605	41,906	2,871	3,306	5,328	30,710	10,352	75,855
25,000 to 25,999	3,711	25,428	4,127	15,754	7,466	34,867	9,723	59,616
26,000 to 26,999	3,233	56,374	3,323	68,399	8,104	46,677	9,337	68,456
27,000 to 27,999	2,822	17,050	3,152	100,771	5,820	42,478	10,082	70,410
28,000 to 28,999	5,415	25,276	4,260	18,634	9,654	84,117	10,339	72,821
29,000 to 29,999	4,491	22,481	2,266	16,108	6,758	40,310	8,505	77,055
30,000 to 30,999	3,823	35,248	1,918	65,009	6,032	24,619	7,608	59,160
31,000 to 31,999	5,971	43,674	2,022	19,565	7,363	26,915	11,653	92,109
32,000 to 32,999	3,741	7,486	3,116	5,032	4,598	32,596	7,850	46,743
33,000 to 33,999	5,204	116,845	6,035	16,498	10,354	96,568	9,581	62,637
34,000 to 34,999	4,956	36,157	2,198	3,093	6,656	30,872	7,644	44,491
35,000 to 35,999	4,651	26,384	5,034	12,933	6,537	35,501	10,713	69,724
36,000 to 36,999	3,504	73,468	2,150	142,988	6,815	50,129	10,983	81,623
37,000 to 37,999	4,154	20,256	2,505	14,083	7,009	45,667	10,559	78,223
38,000 to 38,999	4,392	38,984	3,334	13,291	4,508	38,731	7,645	44,701
39,000 to 39,999	5,871	86,041	4,030	12,340	5,089	57,931	8,061	66,746
40,000 to 49,999	38,702	465,634	35,382	260,753	60,591	371,952	99,545	692,839
50,000 to 59,999	32,090	380,346	19,730	64,545	43,261	464,831	72,322	757,630
60,000 to 69,999	29,034	469,546	19,078	233,506	33,112	336,289	69,071	524,204
70,000 to 79,999	23,128	398,174	20,757	156,597	34,491	372,349	55,536	481,964
80,000 to 89,999	19,676	314,362	14,157	65,208	23,744	386,441	38,076	342,915
90,000 to 99,999	16,488	350,074	14,982	206,312	21,201	370,832	35,959	319,748
100,000 to 149,999	42,505	1,419,109	29,331	457,412	38,882	750,987	59,406	438,870
150,000 to 199,999	23,581	1,331,084	12,727	225,624	18,457	526,956	9,057	101,980
200,000 to 299,999	24,910	2,110,559	11,178	238,853	16,398	609,127	6,905	122,330
300,000 to 399,999	10,149	1,251,844	4,269	150,846	6,078	320,792	3,123	66,131
400,000 to 499,999	5,601	897,622	2,200	103,212	3,463	218,026	1,548	34,276
500,000 to 999,999	8,868	2,140,247	3,495	284,270	5,356	495,520	2,558	67,254
1,000,000 to 1,999,999	3,222	1,718,712	1,189	237,217	2,014	262,883	798	40,004
2,000,000 to 2,999,999	817	811,256	293	66,584	490	101,533	205	8,189
3,000,000 to 3,999,999	351	504,417	127	81,860	227	56,216	62	2,983
4,000,000 to 4,999,999	173	319,731	71	27,150	131	61,418	29	2,427
\$5,000,000 and Over	486	2,313,380	229	195,723	348	144,961	119	22,089
TOTAL.....	456,259	\$ 18,672,271	339,149	\$ 7,623,455	607,606	\$ 7,661,451	825,660	\$ 7,381,234

Footnotes follow this section.

TABLE 4A (continued)¹
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS ²				ALL OTHER FEDERAL INCOME SOURCES ³			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	30,667	\$ 1,289,142	46,663	\$ 113,801	30,403	\$ 463,110	61,852	\$ 8,328,113
Zero	-	-	558	176	1,315	26,100	-	-
\$1 to \$999	11,195	110,108	10,853	20,858	26,109	85,841	5,772	117,582
1,000 to 1,999	15,514	16,193	9,346	20,367	25,715	82,286	4,166	25,302
2,000 to 2,999	8,247	14,116	11,119	25,872	40,085	115,251	2,528	47,122
3,000 to 3,999	9,707	14,589	8,454	16,229	32,436	115,774	2,814	62,934
4,000 to 4,999	6,121	11,128	11,634	27,729	49,471	154,969	4,177	131,999
5,000 to 5,999	9,215	15,645	10,812	20,562	59,118	145,020	2,023	8,112
6,000 to 6,999	9,399	18,782	11,060	24,910	76,855	198,537	4,859	32,762
7,000 to 7,999	11,343	69,898	6,246	11,893	70,711	173,493	4,490	77,872
8,000 to 8,999	9,086	18,670	13,112	28,618	54,884	170,459	4,573	39,991
9,000 to 9,999	9,927	27,775	12,751	24,326	64,079	158,154	4,106	51,965
10,000 to 10,999	15,073	33,471	11,328	26,514	61,524	149,292	3,340	17,285
11,000 to 11,999	12,151	111,458	12,100	24,559	54,133	229,864	1,958	99,765
12,000 to 12,999	9,708	39,895	11,808	30,159	54,373	151,127	1,075	38,124
13,000 to 13,999	14,029	31,391	10,467	21,734	62,840	159,876	4,503	22,671
14,000 to 14,999	11,144	39,808	14,098	35,357	48,395	173,844	3,979	87,400
15,000 to 15,999	11,570	26,621	9,907	24,578	56,025	190,311	2,467	34,443
16,000 to 16,999	13,834	26,778	11,179	27,791	50,818	148,653	2,824	20,385
17,000 to 17,999	14,884	62,394	11,515	20,554	58,384	162,797	2,409	26,416
18,000 to 18,999	12,583	35,423	10,260	20,878	69,590	185,700	3,204	30,874
19,000 to 19,999	12,306	43,151	12,297	25,898	66,095	165,986	1,417	16,713
20,000 to 21,999	15,513	48,750	12,907	24,955	57,888	169,372	2,592	12,936
21,000 to 21,999	14,201	56,630	13,264	25,082	59,110	172,865	699	302
22,000 to 22,999	10,740	53,021	11,670	23,117	67,394	200,020	2,065	52,694
23,000 to 23,999	14,878	446,048	10,431	23,944	65,308	198,634	2,581	17,010
24,000 to 24,999	10,519	36,872	13,138	26,898	72,379	204,386	1,758	18,734
25,000 to 25,999	15,161	59,150	12,132	28,829	71,393	230,879	1,691	38,530
26,000 to 26,999	10,810	40,286	7,062	14,073	62,495	230,648	2,121	96,006
27,000 to 27,999	14,693	63,685	12,040	22,086	67,117	244,475	1,653	40,232
28,000 to 28,999	14,321	47,578	8,595	21,714	76,693	271,849	3,075	23,930
29,000 to 29,999	16,151	36,039	9,195	19,186	70,045	230,329	999	7,110
30,000 to 30,999	15,960	106,307	7,264	13,635	58,634	223,617	791	47,256
31,000 to 31,999	14,667	74,591	7,930	16,587	65,501	220,194	1,927	116,852
32,000 to 32,999	11,886	37,284	8,505	17,652	66,190	230,440	1,391	10,161
33,000 to 33,999	15,080	127,195	8,865	20,613	66,572	252,582	2,985	665,697
34,000 to 34,999	11,897	41,976	6,336	13,656	57,230	202,238	-	-
35,000 to 35,999	14,459	51,915	14,296	23,323	69,107	302,581	1,240	17,149
36,000 to 36,999	16,682	203,784	10,308	15,529	61,066	193,889	2,450	14,073
37,000 to 37,999	12,601	50,828	9,274	15,705	56,334	212,245	866	6,043
38,000 to 38,999	12,560	51,099	8,621	19,578	73,259	255,255	472	5,500
39,000 to 39,999	16,370	72,782	8,421	16,792	68,317	312,500	477	1,075
40,000 to 49,999	130,186	640,750	84,133	179,228	592,535	2,578,433	12,568	395,312
50,000 to 59,999	104,347	708,821	67,070	131,802	439,868	1,624,746	7,039	80,861
60,000 to 69,999	90,935	613,062	51,900	105,044	341,342	1,151,888	10,116	180,322
70,000 to 79,999	76,950	560,773	44,633	99,340	264,786	1,080,859	7,596	184,109
80,000 to 89,999	60,878	569,620	33,239	63,814	158,405	851,562	3,871	94,183
90,000 to 99,999	52,063	512,957	29,511	66,974	120,593	577,257	6,522	194,972
100,000 to 149,999	110,979	1,576,844	59,042	124,409	219,864	1,615,207	8,082	171,380
150,000 to 199,999	43,189	1,075,899	22,238	51,036	70,552	769,985	4,359	416,839
200,000 to 299,999	35,721	1,434,804	19,343	44,355	52,887	807,716	3,945	341,615
300,000 to 399,999	12,979	788,141	6,909	17,034	18,281	384,580	1,618	100,598
400,000 to 499,999	6,556	569,638	3,352	8,538	8,877	237,644	956	128,091
500,000 to 999,999	9,863	1,656,279	5,295	14,023	13,092	504,992	1,589	138,668
1,000,000 to 1,999,999	3,407	1,417,607	1,660	4,469	4,310	331,811	601	130,465
2,000,000 to 2,999,999	920	714,200	361	1,011	1,045	118,606	150	58,339
3,000,000 to 4,999,999	362	487,151	161	440	443	81,771	76	31,428
4,000,000 to 4,999,999	196	330,186	82	227	226	34,596	32	6,717
\$5,000,000 and Over	580	3,006,216	185	500	644	278,859	92	75,169
TOTAL	1,276,963	\$ 20,405,204	896,935	\$ 1,908,561	4,733,140	\$ 21,195,954	229,641	\$ 13,238,188

Footnotes follow this section.

TABLE 4A (continued)¹
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	INDIVIDUAL RETIREMENT PLAN ²		HALF SELF-EMPLOYMENT TAX ³		SELF-EMPLOYED HEALTH INSURANCE ⁴		SELF-EMPLOYED RETIREMENT PLAN ⁵	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	3,917	\$ 5,449	28,350	\$ 24,624	8,164	\$ 4,924	710	\$ 1,494
Zero	-	-	-	-	-	-	-	-
\$1 to \$999	558	1,116	11,548	2,299	1,322	415	-	-
1,000 to 1,999	2,155	4,046	13,831	3,777	2,129	1,454	-	-
2,000 to 2,999	1,174	726	18,300	4,702	935	1,091	-	-
3,000 to 3,999	1,834	3,667	22,099	6,389	1,047	450	-	-
4,000 to 4,999	3,442	4,237	23,374	9,042	732	318	-	-
5,000 to 5,999	4,448	7,200	23,653	7,979	2,813	1,160	-	-
6,000 to 6,999	3,434	4,076	25,723	10,132	1,068	339	308	69
7,000 to 7,999	2,555	4,489	28,947	15,067	2,151	911	688	832
8,000 to 8,999	5,462	7,849	26,154	13,784	2,618	1,746	-	-
9,000 to 9,999	4,457	7,521	26,454	16,945	2,917	1,548	-	-
10,000 to 10,999	4,456	4,690	23,972	14,457	3,211	1,751	455	490
11,000 to 11,999	5,392	9,467	22,028	15,247	996	417	912	1,330
12,000 to 12,999	6,437	9,065	23,361	15,838	2,110	1,284	-	-
13,000 to 13,999	7,135	12,898	29,419	24,235	5,378	3,390	1,194	2,674
14,000 to 14,999	3,756	6,637	23,068	18,789	2,317	1,055	-	-
15,000 to 15,999	8,160	12,677	20,174	14,826	813	303	366	653
16,000 to 16,999	9,817	16,805	25,559	19,209	2,972	1,427	-	-
17,000 to 17,999	6,031	10,561	18,447	15,587	2,836	2,791	570	1,856
18,000 to 18,999	13,641	19,630	19,341	18,161	1,755	1,240	739	1,850
19,000 to 19,999	13,562	22,526	20,961	18,978	4,465	3,647	2,132	2,873
20,000 to 20,999	11,263	20,934	19,079	21,595	4,040	2,718	1,905	6,654
21,000 to 21,999	8,596	14,679	19,413	18,823	1,959	1,651	546	1,017
22,000 to 22,999	7,034	12,208	18,838	18,560	3,965	2,377	1,136	3,260
23,000 to 23,999	11,327	17,097	15,427	16,152	2,684	1,398	-	-
24,000 to 24,999	9,595	15,244	17,446	19,735	3,943	1,698	1,120	5,356
25,000 to 25,999	15,220	25,540	22,138	23,294	2,485	1,585	546	2,324
26,000 to 26,999	13,492	21,609	19,915	21,237	2,683	1,905	523	1,523
27,000 to 27,999	12,825	20,498	17,783	17,981	3,687	2,550	738	2,655
28,000 to 28,999	6,409	7,721	15,224	16,206	2,230	2,082	2,907	9,448
29,000 to 29,999	13,911	15,408	19,285	19,617	3,972	3,601	1,942	10,083
30,000 to 30,999	9,143	12,877	16,207	18,078	2,951	1,619	2,223	6,781
31,000 to 31,999	11,793	15,993	16,080	18,693	2,104	1,359	1,647	3,282
32,000 to 32,999	7,557	11,630	13,283	14,325	1,182	647	1,251	4,174
33,000 to 33,999	12,237	20,102	17,960	21,282	2,055	1,124	1,868	5,384
34,000 to 34,999	9,864	15,068	13,185	15,821	2,469	1,364	1,070	3,837
35,000 to 35,999	13,075	19,431	14,220	20,084	2,670	1,959	688	3,828
36,000 to 36,999	13,006	20,107	16,632	23,355	2,223	1,294	1,721	8,151
37,000 to 37,999	9,281	13,671	17,173	21,354	2,668	1,737	1,827	10,069
38,000 to 38,999	6,391	10,696	13,030	15,958	1,507	781	1,233	4,249
39,000 to 39,999	11,828	16,724	13,863	20,860	2,164	1,342	2,209	6,213
40,000 to 49,999	75,452	111,344	134,855	193,153	23,836	17,935	14,782	66,004
50,000 to 59,999	33,116	53,124	104,854	152,185	17,886	14,034	21,112	101,471
60,000 to 69,999	32,944	55,614	81,763	133,374	13,709	10,341	14,293	63,902
70,000 to 79,999	27,523	45,165	66,492	117,639	7,980	5,607	12,113	100,351
80,000 to 89,999	17,811	30,144	48,312	103,059	10,305	7,818	13,124	90,007
90,000 to 99,999	17,302	33,783	41,142	79,051	8,583	9,606	9,016	75,878
100,000 to 149,999	30,635	54,649	81,323	199,146	16,425	15,714	24,959	273,584
150,000 to 199,999	13,209	22,951	34,242	104,161	9,272	9,277	13,308	225,641
200,000 to 299,999	9,562	16,286	28,377	95,639	7,674	8,615	12,052	219,168
300,000 to 399,999	3,241	5,709	10,451	41,411	3,296	3,990	4,418	98,804
400,000 to 499,999	1,631	2,742	5,111	22,485	1,722	2,319	2,067	48,048
500,000 to 999,999	2,268	4,037	7,023	31,682	2,403	3,450	2,360	54,117
1,000,000 to 1,999,999	808	1,407	2,244	11,809	812	1,095	504	10,905
2,000,000 to 2,999,999	158	279	545	3,292	214	307	128	2,949
3,000,000 to 3,999,999	48	85	232	2,296	74	120	52	1,008
4,000,000 to 4,999,999	26	42	113	907	46	67	21	400
\$5,000,000 and Over	52	92	334	5,000	135	211	50	1,191
TOTAL	591,456	\$ 940,022	1,458,357	\$ 1,969,366	230,762	\$ 176,958	179,533	\$ 1,545,837

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	PENALTY ON EARLY WITHDRAWAL OF SAVINGS		ALIMONY PAID		TOTAL ADJUSTMENTS ¹⁰	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	2,362	\$ 577	2,203	\$ 17,714	37,830	\$ 55,900
Zero	-	-	-	-	-	-
\$1 to \$999	308	3	-	-	13,742	3,879
1,000 to 1,999	232	43	-	-	16,699	9,789
2,000 to 2,999	651	7	-	-	24,896	7,578
3,000 to 3,999	1,366	37	261	1,071	26,046	12,063
4,000 to 4,999	1,239	1,248	308	3,836	30,993	21,455
5,000 to 5,999	-	-	290	2,439	32,513	21,571
6,000 to 6,999	5,969	564	-	-	40,723	22,124
7,000 to 7,999	1,116	26	-	-	44,424	39,348
8,000 to 8,999	2,274	235	558	2,568	38,281	30,274
9,000 to 9,999	2,012	3,921	931	3,967	39,656	38,678
10,000 to 10,999	1,271	174	-	-	34,542	25,261
11,000 to 11,999	1,130	257	2,443	10,635	36,282	43,207
12,000 to 12,999	1,187	391	447	870	30,675	27,937
13,000 to 13,999	2,035	987	708	1,740	39,405	48,702
14,000 to 14,999	2,608	99	577	2,103	32,742	32,718
15,000 to 15,999	347	2	1,409	3,168	32,261	34,843
16,000 to 16,999	773	131	401	481	34,880	39,425
17,000 to 17,999	2,061	376	1,942	4,718	32,222	38,335
18,000 to 18,999	2,068	208	831	3,701	34,201	46,261
19,000 to 19,999	1,756	728	204	2,198	38,489	58,636
20,000 to 20,999	3,710	1,283	-	-	33,436	55,552
21,000 to 21,999	709	32	-	-	25,572	37,176
22,000 to 22,999	-	-	1,651	22,349	26,580	63,340
23,000 to 23,999	204	77	216	648	24,463	35,868
24,000 to 24,999	2,011	670	261	6,592	26,856	50,652
25,000 to 25,999	972	87	292	1,196	35,616	75,616
26,000 to 26,999	1,356	11,440	447	1,609	33,103	61,583
27,000 to 27,999	948	50	1,005	2,683	29,595	48,889
28,000 to 28,999	1,402	679	1,008	5,996	26,118	44,669
29,000 to 29,999	1,658	366	563	687	32,351	52,376
30,000 to 30,999	1,218	192	1,884	6,445	24,609	47,526
31,000 to 31,999	292	26	890	2,326	28,303	46,815
32,000 to 32,999	-	-	1,948	5,667	20,406	37,319
33,000 to 33,999	1,522	195	755	9,851	30,534	62,384
34,000 to 34,999	308	82	204	184	22,251	37,804
35,000 to 35,999	855	136	1,645	14,989	25,509	64,907
36,000 to 36,999	285	448	843	6,430	27,076	61,769
37,000 to 37,999	931	44	1,010	3,514	26,086	50,915
38,000 to 38,999	232	1	1,239	3,520	21,449	37,445
39,000 to 39,999	366	14	546	2,892	22,079	50,771
40,000 to 49,999	7,322	1,929	10,462	80,889	203,914	504,821
50,000 to 59,999	7,977	826	8,388	60,042	155,296	408,932
60,000 to 69,999	6,515	821	8,578	87,984	121,862	369,730
70,000 to 79,999	2,910	372	9,077	90,810	92,965	369,563
80,000 to 89,999	2,197	849	3,470	21,049	63,922	259,650
90,000 to 99,999	1,850	217	3,622	39,728	55,490	248,410
100,000 to 149,999	2,705	1,645	7,339	114,645	106,383	704,807
150,000 to 199,999	838	118	3,924	81,513	44,140	453,829
200,000 to 299,999	669	172	2,771	71,151	35,987	416,708
300,000 to 399,999	254	247	1,021	36,065	12,915	188,680
400,000 to 499,999	104	41	572	25,649	6,337	101,973
500,000 to 999,999	138	116	719	35,356	9,065	130,678
1,000,000 to 1,999,999	59	159	271	19,367	2,989	45,260
2,000,000 to 2,999,999	14	7	72	5,732	745	12,636
3,000,000 to 3,999,999	5	12	23	4,911	289	8,481
4,000,000 to 4,999,999	3	2	23	1,813	151	3,231
\$5,000,000 and Over	7	3	44	8,053	449	15,198
TOTAL	85,311	\$ 33,372	90,296	\$ 943,544	2,146,393	\$ 5,923,947

Footnotes follow this section.

TABLE 4A (continued)*
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 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	91,441	\$ 5,432,198	62,326	\$ 7,280,694	51,033	\$ 240,762	36,201	\$ 143,227
Zero	1,315	5,509	-	-	-	-	-	-
\$1 to \$999	43,067	327,565	7,030	154,437	11,937	51,119	8,653	5,461
1,000 to 1,999	33,957	139,260	4,554	16,881	11,166	38,307	9,978	11,002
2,000 to 2,999	32,254	103,582	5,289	43,619	11,225	38,158	8,192	6,199
3,000 to 3,999	40,074	139,902	6,412	38,467	9,084	38,708	11,444	11,903
4,000 to 4,999	37,885	131,182	7,288	91,236	10,601	30,121	12,321	10,107
5,000 to 5,999	49,077	118,415	5,522	13,546	10,186	43,581	12,033	4,103
6,000 to 6,999	70,948	186,408	7,048	31,715	11,324	48,583	11,533	3,388
7,000 to 7,999	64,465	203,005	7,518	81,784	18,048	67,871	14,918	5,556
8,000 to 8,999	50,998	128,994	6,209	46,412	19,266	78,430	14,518	3,657
9,000 to 9,999	55,006	130,045	7,919	78,976	24,999	95,554	24,267	7,151
10,000 to 10,999	53,899	97,926	6,654	8,818	19,690	64,238	29,556	11,119
11,000 to 11,999	43,192	204,558	5,495	87,729	11,908	43,296	17,360	10,949
12,000 to 12,999	54,137	146,528	9,276	52,230	24,957	129,364	24,592	18,281
13,000 to 13,999	48,855	121,493	8,659	17,218	24,924	91,586	29,155	13,561
14,000 to 14,999	39,934	140,591	7,420	86,305	21,383	94,267	23,701	24,666
15,000 to 15,999	47,479	132,382	8,884	45,551	25,331	131,456	31,971	15,329
16,000 to 16,999	45,271	106,462	7,820	19,215	23,170	70,455	30,440	13,835
17,000 to 17,999	48,338	131,455	5,552	24,689	23,953	136,244	41,685	22,951
18,000 to 18,999	55,150	145,720	6,625	31,805	20,660	68,455	40,831	17,886
19,000 to 19,999	60,290	124,225	5,383	21,396	22,140	70,431	43,309	23,480
20,000 to 20,999	50,170	176,527	9,451	14,038	20,737	70,544	39,449	23,240
21,000 to 21,999	54,026	130,359	7,565	26,359	17,627	61,911	42,597	29,469
22,000 to 22,999	56,579	126,398	9,342	71,073	20,107	83,706	40,830	21,339
23,000 to 23,999	63,475	186,203	7,202	27,527	16,876	49,859	48,811	85,377
24,000 to 24,999	67,735	118,675	5,734	9,411	22,542	205,559	59,467	44,586
25,000 to 25,999	65,918	138,735	7,142	25,025	14,031	41,433	49,382	42,501
26,000 to 26,999	57,279	143,743	6,498	135,017	17,716	94,558	45,873	47,625
27,000 to 27,999	63,348	202,265	7,860	76,415	17,003	73,576	56,722	58,810
28,000 to 28,999	67,985	210,366	7,818	31,432	18,913	53,397	55,530	49,905
29,000 to 29,999	65,975	193,389	8,487	27,872	21,639	88,773	65,772	60,633
30,000 to 30,999	56,075	207,303	6,202	71,336	15,288	38,785	50,728	50,020
31,000 to 31,999	63,578	192,646	9,119	126,376	17,698	59,890	55,347	63,272
32,000 to 32,999	64,121	157,341	6,694	19,525	16,774	59,824	52,153	51,485
33,000 to 33,999	67,577	238,511	11,135	752,697	16,669	61,764	63,724	100,074
34,000 to 34,999	54,041	171,936	5,699	21,583	12,534	36,319	52,715	74,542
35,000 to 35,999	70,395	188,705	7,289	17,253	16,667	76,612	64,488	83,055
36,000 to 36,999	59,549	144,129	6,954	16,139	16,782	83,704	60,976	95,301
37,000 to 37,999	54,443	148,076	5,480	10,694	7,899	21,744	59,503	78,079
38,000 to 38,999	72,289	227,916	6,422	16,529	15,474	55,156	73,975	96,250
39,000 to 39,999	64,685	199,449	6,299	13,253	14,529	63,900	65,014	105,189
40,000 to 49,999	556,645	2,036,180	77,536	466,777	97,835	400,239	628,071	1,141,578
50,000 to 59,999	433,357	1,255,317	56,501	219,395	59,257	294,341	523,897	1,197,687
60,000 to 69,999	335,350	983,474	48,133	309,243	36,516	215,466	451,639	1,258,247
70,000 to 79,999	257,632	879,272	39,649	291,374	29,109	139,356	373,829	1,298,868
80,000 to 89,999	155,121	666,812	35,330	164,361	17,381	89,045	240,632	1,003,194
90,000 to 99,999	127,484	443,300	30,115	253,958	6,768	39,691	192,013	963,494
100,000 to 149,999	215,670	975,200	64,527	385,432	12,198	105,304	339,703	2,336,615
150,000 to 199,999	71,468	503,932	31,525	513,813	2,869	26,713	104,707	1,221,596
200,000 to 299,999	55,512	464,050	29,324	460,500	1,285	26,596	76,089	1,432,477
300,000 to 399,999	19,473	232,272	12,130	189,001	334	10,109	25,327	725,730
400,000 to 499,999	9,637	160,077	6,804	195,607	125	6,628	12,121	486,746
500,000 to 999,999	14,698	383,565	10,823	299,717	135	6,939	17,577	1,176,956
1,000,000 to 1,999,999	4,949	260,846	3,961	278,195	37	1,964	5,625	793,580
2,000,000 to 2,999,999	1,227	128,685	1,044	117,530	6	310	1,368	339,000
3,000,000 to 3,999,999	522	77,598	439	79,874	-	82	573	214,990
4,000,000 to 4,999,999	275	38,210	234	37,125	-	-	289	130,230
\$5,000,000 and Over	761	288,678	669	246,092	3	70	799	857,461
TOTAL	4,566,056	\$ 21,677,545	796,019	\$ 14,290,271	1,008,350	\$ 4,414,853	4,573,973	\$ 18,223,012

Footnotes follow this section.

TABLE 4A (continued)*
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	REAL ESTATE TAXES		OTHER TAXES		TOTAL TAXES		MORTGAGE INTEREST	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	64,609	\$ 185,836	49,702	\$ 23,663	71,269	\$ 352,725	56,091	\$ 706,853
Zero	558	1,233			558	1,233	558	2,550
\$1 to \$999	11,510	20,594	9,357	3,100	14,668	29,155	11,101	106,805
1,000 to 1,999	12,680	15,619	6,349	1,458	13,971	28,079	9,802	85,301
2,000 to 2,999	9,288	10,946	7,798	1,420	15,201	18,566	8,359	52,819
3,000 to 3,999	12,813	20,913	8,158	2,358	16,827	35,174	8,430	41,150
4,000 to 4,999	13,421	24,629	11,288	2,701	16,393	37,437	13,640	96,686
5,000 to 5,999	16,393	25,155	12,831	2,686	19,670	31,944	14,176	73,206
6,000 to 6,999	18,748	32,605	12,167	2,100	24,034	38,093	17,555	108,032
7,000 to 7,999	20,473	27,678	17,800	5,739	27,452	38,972	17,663	134,802
8,000 to 8,999	24,121	31,753	15,879	5,088	27,263	40,499	19,994	110,714
9,000 to 9,999	29,540	32,835	20,204	4,980	35,129	44,967	26,643	176,926
10,000 to 10,999	36,509	44,017	23,111	6,477	40,122	61,613	30,492	173,473
11,000 to 11,999	22,471	38,114	15,045	3,761	26,170	52,824	17,958	139,626
12,000 to 12,999	36,178	52,108	25,849	7,907	43,173	78,296	31,126	162,632
13,000 to 13,999	35,582	48,915	25,947	6,327	42,649	68,803	30,964	203,913
14,000 to 14,999	32,481	51,363	23,949	5,384	36,931	81,413	27,105	194,596
15,000 to 15,999	39,652	56,090	32,269	9,575	43,903	80,994	35,963	253,821
16,000 to 16,999	34,346	49,321	23,598	6,367	42,847	69,524	31,116	232,047
17,000 to 17,999	42,332	57,647	29,515	10,711	50,351	91,308	37,739	265,654
18,000 to 18,999	37,253	45,653	31,588	8,298	48,220	71,837	32,864	243,392
19,000 to 19,999	45,825	65,771	30,483	9,015	52,598	98,266	44,314	299,709
20,000 to 20,999	41,545	61,019	34,363	11,607	47,403	95,866	37,960	278,992
21,000 to 21,999	40,527	59,172	30,183	12,341	49,595	100,981	38,887	269,649
22,000 to 22,999	42,112	60,482	28,347	893	49,056	90,752	39,235	267,907
23,000 to 23,999	44,112	74,572	29,936	9,938	53,957	169,887	40,245	272,205
24,000 to 24,999	52,836	72,125	40,901	11,279	65,781	127,990	50,288	375,292
25,000 to 25,999	45,500	69,027	33,135	11,111	54,685	122,639	43,042	311,915
26,000 to 26,999	43,002	68,735	30,041	9,756	52,403	126,116	41,418	309,296
27,000 to 27,999	55,885	85,710	35,886	13,006	61,363	157,526	50,903	384,843
28,000 to 28,999	46,383	66,785	37,361	11,725	59,296	128,414	42,665	275,143
29,000 to 29,999	53,798	71,948	39,514	13,521	67,683	146,102	51,981	328,830
30,000 to 30,999	44,255	60,184	32,769	11,729	52,528	121,934	42,698	295,465
31,000 to 31,999	47,910	80,303	36,897	11,866	59,960	155,441	47,395	368,283
32,000 to 32,999	46,020	64,451	34,131	11,737	54,833	127,673	43,519	298,077
33,000 to 33,999	58,713	103,057	40,957	13,603	67,065	216,733	51,644	429,267
34,000 to 34,999	45,308	64,959	34,604	9,544	54,006	149,045	43,747	336,427
35,000 to 35,999	56,535	87,672	42,930	12,632	67,373	183,359	52,595	374,373
36,000 to 36,999	51,653	82,359	44,514	15,744	63,221	193,404	49,967	394,919
37,000 to 37,999	52,430	81,657	42,235	17,451	61,824	177,187	51,573	398,867
38,000 to 38,999	63,281	95,837	46,050	18,579	75,582	210,666	58,765	482,641
39,000 to 39,999	63,491	92,239	44,257	15,456	68,382	212,884	58,265	464,377
40,000 to 49,999	568,099	889,760	408,478	155,101	642,848	2,186,439	548,847	4,461,534
50,000 to 59,999	473,973	797,799	362,434	142,780	530,451	2,138,266	461,149	4,051,461
60,000 to 69,999	408,447	758,736	320,946	142,671	456,483	2,159,654	399,188	3,883,197
70,000 to 79,999	348,009	748,204	251,976	123,468	375,840	2,170,539	337,284	3,587,052
80,000 to 89,999	222,318	481,065	180,764	83,836	241,573	1,568,094	210,300	2,390,284
90,000 to 99,999	181,480	461,052	151,007	78,687	192,502	1,503,233	177,804	2,224,326
100,000 to 149,999	315,350	940,979	286,717	161,848	341,452	3,439,441	298,139	4,302,829
150,000 to 199,999	98,081	394,887	89,992	54,725	105,134	1,671,208	89,497	1,619,327
200,000 to 299,999	71,313	362,812	66,867	48,442	76,407	1,843,731	63,521	1,424,145
300,000 to 399,999	24,041	146,855	22,413	20,657	25,462	893,243	21,115	561,750
400,000 to 499,999	11,557	83,433	10,634	11,324	12,161	581,504	9,905	292,849
500,000 to 999,999	16,703	152,164	15,048	19,423	17,643	1,348,544	13,563	447,400
1,000,000 to 1,999,999	5,377	68,455	4,660	8,498	5,652	870,534	4,098	152,875
2,000,000 to 2,999,999	1,329	21,876	1,155	3,951	1,370	364,827	936	36,848
3,000,000 to 3,999,999	561	12,101	495	1,654	574	228,745	384	17,567
4,000,000 to 4,999,999	278	6,939	253	691	291	137,860	178	8,168
\$5,000,000 and Over	782	28,658	708	6,875	801	892,995	492	25,038
TOTAL	4,339,777	\$ 8,796,863	3,346,445	\$ 1,445,304	4,922,039	\$ 28,465,178	4,096,845	\$ 40,268,125

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	POINTS AND INVESTMENT INTEREST		TOTAL INTEREST ¹¹		CASH/CHECK CONTRIBUTIONS		NON-CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	20,121	\$ 197,214	59,125	\$ 904,067	50,309	\$ 484,280	22,518	\$ 32,710
Zero	-	-	558	2,550	558	223	558	698
\$1 to \$999	4,370	4,114	11,467	110,919	9,986	33,417	5,160	2,411
1,000 to 1,999	2,217	129	10,570	85,430	9,480	5,125	4,973	1,076
2,000 to 2,999	2,916	2,773	8,620	55,592	7,896	2,862	4,062	1,477
3,000 to 3,999	2,981	3,901	9,540	45,051	10,223	7,416	7,643	1,615
4,000 to 4,999	1,402	3,353	13,640	100,038	9,390	2,692	6,705	2,924
5,000 to 5,999	1,104	1,711	14,176	74,917	15,725	9,220	8,359	2,823
6,000 to 6,999	3,779	3,646	17,863	111,678	15,910	9,390	9,169	3,833
7,000 to 7,999	2,736	72,246	18,517	207,048	17,301	13,032	10,365	2,777
8,000 to 8,999	1,193	608	19,994	111,322	21,102	15,852	9,503	4,897
9,000 to 9,999	5,301	1,981	26,643	178,907	27,558	27,195	11,504	5,195
10,000 to 10,999	3,898	337	30,492	173,809	28,467	19,050	12,202	3,884
11,000 to 11,999	2,961	1,566	17,958	141,192	17,669	50,307	7,868	2,897
12,000 to 12,999	3,812	4,957	31,695	167,589	30,239	36,328	17,448	9,558
13,000 to 13,999	7,352	5,037	31,563	208,950	33,170	24,881	17,378	8,558
14,000 to 14,999	5,752	6,080	27,453	200,677	25,802	26,708	12,647	12,256
15,000 to 15,999	7,118	5,985	36,544	259,806	32,861	37,086	17,143	9,562
16,000 to 16,999	6,635	2,658	31,639	234,704	33,919	37,496	19,573	7,764
17,000 to 17,999	4,832	3,267	38,087	268,920	35,564	22,002	19,013	12,323
18,000 to 18,999	7,354	1,589	34,121	244,981	39,115	44,485	24,027	7,614
19,000 to 19,999	6,245	4,295	44,314	304,003	43,971	44,148	23,582	9,065
20,000 to 20,999	4,688	12,402	38,529	291,394	33,050	53,257	17,217	7,001
21,000 to 21,999	10,698	6,973	39,730	276,622	43,235	35,762	23,799	10,999
22,000 to 22,999	4,961	1,758	39,527	269,665	37,992	50,982	19,005	7,715
23,000 to 23,999	6,093	33,319	41,167	305,524	43,154	59,154	24,905	10,938
24,000 to 24,999	9,487	6,625	50,869	381,917	54,387	49,857	33,277	13,043
25,000 to 25,999	7,235	13,193	43,334	325,108	43,821	53,063	25,530	11,208
26,000 to 26,999	9,652	11,128	42,249	320,423	47,197	47,859	25,109	9,864
27,000 to 27,999	9,416	6,216	51,164	391,059	49,878	44,234	28,775	12,982
28,000 to 28,999	8,801	5,318	43,172	280,461	51,977	78,990	28,144	10,647
29,000 to 29,999	8,032	1,855	52,564	330,686	58,680	75,612	38,415	24,769
30,000 to 30,999	7,031	3,807	42,959	299,272	45,171	50,083	28,982	10,461
31,000 to 31,999	12,015	12,692	48,695	380,971	51,322	54,767	31,337	11,221
32,000 to 32,999	9,722	8,941	44,059	307,018	47,690	53,860	30,356	10,567
33,000 to 33,999	13,058	19,535	53,432	448,802	54,130	72,177	32,523	11,882
34,000 to 34,999	8,639	8,516	44,542	344,943	48,086	48,861	29,144	10,362
35,000 to 35,999	14,896	13,798	54,385	388,171	57,216	57,386	31,923	15,724
36,000 to 36,999	8,073	8,767	49,967	403,687	54,816	56,745	26,335	10,525
37,000 to 37,999	11,850	11,580	51,573	410,447	51,840	58,122	32,136	12,892
38,000 to 38,999	14,063	15,235	60,277	497,876	61,784	66,754	41,352	17,105
39,000 to 39,999	12,927	21,154	58,481	485,531	60,268	78,287	36,221	21,656
40,000 to 49,999	114,255	82,074	555,237	4,543,608	550,801	676,047	350,935	166,269
50,000 to 59,999	104,347	80,269	467,428	4,131,730	471,555	670,292	330,047	151,016
60,000 to 69,999	102,596	96,667	403,001	3,979,864	399,919	616,977	275,449	128,394
70,000 to 79,999	91,786	88,531	339,880	3,675,582	339,285	543,953	231,868	122,184
80,000 to 89,999	58,992	53,777	212,305	2,444,061	224,415	394,558	161,455	95,912
90,000 to 99,999	56,542	84,701	180,956	2,309,028	175,730	299,351	122,819	77,517
100,000 to 149,999	100,586	158,620	302,690	4,461,449	319,550	692,746	225,589	183,567
150,000 to 199,999	37,481	119,298	92,226	1,738,626	97,824	353,597	62,588	91,134
200,000 to 299,999	30,260	148,268	65,934	1,572,413	71,911	336,080	42,750	142,659
300,000 to 399,999	11,389	78,029	22,105	639,779	24,106	167,576	13,962	61,128
400,000 to 499,999	5,767	59,018	10,453	351,867	11,603	96,991	6,241	47,856
500,000 to 999,999	9,150	148,829	14,909	596,229	16,793	213,766	8,770	135,726
1,000,000 to 1,999,999	3,143	142,888	4,714	295,763	5,418	158,199	2,511	693,632
2,000,000 to 2,999,999	792	57,479	1,142	94,327	1,326	68,766	603	81,822
3,000,000 to 3,999,999	333	40,880	463	58,447	558	42,533	266	44,629
4,000,000 to 4,999,999	186	24,267	237	32,435	275	29,329	111	47,341
\$5,000,000 and Over	512	109,551	664	134,589	784	271,914	414	567,751
TOTAL	1,025,533	\$ 2,123,405	4,159,598	\$ 42,391,524	4,223,762	\$ 7,731,682	2,692,263	\$ 3,236,015

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTIONS CARRYOVER		TOTAL CONTRIBUTIONS ¹²		CASUALTY AND THEFT LOSSES		MOVING EXPENSES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	24,213	\$ 273,094	11,369	\$ 44,632	3,399	\$ 138,720	302	\$ 119
Zero	-	-	-	-	-	-	-	-
\$1 to \$999	1,298	1,499	10,860	24,576	366	41,391	-	-
1,000 to 1,999	2,478	3,326	8,711	6,037	285	1,137	-	-
2,000 to 2,999	285	1,459	9,036	4,830	-	-	261	37
3,000 to 3,999	582	1,931	10,223	7,757	776	37,139	-	-
4,000 to 4,999	1,855	3,010	8,923	6,076	1,116	21,602	769	365
5,000 to 5,999	522	718	15,725	12,587	948	17,713	-	-
6,000 to 6,999	1,396	1,098	16,635	11,267	366	199	-	-
7,000 to 7,999	769	568	19,529	16,000	261	548	1,981	5,301
8,000 to 8,999	2,110	3,371	21,118	18,877	1,455	9,351	931	320
9,000 to 9,999	681	6,349	28,202	26,821	1,967	13,851	1,274	1,775
10,000 to 10,999	1,663	2,497	29,840	23,241	1,271	26,490	366	750
11,000 to 11,999	600	716	19,175	20,615	285	12,477	792	1,062
12,000 to 12,999	290	37	32,346	45,073	3,199	27,317	-	-
13,000 to 13,999	-	-	34,193	33,300	347	13,773	-	-
14,000 to 14,999	942	1,668	25,777	30,944	1,556	29,380	792	129
15,000 to 15,999	347	1,566	33,443	41,964	2,324	21,439	1,064	770
16,000 to 16,999	627	2,844	35,598	47,337	1,856	6,555	-	-
17,000 to 17,999	2,104	988	38,696	35,315	290	1,721	940	1,799
18,000 to 18,999	552	653	39,535	52,234	285	1,595	-	-
19,000 to 19,999	1,396	7,866	46,170	57,112	843	1,839	484	1,845
20,000 to 20,999	1,075	72,370	35,731	50,694	1,109	35,296	239	192
21,000 to 21,999	-	-	44,637	46,762	2,479	31,634	216	536
22,000 to 22,999	436	1,255	40,690	58,225	1,548	16,651	292	381
23,000 to 23,999	1,271	5,499	46,327	66,132	1,855	42,814	582	313
24,000 to 24,999	553	1,339	57,276	64,164	2,579	34,102	476	461
25,000 to 25,999	558	112	47,631	66,286	990	6,090	639	1,895
26,000 to 26,999	1,284	895	47,769	58,020	2,521	30,055	1,075	1,723
27,000 to 27,999	-	-	52,316	57,641	1,870	16,785	792	496
28,000 to 28,999	1,285	43,626	53,923	90,857	2,359	44,766	762	1,734
29,000 to 29,999	261	7,399	61,865	97,048	4,098	57,873	847	1,251
30,000 to 30,999	204	245	47,116	60,229	3,402	38,061	204	57
31,000 to 31,999	1,156	3,606	52,895	67,042	2,291	32,824	1,668	2,556
32,000 to 32,999	-	-	49,755	64,422	885	3,986	-	-
33,000 to 33,999	1,395	1,155	57,682	84,842	1,266	26,314	939	2,767
34,000 to 34,999	261	287	50,342	59,511	2,984	19,426	1,087	762
35,000 to 35,999	2,397	964	60,933	74,074	5,489	38,671	292	1,413
36,000 to 36,999	-	-	57,522	67,652	1,889	19,777	1,388	1,469
37,000 to 37,999	-	-	55,514	71,012	1,221	9,025	216	348
38,000 to 38,999	232	30	68,970	83,890	1,056	19,061	366	85
39,000 to 39,999	790	156	63,449	100,099	1,647	29,832	1,635	1,504
40,000 to 49,999	4,332	25,567	579,664	844,018	24,730	401,991	7,360	18,661
50,000 to 59,999	3,015	185,151	495,221	815,008	15,716	246,406	7,995	13,592
60,000 to 69,999	4,732	66,103	419,799	750,668	16,482	315,526	4,775	13,531
70,000 to 79,999	786	7,318	347,436	668,208	8,248	122,938	2,605	7,016
80,000 to 89,999	524	588	230,722	491,079	10,160	326,896	1,194	2,709
90,000 to 99,999	2,038	21,215	180,171	372,997	3,027	75,402	1,655	3,493
100,000 to 149,999	2,768	39,402	327,500	885,396	7,965	196,285	3,496	11,939
150,000 to 199,999	1,342	113,297	100,048	420,847	2,788	90,491	1,366	5,148
200,000 to 299,999	871	62,288	72,849	432,549	1,797	123,939	569	3,345
300,000 to 399,999	393	52,396	24,383	222,476	407	32,375	232	1,581
400,000 to 499,999	195	16,300	11,676	131,377	261	32,325	71	296
500,000 to 999,999	396	249,213	16,913	341,111	202	37,282	98	883
1,000,000 to 1,999,999	156	134,003	5,446	251,616	34	7,825	18	120
2,000,000 to 2,999,999	44	30,814	1,331	120,856	4	435	5	38
3,000,000 to 3,999,999	24	28,993	560	80,213	1	408	1	7
4,000,000 to 4,999,999	11	6,406	279	59,568	-	-	-	-
\$5,000,000 and Over	42	1,214,411	790	548,371	1	1,104	1	-
TOTAL	79,537	\$ 2,707,661	4,362,235	\$ 9,391,555	158,556	\$ 2,988,908	55,112	\$ 116,574

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	ALL OTHER DEDUCTIONS ¹²		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	44,520	\$ 122,489	72,401	\$ 1,792,430	39,658	\$ 142,272	70,052	\$ 1,638,305
Zero	558	201	558	7,203	-	-	-	-
\$1 to \$999	7,597	3,264	17,484	255,786	8,913	14,738	14,329	257,582
1,000 to 1,999	6,493	5,671	14,423	162,475	7,067	9,667	8,359	139,290
2,000 to 2,999	5,108	1,966	16,769	116,672	8,189	1,042	12,490	125,742
3,000 to 3,999	6,590	8,099	16,921	168,945	9,505	10,698	13,739	147,472
4,000 to 4,999	9,380	6,829	16,414	198,214	10,417	5,652	12,096	171,678
5,000 to 5,999	9,645	9,184	18,885	183,771	14,741	3,525	16,340	168,171
6,000 to 6,999	7,300	18,186	20,556	213,920	14,380	3,146	23,710	216,687
7,000 to 7,999	10,103	22,766	25,511	336,348	15,032	5,515	27,279	333,083
8,000 to 8,999	11,048	9,144	25,370	251,848	18,848	4,690	26,434	252,248
9,000 to 9,999	13,910	30,539	35,874	376,775	26,724	7,644	35,035	362,917
10,000 to 10,999	16,077	21,891	35,682	343,412	31,123	12,036	37,733	344,820
11,000 to 11,999	11,233	39,695	26,977	298,141	17,881	6,487	29,261	292,949
12,000 to 12,999	14,777	23,407	40,265	451,490	28,763	17,513	42,144	443,715
13,000 to 13,999	10,924	48,519	39,441	446,314	32,647	15,067	41,340	439,606
14,000 to 14,999	12,481	42,728	34,693	460,014	25,506	25,769	34,546	429,051
15,000 to 15,999	10,132	20,527	42,404	540,691	34,318	15,067	44,799	531,752
16,000 to 16,999	15,708	39,846	41,504	454,875	34,128	14,196	43,255	449,440
17,000 to 17,999	15,139	37,475	50,261	565,272	42,308	17,449	43,775	484,199
18,000 to 18,999	17,161	47,441	44,243	459,763	40,076	17,305	44,163	440,701
19,000 to 19,999	16,759	31,526	49,039	552,374	46,156	23,212	48,728	530,234
20,000 to 20,999	13,835	192,307	44,725	725,984	43,530	24,814	47,002	708,360
21,000 to 21,999	17,571	66,973	47,915	571,437	44,662	24,039	48,192	548,918
22,000 to 22,999	13,216	40,417	46,267	540,234	43,950	23,334	48,293	531,010
23,000 to 23,999	16,200	69,081	52,893	707,156	50,598	83,818	52,693	618,776
24,000 to 24,999	26,703	70,332	64,072	878,976	62,705	52,878	65,046	826,185
25,000 to 25,999	20,014	61,592	53,463	619,449	54,006	41,148	53,226	585,065
26,000 to 26,999	18,499	69,033	51,024	696,584	50,976	53,175	50,532	642,105
27,000 to 27,999	20,007	65,538	62,132	761,271	56,949	58,933	59,967	694,704
28,000 to 28,999	22,349	61,795	55,395	647,767	56,785	49,603	53,671	580,126
29,000 to 29,999	23,626	94,366	65,394	811,697	68,919	70,865	65,405	759,459
30,000 to 30,999	16,342	55,003	51,192	605,627	51,596	51,473	50,250	555,715
31,000 to 31,999	22,706	81,517	57,605	778,140	61,878	72,808	58,272	727,507
32,000 to 32,999	17,545	58,448	53,864	620,827	54,074	52,186	52,820	559,767
33,000 to 33,999	25,608	72,977	64,343	897,209	65,669	103,578	62,838	817,550
34,000 to 34,999	15,765	59,055	52,298	661,600	51,832	69,666	51,159	588,613
35,000 to 35,999	18,008	40,490	64,403	790,813	63,641	77,462	62,117	711,110
36,000 to 36,999	20,560	65,160	61,948	833,123	61,767	89,579	60,963	747,972
37,000 to 37,999	18,726	64,573	60,603	753,550	57,299	76,281	55,601	647,253
38,000 to 38,999	32,136	95,188	74,678	967,100	77,891	99,502	72,925	871,433
39,000 to 39,999	23,847	86,256	67,639	971,280	66,754	103,709	66,524	863,280
40,000 to 49,999	232,511	709,968	631,971	9,116,551	641,939	1,117,391	606,311	7,936,184
50,000 to 59,999	178,689	605,135	522,443	8,213,062	527,349	1,171,445	502,232	7,046,673
60,000 to 69,999	163,917	624,901	454,025	8,097,595	449,760	1,216,024	423,799	6,801,243
70,000 to 79,999	125,968	537,348	375,153	7,372,968	368,133	1,239,757	350,969	6,022,967
80,000 to 89,999	79,173	335,919	240,552	5,279,070	235,658	945,334	220,944	4,243,165
90,000 to 99,999	59,339	293,736	192,706	4,621,303	195,217	961,350	183,306	3,662,808
100,000 to 149,999	99,348	595,230	341,266	9,599,111	340,571	2,271,683	314,215	7,304,433
150,000 to 199,999	26,288	229,390	105,092	3,985,215	107,289	1,179,771	96,714	2,885,512
200,000 to 299,999	15,542	205,715	76,318	3,902,331	78,930	1,392,816	68,654	2,561,260
300,000 to 399,999	4,829	81,760	25,448	1,700,469	26,885	718,466	21,999	950,539
400,000 to 499,999	2,337	50,797	12,154	1,031,026	13,135	481,069	9,893	501,908
500,000 to 999,999	3,145	111,598	17,611	2,144,033	19,293	1,152,124	14,083	848,033
1,000,000 to 1,999,999	951	60,473	5,640	1,276,365	6,324	772,366	4,735	442,959
2,000,000 to 2,999,999	243	25,818	1,368	512,550	1,586	331,424	1,207	165,256
3,000,000 to 3,999,999	87	17,795	574	328,141	676	213,151	511	115,593
4,000,000 to 4,999,999	49	4,274	291	196,777	349	129,096	272	71,485
\$5,000,000 and Over	116	36,525	801	1,356,421	975	840,358	758	518,434
TOTAL.....	1,668,438	\$ 6,587,876	4,840,941	\$ 92,209,545	4,665,930	\$ 17,785,166	4,627,705	\$ 73,863,002

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALIFORNIA STANDARD DEDUCTIONS		PERSONAL EXEMPTION CREDITS ¹³		DEPENDENT EXEMPTION CREDITS		SENIOR/BLIND EXEMPTION CREDITS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	85,736	\$ 265,025	213,955	\$ 13,907	61,129	\$ 3,973	51,590	\$ 3,353
Zero	4,024	12,396	3,784	246	2,151	140	558	36
\$1 to \$999	177,069	359,470	133,101	8,652	45,586	2,963	23,389	1,520
1,000 to 1,999	219,533	491,165	140,625	9,141	44,670	2,904	20,133	1,309
2,000 to 2,999	203,867	571,066	171,899	11,173	75,726	4,922	20,642	1,342
3,000 to 3,999	238,854	702,814	210,012	13,651	88,937	5,781	28,585	1,858
4,000 to 4,999	203,427	628,770	212,341	13,802	95,509	6,208	28,757	1,869
5,000 to 5,999	235,548	704,938	241,701	15,711	87,343	5,677	38,188	2,482
6,000 to 6,999	281,983	903,542	323,112	21,002	123,336	8,017	38,889	2,528
7,000 to 7,999	250,088	822,483	308,054	20,023	145,067	9,429	42,992	2,795
8,000 to 8,999	246,365	822,616	310,213	20,164	124,623	8,100	65,192	4,237
9,000 to 9,999	235,305	823,883	322,922	20,990	162,788	10,581	58,027	3,772
10,000 to 10,999	250,232	838,835	336,828	21,894	147,836	9,609	62,149	4,040
11,000 to 11,999	252,050	913,005	338,337	21,992	193,985	12,609	60,875	3,957
12,000 to 12,999	202,803	740,611	296,667	19,283	144,355	9,383	67,130	4,363
13,000 to 13,999	221,366	839,611	351,260	22,832	183,669	11,938	71,298	4,634
14,000 to 14,999	230,198	824,831	330,859	21,506	186,646	12,132	56,304	3,660
15,000 to 15,999	188,061	667,283	295,986	19,239	161,746	10,514	48,645	3,162
16,000 to 16,999	178,739	654,244	294,074	19,115	156,390	10,165	44,102	2,867
17,000 to 17,999	197,452	732,832	324,581	21,098	197,251	12,821	53,458	3,475
18,000 to 18,999	187,744	676,821	305,346	19,848	135,904	8,834	50,554	3,286
19,000 to 19,999	167,501	621,869	291,644	18,957	168,406	10,946	45,440	2,954
20,000 to 20,999	153,075	550,974	260,235	16,915	136,185	8,852	48,811	3,173
21,000 to 21,999	139,525	501,982	249,062	16,189	120,722	7,847	52,282	3,398
22,000 to 22,999	131,322	468,464	245,145	15,934	128,610	8,360	37,664	2,448
23,000 to 23,999	145,885	515,191	255,949	16,637	135,226	8,790	42,224	2,745
24,000 to 24,999	129,426	468,384	265,951	17,287	147,425	9,583	42,826	2,784
25,000 to 25,999	130,199	474,173	246,274	16,008	143,256	9,312	38,664	2,513
26,000 to 26,999	117,779	425,729	234,693	15,255	105,311	6,845	36,333	2,362
27,000 to 27,999	115,882	426,568	241,223	15,679	138,169	8,981	26,331	1,712
28,000 to 28,999	106,696	402,746	228,292	14,839	111,723	7,262	42,699	2,775
29,000 to 29,999	92,991	339,129	225,886	14,683	113,052	7,348	26,908	1,749
30,000 to 30,999	80,947	294,825	185,773	12,075	89,545	5,820	27,495	1,787
31,000 to 31,999	90,558	338,611	211,643	13,757	110,622	7,190	28,432	1,848
32,000 to 32,999	85,530	321,027	194,279	12,628	96,968	6,303	25,868	1,681
33,000 to 33,999	71,798	292,569	204,425	13,288	120,331	7,822	30,936	2,011
34,000 to 34,999	65,815	250,149	175,929	11,435	90,077	5,855	22,041	1,433
35,000 to 35,999	70,812	266,929	191,533	12,450	91,398	5,941	24,779	1,611
36,000 to 36,999	71,558	276,075	198,596	12,909	89,930	5,845	22,555	1,466
37,000 to 37,999	47,838	175,630	151,299	9,834	72,798	4,732	18,404	1,196
38,000 to 38,999	52,760	199,500	191,485	12,447	116,606	7,579	16,407	1,066
39,000 to 39,999	56,785	229,107	197,613	12,845	108,495	7,052	22,013	1,431
40,000 to 49,999	410,395	1,663,205	1,625,735	105,673	908,756	59,069	165,352	10,748
50,000 to 59,999	199,147	868,098	1,186,585	77,128	622,462	40,460	97,593	6,344
60,000 to 69,999	104,514	458,352	922,696	59,975	527,571	34,292	57,988	3,769
70,000 to 79,999	56,014	243,435	721,615	46,905	432,497	28,112	44,311	2,880
80,000 to 89,999	35,114	149,086	450,750	29,299	253,634	16,486	35,189	2,287
90,000 to 99,999	16,401	71,631	356,186	23,152	204,616	13,300	16,869	1,097
100,000 to 149,999	33,605	143,757	605,680	39,369	339,949	22,097	41,288	2,684
150,000 to 199,999	9,441	39,301	175,831	11,429	95,703	6,221	16,071	1,045
200,000 to 299,999	8,372	33,727	105,328	6,846	61,012	3,966	10,007	650
300,000 to 399,999	3,708	15,950	32,554	2,116	17,524	1,139	3,591	233
400,000 to 499,999	2,416	10,769	19,761	1,284	10,825	704	2,358	153
500,000 to 999,999	3,756	16,721	30,769	2,000	15,991	1,039	4,420	287
1,000,000 to 1,999,999	968	4,333	9,993	650	4,868	316	1,467	95
2,000,000 to 2,999,999	170	756	2,398	156	1,091	71	365	24
3,000,000 to 3,999,999	64	279	999	65	505	33	122	8
4,000,000 to 4,999,999	19	91	496	32	219	14	72	5
\$5,000,000 and Over	47	215	1,397	91	764	50	175	11
TOTAL	7,299,277	\$ 25,555,578	16,361,359	\$ 1,063,490	8,497,489	\$ 552,334	2,107,807	\$ 137,008

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	TOTAL EXEMPTION CREDITS ALLOWED		POLITICAL CONTRIBUTIONS CONTRIBUTION CREDIT		RESIDENTIAL RENTAL AND FARM SALES CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	116,803	\$ 16,774	-	\$ -	-	\$ -
Zero	2,151	140	-	-	-	-
\$1 to \$999	101,395	12,136	-	-	-	-
1,000 to 1,999	112,796	12,710	-	-	-	-
2,000 to 2,999	134,358	16,427	-	-	-	-
3,000 to 3,999	176,162	19,809	-	-	-	-
4,000 to 4,999	171,825	20,807	-	-	-	-
5,000 to 5,999	209,645	21,842	-	-	-	-
6,000 to 6,999	273,182	29,878	-	-	-	-
7,000 to 7,999	255,216	30,818	-	-	-	-
8,000 to 8,999	249,188	30,954	-	-	-	-
9,000 to 9,999	255,242	33,876	-	-	-	-
10,000 to 10,999	275,540	33,560	-	-	-	-
11,000 to 11,999	273,833	37,272	-	-	-	-
12,000 to 12,999	238,254	31,464	-	-	-	-
13,000 to 13,999	257,666	38,193	-	-	-	-
14,000 to 14,999	255,355	35,634	-	-	-	-
15,000 to 15,999	227,488	31,553	-	-	-	-
16,000 to 16,999	218,852	31,289	-	-	-	-
17,000 to 17,999	238,418	36,197	-	-	-	-
18,000 to 18,999	229,873	31,220	-	-	-	-
19,000 to 19,999	214,496	32,026	-	-	-	-
20,000 to 20,999	198,519	28,064	-	-	739	16
21,000 to 21,999	186,504	26,932	-	-	-	-
22,000 to 22,999	179,330	26,244	-	-	-	-
23,000 to 23,999	197,048	27,618	-	-	-	-
24,000 to 24,999	191,498	28,937	-	-	-	-
25,000 to 25,999	182,029	27,204	-	-	-	-
26,000 to 26,999	167,504	24,329	558	12	-	-
27,000 to 27,999	175,326	26,059	-	-	-	-
28,000 to 28,999	159,674	24,484	-	-	232	8
29,000 to 29,999	158,134	23,676	-	-	-	-
30,000 to 30,999	130,505	19,576	366	4	-	-
31,000 to 31,999	148,301	22,423	-	-	-	-
32,000 to 32,999	138,058	20,520	-	-	-	-
33,000 to 33,999	134,066	22,905	-	-	292	7
34,000 to 34,999	116,478	18,600	-	-	-	-
35,000 to 35,999	131,795	19,830	-	-	-	-
36,000 to 36,999	131,411	19,977	-	-	308	111
37,000 to 37,999	102,955	15,617	-	-	292	190
38,000 to 38,999	125,085	20,833	-	-	-	-
39,000 to 39,999	121,990	21,006	-	-	-	-
40,000 to 49,999	1,004,291	173,186	-	-	632	255
50,000 to 59,999	688,678	122,510	-	-	563	166
60,000 to 69,999	513,115	96,322	-	-	523	200
70,000 to 79,999	391,409	75,671	232	46	540	472
80,000 to 89,999	239,844	46,923	347	17	216	133
90,000 to 99,999	186,312	36,660	-	-	598	531
100,000 to 149,999	313,218	60,884	101	9	607	394
150,000 to 199,999	82,004	17,005	106	9	427	243
200,000 to 299,999	27,166	3,994	100	7	158	111
300,000 to 399,999	68	10	35	10	69	73
400,000 to 499,999	40	8	31	6	57	111
500,000 to 999,999	54	9	54	11	92	341
1,000,000 to 1,999,999	24	5	35	9	17	155
2,000,000 to 2,999,999	3	1	4	-	-	-
3,000,000 to 3,999,999	2	-	-	-	-	-
4,000,000 to 4,999,999	1	-	2	-	-	-
\$5,000,000 and Over	2	-	7	-	-	-
TOTAL.....	11,010,179	\$ 1,682,601	1,978	\$ 140	6,362	\$ 3,517

Footnotes follow this section.

TABLE 4A (continued)
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER STATE TAX CREDIT		RIDESHARE VANPOOL CREDIT		CREDIT FOR PRIOR YEAR ALTERNATIVE MINIMUM TAX		OTHER SPECIAL CREDITS		TOTAL SPECIAL CREDITS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	-	\$ -	-	\$ -	1	\$ 1	-	\$ -	1	\$ 1
Zero	-	-	-	-	-	-	-	-	-	-
\$1 to \$999	-	-	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	-	-	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	-	-	-	-	-	-	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	-	-	216	1	-	-	216	1
6,000 to 6,999	-	-	-	-	-	-	-	-	-	-
7,000 to 7,999	239	5	-	-	-	-	-	-	239	5
8,000 to 8,999	-	-	-	-	-	-	-	-	-	-
9,000 to 9,999	-	-	-	-	-	-	-	-	261	2
10,000 to 10,999	-	-	-	-	-	-	-	-	-	-
11,000 to 11,999	-	-	-	-	-	-	-	-	-	-
12,000 to 12,999	-	-	-	-	261	2	-	-	-	-
13,000 to 13,999	-	-	-	-	-	-	-	-	-	-
14,000 to 14,999	290	9	-	-	-	-	-	-	290	9
15,000 to 15,999	-	-	-	-	-	-	290	75	290	75
16,000 to 16,999	-	-	484	114	-	-	-	-	484	114
17,000 to 17,999	-	-	-	-	-	-	-	-	-	-
18,000 to 18,999	430	23	-	-	-	-	-	-	430	23
19,000 to 19,999	563	54	1,079	223	-	-	-	-	1,642	277
20,000 to 20,999	347	128	-	-	-	-	290	23	1,376	167
21,000 to 21,999	-	-	558	21	-	-	308	14	866	36
22,000 to 22,999	-	-	558	15	-	-	1,042	118	1,600	133
23,000 to 23,999	292	55	232	51	366	12	-	-	889	118
24,000 to 24,999	239	13	308	27	-	-	819	56	1,367	97
25,000 to 25,999	215	26	447	27	366	22	-	-	1,028	75
26,000 to 26,999	723	203	-	-	292	28	-	-	1,573	242
27,000 to 27,999	216	14	-	-	-	-	347	175	563	189
28,000 to 28,999	290	144	894	222	-	-	292	15	1,708	388
29,000 to 29,999	657	70	308	25	285	3	792	161	2,042	259
30,000 to 30,999	524	334	-	-	-	-	-	-	890	338
31,000 to 31,999	239	19	366	175	-	-	285	4	890	198
32,000 to 32,999	366	102	484	71	-	-	-	-	850	173
33,000 to 33,999	447	105	308	74	290	36	776	241	2,113	463
34,000 to 34,999	-	-	484	232	-	-	-	-	484	232
35,000 to 35,999	990	323	798	294	-	-	-	-	1,788	617
36,000 to 36,999	216	117	540	204	-	-	-	-	1,064	432
37,000 to 37,999	787	218	366	142	-	-	-	-	1,445	550
38,000 to 38,999	581	246	-	-	447	22	1,239	357	2,267	624
39,000 to 39,999	232	62	558	79	239	73	-	-	1,030	213
40,000 to 49,999	5,094	1,482	4,171	1,440	1,076	144	3,510	1,302	14,483	4,822
50,000 to 59,999	3,212	1,593	4,697	1,457	960	432	2,493	1,807	11,926	5,455
60,000 to 69,999	3,300	2,127	2,083	415	285	19	2,465	1,895	8,656	4,656
70,000 to 79,999	1,693	535	4,215	1,694	2,003	260	1,133	107	9,817	3,115
80,000 to 89,999	3,247	2,063	2,408	1,088	657	56	2,151	751	9,026	4,109
90,000 to 99,999	4,025	2,056	1,597	543	899	561	1,463	1,731	8,583	5,423
100,000 to 149,999	4,380	5,350	2,216	735	2,649	1,144	2,280	3,992	12,035	11,624
150,000 to 199,999	2,660	7,776	233	95	1,544	822	806	1,272	5,482	10,218
200,000 to 299,999	4,304	13,506	31	5	1,537	1,099	1,220	2,602	7,066	17,330
300,000 to 399,999	1,770	7,812	4	1	945	1,172	509	1,924	3,205	10,991
400,000 to 499,999	1,209	7,843	15	2	731	925	408	2,417	2,335	11,304
500,000 to 999,999	2,096	18,064	8	2	1,133	2,988	775	7,208	3,906	28,614
1,000,000 to 1,999,999	952	12,112	1	-	292	2,651	368	9,357	1,560	24,284
2,000,000 to 2,999,999	318	7,721	-	-	56	784	100	4,299	443	12,804
3,000,000 to 3,999,999	134	3,732	-	-	23	666	49	2,466	194	6,863
4,000,000 to 4,999,999	67	2,387	-	-	10	303	21	1,469	91	4,159
\$5,000,000 and Over	279	21,057	-	-	39	1,728	96	8,726	385	31,511
TOTAL	47,623	\$ 119,486	30,451	\$ 9,473	17,602	\$ 15,954	26,327	\$ 54,764	128,879	\$ 203,333

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	G-1 TAX / 5870 TAX		ALTERNATIVE MINIMUM TAX		OTHER TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	1	\$ 1	1,180	\$ 3,010	2,008	\$ 725
Zero	-	-	-	-	-	-
\$1 to \$999	-	-	366	1,041	232	-
1,000 to 1,999	-	-	2,195	57	1,705	35
2,000 to 2,999	-	-	936	1,070	2,105	449
3,000 to 3,999	-	-	477	39	984	93
4,000 to 4,999	216	14	215	63	1,778	24
5,000 to 5,999	484	24	432	97	2,771	190
6,000 to 6,999	-	-	-	-	687	51
7,000 to 7,999	232	11	-	-	1,570	96
8,000 to 8,999	-	-	-	-	1,926	91
9,000 to 9,999	-	-	419	393	4,461	403
10,000 to 10,999	-	-	-	-	2,015	99
11,000 to 11,999	366	1	-	-	2,472	228
12,000 to 12,999	558	2	308	46	3,397	347
13,000 to 13,999	-	-	-	-	2,340	148
14,000 to 14,999	239	73	-	-	1,390	46
15,000 to 15,999	-	-	-	-	1,859	101
16,000 to 16,999	-	-	-	-	2,843	466
17,000 to 17,999	-	-	-	-	1,657	107
18,000 to 18,999	-	-	-	-	2,450	87
19,000 to 19,999	292	15	-	-	4,869	346
20,000 to 20,999	261	14	-	-	1,593	123
21,000 to 21,999	-	-	558	65	2,516	329
22,000 to 22,999	-	-	-	-	3,670	268
23,000 to 23,999	-	-	-	-	2,227	245
24,000 to 24,999	447	38	-	-	3,531	334
25,000 to 25,999	204	16	-	-	2,951	366
26,000 to 26,999	-	-	-	-	2,952	428
27,000 to 27,999	-	-	-	-	4,483	580
28,000 to 28,999	-	-	432	777	2,170	166
29,000 to 29,999	-	-	-	-	1,308	47
30,000 to 30,999	-	-	-	-	1,695	251
31,000 to 31,999	-	-	239	4	3,315	331
32,000 to 32,999	239	26	292	21	3,108	202
33,000 to 33,999	-	-	285	133	4,457	319
34,000 to 34,999	366	16,773	204	105	972	271
35,000 to 35,999	431	122	239	65	2,381	315
36,000 to 36,999	-	-	308	8	5,291	469
37,000 to 37,999	-	-	-	-	4,832	267
38,000 to 38,999	-	-	-	-	2,703	437
39,000 to 39,999	-	-	465	619	1,811	174
40,000 to 49,999	447	4	8,559	2,714	36,660	5,057
50,000 to 59,999	1,416	3,159	9,888	3,098	30,725	5,053
60,000 to 69,999	290	3	12,119	4,503	21,544	3,293
70,000 to 79,999	215	5,012	13,958	6,248	15,238	1,988
80,000 to 89,999	216	1	13,557	6,880	10,560	2,193
90,000 to 99,999	215	3,345	11,917	7,293	7,540	1,343
100,000 to 149,999	331	695	23,933	18,319	13,162	4,323
150,000 to 199,999	253	1,347	11,298	13,001	2,399	906
200,000 to 299,999	34	2,463	19,558	28,850	1,470	745
300,000 to 399,999	38	550	7,623	11,356	447	205
400,000 to 499,999	23	191	1,506	4,320	173	214
500,000 to 999,999	23	749	914	9,124	224	93
1,000,000 to 1,999,999	28	537	194	3,487	59	255
2,000,000 to 2,999,999	5	301	53	1,403	22	45
3,000,000 to 3,999,999	-	-	14	988	6	9
4,000,000 to 4,999,999	1	83	12	1,302	3	-
\$5,000,000 and Over	3	411	28	2,529	10	130
TOTAL	7,874	\$ 35,981	144,681	\$ 133,028	243,727	\$ 35,906

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 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	27,631	\$ 25,697	16,488	\$ 41,897	1,426	\$ 89
Zero	2,151	44	-	-	-	-
\$1 to \$999	50,076	2,686	5,265	1,770	-	-
1,000 to 1,999	100,787	3,044	4,638	1,181	-	-
2,000 to 2,999	112,683	3,337	2,969	782	-	-
3,000 to 3,999	139,995	4,406	3,256	5,830	-	-
4,000 to 4,999	118,745	4,592	4,301	861	-	-
5,000 to 5,999	157,859	7,678	3,576	615	-	-
6,000 to 6,999	188,095	10,997	3,553	2,118	-	-
7,000 to 7,999	163,183	13,790	5,523	1,443	-	-
8,000 to 8,999	170,553	11,078	5,197	2,457	-	-
9,000 to 9,999	160,830	14,235	4,540	1,271	-	-
10,000 to 10,999	190,252	19,957	11,552	4,297	-	-
11,000 to 11,999	189,961	23,282	9,406	3,175	-	-
12,000 to 12,999	164,429	21,373	14,644	6,031	-	-
13,000 to 13,999	179,895	26,791	13,121	3,429	-	-
14,000 to 14,999	182,638	31,512	13,535	4,341	484	17
15,000 to 15,999	183,912	33,873	13,700	6,012	-	-
16,000 to 16,999	162,219	34,412	17,124	4,131	-	-
17,000 to 17,999	181,731	45,209	13,986	5,203	308	6
18,000 to 18,999	187,428	51,693	16,823	5,685	-	-
19,000 to 19,999	175,115	48,927	18,680	8,352	-	-
20,000 to 20,999	156,271	54,949	19,174	7,878	-	-
21,000 to 21,999	145,048	57,447	17,050	8,700	-	-
22,000 to 22,999	143,347	60,511	18,442	8,650	261	-
23,000 to 23,999	170,336	77,684	19,128	14,752	-	-
24,000 to 24,999	164,445	78,171	16,033	8,517	261	37
25,000 to 25,999	151,393	77,242	21,165	11,772	347	15
26,000 to 26,999	140,291	76,875	18,265	15,326	575	13
27,000 to 27,999	153,902	101,981	16,832	9,636	843	9
28,000 to 28,999	133,302	82,607	22,027	11,756	285	3
29,000 to 29,999	131,854	92,438	21,734	12,315	708	13
30,000 to 30,999	109,305	77,517	18,420	14,758	285	3
31,000 to 31,999	129,286	105,758	14,876	8,746	3,274	122
32,000 to 32,999	122,029	97,881	15,621	9,287	1,910	47
33,000 to 33,999	112,395	87,159	22,876	54,493	2,928	56
34,000 to 34,999	104,927	95,476	16,373	24,759	3,930	148
35,000 to 35,999	115,693	113,869	14,309	13,529	6,804	375
36,000 to 36,999	118,329	118,958	14,061	15,849	9,334	489
37,000 to 37,999	91,862	94,093	15,147	13,824	6,947	388
38,000 to 38,999	112,403	118,698	13,886	13,052	3,844	282
39,000 to 39,999	106,025	113,110	19,217	20,331	5,597	409
40,000 to 49,999	907,489	1,199,670	150,808	187,244	49,142	4,290
50,000 to 59,999	639,906	1,067,713	102,395	162,782	45,904	6,075
60,000 to 69,999	486,106	1,033,621	80,328	134,274	46,249	6,521
70,000 to 79,999	379,601	973,780	71,335	166,014	29,985	4,721
80,000 to 89,999	233,666	720,312	56,440	154,528	21,626	3,744
90,000 to 99,999	181,879	671,602	46,316	145,111	17,131	3,029
100,000 to 149,999	308,751	1,568,706	102,048	444,344	35,958	7,957
150,000 to 199,999	87,864	707,059	46,620	380,984	9,527	2,540
200,000 to 299,999	61,280	745,404	42,611	504,166	6,798	2,057
300,000 to 399,999	19,970	372,489	15,319	287,903	2,384	800
400,000 to 499,999	9,522	233,685	8,010	207,156	1,200	426
500,000 to 999,999	13,730	522,937	12,317	533,060	1,892	617
1,000,000 to 1,999,999	4,489	319,995	4,419	425,068	762	283
2,000,000 to 2,999,999	1,092	125,755	1,147	206,932	162	65
3,000,000 to 3,999,999	451	69,872	501	131,622	80	35
4,000,000 to 4,999,999	232	44,259	256	88,246	36	13
\$5,000,000 and Over	666	243,304	717	659,892	151	67
TOTAL	9,139,305	\$ 12,841,200	1,298,100	\$ 5,228,137	319,338	\$ 45,761

Footnotes follow this section.

TABLE 4A (continued)¹
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1994 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	40,431	\$ 66,391	6,614	\$ 11,664	291	\$ 3
Zero	2,151	44	-	-	-	-
\$1 to \$999	54,395	3,408	917	184	-	-
1,000 to 1,999	103,303	4,165	1,905	637	688	20
2,000 to 2,999	106,552	3,631	1,538	353	2,809	40
3,000 to 3,999	118,475	9,673	1,127	435	2,256	17
4,000 to 4,999	108,470	4,975	1,709	353	1,634	5
5,000 to 5,999	140,077	7,360	3,307	304	2,218	10
6,000 to 6,999	172,002	12,275	2,444	126	4,418	76
7,000 to 7,999	158,489	14,261	2,073	203	4,163	57
8,000 to 8,999	155,693	11,664	2,954	639	839	4
9,000 to 9,999	144,842	12,310	1,129	67	1,807	29
10,000 to 10,999	178,482	18,200	1,337	605	1,163	41
11,000 to 11,999	182,572	19,958	2,928	424	3,101	74
12,000 to 12,999	162,329	19,738	3,913	870	4,046	8
13,000 to 13,999	173,239	21,803	4,178	1,074	3,922	23
14,000 to 14,999	161,491	22,523	5,089	2,140	7,064	61
15,000 to 15,999	161,145	23,665	7,496	2,211	5,956	96
16,000 to 16,999	152,000	21,260	4,677	554	2,216	20
17,000 to 17,999	161,013	28,282	5,327	901	688	28
18,000 to 18,999	168,429	29,012	5,062	970	3,019	18
19,000 to 19,999	156,647	29,647	8,021	1,447	2,825	33
20,000 to 20,999	138,564	29,216	6,598	788	2,307	13
21,000 to 21,999	129,468	30,975	5,835	900	2,796	21
22,000 to 22,999	116,049	31,276	5,647	999	2,325	26
23,000 to 23,999	136,676	42,098	6,766	3,625	5,912	41
24,000 to 24,999	138,261	38,970	5,616	1,361	1,721	23
25,000 to 25,999	129,165	36,922	7,598	3,165	4,423	87
26,000 to 26,999	116,020	37,653	6,725	2,509	3,084	39
27,000 to 27,999	128,791	53,457	8,533	1,535	1,793	11
28,000 to 28,999	113,230	36,673	10,237	1,653	3,055	345
29,000 to 29,999	107,661	37,640	8,356	1,682	2,391	29
30,000 to 30,999	94,352	32,170	6,622	1,244	3,203	63
31,000 to 31,999	102,221	40,491	4,645	882	2,743	28
32,000 to 32,999	92,815	31,949	5,524	953	1,600	16
33,000 to 33,999	91,795	80,558	8,724	2,885	3,290	44
34,000 to 34,999	79,399	31,564	5,156	1,855	2,533	27
35,000 to 35,999	85,512	40,980	8,239	2,809	3,088	37
36,000 to 36,999	89,819	45,250	7,263	8,350	2,893	91
37,000 to 37,999	67,053	34,019	7,489	2,302	2,205	137
38,000 to 38,999	85,781	41,856	6,111	1,794	1,964	54
39,000 to 39,999	85,829	43,491	5,905	1,857	484	5
40,000 to 49,999	652,130	418,678	51,848	28,367	18,221	439
50,000 to 59,999	416,393	305,904	40,678	29,281	13,738	37,926
60,000 to 69,999	308,612	243,646	32,231	15,903	5,521	181
70,000 to 79,999	226,116	220,150	27,139	32,898	4,859	164
80,000 to 89,999	124,948	136,685	23,167	26,325	3,183	91
90,000 to 99,999	94,849	122,905	15,294	22,659	3,883	94
100,000 to 149,999	151,420	208,430	33,535	49,407	3,877	121
150,000 to 199,999	49,247	136,100	17,943	39,193	826	64
200,000 to 299,999	36,831	127,453	15,599	51,941	766	67
300,000 to 399,999	12,913	60,547	6,160	29,149	169	11
400,000 to 499,999	6,641	47,756	3,465	23,771	110	10
500,000 to 999,999	9,798	113,510	5,593	60,351	122	14
1,000,000 to 1,999,999	3,433	71,952	2,266	49,246	28	8
2,000,000 to 2,999,999	882	30,954	609	20,762	15	1
3,000,000 to 3,999,999	372	19,106	269	12,753	f	-
4,000,000 to 4,999,999	179	12,554	148	8,129	f	1
\$5,000,000 and Over	565	82,910	452	67,974	f	33
TOTAL	7,186,017	\$ 3,540,693	487,730	\$ 637,420	164,251	\$ 41,025

Footnotes follow this section.

TABLE 4A^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	REFUND		TAX DUE		REMITTANCE	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
Negative	35,372	\$ 54,735	1,645	\$ 2,446	1,542	\$ 2,306
Zero	2,151	44	239	1	239	6
\$1 to \$999	53,825	3,226	12,886	28	14,100	129
1,000 to 1,999	101,949	3,508	34,391	357	33,231	346
2,000 to 2,999	103,173	3,239	18,878	1,556	16,195	1,225
3,000 to 3,999	117,929	9,220	42,188	562	41,211	832
4,000 to 4,999	105,685	4,616	25,363	672	28,455	996
5,000 to 5,999	136,531	7,048	29,446	895	31,518	1,184
6,000 to 6,999	167,663	12,074	18,520	457	21,628	520
7,000 to 7,999	155,130	14,006	10,846	271	13,441	384
8,000 to 8,999	153,291	11,025	32,271	650	33,583	765
9,000 to 9,999	144,004	12,213	34,856	1,201	31,705	1,283
10,000 to 10,999	176,244	17,554	36,550	1,271	31,859	1,186
11,000 to 11,999	178,475	19,461	31,168	1,295	30,161	1,374
12,000 to 12,999	159,829	18,860	26,150	1,353	24,069	1,398
13,000 to 13,999	169,102	20,709	31,674	1,771	29,404	1,805
14,000 to 14,999	157,468	20,325	48,452	3,161	42,789	2,599
15,000 to 15,999	154,954	21,400	39,418	2,872	37,634	2,674
16,000 to 16,999	148,879	20,696	38,624	3,907	31,828	3,196
17,000 to 17,999	157,953	27,355	43,153	3,970	39,829	3,297
18,000 to 18,999	165,367	28,032	40,417	4,362	40,231	4,302
19,000 to 19,999	152,913	28,249	37,857	3,861	32,946	3,691
20,000 to 20,999	134,202	28,416	38,406	3,346	34,851	3,489
21,000 to 21,999	126,612	30,054	37,683	4,483	31,220	4,383
22,000 to 22,999	111,718	30,274	47,314	5,968	42,053	5,163
23,000 to 23,999	130,429	38,436	55,273	6,046	46,507	5,189
24,000 to 24,999	135,092	37,585	46,360	8,290	38,372	6,270
25,000 to 25,999	124,785	33,740	47,531	7,532	41,642	6,261
26,000 to 26,999	111,201	35,110	45,103	7,368	36,691	5,243
27,000 to 27,999	124,744	51,917	41,117	9,027	34,521	7,661
28,000 to 28,999	106,808	35,013	43,122	10,483	38,463	9,605
29,000 to 29,999	102,598	35,947	44,851	5,766	42,236	4,947
30,000 to 30,999	90,641	30,863	33,887	8,460	29,263	6,688
31,000 to 31,999	100,457	39,627	42,424	8,367	36,316	7,559
32,000 to 32,999	87,890	30,978	44,041	8,901	38,506	7,094
33,000 to 33,999	87,831	77,692	41,112	8,787	37,104	8,161
34,000 to 34,999	75,557	29,682	35,977	6,558	28,930	4,587
35,000 to 35,999	81,803	38,164	44,778	13,206	39,674	9,020
36,000 to 36,999	84,943	36,819	39,782	10,193	36,499	6,928
37,000 to 37,999	63,974	31,579	34,266	9,930	31,435	8,358
38,000 to 38,999	81,984	40,050	38,437	10,321	38,201	10,082
39,000 to 39,999	82,454	41,629	35,369	8,277	33,233	7,256
40,000 to 49,999	625,069	390,002	353,293	121,939	307,552	102,016
50,000 to 59,999	387,339	275,669	280,534	136,224	249,057	113,354
60,000 to 69,999	290,533	227,585	215,412	185,285	191,876	104,204
70,000 to 79,999	208,514	187,151	180,664	143,179	164,488	121,531
80,000 to 89,999	111,684	110,453	130,094	118,656	122,433	105,127
90,000 to 99,999	86,956	100,206	103,742	113,330	98,838	102,196
100,000 to 149,999	129,525	158,964	194,506	302,534	184,856	263,947
150,000 to 199,999	36,606	96,859	56,293	151,200	53,881	137,103
200,000 to 299,999	25,706	75,492	39,477	169,927	37,579	148,761
300,000 to 399,999	8,519	31,517	12,589	82,805	11,871	72,390
400,000 to 499,999	4,188	24,134	5,586	50,602	5,307	44,724
500,000 to 999,999	5,682	53,169	7,957	122,906	7,647	111,681
1,000,000 to 1,999,999	1,708	22,881	2,239	64,928	2,133	55,957
2,000,000 to 2,999,999	415	10,239	488	22,143	469	19,924
3,000,000 to 3,999,999	167	6,353	200	12,681	195	11,736
4,000,000 to 4,999,999	65	4,463	109	9,175	106	8,050
\$5,000,000 and Over	220	15,059	234	54,140	223	49,226
TOTAL	6,866,506	\$ 2,901,366	3,055,242	\$ 2,059,882	2,781,826	\$ 1,741,369

Footnotes follow this section.

TABLE 4B*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ADJUSTMENTS ¹ (THOUSANDS)	CALIFORNIA AG ¹ (THOUSANDS)	CALIFORNIA DEDUCTIONS ² (THOUSANDS)	TAXABLE INCOME ³ (THOUSANDS)	TOTAL TAX LIABILITY ⁴ (THOUSANDS)
	ALL	TAXABLE						
Negative	75,246	1,328	\$ 3,201,680	\$ 680,955	\$ 2,520,725	\$ 431,020	\$ -	\$ 272
Zero	1,873	239	716	-716	-	4,553	-	1
\$1 to \$999	152,605	18,060	162,708	-90,839	71,869	377,802	3,078	1,075
1,000 to 1,999	185,979	36,424	346,893	-67,770	279,123	369,438	24,181	386
2,000 to 2,999	168,683	48,626	458,036	-36,212	421,824	446,114	44,726	1,979
3,000 to 3,999	190,974	72,731	724,920	-53,284	671,636	490,901	209,456	1,127
4,000 to 4,999	148,956	41,570	713,310	-39,408	673,902	397,346	306,019	1,133
5,000 to 5,999	186,921	41,654	1,092,067	-65,285	1,026,782	516,513	555,493	1,757
6,000 to 6,999	204,664	30,529	1,397,044	-65,639	1,331,405	568,702	796,093	1,293
7,000 to 7,999	172,796	20,423	1,335,964	-41,102	1,294,862	553,662	834,405	1,195
8,000 to 8,999	166,158	113,167	1,452,861	-44,176	1,408,685	482,971	952,675	2,513
9,000 to 9,999	149,707	104,689	1,445,874	-27,257	1,418,616	484,808	969,405	4,202
10,000 to 10,999	172,946	130,755	1,838,632	-27,058	1,811,574	540,353	1,300,549	7,057
11,000 to 11,999	144,377	120,706	1,734,594	-76,631	1,657,962	468,628	1,225,631	7,701
12,000 to 12,999	125,449	105,007	1,620,399	-49,784	1,570,615	482,922	1,129,971	8,835
13,000 to 13,999	110,873	96,616	1,530,695	-33,921	1,496,774	400,404	1,112,847	9,473
14,000 to 14,999	129,005	116,979	1,924,063	-57,487	1,866,576	456,846	1,455,775	15,616
15,000 to 15,999	118,266	109,935	1,905,474	-73,414	1,832,060	456,121	1,437,588	18,521
16,000 to 16,999	98,705	94,520	1,678,790	-49,345	1,629,445	332,841	1,304,322	19,358
17,000 to 17,999	107,752	103,235	1,923,697	-39,443	1,884,255	384,319	1,517,425	24,363
18,000 to 18,999	114,215	110,210	2,182,311	-70,061	2,112,250	412,285	1,707,929	29,938
19,000 to 19,999	98,328	92,359	1,939,858	-24,215	1,915,643	394,961	1,527,393	28,526
20,000 to 20,999	95,685	90,878	2,003,129	-43,566	1,959,564	381,840	1,594,144	31,993
21,000 to 21,999	91,926	86,344	2,028,204	-52,976	1,975,228	403,705	1,586,325	35,214
22,000 to 22,999	84,207	81,903	1,928,905	-33,230	1,895,676	327,616	1,579,117	38,178
23,000 to 23,999	92,469	90,606	2,254,792	-82,185	2,172,606	350,903	1,827,533	46,960
24,000 to 24,999	88,419	84,994	2,209,185	-41,725	2,167,460	476,093	1,764,773	47,504
25,000 to 25,999	83,954	81,803	2,180,012	-42,856	2,137,155	365,604	1,771,690	49,711
26,000 to 26,999	71,404	67,990	1,920,431	-31,117	1,889,314	331,453	1,566,707	47,427
27,000 to 27,999	71,189	68,326	2,005,192	-48,008	1,957,184	333,547	1,624,995	50,331
28,000 to 28,999	67,335	66,273	2,017,835	-78,868	1,938,967	304,984	1,636,025	53,223
29,000 to 29,999	69,840	68,299	2,105,159	-44,056	2,061,104	348,605	1,712,499	57,906
30,000 to 30,999	56,449	55,856	1,761,325	-39,152	1,722,173	258,515	1,468,911	52,431
31,000 to 31,999	66,194	65,102	2,050,209	33,563	2,083,771	357,341	1,737,342	62,515
32,000 to 32,999	55,227	54,935	1,831,010	-37,306	1,793,704	232,415	1,561,288	60,106
33,000 to 33,999	43,820	41,917	1,528,527	-59,449	1,469,079	293,721	1,186,194	44,990
34,000 to 34,999	45,099	44,807	1,605,160	-51,303	1,553,857	240,523	1,318,062	53,178
35,000 to 35,999	54,799	54,148	1,998,264	-52,611	1,945,652	264,095	1,683,698	71,459
36,000 to 36,999	50,162	49,715	1,855,699	-26,978	1,828,721	278,803	1,549,918	67,226
37,000 to 37,999	40,915	40,141	1,575,920	-39,245	1,536,675	238,352	1,298,323	57,757
38,000 to 38,999	44,291	42,445	1,764,592	-57,202	1,707,390	292,339	1,419,908	64,442
39,000 to 39,999	37,574	37,266	1,517,270	-33,142	1,484,128	238,804	1,245,374	58,502
40,000 to 49,999	300,708	297,329	13,716,414	-320,819	13,395,596	2,218,464	11,188,411	573,261
50,000 to 59,999	155,456	154,534	8,666,435	-300,138	8,466,297	1,573,809	6,933,850	400,758
60,000 to 69,999	79,934	79,165	5,300,271	-170,578	5,129,692	921,153	4,214,981	267,283
70,000 to 79,999	54,668	54,060	4,209,643	-129,870	4,079,773	758,749	3,333,399	224,163
80,000 to 89,999	27,705	27,705	2,395,283	-36,651	2,358,632	363,175	1,995,457	142,173
90,000 to 99,999	17,592	17,592	1,705,936	-37,147	1,668,788	274,654	1,394,134	105,412
100,000 to 149,999	35,225	34,940	4,272,753	-84,998	4,187,754	626,174	3,568,464	279,663
150,000 to 199,999	12,519	12,519	2,178,183	-37,450	2,140,733	270,839	1,875,175	159,078
200,000 to 299,999	9,233	9,199	2,257,300	-35,787	2,221,513	218,837	2,005,403	180,455
300,000 to 399,999	3,087	3,071	1,061,663	-4,042	1,057,621	104,778	957,791	90,904
400,000 to 499,999	1,497	1,483	663,681	7,206	670,887	49,361	622,018	60,859
500,000 to 999,999	2,442	2,434	1,664,278	-16,472	1,647,806	117,832	1,531,325	154,483
1,000,000 to 1,999,999	800	795	1,065,259	5,149	1,070,408	72,343	998,902	102,652
2,000,000 to 2,999,999	204	203	488,627	-3	488,624	22,705	465,919	48,119
3,000,000 to 3,999,999	92	92	318,283	-2,120	316,163	24,783	291,965	30,431
4,000,000 to 4,999,999	37	37	158,708	4,482	163,191	6,349	156,841	16,624
\$5,000,000 and Over	111	110	1,401,722	-13,996	1,387,726	110,334	1,277,392	134,512
TOTAL	5,037,346	3,578,778	\$ 113,872,485	\$ -2,286,738	\$ 111,585,745	\$ 23,507,107	\$ 92,359,214	\$ 4,208,304

Footnotes follow this section.

TABLE 4C
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns - 1994 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ADJUSTMENTS ¹ (THOUSANDS)	CALIFORNIA AGI ¹ (THOUSANDS)	CALIFORNIA DEDUCTIONS ¹ (THOUSANDS)	TAXABLE INCOME ¹ (THOUSANDS)	TOTAL TAX LIABILITY ² (THOUSANDS)
	ALL	TAXABLE						
Negative	68,380	1,838	\$-7,627,044	\$ 1,017,144	-\$6,609,900	\$ 1,330,622	\$ -	\$ 3,390
Zero	-	-	-	-	-	-	-	-
\$1 to \$999	24,449	-	44,574	-33,792	10,782	176,062	-	-
1,000 to 1,999	22,085	232	67,528	-34,549	32,979	176,516	255	3
2,000 to 2,999	29,831	739	85,540	-9,858	75,682	167,411	-	67
3,000 to 3,999	28,651	0	141,745	-42,210	99,534	192,025	-	-
4,000 to 4,999	37,795	798	145,086	-28,350	173,436	264,460	361	6
5,000 to 5,999	29,651	1,200	174,291	-10,565	163,725	180,843	16,203	43
6,000 to 6,999	47,692	216	388,381	-77,420	310,960	288,810	69,452	5
7,000 to 7,999	50,705	430	428,031	-48,956	379,075	345,279	106,166	23
8,000 to 8,999	56,802	232	507,933	-24,289	483,644	346,971	174,559	-
9,000 to 9,999	63,637	994	589,180	15,198	604,378	395,916	255,597	56
10,000 to 10,999	60,113	1,278	681,205	-50,610	630,594	379,451	287,435	81
11,000 to 11,999	62,468	366	749,196	-31,245	717,950	366,910	370,857	1
12,000 to 12,999	56,777	1,107	729,739	-20,281	709,458	382,328	367,589	107
13,000 to 13,999	91,809	484	1,290,590	-51,974	1,238,617	583,462	709,427	-
14,000 to 14,999	73,290	1,030	1,054,268	11,565	1,065,834	476,958	619,865	90
15,000 to 15,999	67,210	1,371	1,043,312	-4,714	1,038,598	488,736	577,379	75
16,000 to 16,999	73,796	11,383	1,245,993	-24,388	1,221,604	513,521	737,728	146
17,000 to 17,999	84,824	13,298	1,549,654	-63,954	1,485,700	555,336	948,179	417
18,000 to 18,999	73,934	16,689	1,405,839	-35,845	1,369,993	483,341	889,064	779
19,000 to 19,999	75,845	25,824	1,548,996	-70,018	1,478,977	532,088	958,490	1,255
20,000 to 20,999	60,158	23,159	1,342,545	-110,343	1,232,202	634,967	831,269	1,173
21,000 to 21,999	62,268	17,486	1,385,582	-46,122	1,339,460	452,781	893,974	1,305
22,000 to 22,999	65,238	28,119	1,482,348	-15,895	1,466,454	499,443	975,099	2,063
23,000 to 23,999	58,126	41,249	1,426,324	-60,772	1,365,552	433,088	937,023	2,780
24,000 to 24,999	72,302	37,062	1,817,142	-46,714	1,770,428	607,550	1,177,204	3,337
25,000 to 25,999	63,314	43,069	1,670,573	-56,178	1,614,395	491,974	1,134,875	3,965
26,000 to 26,999	66,643	50,819	1,734,209	29,490	1,763,700	554,319	1,233,259	5,890
27,000 to 27,999	65,589	45,498	1,861,026	-56,339	1,804,687	560,241	1,250,464	6,173
28,000 to 28,999	68,282	56,172	2,031,584	-89,301	1,942,283	516,546	1,428,895	9,375
29,000 to 29,999	67,490	53,356	2,103,862	-112,167	1,991,696	576,657	1,426,665	9,779
30,000 to 30,999	55,007	47,822	1,766,479	-87,043	1,679,436	447,009	1,236,068	10,486
31,000 to 31,999	63,052	53,634	2,082,770	-96,161	1,986,609	577,911	1,417,576	12,797
32,000 to 32,999	56,221	48,386	1,920,991	-91,322	1,829,669	467,832	1,361,837	13,996
33,000 to 33,999	70,075	59,757	1,755,637	594,473	2,350,110	672,580	1,679,174	16,574
34,000 to 34,999	59,159	55,549	2,131,650	-90,554	2,041,097	480,195	1,563,103	35,110
35,000 to 35,999	59,373	52,578	2,214,792	-105,483	2,109,309	574,064	1,535,245	18,974
36,000 to 36,999	66,384	59,600	2,517,501	-92,963	2,424,538	607,316	1,824,195	24,832
37,000 to 37,999	48,828	45,932	1,921,990	-90,532	1,831,458	466,924	1,364,534	17,712
38,000 to 38,999	65,492	60,327	2,661,407	-138,881	2,522,526	625,403	1,902,264	26,992
39,000 to 39,999	74,770	67,092	3,101,189	-149,641	2,951,547	780,707	2,173,778	32,321
40,000 to 49,999	619,130	595,959	29,016,892	-1,191,943	27,824,949	6,398,416	21,534,087	427,731
50,000 to 59,999	498,514	489,393	28,074,373	-775,568	27,298,805	5,775,835	21,550,156	587,406
60,000 to 69,999	413,303	407,965	27,271,111	-484,581	26,786,530	5,834,995	21,080,779	771,575
70,000 to 79,999	340,828	339,056	25,912,484	-445,804	25,466,680	5,319,583	20,158,919	810,015
80,000 to 89,999	219,648	217,584	19,034,292	-442,789	18,591,503	3,865,629	14,799,777	683,643
90,000 to 99,999	178,208	177,069	16,982,831	-148,889	16,833,942	3,393,337	13,459,134	685,424
100,000 to 149,999	302,823	301,752	36,430,222	-499,234	35,930,989	6,631,893	29,316,732	1,766,390
150,000 to 199,999	90,237	90,023	15,320,239	62,903	15,383,142	2,561,746	12,827,714	908,001
200,000 to 299,999	65,146	64,959	15,633,767	36,450	15,670,217	2,287,251	13,404,976	1,064,941
300,000 to 399,999	21,809	21,757	7,541,454	-49,377	7,492,076	830,144	6,666,638	570,182
400,000 to 499,999	10,404	10,371	4,608,103	24,659	4,632,762	443,795	4,194,255	367,693
500,000 to 999,999	14,747	14,686	9,981,480	-60,354	9,921,126	719,869	9,212,105	869,291
1,000,000 to 1,999,999	4,646	4,625	6,326,643	-3,770	6,322,873	346,581	5,986,718	601,575
2,000,000 to 2,999,999	1,121	1,120	2,708,039	-9,071	2,698,968	134,364	2,564,604	263,912
3,000,000 to 3,999,999	450	447	1,541,678	5,866	1,547,544	78,796	1,469,154	153,378
4,000,000 to 4,999,999	231	231	1,032,411	-5,063	1,027,348	63,010	964,337	102,335
\$5,000,000 and Over	638	638	6,902,718	-37,250	6,865,468	365,956	6,499,512	687,380
TOTAL	5,229,398	3,763,810	\$ 299,492,375	-\$4,498,674	\$ 294,993,698	\$ 64,705,753	\$ 240,124,704	\$ 11,583,050

Footnotes follow this section.

TABLE 4D*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME
Separate Returns - 1994 Taxable Year

Adjusted Gross Income Class	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ADJUSTMENTS ¹ (THOUSANDS)	CALIFORNIA AGI ¹ (THOUSANDS)	CALIFORNIA DEDUCTIONS ² (THOUSANDS)	TAXABLE INCOME ⁴ (THOUSANDS)	TOTAL TAX LIABILITY ⁵ (THOUSANDS)
	ALL	TAXABLE						
Negative	5,787	6	\$-421,224	\$ 165,629	-\$255,595	\$ 39,112	\$ -	\$ 40
Zero	1,075	-	-	-	-	2,614	-	-
\$1 to \$999	3,407	1,010	4,190	-3,309	881	8,282	-	-
1,000 to 1,999	4,376	-	11,188	-5,027	6,161	8,789	833	8
2,000 to 2,999	2,856	-	18,448	-11,856	6,593	7,590	149	-
3,000 to 3,999	2,358	-	7,527	384	7,910	9,210	1,697	-
4,000 to 4,999	2,898	-	13,879	-248	13,631	7,045	6,585	-
5,000 to 5,999	1,379	-	7,580	0	7,580	3,351	4,229	-
6,000 to 6,999	2,727	-	18,320	0	18,320	9,319	10,468	-
7,000 to 7,999	3,395	-	29,389	-3,769	25,620	9,870	15,750	-
8,000 to 8,999	2,504	1,171	21,306	-349	20,957	8,909	12,048	8
9,000 to 9,999	2,033	648	21,107	-1,912	19,196	7,911	12,135	19
10,000 to 10,999	5,272	3,469	61,101	-4,550	56,551	12,816	43,735	186
11,000 to 11,999	2,746	1,282	31,869	-20	31,849	9,794	22,304	60
12,000 to 12,999	1,499	1,214	25,500	-6,880	18,620	12,495	11,255	54
13,000 to 13,999	6,800	5,848	92,491	-606	91,885	22,377	70,924	581
14,000 to 14,999	7,250	5,193	109,325	-3,139	106,187	25,344	80,842	771
15,000 to 15,999	1,892	1,892	29,368	-	29,368	6,584	22,784	252
16,000 to 16,999	6,300	5,674	109,750	-5,954	103,796	25,013	78,783	1,328
17,000 to 17,999	4,103	3,556	75,773	-4,177	71,597	39,004	50,867	829
18,000 to 18,999	3,620	3,335	68,560	-1,682	66,878	16,403	50,475	786
19,000 to 19,999	936	936	18,117	-14	18,102	2,276	15,826	305
20,000 to 20,999	5,218	5,218	106,993	-62	106,931	19,681	87,250	1,737
21,000 to 21,999	1,852	1,852	42,534	-2,228	40,306	5,578	34,729	757
22,000 to 22,999	2,798	2,798	64,845	-1,568	63,277	7,511	55,767	1,185
23,000 to 23,999	5,379	5,094	122,022	3,856	125,878	89,436	103,299	2,462
24,000 to 24,999	3,599	3,599	89,186	-491	88,696	12,270	76,426	2,053
25,000 to 25,999	3,314	3,314	92,368	-8,229	84,139	10,604	73,535	2,078
26,000 to 26,999	7,290	6,982	196,363	-2,149	194,214	26,425	168,814	5,127
27,000 to 27,999	5,785	5,785	146,712	18,069	158,397	19,509	138,888	4,303
28,000 to 28,999	1,679	1,679	48,202	-549	47,653	11,711	35,942	1,097
29,000 to 29,999	1,872	1,350	56,196	-1,178	55,018	32,387	34,214	916
30,000 to 30,999	3,924	3,366	121,467	-1,803	119,664	49,573	70,091	1,541
31,000 to 31,999	2,391	2,391	74,910	418	75,328	19,163	56,165	1,721
32,000 to 32,999	1,327	1,327	45,540	-2,189	43,351	6,857	36,494	1,375
33,000 to 33,999	1,497	1,497	61,324	-11,281	50,043	21,375	28,668	1,053
34,000 to 34,999	3,157	3,157	114,114	-5,142	108,972	18,298	90,674	3,700
35,000 to 35,999	1,180	872	46,200	-4,027	42,174	16,513	25,661	853
36,000 to 36,999	215	215	7,903	-	7,903	523	7,380	346
37,000 to 37,999	1,565	1,565	60,180	-1,895	58,285	5,350	52,934	2,412
38,000 to 38,999	774	774	30,143	-75	30,067	5,538	24,529	1,057
39,000 to 39,999	522	522	20,567	-36	20,531	4,098	16,433	721
40,000 to 49,999	7,902	7,902	374,813	-11,671	363,142	74,293	288,849	14,413
50,000 to 59,999	4,668	4,668	254,541	-1,375	253,167	50,912	202,255	11,464
60,000 to 69,999	2,139	2,139	135,079	112	135,190	71,662	63,528	2,752
70,000 to 79,999	540	540	40,036	-476	39,560	9,339	30,221	1,936
80,000 to 89,999	1,934	1,934	184,549	-18,385	166,165	29,864	136,301	9,719
90,000 to 99,999	708	708	67,199	-1,067	66,132	12,170	53,962	4,046
100,000 to 149,999	1,846	1,846	213,952	3,053	217,005	33,175	183,830	14,568
150,000 to 199,999	586	586	112,135	-13,109	99,026	15,309	83,717	6,830
200,000 to 299,999	748	744	186,341	-403	185,938	25,721	160,554	14,782
300,000 to 399,999	213	212	65,520	7,374	72,894	11,729	61,179	5,925
400,000 to 499,999	126	124	60,180	-3,061	57,119	7,136	50,460	5,024
500,000 to 999,999	287	285	205,031	-4,461	200,570	15,344	185,278	18,892
1,000,000 to 1,999,999	135	134	176,066	14,580	190,646	19,616	171,732	18,213
2,000,000 to 2,999,999	26	26	61,051	-1,132	59,919	6,808	53,111	5,543
3,000,000 to 3,999,999	16	16	61,501	-1,265	60,236	9,343	52,778	5,488
4,000,000 to 4,999,999	16	16	74,120	-129	73,991	1,105	72,886	7,431
\$5,000,000 and Over	40	40	440,563	-8,728	431,835	34,357	397,478	40,883
TOTAL	152,481	110,511	\$ 4,614,010	\$ 51,819	\$ 4,659,449	\$ 1,104,391	\$ 3,977,701	\$ 229,630

Footnotes follow this section.

TABLE 4E*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household - 1994 Taxable Year

Adjusted Gross Income Class	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ADJUSTMENTS ² (THOUSANDS)	CALIFORNIA AGI ¹ (THOUSANDS)	CALIFORNIA DEDUCTIONS ² (THOUSANDS)	TAXABLE INCOME ⁴ (THOUSANDS)	TOTAL TAX LIABILITY ⁵ (THOUSANDS)
	ALL	TAXABLE						
Negative	6,074	16	\$247,280	-15,880	\$263,160	\$ 98,780	\$ -	\$ 34
Zero	1,075	-	4,793	-4,793	-	5,229	-	-
\$1 to \$999	10,938	-	50,496	-45,188	5,308	54,905	-	-
1,000 to 1,999	15,453	558	38,092	-15,032	23,060	75,712	-	21
2,000 to 2,999	14,988	-	38,556	-2,037	36,519	75,693	-	-
3,000 to 3,999	29,225	290	109,851	-7,265	102,586	151,415	-	1
4,000 to 4,999	25,874	216	146,062	-28,639	117,423	131,597	305	14
5,000 to 5,999	33,937	239	213,337	-29,019	184,318	172,401	18,116	31
6,000 to 6,999	50,610	-	340,944	-11,634	329,310	253,399	81,179	-
7,000 to 7,999	50,472	484	404,012	-27,394	376,618	246,755	130,010	28
8,000 to 8,999	46,241	-	406,813	-13,768	393,045	230,695	164,204	-
9,000 to 9,999	54,963	1,185	557,303	-37,098	520,206	298,166	239,421	126
10,000 to 10,999	49,634	290	526,288	-6,890	519,398	251,035	271,362	2
11,000 to 11,999	71,721	1,547	830,952	-8,933	822,019	360,621	466,495	36
12,000 to 12,999	61,221	1,622	782,159	-17,352	764,807	306,582	458,838	23
13,000 to 13,999	52,778	3,904	731,057	-17,774	713,283	270,801	444,091	138
14,000 to 14,999	55,198	1,018	801,893	-5,226	796,667	294,733	517,526	35
15,000 to 15,999	45,492	3,657	710,806	-8,703	702,103	247,593	455,352	248
16,000 to 16,999	42,350	20,830	708,912	-7,560	701,352	227,246	474,106	363
17,000 to 17,999	44,548	18,138	777,786	807	778,594	238,373	540,221	497
18,000 to 18,999	40,139	23,891	748,825	-6,326	742,499	205,493	537,006	1,227
19,000 to 19,999	41,121	26,125	811,708	-8,581	803,128	222,779	580,349	1,415
20,000 to 20,999	39,016	27,668	808,181	-8,518	799,663	222,847	580,477	2,059
21,000 to 21,999	31,671	25,386	681,264	-2,675	678,589	188,837	489,753	2,381
22,000 to 22,999	27,081	22,533	615,738	-4,633	611,105	160,690	450,821	2,432
23,000 to 23,999	42,604	36,189	1,020,356	-19,575	1,000,782	260,539	742,350	4,187
24,000 to 24,999	30,151	23,956	759,603	-20,334	739,268	198,657	541,760	3,159
25,000 to 25,999	32,844	27,500	843,853	-6,446	837,407	191,056	646,351	3,891
26,000 to 26,999	22,974	20,550	613,103	-4,951	608,152	155,636	452,516	3,491
27,000 to 27,999	33,286	30,873	952,375	-39,572	912,803	207,975	704,828	6,392
28,000 to 28,999	22,181	20,741	641,619	-9,673	631,946	145,786	487,345	4,485
29,000 to 29,999	19,193	16,651	574,778	-8,117	566,661	140,939	425,722	4,300
30,000 to 30,999	15,817	15,526	490,497	-7,969	482,528	95,443	387,085	4,123
31,000 to 31,999	17,194	16,439	546,530	-4,090	542,440	111,703	430,737	5,472
32,000 to 32,999	25,575	25,091	838,306	-6,998	831,308	173,690	657,618	8,697
33,000 to 33,999	19,243	19,243	655,188	-9,557	645,631	122,443	523,188	7,325
34,000 to 34,999	9,559	8,850	333,705	-3,353	330,352	99,746	234,832	3,395
35,000 to 35,999	17,578	17,231	634,880	-9,331	625,549	123,368	502,181	8,717
36,000 to 36,999	15,760	15,086	583,292	-8,049	575,242	137,405	441,110	7,841
37,000 to 37,999	12,131	11,555	459,464	-5,710	453,754	112,256	342,398	6,335
38,000 to 38,999	14,820	14,336	578,888	-9,087	569,801	136,993	432,808	8,014
39,000 to 39,999	10,443	10,443	416,621	-3,376	413,245	68,778	344,467	7,100
40,000 to 49,999	88,968	87,152	4,017,610	-44,970	3,972,640	908,215	3,064,425	79,100
50,000 to 59,999	42,525	41,851	2,375,909	-58,841	2,317,068	511,919	1,809,440	67,040
60,000 to 69,999	32,070	31,470	2,065,744	-17,894	2,047,850	415,148	1,632,702	73,483
70,000 to 79,999	10,463	10,463	787,060	-10,976	776,084	164,115	611,969	30,906
80,000 to 89,999	6,770	6,770	575,429	-4,625	570,804	133,583	437,221	25,040
90,000 to 99,999	3,198	3,198	306,905	-2,239	304,666	54,279	250,388	15,304
100,000 to 149,999	7,863	7,863	948,627	-8,228	940,399	154,345	786,054	54,294
150,000 to 199,999	2,751	2,717	472,724	-2,490	470,234	73,675	398,088	31,287
200,000 to 299,999	1,837	1,830	456,088	-14,437	441,651	58,295	383,853	32,874
300,000 to 399,999	574	571	192,720	2,872	195,592	19,578	176,717	15,794
400,000 to 499,999	284	284	117,886	6,726	124,611	12,385	112,226	10,537
500,000 to 999,999	348	347	241,349	-1,550	239,799	9,995	229,804	22,645
1,000,000 to 1,999,999	119	119	156,671	1,595	158,266	8,664	149,602	15,535
2,000,000 to 2,999,999	26	26	63,632	-983	62,649	2,129	60,520	6,178
3,000,000 to 3,999,999	16	16	57,438	-205	57,233	2,950	54,283	5,809
4,000,000 to 4,999,999	6	6	27,713	-376	27,337	1,111	26,226	2,748
\$5,000,000 and Over	15	15	98,079	17,389	115,468	8,003	107,465	11,719
TOTAL	1,501,006	704,555	\$ 35,503,190	-\$655,531	\$ 34,847,660	\$ 10,013,179	\$ 25,487,911	\$ 608,328

Footnotes follow this section.

TABLE 4F*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse - 1994 Taxable Year

Adjusted Gross Income Class	NUMBER OF RETURNS		FEDERAL AGI (THOUSANDS)	CALIFORNIA ADJUSTMENTS ¹ (THOUSANDS)	CALIFORNIA AGI ¹ (THOUSANDS)	CALIFORNIA DEDUCTIONS ² (THOUSANDS)	TAXABLE INCOME ³ (THOUSANDS)	TOTAL TAX LIABILITY ⁴ (THOUSANDS)
	ALL	TAXABLE						
Negative	301	-	-525,491	\$ 649	-524,842	\$ 3,796	\$ -	\$ -
Zero	-	-	-	-	-	-	-	-
\$1 to \$999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	1,385	-	4,039	941	4,980	6,735	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	-	-	-	-	-	-	-	-
7,000 to 7,999	-	-	-	-	-	-	-	-
8,000 to 8,999	1,094	-	8,931	-	8,931	5,317	3,614	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	-	-	-	-	-	-	-	-
11,000 to 11,999	-	-	-	-	-	-	-	-
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	447	-	5,836	-	5,836	2,173	3,662	-
14,000 to 14,999	-	-	-	-	-	-	-	-
15,000 to 15,999	-	-	-	-	-	-	-	-
16,000 to 16,999	843	-	14,139	-	14,139	5,064	9,075	-
17,000 to 17,999	-	-	-	-	-	-	-	-
18,000 to 18,999	-	-	-	-	-	-	-	-
19,000 to 19,999	-	-	-	-	-	-	-	-
20,000 to 20,999	-	-	-	-	-	-	-	-
21,000 to 21,999	-	-	-	-	-	-	-	-
22,000 to 22,999	292	-	6,700	-	6,700	4,214	2,487	-
23,000 to 23,999	-	-	-	-	-	-	-	-
24,000 to 24,999	-	-	-	-	-	-	-	-
25,000 to 25,999	-	-	-	-	-	-	-	-
26,000 to 26,999	-	-	-	-	-	-	-	-
27,000 to 27,999	-	-	-	-	-	-	-	-
28,000 to 28,999	290	290	8,800	-543	8,257	3,844	4,413	4
29,000 to 29,999	-	-	-	-	-	-	-	-
30,000 to 30,999	-	-	-	-	-	-	-	-
31,000 to 31,999	-	-	-	-	-	-	-	-
32,000 to 32,999	-	-	-	-	-	-	-	-
33,000 to 33,999	-	-	-	-	-	-	-	-
34,000 to 34,999	-	-	-	-	-	-	-	-
35,000 to 35,999	-	-	-	-	-	-	-	-
36,000 to 36,999	-	-	-	-	-	-	-	-
37,000 to 37,999	-	-	-	-	-	-	-	-
38,000 to 38,999	308	-	17,869	-6,142	11,727	10,660	1,067	-
39,000 to 39,999	-	-	-	-	-	-	-	-
40,000 to 49,999	-	-	-	-	-	-	-	-
50,000 to 59,999	216	216	11,908	-	11,908	2,295	9,613	251
60,000 to 69,999	866	866	54,702	-1,290	53,412	16,637	36,775	993
70,000 to 79,999	484	484	36,311	-772	35,538	14,616	20,922	556
80,000 to 89,999	-	-	-	-	-	-	-	-
90,000 to 99,999	-	-	-	-	-	-	-	-
100,000 to 149,999	63	63	7,468	-361	7,107	2,603	4,504	223
150,000 to 199,999	62	62	10,676	27	10,703	3,245	7,458	491
200,000 to 299,999	62	62	5,332	10,627	15,959	4,883	11,076	1,051
300,000 to 399,999	23	23	7,852	-98	7,754	259	7,495	645
400,000 to 499,999	-	15	-	-	-	-	-	-
500,000 to 999,999	15	3	10,309	-1,012	9,297	1,714	7,583	700
1,000,000 to 1,999,999	3	1	3,701	-206	3,495	88	3,406	348
2,000,000 to 2,999,999	1	-	1,999	35	2,034	5	2,029	188
3,000,000 to 3,999,999	-	-	-	-	-	-	-	-
4,000,000 to 4,999,999	-	-	-	-	-	-	-	-
\$5,000,000 and Over	-	-	-	-	-	-	-	-
TOTAL	6,755	2,085	\$ 191,081	\$ 1,855	\$ 192,935	\$ 88,148	\$ 135,179	\$ 5,450

Footnotes follow this section.

TABLE 4G*
Personal Income Tax Statistics
PART-YEAR AND NONRESIDENT RETURNS
1994 Taxable Years

Item	Number	Amount (000)
Number of Returns - All	547,154	\$ -
Number of Returns - Taxable	360,096	-
Federal AGI	547,154	52,835,402
California Adjustments	547,154	2,192,236
California AGI	547,154	12,255,841
California Deductions	547,154	8,014,695
Taxable Income	547,154	49,545,465
Total Tax Liability	547,154	642,491
Salaries and Wages	425,118	28,770,736
Interest	401,299	4,445,268
Dividends	211,588	2,976,180
Taxable Pensions and Annuities	123,847	2,281,437
Business Income - Profit	81,328	2,432,772
Business Income - Loss	40,508	438,883
Farm Income - Profit	1,821	20,987
Farm Income - Loss	9,190	217,689
Partnerships and S Corporations - Profit	67,346	12,793,738
Partnerships and S Corporations - Loss	28,173	3,170,648
Rents and Royalties - Profit	55,487	1,036,716
Rents and Royalties - Loss	69,416	773,867
Net Sale of Capital Assets - Profit	136,756	9,666,793
Net Sale of Capital Assets - Loss	67,021	142,912
All Other Income Sources - Profit	256,725	2,832,395
All Other Income Sources - Loss	38,993	6,232,870
Individual Retirement Plan	30,345	47,254
Half Self-Employment Tax	95,436	209,217
Self Employed Health Insurance	25,424	26,195
Self Employed Retirement Plan	20,821	334,121
Penalty on Early Withdrawal on Savings	4,881	858
Alimony Paid	10,535	184,223
Total Adjustments	201,112	1,103,391
California Adjustments - Subtractions	269,676	5,823,562
California Adjustments - Additions	141,195	8,015,800
Medical Expenses	45,846	211,397
State and Local Income Taxes	249,709	3,373,189
Real Estate Taxes	212,993	784,559
Other Taxes	68,333	83,096
Total Taxes	370,950	4,290,047
Mortgage Interest	193,047	2,101,109
Points, Investment and Personal Interest	75,514	1,305,473
Total Interest	202,529	3,406,582
Cash/Check Contributions	217,011	16,042,374
Non-Cash Contributions	122,332	1,648,003
Contribution Carryover	5,416	373,248
Total Contributions	224,468	2,515,632
Casualty and Theft Losses	1,729	31,269
Moving Expenses	95,305	270,829
All Other Deductions	99,473	867,583
Calif Adjs. to Fed. Itemized Deductions	331,469	3,549,351
California Itemized Deductions	241,354	6,915,959
California Standard Deductions	305,795	1,098,733
Personal Exemption Credit	810,817	52,700
Dependent Exemption Credit	295,850	19,232
Senior/Blind Exemption Credits	106,740	4,939
Political Contributions	11	9
Residential Rental and Farm Sales Credit	700	146
Rideshare - Vanpool Credit	203	25
Other Special Credits	3,805	1,871
Total Special Credits	32,964	35,495
G-1 Tax/5870A Tax	2,695	942
Alternative Minimum Tax	17,356	5,850
Other Taxes	11,676	3,710
Taxes Withheld	314,260	392,734
Estimated Taxes Paid	67,814	306,288
Excess State Disability Insurance (SDI)	5,416	807
Overpayment	249,754	180,188
Credit to Next Year's tax	25,815	46,514
Total Voluntary Contributions	4,263	64
Refund	231,795	134,455
Tax Due	176,633	123,013
Remittance Amount	159,587	106,052

* Figures follow 8th section.

TABLE 4H
Personal Income Tax Statistics
1993 AND PRIOR YEAR RETURNS
Filed in 1995

Item	Number	Amount (000)
Number of Returns - All	459,553	460
Number of Returns - Taxable	259,459	259
Federal AGI	459,553	\$12,076,673
California Adjustments	123,490	626,721
California AGI	459,553	10,866,322
California Deductions	459,553	3,599,429
Taxable Income	340,069	10,512,397
Total Tax Liability	259,459	376,016
California Adjustments - Subtractions	111,638	1,067,447
California Adjustments - Additions	29,646	1,694,168
California Itemized Deductions	153,633	2,638,427
California Standard Deductions	271,729	961,002
Personal Exemption Credit	417,825	36,061
Dependent Exemption Credit	399,875	58,319
Senior/Blind Exemption Credit	26,225	2,011
Child and Dependent Care Credit	2,614	319
Military Income Credit	226	9
Political Contributions	258	6
Residential Rental and Farm Sales Credit	404	288
Other Special Credits	3,594	5,704
Total Special Credits	3,022	3,026
Limited Income Credit	2,196	27
G-1 Tax/5870A Tax	339	17
Alternative Minimum Tax	4,947	3,269
Other Taxes	10,538	2,104
Taxes Withheld	273,878	289,429
Estimated Taxes Paid	32,757	89,023
Renter's Credit	39,229	3,597
Excess State Disability Insurance (SDI)	9,332	1,509
Overpayment	208,245	100,183
Credit to Next Year's Tax	15,970	21,436
California Senior Fund	0	0
Total Voluntary Contributions	1,820	46
Refund	195,776	79,345
Tax Due	132,015	94,104
Remittance Amount	56,836	33,486

TABLE 5*
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1994 Taxable Year

MAJOR INDUSTRY GROUP	DOLLARS IN THOUSANDS											
	NET INCOME			NET LOSS			ADJUSTED GROSS INCOME			TAX ASSESSED		
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
Agriculture, Forestry, and Fishing	28,663	\$ 420,684	13,794	\$ 90,817	42,459	\$ 1,571,222	37,236	\$ 58,218				
Mining	5,044	83,402	2,463	76,031	7,505	914,153	5,493	80,387				
Construction	133,697	2,311,709	24,605	187,498	158,304	4,942,432	138,046	132,371				
Manufacturing	33,275	774,689	23,881	212,830	57,155	2,489,247	48,587	109,068				
Services	772,506	16,217,944	262,208	1,577,778	1,034,718	55,761,472	932,885	2,556,532				
Professional	204,544	8,045,853	60,756	314,214	265,299	21,210,712	243,906	1,143,413				
Personal	211,525	2,201,215	56,033	268,117	267,563	10,278,098	237,765	342,508				
Business	198,994	3,030,703	65,971	327,513	264,963	12,543,337	239,927	519,689				
Amusement, Arts & Tourism	61,533	1,178,571	45,762	463,811	107,295	6,093,596	95,980	345,184				
Other	95,910	1,761,602	33,686	204,123	129,598	5,635,729	115,307	205,738				
Trade	169,369	3,204,364	127,515	869,554	296,879	12,015,909	252,958	436,885				
Finance, Insurance and Real Estate	113,053	2,810,095	52,429	383,216	165,480	8,254,392	140,449	350,786				
Transportation, Communications and Public Utilities	46,244	765,498	14,209	137,091	60,455	2,166,689	52,230	81,961				
Nature of Business Not Allocable	247,694	4,461,387	111,601	647,645	359,293	15,961,196	315,778	661,658				
TOTALS.....	1,549,545	31,049,772	632,705	4,182,460	2,182,248	104,076,712	1,923,662	4,467,866				

Footnotes follow this section.

TABLE 6*
Personal Income Tax Statistics
COMPARISON BY COUNTY
1994 Taxable Year

County	Population July 1, 1994 ^f	All Returns-Taxable and Nontaxable				Joint Returns			Tax Assessed (Thousands)
		Number of Returns	Adjusted Gross Income (Thousands)	Median		Number of Returns	Median		
				Income	Rank		Income	Rank	
Alameda	1,342,000	543,359	\$ 20,424,916	\$ 27,379	8	212,688	\$ 50,957	5	\$ 780,677
Alpine	1,120	271	8,803	25,374	11	149	37,082	25	257
Amador	32,450	11,982	376,109	23,978	16	6,821	35,101	33	10,140
Butte	193,400	66,271	1,839,444	19,188	45	32,224	31,573	44	49,169
Calaveras	36,350	13,693	412,272	23,077	20	7,903	34,547	35	9,940
Colusa	17,600	7,494	188,986	15,615	57	4,000	22,839	57	5,493
Contra Costa	860,200	358,724	16,872,949	31,899	1	164,963	57,386	2	684,997
Del Norte	27,600	7,448	203,832	20,559	37	3,956	33,209	40	4,970
El Dorado	141,800	45,231	1,766,571	29,113	5	26,111	45,255	10	54,436
Fresno	739,800	248,181	7,240,771	18,457	51	112,284	33,339	39	221,551
Glenn	26,100	9,266	230,162	17,520	55	4,929	27,091	56	5,488
Humboldt	124,000	44,113	1,254,441	19,965	40	20,276	35,357	32	35,703
Imperial	133,600	45,855	1,065,354	14,205	58	25,550	19,180	58	26,517
Inyo	18,500	7,582	220,976	20,866	34	3,736	36,296	29	5,818
Kern	609,600	192,094	5,274,266	20,690	35	94,912	36,149	30	162,624
Kings	112,800	31,636	856,590	19,032	46	16,033	30,899	46	21,733
Lake	54,700	18,084	465,136	18,573	49	9,468	28,154	52	10,871
Lassen	28,450	9,087	273,784	24,312	15	4,950	37,086	24	6,838
Los Angeles	9,312,200	3,310,347	117,003,347	20,666	36	1,236,998	36,980	26	4,541,460
Madera	104,900	34,883	929,469	18,057	54	18,120	30,647	47	23,636
Marin	237,700	116,127	6,825,874	30,696	2	45,172	63,022	1	365,645
Mariposa	15,850	5,874	157,060	19,937	41	3,026	31,561	45	3,698
Mendocino	83,800	31,569	876,807	19,291	43	15,074	32,043	43	27,774
Merced	197,600	59,707	1,578,011	18,457	52	30,451	30,218	48	39,482
Modoc	10,100	2,870	69,978	18,981	47	1,617	29,017	51	1,708
Mono	10,650	4,383	123,020	19,236	44	1,794	37,291	23	3,323
Monterey	361,300	134,094	4,276,916	19,822	42	59,854	33,678	37	139,154
Napa	116,800	45,768	1,748,523	24,865	13	21,344	42,088	13	65,758
Nevada	85,400	32,779	1,065,580	23,486	19	17,409	36,315	28	29,827
Orange	2,582,200	1,070,875	44,633,587	24,766	14	455,638	47,399	7	1,690,136
Placer	195,900	100,925	4,649,572	27,669	7	51,233	46,556	8	125,400
Plumas	20,550	7,192	206,785	21,553	30	4,030	33,635	38	5,178
Riverside	1,342,200	443,730	13,984,579	21,800	26	220,001	36,870	27	380,396
Sacramento	1,113,600	408,872	14,268,605	25,776	9	172,387	44,606	11	447,767
San Benito	40,950	15,862	494,918	21,023	33	7,867	38,597	19	13,547
San Bernardino	1,565,400	494,193	16,955,459	23,734	18	240,081	39,791	16	423,950
San Diego	2,650,700	976,979	34,773,736	22,629	22	429,554	39,479	17	1,145,283
San Francisco	753,100	363,261	14,140,033	23,856	17	98,693	38,270	21	646,568
San Joaquin	515,600	170,362	5,454,398	22,668	21	83,035	39,204	18	157,414
San Luis Obispo	226,300	83,694	1,835,619	22,319	25	39,953	38,517	20	82,636
San Mateo	681,700	303,999	14,676,017	29,811	3	125,202	54,596	4	706,176
Santa Barbara	386,700	150,549	5,180,700	21,659	29	66,548	38,127	22	205,295
Santa Clara	1,588,000	695,195	32,861,816	29,463	4	283,084	56,043	3	1,389,768
Santa Cruz	238,800	104,222	3,617,517	21,798	27	42,418	41,025	15	127,038
Shasta	159,800	56,003	1,726,265	21,531	31	29,934	33,716	36	50,969
Sierra	3,380	1,177	32,956	22,341	24	642	34,874	34	881
Stiklyou	44,000	16,235	422,235	18,680	48	8,607	29,260	49	10,694
Solano	370,300	133,767	4,026,192	28,962	6	64,638	48,713	6	135,989
Sonoma	414,500	176,692	6,334,238	24,942	12	78,208	44,605	12	218,981
Stanislaus	409,200	141,849	4,280,088	21,176	32	71,110	35,787	31	122,329
Sutter	72,400	25,946	758,156	20,549	38	13,952	32,406	42	20,576
Tehama	53,400	16,105	397,763	18,333	53	8,714	27,736	53	9,142
Trinity	13,450	4,265	114,224	20,099	39	2,385	29,087	50	2,942
Tulare	343,300	112,231	2,759,940	15,970	56	55,214	27,595	55	69,810
Tuolumne	51,900	18,261	533,546	21,732	28	9,828	33,156	41	13,668
Ventura	706,200	277,500	10,806,238	25,561	10	132,077	46,354	9	370,445
Yolo	148,100	56,134	1,937,038	22,598	23	24,704	41,588	14	61,786
Yuba	62,000	17,307	423,857	18,507	50	9,083	27,653	54	8,689
Unallocated ^g Resident	-	70,722	3,108,599	20,483	-	27,220	47,926	-	113,870
Out of State ^g Nonresident	-	121,501	5,321,886	20,536	-	46,254	40,042	-	251,000
Nonresident	-	380,706	51,748,024	35,333	-	221,091	52,167	-	443,416
TOTALS: SB Counties	31,790,000	11,882,154	\$ 435,916,024	-	-	5,030,632	-	-	\$ 15,979,139
All	-	12,455,083	\$ 496,094,533	\$ 23,391	-	5,325,197	\$ 41,581	-	\$ 16,787,425

Footnotes follow this section.

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	4,111	1,348	84	1,530	\$ (1,096,903)	\$350	
1 TO 9,999	101,940	10,150	29,173	24,964	524,854	859	
10,000 TO 11,999	21,410	3,830	11,488	8,654	235,443	719	
12,000 TO 13,999	21,221	4,513	12,173	9,814	275,735	1,089	
14,000 TO 15,999	20,786	4,757	12,069	10,638	311,626	1,811	
16,000 TO 17,999	19,829	4,862	13,720	10,432	336,972	2,559	
18,000 TO 19,999	18,773	4,783	13,714	10,051	356,345	3,285	
20,000 TO 21,999	17,947	4,774	14,042	10,099	376,834	4,116	
22,000 TO 23,999	17,491	4,669	14,952	9,902	402,085	5,249	
24,000 TO 25,999	16,938	4,603	15,104	9,720	423,323	6,283	
26,000 TO 27,999	16,281	4,562	15,054	9,407	439,371	7,231	
28,000 TO 29,999	15,516	4,686	14,566	9,071	449,736	8,223	
30,000 TO 31,999	14,724	4,669	14,010	8,957	456,172	9,098	
32,000 TO 33,999	13,775	4,644	13,220	8,736	454,373	9,656	
34,000 TO 35,999	13,072	4,663	12,679	8,525	457,444	10,359	
36,000 TO 37,999	12,215	4,608	11,875	8,112	451,737	10,847	
38,000 TO 39,999	11,477	4,697	11,249	7,996	447,406	11,040	
40,000 TO 41,999	10,910	4,686	10,717	7,717	447,212	11,610	
42,000 TO 43,999	10,241	4,681	10,093	7,459	440,172	11,820	
44,000 TO 45,999	9,419	4,620	9,302	6,988	423,888	11,688	
46,000 TO 47,999	8,993	4,727	8,897	7,118	422,718	11,845	
48,000 TO 49,999	8,464	4,659	8,382	6,908	414,630	11,912	
50,000 TO 59,999	35,216	22,475	35,009	31,202	1,927,736	57,986	
60,000 TO 69,999	26,481	20,147	26,394	26,177	1,715,271	56,213	
70,000 TO 99,999	44,537	37,841	44,443	47,331	3,677,823	145,591	
100,000 AND OVER	31,592	28,034	31,521	33,399	5,652,912	369,236	
TOTALS	543,359	212,688	413,930	340,907	\$20,424,916	\$780,677	

ALPINE ¹							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND TO \$17,999 DEFICIT	104	25	23	55	\$ 798	\$ 1	
\$18,000 TO 27,999	41	22	32	19	927	8	
28,000 TO 37,999	47	33	46	36	1570	25	
38,000 TO 47,999	21	16	21	12	928	21	
48,000 AND ABOVE	58	53	58	50	4,580	201	
TOTALS	271	149	180	172	\$8,803	\$257	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		176	97		\$ (4,436)	\$	
1 TO 9,999	2,436	461	576	54	12,787	15	
10,000 TO 11,999	520	179	223	154	5,712	12	
12,000 TO 13,999	538	234	220	194	7,001	17	
14,000 TO 15,999	518	236	212	222	7,748	29	
16,000 TO 17,999	497	242	274	174	8,456	43	
18,000 TO 19,999	479	243	276	228	9,077	53	
20,000 TO 21,999	439	255	277	205	9,242	63	
22,000 TO 23,999	392	221	300	207	9,007	73	
24,000 TO 25,999	399	238	338	187	9,985	96	
26,000 TO 27,999	383	236	347	174	10,341	112	
28,000 TO 29,999	322	199	297	176	9,338	119	
30,000 TO 31,999	343	241	326	212	10,637	136	
32,000 TO 33,999	318	210	303	181	10,486	162	
34,000 TO 35,999	301	215	286	190	10,545	165	
36,000 TO 37,999	249	188	244	178	9,209	149	
38,000 TO 39,999	219	159	215	169	8,541	161	
40,000 TO 41,999	248	187	242	195	10,157	196	
42,000 TO 43,999	238	179	235	240	10,244	193	
44,000 TO 45,999	240	181	235	217	10,788	234	
46,000 TO 47,999	202	161	201	196	9,491	218	
48,000 TO 49,999	199	163		183	9,748	233	
50,000 TO 59,999	804	693	803	731	43,806	1,158	
60,000 TO 69,999	570	523	570	537	36,921	1,153	
70,000 TO 99,999	687	646	686	677	55,931	2,252	
100,000 AND OVER	265	234	265	207	45,347	3,098	
TOTALS	11,982	6,821	8,150	6,692	\$376,109	\$10,140	

BUTTE							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT	760	356	11	314	\$ (14,851)	\$7	
1 TO 9,999	17,418	3,044	4,038	5,110	93,023	106	
10,000 TO 11,999	3,624	1,115	1,620	1,576	39,867	92	
12,000 TO 13,999	3,493	1,303	1,693	1,547	45,325	140	
14,000 TO 15,999	3,169	1,275	1,493	1,605	47,477	208	
16,000 TO 17,999	3,005	1,243	1,797	1,579	51,039	299	
18,000 TO 19,999	2,804	1,261	1,720	1,570	53,273	370	
20,000 TO 21,999	2,604	1,268	1,781	1,444	54,655	435	
22,000 TO 23,999	2,281	1,148	1,809	1,451	52,458	487	
24,000 TO 25,999	2,032	1,095	1,766	1,184	50,734	547	
26,000 TO 27,999	1,918	1,105	1,748	1,261	51,725	603	
28,000 TO 29,999	1,796	1,101	1,672	1,213	52,088	661	
30,000 TO 31,999	1,594	1,014	1,507	1,262	49,378	678	
32,000 TO 33,999	1,532	1,009	1,469	1,194	50,524	762	
34,000 TO 35,999	1,403	935	1,373	1,129	49,101	823	
36,000 TO 37,999	1,360	941	1,336	1,103	50,293	901	
38,000 TO 39,999	1,245	907	1,228	1,097	48,551	883	
40,000 TO 41,999	1,113	815	1,104	972	45,638	914	
42,000 TO 43,999	1,063	810	1,057	970	45,670	937	
44,000 TO 45,999	945	761	937	849	42,535	903	
46,000 TO 47,999	888	698	882	827	41,741	964	
48,000 TO 49,999	818	677	813	860	40,070	941	
50,000 TO 59,999	3,190	2,760	3,175	3,253	174,123	4,566	
60,000 TO 69,999	2,049	1,814	2,045	2,101	132,299	4,211	
70,000 TO 99,999	2,612	2,395	2,607	2,923	212,552	8,630	
100,000 AND OVER	1,555	1,374	1,554	1,710	280,158	19,100	
TOTALS	66,271	32,224	42,235	40,104	\$1,839,444	\$49,169	

Footnotes follow this section.

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		228	117	f	72	\$ (5,449)	
1 TO 9,999	2,904	597	578	893	15,138	16	
10,000 TO 11,999	652	215	246	258	7,157	13	
12,000 TO 13,999	695	292	294	306	9,017	25	
14,000 TO 15,999	600	277	250	269	8,984	33	
16,000 TO 17,999	548	283	269	254	9,268	42	
18,000 TO 19,999	530	285	303	250	10,088	58	
20,000 TO 21,999	454	268	289	176	9,544	67	
22,000 TO 23,999	437	262	324	243	10,049	76	
24,000 TO 25,999	415	282	334	255	10,365	79	
26,000 TO 27,999	415	272	367	225	11,196	113	
28,000 TO 29,999	368	248	346	221	10,669	119	
30,000 TO 31,999	358	238	326	249	11,092	140	
32,000 TO 33,999	358	252	339	244	11,802	160	
34,000 TO 35,999	330	232	313	281	11,533	206	
36,000 TO 37,999	285	227	276	219	10,523	150	
38,000 TO 39,999	283	219	281	227	11,043	182	
40,000 TO 41,999	289	217	286	233	11,850	217	
42,000 TO 43,999	313	241	305	272	13,451	257	
44,000 TO 45,999	237	183	235	224	10,661	212	
46,000 TO 47,999	236	192	f	225	11,084	228	
48,000 TO 49,999	245	212	244	235	12,008	259	
50,000 TO 59,999	922	811	920	937	50,296	1,234	
60,000 TO 69,999	603	560	601	678	38,877	1,152	
70,000 TO 99,999	661	624	660	661	53,615	2,114	
100,000 AND OVER	327	297	326	221	48,412	2,787	
TOTALS	13,693	7,903	8,946	8,328	\$412,272	\$9,940	

COLUSA							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT		103	56	f	56	\$ (3,500)	
1 TO 9,999	2,332	687	405	2,161	12,589	12	
10,000 TO 11,999	503	225	138	667	5,538	8	
12,000 TO 13,999	447	239	124	692	5,813	12	
14,000 TO 15,999	448	238	130	712	6,694	18	
16,000 TO 17,999	342	173	144	537	5,792	22	
18,000 TO 19,999	328	185	151	482	6,234	30	
20,000 TO 21,999	264	147	144	431	5,550	36	
22,000 TO 23,999	193	119	118	305	4,445	33	
24,000 TO 25,999	204	118	153	245	5,096	51	
26,000 TO 27,999	206	132	154	334	5,566	50	
28,000 TO 29,999	138	78	122	165	4,001	52	
30,000 TO 31,999	148	84	139	166	4,587	72	
32,000 TO 33,999	150	111	139	213	4,950	62	
34,000 TO 35,999	134	101	127	190	4,689	68	
36,000 TO 37,999	106	78	102	127	3,918	70	
38,000 TO 39,999	121	94	120	167	4,723	83	
40,000 TO 41,999	86	66	85	100	3,533	68	
42,000 TO 43,999	102	87	102	115	4,387	85	
44,000 TO 45,999	102	80	100	109	4,592	110	
46,000 TO 47,999	84	69	83	81	3,950	93	
48,000 TO 49,999	76	62	f	62	3,726	95	
50,000 TO 59,999	291	258	291	318	15,882	435	
60,000 TO 69,999	173	150	173	190	11,185	389	
70,000 TO 99,999	235	201	235	274	19,205	870	
100,000 AND OVER	178	162	177	157	35,838	2,667	
TOTALS	7,494	4,000	3,735	9,056	\$188,986	\$5,493	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	3,028	1,136	72	1,187	\$ (207,594)	\$71
1 TO 9,999	63,981	6,289	21,544	13,437	313,412	634
10,000 TO 11,999	11,826	2,273	6,118	4,512	130,034	391
12,000 TO 13,999	11,707	2,799	6,453	5,042	151,963	576
14,000 TO 15,999	11,509	2,975	6,416	5,472	172,473	938
16,000 TO 17,999	10,743	2,949	7,048	5,270	182,510	1,297
18,000 TO 19,999	10,389	2,965	7,166	5,188	197,522	1,705
20,000 TO 21,999	10,258	3,080	7,634	5,312	215,353	2,200
22,000 TO 23,999	9,705	2,989	7,866	5,205	223,127	2,698
24,000 TO 25,999	9,470	2,934	8,283	5,025	236,688	3,282
26,000 TO 27,999	9,428	3,020	8,504	5,196	254,461	3,895
28,000 TO 29,999	9,033	3,055	8,289	5,486	261,903	4,388
30,000 TO 31,999	8,721	3,057	8,145	4,921	270,223	4,987
32,000 TO 33,999	8,224	3,100	7,796	4,849	271,445	5,413
34,000 TO 35,999	7,990	3,246	7,649	5,254	279,586	5,797
36,000 TO 37,999	7,597	3,272	7,295	5,104	280,986	6,096
38,000 TO 39,999	7,328	3,269	7,085	4,877	285,766	6,503
40,000 TO 41,999	7,046	3,394	6,864	5,135	288,871	6,848
42,000 TO 43,999	6,747	3,387	6,618	4,945	290,049	7,129
44,000 TO 45,999	6,344	3,475	6,245	5,015	285,390	7,177
46,000 TO 47,999	6,241	3,493	6,147	4,971	293,372	7,658
48,000 TO 49,999	5,771	3,451	5,702	4,893	282,697	7,473
50,000 TO 59,999	25,932	17,427	25,713	23,606	1,421,717	40,374
60,000 TO 69,999	20,492	16,053	20,391	20,597	1,327,346	41,502
70,000 TO 99,999	37,033	32,305	36,933	40,144	3,068,023	117,912
100,000 AND OVER	32,181	29,570	32,088	36,767	6,095,625	398,053
TOTALS	358,724	164,963	280,064	237,410	\$16,872,949	\$684,997

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	86	48	1	38	\$ (4,980)	\$1
1 TO 9,999	1,929	364	375	841	10,080	9
10,000 TO 11,999	380	143	138	181	4,187	8
12,000 TO 13,999	411	145	182	244	5,333	15
14,000 TO 15,999	287	121	1	170	4,295	16
16,000 TO 17,999	281	132	156	207	4,787	23
18,000 TO 19,999	277	140	164	166	5,261	32
20,000 TO 21,999	261	153	170	188	5,481	36
22,000 TO 23,999	240	132	196	151	5,513	53
24,000 TO 25,999	217	138	172	192	5,423	48
26,000 TO 27,999	218	142	194	222	5,886	56
28,000 TO 29,999	197	128	183	186	5,707	67
30,000 TO 31,999	172	117	166	175	5,343	72
32,000 TO 33,999	189	124	185	190	6,225	87
34,000 TO 35,999	151	116	148	131	5,274	86
36,000 TO 37,999	147	98	145	147	5,429	100
38,000 TO 39,999	139	97	137	144	5,423	105
40,000 TO 41,999	154	110	154	144	6,314	134
42,000 TO 43,999	168	131	168	174	7,213	148
44,000 TO 45,999	142	121	141	157	6,395	136
46,000 TO 47,999	127	100	127	161	5,961	129
48,000 TO 49,999	127	108	127	167	6,220	145
50,000 TO 59,999	443	379	442	600	24,192	628
60,000 TO 69,999	263	250	262	368	17,028	516
70,000 TO 99,999	313	298	312	364	25,423	1,018
100,000 AND OVER	129	121	129	134	20,417	1,303
TOTALS	7,448	3,956	4,695	5,842	\$203,832	\$4,970

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1994 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					\$ (15,920)	\$5	
1 TO 9,999	581	314	11	247		65	
10,000 TO 11,999	8,265	1,255	2,432	1,723	42,302	51	
12,000 TO 13,999	1,681	467	797	539	18,488	74	
14,000 TO 15,999	1,696	609	798	669	21,998	102	
16,000 TO 17,999	1,565	620	727	721	23,435	140	
18,000 TO 19,999	1,534	642	870	745	26,067	179	
20,000 TO 21,999	1,471	690	871	738	27,956	232	
22,000 TO 23,999	1,419	674	948	762	29,773	280	
24,000 TO 25,999	1,321	640	1,007	754	30,373	296	
26,000 TO 27,999	1,225	638	990	754	30,599	361	
28,000 TO 29,999	1,226	669	1,050	768	33,091	387	
30,000 TO 31,999	1,134	699	1,002	728	32,859	422	
32,000 TO 33,999	1,047	648	947	726	32,446	469	
34,000 TO 35,999	1,023	669	958	741	33,781	522	
36,000 TO 37,999	1,031	691	971	795	36,078	613	
38,000 TO 39,999	1,014	667	967	771	37,545	652	
40,000 TO 41,999	976	672	943	841	38,058	646	
42,000 TO 43,999	921	682	891	865	37,745	701	
44,000 TO 45,999	929	724	909	917	39,927	731	
46,000 TO 47,999	823	614	808	748	37,051	843	
48,000 TO 49,999	873	674	862	812	41,009	819	
50,000 TO 59,999	795	641	785	775	38,963	4,630	
60,000 TO 69,999	3,534	2,997	3,514	3,755	193,876	4,823	
70,000 TO 99,999	2,642	2,395	2,631	2,995	171,014	12,839	
100,000 AND OVER	4,244	3,988	4,235	4,882	348,169	23,554	
TOTALS	2,261	2,132	2,256	2,694	379,888		
	45,231	26,111	33,180	31,465	\$1,766,571	\$54,436	

FRESNO							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT					\$ (82,444)	\$55	
1 TO 9,999	2,235	1,068	52	1,171		379	
10,000 TO 11,999	69,794	13,781	13,341	49,706	381,017	325	
12,000 TO 13,999	14,058	3,892	5,418	11,769	154,384	476	
14,000 TO 15,999	12,973	4,180	5,389	11,447	168,558	718	
16,000 TO 17,999	11,891	4,030	4,899	10,774	178,080	977	
18,000 TO 19,999	10,915	3,917	5,988	10,492	185,365	1,225	
20,000 TO 21,999	9,725	3,683	5,953	9,231	184,544	1,514	
22,000 TO 23,999	8,850	3,591	6,236	8,130	185,753	1,804	
24,000 TO 25,999	8,012	3,408	6,382	7,091	184,204	1,908	
26,000 TO 27,999	7,021	3,227	5,909	6,256	175,352	2,111	
28,000 TO 29,999	6,480	3,155	5,825	5,722	174,849	2,321	
30,000 TO 31,999	5,919	3,096	5,519	5,347	171,586	2,661	
32,000 TO 33,999	5,739	3,130	5,510	5,246	177,808	2,619	
34,000 TO 35,999	5,021	2,961	4,849	4,686	165,577	2,936	
36,000 TO 37,999	4,886	3,006	4,762	4,601	170,988	3,112	
38,000 TO 39,999	4,515	2,875	4,434	4,165	167,001	3,188	
40,000 TO 41,999	4,154	2,704	4,090	3,985	161,964	3,351	
42,000 TO 43,999	4,052	2,806	4,021	3,886	166,100	3,466	
44,000 TO 45,999	3,784	2,710	3,742	3,877	162,688	3,440	
46,000 TO 47,999	3,415	2,530	3,384	3,574	153,679	3,583	
48,000 TO 49,999	3,265	2,479	3,253	3,392	153,449	3,674	
50,000 TO 59,999	3,084	2,416	3,078	3,133	151,092	17,766	
60,000 TO 69,999	12,072	9,978	12,030	13,140	660,153	16,482	
70,000 TO 99,999	7,989	6,998	7,977	8,874	516,281	36,885	
100,000 AND OVER	11,093	10,163	11,074	12,727	908,992	104,573	
TOTALS	7,239	6,500	7,225	8,036	1,463,750		
	248,181	112,284	150,340	220,458	\$7,240,771	\$221,551	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	180	101	f	103	\$ (5,835)	\$2	
1 TO 9,999	2,502	571	488	1,354	13,586	13	
10,000 TO 11,999	509	186	198	382	5,590	11	
12,000 TO 13,999	558	230	223	511	7,259	19	
14,000 TO 15,999	525	254	174	588	7,871	26	
16,000 TO 17,999	472	240	234	485	8,008	37	
18,000 TO 19,999	405	230	208	460	7,682	41	
20,000 TO 21,999	353	200	218	375	7,407	48	
22,000 TO 23,999	333	185	248	371	7,657	66	
24,000 TO 25,999	282	173	225	301	7,035	59	
26,000 TO 27,999	264	173	235	286	7,128	70	
28,000 TO 29,999	247	171	227	262	7,145	83	
30,000 TO 31,999	204	152	195	262	6,322	75	
32,000 TO 33,999	200	142	193	208	6,592	102	
34,000 TO 35,999	211	161	209	240	7,388	122	
36,000 TO 37,999	162	125	159	165	5,993	102	
38,000 TO 39,999	180	151	180	205	7,014	118	
40,000 TO 41,999	127	101	125	132	5,206	105	
42,000 TO 43,999	135	113	135	162	5,800	120	
44,000 TO 45,999	124	111	123	140	5,587	115	
46,000 TO 47,999	113	97	112	108	5,313	127	
48,000 TO 49,999	104	93	f	114	5,104	122	
50,000 TO 59,999	401	355	401	460	21,914	608	
60,000 TO 69,999	221	200	220	243	14,281	499	
70,000 TO 99,999	282	259	282	282	22,828	1,027	
100,000 AND OVER	172	155	171	179	30,287	1,772	
TOTALS	9,266	4,929	5,291	8,378	\$230,162	\$5,488	

HUMBOLDT							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT	477	196	f	195	\$ (11,979)	\$1	
1 TO 9,999	11,251	1,490	2,869	2,683	58,615	78	
10,000 TO 11,999	2,362	567	1,270	793	25,995	74	
12,000 TO 13,999	2,248	642	1,250	886	29,217	111	
14,000 TO 15,999	2,091	715	1,102	916	31,309	161	
16,000 TO 17,999	1,873	666	1,242	878	31,840	214	
18,000 TO 19,999	1,784	691	1,218	978	33,845	262	
20,000 TO 21,999	1,595	666	1,184	967	33,454	303	
22,000 TO 23,999	1,393	632	1,145	864	31,991	331	
24,000 TO 25,999	1,385	714	1,222	877	34,597	390	
26,000 TO 27,999	1,297	685	1,215	862	34,991	448	
28,000 TO 29,999	1,230	678	1,175	899	35,643	504	
30,000 TO 31,999	1,163	660	1,128	944	36,021	568	
32,000 TO 33,999	1,062	670	1,045	875	35,029	571	
34,000 TO 35,999	1,023	686	1,006	909	35,822	612	
36,000 TO 37,999	964	668	948	849	35,681	649	
38,000 TO 39,999	968	701	960	836	37,755	731	
40,000 TO 41,999	833	621	829	792	34,159	697	
42,000 TO 43,999	777	609	771	707	33,390	713	
44,000 TO 45,999	714	576	709	659	32,110	715	
46,000 TO 47,999	656	528	652	616	30,820	733	
48,000 TO 49,999	626	529	f	584	30,681	750	
50,000 TO 59,999	2,384	2,105	2,377	2,364	130,250	3,524	
60,000 TO 69,999	1,408	1,284	1,406	1,476	90,761	2,947	
70,000 TO 99,999	1,602	1,453	1,601	1,597	129,781	5,467	
100,000 AND OVER	947	844	945	988	192,662	14,148	
TOTALS	44,113	20,276	29,900	25,994	\$1,254,441	\$35,703	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	257	131	f	172	\$ (10,686)	\$44
1 TO 9,999	17,072	6,908	1,667	20,400	92,069	41
10,000 TO 11,999	2,864	1,469	659	3,748	31,426	37
12,000 TO 13,999	2,507	1,346	642	3,413	32,487	59
14,000 TO 15,999	2,217	1,231	581	3,151	33,200	86
16,000 TO 17,999	1,906	1,106	701	2,921	32,362	105
18,000 TO 19,999	1,708	989	722	2,646	32,408	137
20,000 TO 21,999	1,481	897	757	2,292	31,062	161
22,000 TO 23,999	1,300	778	816	2,090	29,880	192
24,000 TO 25,999	1,105	659	823	1,613	27,594	219
26,000 TO 27,999	996	615	853	1,463	26,893	247
28,000 TO 29,999	953	567	863	1,362	27,609	326
30,000 TO 31,999	861	525	816	1,221	26,685	366
32,000 TO 33,999	773	503	754	1,120	25,492	376
34,000 TO 35,999	808	563	794	1,251	28,289	433
36,000 TO 37,999	696	472	690	1,003	25,755	454
38,000 TO 39,999	600	397	596	827	23,402	451
40,000 TO 41,999	581	404	572	828	23,813	479
42,000 TO 43,999	553	383	550	734	23,780	530
44,000 TO 45,999	494	357	493	703	22,234	509
46,000 TO 47,999	470	351	468	686	22,071	527
48,000 TO 49,999	457	342	f	684	22,379	566
50,000 TO 59,999	1,786	1,481	1,777	2,578	97,484	2,662
60,000 TO 69,999	1,131	1,010	1,129	1,639	73,055	2,372
70,000 TO 99,999	1,543	1,416	1,541	2,107	126,387	5,271
100,000 AND OVER	736	650	733	906	138,226	9,869
TOTALS	45,855	25,550	20,458	61,558	\$1,065,354	\$26,517

INYO						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	95	40	f	31	\$ (1,099)	8
1 TO 9,999	1,919	292	403	697	10,272	10
10,000 TO 11,999	389	117	165	184	4,263	8
12,000 TO 13,999	373	128	166	183	4,849	14
14,000 TO 15,999	329	130	139	162	4,915	19
16,000 TO 17,999	307	131	164	183	5,223	26
18,000 TO 19,999	275	118	170	159	5,235	33
20,000 TO 21,999	240	113	160	160	5,039	36
22,000 TO 23,999	225	106	184	106	5,169	51
24,000 TO 25,999	191	95	168	116	4,768	52
26,000 TO 27,999	215	122	201	131	5,794	66
28,000 TO 29,999	176	95	168	117	5,096	72
30,000 TO 31,999	198	124	193	139	6,143	91
32,000 TO 33,999	204	128	194	106	6,739	120
34,000 TO 35,999	168	114	164	158	5,880	97
36,000 TO 37,999	154	101	153	101	5,692	111
38,000 TO 39,999	157	102	154	133	6,120	129
40,000 TO 41,999	135	100	134	121	5,539	114
42,000 TO 43,999	119	93	f	104	5,125	107
44,000 TO 45,999	141	104	140	128	6,346	159
46,000 TO 47,999	145	110	144	135	6,824	166
48,000 TO 49,999	123	91	121	94	6,020	166
50,000 TO 59,999	472	418	471	515	25,795	682
60,000 TO 69,999	283	260	283	298	18,349	600
70,000 TO 99,999	400	371	399	391	32,520	1,334
100,000 AND OVER	149	133	148	125	24,359	1,555
TOTALS	7,582	3,736	4,906	4,777	\$220,976	\$5,818

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	1,627	824	29	890	\$ (622,464)	\$6
1 TO 9,999	49,149	9,059	9,054	31,800	268,119	234
10,000 TO 11,999	10,458	2,978	3,594	8,725	114,871	214
12,000 TO 13,999	9,561	3,263	3,449	8,685	124,058	293
14,000 TO 15,999	8,334	3,236	2,969	7,815	124,817	425
16,000 TO 17,999	7,661	3,215	3,766	7,618	130,055	577
18,000 TO 19,999	7,079	3,134	3,830	7,271	134,381	754
20,000 TO 21,999	6,305	2,952	4,050	6,506	132,284	900
22,000 TO 23,999	5,667	2,860	4,165	5,801	130,229	1,036
24,000 TO 25,999	5,267	2,669	4,237	5,424	131,650	1,240
26,000 TO 27,999	4,908	2,680	4,263	5,123	132,399	1,358
28,000 TO 29,999	4,716	2,638	4,277	4,978	136,748	1,618
30,000 TO 31,999	4,484	2,651	4,201	4,609	138,911	1,862
32,000 TO 33,999	4,184	2,553	3,993	4,406	138,005	2,017
34,000 TO 35,999	4,024	2,560	3,879	4,419	140,878	2,234
36,000 TO 37,999	3,852	2,462	3,760	4,114	142,507	2,489
38,000 TO 39,999	3,926	2,601	3,863	4,425	153,077	2,829
40,000 TO 41,999	3,684	2,501	3,628	3,946	151,025	2,971
42,000 TO 43,999	3,419	2,396	3,383	3,920	146,997	3,040
44,000 TO 45,999	3,250	2,351	3,229	3,831	146,168	3,172
46,000 TO 47,999	3,073	2,283	3,053	3,556	144,376	3,290
48,000 TO 49,999	2,779	2,177	2,766	3,397	136,071	3,143
50,000 TO 59,999	11,421	9,589	11,385	14,233	624,549	16,118
60,000 TO 69,999	7,815	7,022	7,797	9,881	505,215	15,487
70,000 TO 99,999	10,359	9,615	10,335	12,804	846,673	33,695
100,000 AND OVER	5,092	4,643	5,070	5,773	922,666	61,621
TOTALS	192,094	94,912	118,025	183,950	\$5,274,266	\$162,624

KINGS						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	333	213	f	240	\$ (12,988)	\$3
1 TO 9,999	8,274	1,671	1,574	6,050	44,987	42
10,000 TO 11,999	1,735	558	588	1,705	19,058	34
12,000 TO 13,999	1,707	586	660	1,568	22,112	57
14,000 TO 15,999	1,618	705	515	1,900	24,242	76
16,000 TO 17,999	1,467	654	678	1,794	24,960	100
18,000 TO 19,999	1,324	639	701	1,644	25,115	129
20,000 TO 21,999	1,263	618	822	1,483	26,473	184
22,000 TO 23,999	1,042	564	748	1,292	23,936	171
24,000 TO 25,999	974	528	772	1,191	24,328	220
26,000 TO 27,999	1,012	598	886	1,203	27,291	278
28,000 TO 29,999	758	462	708	888	21,976	253
30,000 TO 31,999	779	490	744	897	24,132	319
32,000 TO 33,999	680	477	663	826	22,450	309
34,000 TO 35,999	644	461	634	725	22,531	344
36,000 TO 37,999	615	452	608	818	22,763	373
38,000 TO 39,999	536	393	530	636	20,906	389
40,000 TO 41,999	534	417	524	673	21,910	394
42,000 TO 43,999	531	417	530	595	22,815	458
44,000 TO 45,999	426	346	425	546	19,148	399
46,000 TO 47,999	501	410	499	652	23,547	524
48,000 TO 49,999	382	328	f	485	18,703	426
50,000 TO 59,999	1,671	1,447	1,662	2,059	91,372	2,407
60,000 TO 69,999	1,054	952	1,049	1,277	68,163	2,180
70,000 TO 99,999	1,237	1,159	1,236	1,508	100,314	4,094
100,000 AND OVER	539	488	539	631	106,347	7,570
TOTALS	31,636	16,033	18,683	33,286	\$856,590	\$21,733

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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					\$ (6,482)	\$ 1
1 TO 9,999	4,773	1,124	731	1,959	25,429	18
10,000 TO 11,999	1,038	367	378	484	11,413	22
12,000 TO 13,999	991	464	365	501	12,856	29
14,000 TO 15,999	857	374	352	419	12,877	48
16,000 TO 17,999	843	424	424	514	14,329	60
18,000 TO 19,999	777	415	460	443	14,762	87
20,000 TO 21,999	651	366	419	393	13,668	88
22,000 TO 23,999	620	351	471	389	14,245	114
24,000 TO 25,999	586	358	485	327	14,629	131
26,000 TO 27,999	511	305	464	337	13,790	144
28,000 TO 29,999	478	297	446	295	13,843	173
30,000 TO 31,999	444	289	427	319	13,771	190
32,000 TO 33,999	372	250	364	265	12,285	184
34,000 TO 35,999	382	259	375	297	13,365	219
36,000 TO 37,999	359	269	353	293	13,265	220
38,000 TO 39,999	351	261	348	328	13,674	245
40,000 TO 41,999	319	231	316	272	13,074	261
42,000 TO 43,999	279	204	276	211	11,993	258
44,000 TO 45,999	264	209	262	234	11,886	269
46,000 TO 47,999	254	197	249	231	11,942	272
48,000 TO 49,999	239	208	f	241	11,711	268
50,000 TO 59,999	899	755	895	988	49,052	1,279
60,000 TO 69,999	593	533	591	681	38,489	1,248
70,000 TO 99,999	627	574	626	656	50,844	2,119
100,000 AND OVER	260	221	259	205	44,428	2,926
TOTALS	18,084	9,468	10,580	11,383	\$465,136	\$10,871

LASSEN						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	110	61	f	45	\$ (2,108)	\$ 8
1 TO 9,999	1,975	357	515	628	10,182	13
10,000 TO 11,999	416	117	196	196	4,570	11
12,000 TO 13,999	401	152	174	232	5,186	15
14,000 TO 15,999	372	164	168	189	5,589	24
16,000 TO 17,999	343	129	213	177	5,816	35
18,000 TO 19,999	295	149	165	177	5,600	35
20,000 TO 21,999	322	162	224	164	6,753	52
22,000 TO 23,999	264	119	221	142	6,072	61
24,000 TO 25,999	291	162	258	207	7,259	73
26,000 TO 27,999	285	180	264	223	7,694	84
28,000 TO 29,999	283	176	266	197	8,200	111
30,000 TO 31,999	272	158	263	223	8,437	131
32,000 TO 33,999	234	154	227	207	7,718	117
34,000 TO 35,999	216	148	208	216	7,560	127
36,000 TO 37,999	223	160	220	208	8,225	150
38,000 TO 39,999	189	136	189	155	7,385	143
40,000 TO 41,999	192	134	191	156	7,859	166
42,000 TO 43,999	196	143	196	203	8,439	184
44,000 TO 45,999	190	151	188	216	8,546	194
46,000 TO 47,999	209	183	208	264	9,823	218
48,000 TO 49,999	157	134	155	173	7,690	187
50,000 TO 59,999	642	574	639	791	35,105	926
60,000 TO 69,999	408	376	408	472	26,269	839
70,000 TO 99,999	454	431	452	500	36,270	1,462
100,000 AND OVER	148	140	f	151	23,648	1,482
TOTALS	9,087	4,950	6,357	6,512	\$273,784	\$6,838

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	41,314	16,370	857	18,853	\$ (4,592,555)	\$1,715
1 TO 9,999	800,260	115,243	139,770	424,761	4,358,702	4,343
10,000 TO 11,999	184,023	41,072	61,667	153,479	2,022,007	3,736
12,000 TO 13,999	171,467	45,561	62,799	155,567	2,225,679	5,595
14,000 TO 15,999	155,051	44,811	58,799	147,558	2,322,508	8,550
16,000 TO 17,999	138,262	42,489	73,496	133,525	2,347,613	12,009
18,000 TO 19,999	125,714	40,297	73,715	122,828	2,386,352	15,492
20,000 TO 21,999	117,153	38,312	78,961	113,437	2,458,617	19,954
22,000 TO 23,999	108,360	35,766	81,136	103,851	2,490,814	24,668
24,000 TO 25,999	99,900	34,042	79,303	94,255	2,495,962	28,722
26,000 TO 27,999	91,778	32,115	77,139	85,742	2,476,374	32,366
28,000 TO 29,999	85,424	31,158	74,290	78,806	2,476,321	37,048
30,000 TO 31,999	78,536	30,316	69,917	73,326	2,432,987	39,905
32,000 TO 33,999	72,989	29,071	66,391	68,398	2,407,782	42,865
34,000 TO 35,999	68,076	28,454	62,780	63,171	2,381,860	45,649
36,000 TO 37,999	63,734	27,371	59,638	58,883	2,357,320	48,772
38,000 TO 39,999	58,614	26,883	55,321	55,098	2,284,984	49,304
40,000 TO 41,999	54,361	25,937	51,730	50,299	2,227,943	50,548
42,000 TO 43,999	50,333	24,972	48,223	47,084	2,163,539	51,366
44,000 TO 45,999	46,834	24,090	45,100	44,088	2,106,859	52,146
46,000 TO 47,999	43,698	23,222	42,101	41,047	2,053,162	52,765
48,000 TO 49,999	40,563	22,819	39,302	38,604	1,987,171	52,388
50,000 TO 59,999	161,671	101,458	157,580	159,827	8,839,089	248,960
60,000 TO 69,999	113,417	81,500	111,268	116,480	7,340,694	232,256
70,000 TO 99,999	179,724	143,392	177,207	185,762	14,829,405	568,811
100,000 AND OVER	159,091	130,277	157,584	152,981	40,122,158	2,811,524
TOTALS	3,310,347	1,236,998	2,006,074	2,787,710	\$117,003,347	\$4,541,460

MADERA						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	465	280	1	251	\$ (19,660)	\$2
1 TO 9,999	9,797	2,166	1,696	7,133	53,997	48
10,000 TO 11,999	2,051	718	661	1,985	22,541	41
12,000 TO 13,999	1,890	727	674	1,834	24,574	61
14,000 TO 15,999	1,707	763	570	1,710	25,552	81
16,000 TO 17,999	1,494	717	692	1,508	25,389	109
18,000 TO 19,999	1,299	618	705	1,307	24,668	133
20,000 TO 21,999	1,170	623	739	1,167	24,546	156
22,000 TO 23,999	1,077	625	775	1,080	24,780	186
24,000 TO 25,999	966	572	762	948	24,127	209
26,000 TO 27,999	916	561	790	823	24,688	240
28,000 TO 29,999	840	533	773	829	24,302	273
30,000 TO 31,999	754	485	716	737	23,355	303
32,000 TO 33,999	699	489	665	720	23,035	304
34,000 TO 35,999	767	521	744	750	26,838	426
36,000 TO 37,999	684	501	670	740	25,294	398
38,000 TO 39,999	669	480	659	707	26,067	461
40,000 TO 41,999	587	437	578	647	24,066	446
42,000 TO 43,999	559	467	552	637	24,029	447
44,000 TO 45,999	524	456	520	581	23,574	462
46,000 TO 47,999	477	401	474	551	22,388	485
48,000 TO 49,999	463	394	1	521	22,695	501
50,000 TO 59,999	1,826	1,613	1,818	2,162	99,789	2,548
60,000 TO 69,999	1,172	1,085	1,170	1,434	75,743	2,368
70,000 TO 99,999	1,370	1,281	1,368	1,528	111,444	4,526
100,000 AND OVER	660	607	658	637	121,648	8,421
TOTALS	34,883	18,120	19,894	32,927	\$929,469	\$23,636

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	1,868	550	57	622	\$ (108,821)	\$17	
1 TO 9,999	21,011	1,602	7,014	2,764	100,616	263	
10,000 TO 11,999	4,118	603	2,314	1,072	45,268	152	
12,000 TO 13,999	3,842	658	2,368	1,200	49,891	212	
14,000 TO 15,999	3,687	775	2,241	1,218	55,285	331	
16,000 TO 17,999	3,723	807	2,659	1,314	63,290	514	
18,000 TO 19,999	3,540	853	2,609	1,262	67,195	660	
20,000 TO 21,999	3,384	858	2,634	1,196	70,999	830	
22,000 TO 23,999	3,137	813	2,640	1,019	72,126	1,008	
24,000 TO 25,999	3,078	789	2,738	948	76,886	1,239	
26,000 TO 27,999	2,992	793	2,727	1,037	80,730	1,415	
28,000 TO 29,999	2,786	807	2,555	884	80,715	1,554	
30,000 TO 31,999	2,576	735	2,400	857	79,788	1,727	
32,000 TO 33,999	2,511	747	2,364	849	82,842	1,941	
34,000 TO 35,999	2,384	807	2,263	882	83,445	1,961	
36,000 TO 37,999	2,300	837	2,202	914	85,079	2,130	
38,000 TO 39,999	2,170	793	2,080	791	84,618	2,245	
40,000 TO 41,999	2,038	773	1,962	766	83,559	2,342	
42,000 TO 43,999	1,899	787	1,849	825	81,642	2,320	
44,000 TO 45,999	1,790	725	1,729	765	80,570	2,379	
46,000 TO 47,999	1,723	773	1,676	799	80,925	2,395	
48,000 TO 49,999	1,728	818	1,689	810	84,644	2,583	
50,000 TO 59,999	7,033	3,825	6,911	3,745	385,274	12,404	
60,000 TO 69,999	5,475	3,500	5,420	3,391	354,751	12,452	
70,000 TO 99,999	10,381	7,729	10,324	7,708	867,038	35,914	
100,000 AND OVER	14,953	12,415	14,909	13,582	3,737,519	274,657	
TOTALS	116,127	45,172	90,334	51,220	\$6,825,874	\$365,645	

MARIPOSA							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT	90	44	f	18	\$ (1,972)	\$1	
1 TO 9,999	1,330	283	288	382	7,155	6	
10,000 TO 11,999	328	85	177	99	3,607	10	
12,000 TO 13,999	354	145	172	131	4,614	15	
14,000 TO 15,999	287	108	157	100	4,309	26	
16,000 TO 17,999	294	115	178	123	4,988	35	
18,000 TO 19,999	262	116	173	154	4,975	34	
20,000 TO 21,999	224	116	146	99	4,700	38	
22,000 TO 23,999	233	121	195	247	5,358	53	
24,000 TO 25,999	192	110	160	104	4,803	49	
26,000 TO 27,999	178	95	159	96	4,799	62	
28,000 TO 29,999	142	93	137	89	4,130	58	
30,000 TO 31,999	153	105	145	102	4,733	61	
32,000 TO 33,999	138	91	132	98	4,566	75	
34,000 TO 35,999	134	95	132	95	4,683	79	
36,000 TO 37,999	138	97	137	111	5,097	92	
38,000 TO 39,999	118	89	115	101	4,609	78	
40,000 TO 41,999	118	95	118	96	4,842	96	
42,000 TO 43,999	111	91	111	101	4,775	96	
44,000 TO 45,999	100	84	98	96	4,490	90	
46,000 TO 47,999	74	62	f	68	3,473	77	
48,000 TO 49,999	78	65	78	68	3,811	90	
50,000 TO 59,999	307	271	306	291	16,757	445	
60,000 TO 69,999	192	175	191	151	12,516	410	
70,000 TO 99,999	208	192	207	173	16,997	706	
100,000 AND OVER	91	83	91	74	14,245	916	
TOTALS	5,874	3,026	3,880	3,267	\$157,060	\$3,698	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		422	188	145	\$ (15,717)	\$1	
1 TO 9,999	8,136	1,507	1,803	3,320	43,182	49	
10,000 TO 11,999	1,815	548	758	1,024	19,936	44	
12,000 TO 13,999	1,630	563	731	989	21,208	65	
14,000 TO 15,999	1,547	563	679	1,062	23,182	98	
16,000 TO 17,999	1,389	523	823	992	23,564	141	
18,000 TO 19,999	1,309	538	841	874	24,842	176	
20,000 TO 21,999	1,177	548	834	829	24,715	195	
22,000 TO 23,999	1,067	510	869	720	24,521	245	
24,000 TO 25,999	992	511	841	720	24,800	258	
26,000 TO 27,999	912	497	852	657	24,611	290	
28,000 TO 29,999	898	524	831	741	26,032	340	
30,000 TO 31,999	843	507	811	648	26,093	393	
32,000 TO 33,999	729	457	711	635	24,029	387	
34,000 TO 35,999	720	479	705	643	25,170	421	
36,000 TO 37,999	663	468	654	605	24,519	431	
38,000 TO 39,999	568	421	559	494	22,169	406	
40,000 TO 41,999	620	447	613	558	25,428	516	
42,000 TO 43,999	548	410	547	562	23,548	496	
44,000 TO 45,999	446	361	444	428	20,053	431	
46,000 TO 47,999	455	370	454	431	21,376	493	
48,000 TO 49,999	392	330	391	391	19,216	448	
50,000 TO 59,999	1,587	1,393	1,580	1,613	86,791	2,312	
60,000 TO 69,999	957	866	954	928	61,839	1,970	
70,000 TO 99,999	1,018	925	1,013	965	83,343	3,470	
100,000 AND OVER	729	620	726	625	148,356	10,697	
TOTALS	31,569	15,074	20,031	21,599	\$876,807	\$24,774	

MERCED							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT	604	359	11	424	\$ (23,568)	\$4	
1 TO 9,999	16,667	3,692	3,224	12,287	90,288	83	
10,000 TO 11,999	3,349	1,123	1,173	3,253	36,797	69	
12,000 TO 13,999	3,126	1,241	1,157	2,975	40,506	99	
14,000 TO 15,999	2,815	1,242	1,016	2,877	42,158	144	
16,000 TO 17,999	2,696	1,209	1,332	3,024	45,775	201	
18,000 TO 19,999	2,609	1,252	1,378	2,961	49,496	263	
20,000 TO 21,999	2,201	1,138	1,388	2,586	46,161	316	
22,000 TO 23,999	1,917	1,011	1,394	2,111	44,059	358	
24,000 TO 25,999	1,774	994	1,406	1,962	44,337	417	
26,000 TO 27,999	1,596	942	1,392	1,820	43,097	445	
28,000 TO 29,999	1,485	926	1,354	1,663	43,071	494	
30,000 TO 31,999	1,390	883	1,321	1,523	43,095	575	
32,000 TO 33,999	1,334	915	1,282	1,587	43,995	604	
34,000 TO 35,999	1,263	870	1,234	1,506	44,217	691	
36,000 TO 37,999	1,199	867	1,173	1,380	44,346	759	
38,000 TO 39,999	1,127	867	1,107	1,460	43,919	751	
40,000 TO 41,999	1,087	807	1,074	1,351	44,529	852	
42,000 TO 43,999	967	760	964	1,204	41,592	821	
44,000 TO 45,999	885	710	879	1,115	39,802	828	
46,000 TO 47,999	866	728	861	1,128	40,701	890	
48,000 TO 49,999	776	660	773	980	38,010	863	
50,000 TO 59,999	2,897	2,538	2,882	3,551	158,145	4,155	
60,000 TO 69,999	1,830	1,700	1,822	2,226	118,231	3,719	
70,000 TO 99,999	2,177	2,036	2,171	2,452	177,083	7,328	
100,000 AND OVER	1,070	981	1,068	1,261	198,169	13,752	
TOTALS	59,707	30,451	34,836	60,667	\$1,578,011	\$39,482	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		95	57	36	\$ (3,727)	8	
1 TO 9,999	696	177	167	239	3,666	4	
10,000 TO 11,999	149	70	45	99	1,656	2	
12,000 TO 13,999	163	69	77	83	2,112	6	
14,000 TO 15,999	147	67	62	86	2,196	9	
16,000 TO 17,999	129	58	80	63	2,181	13	
18,000 TO 19,999	114	61	75	63	2,169	14	
20,000 TO 21,999	95	60	61	63	2,008	14	
22,000 TO 23,999	76	44	63	40	1,742	17	
24,000 TO 25,999	89	51	79	64	2,219	25	
26,000 TO 27,999	87	66	79	76	2,343	22	
28,000 TO 29,999	84	56	82	52	2,441	35	
30,000 TO 31,999	71	49	70	76	2,202	30	
32,000 TO 33,999	78	56	76	87	2,582	39	
34,000 TO 35,999	66	52	65	47	2,307	40	
36,000 TO 37,999	66	46	64	59	2,442	42	
38,000 TO 39,999	62	47	62	66	2,424	51	
40,000 TO 41,999	53	43	53	58	2,174	40	
42,000 TO 43,999	49	42	48	41	2,109	46	
44,000 TO 45,999	54	45	53	62	2,440	55	
46,000 TO 47,999	47	35	46	48	2,212	61	
48,000 TO 49,999	44	37	44	45	2,158	58	
50,000 TO 59,999	147	128	147	155	8,041	244	
60,000 TO 69,999	92	87	92	96	5,934	201	
70,000 TO 99,999	83	83	82	78	6,691	276	
100,000 AND OVER	34	31	1	28	5,255	365	
TOTALS	2,870	1,617	1,807	1,910	\$69,978	\$1,708	

MONO							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT		85	40	36	\$ (2,290)	8	
1 TO 9,999	1,011	123	235	393	5,542	6	
10,000 TO 11,999	275	40	155	146	3,027	9	
12,000 TO 13,999	241	41	142	119	3,121	13	
14,000 TO 15,999	233	46	138	136	3,501	21	
16,000 TO 17,999	224	65	155	131	3,818	28	
18,000 TO 19,999	198	57	139	141	3,762	33	
20,000 TO 21,999	158	54	113	113	3,311	33	
22,000 TO 23,999	168	60	134	97	3,855	48	
24,000 TO 25,999	140	66	110	137	3,500	39	
26,000 TO 27,999	126	64	111	80	3,385	46	
28,000 TO 29,999	108	51	99	54	3,134	52	
30,000 TO 31,999	108	56	103	83	3,343	52	
32,000 TO 33,999	89	55	88	67	2,928	45	
34,000 TO 35,999	81	48	79	52	2,836	54	
36,000 TO 37,999	75	48	73	61	2,774	50	
38,000 TO 39,999	88	61	86	94	3,435	66	
40,000 TO 41,999	65	47	64	56	2,659	54	
42,000 TO 43,999	66	52	64	57	2,839	59	
44,000 TO 45,999	75	56	75	66	3,384	71	
46,000 TO 47,999	67	51	65	50	3,140	70	
48,000 TO 49,999	62	51	1	51	3,037	70	
50,000 TO 59,999	227	193	226	235	12,370	310	
60,000 TO 69,999	126	108	125	123	8,134	244	
70,000 TO 99,999	171	158	170	156	14,072	543	
100,000 AND OVER	116	103	116	100	20,404	1,309	
TOTALS	4,383	1,794	2,929	2,834	\$123,020	\$3,323	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	1,256	514	30	498	\$ (63,595)	\$6
1 TO 9,999	33,051	7,394	5,963	24,620	187,583	166
10,000 TO 11,999	8,070	2,454	2,545	8,372	88,680	153
12,000 TO 13,999	7,527	2,465	2,711	8,253	97,647	237
14,000 TO 15,999	6,453	2,162	2,545	6,825	96,646	363
16,000 TO 17,999	5,885	2,003	3,154	6,156	100,020	537
18,000 TO 19,999	5,269	1,911	3,067	5,442	100,018	672
20,000 TO 21,999	4,763	1,763	3,157	4,758	100,013	831
22,000 TO 23,999	4,398	1,728	3,315	4,168	101,109	1,016
24,000 TO 25,999	3,915	1,626	3,147	3,564	97,795	1,121
26,000 TO 27,999	3,597	1,573	3,026	3,523	97,089	1,215
28,000 TO 29,999	3,358	1,528	2,937	3,359	97,380	1,386
30,000 TO 31,999	3,217	1,521	2,938	3,133	99,740	1,623
32,000 TO 33,999	2,954	1,530	2,751	2,812	97,448	1,623
34,000 TO 35,999	2,769	1,499	2,607	2,664	96,884	1,753
36,000 TO 37,999	2,559	1,423	2,421	2,484	94,635	1,860
38,000 TO 39,999	2,363	1,322	2,276	2,158	92,102	1,943
40,000 TO 41,999	2,093	1,263	2,024	2,001	85,763	1,847
42,000 TO 43,999	2,053	1,385	1,994	2,145	88,227	1,861
44,000 TO 45,999	1,894	1,237	1,851	1,804	85,185	2,017
46,000 TO 47,999	1,755	1,167	1,719	1,589	82,440	2,007
48,000 TO 49,999	1,659	1,192	1,632	1,635	81,304	2,020
50,000 TO 59,999	6,671	5,082	6,609	6,689	364,734	9,885
60,000 TO 69,999	4,739	3,904	4,693	4,745	306,547	9,637
70,000 TO 99,999	6,742	5,899	6,699	6,753	554,057	21,570
100,000 AND OVER	5,084	4,309	5,065	4,486	1,047,464	71,806
TOTALS	134,094	59,854	80,876	124,636	\$4,276,916	\$139,154

NAPA						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	495	226	13	197	\$ (36,782)	\$5
1 TO 9,999	8,793	1,174	2,514	2,749	46,410	70
10,000 TO 11,999	2,034	470	920	1,012	22,374	56
12,000 TO 13,999	2,068	556	1,074	1,276	26,829	90
14,000 TO 15,999	1,938	615	923	1,473	29,010	129
16,000 TO 17,999	1,842	613	1,098	1,305	31,285	195
18,000 TO 19,999	1,870	702	1,164	1,416	35,531	265
20,000 TO 21,999	1,619	615	1,096	1,276	33,987	304
22,000 TO 23,999	1,579	616	1,215	1,140	36,317	391
24,000 TO 25,999	1,492	619	1,242	1,039	37,277	463
26,000 TO 27,999	1,340	580	1,174	975	36,184	488
28,000 TO 29,999	1,293	555	1,180	865	37,519	593
30,000 TO 31,999	1,191	563	1,099	854	36,914	594
32,000 TO 33,999	1,097	537	1,040	741	36,203	647
34,000 TO 35,999	1,118	570	1,064	763	39,132	764
36,000 TO 37,999	978	535	942	718	36,155	720
38,000 TO 39,999	984	568	954	844	38,374	794
40,000 TO 41,999	855	532	831	652	35,048	739
42,000 TO 43,999	869	584	858	782	37,373	788
44,000 TO 45,999	779	485	769	625	35,030	841
46,000 TO 47,999	691	467	682	583	32,478	805
48,000 TO 49,999	693	506	686	611	33,945	844
50,000 TO 59,999	2,733	2,139	2,709	2,573	149,765	3,945
60,000 TO 69,999	2,032	1,742	2,018	1,911	131,491	4,034
70,000 TO 99,999	3,101	2,777	3,095	3,133	255,118	9,917
100,000 AND OVER	2,284	1,998	2,275	2,190	515,559	37,279
TOTALS	45,768	21,344	32,635	31,703	\$1,748,523	\$65,758

Footnotes follow this section.

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	521	233	16	166	\$ (8,404)	\$4
1 TO 9,999	6,774	1,178	1,632	1,652	35,196	44
10,000 TO 11,999	1,470	437	604	588	16,152	35
12,000 TO 13,999	1,476	536	674	576	19,165	57
14,000 TO 15,999	1,415	560	638	659	21,185	91
16,000 TO 17,999	1,324	570	736	552	22,528	125
18,000 TO 19,999	1,281	567	751	661	24,327	161
20,000 TO 21,999	1,255	608	828	594	26,349	201
22,000 TO 23,999	1,175	607	869	668	26,986	229
24,000 TO 25,999	982	546	792	535	24,533	235
26,000 TO 27,999	1,024	595	879	579	27,642	290
28,000 TO 29,999	964	564	863	553	27,937	338
30,000 TO 31,999	839	514	753	551	25,997	343
32,000 TO 33,999	856	570	799	584	28,268	394
34,000 TO 35,999	795	540	762	556	27,825	419
36,000 TO 37,999	731	503	701	565	27,045	442
38,000 TO 39,999	717	500	689	553	27,943	493
40,000 TO 41,999	622	447	606	480	25,506	456
42,000 TO 43,999	638	486	629	489	27,442	522
44,000 TO 45,999	568	433	562	480	25,564	542
46,000 TO 47,999	539	417	532	440	25,332	559
48,000 TO 49,999	491	396	486	456	24,052	551
50,000 TO 59,999	2,054	1,747	2,037	1,906	112,316	2,820
60,000 TO 69,999	1,348	1,201	1,341	1,374	87,090	2,567
70,000 TO 99,999	1,792	1,639	1,787	1,668	145,749	5,671
100,000 AND OVER	1,128	1,015	1,126	1,123	191,853	12,236
TOTALS	32,779	17,409	22,092	19,008	\$1,065,580	\$29,827

ORANGE						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	12,063	4,964	325	5,311	\$ (773,684)	\$441
1 TO 9,999	229,190	30,781	54,100	98,379	1,209,950	1,671
10,000 TO 11,999	50,330	11,033	19,361	36,985	553,217	1,235
12,000 TO 13,999	47,643	12,309	20,251	37,667	618,420	1,825
14,000 TO 15,999	43,388	12,386	19,267	35,763	650,029	2,784
16,000 TO 17,999	39,034	12,090	21,967	32,918	662,841	3,863
18,000 TO 19,999	36,307	11,575	22,427	30,001	689,415	5,092
20,000 TO 21,999	33,851	10,922	23,558	27,146	710,411	6,552
22,000 TO 23,999	32,065	10,660	24,661	25,499	737,189	8,119
24,000 TO 25,999	30,164	10,374	24,584	22,558	753,322	9,655
26,000 TO 27,999	28,484	10,065	24,555	20,928	768,679	10,947
28,000 TO 29,999	26,816	9,939	23,743	20,028	777,236	12,402
30,000 TO 31,999	24,880	9,595	22,623	18,220	771,001	13,601
32,000 TO 33,999	23,586	9,527	21,802	17,364	778,093	14,733
34,000 TO 35,999	22,189	9,582	20,789	17,009	776,358	15,404
36,000 TO 37,999	20,816	9,272	19,765	15,860	770,034	16,290
38,000 TO 39,999	19,888	9,291	19,024	15,573	775,422	17,167
40,000 TO 41,999	18,268	9,034	17,611	14,587	748,844	17,248
42,000 TO 43,999	17,609	9,126	17,117	14,276	757,031	18,075
44,000 TO 45,999	16,501	9,021	16,141	13,696	742,467	18,341
46,000 TO 47,999	15,454	8,958	15,157	12,882	726,202	18,315
48,000 TO 49,999	14,764	8,805	14,498	12,682	723,217	18,779
50,000 TO 59,999	61,888	41,824	61,164	57,207	3,388,670	93,571
60,000 TO 69,999	47,510	36,701	47,179	47,606	3,077,833	94,676
70,000 TO 99,999	85,216	72,957	84,884	90,742	7,065,561	268,417
100,000 AND OVER	72,971	64,847	72,740	80,821	16,175,827	1,000,934
TOTALS	1,070,875	455,638	729,293	821,708	\$44,633,587	\$1,690,136

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	1,121	534	38	542	\$ (38,293)	\$26	
1 TO 9,999	19,010	2,326	5,819	4,217	97,828	169	
10,000 TO 11,999	4,048	855	2,173	1,426	44,539	145	
12,000 TO 13,999	3,988	1,065	2,230	1,584	51,806	198	
14,000 TO 15,999	3,735	1,151	1,942	1,784	55,988	284	
16,000 TO 17,999	3,611	1,188	2,298	1,833	61,393	405	
18,000 TO 19,999	3,385	1,188	2,242	1,899	64,310	506	
20,000 TO 21,999	3,211	1,288	2,311	1,748	67,372	612	
22,000 TO 23,999	3,076	1,251	2,443	1,715	70,826	738	
24,000 TO 25,999	2,918	1,218	2,469	1,779	72,945	858	
26,000 TO 27,999	2,826	1,337	2,529	1,749	76,306	942	
28,000 TO 29,999	2,725	1,334	2,444	1,758	79,017	1,113	
30,000 TO 31,999	2,591	1,347	2,433	1,756	80,286	1,188	
32,000 TO 33,999	2,332	1,260	2,205	1,706	76,984	1,236	
34,000 TO 35,999	2,254	1,270	2,160	1,688	78,897	1,360	
36,000 TO 37,999	2,204	1,298	2,131	1,756	81,585	1,470	
38,000 TO 39,999	2,128	1,350	2,050	1,754	82,971	1,539	
40,000 TO 41,999	2,079	1,355	2,025	1,734	85,219	1,669	
42,000 TO 43,999	1,958	1,330	1,915	1,761	84,147	1,720	
44,000 TO 45,999	1,870	1,314	1,842	1,701	84,123	1,783	
46,000 TO 47,999	1,763	1,284	1,740	1,674	82,844	1,785	
48,000 TO 49,999	1,676	1,262	1,659	1,610	82,133	1,876	
50,000 TO 59,999	7,357	6,042	7,299	7,518	402,686	9,898	
60,000 TO 69,999	5,501	4,871	5,479	5,950	356,778	10,396	
70,000 TO 99,999	8,536	7,879	8,509	9,785	701,056	26,221	
100,000 AND OVER	5,022	4,636	5,006	6,039	1,665,824	57,264	
TOTALS	100,925	51,233	75,391	68,466	\$4,649,572	\$125,400	

PLUMAS							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT	101	64	1	28	\$ (2,048)	\$	
1 TO 9,999	1,688	324	427	481	8,379	11	
10,000 TO 11,999	339	116	128	166	3,738	7	
12,000 TO 13,999	340	149	128	190	4,414	11	
14,000 TO 15,999	316	145	131	153	4,754	19	
16,000 TO 17,999	325	156	189	196	5,518	26	
18,000 TO 19,999	281	139	169	161	5,326	35	
20,000 TO 21,999	265	162	178	149	5,556	36	
22,000 TO 23,999	242	145	184	133	5,547	47	
24,000 TO 25,999	230	139	207	146	5,765	56	
26,000 TO 27,999	190	112	167	118	5,117	58	
28,000 TO 29,999	178	118	173	105	5,162	65	
30,000 TO 31,999	201	138	185	141	6,229	82	
32,000 TO 33,999	187	132	181	136	6,173	90	
34,000 TO 35,999	192	140	184	146	6,727	105	
36,000 TO 37,999	162	118	159	134	5,993	107	
38,000 TO 39,999	143	106	142	124	5,576	104	
40,000 TO 41,999	135	115	134	128	5,530	105	
42,000 TO 43,999	130	108	128	136	5,599	106	
44,000 TO 45,999	129	116	128	119	5,803	118	
46,000 TO 47,999	114	101	114	100	5,359	116	
48,000 TO 49,999	108	95	111	111	5,292	119	
50,000 TO 59,999	472	426	471	498	25,839	690	
60,000 TO 69,999	282	259	280	264	18,192	590	
70,000 TO 99,999	309	280	309	279	25,142	1,078	
100,000 AND OVER	133	127	133	126	22,102	1,394	
TOTALS	7,192	4,030	4,737	4,468	\$206,785	\$5,176	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	5,249	2,470	112	2,045	\$ (206,061)	\$44
1 TO 9,999	102,773	19,052	18,046	55,512	558,590	494
10,000 TO 11,999	23,399	6,674	7,996	17,073	257,188	474
12,000 TO 13,999	22,211	7,685	8,320	17,209	288,396	692
14,000 TO 15,999	20,014	7,662	7,451	16,303	299,724	1,036
16,000 TO 17,999	18,060	7,512	8,863	15,699	306,689	1,380
18,000 TO 19,999	16,444	7,254	8,616	14,715	312,151	1,731
20,000 TO 21,999	15,225	6,882	9,236	14,021	319,544	2,172
22,000 TO 23,999	13,911	6,486	9,809	12,708	319,783	2,614
24,000 TO 25,999	13,093	6,335	9,991	12,334	327,080	3,043
26,000 TO 27,999	12,221	6,215	9,963	11,946	329,709	3,336
28,000 TO 29,999	11,077	6,051	9,438	11,011	321,127	3,678
30,000 TO 31,999	10,297	5,740	9,096	10,566	319,208	4,022
32,000 TO 33,999	9,869	5,788	8,936	10,570	325,684	4,400
34,000 TO 35,999	9,332	5,725	8,663	10,050	326,479	4,864
36,000 TO 37,999	9,106	5,671	8,592	10,049	336,895	5,348
38,000 TO 39,999	8,611	5,566	8,235	9,757	335,800	5,599
40,000 TO 41,999	8,280	5,592	8,009	9,706	339,596	5,957
42,000 TO 43,999	7,896	5,544	7,668	9,372	339,560	6,247
44,000 TO 45,999	7,377	5,277	7,200	8,741	331,993	6,485
46,000 TO 47,999	7,133	5,251	7,020	8,672	335,204	6,814
48,000 TO 49,999	6,599	5,059	6,508	8,093	323,298	6,795
50,000 TO 59,999	27,778	22,603	27,531	35,261	1,519,130	35,731
60,000 TO 69,999	19,446	17,109	19,346	25,321	1,256,655	35,203
70,000 TO 99,999	25,790	23,768	25,714	33,138	2,106,639	77,027
100,000 AND OVER	12,539	11,030	12,476	12,570	2,354,517	155,209
TOTALS	443,730	220,001	272,835	402,442	\$13,984,579	\$380,396

SACRAMENTO						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	3,168	1,238	90	1,240	\$ (106,233)	\$173
1 TO 9,999	78,221	8,800	21,950	22,059	414,010	592
10,000 TO 11,999	17,586	3,185	9,489	7,078	193,399	579
12,000 TO 13,999	17,307	3,860	10,052	7,755	224,778	877
14,000 TO 15,999	16,462	4,107	9,440	7,831	246,782	1,372
16,000 TO 17,999	15,683	4,331	10,623	7,923	266,442	1,918
18,000 TO 19,999	14,747	4,227	10,563	7,754	280,146	2,438
20,000 TO 21,999	14,527	4,355	11,345	7,662	305,114	3,170
22,000 TO 23,999	14,387	4,552	12,278	7,954	330,899	4,012
24,000 TO 25,999	13,891	4,452	12,392	7,909	347,230	4,780
26,000 TO 27,999	13,779	4,695	12,812	8,055	371,927	5,565
28,000 TO 29,999	12,317	4,543	11,615	7,645	357,111	5,939
30,000 TO 31,999	11,439	4,642	10,919	7,125	354,444	6,261
32,000 TO 33,999	10,446	4,598	10,072	7,095	344,642	6,449
34,000 TO 35,999	9,923	4,598	9,670	6,759	347,198	6,957
36,000 TO 37,999	9,307	4,577	9,113	6,449	344,236	7,286
38,000 TO 39,999	9,067	4,666	8,925	6,580	353,590	7,799
40,000 TO 41,999	8,614	4,725	8,506	6,683	353,098	8,035
42,000 TO 43,999	8,281	4,647	8,202	6,313	355,991	8,572
44,000 TO 45,999	7,738	4,596	7,680	6,240	348,175	8,662
46,000 TO 47,999	7,203	4,478	7,160	6,024	338,415	8,646
48,000 TO 49,999	6,693	4,395	6,666	5,582	327,885	8,583
50,000 TO 59,999	27,174	20,283	27,092	25,247	1,486,248	41,346
60,000 TO 69,999	19,028	16,106	18,976	19,279	1,230,916	38,782
70,000 TO 99,999	27,562	24,887	27,519	28,603	2,258,089	89,553
100,000 AND OVER	14,322	12,844	14,293	14,825	2,594,073	169,419
TOTALS	408,872	172,387	307,442	253,669	\$14,268,605	\$447,767

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	154	79	f	81	\$ (5,015)	\$4	
1 TO 9,999	4,068	732	828	2,541	22,209	20	
10,000 TO 11,999	855	246	276	796	9,393	17	
12,000 TO 13,999	755	240	275	754	9,806	24	
14,000 TO 15,999	691	267	231	730	10,349	34	
16,000 TO 17,999	605	246	300	621	10,270	51	
18,000 TO 19,999	528	229	299	566	10,040	56	
20,000 TO 21,999	537	240	321	617	11,281	81	
22,000 TO 23,999	451	215	313	536	10,373	87	
24,000 TO 25,999	406	179	322	426	10,150	108	
26,000 TO 27,999	362	182	301	410	9,767	106	
28,000 TO 29,999	392	217	345	461	11,351	131	
30,000 TO 31,999	391	221	355	433	12,139	170	
32,000 TO 33,999	356	223	315	431	11,738	160	
34,000 TO 35,999	316	180	299	336	11,066	189	
36,000 TO 37,999	299	187	288	327	11,063	190	
38,000 TO 39,999	237	169	225	306	9,270	162	
40,000 TO 41,999	289	196	284	331	11,848	217	
42,000 TO 43,999	275	204	266	373	11,820	217	
44,000 TO 45,999	238	175	235	250	10,714	229	
46,000 TO 47,999	223	167	222	261	10,453	230	
48,000 TO 49,999	221	173	f	271	10,831	246	
50,000 TO 59,999	997	856	991	1,252	54,583	1,308	
60,000 TO 69,999	718	658	718	942	46,491	1,316	
70,000 TO 99,999	1,013	961	1,010	1,325	82,932	3,016	
100,000 AND OVER	485	425	485	500	79,997	5,179	
TOTALS	15,862	7,867	9,727	15,877	\$494,918	\$13,547	

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	4,125	2,000	77	2,109	\$ (121,615)	\$32	
1 TO 9,999	108,606	17,755	22,262	53,068	579,303	598	
10,000 TO 11,999	23,931	6,261	8,991	17,532	263,003	543	
12,000 TO 13,999	22,971	7,264	9,181	18,219	298,131	797	
14,000 TO 15,999	20,571	7,259	8,002	17,623	308,251	1,142	
16,000 TO 17,999	18,781	7,174	9,672	17,008	318,968	1,556	
18,000 TO 19,999	17,568	7,011	9,870	16,826	333,462	1,971	
20,000 TO 21,999	16,706	6,830	10,895	15,995	350,771	2,558	
22,000 TO 23,999	15,945	6,792	11,639	16,034	366,506	3,150	
24,000 TO 25,999	14,830	6,690	11,455	15,380	370,600	3,555	
26,000 TO 27,999	13,789	6,497	11,363	14,467	372,179	3,979	
28,000 TO 29,999	13,164	6,533	11,281	14,270	381,541	4,574	
30,000 TO 31,999	12,414	6,572	11,049	13,986	384,752	4,992	
32,000 TO 33,999	12,009	6,498	10,967	13,749	396,183	5,691	
34,000 TO 35,999	11,519	6,531	10,771	13,574	403,164	6,145	
36,000 TO 37,999	11,139	6,623	10,600	13,156	412,118	6,819	
38,000 TO 39,999	10,468	6,415	10,079	12,399	408,196	7,091	
40,000 TO 41,999	9,900	6,410	9,594	12,065	405,762	7,395	
42,000 TO 43,999	9,607	6,442	9,413	12,038	412,969	7,878	
44,000 TO 45,999	8,900	6,171	8,742	11,264	400,373	8,012	
46,000 TO 47,999	8,439	6,053	8,321	10,818	396,626	8,292	
48,000 TO 49,999	7,990	5,887	7,895	10,097	391,343	8,538	
50,000 TO 59,999	32,953	26,629	32,742	43,633	1,802,934	43,211	
60,000 TO 69,999	22,866	20,217	22,788	31,476	1,479,405	41,731	
70,000 TO 99,999	31,547	29,236	31,475	42,341	2,577,746	93,910	
100,000 AND OVER	13,455	12,331	13,425	16,522	3,262,786	149,788	
TOTALS	494,193	240,081	322,549	475,649	\$16,955,459	\$423,950	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		10,255	4,097	281	4,085	\$ (602,136.0)	\$485
1 TO 9,999	211,913	32,134	50,763	81,442	1,127,369		1,508
10,000 TO 11,999	49,267	11,802	22,843	28,737	541,851		1,368
12,000 TO 13,999	48,344	13,980	24,119	30,220	627,546		2,119
14,000 TO 15,999	44,062	13,415	22,312	28,257	660,235		3,228
16,000 TO 17,999	40,672	13,506	25,122	26,070	690,622		4,438
18,000 TO 19,999	37,963	13,250	25,014	24,632	720,900		5,678
20,000 TO 21,999	35,659	12,766	25,858	22,747	748,230		7,087
22,000 TO 23,999	32,893	12,575	26,164	21,774	756,098		8,336
24,000 TO 25,999	30,581	12,058	26,000	19,766	763,901		9,587
26,000 TO 27,999	28,361	11,903	25,097	19,239	765,321		10,428
28,000 TO 29,999	26,051	11,543	23,747	17,546	755,157		11,521
30,000 TO 31,999	24,223	11,263	22,481	16,918	750,576		12,474
32,000 TO 33,999	22,513	10,880	21,231	16,126	742,771		13,291
34,000 TO 35,999	21,424	11,000	20,432	15,732	749,599		14,169
36,000 TO 37,999	20,082	10,721	19,315	15,392	742,715		14,751
38,000 TO 39,999	18,827	10,651	18,225	15,247	733,980		15,026
40,000 TO 41,999	17,343	10,056	16,886	13,867	710,907		15,409
42,000 TO 43,999	16,535	9,969	16,156	13,646	710,705		16,045
44,000 TO 45,999	15,586	9,881	15,266	13,174	701,295		16,165
46,000 TO 47,999	14,483	9,590	14,254	12,608	680,566		16,225
48,000 TO 49,999	13,744	9,537	13,548	12,169	673,230		16,501
50,000 TO 59,999	55,606	41,704	55,084	52,663	3,041,936		80,496
60,000 TO 69,999	39,474	32,729	39,230	39,474	2,555,454		77,325
70,000 TO 99,999	59,211	51,793	58,945	61,265	4,864,073		185,159
100,000 AND OVER	41,907	36,751	41,729	42,924	9,560,834		586,466
TOTALS	976,979	429,554	670,102	665,720	\$34,773,736		\$1,145,283

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		4,159	1,078	81	1,190	\$ (246,311)	\$55
1 TO 9,999	73,385	8,367	17,651	13,725	390,512		567
10,000 TO 11,999	16,445	2,791	9,965	4,690	180,860		596
12,000 TO 13,999	16,177	3,080	10,754	5,113	210,093		964
14,000 TO 15,999	15,535	3,199	10,311	5,355	232,917		1,561
16,000 TO 17,999	15,010	3,277	11,470	5,537	255,045		2,285
18,000 TO 19,999	14,240	3,163	11,333	5,272	270,490		2,930
20,000 TO 21,999	13,988	3,058	11,890	5,129	293,661		3,884
22,000 TO 23,999	13,663	3,086	12,252	5,280	314,068		4,878
24,000 TO 25,999	13,243	2,966	12,303	5,002	330,831		5,923
26,000 TO 27,999	12,274	2,763	11,612	4,522	331,156		6,615
28,000 TO 29,999	11,584	2,651	11,096	4,298	335,775		7,546
30,000 TO 31,999	10,773	2,568	10,435	3,905	333,703		8,241
32,000 TO 33,999	9,772	2,417	9,512	3,612	322,330		8,565
34,000 TO 35,999	9,115	2,319	8,925	3,545	318,906		9,116
36,000 TO 37,999	8,414	2,271	8,253	3,191	311,241		9,428
38,000 TO 39,999	7,607	2,163	7,485	3,123	296,479		9,412
40,000 TO 41,999	6,904	2,055	6,812	2,867	282,925		9,320
42,000 TO 43,999	6,225	1,892	6,161	2,690	267,563		9,210
44,000 TO 45,999	5,769	1,941	5,725	2,451	259,505		9,180
46,000 TO 47,999	5,233	1,811	5,183	2,370	245,848		8,928
48,000 TO 49,999	4,858	1,770	4,821	2,310	237,894		8,922
50,000 TO 59,999	18,618	7,781	18,487	9,241	1,016,809		39,892
60,000 TO 69,999	12,382	6,233	12,300	6,854	800,861		33,703
70,000 TO 99,999	18,774	11,129	18,701	11,454	1,549,114		73,828
100,000 AND OVER	19,114	12,864	18,980	11,591	4,997,757		371,021
TOTALS	363,261	98,693	272,498	134,317	\$14,140,033		\$646,568

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		1,391	701	35	727	\$ (51,141)	\$28
1 TO 9,999	39,703	7,306	9,142	19,340	213,417	253	
10,000 TO 11,999	8,531	2,350	3,632	5,643	93,716	220	
12,000 TO 13,999	7,832	2,583	3,591	5,300	101,731	311	
14,000 TO 15,999	7,223	2,583	3,295	5,205	108,179	472	
16,000 TO 17,999	6,710	2,483	3,847	5,205	113,988	650	
18,000 TO 19,999	6,179	2,387	3,901	4,652	117,356	829	
20,000 TO 21,999	5,800	2,325	4,085	4,479	121,730	1,069	
22,000 TO 23,999	5,422	2,304	4,281	4,373	124,627	1,224	
24,000 TO 25,999	4,960	2,252	4,183	4,188	123,878	1,354	
26,000 TO 27,999	4,595	2,119	4,142	3,765	124,044	1,547	
28,000 TO 29,999	4,372	2,144	4,051	3,790	126,776	1,733	
30,000 TO 31,999	4,128	2,116	3,914	3,666	127,937	1,954	
32,000 TO 33,999	3,974	2,187	3,797	3,596	131,086	2,168	
34,000 TO 35,999	3,839	2,208	3,717	3,584	134,332	2,376	
36,000 TO 37,999	3,552	2,165	3,475	3,509	131,408	2,424	
38,000 TO 39,999	3,426	2,165	3,368	3,602	133,505	2,535	
40,000 TO 41,999	3,269	2,124	3,221	3,396	133,963	2,680	
42,000 TO 43,999	3,146	2,170	3,116	3,408	135,259	2,861	
44,000 TO 45,999	2,999	2,194	2,977	3,413	134,919	2,932	
46,000 TO 47,999	2,781	2,104	2,755	3,162	130,644	2,937	
48,000 TO 49,999	2,667	2,067	2,652	2,978	130,692	3,058	
50,000 TO 59,999	11,124	9,224	11,082	12,979	608,619	15,695	
60,000 TO 69,999	7,690	6,825	7,668	9,512	497,799	15,057	
70,000 TO 99,999	10,264	9,568	10,252	12,774	837,098	32,329	
100,000 AND OVER	4,785	4,381	4,776	5,286	868,834	58,719	
TOTALS	170,362	83,035	114,955	141,622	\$5,454,398	\$157,414	

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		1,364	607	32	546	\$ (916,173)	\$8
1 TO 9,999	19,364	2,852	4,956	5,491	102,654	131	
10,000 TO 11,999	4,155	1,117	1,933	1,827	45,665	112	
12,000 TO 13,999	3,943	1,190	1,976	1,816	51,258	170	
14,000 TO 15,999	3,518	1,194	1,782	1,624	52,764	253	
16,000 TO 17,999	3,242	1,207	1,910	1,716	55,041	341	
18,000 TO 19,999	3,012	1,220	1,881	1,684	57,134	410	
20,000 TO 21,999	2,828	1,249	1,913	1,581	59,347	505	
22,000 TO 23,999	2,631	1,228	2,033	1,573	60,495	576	
24,000 TO 25,999	2,516	1,203	2,110	1,433	62,888	701	
26,000 TO 27,999	2,440	1,208	2,145	1,516	65,798	784	
28,000 TO 29,999	2,134	1,102	1,961	1,294	61,858	857	
30,000 TO 31,999	2,024	1,122	1,851	1,342	62,772	935	
32,000 TO 33,999	1,946	1,094	1,812	1,361	64,143	1,040	
34,000 TO 35,999	1,741	1,027	1,666	1,219	60,915	1,064	
36,000 TO 37,999	1,772	1,085	1,714	1,309	65,573	1,206	
38,000 TO 39,999	1,617	1,048	1,557	1,254	63,015	1,200	
40,000 TO 41,999	1,586	1,071	1,536	1,287	64,998	1,287	
42,000 TO 43,999	1,442	1,016	1,411	1,245	62,010	1,289	
44,000 TO 45,999	1,430	1,011	1,410	1,241	64,321	1,384	
46,000 TO 47,999	1,234	898	1,221	1,101	58,014	1,322	
48,000 TO 49,999	1,241	939	1,225	1,067	60,808	1,430	
50,000 TO 59,999	5,049	4,120	5,010	4,912	276,275	7,016	
60,000 TO 69,999	3,496	3,060	3,475	3,756	226,210	6,673	
70,000 TO 99,999	5,134	4,571	5,113	5,408	420,802	16,212	
100,000 AND OVER	2,835	2,514	2,824	2,825	527,035	35,729	
TOTALS	83,694	39,953	56,457	51,428	\$1,835,619	\$82,636	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		2,936	1,148	69	1,220	\$ (604,157)	\$151
1 TO 9,999	9,999	53,125	5,134	16,910	10,771	267,441	556
10,000 TO 11,999	11,999	10,801	1,949	5,599	4,163	118,809	368
12,000 TO 13,999	13,999	10,757	2,295	6,248	4,733	139,733	562
14,000 TO 15,999	15,999	10,587	2,535	6,023	5,106	158,714	898
16,000 TO 17,999	17,999	9,996	2,482	6,806	4,895	169,773	1,288
18,000 TO 19,999	19,999	9,774	2,534	7,052	4,809	185,590	1,715
20,000 TO 21,999	21,999	9,499	2,509	7,366	4,844	199,407	2,244
22,000 TO 23,999	23,999	9,152	2,654	7,686	4,659	210,331	2,745
24,000 TO 25,999	25,999	8,975	2,608	8,008	4,344	224,263	3,405
26,000 TO 27,999	27,999	8,720	2,550	7,942	4,547	235,426	3,922
28,000 TO 29,999	29,999	8,471	2,618	7,870	4,254	245,616	4,605
30,000 TO 31,999	31,999	8,129	2,637	7,651	4,413	251,880	5,168
32,000 TO 33,999	33,999	7,662	2,527	7,298	4,315	252,769	5,605
34,000 TO 35,999	35,999	7,123	2,636	6,791	4,145	249,191	5,795
36,000 TO 37,999	37,999	6,743	2,591	6,495	4,083	249,410	6,128
38,000 TO 39,999	39,999	6,242	2,504	6,035	3,807	243,430	6,289
40,000 TO 41,999	41,999	5,796	2,552	5,644	3,692	237,583	6,280
42,000 TO 43,999	43,999	5,668	2,659	5,536	3,604	243,648	6,679
44,000 TO 45,999	45,999	5,268	2,602	5,191	3,558	237,009	6,755
46,000 TO 47,999	47,999	4,998	2,626	4,931	3,542	234,818	6,806
48,000 TO 49,999	49,999	4,664	2,539	4,599	3,224	228,432	6,771
50,000 TO 59,999	59,999	20,030	12,426	19,807	15,603	1,096,428	34,146
60,000 TO 69,999	69,999	15,186	11,086	15,096	13,516	983,587	33,217
70,000 TO 99,999	99,999	26,692	21,645	26,583	25,208	2,209,404	89,700
100,000 AND OVER		27,005	23,156	26,919	25,297	6,407,481	464,379
TOTALS		303,999	125,202	236,155	176,352	\$14,676,017	\$706,176

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	775	25	713	\$ (374,426)	\$17
1 TO 9,999	9,999	34,976	5,910	7,639	16,680	190,134	234
10,000 TO 11,999	11,999	7,774	2,065	3,171	5,699	85,369	193
12,000 TO 13,999	13,999	7,385	2,307	3,216	5,618	95,862	288
14,000 TO 15,999	15,999	6,975	2,221	3,236	5,290	104,514	468
16,000 TO 17,999	17,999	6,139	2,157	3,482	4,728	104,284	634
18,000 TO 19,999	19,999	5,757	2,053	3,508	4,508	109,332	812
20,000 TO 21,999	21,999	5,254	2,014	3,637	3,863	110,296	1,003
22,000 TO 23,999	23,999	4,806	1,878	3,688	3,387	110,429	1,212
24,000 TO 25,999	25,999	4,448	1,741	3,689	3,149	111,185	1,410
26,000 TO 27,999	27,999	4,133	1,762	3,603	2,887	111,567	1,531
28,000 TO 29,999	29,999	3,862	1,733	3,517	2,750	111,959	1,708
30,000 TO 31,999	31,999	3,672	1,690	3,391	2,737	113,772	1,950
32,000 TO 33,999	33,999	3,351	1,633	3,126	2,539	110,573	2,006
34,000 TO 35,999	35,999	3,163	1,618	2,991	2,365	110,681	2,134
36,000 TO 37,999	37,999	3,026	1,612	2,892	2,273	111,963	2,301
38,000 TO 39,999	39,999	2,856	1,641	2,759	2,299	111,345	2,343
40,000 TO 41,999	41,999	2,620	1,555	2,516	2,091	107,387	2,349
42,000 TO 43,999	43,999	2,470	1,547	2,412	2,030	106,198	2,433
44,000 TO 45,999	45,999	2,180	1,372	2,123	1,835	98,088	2,380
46,000 TO 47,999	47,999	2,128	1,437	2,086	1,938	100,020	2,438
48,000 TO 49,999	49,999	2,038	1,417	2,006	1,797	99,807	2,523
50,000 TO 59,999	59,999	8,182	6,226	8,072	7,604	447,593	12,086
60,000 TO 69,999	69,999	5,849	4,846	5,794	5,494	378,442	11,718
70,000 TO 99,999	99,999	8,581	7,405	8,520	7,967	704,620	27,146
100,000 AND OVER		7,018	5,933	6,962	6,211	1,709,707	121,978
TOTALS		150,549	66,548	98,061	108,452	\$5,180,700	\$205,295

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		4,940	1,808	132	2,001	\$ (219,393)	\$141
1 TO 9,999	9,999	131,649	13,680	39,093	38,173	660,345	1,201
10,000 TO 11,999	11,999	25,839	4,469	13,361	12,819	284,178	872
12,000 TO 13,999	13,999	25,721	5,252	13,847	14,648	334,008	1,302
14,000 TO 15,999	15,999	24,255	5,566	13,296	14,557	363,534	2,009
16,000 TO 17,999	17,999	23,105	5,506	15,446	14,260	392,480	2,900
18,000 TO 19,999	19,999	21,858	5,523	15,589	13,437	415,013	3,770
20,000 TO 21,999	21,999	20,754	5,477	16,026	12,852	435,659	4,733
22,000 TO 23,999	23,999	19,522	5,404	16,360	11,925	448,738	5,798
24,000 TO 25,999	25,999	18,991	5,403	16,683	11,527	474,550	6,977
26,000 TO 27,999	27,999	18,201	5,380	16,600	10,994	491,284	8,078
28,000 TO 29,999	29,999	17,429	5,455	16,186	11,017	505,293	9,150
30,000 TO 31,999	31,999	16,672	5,486	15,709	10,322	516,551	10,296
32,000 TO 33,999	33,999	15,966	5,457	15,279	9,926	526,685	11,407
34,000 TO 35,999	35,999	15,279	5,591	14,685	10,231	534,581	12,270
36,000 TO 37,999	37,999	14,553	5,592	14,138	9,726	538,210	13,144
38,000 TO 39,999	39,999	13,789	5,610	13,397	9,661	537,685	13,679
40,000 TO 41,999	41,999	13,171	5,579	12,902	9,052	539,918	14,426
42,000 TO 43,999	43,999	12,451	5,631	12,242	8,952	535,239	14,790
44,000 TO 45,999	45,999	11,771	5,670	11,603	8,710	529,569	14,957
46,000 TO 47,999	47,999	11,269	5,642	11,132	8,377	529,476	15,507
48,000 TO 49,999	49,999	10,811	5,716	10,703	8,646	529,739	15,805
50,000 TO 59,999	59,999	45,715	27,541	45,395	39,332	2,503,343	79,113
60,000 TO 69,999	69,999	35,713	25,088	35,540	33,816	2,314,193	79,741
70,000 TO 99,999	99,999	64,689	51,934	64,544	66,916	5,365,768	220,247
100,000 AND OVER		61,082	53,624	60,934	65,488	12,775,170	827,455
TOTALS		695,195	283,084	530,822	467,365	\$32,861,816	\$1,389,768

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		1,250	434	29	493	\$ (37,968)	\$29
1 TO 9,999	9,999	25,149	3,941	5,529	12,402	137,856	173
10,000 TO 11,999	11,999	5,366	1,262	2,311	3,742	58,897	138
12,000 TO 13,999	13,999	4,970	1,273	2,422	3,623	64,574	219
14,000 TO 15,999	15,999	4,525	1,301	2,205	3,566	67,786	325
16,000 TO 17,999	17,999	4,129	1,296	2,402	3,414	70,102	439
18,000 TO 19,999	19,999	3,733	1,204	2,384	2,906	70,855	593
20,000 TO 21,999	21,999	3,322	1,119	2,323	2,603	69,644	664
22,000 TO 23,999	23,999	3,136	1,127	2,435	2,311	72,063	818
24,000 TO 25,999	25,999	2,985	1,019	2,487	2,036	74,602	1,014
26,000 TO 27,999	27,999	2,808	1,013	2,441	1,991	75,779	1,133
28,000 TO 29,999	29,999	2,507	972	2,246	1,775	72,698	1,191
30,000 TO 31,999	31,999	2,385	982	2,206	1,644	73,885	1,310
32,000 TO 33,999	33,999	2,337	1,012	2,186	1,734	77,112	1,488
34,000 TO 35,999	35,999	2,174	960	2,077	1,494	76,048	1,599
36,000 TO 37,999	37,999	2,015	942	1,947	1,371	74,508	1,646
38,000 TO 39,999	39,999	1,928	892	1,862	1,375	75,199	1,745
40,000 TO 41,999	41,999	1,754	897	1,706	1,335	71,851	1,708
42,000 TO 43,999	43,999	1,658	903	1,622	1,271	71,290	1,744
44,000 TO 45,999	45,999	1,549	844	1,526	1,198	69,724	1,832
46,000 TO 47,999	47,999	1,420	872	1,403	1,177	66,756	1,688
48,000 TO 49,999	49,999	1,363	883	1,344	1,125	66,772	1,765
50,000 TO 59,999	59,999	5,731	3,976	5,678	4,971	313,847	8,999
60,000 TO 69,999	69,999	4,148	3,234	4,130	3,966	268,459	8,604
70,000 TO 99,999	99,999	6,735	5,619	6,715	6,539	557,150	22,239
100,000 AND OVER		5,145	4,441	5,134	5,092	958,027	63,938
TOTALS		104,222	42,418	68,750	75,154	\$3,617,517	\$127,038

Footnotes follow this section.

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	674	363	16	257	\$ (15,556)	\$6	
1 TO 9,999	13,100	2,368	3,086	3,860	68,988	79	
10,000 TO 11,999	2,711	849	1,144	1,149	29,804	66	
12,000 TO 13,999	2,734	1,026	1,276	1,204	35,520	110	
14,000 TO 15,999	2,564	1,049	1,122	1,264	38,420	161	
16,000 TO 17,999	2,399	1,098	1,342	1,344	40,739	213	
18,000 TO 19,999	2,269	1,102	1,399	1,242	43,064	276	
20,000 TO 21,999	2,024	1,071	1,374	1,271	42,490	312	
22,000 TO 23,999	1,949	1,095	1,516	1,322	44,770	370	
24,000 TO 25,999	1,730	1,021	1,499	1,140	43,263	413	
26,000 TO 27,999	1,689	1,050	1,540	1,193	45,613	472	
28,000 TO 29,999	1,579	1,028	1,463	1,189	45,782	529	
30,000 TO 31,999	1,549	1,009	1,482	1,184	47,999	647	
32,000 TO 33,999	1,417	976	1,356	1,165	46,733	677	
34,000 TO 35,999	1,330	936	1,295	1,102	46,472	738	
36,000 TO 37,999	1,289	934	1,269	1,133	47,686	799	
38,000 TO 39,999	1,203	885	1,184	1,065	46,905	856	
40,000 TO 41,999	1,095	875	1,084	1,075	44,886	826	
42,000 TO 43,999	1,034	796	1,027	943	44,437	915	
44,000 TO 45,999	951	770	943	919	42,794	902	
46,000 TO 47,999	896	762	893	890	42,096	903	
48,000 TO 49,999	784	663	781	783	38,414	888	
50,000 TO 59,999	3,247	2,844	3,239	3,346	177,417	4,684	
60,000 TO 69,999	2,001	1,862	1,995	2,118	129,188	4,035	
70,000 TO 99,999	2,438	2,279	2,432	2,655	197,663	7,952	
100,000 AND OVER	1,347	1,223	1,345	1,432	310,679	23,140	
TOTALS	56,003	29,934	37,102	36,245	\$1,726,265	\$50,969	

SIERRA							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT	19	11	1	1	\$ (1,181)	8	
1 TO 9,999	289	50	75	56	1,507	2	
10,000 TO 11,999	63	20	31	1	695	2	
12,000 TO 13,999	54	25	22	23	699	2	
14,000 TO 15,999	47	21	20	15	706	3	
16,000 TO 17,999	46	20	29	19	773	5	
18,000 TO 19,999	29	18	18	15	549	4	
20,000 TO 21,999	35	19	23	17	733	5	
22,000 TO 23,999	38	20	31	33	877	9	
24,000 TO 25,999	37	23	30	22	929	8	
26,000 TO 27,999	40	21	38	18	1,078	12	
28,000 TO 29,999	32	19	31	22	926	13	
30,000 TO 31,999	31	23	28	33	960	12	
32,000 TO 33,999	30	26	30	33	994	11	
34,000 TO 35,999	43	32	41	42	1,500	25	
36,000 TO 37,999	26	20	26	27	958	16	
38,000 TO 39,999	44	38	44	46	1,718	32	
40,000 TO 41,999	20	15	19	23	815	17	
42,000 TO 43,999	21	18	21	31	899	20	
44,000 TO 45,999	20	17	20	20	898	19	
46,000 TO 47,999	20	18	20	28	938	21	
48,000 TO 49,999	16	15	1	12	785	19	
50,000 TO 59,999	81	75	81	81	4,427	121	
60,000 TO 69,999	33	32	33	36	2,152	70	
70,000 TO 99,999	42	37	41	49	3,350	133	
100,000 AND OVER	21	18	20	14	4,271	302	
TOTALS	1,177	642	789	727	\$32,956	\$881	

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	276	154	f	90	\$ (6,337)	8	
1 TO 9,999	4,296	875	919	1,473	22,346	21	
10,000 TO 11,999	882	328	322	456	9,660	19	
12,000 TO 13,999	876	347	390	430	11,379	32	
14,000 TO 15,999	798	357	337	449	11,979	47	
16,000 TO 17,999	750	399	399	465	12,739	61	
18,000 TO 19,999	704	356	430	445	13,356	81	
20,000 TO 21,999	592	322	427	315	12,428	94	
22,000 TO 23,999	598	334	487	388	13,757	123	
24,000 TO 25,999	521	334	456	374	13,007	116	
26,000 TO 27,999	459	297	419	317	12,380	131	
28,000 TO 29,999	449	318	432	339	13,005	148	
30,000 TO 31,999	409	295	397	343	12,651	162	
32,000 TO 33,999	395	276	385	342	13,030	199	
34,000 TO 35,999	411	314	401	382	14,364	229	
36,000 TO 37,999	367	278	360	325	13,570	232	
38,000 TO 39,999	313	245	311	267	12,195	227	
40,000 TO 41,999	274	219	270	253	11,229	224	
42,000 TO 43,999	256	213	254	251	10,999	234	
44,000 TO 45,999	224	185	224	218	10,075	222	
46,000 TO 47,999	218	185	217	199	10,230	245	
48,000 TO 49,999	190	166	f	184	9,315	233	
50,000 TO 59,999	735	666	732	748	40,204	1,077	
60,000 TO 69,999	500	471	499	523	32,257	1,056	
70,000 TO 99,999	444	410	444	419	35,834	1,523	
100,000 AND OVER	298	263	296	251	56,583	3,960	
TOTALS	16,235	8,607	10,000	10,246	\$422,235	\$10,694	

SOLANO							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT	791	353	22	357	\$ (868,087)	\$27	
1 TO 9,999	24,593	2,515	7,291	7,189	127,261	194	
10,000 TO 11,999	5,193	994	2,659	2,486	57,079	161	
12,000 TO 13,999	4,969	1,196	2,625	2,643	64,534	228	
14,000 TO 15,999	4,828	1,282	2,541	2,652	72,421	370	
16,000 TO 17,999	4,528	1,408	2,827	2,704	76,890	491	
18,000 TO 19,999	4,352	1,479	2,887	2,814	82,652	616	
20,000 TO 21,999	4,216	1,502	3,039	2,638	88,486	799	
22,000 TO 23,999	4,151	1,517	3,286	2,905	95,432	976	
24,000 TO 25,999	3,831	1,481	3,244	2,849	95,743	1,102	
26,000 TO 27,999	3,731	1,525	3,316	2,720	100,675	1,290	
28,000 TO 29,999	3,532	1,495	3,211	2,704	102,384	1,461	
30,000 TO 31,999	3,379	1,569	3,136	2,668	104,725	1,600	
32,000 TO 33,999	3,192	1,511	2,998	2,620	105,347	1,734	
34,000 TO 35,999	3,084	1,572	2,947	2,650	107,897	1,904	
36,000 TO 37,999	3,057	1,616	2,948	2,787	113,127	2,119	
38,000 TO 39,999	2,962	1,650	2,860	2,750	115,508	2,267	
40,000 TO 41,999	2,857	1,676	2,784	2,942	117,143	2,336	
42,000 TO 43,999	2,835	1,762	2,785	2,955	121,809	2,531	
44,000 TO 45,999	2,675	1,737	2,625	2,863	120,365	2,617	
46,000 TO 47,999	2,734	1,850	2,697	3,126	128,478	2,864	
48,000 TO 49,999	2,476	1,763	2,443	2,816	121,277	2,785	
50,000 TO 59,999	11,061	8,576	10,989	13,276	606,564	15,242	
60,000 TO 69,999	8,167	7,157	8,146	10,459	528,965	15,313	
70,000 TO 99,999	12,188	11,380	12,162	15,917	995,545	36,728	
100,000 AND OVER	4,385	4,072	4,376	5,272	643,973	38,235	
TOTALS	133,767	64,638	100,844	107,762	\$4,026,192	\$135,989	

Footnotes follow this section.

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	1,987	780	55	704	\$ (150,109)	\$22
1 TO 9,999	35,561	4,203	10,099	9,153	186,859	301
10,000 TO 11,999	7,939	1,669	3,758	3,617	87,385	236
12,000 TO 13,999	7,730	1,944	4,178	3,913	100,433	367
14,000 TO 15,999	7,275	2,026	3,953	4,098	108,925	566
16,000 TO 17,999	6,834	1,946	4,463	3,758	116,107	816
18,000 TO 19,999	6,507	2,034	4,384	3,717	123,491	1,047
20,000 TO 21,999	6,212	2,081	4,533	3,579	130,469	1,302
22,000 TO 23,999	5,717	1,958	4,690	3,062	131,406	1,571
24,000 TO 25,999	5,482	1,896	4,774	2,961	136,989	1,870
26,000 TO 27,999	5,077	1,943	4,563	2,823	137,080	1,982
28,000 TO 29,999	4,802	1,927	4,406	2,943	139,138	2,224
30,000 TO 31,999	4,572	1,988	4,253	2,960	141,720	2,409
32,000 TO 33,999	4,266	2,009	4,030	2,781	140,783	2,563
34,000 TO 35,999	4,145	2,023	3,964	2,857	145,112	2,812
36,000 TO 37,999	3,904	2,043	3,774	2,704	144,481	2,951
38,000 TO 39,999	3,689	2,076	3,598	2,720	143,821	3,024
40,000 TO 41,999	3,376	2,011	3,303	2,601	138,373	2,967
42,000 TO 43,999	3,183	1,940	3,127	2,454	136,822	3,070
44,000 TO 45,999	3,061	2,004	3,015	2,717	137,706	3,152
46,000 TO 47,999	2,849	1,951	2,820	2,527	133,883	3,199
48,000 TO 49,999	2,758	1,936	2,727	2,432	135,140	3,330
50,000 TO 59,999	11,660	9,059	11,592	11,173	637,739	16,847
60,000 TO 69,999	8,464	7,235	8,432	8,865	548,056	16,775
70,000 TO 99,999	12,235	10,957	12,208	13,319	1,001,286	38,821
100,000 AND OVER	7,407	6,569	7,380	7,588	1,501,145	104,758
TOTALS	176,692	78,208	128,079	112,026	\$6,334,238	\$218,981

STANISLAUS						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	1,369	723	25	776	\$ (77,915)	\$6
1 TO 9,999	36,022	7,010	7,706	18,739	190,123	197
10,000 TO 11,999	6,999	2,165	2,875	4,929	76,849	172
12,000 TO 13,999	6,613	2,303	2,952	4,796	85,879	255
14,000 TO 15,999	6,068	2,373	2,531	4,939	90,976	364
16,000 TO 17,999	5,690	2,328	3,122	4,804	96,695	513
18,000 TO 19,999	5,346	2,273	3,152	4,759	101,450	655
20,000 TO 21,999	4,786	2,201	3,226	4,366	100,413	755
22,000 TO 23,999	4,396	2,097	3,357	3,995	101,099	910
24,000 TO 25,999	4,092	2,064	3,347	3,776	102,252	1,026
26,000 TO 27,999	3,998	2,065	3,527	3,596	107,942	1,237
28,000 TO 29,999	3,728	2,013	3,412	3,679	108,109	1,361
30,000 TO 31,999	3,469	1,977	3,263	3,720	107,476	1,532
32,000 TO 33,999	3,466	2,107	3,307	3,506	114,284	1,734
34,000 TO 35,999	3,265	2,076	3,132	3,496	114,244	1,810
36,000 TO 37,999	3,111	2,113	3,036	3,465	115,073	1,953
38,000 TO 39,999	2,991	2,099	2,941	3,284	116,661	2,081
40,000 TO 41,999	2,816	2,068	2,769	3,276	115,451	2,112
42,000 TO 43,999	2,671	1,962	2,648	2,982	114,781	2,278
44,000 TO 45,999	2,383	1,836	2,365	2,776	107,214	2,218
46,000 TO 47,999	2,311	1,809	2,300	2,790	108,546	2,359
48,000 TO 49,999	2,209	1,820	2,200	2,546	108,233	2,404
50,000 TO 59,999	8,545	7,431	8,522	10,622	467,516	11,657
60,000 TO 69,999	5,442	4,952	5,431	6,771	351,536	10,642
70,000 TO 99,999	6,563	6,092	6,550	7,809	533,999	20,898
100,000 AND OVER	3,500	3,153	3,496	3,864	721,203	51,200
TOTALS	141,849	71,110	91,192	124,061	\$4,280,088	\$122,329

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	316	171	f	216	\$ (12,820)	\$6
1 TO 9,999	6,565	1,555	1,462	3,165	34,795	37
10,000 TO 11,999	1,312	504	473	993	14,423	27
12,000 TO 13,999	1,294	545	504	997	16,796	44
14,000 TO 15,999	1,156	509	454	967	17,318	67
16,000 TO 17,999	1,068	487	568	890	18,135	94
18,000 TO 19,999	992	477	590	833	18,863	119
20,000 TO 21,999	983	504	635	852	20,622	148
22,000 TO 23,999	873	470	677	705	20,041	174
24,000 TO 25,999	782	467	645	703	19,532	180
26,000 TO 27,999	738	447	643	678	19,931	199
28,000 TO 29,999	648	373	577	538	18,767	232
30,000 TO 31,999	610	393	561	564	18,887	248
32,000 TO 33,999	563	364	541	522	18,608	272
34,000 TO 35,999	557	358	538	513	19,487	314
36,000 TO 37,999	527	367	511	500	19,475	338
38,000 TO 39,999	478	338	469	467	18,666	333
40,000 TO 41,999	481	368	476	506	19,706	359
42,000 TO 43,999	432	328	428	470	18,555	373
44,000 TO 45,999	446	365	439	472	20,072	399
46,000 TO 47,999	388	306	385	408	18,229	405
48,000 TO 49,999	375	322	f	409	18,365	400
50,000 TO 59,999	1,477	1,292	1,469	1,723	80,647	2,022
60,000 TO 69,999	1,015	940	1,012	1,135	65,599	1,975
70,000 TO 99,999	1,175	1,085	1,174	1,217	96,224	3,875
100,000 AND OVER	695	617	692	741	119,233	7,937
TOTALS	25,946	13,952	16,301	21,184	\$758,156	\$20,576

TEHAMA						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	255	139	f	83	\$ (8,970)	\$
1 TO 9,999	4,271	1,031	810	2,060	23,145	20
10,000 TO 11,999	986	358	377	578	10,872	20
12,000 TO 13,999	885	379	351	600	11,501	29
14,000 TO 15,999	807	379	293	578	12,091	40
16,000 TO 17,999	735	389	355	581	12,465	52
18,000 TO 19,999	681	360	373	565	12,921	75
20,000 TO 21,999	637	352	429	501	13,359	91
22,000 TO 23,999	571	343	447	496	13,129	97
24,000 TO 25,999	584	349	516	459	14,596	137
26,000 TO 27,999	508	320	462	454	13,711	141
28,000 TO 29,999	483	336	451	459	14,000	153
30,000 TO 31,999	406	276	397	414	12,577	171
32,000 TO 33,999	401	287	393	344	13,207	196
34,000 TO 35,999	351	267	342	320	12,283	185
36,000 TO 37,999	330	270	322	339	12,205	194
38,000 TO 39,999	316	264	314	330	12,324	209
40,000 TO 41,999	273	232	269	273	11,203	206
42,000 TO 43,999	236	201	234	231	10,136	206
44,000 TO 45,999	199	173	198	220	8,947	186
46,000 TO 47,999	190	167	190	206	8,913	195
48,000 TO 49,999	174	158	f	155	8,533	204
50,000 TO 59,999	762	700	762	786	41,659	1,124
60,000 TO 69,999	412	384	412	446	26,588	871
70,000 TO 99,999	427	405	427	422	34,492	1,452
100,000 AND OVER	225	195	225	207	41,877	2,889
TOTALS	16,105	8,714	9,524	12,107	\$397,763	\$9,142

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	58	39	f	27	\$ (997)	0
1 TO 9,999	1,055	274	179	359	5,360	4
10,000 TO 11,999	221	92	78	101	2,428	5
12,000 TO 13,999	201	74	90	111	2,605	7
14,000 TO 15,999	212	105	84	79	3,173	12
16,000 TO 17,999	191	94	117	92	3,244	18
18,000 TO 19,999	187	100	119	93	3,562	24
20,000 TO 21,999	151	89	100	89	3,166	21
22,000 TO 23,999	151	97	117	74	3,467	27
24,000 TO 25,999	141	88	111	109	3,525	32
26,000 TO 27,999	148	91	137	108	4,000	47
28,000 TO 29,999	139	91	131	96	4,035	53
30,000 TO 31,999	111	73	107	83	3,437	46
32,000 TO 33,999	108	71	105	112	3,559	53
34,000 TO 35,999	108	75	106	88	3,778	64
36,000 TO 37,999	97	75	94	81	3,582	65
38,000 TO 39,999	111	83	111	87	4,328	82
40,000 TO 41,999	98	77	98	111	4,015	80
42,000 TO 43,999	80	63	77	80	3,450	71
44,000 TO 45,999	63	55	61	60	2,840	58
46,000 TO 47,999	73	59	73	83	3,434	88
48,000 TO 49,999	59	55	59	54	2,893	64
50,000 TO 59,999	212	198	212	196	11,477	306
60,000 TO 69,999	126	117	126	126	8,154	276
70,000 TO 99,999	118	107	117	107	9,605	411
100,000 AND OVER	46	43	f	42	12,104	1,029
TOTALS	4,265	2,385	2,657	2,648	\$114,224	\$2,942

TULARE						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	1,313	745	27	840	\$ (76,960)	\$14
1 TO 9,999	36,788	9,266	5,241	34,858	203,378	136
10,000 TO 11,999	6,757	2,344	2,003	6,860	74,153	118
12,000 TO 13,999	5,986	2,229	2,013	6,008	77,701	175
14,000 TO 15,999	5,349	2,227	1,753	5,641	80,187	251
16,000 TO 17,999	4,874	2,186	2,329	5,304	82,791	353
18,000 TO 19,999	4,306	2,009	2,282	4,760	81,643	438
20,000 TO 21,999	3,725	1,833	2,387	4,202	78,187	530
22,000 TO 23,999	3,383	1,820	2,413	3,859	77,721	587
24,000 TO 25,999	3,035	1,675	2,412	3,314	75,810	685
26,000 TO 27,999	2,642	1,595	2,304	2,846	71,303	704
28,000 TO 29,999	2,549	1,592	2,301	2,789	73,904	864
30,000 TO 31,999	2,419	1,540	2,308	2,704	74,976	980
32,000 TO 33,999	2,156	1,464	2,083	2,418	71,127	999
34,000 TO 35,999	2,035	1,416	1,970	2,267	71,189	1,103
36,000 TO 37,999	1,902	1,383	1,875	2,167	70,326	1,151
38,000 TO 39,999	1,743	1,300	1,724	2,007	67,961	1,200
40,000 TO 41,999	1,729	1,328	1,705	2,009	70,885	1,319
42,000 TO 43,999	1,606	1,269	1,594	1,819	69,044	1,370
44,000 TO 45,999	1,469	1,177	1,458	1,725	66,084	1,383
46,000 TO 47,999	1,328	1,096	1,323	1,565	62,360	1,365
48,000 TO 49,999	1,219	1,050	1,211	1,506	59,737	1,350
50,000 TO 59,999	4,783	4,230	4,764	5,912	261,501	6,691
60,000 TO 69,999	3,129	2,862	3,125	3,745	202,207	6,302
70,000 TO 99,999	3,766	3,533	3,758	4,573	307,553	12,336
100,000 AND OVER	2,240	2,045	2,237	2,557	405,172	27,408
TOTALS	112,231	55,214	58,600	118,255	\$2,759,940	\$69,810

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		267	135	10	\$ (6,231)	\$7
1 TO 9,999	4,059	755	922	1,071	21,324	24
10,000 TO 11,999	924	328	352	339	10,166	47
12,000 TO 13,999	881	331	405	293	11,420	33
14,000 TO 15,999	848	385	369	338	12,694	52
16,000 TO 17,999	766	370	405	329	13,017	63
18,000 TO 19,999	770	383	438	412	14,600	88
20,000 TO 21,999	710	378	467	371	14,872	101
22,000 TO 23,999	623	355	476	370	14,325	117
24,000 TO 25,999	595	334	521	319	14,851	139
26,000 TO 27,999	547	332	484	297	14,757	153
28,000 TO 29,999	511	306	472	311	14,803	191
30,000 TO 31,999	498	334	473	339	15,406	207
32,000 TO 33,999	452	325	429	357	14,917	203
34,000 TO 35,999	430	291	412	314	15,047	244
36,000 TO 37,999	413	300	401	266	15,281	265
38,000 TO 39,999	381	263	371	293	14,855	280
40,000 TO 41,999	354	257	350	273	14,512	285
42,000 TO 43,999	336	254	330	291	14,451	287
44,000 TO 45,999	327	264	324	302	14,711	305
46,000 TO 47,999	324	259	322	302	15,238	355
48,000 TO 49,999	303	252	298	276	14,840	337
50,000 TO 59,999	1,127	972	1,126	1,149	61,556	1,596
60,000 TO 69,999	654	601	650	633	42,294	1,311
70,000 TO 99,999	779	722	778	699	63,400	2,562
100,000 AND OVER	382	342	381	327	66,438	4,419
TOTALS	18,261	9,828	11,966	10,357	\$533,546	\$13,668

VENTURA						
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	TAXABLE			
ZERO AND DEFICIT	2,747	1,191	71	1,251	\$ (113,428)	\$32
1 TO 9,999	59,585	9,802	15,009	27,453	316,466	428
10,000 TO 11,999	12,360	3,234	4,953	8,914	135,842	321
12,000 TO 13,999	11,658	3,493	5,136	8,872	151,328	470
14,000 TO 15,999	10,632	3,434	4,720	8,944	159,361	693
16,000 TO 17,999	9,903	3,372	5,492	8,112	168,260	974
18,000 TO 19,999	9,200	3,273	5,588	7,417	174,683	1,256
20,000 TO 21,999	8,599	3,218	5,779	7,050	180,415	1,563
22,000 TO 23,999	8,245	3,182	6,173	6,550	189,562	1,960
24,000 TO 25,999	7,454	2,951	5,941	5,815	186,213	2,202
26,000 TO 27,999	7,184	2,937	6,039	5,755	193,892	2,528
28,000 TO 29,999	6,722	2,887	5,889	5,339	194,866	2,839
30,000 TO 31,999	6,370	2,865	5,675	5,131	197,383	3,163
32,000 TO 33,999	6,044	2,842	5,471	5,056	199,405	3,386
34,000 TO 35,999	5,705	2,820	5,280	4,648	199,549	3,616
36,000 TO 37,999	5,504	2,824	5,155	4,688	203,645	3,906
38,000 TO 39,999	5,234	2,789	4,911	4,426	204,109	4,082
40,000 TO 41,999	4,899	2,778	4,672	4,363	200,832	4,231
42,000 TO 43,999	4,761	2,857	4,547	4,395	204,740	4,319
44,000 TO 45,999	4,496	2,794	4,329	4,115	202,301	4,528
46,000 TO 47,999	4,269	2,795	4,101	4,103	200,597	4,567
48,000 TO 49,999	4,140	2,728	3,988	4,137	202,768	4,837
50,000 TO 59,999	17,480	12,852	17,051	18,032	957,687	24,463
60,000 TO 69,999	13,723	11,367	13,526	15,107	888,467	25,398
70,000 TO 99,999	24,084	21,624	23,860	28,015	1,988,793	71,713
100,000 AND OVER	16,502	15,168	16,428	19,114	3,018,501	192,967
TOTALS	277,500	132,077	189,784	226,802	\$10,806,238	\$370,445

Footnotes follow this section.

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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		417	170	f	154	\$ (14,226)	\$1
1 TO 9,999	9,999	13,358	1,839	3,907	4,854	68,717	103
10,000 TO 11,999	11,999	2,665	674	1,331	1,683	29,292	84
12,000 TO 13,999	13,999	2,602	692	1,461	1,626	33,805	135
14,000 TO 15,999	15,999	2,378	738	1,264	1,595	35,583	188
16,000 TO 17,999	17,999	2,147	688	1,400	1,488	36,500	255
18,000 TO 19,999	19,999	2,002	662	1,352	1,497	37,997	313
20,000 TO 21,999	21,999	1,955	679	1,468	1,386	41,083	425
22,000 TO 23,999	23,999	1,815	665	1,498	1,305	41,719	473
24,000 TO 25,999	25,999	1,763	655	1,576	1,232	44,063	581
26,000 TO 27,999	27,999	1,623	664	1,481	1,185	43,832	616
28,000 TO 29,999	29,999	1,497	614	1,403	1,124	43,398	694
30,000 TO 31,999	31,999	1,393	674	1,329	1,053	43,169	726
32,000 TO 33,999	33,999	1,260	612	1,210	937	41,584	744
34,000 TO 35,999	35,999	1,158	635	1,122	901	40,515	771
36,000 TO 37,999	37,999	1,076	618	1,051	900	39,797	774
38,000 TO 39,999	39,999	1,044	581	1,026	760	40,703	918
40,000 TO 41,999	41,999	994	619	976	868	40,792	887
42,000 TO 43,999	43,999	866	554	857	775	37,242	839
44,000 TO 45,999	45,999	875	569	869	776	39,389	949
46,000 TO 47,999	47,999	833	571	831	820	39,141	947
48,000 TO 49,999	49,999	815	579	f	785	39,912	1,001
50,000 TO 59,999	59,999	3,297	2,621	3,283	3,350	180,399	4,898
60,000 TO 69,999	69,999	2,356	2,039	2,346	2,433	152,187	4,808
70,000 TO 99,999	99,999	3,444	3,068	3,438	3,566	283,092	11,464
100,000 AND OVER		2,501	2,224	2,488	2,643	477,352	28,191
TOTALS		56,134	24,704	39,783	39,696	\$1,937,038	\$61,786

YUBA							
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	TAXABLE				
ZERO AND DEFICIT		202	90	f	69	\$ (4,170)	\$
1 TO 9,999	9,999	4,513	1,082	792	2,705	24,137	19
10,000 TO 11,999	11,999	1,028	355	395	706	11,322	21
12,000 TO 13,999	13,999	959	374	426	638	12,460	38
14,000 TO 15,999	15,999	920	401	372	633	13,806	54
16,000 TO 17,999	17,999	825	412	393	795	14,001	58
18,000 TO 19,999	19,999	814	408	485	683	15,470	89
20,000 TO 21,999	21,999	710	405	481	623	14,914	98
22,000 TO 23,999	23,999	660	390	522	565	15,155	117
24,000 TO 25,999	25,999	580	359	481	538	14,494	121
26,000 TO 27,999	27,999	525	321	469	521	14,159	140
28,000 TO 29,999	29,999	485	335	448	474	14,079	144
30,000 TO 31,999	31,999	402	276	384	375	12,445	155
32,000 TO 33,999	33,999	409	293	396	419	13,478	182
34,000 TO 35,999	35,999	406	302	393	425	14,207	199
36,000 TO 37,999	37,999	365	269	359	362	13,497	224
38,000 TO 39,999	39,999	324	252	321	287	12,634	216
40,000 TO 41,999	41,999	318	249	315	321	13,029	241
42,000 TO 43,999	43,999	304	235	298	328	13,068	265
44,000 TO 45,999	45,999	233	183	230	243	10,489	223
46,000 TO 47,999	47,999	192	158	189	203	9,026	204
48,000 TO 49,999	49,999	222	196	218	236	10,876	245
50,000 TO 59,999	59,999	816	729	815	872	44,528	1,153
60,000 TO 69,999	69,999	460	420	458	450	29,596	914
70,000 TO 99,999	99,999	457	430	456	430	36,909	1,495
100,000 AND OVER		178	159	f	145	30,249	2,075
TOTALS		17,307	9,083	10,277	14,046	\$423,857	\$8,689

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1994 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		1,941	792	57	833	\$ (121,991)	\$39
1 TO	9,999	30,525	4,311	6,177	8,489	160,419	274
10,000 TO	11,999	6,561	1,255	3,799	2,485	72,192	226
12,000 TO	13,999	5,992	1,396	3,506	2,647	77,729	325
14,000 TO	15,999	5,302	1,438	3,046	2,503	79,526	469
16,000 TO	17,999	4,871	1,423	3,338	2,446	82,719	620
18,000 TO	19,999	4,444	1,386	3,177	2,347	84,326	753
20,000 TO	21,999	4,150	1,371	3,181	2,272	87,151	930
22,000 TO	23,999	3,773	1,320	3,104	2,148	86,714	1,066
24,000 TO	25,999	3,157	1,135	2,762	1,708	78,871	1,102
26,000 TO	27,999	3,019	1,167	2,681	1,737	81,508	1,209
28,000 TO	29,999	2,844	1,110	2,608	1,612	82,420	1,399
30,000 TO	31,999	2,660	1,043	2,458	1,484	82,451	1,586
32,000 TO	33,999	2,403	994	2,262	1,282	79,254	1,617
34,000 TO	35,999	2,307	1,014	2,174	1,283	80,771	1,747
36,000 TO	37,999	2,043	974	1,927	1,259	75,577	1,686
38,000 TO	39,999	2,037	979	1,960	1,228	79,411	1,913
40,000 TO	41,999	1,804	899	1,728	1,086	73,933	1,863
42,000 TO	43,999	1,639	850	1,581	1,080	70,499	1,845
44,000 TO	45,999	1,551	806	1,490	909	69,785	1,905
46,000 TO	47,999	1,550	865	1,505	1,057	72,824	2,065
48,000 TO	49,999	1,374	802	1,348	930	67,270	2,002
50,000 TO	59,999	5,770	3,737	5,627	4,058	315,440	9,654
60,000 TO	69,999	4,036	2,785	3,973	2,902	261,285	9,163
70,000 TO	99,999	7,020	5,374	6,918	5,141	581,319	24,335
100,000 AND OVER		8,728	7,028	8,638	6,736	2,560,482	181,209
TOTALS		121,501	46,254	81,025	61,662	\$5,321,886	\$251,000

NONRESIDENT							
ADJUSTED GROSS INCOME CLASS		NUMBER OF RETURNS			NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
		ALL	JOINT	TAXABLE			
ZERO AND DEFICIT		6,780	3,575	195	3,621	\$ (1,770,475)	\$2,983
1 TO	9,999	47,231	10,432	10,403	11,388	250,494	9,616
10,000 TO	11,999	12,515	3,430	5,877	3,457	137,743	235
12,000 TO	13,999	12,840	4,187	6,311	4,164	166,964	358
14,000 TO	15,999	12,654	4,695	6,003	4,063	189,819	561
16,000 TO	17,999	12,609	5,238	6,893	4,317	214,301	765
18,000 TO	19,999	11,943	5,311	6,867	4,438	226,935	976
20,000 TO	21,999	11,668	5,513	7,342	4,538	244,921	1,158
22,000 TO	23,999	11,015	5,566	7,598	4,525	253,307	1,358
24,000 TO	25,999	10,165	5,322	7,483	4,261	254,086	1,536
26,000 TO	27,999	9,671	5,236	7,379	4,342	260,905	1,721
28,000 TO	29,999	9,212	5,225	7,162	4,579	267,144	1,860
30,000 TO	31,999	8,565	4,900	6,853	4,262	265,521	2,045
32,000 TO	33,999	8,288	4,947	6,692	4,431	273,491	2,258
34,000 TO	35,999	7,792	4,649	6,329	4,104	272,724	2,462
36,000 TO	37,999	7,387	4,487	6,066	4,127	273,349	2,513
38,000 TO	39,999	7,280	4,516	5,940	4,070	283,842	2,688
40,000 TO	41,999	6,819	4,356	5,629	4,119	279,497	2,819
42,000 TO	43,999	6,280	4,060	5,206	3,869	270,008	2,786
44,000 TO	45,999	5,894	3,918	4,830	3,804	265,142	2,831
46,000 TO	47,999	5,587	3,804	4,600	3,582	262,589	2,967
48,000 TO	49,999	5,302	3,667	4,358	3,604	259,726	2,884
50,000 TO	59,999	22,640	16,202	18,928	15,962	1,239,805	14,863
60,000 TO	69,999	17,157	13,101	14,605	13,301	1,111,504	14,527
70,000 TO	99,999	31,096	24,484	26,667	25,251	2,585,994	38,607
100,000 AND OVER		72,316	60,270	62,095	72,270	43,408,687	326,040
TOTALS		380,706	221,091	258,311	224,449	\$51,748,024	\$443,416

TABLE 7 (continued)
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1994 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	896	398	23	501	\$ (53,703)	\$9
1 TO 9,999	19,824	2,213	4,955	8,267	97,647	141
10,000 TO 11,999	3,438	663	1,637	2,196	37,784	100
12,000 TO 13,999	3,192	692	1,591	2,265	41,390	146
14,000 TO 15,999	2,774	701	1,383	2,060	41,574	204
16,000 TO 17,999	2,522	694	1,608	1,886	42,791	290
18,000 TO 19,999	2,212	642	1,467	1,737	41,947	338
20,000 TO 21,999	2,080	644	1,500	1,574	43,625	406
22,000 TO 23,999	1,899	628	1,545	1,392	43,667	518
24,000 TO 25,999	1,733	569	1,461	1,222	43,307	587
26,000 TO 27,999	1,682	572	1,490	1,133	45,430	695
28,000 TO 29,999	1,457	573	1,310	1,027	42,217	690
30,000 TO 31,999	1,411	562	1,283	1,068	43,720	769
32,000 TO 33,999	1,367	589	1,252	999	45,121	857
34,000 TO 35,999	1,217	525	1,140	966	42,578	868
36,000 TO 37,999	1,171	525	1,111	788	43,292	971
38,000 TO 39,999	1,044	505	991	809	40,711	923
40,000 TO 41,999	986	477	954	739	40,402	985
42,000 TO 43,999	938	464	904	671	40,312	1,029
44,000 TO 45,999	941	495	894	724	42,323	1,075
46,000 TO 47,999	851	497	818	713	39,985	1,023
48,000 TO 49,999	806	468	779	609	39,495	1,061
50,000 TO 59,999	3,329	2,220	3,237	3,009	182,521	5,094
60,000 TO 69,999	2,530	1,895	2,497	2,408	163,901	5,129
70,000 TO 99,999	4,717	3,906	4,675	4,677	392,661	14,946
100,000 AND OVER	5,705	5,103	5,645	6,087	1,483,903	75,016
TOTALS	70,722	27,220	46,150	49,527	\$3,108,599	\$113,870

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	136,412	56,957	3,163	59,893	\$ (14,594,658)	\$7,089
1 TO 9,999	2,749,953	411,323	608,224	1,224,749	14,644,025	27,398
10,000 TO 11,999	603,346	141,761	247,552	405,000	6,631,768	15,068
12,000 TO 13,999	575,126	159,454	256,683	414,617	7,466,874	22,581
14,000 TO 15,999	528,878	160,166	239,255	399,498	7,924,439	34,563
16,000 TO 17,999	485,694	157,342	281,572	374,317	8,249,029	48,276
18,000 TO 19,999	450,430	152,797	282,271	350,388	8,551,844	62,035
20,000 TO 21,999	422,578	148,264	296,657	326,289	8,869,383	78,454
22,000 TO 23,999	395,266	143,301	307,724	305,064	9,086,318	95,797
24,000 TO 25,999	369,443	137,921	305,967	280,930	9,230,587	112,018
26,000 TO 27,999	347,060	134,920	302,200	265,211	9,365,854	126,359
28,000 TO 29,999	324,402	132,368	290,655	250,717	9,404,011	142,718
30,000 TO 31,999	303,415	129,907	278,013	237,990	9,401,398	156,583
32,000 TO 33,999	284,298	127,402	264,651	227,209	9,379,104	168,125
34,000 TO 35,999	268,884	126,788	253,428	218,687	9,408,350	180,054
36,000 TO 37,999	253,413	124,192	241,416	208,506	9,373,620	190,983
38,000 TO 39,999	238,358	122,692	228,521	201,172	9,293,304	197,444
40,000 TO 41,999	222,929	120,123	215,128	190,792	9,137,864	202,955
42,000 TO 43,999	210,518	118,361	204,313	184,273	9,049,667	209,273
44,000 TO 45,999	196,338	114,989	191,145	174,905	8,833,438	212,220
46,000 TO 47,999	185,216	112,874	180,740	168,078	8,703,153	215,851
48,000 TO 49,999	174,056	110,745	170,272	160,396	8,526,605	217,350
50,000 TO 59,999	714,948	500,972	702,662	696,508	39,117,442	1,069,726
60,000 TO 69,999	515,060	403,647	508,297	530,039	33,339,689	1,029,785
70,000 TO 99,999	815,749	689,391	806,695	858,232	67,250,707	2,556,709
100,000 AND OVER	683,313	586,540	669,997	694,782	180,450,721	9,408,012
TOTALS	12,455,083	5,325,197	8,337,201	9,408,242	\$496,094,535	\$16,787,425

Footnotes For Personal Income Tax Tables
1994 Taxable Year

- a Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified sample of 84,789 personal income tax returns filed during the 1995 filing season (68,401 of which were resident returns). County Tables 6 and 7 were created from the Personal Income Tax 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.
- b Data were not available.
- c Population estimated by California Department of Finance.
- d Unable to determine county of residence from tax return.
- e Resident returns filed with an out-of-state address.
- f 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 details.
- g Less than \$500.
- h 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. There 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, plus other taxes, such as alternative minimum tax.
- 6 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.
- 7 **No sale of capital assets** changed significantly in 1987 from prior California law (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.
- 8 **All other federal income sources** include net income from estates and trusts, net income for the disposition of noncapital 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.
- 9 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.
- 10 **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.
- 11 **Total interest** includes interest paid on home mortgages and other nonbusiness items.
- 12 **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.

- 13 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.
- 14 Personal exemption credit increased for 1978 and subsequent taxable years and, therefore is not comparable to that of earlier years.
- 15 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; photographic studios; and funeral services and crematories.
- Other services include lodging, automotive and other repairs and recreational services.
- 16 Data for Alpine County were aggregated because most cells on *number of returns* have values that are less than ten (10).
- 17 Includes resident data only. May not be comparable to previous years, which included resident, part-year resident and nonresident return data.

Appendix C
Bank and Corporation:
1994 Income Year



TABLE 1*
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INCOME YEAR
1939 Through 1994 Income Years

INCOME YEAR	DOLLARS IN THOUSANDS							
	NUMBER OF RETURNS				INCOME REPORTED FOR STATE TAXATION		TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1994	414,201	229,352	157,739	27,110	\$33,105,424	\$57,424,151	\$4,284,781	\$4,123,726
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	N/A	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	N/A	2,079,786	78,105	77,649
1947	33,612	17,789	7,852	7,972	N/A	1,844,296	70,394	70,012
1946	28,436	15,156	5,610	7,670	N/A	1,484,949	55,096	54,785
1945	24,430	13,703	4,587	6,140	N/A	1,394,685	49,655	49,404
1944	23,785	13,723	4,523	5,539	N/A	1,669,647	59,103	58,890
1943	24,088	13,904	5,199	4,985	N/A	1,741,929	64,588	64,362
1942	25,320	13,868	11,571	N/A	N/A	1,318,172	55,510	55,221
1941	26,392	13,248	13,144	N/A	N/A	831,906	36,217	35,888
1940	26,968	11,987	14,981	N/A	N/A	483,040	22,180	21,806
1939	N/A	11,095	N/A	N/A	N/A	399,679	N/A	18,164

Footnotes follow this section.

TABLE 2^a
Bank and Corporation Franchise Tax Statistics
COMPARISON BY STATE NET INCOME CLASS¹
1994 Income Year

NET INCOME TAXABLE IN CALIFORNIA	DOLLARS IN THOUSANDS									
	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED			PERCENT CUMULATIVE
	NUMBER	PERCENT OF TOTAL	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL ²	PERCENT CUMULATIVE	AMOUNT	PERCENT OF TOTAL	PERCENT CUMULATIVE	
NET LOSS	157,739	38.1	38.1	-\$24,318,727	-----	0.0	\$137,773	3.2	3.2	
NO INCOME OR LOSS	27,110	6.5	44.6	0	-----	0.0	23,282	0.5	3.8	
\$1 UNDER	64,933	15.7	60.3	132,162	0.2	0.2	51,968	1.2	5.0	
5,000 UNDER	28,392	6.9	67.2	218,549	0.4	0.6	23,332	0.5	5.5	
10,000 UNDER	20,019	4.8	72.0	242,569	0.4	1.0	20,486	0.5	6.0	
15,000 UNDER	15,686	3.8	75.8	269,173	0.5	1.5	17,919	0.4	6.4	
20,000 UNDER	8,515	2.1	77.8	190,775	0.3	1.8	12,429	0.3	6.7	
25,000 UNDER	9,605	2.3	80.2	262,625	0.5	2.3	13,973	0.3	7.0	
30,000 UNDER	13,329	3.2	83.4	466,174	0.8	3.1	29,811	0.7	7.7	
40,000 UNDER	9,789	2.4	85.7	438,139	0.8	3.9	21,140	0.5	8.2	
50,000 UNDER	7,760	1.9	87.6	422,098	0.7	4.6	20,960	0.5	8.7	
60,000 UNDER	5,908	1.4	89.0	382,005	0.7	5.3	19,726	0.5	9.2	
70,000 UNDER	4,863	1.2	90.2	362,924	0.6	5.9	18,615	0.4	9.6	
80,000 UNDER	3,785	0.9	91.1	321,430	0.6	6.5	18,269	0.4	10.0	
90,000 UNDER	3,180	0.8	91.9	302,506	0.5	7.0	17,062	0.4	10.4	
100,000 UNDER	8,769	2.1	94.0	1,067,872	1.9	8.8	59,070	1.4	11.8	
150,000 UNDER	4,645	1.1	95.1	801,352	1.4	10.2	37,387	0.9	12.7	
200,000 UNDER	3,027	0.7	95.9	676,751	1.2	11.4	30,362	0.7	13.4	
250,000 UNDER	2,574	0.6	96.5	700,568	1.2	12.6	31,671	0.7	14.1	
300,000 UNDER	3,163	0.8	97.2	1,093,105	1.9	14.5	52,236	1.2	15.3	
400,000 UNDER	2,071	0.5	97.7	924,071	1.6	16.2	47,833	1.1	16.5	
500,000 UNDER	2,457	0.6	98.3	1,494,377	2.6	18.8	88,807	2.1	18.5	
750,000 UNDER	1,581	0.4	98.7	1,358,568	2.4	21.1	76,005	1.8	20.3	
1,000,000 UNDER	1,501	0.4	99.1	1,835,453	3.2	24.3	95,491	2.2	22.5	
1,500,000 UNDER	812	0.2	99.3	1,407,373	2.5	26.8	77,672	1.8	24.3	
2,000,000 UNDER	937	0.2	99.5	2,254,217	3.9	30.7	122,384	2.9	27.2	
3,000,000 UNDER	511	0.1	99.6	1,766,556	3.1	33.8	110,103	2.6	29.8	
4,000,000 UNDER	303	0.1	99.7	1,350,730	2.4	36.1	86,206	2.8	31.8	
5,000,000 UNDER	587	0.1	99.8	4,157,864	7.2	43.4	274,685	6.4	38.2	
10,000,000 AND OVER	650	0.2	100.0	32,524,165	56.6	100.0	2,648,124	61.8	100.0	
CORPORATIONS WITH STATE NET INCOME	229,352	55.4	-----	57,424,151	100.0	100.0	4,123,726	96.2	-----	
TOTAL	414,201	100.0	100.0	\$33,105,424	-----	-----	\$4,284,781	100.0	100.0	

Footnotes follow this section.

TABLE 3^a
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INDUSTRY
1993 and 1994 Income Years

INDUSTRY	INCOME IN THOUSANDS					
	1993 RETURNS			1994 RETURNS		
	NUMBER	NET INCOME LESS NET LOSS	TOTAL TAX	NUMBER	NET INCOME LESS NET LOSS	TOTAL TAX
AGRICULTURE, FORESTRY, AND FISHERY	11,095	\$127,555	\$67,777	10,914	\$242,949	\$52,799
CONSTRUCTION	32,991	-159,591	86,208	31,852	602,476	90,023
DURABLE GOODS ⁴	25,174	4,877,945	653,830	28,544	7,935,265	780,262
NONDURABLE GOODS ⁵	19,123	5,164,631	553,986	15,847	6,199,486	576,355
BUSINESS SERVICES	38,453	1,040,434	157,621	42,509	1,387,333	167,096
PROFESSIONAL SERVICES ⁵	40,627	278,319	54,570	41,024	502,591	63,072
OTHER SERVICES ⁶	80,178	502,053	263,919	75,295	1,350,357	283,222
WHOLESALE TRADE	42,659	1,803,313	329,026	44,945	2,765,197	346,855
RETAIL TRADE	48,046	1,182,858	309,928	45,298	2,724,324	334,331
BANKS AND SAVINGS & LOANS AND OTHER LENDING INSTITUTIONS ⁷	1,737	-136,359	463,231	2,392	2,286,129	548,021
REAL ESTATE	30,325	-837,735	120,585	23,950	-658,021	90,139
INVESTMENT & INSURANCE COMPANIES AND OTHER FINANCIALS	38,355	-31,969	251,369	42,687	337,650	256,902
UTILITIES ⁸	9,345	6,306,533	616,544	8,944	7,429,688	695,704
TOTAL	418,108	\$ 20,117,987	\$ 3,928,594	414,201	\$ 33,105,424	\$ 4,284,781

Footnotes follow this section.

TABLE 4*
FRANCHISE TAX BOARD
BANK AND CORPORATION TAX STATISTICS
COMPARISON BY ACCOUNTING PERIOD
1994 INCOME YEAR

ACCOUNTING PERIOD ENDING	DOLLARS IN THOUSANDS										
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS					
	RETURNS NUMBER	NET INCOME AMOUNT	PERCENT OF TOTAL	TAX ASSESSED AMOUNT	PERCENT OF TOTAL	RETURNS NUMBER	PERCENT OF TOTAL	NET INCOME LESS NET LOSS AMOUNT	PERCENT OF TOTAL	TAX ASSESSED AMOUNT	PERCENT OF TOTAL
JAN 31, 1994	7,913	\$2,322,467	4.0	\$201,411	4.9	14,503	3.5	\$1,690,016	5.1	\$206,952	4.8
FEB 28, 1994	5,187	581,311	1.0	44,089	1.1	10,092	2.4	177,815	0.5	48,172	1.1
MAR 31, 1994	14,459	1,966,016	3.4	149,933	3.6	26,076	6.3	-144,810	-0.4	160,279	3.7
APR 30, 1994	6,302	896,373	1.6	69,116	1.7	12,320	3.0	511,358	1.5	74,102	1.7
MAY 31, 1994	5,083	1,043,576	1.8	72,144	1.7	10,442	2.5	669,308	2.0	76,529	1.8
JUN 30, 1994	23,101	3,258,834	5.7	241,575	5.9	39,169	9.5	1,599,276	4.8	255,175	6.0
JUL 31, 1994	5,696	908,378	1.6	70,724	1.7	10,565	2.6	405,859	1.2	74,758	1.7
AUG 31, 1994	5,998	751,637	1.3	60,934	1.5	10,635	2.6	329,927	1.0	64,987	1.5
SEP 30, 1994	17,239	2,833,888	4.9	215,938	5.2	29,425	7.1	1,152,017	3.5	226,898	5.3
OCT 31, 1994	7,809	1,498,209	2.6	85,458	2.1	14,164	3.4	996,880	3.0	91,156	2.1
NOV 30, 1994	5,437	792,809	1.4	60,385	1.5	9,405	2.3	338,751	1.0	63,695	1.5
DEC 31, 1994	125,128	40,570,653	70.7	2,852,019	69.2	227,405	54.9	25,379,027	76.7	2,942,078	68.7
TOTAL	229,352	\$57,424,151	100.0	\$4,123,726	100.0	414,201	100.0	\$33,105,424	100.0	\$4,284,781	100.0

Footnotes follow this section.

Footnotes for Bank and Corporation Tax Tables
1994 Income Year

- a Tables were derived from a stratified random sample of 9,420 returns.
- b Not available.
- c 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 paper and allied products; chemicals and allied products; petroleum, coal, and rubber products; stone, beverages, food, and kindred products; textile mill products; apparel and products made from fabric; printing, publishing, and allied industries; precision equipment; tobacco manufacturers; leather and leather products manufacturers;
- 4. Includes clay, and glass products; primary metals; ordinance and accessories manufacturers; electrical machinery and equipment; transportation equipment; other equipment; and other fabricated metal products, wood products, except furniture; furniture and fixtures; and other manufacturers not elsewhere classified.
- 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 1.5 percent if a financial S corporations) 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 1994, the in-lieu rate was 2.170 percent, for a combined 11.470 percent (or 3.670 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, other public utilities.

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Appendix D: Homeowner and Renter Assistance - 1995 Claims

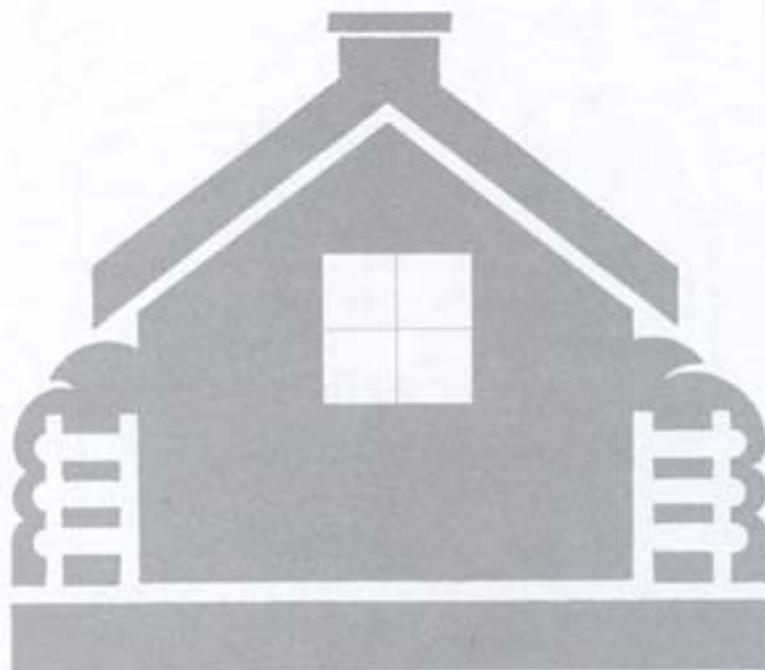


TABLE 1A
 Homeowner's Property Tax Assistance Statistics
 COMPARISON BY CALENDAR YEARS
 1968-1995

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
1995	20,445	\$ 173,466,168	\$ 8,485	\$ 1,750

Table 1B
Homeowner Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-1995

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	50.3
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	34.0
1984	22,644,664	273	7,668,144	92	34.0
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
1995	\$ 9,376,020	\$ 459	\$ 1,813,963	\$ 89	19.4

TABLE 2
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1995 Calendar Year

Household Income Class	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
NOT MORE THAN \$1000	66	\$437,727	\$80,139	\$21,537	\$326
\$1,001 - 1,200	4	4,539	3,347	1,399	350
1,201 - 1,400	8	10,430	3,034	2,097	262
1,401 - 1,600	6	9,167	5,194	1,736	289
1,601 - 1,800	5	8,730	5,597	1,549	310
1,801 - 2,000	4	7,535	1,458	1,190	298
2,001 - 2,200	8	16,860	6,018	2,388	299
2,201 - 2,400	12	27,570	10,279	3,845	320
2,401 - 2,600	9	22,200	9,948	2,965	329
2,601 - 2,800	12	32,445	10,181	3,525	294
2,801 - 3,000	23	67,408	13,742	6,082	264
3,001 - 3,200	18	56,263	14,626	5,387	299
3,201 - 3,400	33	109,122	20,597	9,366	284
3,401 - 3,600	31	109,074	19,186	8,837	285
3,601 - 3,800	34	125,879	17,646	8,266	243
3,801 - 4,000	51	199,256	24,744	12,645	248
4,001 - 4,200	52	213,027	27,857	13,130	253
4,201 - 4,400	66	284,427	37,463	16,958	257
4,401 - 4,600	64	287,911	33,337	15,126	236
4,601 - 4,800	68	320,708	36,550	16,712	246
4,801 - 5,000	84	411,806	40,896	19,215	229
5,001 - 5,200	112	570,572	57,497	27,463	245
5,201 - 5,400	150	794,332	60,090	31,948	213
5,401 - 5,600	168	924,766	89,506	36,509	217
5,601 - 5,800	188	1,072,091	84,516	38,058	202
5,801 - 6,000	200	1,180,757	87,789	37,654	188
6,001 - 6,200	204	1,245,545	95,819	39,974	196
6,201 - 6,400	220	1,386,041	96,659	37,090	169
6,401 - 6,600	316	2,054,809	136,959	52,493	166
6,601 - 6,800	327	2,191,853	142,245	49,299	151
6,801 - 7,000	439	3,030,783	190,573	62,521	142
7,001 - 7,200	515	3,659,665	236,434	68,033	132
7,201 - 7,400	1,379	10,069,219	613,080	164,929	120
7,401 - 7,600	2,552	19,108,715	974,351	275,809	108
7,601 - 7,800	1,794	13,723,722	701,294	179,597	100
7,801 - 8,000	721	5,692,562	301,861	68,906	96
8,001 - 8,200	752	6,088,201	309,310	66,228	88
8,201 - 8,400	723	5,999,485	295,649	58,552	81
8,401 - 8,600	664	5,646,697	290,804	48,730	73
8,601 - 8,800	629	5,471,938	285,941	42,436	67
8,801 - 9,000	594	5,286,561	256,752	35,612	60
9,001 - 9,200	543	4,941,795	237,481	29,596	55
9,201 - 9,400	543	5,049,267	249,782	27,659	51
9,401 - 9,600	492	4,674,855	226,839	21,863	44
9,601 - 9,800	478	4,638,648	217,341	18,539	39
9,801 - 10,000	462	4,574,639	205,717	15,237	33
10,001 - 10,200	447	4,516,624	203,789	14,078	32
10,201 - 10,400	425	4,377,584	220,709	13,591	32
10,401 - 10,600	353	3,705,938	181,871	9,538	27
10,601 - 10,800	371	3,970,535	194,189	9,562	26
10,801 - 11,000	334	3,641,775	175,581	8,480	25
11,001 - 11,200	312	3,462,345	157,273	7,028	23
11,201 - 11,400	277	3,129,445	150,493	6,352	23
11,401 - 11,600	300	3,450,147	170,580	6,646	22
11,601 - 11,800	274	3,206,629	157,582	5,378	20
11,801 - 12,000	260	3,094,846	139,021	5,030	19
12,001 - 12,200	263	3,182,756	141,896	4,718	18
12,201 - 12,400	206	2,534,112	112,220	3,247	16
12,401 - 12,600	213	2,662,883	124,416	3,513	16
12,601 - 12,800	211	2,681,125	125,292	3,015	14
12,801 - 13,000	200	2,579,761	130,515	2,721	14
13,001 - 13,200	176	2,305,515	124,465	2,379	14
TOTALS	20,445	\$173,466,168	\$9,376,020	\$1,813,966	\$89

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1995 Calendar Year

Year of Birth	Number of Claimants	Household Income Class	Property Tax Paid	Amount of Assistance	Average Assistance
1948 AND AFTER	349	\$2,727,860	\$255,302	\$45,799	\$131
1943 THRU 1947	252	2,007,895	160,590	30,437	121
1938 THRU 1942	368	2,989,918	211,830	41,129	112
1933 THRU 1937	563	4,390,664	301,334	61,606	109
1928 THRU 1932	2,246	18,424,447	1,339,321	234,610	104
1927.....	631	5,449,752	351,076	57,095	90
1926.....	635	5,398,670	322,163	57,387	90
1925.....	713	6,186,075	366,235	60,567	85
1924.....	705	6,027,117	351,990	61,978	88
1923.....	792	6,877,190	395,170	65,422	83
1922.....	808	6,850,841	375,385	72,272	89
1921.....	825	7,157,627	365,731	68,635	83
1920.....	843	7,326,720	390,891	70,336	83
1919.....	778	6,769,595	328,579	63,639	82
1918.....	762	6,637,107	323,219	61,994	81
1917.....	791	6,877,210	329,145	62,548	79
1916.....	766	6,519,386	316,404	66,138	86
1915.....	793	6,816,677	316,283	65,683	83
1914.....	843	7,323,803	330,936	68,132	81
1913.....	831	7,020,454	313,149	70,274	85
1912.....	812	6,933,275	323,714	67,174	83
1911.....	692	5,922,835	257,676	55,766	81
1910.....	651	5,575,104	240,468	53,518	82
1909.....	598	5,115,812	215,616	48,619	81
1908.....	482	4,131,044	199,060	38,375	80
1907.....	432	3,701,108	156,003	34,703	80
1906.....	301	2,560,168	105,284	24,223	80
1905.....	280	2,345,767	95,745	23,151	83
1904.....	231	1,937,430	80,911	19,940	86
1903.....	161	1,355,829	55,973	11,872	74
1902.....	144	1,148,736	57,866	14,752	102
1901.....	104	862,779	40,680	9,694	93
1900.....	91	729,245	36,083	9,343	103
1899.....	31	254,619	11,594	2,635	85
1898 and prior	122	960,711	46,949	12,784	105
Not available	19	152,698	7,665	1,729	91
TOTALS	20,445	\$173,466,168	\$9,376,020	\$1,813,959	\$89

TABLE 4
Homeowners Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1995 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	66	-\$437,727	28	\$203,307	33	\$64,583	12	\$45,456
\$1,001 - 2,000	27	170,401	10	22,859	18	13,692	3	4,185
2,001 - 3,000	56	143,144	29	89,072	33	44,806	2	1,885
3,001 - 4,000	172	612,594	139	459,542	100	92,209	14	31,300
4,001 - 5,000	333	1,511,835	297	1,228,614	162	154,945	34	39,928
5,001 - 6,000	810	4,492,594	723	3,509,265	370	335,364	101	180,128
6,001 - 7,000	1,508	9,914,142	1,375	7,967,976	681	548,327	197	339,654
7,001 - 8,000	6,988	52,361,112	5,922	35,533,380	1,575	1,211,012	887	1,540,440
8,001 - 9,000	3,353	28,410,378	3,192	23,729,617	1,582	1,524,141	637	1,304,221
9,001 - 10,000	2,513	23,825,528	2,412	19,414,809	1,436	1,854,993	641	1,442,455
10,001 - 11,000	1,929	20,197,841	1,842	15,336,617	1,157	1,740,345	732	1,900,409
11,001 - 12,000	1,414	16,234,174	1,351	11,575,013	873	1,529,229	661	1,979,876
12,001 - 13,000	1,097	13,685,637	1,023	9,067,901	629	1,283,234	561	1,957,162
13,001 - 13,200	179	2,344,515	157	1,388,883	98	180,248	98	371,401
Totals	20,445	\$173,466,168	18,500	\$129,526,855	8,747	\$10,577,128	4,580	\$11,138,500

Household Income Class	Public Assistance		Net Rental Income		Net Business Income		Other Income*	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
NOT MORE THAN \$1,000	10	\$13,294	14	-\$385,275	17	-\$369,877	27	-\$21,215
\$1,001 - 2,000	1	1,368	3	-2,969	0	0	10	-440
2,001 - 3,000	8	12,782	9	-10,059	4	-5,031	11	8,981
3,001 - 4,000	13	25,970	10	-13,283	14	-6,023	28	23,541
4,001 - 5,000	17	57,331	10	-5,625	7	-5,237	55	31,879
5,001 - 6,000	106	300,445	29	34,422	13	4,400	91	117,880
6,001 - 7,000	283	883,873	30	4,818	22	3,208	135	161,100
7,001 - 8,000	4,225	13,256,576	51	69,766	25	21,114	339	512,016
8,001 - 9,000	330	1,220,453	53	108,004	24	6,377	300	485,400
9,001 - 10,000	99	453,646	46	80,525	34	13,079	273	524,310
10,001 - 11,000	87	410,501	46	88,515	26	41,909	260	632,548
11,001 - 12,000	85	370,783	27	67,271	21	31,986	240	621,997
12,001 - 13,000	97	452,560	25	87,425	17	17,810	231	696,843
13,001 - 13,200	29	193,515	4	11,696	6	21,331	39	131,920
Totals	5,390	\$17,653,097	357	\$135,231	230	(\$224,954)	2,039	\$3,926,760

*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 YEARS
1977-1995 Calendar Years

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
1977	90,405	\$315,103,519	3,485	\$6,762,803	\$75
1978	78,672	284,735,734	3,619	5,239,948	67
1979	261,449	1,306,548,302	4,997	44,795,652	171
1980	288,722	1,504,574,372	5,211	48,188,422	167
1981	290,799	1,626,981,425	5,595	45,328,102	156
1982	281,382	1,644,192,035	5,843	41,397,072	147
1983	255,187	1,544,444,929	6,052	35,351,121	139
1984	241,974	1,488,514,976	6,152	32,397,065	134
1985	224,883	1,425,335,413	6,338	28,274,851	126
1986	206,841	1,349,301,634	6,523	23,966,340	116
1987	193,972	1,303,394,681	6,719	20,594,827	106
1988	178,417	1,235,280,627	6,924	17,340,891	97
1989	176,772	1,288,432,917	7,289	19,519,196	110
1990	163,395	1,233,461,712	7,549	16,353,042	100
1991	151,332	1,174,929,597	7,764	13,752,711	91
1992	138,383	1,086,691,212	7,853	12,100,795	87
1993	134,616	1,049,399,862	7,796	12,216,090	91
1994	131,931	1,012,970,739	7,678	12,717,888	96
1995	133,145	\$ 1,023,124,721	\$ 7,684	\$ 12,786,077	\$ 96

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1995 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
NOT MORE THAN \$1000	392	\$48,061	\$98,000	\$91,040	\$232
\$ 1,001 - 1,200	57	63,850	14,250	13,080	229
1,201 - 1,400	59	76,290	14,750	12,800	217
1,401 - 1,600	44	66,187	11,000	9,400	214
1,601 - 1,800	48	82,055	12,000	10,740	224
1,801 - 2,000	49	93,121	12,250	9,340	191
2,001 - 2,200	47	99,200	11,750	10,200	217
2,201 - 2,400	175	414,087	43,750	41,100	235
2,401 - 2,600	237	597,675	59,250	52,840	223
2,601 - 2,800	171	461,721	42,750	38,641	226
2,801 - 3,000	258	762,284	64,500	59,440	230
3,001 - 3,200	168	520,391	42,000	37,780	225
3,201 - 3,400	240	785,112	60,000	55,347	231
3,401 - 3,600	249	877,229	62,250	55,061	221
3,601 - 3,800	240	884,069	60,000	50,303	210
3,801 - 4,000	270	1,055,732	67,500	58,269	216
4,001 - 4,200	387	1,592,539	96,750	81,073	209
4,201 - 4,400	368	1,582,203	92,000	74,896	204
4,401 - 4,600	370	1,666,073	92,500	75,191	203
4,601 - 4,800	442	2,082,989	110,500	88,675	201
4,801 - 5,000	566	2,779,090	141,500	110,057	194
5,001 - 5,200	661	3,368,497	165,250	126,854	192
5,201 - 5,400	679	3,605,472	169,750	127,397	188
5,401 - 5,600	876	4,821,296	219,000	159,509	182
5,601 - 5,800	1,041	5,927,219	260,250	185,061	178
5,801 - 6,000	1,028	6,085,094	257,000	170,775	166
6,001 - 6,200	1,620	9,892,077	405,000	257,707	153
6,201 - 6,400	1,595	10,031,691	398,750	239,064	150
6,401 - 6,600	2,454	16,026,300	613,500	346,374	141
6,601 - 6,800	3,135	20,878,883	783,750	411,601	131
6,801 - 7,000	1,886	13,022,691	471,500	230,447	122
7,001 - 7,200	3,031	21,593,222	757,750	342,639	113
7,201 - 7,400	40,470	295,143,064	10,117,500	4,342,308	107
7,401 - 7,600	17,700	132,484,698	4,425,000	1,754,101	99
7,601 - 7,800	11,634	88,896,756	2,908,500	1,056,934	91
7,801 - 8,000	4,005	31,627,154	1,001,250	328,507	82
8,001 - 8,200	5,433	43,944,360	1,358,250	406,942	75
8,201 - 8,400	3,356	27,849,144	839,000	228,524	68
8,401 - 8,600	2,502	21,240,208	625,500	154,098	62
8,601 - 8,800	1,929	16,780,999	482,250	105,217	55
8,801 - 9,000	4,517	40,397,685	1,129,250	224,840	50
9,001 - 9,200	2,531	23,038,475	632,750	114,397	45
9,201 - 9,400	3,827	35,460,166	956,750	162,726	43
9,401 - 9,600	1,320	12,542,029	330,000	47,964	36
9,601 - 9,800	1,362	13,218,306	340,500	43,170	32
9,801 - 10,000	1,139	11,275,514	284,750	31,301	27
10,001 - 10,200	944	9,537,390	236,000	23,453	25
10,201 - 10,400	875	9,011,129	218,750	21,795	25
10,401 - 10,600	732	7,687,474	183,000	15,598	21
10,601 - 10,800	621	6,645,983	155,250	12,443	20
10,801 - 11,000	644	7,022,185	161,000	12,850	20
11,001 - 11,200	545	6,049,412	136,250	9,483	17
11,201 - 11,400	554	6,267,677	138,500	9,642	17
11,401 - 11,600	455	5,233,440	113,750	7,672	17
11,601 - 11,800	407	4,762,552	101,750	6,109	15
11,801 - 12,000	426	5,070,063	106,500	6,375	15
12,001 - 12,200	356	4,308,594	89,000	4,856	14
12,201 - 12,400	362	4,453,004	90,500	4,496	12
12,401 - 12,600	332	4,150,090	83,000	4,134	12
12,601 - 12,800	267	3,389,380	66,750	2,878	11
12,801 - 13,000	343	4,431,758	85,750	3,423	10
13,001 - 13,200	714	9,363,632	178,500	7,141	10
TOTALS	133,145	\$1,023,124,721	\$33,286,250	\$12,786,078	\$96

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

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1995 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME CLASS	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
1948 AND AFTER	25,698	\$194,504,143	\$6,424,500	\$2,514,386	\$98
1943 THRU 1947	7,197	54,850,929	1,799,250	694,641	97
1938 THRU 1942	7,671	58,028,592	1,917,750	756,371	99
1933 THRU 1937	8,593	64,745,259	2,148,250	859,071	100
1928 THRU 1932	14,099	105,050,905	3,524,750	1,461,682	104
1927.....	3,761	28,753,341	940,250	366,699	98
1926.....	3,908	29,888,466	977,000	380,879	97
1925.....	4,075	31,143,600	1,018,750	397,838	98
1924.....	4,076	31,283,064	1,019,000	394,375	97
1923.....	4,151	32,101,491	1,037,750	397,025	96
1922.....	4,034	31,220,361	1,008,500	383,744	95
1921.....	3,790	29,585,569	947,500	353,900	93
1920.....	3,930	30,626,139	982,500	369,466	94
1919.....	3,435	26,846,884	858,750	318,601	93
1918.....	3,290	25,961,930	822,500	298,320	91
1917.....	3,089	24,427,387	772,250	279,168	90
1916.....	2,972	23,531,880	743,000	267,602	90
1915.....	2,897	22,978,907	724,250	260,754	90
1914.....	2,927	23,199,297	731,750	262,556	90
1913.....	2,587	20,679,928	646,750	228,055	88
1912.....	2,774	22,090,914	693,500	246,295	89
1911.....	2,109	16,753,806	527,250	187,079	89
1910.....	1,983	15,785,491	495,750	174,513	88
1909.....	1,700	13,669,880	425,000	147,867	87
1908.....	1,397	11,045,797	349,250	125,599	90
1907.....	1,216	9,714,775	304,000	106,469	88
1906.....	1,020	8,140,127	255,000	89,384	88
1905.....	847	6,625,204	211,750	77,736	92
1904.....	684	5,337,693	171,000	63,521	93
1903.....	527	4,122,282	131,750	48,629	92
1902.....	447	3,536,518	111,750	39,640	89
1901.....	324	2,484,150	81,000	31,644	98
1900.....	387	2,954,228	96,750	37,657	97
1899.....	175	1,330,240	43,750	17,332	99
1898 and prior	406	3,024,829	101,500	42,269	104
TOTALS	132,176	\$ 1,016,024,006	\$ 33,044,000	\$ 12,680,767	\$ 96

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

TABLE 8
Renters Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1995 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	391	\$48,061	102	\$376,668	11	\$5,375	6	\$28,671
\$ 1,001 - 2,000	250	369,067	54	93,823	28	8,992	15	16,903
2,001 - 3,000	778	2,003,010	216	541,397	59	20,584	18	23,465
3,001 - 4,000	1,258	4,381,458	583	1,911,006	164	55,504	32	48,557
4,001 - 5,000	2,072	9,387,446	1,149	4,823,726	288	111,714	80	147,912
5,001 - 6,000	4,190	23,168,966	2,087	10,168,430	514	304,423	201	462,101
6,001 - 7,000	10,744	70,081,852	4,107	22,807,660	909	559,711	515	1,005,571
7,001 - 8,000	76,974	568,904,468	33,483	188,498,637	3,632	2,569,098	3,811	8,542,843
8,001 - 9,000	17,692	151,549,047	10,602	75,689,798	2,385	1,610,705	2,010	5,139,508
9,001 - 10,000	10,226	95,945,618	8,073	61,196,141	2,287	1,620,294	1,531	3,772,805
10,001 - 11,000	3,806	39,788,423	3,238	27,803,195	1,199	1,358,280	1,108	3,144,802
11,001 - 12,000	2,368	27,144,066	1,958	17,277,762	803	1,178,739	884	2,788,057
12,001 - 13,000	1,680	20,963,460	1,296	11,611,638	539	890,446	668	2,523,837
13,001 - 13,200	716	9,389,778	240	2,290,169	72	124,880	100	430,367
Totals	133,145	\$1,023,124,720	67,188	\$425,090,050	12,890	\$10,418,745	10,979	\$28,075,399

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
NOT MORE THAN \$1,000	253	\$1,151,267	9	\$29,934	3	-\$32,027	215	-\$1,519,988
\$ 1,001 - 2,000	108	177,643	2	-3,720	1	-1,917	87	73,777
2,001 - 3,000	218	522,512	3	2,237	1	1,134	381	877,707
3,001 - 4,000	402	1,369,202	3	8,094	8	-6,350	385	960,434
4,001 - 5,000	836	3,173,369	10	13,904	7	13,212	358	1,066,358
5,001 - 6,000	2,364	11,180,347	19	32,093	9	-6,120	338	952,250
6,001 - 7,000	7,890	44,525,501	37	110,479	16	4,512	448	984,238
7,001 - 8,000	66,046	365,261,682	271	1,067,547	29	37,398	1,381	2,624,069
8,001 - 9,000	9,747	64,793,753	59	212,671	27	48,803	1,043	2,153,157
9,001 - 10,000	4,704	26,734,954	36	103,676	23	28,641	1,486	2,275,196
10,001 - 11,000	773	4,819,547	32	80,464	13	36,648	832	2,267,283
11,001 - 12,000	539	3,555,848	11	41,243	13	11,251	528	2,054,698
12,001 - 13,000	503	4,097,015	16	50,893	7	695	332	1,441,384
13,001 - 13,200	506	5,789,217	5	45,350	1	415	81	424,067
Totals	94,889	\$537,151,857	513	\$1,794,865	158	\$136,295	7,895	\$16,634,630

*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
1995 Calendar Year

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS			GRAND TOTAL
	SENIOR CITIZENS AGE 62 OR OLDER	BLIND AND DISABLED	TOTALS	SENIOR CITIZENS AGE 62 OR OLDER	BLIND AND DISABLED	TOTALS	
NOT MORE THAN \$1000	54	12	66	94	297	391	457
\$1,001 - 1,200	3	1	4	25	15	40	44
1,201 - 1,400	7	1	8	54	20	74	82
1,401 - 1,600	5	1	6	30	14	44	50
1,601 - 1,800	3	1	4	28	13	41	45
1,801 - 2,000	5	0	5	38	13	51	56
2,001 - 2,200	5	3	8	32	18	50	58
2,201 - 2,400	8	2	10	36	25	61	71
2,401 - 2,600	8	2	10	260	88	348	358
2,601 - 2,800	11	1	12	137	31	168	180
2,801 - 3,000	15	1	16	112	39	151	167
3,001 - 3,200	21	3	24	213	53	266	290
3,201 - 3,400	33	1	34	163	82	245	279
3,401 - 3,600	28	3	31	135	56	191	222
3,601 - 3,800	30	3	33	209	89	298	331
3,801 - 4,000	46	4	50	182	76	258	308
4,001 - 4,200	49	2	51	258	113	371	422
4,201 - 4,400	65	2	67	257	126	383	450
4,401 - 4,600	64	1	65	253	120	373	438
4,601 - 4,800	60	5	65	252	130	382	447
4,801 - 5,000	81	4	85	377	186	563	648
5,001 - 5,200	109	4	113	493	228	721	834
5,201 - 5,400	140	7	147	420	211	631	778
5,401 - 5,600	163	9	172	633	292	925	1,097
5,601 - 5,800	177	10	187	701	340	1,041	1,228
5,801 - 6,000	185	6	191	512	360	872	1,063
6,001 - 6,200	194	18	212	740	1,016	1,756	1,968
6,201 - 6,400	210	9	219	699	902	1,601	1,820
6,401 - 6,600	294	21	315	1,059	699	1,758	2,073
6,601 - 6,800	305	24	329	2,292	1,527	3,819	4,148
6,801 - 7,000	403	30	433	1,181	629	1,810	2,243
7,001 - 7,200	442	40	482	1,500	941	2,441	2,923
7,201 - 7,400	989	416	1,405	20,884	20,319	41,203	42,608
7,401 - 7,600	2,361	220	2,581	13,452	4,172	17,624	20,205
7,601 - 7,800	1,629	144	1,773	8,749	2,707	11,456	13,229
7,801 - 8,000	701	46	747	2,868	1,382	4,250	4,997
8,001 - 8,200	697	53	750	2,941	2,502	5,443	6,193
8,201 - 8,400	657	46	703	2,227	971	3,198	3,901
8,401 - 8,600	651	34	685	1,920	738	2,658	3,343
8,601 - 8,800	603	25	628	1,400	532	1,932	2,560
8,801 - 9,000	564	23	587	1,728	2,733	4,461	5,048
9,001 - 9,200	518	29	547	1,406	1,171	2,577	3,124
9,201 - 9,400	517	25	542	1,857	1,979	3,836	4,378
9,401 - 9,600	446	27	473	925	332	1,257	1,730
9,601 - 9,800	469	23	492	1,012	405	1,417	1,909
9,801 - 10,000	444	15	459	850	289	1,139	1,598
10,001 - 10,200	428	11	439	694	236	930	1,369
10,201 - 10,400	415	23	438	685	198	883	1,321
10,401 - 10,600	336	14	350	556	183	739	1,089
10,601 - 10,800	349	11	360	485	113	598	958
10,801 - 11,000	323	19	342	499	157	656	998
11,001 - 11,200	299	11	310	445	108	553	863
11,201 - 11,400	262	16	278	437	105	542	820
11,401 - 11,600	287	13	300	379	88	467	767
11,601 - 11,800	261	11	272	329	77	406	678
11,801 - 12,000	240	14	254	327	73	400	654
12,001 - 12,200	255	13	268	313	67	380	648
12,201 - 12,400	195	13	208	303	60	363	571
12,401 - 12,600	199	11	210	266	60	326	536
12,601 - 12,800	198	15	213	221	56	277	490
12,801 - 13,000	188	10	198	286	48	334	532
13,001 - 13,200	168	11	179	589	127	716	895
TOTALS	18,872	1,573	20,445	82,408	50,737	133,145	153,590