California Franchise Tax Board

Kathleen Connell, Chair
Johan Klehs, Member
B. Timothy Gage, Member

1997 Annual Report

Compiled: January 1999

California Franchise Tax Board

Gerald H. Goldberg, Executive Officer

A report of the 1997 calendar year activities of the Franchise Tax Board prepared in January 1999. This report includes statistics of income compiled from the 1996 returns of individuals and corporations and the 1997 assistance claims of homeowners and renters, most of which were processed during 1997.

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1997

Annual Report

Compiled: January 1999

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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 elements of the California Revenue and Taxation Code (R&TC).

During 1997, the three-member board was chaired by the current State Controller, Kathleen Connell. The other board members were Ernest J. Dronenburg, Chair of the Board of Equalization, and Craig L. Brown, Director of the Department of Finance.

Gerald H. Goldberg, the Board's appointed Executive Officer, directed the activities of 4,300 permanent full-time employees and approximately 1,930 seasonal employees. FTB had offices located throughout California and in Texas, Illinois, and New York.

Personal Income Tax (Full-Year California Residents)*

Item	1995 (Filed in 1996)	1996 (Filed in 1997)	Percent Change
Number of Returns	12,084,643	12,172,201	0.7
Number of Taxable Returns	8,195,394	8,421,180	2.8
Taxable Income	$ 381,782,144	$ 421,252,482	10.3
Total Tax Liability	$ 18,155,801	$ 20,322,785	11.9

Bank and Corporation Tax*

Item	Income Years Ending in 1995	Income Years Ending in 1996	Percent Change
Number of Returns	418,262	430,796	3.0
Income Reported for Taxation	$ 42,984,525	$ 47,264,188	10.0
Total Tax Liability	$ 4,757,092	$ 4,881,666	2.6

Homeowner and Renter Assistance*

Item	1996	1997	Percent Change
Number of Claimants	154,067	148,893	-3.4
Amount of Assistance	$ 14,142	$ 13,261	-6.2

* Dollars in thousands.

The Year In Review

During the 1997 calendar year, FTB processed the 1996 tax returns of individuals and corporations and the 1997 claims of homeowners and renters.

The Personal Income Tax Program experienced a 0.7 percent increase in the number of returns filed and a 2.8 percent increase in the number of taxable returns filed. Taxable income increased by 10.3 percent and total tax liability increased by 11.9 percent.

The Bank and Corporation Program saw the number of returns filed increase by 3.0 percent. California net income increased by 10.0 percent and total tax liability increased by 2.6 percent.

The Homeowner and Renter Assistance Program experienced a 6.2 percent decrease in assistance paid and a 3.4 percent decrease in the number of claimants.

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

Significant legislation enacted in 1997 had an impact on treatment of losses incurred because of storms or flooding which occurred in 1996 or 1997, conformity to federal tax law provisions, the renter's tax credit, and economic incentive zones.

For more information about these measures and other legislation enacted in 1997, see the legislation section.

For detailed information about Personal Income Tax, Bank and Corporation Tax, and Homeowner and Renter Assistance, see the attached appendices to this report.

During 1997 the department implemented significant technological advances and enhancements to improve the efficiency of the department's programs. These advances included the acquisition of new computer equipment to facilitate the creation of a client-server environment. This equipment allowed the department to obtain and use new information from the Employment Development Department and the addition of an Interactive Voice Response (IVR) system in the Withhold-at-Source Program.

The IVR system is expected to increase the level of customer service by providing quick responses to frequently asked questions and providing customers with quick access to departmental program representatives.

The electronic filing program that was fully implemented for eligible taxpayers in 1997 experienced an increase of 55 percent over that of the 1996 filing season. The Telefile process, which allows taxpayers who meet certain criteria to file their tax returns via telephone lines, showed an increase of 1.9 percent.

The Delinquency Control (DLC) Program was fully implemented during 1997. This program automatically generates notices to corporations that have failed to file necessary returns with the department.

The Pass-Through Entity Automated Screening and Support System (PASS) pilot was launched during 1997. When PASS is fully implemented, the department anticipates that it will prove to

be the most technologically advanced, reliable, and efficient business tool employed by the Audit Program.

In addition, the department was involved in a project to re-engineer its processing operations. This project, called the Re-engineering and Modernization of the Pipeline (RAMP), is divided into three phases:

Phase I is the Modernization and Re-engineering of the Cashiering System (MARCS) project. The goal of MARCS is to replace and modernize the department's cashiering process. Implementation is anticipated during 1998.

Phase II is the Data Capture Re-engineering (DCR) effort. This second phase is designed to replace and modernize the department's data entry system. Implementation of this phase has not yet been determined.

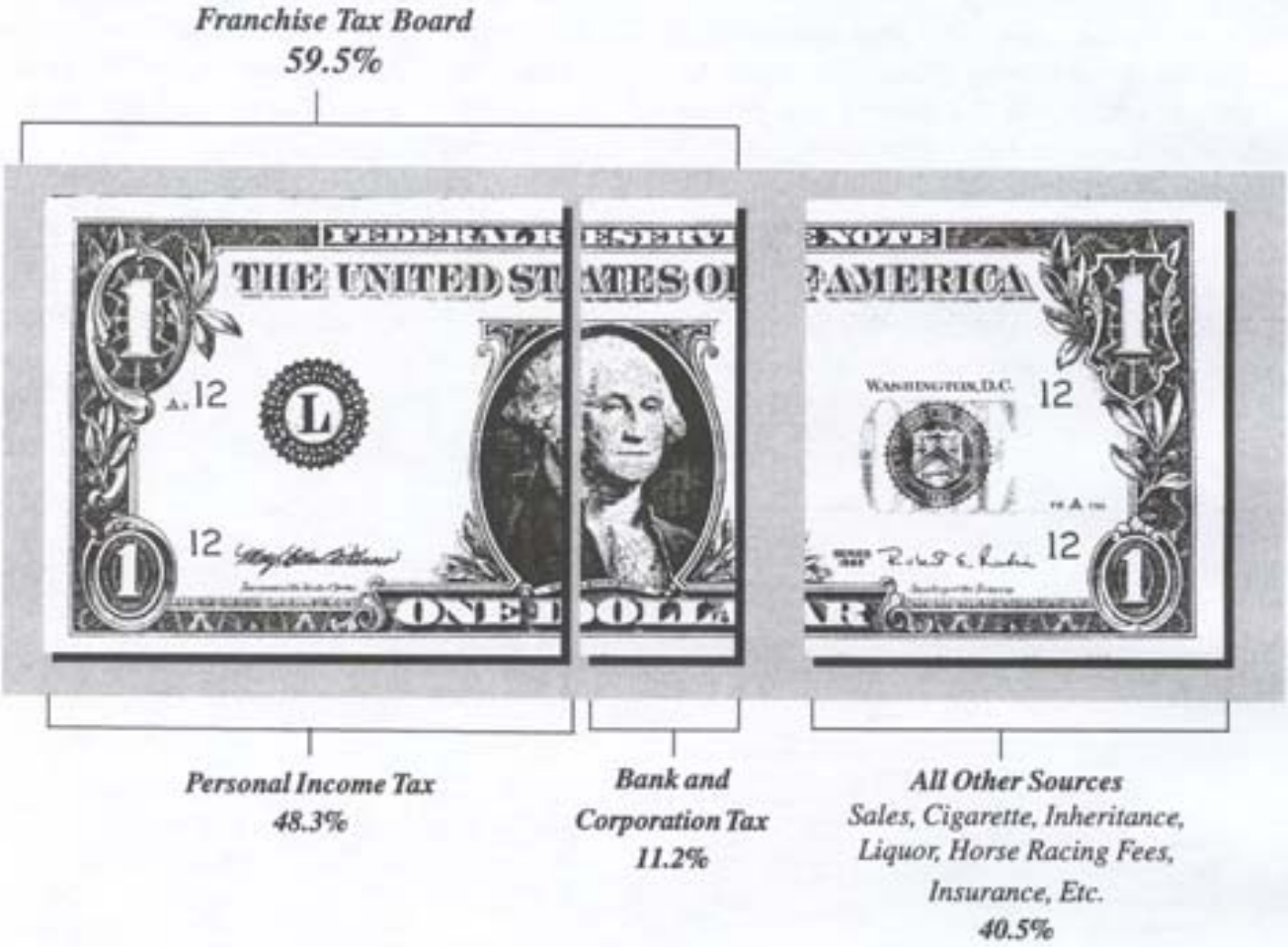
Phase III is a conversion to a paperless environment and will include long term storage of documents. This phase will bring most of the department into a paperless environment.

General Fund Calendar Year Collections: Cash Basis*

Item	1996 Amount (Millions)	1996 Percent Of Total	1997 Amount (Millions)	1997 Percent Of Total	Percent Change
Personal Income Tax	$21,993.6	46.3	$ 24,440.5	48.3	11.1
Bank and Corporation Tax	5,687.9	12.0	5,649.3	11.2	-0.7
Subtotal	$27,681.5	58.3	$30,089.9	59.5	8.7
Retail Sales and Use Tax	16,101.9	33.9	17,017.6	33.6	5.7
Estate, Gift and Inheritance Tax	736.5	1.5	622.2	1.2	-15.5
Insurance Company Tax	1,136.4	2.4	1,193.6	2.4	5.0
Cigarette Tax	169.2	0.4	168.6	0.3	-0.4
Alcoholic Beverage Excise Tax	268.9	0.6	271.7	0.5	1.0
Horse Racing Fees	61.1	0.1	50.7	0.1	-17.0
Other Revenues plus Interest on Investments	1,306.0	2.8	1,161.1	2.3	-11.1
Subtotal	$19,780.0	41.7	$20,485.4	40.5	3.6
Total	$47,461.5	100.0	$50,575.3	100.0	6.6

*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 1997 Calendar Year



General Fund

The programs administered by the department collected over $30 billion, representing over 59 percent of the General Fund revenue for 1997.

The Personal Income Tax Program accounted for over 48 percent of the General Fund total and the Bank and Corporation Tax Program accounted for over 11 percent.

Personal Income Tax

Introduction

The nearly 12.2 million 1996 California full-year resident personal income tax (PIT) returns filed represent an increase of 0.7 percent, or almost 88,000 returns, from 1995. This total consists of over 5.2 million single filers, nearly 5.0 million married joint filers, over 1.8 million head of household filers, over 156,000 married separate filers, and more than 11,000 surviving spouse filers. Of the nearly 12.2 million returns filed, approximately 1.9 million were Form 540EZ, over 3.5 million were Form 540A (short form), and approximately 6.8 million were Form 540 (long form). Almost 435,000 tax returns were filed electronically in 1997. The amount of self-assessed taxes increased by 11.5 percent, from $18.2 billion to $20.3 billion.

The statewide median adjusted gross income for all filers increased from $24,128 in 1995 to $25,336 in 1996, a 5.0 percent increase from the previous year. For taxpayers filing jointly, the statewide median income increased from $43,006 in 1995 to $46,243 in 1996, a 7.5 percent increase. For the past 25 years, the Bay Area counties of Marin, Contra Costa, San Mateo and Santa Clara have consistently reported the highest median incomes. Marin County had the highest median income for joint returns in 1996, reporting $72,953, while Imperial County had the lowest, reporting $21,547. The highest median income for all filers was also in Marin County, at $34,654.

The largest gains in median income were reported in Santa Clara County, with a 7.8 percent increase for all filers, and Monterey County with an 18.6 percent increase for joint filers. Almost all counties experienced an increase in median income for the "all returns" and "joint returns" categories. The only exception was Trinity County, which experienced a decrease for the "all return" category.

Personal Income Tax: Returns by Income Class*

Adjusted Gross Income Class			Number of Returns		Percent Change
			1995 Taxable Year	1996 Taxable Year	
	Under	$ 5,000	1,282,366	1,254,405	-2.2
5,000	to	9,999	1,417,806	1,395,539	-1.6
10,000	to	14,999	1,408,300	1,316,758	-6.5
15,000	to	19,999	1,190,756	1,158,670	-2.7
20,000	to	24,999	998,804	986,187	-1.3
25,000	to	29,999	831,253	827,109	-0.5
30,000	to	39,999	1,279,207	1,315,017	2.8
40,000	to	49,999	955,096	981,867	2.8
50,000	to	99,999	2,040,881	2,144,035	5.1
$ 100,000	And Over		680,174	792,614	16.5
		Total	12,084,643	12,172,201	0.7

*Totals may not add due to rounding.

Data Sources

The county data presented in Appendix B, Tables 6 and 7, the credit information presented in Table 9, and the voluntary contribution table in this section were derived from FTB's tax return master file. The tax return master file includes data from all 1996 individual tax returns. All other tables in this section and in Appendix B were generated from data gathered from a stratified random sample of personal income tax returns filed during the 1997 filing season. This section and the majority of the Appendix B tables summarize only 1996 California resident tax returns filed during 1997. However, part-year resident and nonresident data are summarized separately in PIT Appendix Table 4G.

Sample selection was based on a combination of criteria, including the amount of both state and federal adjusted gross income (AGI) and the relative magnitude of California adjustment items. Information was collected from 91,859 resident returns for the 1996 taxable year.

Indexing

Since 1978 California law has provided for the adjustment of tax brackets, standard deductions and exemption credits to reduce the 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 the three-percent threshold was removed.

The 1996 inflation adjustment factor was 1.6 percent. This indexing adjustment applies to: exemption credits; standard deductions; some tax credits; limitations on exemption credits and itemized deductions; and the tax brackets.

Adjusted Gross Income (AGI)

California taxpayers are required to compute federal AGI by completing their federal tax 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 11 illustrates the process used to arrive at California AGI.

The combined federal income of full-year resident California taxpayers for 1996 was $528.9 billion. Major sources of income included: wages and salaries; dividends; interest; pensions and annuities; capital gains; business income; and distributions from partnerships and S corporations.

Increases were noted for all major sources of income. Of particular note were the increases in wages and salaries of $23 billion (6.4 percent), net sale of capital assets of $12 billion (57.8 percent), and net partnership and S corporation income of $5 billion (39.4 percent).

Reductions to federal income due to adjustments amounted to $6.1 billion and included: payments to tax deferred retirement accounts and self-employed health plans; moving expense; one-half of self-employment tax; penalty for early withdrawal of savings; and alimony paid.

California taxpayers reported total federal AGI of $521.2 billion. From federal AGI, taxpayers subtracted $22.4 billion and added $13.6 billion in California adjustments. Subtractions result

1996 Personal Income Tax Components

Income From All Sources

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

***Equals* 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 •Lottery Winnings

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

***Equals* Federal Adjusted Gross Income**

***Minus* Federal Income Exempt From State Tax:** •State Income Tax Refund •Unemployment Compensation •Taxable Social Security Benefits •Nontaxable Interest and Dividend Income •Railroad Retirement and Sick-Pay •California Lottery Winnings •Fringe Benefits •IRA Distributions •Basis Recovery of IRAs, Pensions and Annuities •Passive Activities •Differences in Depreciation and Amortization •Differences in Capital Gain or Loss •Differences in Other Gain or Loss •Differences in Net Operating Loss

***Plus* State Income Exempt From Federal Tax:** •Interest on State or Municipal Bonds From Other States •Fringe Benefits •Differences in Passive Activities •Differences in Depreciation and Amortization •Differences in Capital Gain or Loss •Differences in Other Gain or Loss •Differences in Net Operating Losses

***Equals* California Adjusted Gross Income**

***Minus* Deductions** •California Standard Deduction or Federal Itemized Deductions: Adjusted for Differences in California Medical and Dental Expenses •California Income Tax Paid •Interest Paid •Contributions •Casualty and Theft Loss •Employee Business Expense •Miscellaneous Deductions

***Equals* California Taxable Income**

***Multiplied by* Applicable Marginal Tax Rate**

***Minus* Tax Credits** (Credits are allowable only after applicable limitations based on the tentative minimum tax and/or Alternative Minimum Tax) •Personal •Dependent •Blind •Senior •Senior Head of Household •Jobs •Prison Inmate Labor •Enterprise Zone Employee •Joint Custody Head of Household •Low-Income Housing •Enterprise Zone and Program Area Hiring and Sales •Los Angeles Area Revitalization Zone Hiring and Sales •Research •Taxes Paid to Other States •Dependent Parent •Employer Child Care Program and Contribution •Prior Year Alternative Minimum Tax •Child Adoption •Manufacturer's Investment •Salmon and Steelhead Trout Habitat Restoration •Local Area Military Base Recovery Area •Disabled Access •Enhanced Oil Recovery •Miscellaneous Carryovers from Expired Credits

***Plus* Other Taxes** •Alternative Minimum Tax •Tax on Early Use of IRA, Keogh or Annuity Contract •Tax on Accumulation Distributions of Trusts

***Equals* Total Tax Liability**

***Minus* Prepayments and Payments** •Withholding •Estimated Tax •Extensions •Excess SDI

***Plus* Voluntary Contributions**

***Equals* Overpayment or Balance Due**

*Personal Income Tax: Sources of Adjusted Gross Income**

Item	1995 Taxable Year Amount (Millions)	1996 Taxable Year Amount (Millions)	1996 Taxable Year Percent of Total Income	Percent Change
Federal Income:				
Wages and Salaries	$ 354,879.6	$ 377,596.7	71.4	6.4
Interest	19,365.3	20,048.0	3.8	3.5
Dividends	11,182.0	12,772.2	2.4	14.2
Pensions and Annuities	25,718.3	26,870.3	5.1	4.5
Net Business Income	25,959.9	27,798.7	5.3	7.1
Net Sale of Capital Assets	21,187.5	33,434.8	6.3	57.8
Net Rent and Royalty Income	1,249.2	1,492.5	0.3	19.5
Net Partnership and S Corporation Income	13,226.8	18,431.6	3.5	39.4
Net Estate and Trust Income	928.1	1,175.2	0.2	26.6
Net Farm Income	- 651.5	- 496.0	-0.1	23.9
Net Other Income [1]	8,822.0	9,766.9	1.8	10.7
Total Federal Income	$ 481,867.2	$ 528,891.0	100.0	9.8
Federal Adjustments:				
IRA Adjustments	$ 860.3	$ 891.7		3.6
Moving Expense	125.3	105.4		-15.9
One-half Self-Employment Tax	1,799.4	1,932.2		7.4
Self-Employed Health Insurance	305.9	335.2		9.6
KEOGH/SEP Payments	1,520.0	1,645.2		8.2
Penalty on Early Withdrawal of Savings	22.6	22.8		1.1
Alimony Paid	1,033.6	1,003.3		-2.9
Other [2]	190.8	196.9		3.2
Total Federal Adjustments	5,857.9	6,132.8		4.7
Total Federal Adjusted Gross Income (AGI) [3]	$ 476,736.0	$ 521,204.6		9.3
California Adjustments:				
Schedule CA Subtractions	$ 21,976.7	$ 22,366.8		1.8
Schedule CA Additions	13,233.2	13,593.8		2.7
Total California Adjustments	$ -8,743.6	$ -8,773.0		-0.3
Total California AGI Reported	$ 467,992.4	$ 512,431.7		9.5

* Totals may not add due to rounding.

1 Includes all other federal income, miscellaneous taxpayer entries and unclassified amounts.

2 Includes miscellaneous taxpayer amounts.

3 Total Federal AGI does not equal Total Federal Income minus Total Federal Adjustments because it is derived from the state return while federal income and federal adjustments are derived from the federal return.

from 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 from 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 1996 the total California AGI reported by resident taxpayers was $512.4 billion, a 9.5 percent increase from 1995.

Deductions

The standard deduction for 1996 was $2,527 for single or married filing separate filers. For married filing joint, head of household and surviving spouse filers, the standard deduction was $5,054.

The total amount of standard deductions claimed by resident California taxpayers was $28.1 billion for the 1996 taxable year, which was the same amount claimed by residents for the 1995 taxable year.

When a taxpayer's deductions exceed the standard deduction, the taxpayer benefits from claiming itemized deductions. However, limitations do apply to some itemized deductions. The medical expense deduction was limited to the amount that exceeded 7.5 percent of AGI. Also, total itemized deductions of high income taxpayers are reduced to some extent according to recapture rules. 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 4.5 million returns (36.9 percent) filed for the 1996 taxable year included state itemized deductions. The total amount of itemized deductions claimed for 1996 was $74.1 billion, 6.6 percent more than 1995. Of note for 1996 are the significant increases in itemized deductions of state and local income tax of 11.5 percent and mortgage interest of 6.6 percent.

Taxable Income

California taxable income after deductions totaled $421.3 billion in 1996 compared to $381.8 billion in 1995. This represents a 10.3 percent increase.

Tax Credits

The total amount of tax credits used by Californians for 1996 was over $2.1 billion, comparable to 1995. The credits for personal, dependent, senior, and blind exemptions amounted to nearly $1.8 billion and accounted for 83.6 percent of the total tax credits claimed.

Most credits are limited during the computation of alternative minimum tax (AMT). The section below provides information about credit limitations created by AMT.

Special tax credits are employed to either prevent double taxation or to promote economic or societal goals. Appendix B, Table 9 presents a complete enumeration of various tax credits applied for 1996. Note that, unlike data presented elsewhere in this report, information

*Personal Income Tax: Itemized Deductions by Type**

Type of Deduction	1995 Amount (Millions)	1996 Amount (Millions)	1996 Percent of Total	Percent Change
Medical Deductions	$ 3,308.4	$ 3,657.9	3.8	10.6
Deductible Taxes:				
State and Local Income Tax	19,413.7	21,640.6	22.7	11.5
Real Estate Tax	8,296.8	8,809.3	9.2	6.2
Personal Property Tax	793.9	869.0	0.9	9.5
Other Taxes	508.6	499.0	0.5	-1.9
Total Taxes	$ 29,013.0	$ 31,817.8	33.4	9.7
Interest:				
Mortgage Interest	40,338.3	43,004.4	45.1	6.6
Other	2,092.4	2,270.0	2.4	8.5
Total Interest	$ 42,430.8	$ 45,274.4	47.5	6.7
Contributions:				
Cash	6,985.0	7,868.5	8.3	12.6
Non-cash	2,522.9	3,435.1	3.6	36.2
Carryover from Prior Year	1,535.3	2,273.6	2.4	48.1
Total Contributions[1]	$ 9,327.0	$ 11,113.7	11.7	19.2
Casualty and Theft Loss	435.7	200.9	0.2	-53.9
Miscellaneous Deductions	6,035.5	6,628.3	7.0	9.8
Adjustments to Federal Deductions[2]	- 2,776.9	- 3,380.0	-3.5	-21.7
Total Federal Itemized Deductions	$ 87,773.5	$ 95,313.0	100.0	8.6
California Adjustments[3]	- 18,452.9	- 20,103.7		-8.9
Adjustments to California Deductions[4]	- 2,592.1	- 1,069.4		58.7
Total California Itemized Deductions	$ 69,505.4	$ 74,139.8		6.6

* Totals may not add due to rounding.

1 Total does not equal the sum of the detail because total contributions are limited generally to 50 percent of adjusted gross income.

2 This amount is is the result of taxpayers itemizing their deductions for either state or federal purposes, but not both.

3 This amount is composed mostly of state income tax payments not deductible for state purposes.

4 This amount is is the result of taxpayers itemizing their deductions for either state or federal purposes, but not both.

Note: To illustrate the flow of information from the federal tax return to the state return, start with Total Federal Itemized Deductions, add back in the Adjustments to Federal Deductions, then subtract both California Adjustments and Adjustments to California Deductions.

presented in Table 9 was developed from the return processing master file and includes credits reported on returns of nonresident and part-year resident returns. Of more than $391 million of special credits applied as tax reductions, the Other State Tax Credit accounted for $217 million, by far the largest single tax credit. Other tax credits that represented significant tax reductions included the Credit for Prior Year Alternative Minimum Tax ($52 million), Los Angeles Revitalization Zone Credits ($41 million), Manufacturer's Investment Credit ($38 million), and the Research Credit ($12 million).

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 1996, the AMT rate decreased from 8.5 percent to 7 percent.

If a taxpayer is subject to AMT, the AMT is added to the taxpayer's regular tax liability. Generally, a taxpayer may be subject to AMT if alternative minimum taxable income (AMTI, defined as taxable income plus AMT adjustments and preferences) totals more than $40,000 for filers who are married filing joint or qualified widow(er); $30,000 for filers who are single or head of household; and $20,000 for filers who are married filing separate. For 1996, there were 42,000 filers who computed $55 million in AMT compared to 161,000 who computed $140 million in 1995. This represents a 73.7 percent decrease in the number of AMT filers and a 61.0 percent decrease in the amount of AMT paid compared to 1995. This was anticipated due to the rate reduction.

California's AMT provisions may also increase a taxpayer's regular tax, even if AMT is not owed. This may occur because most California 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 7 percent. Certain credits may reduce the regular tax 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 1996 taxable year, was $20.3 billion for 8.4 million returns that reported a tax liability for 1996. This compares to $18.2 billion for 8.2 million returns that reported a tax liability in 1995. The total tax liability increased 11.9 percent from 1995. The number of taxable returns filed increased by 2.8 percent.

Payments, Withholding, Estimated Tax, SDI and Overpayments

For 1996, $14.7 billion in taxes were paid through wage and salary withholding. This is an 8.9 percent increase over the $13.5 billion paid in 1995. Withholding was reported on 9.4 million returns and represented 72.4 percent of the self-assessed total tax liability.

Estimated tax payments of almost $6.7 billion were claimed on 1.2 million returns. This was a 19.2 percent increase from the $5.6 billion paid in 1995.

Claims for excess state disability insurance (SDI) were reported on nearly 370,000 returns

*Personal Income Tax: Voluntary Contributions**

Contribution	1995 Taxable Year			1996 Taxable Year		
	Number of Contributors	Amount Contributed	Average Amount Contributed	Number of Contributors	Amount Contributed	Average Amount Contributed
California Election Campaign Fund						
American Independent	113	$ 661	$5.85	151	$ 639	$4.23
Democratic	7,287	60,596	$8.32	6,956	52,961	$7.61
Libertarian	186	2,355	$12.66	295	2,972	$10.07
Peace and Freedom	85	699	$8.22	125	761	$6.09
Republican	3,944	30,272	$7.68	3,762	27,597	$7.34
Green	561	5,325	$9.49	996	8,052	$8.08
General Election Fund	5,068	21,959	$4.33	5,155	22,006	$4.27
Reform	n/a	n/a	n/a	116	844	$7.28
Natural Law	n/a	n/a	n/a	57	395	$6.93
Subtotal	17,244	$ 121,867	$7.07	17,613	$ 116,227	$6.60
California Seniors Fund	38,417	183,097	$4.77	36,466	172,719	$4.74
Alzheimer's Disease Fund	48,401	293,146	$6.06	46,597	293,755	$6.30
Endangered Species Account	65,694	524,486	$7.98	62,001	488,292	$7.88
State Children's Trust Fund	64,971	420,299	$6.47	60,524	386,490	$6.39
Breast Cancer Fund	52,243	300,023	$5.74	53,217	309,282	$5.81
Veteran's Memorial Account	22,497	95,599	$4.25	23,702	100,364	$4.23
Firefighter's Memorial Fund	22,926	104,236	$4.55	24,627	116,128	$4.72
Public School Library Fund	50,455	340,246	$6.74	48,641	322,204	$6.62
Olympic Training Fund	274	2,061	$7.52	23	77	$3.35
D.A.R.E. (Drug Abuse Resistance Education) Fund	33,937	155,668	$4.59	31,481	147,605	$4.69
Military Museum Fund	10,163	30,643	$3.02	154	539	$3.50
Subtotal	409,978	$2,449,504	$5.97	387,433	$2,337,455	$6.03
Seniors Special Fund	5,665	65,071	$11.49	4,999	59,961	$11.99
Total	432,887	$2,636,442	$6.09	410,045	$2,513,643	$6.13

*The data presented in this table include all types of returns, but do not include administrative cost adjustment. Also, the data in this table were derived from FTB's tax return master file. The tax return master file includes data from all 1996 resident, part-year, and nonresident tax returns. Therefore, the data reflected herein differ from the sample data presented in Appendix B, Table 4A.

and totaled over $35.0 million, averaging $94 per claim.

The amount of overpayments, before any voluntary contributions were made or any credits were applied to 1996 taxes, was $3.5 billion on nearly 7.1 million returns.

Voluntary Contributions

Beginning in 1982, taxpayers were given the opportunity to make donations to the California Election Campaign Fund, via the state tax return. Since 1982 many other special causes have been added to the state tax return, as reflected in the table shown above.

During 1997, legislation was enacted to extend the length of time some of the funds may appear on the state tax return and made certain appropriations with respect to the administration of the funds designated to the various causes. See the "Legislation" portion of this report for more detail.

Of the various political parties receiving donations, the Democratic party received the largest amount of contributions in 1996 of nearly $53,000, down from nearly $61,000 in 1995. The second highest contribution for 1996 was to the Republican party, of nearly $28,000, which was down from a little over $30,000 in the previous year.

Of the remaining voluntary contributions, the highest contributions were to the Endangered Species Account of more than $488,000, and to the State Children's Trust Fund of more than $386,000.

Refunds, Transfers and Balances Due

The number of refunds issued was 6.8 million, down from 6.9 million in 1996. The refund amount totaled nearly $2.8 billion, an increase of 2.3 percent from the amount refunded in 1995. The average refund issued was $408 per refund return.

Transfers of overpayments to the 1997 taxable year totaled $730 million on nearly 380,000 1996 returns compared to $578 million on 364,000 returns for 1995 that were transferred to 1996.

The number of balance due returns for 1996 was just over 3.4 million compared to 3.2 million in 1995, a 6.8 percent increase. Balances due for

Personal Income Tax:
1986-1996 Returns with Expanded Income[1] of $200,000 or More

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1996	191,758	510	0.3
1995	161,493	262	0.2
1994	140,425	326	0.2
1993	130,807	254	0.2
1992	129,722	117	0.1
1991	121,695	135	0.1
1990	126,543	167	0.1
1989 *	119,926	171	0.1
1988 *	111,112	258	0.2
1987	81,644	266	0.3
1986	103,650	101	0.1

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.

1996 totaled almost $2.5 billion compared to $2.3 billion in 1995, a 7.9 percent increase.

High Income Returns

For 1996, 191,758 return filers reported income of $200,000 or more, of which 510 or 0.3 percent had no net tax liability. This represents an increase of 18.7 percent in the number of untaxed high income taxpayers over 1995. The Los Angeles Revitalization Zone Credit was the greatest contributor to tax reductions for these high-income return filers. The addition of the Manufacturer's Investment Credit also contributed heavily to tax reductions for this category of taxpayers.

Personal Income Tax: Largest Deduction or Credit on 1996 Nontaxed High Income Returns[1]

Item	Number of Returns	Percent of Total [2]
Los Angeles Revitalization Zone Credit	198	38.8
Manufacturer's Investment Credit	88	17.3
Enterprise Zone Hiring, Sales and Use Credit	36	7.1
Miscellaneous Deductions	32	6.3
Other State Tax Credit	28	5.5
Prior Year Minimum Tax Credit	23	4.5
Total Contributions	19	3.7
Mortgage Interest Expense	14	2.7
Casualty Losses	12	2.4
Medical Expense	10	2.0
Research and Development Credit	9	1.8
Residential Rental and Farm Sales Credit	8	1.6
Low-Income Housing Credit	7	1.4
Investment Interest Expense	7	1.4
State Tax Refund Deduction	5	1.0
Total Expenses Deduction	5	1.0
Commercial Solar Credit	4	0.8
Other Special Credits and Deductions	5	1.0
Total	510	100.0

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

[2] Totals may not add due to rounding.

Bank and Corporation Tax

Introduction

The Bank and Corporation Program accounted for 11.2 percent of California's General Fund revenue. The program includes all banks and corporations incorporated or qualified to do business in California and those doing business in, or deriving income from California, but not incorporated or qualified to do business in California. All of these entities file returns on a single, domestic/worldwide combined or water's-edge combined basis. For the 1996 income year, 430,796 California banks and corporations (not including exempt organizations) filed returns and paid nearly $4.9 billion in tax. This represents a 2.6 percent increase in the tax from 1995.

Data Sources

Data appearing in the text portion of this report and the Bank and Corporation Appendix are based on a stratified random sample of corporate tax returns. The sample includes all banks and corporation returns with state net income or loss greater than $5 million, all returns reporting total receipts or assets of $50 million or more, and a stratified random selection of approximately 2 percent of all other corporations with state net income or loss of less than $5 million.

The 1996 sample included 5,450 large banks and corporations and 7,304 other banks and corporations. The tables in this section and in the statistical appendix provide summary statistics for all banks and corporations.

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.

Most California banks and corporations file Form 100, Corporation Franchise or Income Tax Return. However, S corporations file Form 100S. Exempt organizations file Forms 199, 109 and/or 100, depending on each organization's circumstances.

Returns Filed

Of the 430,796 returns filed for 1996, 1.7 percent had state net income that exceeded $1 million (see Appendix C, Table 2). These corporations accounted for 81.1 percent of the total taxes paid by all corporations. Corporations with less than $25,000 in state net income comprised 74.8 percent of all returns filed, yet accounted for only 5.9 percent of taxes paid. Corporations with negative income

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

Item	1995 Number Of Returns	1995 Amount (Thousands)	1996 Number Of Returns	1996 Amount (Thousands)	Percent Change
Total Income	380,345	$ 3,258,193,634	393,295	$ 4,260,598,328	30.8
Deductions	400,951	2,828,865,397	412,068	3,750,061,660	32.6
Net Income (Before State Adjustments)	392,761	$ 429,328,237	404,118	$ 510,536,668	18.9
State Adjustments					
Additions	401,033	127,574,844	414,094	201,285,532	57.8
Subtractions	173,455	193,567,373	184,785	272,709,715	40.9
Net Income (After State Adjustments)	401,290	$ 363,335,708	413,306	$ 439,112,485	20.9
State Net Income					
Nonapportioning Corporations	386,070	$ 5,622,326	395,635	$ 7,795,989	38.7
Apportioning Corporations	32,192	37,362,199	35,161	39,468,199	5.6
Total State Net Income	418,262	$ 42,984,525	430,796	$ 47,264,188	10.0
Taxable Loss	178,887	-25,942,984	179,059	-28,725,061	-10.7
Taxable Profit	239,375	68,927,509	251,737	75,989,249	10.2
Net Operating Loss**	67,466	$ 5,171,909	75,772	$ 5,192,192	0.4
Taxable Income	418,262	$ 37,812,616	430,796	$ 42,071,996	11.3
Tax	418,262	$ 5,345,322	430,796	$ 5,691,795	6.5
Tax Credits	8,591	666,430	8,998	907,708	36.2
Alternative Minimum Tax	2,268	68,446	2,651	92,306	34.9
Built-in Gains Tax/Excess Net Passive Income Tax and Other Adjustments	667	9,753	428	5,274	-45.9
Total Tax Liability	418,262	$ 4,757,092	430,796	$ 4,881,666	2.6
Estimated Tax Payments	307,884	$ 4,560,278	322,348	$ 4,695,463	3.0
Other Prepayments	71,659	$ 1,040,820	66,990	$ 1,372,262	31.8
Final Payments	149,834	$ 889,570	157,421	$ 1,011,150	13.7
Overpayments	76,882	$ 1,733,576	84,129	$ 2,197,209	26.7

* Totals may not add due to rounding.

** Includes the deduction allowed to S corporations for built-in gains and passive investment income under Revenue and Taxation Code Section 23802(e). These items of income are separately taxed at the C corporation rate rather than the S corporation rate.

accounted for 36.2 percent of the total returns filed, reporting $28.7 billion in losses, a decrease of 10.7 percent from 1995.

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.

*Bank and Corporation Tax: Sources of Income**

	1995		1996		
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	Percent Change
Gross Receipts	333,854	$ 14,941,092,717	347,795	$ 14,571,470,676	-2.5
Less Cost of Goods Sold	201,399	$ 12,839,428,351	203,172	$ 12,087,556,179	-5.9
Gross Profit	334,327	$ 2,101,664,366	348,456	$ 2,483,914,497	18.2
Other Income					
Dividends	27,308	145,471,729	29,926	218,327,750	50.1
Interest on Obligations	56,673	58,475,043	64,812	67,432,848	15.3
Other Interest	160,081	441,625,388	155,796	779,205,594	76.4
Gross Rents	26,177	80,833,920	24,864	95,968,175	18.7
Gross Royalties	4,515	48,180,541	4,960	55,536,925	15.3
Capital Gain (Loss)	18,352	41,366,366	18,657	43,722,252	5.7
Ordinary Gain (Loss)	52,352	11,671,112	53,623	22,249,474	90.6
Net Gain (Loss)	17,620	2,923,055	24,552	5,284,660	80.8
Other Income	153,043	311,094,818	158,149	476,720,713	53.2
Net Income from Rental Real Estate	7,763	-129,239	11,431	251,954	-295.0
Net Income from Other Rental Activity	1,557	-68,684	1,673	252,324	-467.4
Other Portfolio Income	608	96,194	857	90,141	-6.3
Miscellaneous	2,571	14,989,025	1,117	11,641,021	-22.3
Total Income	380,345	$ 3,258,193,634	393,295	$ 4,260,598,328	30.8

* Totals may not add due to rounding.

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 1996 income year, 125,677 corporations filed as S corporations and paid a total tax of $308.8 million. Appendix C, Table 6 contains additional data about S corporations.

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.

Churches or religious orders and organizations with gross receipts normally less than $25,000 are not required to file returns. However, other private foundations are required to file returns even if gross receipts are less than $25,000.

Those organizations 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; or Form 109, Exempt Organization Business Income Tax Return. For 1996, based on the return processing master file, there were a total of 135,890 active exempt organizations, of which 75,637 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 1996 income year, 60.5 percent of corporations reporting state net income filed returns with an accounting period ending December 31 and 8.4 percent filed with an accounting period ending June 30 (see Appendix C, Table 4).

Income and Deductions

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

Corporations reported almost $4.3 trillion in total income for 1996. This amount is a combination of gross receipts ($14.6 trillion) less the cost of goods sold ($12.1 trillion) plus other income. Other income, which totaled nearly $1.8 trillion, includes dividends, interest, rents, royalties, capital gains and other miscellaneous items.

Total deductible expenses were nearly $3.8 trillion for 1996. The largest single expense was for the category of "other deductions" at $1,170.6 billion, followed by "interest" at $756.0 billion and "salaries and wages" at $755.9 billion. The "other deductions" category includes deductions for administrative expenses, sales discounts, travel and entertainment expenses, and losses resulting from theft, fire, storm, unallocated expenses, etc.

California corporations may report federal income and deductions on their California return. However, certain adjustments must be made to reflect differences between federal and

*Bank and Corporation Tax: Deductions by Type**

Item	1995 Number Of Returns	1995 Amount (Thousands)	1996 Number Of Returns	1996 Amount (Thousands)	Percent Change
Compensation of Officers	225,142	$ 78,300,064	238,173	$ 86,510,056	10.5
Salaries and Wages	232,019	588,462,224	238,559	755,796,908	28.4
Repairs	222,512	52,244,348	240,608	58,553,057	12.1
Bad Debts	78,441	41,063,704	74,541	102,528,481	149.7
Rents	264,840	104,894,518	270,866	125,056,576	19.2
Taxes	380,334	128,951,703	398,427	155,973,385	21.0
Interest	216,104	509,672,047	228,403	755,982,011	48.3
Contributions	86,665	4,403,018	91,337	5,008,114	13.7
Depreciation/Amortization	296,090	207,977,548	304,927	267,607,459	28.7
Depletion	1,197	4,383,471	1,180	5,486,713	25.2
Advertising	212,956	99,113,622	217,760	123,919,219	25.0
Pension/Profit Sharing Plans	66,990	46,488,125	74,644	36,633,829	-21.2
Employee Benefit Plans	105,279	79,139,859	116,811	94,005,291	18.8
Other Deductions	395,437	866,608,882	408,480	1,170,626,076	35.1
Recovery Property	25,784	184,953	29,881	209,715	13.4
Portfolio Income	957	14,424	2,207	65,818	356.3
Interest on Investment Debts	852	38,335	2,265	121,904	218.0
Miscellaneous Deductions	4,151	16,924,552	2,184	5,977,048	-64.7
Total Returns with Deductions	400,951	$ 2,828,865,397	412,068	$ 3,750,061,660	32.6

* Totals may not add due to rounding.

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

Unitary Method

The phrase "income attributable to California" refers to situations in which a corporation does business both within and outside of California and its operations outside of California are "unitary" with the business activity within California. This connection can take several forms that convey a high degree of interdependence between operations, such as centralized decision making, purchasing, selling, accounting and financing. In such cases, California's share of total income is determined by application of a formula that is based on three factors: property, payroll, and sales.

Beginning in 1993, legislation was enacted that 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.

*Bank and Corporation Tax: Apportionment Formula**

Item	1995 Income Year Number of Returns	1995 Income Year Amount (Thousands)	1996 Income Year Number of Returns	1996 Income Year Amount (Thousands)	Percent Change
Total Property Values					
Within and Outside of California	34,779	$ 5,572,810,303	36,072	$ 6,309,085,006	13.2
Within California	25,291	$ 636,727,365	26,201	$ 710,651,884	11.6
Statewide Average Property Factor		11.4%		11.3%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	32,822	$ 1,037,333,060	34,787	$ 1,229,309,706	18.5
Within California	23,996	$ 136,614,781	25,852	$ 159,011,261	16.4
Statewide Average Payroll Factor		13.2%		12.9%	
Total Sales					
Within and Outside of California	36,047	$ 7,443,114,432	38,221	$ 10,077,812,521	35.4
Within California	28,977	$ 735,910,659	32,209	$ 867,084,100	17.8
Statewide Average Sales Factor		9.9%		8.6%	
Overall Average Apportionment Factor	38,788	11.1%	40,622	10.4%	

* Excludes banks and other financial corporation returns.

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 1996 there were 40,622 corporations with apportioned multistate and/or multinational activity that resulted in $39.5 billion in state net income.

The 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 factors constitutes the apportionment percentage.

California property valuation totaled $711 billion (excluding banks and other financial corporations) for all apportioning corporations, representing 11.3 percent of the total property value for apportioning corporations. California wages and salaries amounted to $159 billion, or 12.9 percent of the total payroll. California sales amounted to $867 billion or 8.6 percent of the total sales. The net effect of the factors for corporations was an average apportionment of 10.4 percent of unitary income to California. This compares to 11.1 percent in 1995.

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

Item	1995 Number Of Returns	1995 Amount (Thousands)	1996 Number Of Returns	1996 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	38,788	$ 358,010,387	40,622	$ 430,410,771	20.2
Nonbusiness Income/Loss					
Dividends	922	$ 9,055,614	1,050	$ 4,708,759	-48.0
Interest	4,461	3,141,728	5,250	2,413,740	-23.2
Property Rental Income/Loss	1,379	41,462	1,264	183,924	343.6
Royalties	276	416,343	480	267,687	-35.7
Gain/Loss from Sale of Assets	1,602	7,493,307	1,465	4,893,760	-34.7
Partnership Income/Loss	428	4,895,574	1,013	1,392,333	-71.6
Miscellaneous	1,054	2,314,651	850	989,534	-57.2
Total Nonbusiness Income/Loss	6,600	$ 27,358,679	6,701	$ 14,849,737	-45.7
Balance of Net Income	38,788	$ 330,651,708	40,622	$ 415,561,034	25.7
Plus Interest Offset	2,643	3,643,256	3,581	2,155,812	-40.8
Total Business Income	38,788	$ 334,294,964	40,622	$ 417,716,846	25.0
Apportioned Business Income/Loss Attributable to California	31,973	$ 36,611,559	34,585	$ 39,013,971	6.6
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	296	$ 41,668	179	$ 59,499	42.8
Interest	870	187,451	1,918	116,587	-37.8
Property Rental Income/Loss	194	-51,475	435	-27,852	45.9
Royalties	73	1,863	16	804	-56.8
Gain/Loss from Sale of Assets	556	85,783	713	149,704	74.5
Partnership Income/Loss	341	4,159	912	84,147	1923.3
Miscellaneous Income/Loss	715	571,809	433	99,496	-82.6
Subtotal	32,192	$ 37,452,817	35,161	$ 39,496,356	5.5
Minus Interest Offset	701	95,226	1,116	60,364	-36.6
Balance of Net Income	32,192	$ 37,357,591	35,161	$ 39,435,992	5.6
Contribution Adjustment	2,570	4,608	3,229	32,207	598.9
Total State Net Income (After Apportionment)	32,192	$ 37,362,199	35,161	$ 39,468,199	5.6
Taxable Loss	10,730	$ -11,449,858	9,924	$ -12,347,887	-7.8
Taxable Profit	21,462	$ 48,812,057	25,237	$ 51,816,086	6.2

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

** Totals may not add due to rounding.

Tax Rates and Minimum Tax

For 1996, 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 2.0 percent. This in-lieu tax is imposed to adjust for exemptions from certain local levies that are allowed to banks and financial corporations. Thus, the composite tax rate was 3.5 percent for financial S corporations and 11.3 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 not required to pay the minimum tax.

Credits

The total amount of tax credits used by California corporations for 1996 was nearly $935 million. Most credits are limited during the computation of alternative minimum tax (AMT). The section below provides information about credit limitations created by AMT.

Appendix C, Table 5 presents a complete enumeration of various tax credits applied for 1996. Note that information presented in Table 5 was developed from the return processing master file and will differ from information presented elsewhere in the report that was developed from sample data. Of interest is the growing impact of tax credits on corporate tax liabilities and, in particular, the impact of the Manufacturers' Investment Credit (MIC) at $493 million. It should be noted that credits applied to reduce tax have roughly tripled since 1994, due primarily to the MIC. The next largest credit was the Research Credit at $278 million.

Alternative Minimum Tax

Beginning with the 1988 income year, the preference tax was replaced by an alternative minimum tax (AMT). Each bank or corporation (except S corporations) and exempt organization subject to tax on 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 of 2.0 percent to this amount) is applied to AMTI to determine TMT. If TMT is more than the regular tax, the corporation must pay AMT.

Most 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. Also, a few credits may reduce AMT.

In 1996, 2,651 corporations paid more than $92.3 million in AMT.

Bank and Corporation Tax: 1996 Income Limits for Minimum Tax

Type of Corporation	Pays Minimum Tax If Net Income Is Less Than
S Corporations	$ 53,366
Financial S Corporations	22,871
Banks and Financial Corporations	7,084
All Other Corporations	8,607

Total Tax Liability

For income years ending in 1996, the amount of total tax from bank and corporation taxpayers was nearly $4.9 billion, which was an increase of 2.6 percent over 1995. The total number of bank and corporation returns filed was 430,796, a 3 percent increase over the previous year. Of the nearly $4.9 billion in total tax, the manufacturing sector accounted for over $1.6 billion in tax for income years ending in 1996. This, the largest portion of taxes paid, represents 33.1 percent of total corporate tax liability but represents only 45,415 corporate tax returns, or 10.5 percent of the total number of corporate tax returns filed. The finance, insurance and real estate sector accounted for $1.0 billion in tax, representing 20.6 percent of total corporate tax liability, and 69,941 corporate tax returns, representing 16.2 percent of corporate returns filed. The next highest amounts of tax were generated by the trade sector and the transportation, communication and utilities industries. The trade industry accounted for nearly $0.8 billion in tax, representing 15.9 percent of total tax liability, and 90,110 corporate tax returns, representing 20.9 percent of returns filed. The transportation, communication and utilities sector accounted for nearly $0.7 billion in tax, representing 13.9 percent of total tax and 13,011 returns, or 3.0 percent of the corporate tax returns filed.

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 nearly $4.7 billion in 1996 estimated tax payments compared to $4.6 billion in 1995 estimated tax payments, a 3.0 percent increase.

Refunds and Balances Due

For 1996, 123,164 corporations filed returns with balances due totaling nearly $280 million. This represents 5.7 percent of the total tax liability.

Approximately 84,129 corporations had overpayments for a total of nearly $2.2 billion, a 26.7 percent increase in the amount of overpayments from the prior year. These overpayments were either applied to the estimated tax for the following year, applied to another income year's liability, or refunded.

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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 or the tax equivalent for renters. 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, public assistance, pensions and annuities (not otherwise taxable), unemployment compensation, 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 1997, 148,893 qualified homeowners and renters received nearly $13.3 million in residential property tax assistance through the program. This represented a 6.2 percent decrease in assistance paid and a 3.4 percent decrease in the number of claimants from the previous year. For those receiving assistance, the average household income was $7,887. The average assistance payment for 1997 was $89 versus $92 in 1996.

Homeowner Assistance

Homeowners filed 10.8 percent of the claims and received $1.3 million through the assistance program, representing 10.0 percent of the total amount paid. For those receiving assistance, the average household income for homeowners was $8,708. The average assistance was $83.

Those homeowners with income between $5,001 and $10,000 represented 71.6 percent of the total number of homeowner claimants and received 83.6 percent of all assistance paid to homeowners (see Appendix D, Table 2). Those with income of $5,000 and below accounted for 3.0 percent of homeowner claimants and 9.4 percent of the total amount of homeowner assistance. The rest accounted for 25.4 percent

of homeowner claimants and only 7.0 percent of the total amount of homeowner assistance.

Social security income accounted for 75.1 percent of all homeowners' household income reported (see Appendix D, Table 4). Public assistance accounted for 11.3 percent, interest and dividends for 5.7 percent, and pensions and annuities for 5.7 percent of household income. The remaining portion of homeowners' household income consisted of net rental income, net business income and other miscellaneous income.

Renter Assistance

Renters made up the majority of the program participants by filing 89.2 percent of all claims. Renters received $11.9 million through the assistance program, representing 90.0 percent of the total amount paid. The average household income of renters was $7,787. The average assistance was $90.

Renters with income between $5,001 and $10,000 represented 89.2 percent of renter claimants and received 87.9 percent of all assistance paid to renters (see Appendix D, Table 6). Those with income of $5,000 and below accounted for 4.4 percent of renter claimants and 10.8 percent of total amount of renter assistance. The rest accounted for 6.4 percent of renter claimants and only 1.3 percent of total amount of renter assistance.

Social security income accounted for 37.7 percent of all renters' household income (see Appendix D, Table 8). Public assistance accounted for 57.3 percent, pensions and annuities for 2.2 percent, and interest and dividends for 0.8 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: 1997 Claims

	Number of Claimants	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Average Assistance	Total Property Taxes (Thousands)
Homeowner						
Senior Citizens	14,721	$ 129,091	$ 8,769	$ 1,182	$ 80	$ 6,981
Disabled	1,363	10,974	8,051	146	107	855
Subtotal	16,084	$ 140,065	$ 8,708	$ 1,328	$ 83	$ 7,836
Renter*						
Senior Citizens	80,061	$ 627,893	$ 7,843	$ 7,126	$ 89	$ 20,015
Disabled	52,748	406,312	7,703	4,808	91	13,187
Subtotal	132,809	$ 1,034,205	$ 7,787	$ 11,933	$ 90	$ 33,202
Total	148,893	$ 1,174,270	$ 7,887	$ 13,261	$ 89	$ 41,038

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

Legislation

Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 1997. This section describes each bill as it affects various portions of the Revenue and Taxation Code administered by the Franchise Tax Board.

References to R&TC are to the Revenue and Taxation Code. References to PITL are to the Personal Income Tax Law. References to B&CTL are to the Bank and Corporation Tax Law. References to the AFITL are to the Administration of Franchise and Income Tax Law. References to IRC are to the Internal Revenue Code.

Unless otherwise stated, all legislation was effective for taxable or income years beginning on or after January 1, 1997.

Exclusion/Discharge of Indebtedness From California State University Forgivable Loan Program

AB 364 (Chapter 228)

This act statutorily permitted an income exclusion for discharge of indebtedness under the California State University Forgivable Loan Program.

This act applied to taxable years beginning on or after January 1, 1997, and discharges occurring on or after January 1, 1997.

Exclusion/Golden State Scholarshare Trust Income

AB 530 (Chapter 851)

Under the Education Code, this act established the Golden State Scholarshare Trust. Under this act, the California Student Aid Commission may enter into participation agreements with participants for the payment of qualified higher education expenses for a beneficiary to attend an institution of higher education.

Under the R&TC, this act provided an exclusion from gross income that would approximate federal law by:

- Exempting from taxation to the participant or beneficiary earnings from the trust at the time they are earned;
- Providing that distributions from the program in excess of amounts contributed (such as interest earnings) would be included in the gross income of the designated beneficiary at the time the distributions are made; and
- Providing that the furnishing of education to a designated beneficiary is considered a distribution.

This act specified that taxpayers who withdraw their funds early from a Scholarshare account (i.e., cancel their participation agreement) under this act and incur a penalty will not be allowed the deduction for early withdrawal of savings for purposes of determining adjusted gross income.

This act applied to taxable and income years beginning on or after January 1, 1998.

Voluntary Referral of Current Support Orders to FTB/Various Welfare Reform Changes/Independent Contractor Study/Joins Bill to AB 1395 and SB 247

AB 573 (Chapter 599)

This act allowed district attorneys to voluntarily refer current, nondelinquent child

support to FTB for collection. To collect these amounts, FTB would issue wage assignments just as the district attorney otherwise would have. Any services or information available to district attorneys or the Department of Social Services for child support enforcement or parent location is available to FTB for purposes of collecting current support orders. If a support order referred to FTB for collection becomes delinquent, FTB has the authority to collect the delinquency as though it was a final delinquent personal income tax.

If at the time of referral or any time thereafter, the obligated parent owes final delinquent personal income taxes, FTB is precluded from collecting the child support obligation until the tax debt is satisfied, discharged from accountability or the individual is making installment payments toward satisfaction of the tax debt.

This act was effective January 1, 1998.

Reporting by Financial Institutions to Franchise Tax Board for Purposes Relating to Child Support Enforcement/FTB to Issue Orders to Withhold

AB 702 (Chapter 697)

Under this act, FTB, through a cooperative agreement with the Department of Social Services (DSS) and in coordination with financial institutions doing business in the state, will operate an information match system using automated data exchanges to the maximum extent possible. On a quarterly basis, the system will match obligors who owe past-due child support with accounts maintained at financial institutions as required by the federal Welfare Reform Act.

This act was effective and operative on January 1, 1998, but required that an implementation plan be included in the annual Budget Act.

Taxpayers' Bill of Rights II/Federal Conformity

AB 713 (Chapter 600)

This act, sponsored by FTB:

- Allowed taxpayers who file a separate federal return for taxable years beginning on or after January 1, 1997, and switch to a joint return for the same year to use the same filing status for state purposes, regardless of whether previous liabilities were paid in full at the time the joint return is filed.
- Required third-parties that are currently required by statute to include their name and address on California-only information returns to also include their telephone number, operative for information returns required to be filed after January 1, 1999. For those third-parties filing a copy of the federal information return for state purposes, the telephone number must be included by virtue of the federal Taxpayer Bill of Rights 2.
- Required that on or after January 1, 1998, when FTB terminates an installment payment agreement without the consent of the taxpayer, it must mail a notice of and reason for the termination to the taxpayer 30 days before the date of termination. This requirement would not apply if FTB determines collection is in jeopardy.
- Required the Taxpayers' Advocate to establish procedures for an independent departmental review for terminated

installment payment agreements in the event the taxpayer requests a review. The review does not stay collection.

- Allowed taxpayers five additional calendar days to avoid delinquincy or traditonal interest and to pay

  (1) final deficiency assessment notices and other amounts due,

  (2) notices of amounts due, and

  (3) court-ordered debts or Department of Industrial Relations' delinquencies,

  if such notices were issued on or after January 1, 1998 (15 calendar days instead of 10 calendar days).

- Allowed the term "third-party recordkeeper" to expressly include enrolled agents, effective on January 1, 1998, for purposes relating to the issuance of subpoenas.

- Allowed FTB to abate interest, for taxable or income years beginning on or after January 1, 1998, attributable to *unreasonable* errors or delays caused by an FTB officer or employee performing a managerial act, and limited abatement of interest to unreasonable errors or delays caused by an FTB officer or employee performing a ministerial act. For interest abatement requests made on or after January 1, 1998, taxpayers are allowed to appeal FTB's determinations not to abate interest to the Board of Equalization (BOE) within 180 days after the FTB mails its notice thereof.

- Generally provided that for California laws enacted on or after January 1, 1998, an FTB regulation can apply retroactively only if FTB issues the regulation within 24 months of the date of enactment. For California laws enacting federal conformity on or after January 1, 1998, an FTB regulation applies retroactively only if FTB issues the regulation within 24 months of the date of publication of a federal temporary or final regulation under a federal statute to which California conformed. Specific exceptions are provided, and the general rule may be superceded by legislative acts.

- Allowed reimbursement of reasonable litigation costs/expenses to be awarded for proceedings beginning on or after January 1, 1998, if in the proceeding the taxpayer prevails and FTB cannot substantially justify its position. In determining whether a prevailing taxpayer has exhausted all administrative remedies and as a result may be eligible for the awarding of litigation costs/expenses, whether the taxpayer failed to agree to an extension of the time for the assessment of any tax cannot be taken into consideration. The amount of attorney fees that may be reimbursed for litigation costs/expenses was increased from $75 per hour to $110 per hour and became subject to cost-of-living adjustments. Additionally, the awarding of reasonable litigation costs/expenses is no longer precluded in declaratory judgment proceedings.

- Allowed reimbursement of reasonable fees/expenses of an appeal filed on or after January 1, 1998, to be awarded if in the hearing the taxpayer prevails and FTB cannot substantially justify its position. An award, however, is expressly precluded if FTB

withdraws its action before its statement has been submitted to the BOE.

- Required that on or after January 1, 1998, FTB release a levy if it levies on property in violation of its administrative procedures, levies on property in violation of the terms of an installment agreement, or determines that a release of the levy would facilitate collection or would be in the best interest of the state. This act does not apply to seizure of any property resulting from a jeopardy assessment.

- Required that on or after January 1, 1998, FTB follow the procedure for releasing the lien as though the lien were filed or recorded in error, if FTB files or records a lien in violation of its administrative procedures or in violation of the terms of an installment agreement. If FTB determines that a release of the lien would facilitate collection or would be in the best interest of the taxpayer and state, this act requires FTB to immediately mail or issue releases or copies of the lien as specified.

- Provided that on or after January 1, 1998, taxpayers may bring actions against the state for damages and costs, not to exceed $500,000, if on or after January 1, 1998, FTB employees or officers intentionally entice the taxpayers' representatives to give the FTB employee/officer taxpayer information in exchange for settling or compromising the representative's tax.

- Provided that if a couple filed a joint return for which an amount is due and the taxpayers are no longer married or living in the same household, either taxpayer is allowed to request in writing, on or after January 1, 1998, and the department is required to disclose to that person, whether the department has attempted to collect the delinquency from the other taxpayer, the general nature of the collection activities and the amount collected.

- Provided that applicable to appeals filed on or after January 1, 1998, of an amount assessed by FTB as a result of certain items of income reported by third-parties on information returns filed with FTB or wage information filed with the Employment Development Department and used by FTB, the burden of proving the correctness of this information may shift to FTB. For the burden to shift, the taxpayer must assert a reasonable dispute as to the item(s) of income, appeal FTB's adverse action on his or her protest, and have fully cooperated with FTB within a reasonable period of time.

- Required FTB to make a reasonable attempt to notify the taxpayer if FTB is unable to locate that taxpayer's account within 60 days of receipt of payments received on or after January 1, 1998.

- Provided that for income or taxable years beginning on or after January 1, 1998, taxpayers with delinquent personal income or bank and corporation tax liabilities must receive a notice of delinquency no less than annually from the FTB, unless previous notices to the same address were returned by the postal service or the account has been discharged from accountability.

- Required that for items given to Internal Revenue Service-designated private delivery services on or after January 1, 1998, FTB must process those items as though they were mailed with the postal service. The date an item is recorded with the private delivery service would be treated as the postmark.

Enterprise Zones/FTB Provide Trade and Commerce Agency and Legislature Information on Enterprise Zone Tax Incentives

AB 797 (Chapter 461)

This act required the department annually to make available to the Trade and Commerce Agency (TCA) and the Legislature information on the dollar value of the enterprise zone tax credits that are claimed each year. The report must be by enterprise zone and by city or county. The act also required the department to design and distribute forms and instructions that will make the following information accessible:

- The number of jobs and new employees for which the hiring credits are claimed.
- The number and nature of businesses claiming each individual tax credit.
- The distribution of zone tax incentives among industry groups and by the annual receipts and asset value of the business claiming each individual tax credit.
- Any other information the department and TCA deem important in determining the cost to, and benefit derived by, the taxpayers of the state.

This act was operative on January 1, 1998.

Information Reporting/Discharges, Information Reporting/Bond Interest/Corporate Definition to Include Banks/Technical Changes/Legislative Intent.

AB 1040 (Chapter 605)

This act, sponsored by the FTB:

- Allowed the department to receive federal information return data regarding the discharge or cancellation of indebtedness.
- Created a reporting requirement for payers of interest or dividends from bonds issued by another state that are exempt from federal taxation.
- Modified the definition of "corporation" to include banks, unless specifically provided otherwise; provided specific language to exempt banks from existing provisions of the AFITL and Regulations and the B&CTL for which intentional differences between the treatment of corporations and banks is clear, such as the corporation income tax; and replaced the phrase "bank or corporation" with the term "corporation" throughout the B&CTL and the AFITL. Beginning in 1998 dividends paid by a foreign bank to a domestic water's-edge taxpayer will qualify for the foreign dividend deduction under Section 24411.
- Removed the election provision from the Los Angeles Revitalization Zone (LARZ) sales or use tax credit, the Local Agency Military Base Recovery Area (LAMBRA) sales or use tax credit and the LAMBRA hiring credit and replaced it with a provision limiting the taxpayer to one credit.

- Stated the intent of the Legislature to replace references to the Standard Industrial Classification Manual published by the United States Office of Management and Budget, 1987 edition, with code section references to the North American Industry Classification System (NAICS), which was published in 1997.

This act also included several technical provisions.

Research Expenses Credit/Conformity to 1996 Federal Small Business Job Protection Act

AB 1042 (Chapter 613)

This act conformed state law, with some modifications, to the changes made to the federal research credit by the Small Business Job Protection Act of 1996. This act provided the following modifications:

- The state alternative incremental credit amount is a relative percentage of the federal alternative incremental credit amount using the ratio that exists in current law between the federal (20%) and state (11%) research tax credits.
- California taxpayers may make the alternative incremental credit election at any one time.

This act applied to taxable or income years beginning on or after January 1, 1998.

Economic Development Areas/Trade and Commerce Agency to Designate Targeted Tax Area

AB 1217 (Chapter 602)

This act authorized a new type of economic development area called a "Targeted Tax Area." This act required Trade and Commerce Agency (TCA) to designate one targeted tax area in addition to the 39 enterprise zones. This act specified that TCA could designate only a community that meets certain additional criteria regarding unemployment, income levels, poverty levels, and percentages of people receiving Aid to Families with Dependent Children.

In addition, this act allowed businesses that, as specified by Standard Industrial Classification (SIC) codes, are engaged in manufacturing (except tobacco), warehousing, certain transportation, and wholesale trade to be eligible to receive tax incentives similar to those available to businesses operating within enterprise zones.

This act also required TCA to develop, in consultation with FTB and other agencies, a framework for evaluation of the effectiveness of the targeted tax area program.

Referral of Delinquent Child Support to FTB/Tax Collection Priority/SSN Search for Noncustodial Parents/Joined to AB 573 and SB 247

AB 1395 (Chapter 614)

This act required district attorneys (DAs) to refer all child support obligations that they are responsible for enforcing that are 91 days delinquent to FTB for collection as though they are final delinquent personal income taxes. Counties with child support collection programs and systems in operation as of April 1, 1997, that are comparable to FTB's child support collection program and system, may be exempt from referring their delinquencies to FTB for collection.

Additionally, this act allowed DAs to voluntarily refer child support obligations that are more than 30 but less than 91 days delinquent to FTB for collection as though they are delinquent taxes. In the event an individual owes both delinquent taxes and child support referred to FTB for collection, with certain exceptions, tax collection activities take priority over those for child support collection.

This bill was effective and operative on January 1, 1998.

Community Development Financial Institution Deposits Credit

AB 1520 (Chapter 947)

Under the PITL and the B&CTL, this act allowed a 20% credit for the amount of each "qualified deposit" into a "community development financial institution" (CDFI).

A CDFI is defined as a private financial institution located in California and certified by the California Organized Investment Network (COIN) that has community development as its primary mission and lends in urban, rural, or reservation-based communities in California. A CDFI may include a community development bank, a community development loan fund, a community development credit union, a microenterprise fund, a community development corporation-based lender, and a community development venture fund.

This act limited the aggregate amount of qualified deposits made by all taxpayers to $10 million for each calendar year.

This act was effective for taxable and income years beginning on or after January 1, 1997, and before January 1, 2002.

Renter's Credit Suspension

AB 1592 (Chapter 292)

This act delayed the reinstatement of the renter's credit from the 1997 taxable year to the 1998 taxable year.

Disaster Loss Deduction for 1996 or 1997 Storms or Flooding

ABX 1 (Chapter X-3)

Under the PITL and the B&CTL, this act allowed special disaster treatment of losses sustained as a result of storms or flooding or any other related casualty that occurred during December 1996 or January 1997 in any county in this state that was declared a disaster area.

Federal Conformity for S Corporation and Exclusion of Gain from Sale of Principal Residence

SB 5 (Chapter 610)

This act substantially conformed California law to the changes made by the Small Business Job Protection Act of 1996 (SBJPA) (PL 104-188) to the federal rules relating to S corporations. This act generally conformed to most of the provisions of the SBJPA.

The act also increased the tax rate imposed on S corporations from the current 1.5% rate. The rate is increased for income years beginning on or after January 1, 1997, as follows: 1997 - 1.6%; 1998 - 1.65%; 1999 - 1.7%; 2000 and thereafter - 1.6%. (The tax rate increases did not become operative because of interaction with SB 1233.)

Finally, the act conformed to changes made by the Taxpayer Relief Act of 1997 (TRA) (PL 105-34) to the federal treatment of excluding gain up to $500,000 from the sale or exchange

of a principal residence. The existing state "once-in-a-lifetime exclusion of $125,000" and "roll over of gain" provisions are not applicable during the operative dates of these provisions.

The provisions relating to the exclusion of gain from the sale of a principal residence are effective for residences sold on or after May 7, 1997, and on or before June 30, 1998.

Economic Development Area/Manufacturing Enhancement Area Employer's Hiring Credit/ Wages Paid to Qualified Disadvantaged Individual in Area

SB 200 (Chapter 609)

This act authorized a new type of economic development area called "Manufacturing Enhancement Area" (MEA). This act required the Trade and Commerce Agency (TCA) to designate up to two MEAs in addition to the 39 enterprise zones designated under existing law.

This act amended existing enterprise zone incentives to clarify that taxpayers operating in MEAs will not be allowed enterprise zone incentives.

The hiring credit in this act applies to taxable or income years beginning on or after January 1, 1998. The MEA designations are binding for a period of 15 years beginning January 1, 1998.

Collection of Child Support

SB 247 (Chapter 601)

This act shifted the funding for the department's child support collection program from county incentive payments to the General Fund. It also provided that voluntary payments made by an obligated parent for a child support obligation must not be applied pursuant to the priority outlined in R&TC Section 19533, but must instead be applied solely to the child support obligation for which the voluntary payment was made.

This act was effective January 1, 1998.

Conformity Act of 1997

SB 455 (Chapter 611)

The PITL and B&CTL, in general, conform to the IRC either by incorporating the IRC by reference to a specified date or by stand alone language which mirrors the federal provision. This act changed the specified date from January 1, 1993, to January 1, 1997, for taxable and income years beginning on or after January 1, 1997. Changing the specified date automatically conforms to all changes in the IRC from January 1, 1993, through December 31, 1996. This act also made numerous changes that specifically did not conform to certain IRC provisions or modified certain IRC provisions.

Additionally, numerous technical changes were made regarding cross references and deleting unnecessary language that was used to conform to federal law changes subsequent to January 1, 1993, and prior to January 1, 1997.

This act primarily addressed changes that were not conformed to by California prior to January 1, 1997.

State Agencies Prohibited From Sending Correspondence With Personal Information In View

SB 458 (Chapter 685)

This act amended the Government Code to prohibit a state agency from placing any personal information, such as a social security

number, in an individual's correspondence unless the correspondence is sealed and the personal information can not be viewed from the outside of that correspondence.

This act defined "outgoing United States mail" to include correspondence sent via a common carrier, including, but not limited to, a package express service and a courier service.

This act was operative January 1, 1998.

FTB Investigators: "Peace Officer" Status

SB 951 (Chapter 670)

This act included the department's special agents in the list of peace officers, once designated so by the department. The department's special agents are specifically authorized to enforce the law provided in Chapter 9 of the AFITL, which contains the civil and criminal penalties pertaining to the income tax laws under the PITL and the B&CTL.

This act was operative on January 1, 1998.

Enterprise Zone/1996 Legislation Clean-Up

SB 965 (Chapter 603)

This act ensured that prior law enterprise zones and program areas remained in existence for taxable or income years beginning on or after January 1, 1996, and before January 1, 1997, for R&TC purposes. Thus, taxpayers could finish their 1996 taxable or income year under the prior law (enterprise zone and program area) and start their 1997 taxable or income year under the new law (new enterprise zones).

This act specified that it is effective January 1, 1997, and must be retroactively applied.

Court-Ordered Debt Collection/Information Reporting/Operative Date/SB 38 Clean-up/ California Qualified Stock Options/Zone NOL Carryover/Half Month Periods/Technical Changes

SB 1106 (Chapter 604)

This act, sponsored by the FTB, did the following:

- Allowed the state or counties to refer to FTB for collection, court-ordered amounts that are associated with court-ordered fines, penalties, forfeitures or restitution orders.
- Made technical and clarifying changes to provisions enacted or modified by SB 38 (Stats. 1996, Ch. 954) and added provisions "chaptered out" by SB 38.
- Added clarifying changes to the provisions relating to California Qualified Stock Options (CQSOs) enacted by AB 3194 (Stats. 1996, Ch. 951) by requiring corporations desiring to issue a CQSO to designate the option as a CQSO at the time the option is granted.
- Specified that for purposes of the Enterprise Zone and Los Angeles Revitalization Zone (LARZ) net operating loss deductions, taxpayers may use the carryover against the income that a taxpayer derived from a business in an expired zone as if the zone remained in existence.
- Provided relief from taxes and fees if a corporation or limited partnership, whether commencing or dissolving, did no business in California during its taxable or income year

and that taxable or income year was 15 days or less.

1997 Tax Relief Act

SB 1233 (Chapter 612)

This act made the following changes to the PITL and the B&CTL:

- Increased the dependent exemption credit by $50 in 1998 and an additional $100 in 1999.
- Made permanent the capital gains exclusion for home sales in conformity with the federal Taxpayer Relief Act (TRA) of 1997.
- Adopted enhancements to IRA programs in conformity to the federal Taxpayer Relief Act of 1997.
- Increased the exemption amounts used in calculating the alternative minimum tax for individuals and annually indexes the exemption amounts.
- Eliminated an increase in S corporation tax rate by chaptering out provisions in SB 5.

Generally, the provisions of this act applied to taxable or income years beginning on or after January 1, 1998.

Conformity/Check-The-Box Regulations/ Corporation & Limited Liability Company

SB 1234 (Chapter 608)

This act conformed to federal entity classification regulations (check-the-box regulations) and generally provided that whatever classification the taxpayer adopts for federal purposes also must be used for California purposes. This act also provided special rules for single-member limited liability companies (LLCs) that are disregarded for federal tax purposes.

Rulings

During 1997, FTB issued Legal Rulings and FTB Notices on a variety of subjects:

- The exclusion of gross receipts from incidental or occasional sales of intangible property from the sales factor;
- Application of 18 Cal. Code of Regs. Section 25137(b)(1)(B) to timber and mineral royalties as rental equivalents in the property factor; and
- The department's intention, pending a final controlling appellate judicial decision, to raise as a jurisdictional defense to claims for refund filed by taxpayers, that the taxpayer had failed to pay interest in full.

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

Tax Appeals

Taxpayers who disagree with FTB's action on their protest or claim for refund may appeal the decision to the State Board of Equalization (BOE). FTB's Legal Branch staff is responsible for representing FTB's position.

In 1997, 1,504 new appeals involving nearly $52 million were filed, compared to 1,366 new appeals and $73 million in 1996.

During 1997, 1,643 appeals were completed. BOE issued decisions in 768 of the completed cases. Some of the more significant appeal decisions include:

Appeal of AeroVironment

Solar credit may only be claimed by the owner of property upon which the qualifying energy-saving device was constructed. The credit could not be claimed at the unitary group level.

Appeal of Al Tirpa & Assoc. Inc.

A nonqualified foreign corporation had no right of administrative appeal.

Appeal of Brooks, Jr. & Daniel Walker

Small business stock treatment was denied to shareholders who converted convertible debentures to stock after the corporation ceased to be a qualifying small business.

Appeal of Ray & Phyllis Watts

A California resident was taxable on distributions from an Individual Retirement Account (IRA) created by a rollover from an employer-sponsored pension plan made before the taxpayer became a California resident.

Appeal of CRG Holding Inc.

The taxpayer was precluded from increasing its basis in subsidiary's stock based on a consent dividend declared pursuant to the Internal Revenue Code.

Appeal of Kelly Service, Inc. & Subsidiaries

The Michigan Single Business Tax measures economic activity and is not an income tax. Tax may be deducted on the California franchise tax return even though the ultimate base upon which the tax is measured does not contain a return of capital in the context of a service-intensive business.

Appeal of Rapid-American Corp.

A parent corporation cannot increase its basis in the stock of a unitary subsidiary by the amount of the subsidiary's undistributed earnings and profits, even though those earnings and profits

may have been included in a combined unitary report.

Appeal of Michael E. Curtis

A child lived with his mother in a home she shared with an unrelated taxpayer. Both the mother and the child qualified as dependents of the unrelated taxpayer. The child did not qualify the unrelated taxpayer for head of household filing status because the child was in the care of his mother and therefore is not a foster child.

Appeal of William Tierney

A taxpayer who was unmarried at year end but who was married at sometime during the year may include one half of the time a dependent child and ex-spouse parent lived in the taxpayer's home in determining if the taxpayer's home was the principal place of abode of the child.

Appeal of Eugene & Lily Heller

The source of a limited partner's distributive share of partnership income is where the partnership business was conducted. This rule was not changed by BOE's decision in Appeal of Amman & Schmid Finaz AG.

Appeal of Louis P. Halvas

The decision in the Appeal of Michael E. Curtis was clarified. A child, who was unrelated to the taxpayer, lived with the taxpayer and the child's mother in the taxpayer's home throughout the year. The child qualified as the taxpayer's dependent but cannot be considered the taxpayer's foster child for purposes of determining head of household status because the child lived with his mother during the year.

Litigation—Filings and Closures

In 1997 41 new cases were filed against the department involving substantive tax issues. Also 41 cases were closed during 1997. Most were routine in nature and were closed without a published decision. There were 7 cases that went to decision: 1 trial court, 5 unpublished appellate decisions, and 1 published appellate decision.

In the published appellate decision, *Muething v. Franchise Tax Board*, (1997) 52 Cal. App. 4th 275, the Court of Appeal held that the gain on the sale of the taxpayers' stock was not exempt from the former tax on tax preference income because the stock was not "small business stock" when acquired by the taxpayers. The taxpayers' acquisition of the stock in exchange for small business stock in a tax-deferred merger could not be characterized as a mere substitution of shares for shares of the same character because the taxpayers received in the merger liquid shares in a large, publicly traded, and diversified corporation in exchange for illiquid shares in a small, closely held corporation.

Settlement

The Settlement Program settled 78 civil tax matter disputes between July 1996 and June 1997. Of these, 12 were settled under the department's "small case" authority. Small cases involve reductions in tax and penalties of $5,000 or less. These cases are approved by the department's Chief Counsel and the Executive Officer.

The 78 settled cases involved $151 million in disputed liabilities. Of the $151 million, $97 million was sustained.

Appendix A: 1996 Tax Rates, Exemptions, and Standard Deductions

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TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
Taxable Years 1935 - 1996

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-58[b] Taxable Income*
1.0	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000	Up to $ 10,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000
6.0	25,000 to 30,000	$ 30,000 and over	$ 25,000 and over	$ 50,000 and over
7.0	30,000 to 40,000			
8.0	40,000 to 50,000			
9.0	50,000 to 60,000			
10.0	60,000 to 70,000			
11.0	70,000 to 80,000			
12.0	80,000 to 100,000			
13.0	100,000 to 150,000			
14.0	150,000 to 250,000			
15.0	$ 250,000 and over			

Tax Rate	1959-66[c] Taxable Income*	1967-72[d] Taxable Income*	1973-85[e,f] Taxable Income*	1986[f] Taxable Income*
0.0				Up to $ 3,420
1.0	Up to $ 5,000	Up to $ 4,000	Up to $ 4,000	3,420 to 10,420
2.0	5,000 to 10,000	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620
3.0	10,000 to 15,000	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840
4.0	15,000 to 20,000	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160
5.0	20,000 to 25,000	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420
6.0	25,000 to 30,000	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660
7.0	$ 30,000 and over	19,000 to 22,000	19,000 to 22,000	36,660 to 41,860
8.0		22,000 to 25,000	22,000 to 25,000	41,860 to 47,120
9.0		25,000 to 28,000	25,000 to 28,000	47,120 to 52,360
10.0		$ 28,000 and over	28,000 to 31,000	52,360 to 57,580
11.0			$ 31,000 and over	$ 57,580 and over

Tax Rate	1987-90[f,g] Taxable Income*	1991-92[f,h] Taxable Income*	1993[f,h] Taxable Income*	1994[f,h] Taxable Income*
1.0	Up to $ 7,300	Up to $ 8,788	Up to $ 9,332	Up to $ 9,444
2.0	7,300 to 17,300	8,788 to 20,828	9,332 to 22,118	9,444 to 22,384
4.0	17,300 to 27,300	20,828 to 32,870	22,118 to 34,906	22,384 to 35,324
6.0	27,300 to 37,900	32,870 to 45,632	34,906 to 48,456	35,324 to 49,038
8.0	37,900 to 47,900	45,632 to 57,670	48,456 to 61,240	49,038 to 61,974
9.3	$ 47,900 and over	57,670 to 200,000	61,240 to 212,380	61,974 to 214,928
10.0		200,000 to 400,000	212,380 to 424,760	214,928 to 429,858
11.0		$ 400,000 and over	$ 424,760 and over	$ 429,858 and over

Tax Rate	1995[f,h] Taxable Income*	1996[f,j] Taxable Income*
1.0	Up to $ 9,662	Up to $ 9,816
2.0	9,662 to 22,898	9,816 to 23,264
4.0	22,898 to 36,136	23,264 to 36,714
6.0	36,136 to 50,166	36,714 to 50,968
8.0	50,166 to 63,400	50,968 to 64,414
9.3	63,400 to 219,872	$ 64,414 and over
10.0	219,872 to 439,744	
11.0	$ 439,744 and over	

Footnotes follow this section.

TABLE 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single and Married Persons Filing Separately
Taxable Years 1935 - 1996

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*
1.0	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000	Up to $ 5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	20,000 to 25,000
6.0	25,000 to 30,000	$ 30,000 and over	$ 25,000 and over	$ 25,000 and over
7.0	30,000 to 40,000			
8.0	40,000 to 50,000			
9.0	50,000 to 60,000			
10.0	60,000 to 70,000			
11.0	70,000 to 80,000			
12.0	80,000 to 100,000			
13.0	100,000 to 150,000			
14.0	150,000 to 250,000			
15.0	$ 250,000 and over			

Tax Rate	1959-66[c] Taxable Income*	1967-72[d] Taxable Income*	1973-1985[e,j] Taxable Income*	1986[f] Taxable Income*
0.0				Up to $ 1,710
1.0	Up to $ 2,500	Up to $ 2,000	Up to $ 2,000	1,710 to 5,210
2.0	2,500 to 5,000	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810
3.0	5,000 to 7,500	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420
4.0	7,500 to 10,000	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080
5.0	10,000 to 12,500	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710
6.0	12,500 to 15,000	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330
7.0	$ 15,000 and over	9,500 to 11,000	9,500 to 11,000	18,330 to 20,930
8.0		11,000 to 12,500	11,000 to 12,500	20,930 to 23,560
9.0		12,500 to 14,000	12,500 to 14,000	23,560 to 26,180
10.0		$ 14,000 and over	14,000 to 15,500	26,180 to 28,790
11.0			$ 15,500 and over	$ 28,790 and over

Tax Rate	1987-90[f,g] Taxable Income*	1991-92[f,h] Taxable Income*	1993[f,h] Taxable Income*	1994[f,h] Taxable Income*
1.0	Up to $ 3,650	Up to $ 4,394	Up to $ 4,666	Up to $ 4,722
2.0	3,650 to 8,650	4,394 to 10,414	4,666 to 11,059	4,722 to 11,192
4.0	8,650 to 13,650	10,414 to 16,435	11,059 to 17,453	11,192 to 17,662
6.0	13,650 to 18,950	16,435 to 22,816	17,453 to 24,228	17,662 to 24,519
8.0	18,950 to 23,950	22,816 to 28,835	24,228 to 30,620	24,519 to 30,987
9.3	$ 23,950 and over	28,835 to 100,000	30,620 to 106,190	30,987 to 107,464
10.0		100,000 to 200,000	106,190 to 212,380	107,464 to 214,929
11.0		$ 200,000 and over	$ 212,380 and over	$ 214,929 and over

Tax Rate	1995[f,h] Taxable Income*	1996[f,i] Taxable Income*
1.0	Up to $ 4,831	Up to $ 4,908
2.0	4,831 to 11,449	4,908 to 11,632
4.0	11,449 to 18,068	11,632 to 18,357
6.0	18,068 to 25,083	18,357 to 25,484
8.0	25,083 to 31,700	25,484 to 32,207
9.3	31,700 to 109,936	$ 32,207 and over
10.0	109,936 to 219,872	
11.0	$ 219,872 and over	

Footnotes follow this section.

TABLE 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Head of Household
Taxable Years 1935 - 1996

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

Tax Rate	1967-72[d] Taxable Income*	1973[e] Taxable Income*	1974-85[f,i] Taxable Income*	1986[f] Taxable Income*
0.0				Up to $ 3,420
1.0	Up to $ 3,000	Up to $ 3,000	Up to $ 4,000	3,420 to 10,410
2.0	3,000 to 4,500	3,000 to 4,500	4,000 to 6,000	10,410 to 13,890
3.0	4,500 to 6,000	4,500 to 6,000	6,000 to 7,500	13,890 to 16,530
4.0	6,000 to 7,500	6,000 to 7,500	7,500 to 9,000	16,530 to 19,150
5.0	7,500 to 9,000	7,500 to 9,000	9,000 to 10,500	19,150 to 21,780
6.0	9,000 to 10,500	9,000 to 10,500	10,500 to 12,000	21,780 to 24,410
7.0	10,500 to 12,000	10,500 to 12,000	12,000 to 13,500	24,410 to 27,020
8.0	12,000 to 13,500	12,000 to 13,500	13,500 to 15,000	27,020 to 29,630
9.0	13,500 to 15,000	13,500 to 15,000	15,000 to 16,500	29,630 to 32,260
10.0	$ 15,000 and over	15,000 to 16,500	16,500 to 18,000	32,260 to 34,880
11.0		$ 16,500 and over	$ 18,000 and over	$ 34,880 and over

Tax Rate	1987-90[f,g] Taxable Income*	1991-92[f,h] Taxable Income*	1993[f,h] Taxable Income*	1994[f,h] Taxable Income*
1.0	Up to $ 7,300	Up to $ 8,789	Up to $ 9,333	Up to $ 9,445
2.0	7,300 to 17,300	8,789 to 20,829	9,333 to 22,118	9,445 to 22,383
4.0	17,300 to 22,300	20,829 to 26,848	22,118 to 28,510	22,383 to 28,852
6.0	22,300 to 27,600	26,848 to 33,229	28,510 to 35,286	28,852 to 35,709
8.0	27,600 to 32,600	33,229 to 39,249	35,286 to 41,679	35,709 to 42,179
9.3	$ 32,600 and over	39,249 to 136,115	41,679 to 144,540	42,179 to 146,274
10.0		136,115 to 272,230	144,540 to 289,081	146,274 to 292,550
11.0		$ 272,230 and over	$ 289,081 and over	$ 292,550 and over

Tax Rate	1995[f,h] Taxable Income*	1996[f,j] Taxable Income*
1.0	Up to $ 9,662	Up to $ 9,817
2.0	9,662 to 22,898	9,817 to 23,264
4.0	22,898 to 29,516	23,264 to 29,988
6.0	29,516 to 36,530	29,988 to 37,114
8.0	36,530 to 43,149	37,114 to 43,839
9.3	43,149 to 149,638	$ 43,839 and over
10.0	149,638 to 299,279	
11.0	$ 299,279 and over	

Footnotes follow this section.

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS
AND STANDARD DEDUCTIONS
Taxable Years 1935-1996

Type	Taxable Year							
	1935-38	1939-42	1943-44[a]	1945-48[b]	1949-52[c]	1953-58[d]	1959-63[e]	1964-66[f]
I. Personal Exemptions								
a. Married Filing Joint and Surviving Spouse	$ 2,500	$ 2,500	$ 3,500	$ 4,500	$ 3,500	$ 3,500	$ 3,000	$ 3,000
b. Married Filing Separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000
e. Blind (Additional)	-	-	-	-	500	500	600	600
f. Senior (Additional)	-	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100	100
II. Dependent Exemption	400	400	400	400	400	400	600	600
III. Standard Deductions								
a. Married Filing Joint and Surviving Spouse	-	-	-	-	-	-	-	$ 1,000
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)	-	-	-	-	-	-	-	$ 1,000
1. Adjusted Gross Income of $5,000 or more	-	-	-	$ 300	$ 300	$ 300	$ 500	-
2. Adjusted Gross Income less than $5,000	-	-	-	6.0%	6.0%	6.0%	10.0%	-
c. Single and Married Filing Separate	-	-	-	-	-	-	-	$ 500
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							
	1967[g]	1968-86[h,i]	1987-92[i,j]	1993[j]	1994[j]	1995[j]	1996[j]
I. Personal Exemptions							
a. Married Filing Joint and Surviving Spouse	$ 50	$ 50	$ 102	$ 128	$ 130	$ 132	$ 134
b. Married Filing Separate	25	25	51	64	65	66	67
c. Single	25	25	51	64	65	66	67
d. Head of Household (Unmarried)	50	50	102	64	65	66	67
e. Blind (Additional)	8	8	51	64	65	66	67
f. Senior (Additional)	-	-	51	64	65	66	67
g. Estates	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1
II. Dependent Exemption	8	8	51	64	65	66	67
III. Standard Deductions							
a. Married Filing Joint and Surviving Spouse	$ 1,000	$ 2,000	$ 3,760	$ 4,804	$ 4,862	$ 4,974	$ 5,054
b. Head of Household (Unmarried)	$ 1,000	$ 2,000	$ 3,760	$ 4,804	$ 4,862	$ 4,974	$ 5,054
c. Single and Married Filing Separate	$ 500	$ 1,000	$ 1,880	$ 2,402	$ 2,431	$ 2,487	$ 2,527

Footnotes follow this section.

TABLE 3
Bank and Corporation
SYNOPSIS OF TAX RATES
1929-1996

Type	Income Year (Calendar Year Basis)								
	1929-32	1933-34	1935-42[a]	1943-49[b]	1950-58	1959-66[c]	1967-70[d]	1971[d]	1972[e]
I. General Corporations									
a. Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Minimum Franchise Tax*	$ 25	$ 25	$ 25	$ 25	$ 25	$ 100	$ 100	$ 100	$ 200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
II. Banks									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	11.0%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	-	-
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
f. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
III. Other Financial Corporations									
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.0%	11.6%
d. Financial Offset***	-	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	$ 25	$ 25	$ 25	$ 25	$ 25	$ 100	$ 100	$ 100	$ 200
f. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
g. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%
IV. Corporations subject to Income Tax									
a. Tax Rate*	-	-	-	-	4.0%	5.5%	7.0%	7.0%	7.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	-	-	-	-	-	-	-	2.5%	2.5%

Type	Income Year (Calendar Year Basis)								
	1973[f]	1974	1975	1976	1977	1978	1979	1980-81[f,h]	1982-83
I. General Corporations									
a. Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Minimum Franchise Tax*	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
d. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
II. Banks									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	9.6%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	1.307%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	$ 200	10.907%
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	$ 200
f. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
III. Other Financial Corporations									
a. General Franchise Tax Rate	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Add-on, In-lieu Rate	4.0%	3.707%	3.978%	3.772%	3.425%	2.730%	1.633%	2.0%	1.307%
c. Composite Rate	12.3%	12.707%	12.978%	12.772%	12.425%	11.730%	10.633%	11.6%	10.907%
d. Financial Offset***	***	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
f. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
g. Preference Tax									
IV. Corporations Subject to Income Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
a. Tax Rate*	8.3%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.6%	9.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-	-
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Footnotes follow this section.

TABLE 3 (continued)
Bank and Corporation
SYNOPSIS OF TAX RATES
1929-1996

Type	Income Year (Calendar Year Basis)								
	1984	1985	1986	1987[g]	1988[g]	1989[g]	1990-91[g]	1992	1993
I. General Corporations									
a. Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax*	$ 200	$ 200	$ 200	$ 300	$ 300	$ 600	$ 800	$ 800	$ 800
c. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
d. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
II. S Corporations									
a. Tax Rate	-	-	-	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
b. Financial S Corp. Add-on, In-Lieu Rate	-	-	-	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	-	-	-	3.844%	3.868%	3.941%	3.941%	4.207%	4.307%
d. Minimum Franchise Tax				$ 300	$ 300	$ 600	$ 800	$ 800	$ 800
e. Excess Net Passive Income Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
f. Built-in Gains Tax	-	-	-	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
II. Banks									
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Minimum Franchise Tax Rate*	$ 200	$ 200	$ 200	$ 300	$ 300	$ 600	$ 800	$ 800	$ 800
e. Alternative Minimum Tax **	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
f. Preference Tax	2.5%	2.5%	2.5%	-	-	-	-	-	-
III. Other Financial Corporations	-	-	-	-	-	-	-	-	-
a. General Franchise Tax Rate	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	1.330%	1.220%	1.458%	1.344%	1.368%	1.441%	1.441%	1.707%	1.807%
c. Composite Rate	10.930%	10.820%	11.058%	10.644%	10.668%	10.741%	10.741%	11.007%	11.107%
d. Financial Offset***	***	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	$ 200	$ 200	$ 200	$ 300	$ 300	$ 600	$ 800	$ 800	$ 800
f. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
g. Preference Tax	-	-	-	-	-	-	-	-	-
IV. Corporations subject to Income Tax									
a. Tax Rate*	9.6%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax**	-	-	-	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
c. Preference Tax	2.5%	2.5%	2.5%	2.5%	-	-	-	-	-

Type		
	1994[h]	1995-96[h]
I. General Corporations		
a. Tax Rate	9.3%	9.3%
b. Minimum Franchise Tax*	$ 800	$ 800
c. Alternative Minimum Tax**	7.0%	7.0%
d. Preference Tax	-	-
II. S Corporations		
a. Tax Rate	2.5%	1.5%
b. Financial S Corp. Add-on, In-Lieu Rate	2.170%	2%
c. Composite Rate	4.670%	3.5%
d. Minimum Franchise Tax	$ 800	$ 800
e. Excess Net Passive Income Tax	9.3%	9.3%
f. Built-in Gains Tax	9.3%	9.3%
III. Banks		
a. General Franchise Tax Rate	9.3%	9.3%
b. Add-on, In-lieu Rate	2.170%	2%
c. Composite Rate	11.470%	11.3%
d. Minimum Franchise Tax Rate*	$ 800	$ 800
e. Alternative Minimum Tax **	7.0%	7.0%
f. Preference Tax	-	-
IV. Other Financial Corporations		
a. General Franchise Tax Rate	9.3%	9.3%
b. Add-on, In-lieu Rate	2.170%	2%
c. Composite Rate	11.470%	11.3%
d. Financial Offset***	***	***
e. Minimum Franchise Tax*	$ 800	$ 800
f. Alternative Minimum Tax**	7.0%	7.0%
g. Preference Tax	-	-
V. Corporations Subject to Income Tax		
a. Tax Rate*	9.3%	9.3%
b. Alternative Minimum Tax**	7.0%	7.0%
c. Preference Tax	-	-

Footnotes follow this section.

APPENDIX A
Footnotes
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% to 7%.

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

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

A forgiveness tax credit of 20% was provided with respect to 1971 taxes, along with the enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971, [First Extraordinary Session] Ch. 1).

e The maximum tax rate was increased from 10% to 11% (Stats. 1971, [First Extraordinary Session] Ch 1). A special income tax credit ranging from 20% to 100% of the tax liability was effective for the 1973 taxable year (Stats. 1973, Ch. 296).

f Tax brackets were indexed at a rate of 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987. The brackets were set by AB 53 (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995 and 1.6% for 1996. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).

g The maximum tax rate was lowered from 11% to 9.3% effective for the 1987 taxable year. The number of tax brackets was reduced from eleven to six. Also, the preference tax was replaced with a 7% alternative minimum tax (Stats. 1987, Ch. 1138).

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

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

j For taxable years beginning on January 1, 1996, the regular top marginal tax rate was reduced from 11% to 9.3% and the alternative minimum tax rate was reduced from 8.5% to 7%.

APPENDIX A

Footnotes

TABLE 2

a Temporary wartime provisions, enacted in 1943, increased the exemptions of individuals by $1,000 and 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 to a blind taxpayer or spouse.

d The filing of joint returns was made more attractive in this period. For couples with a 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 that 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 1978 and 1979 above a minimum 3% and future years by the California Consumer Price Index change from June to June (Stats. 1978, Ch. 569). The rate was 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. For taxable year 1987 indexing was suspended. The standard deductions and personal exemptions were legislatively set (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, 2.3% for 1995, and 1.6% for 1996.

APPENDIX A
Footnotes
TABLE 3

a In 1936, the bank and corporation franchise tax was extended to public utilities, which were previously taxed on gross receipts.

b Temporary provisions were enacted during World War II to reduce the franchise tax rate by 15%. This temporary reduction, applied to income years ending in 1943 through income years ending in 1948.

c The tax rate increase was effective for income earned on or after January 1, 1959. The minimum franchise tax increased to $100 and was subsequently reduced to $25 for credit unions with $20,000 or less gross income, and for 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 $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 franchise tax (Stats. 1989, Ch. 1222).

h The in lieu rate was set statutorily at 2% for income years ending in 1980 and 1981 (Stats. 1979, Ch. 1150), and for income years 1994, 1995, and 1996 (Stats. 1993, Ch. 31).

* 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 received the same protection from local levies as banks, which eliminated their offset (Stats. 1979, Ch. 1150).

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Appendix B:
Personal Income Tax
1996 Taxable Year

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TABLE 1[a]
Personal Income Tax Statistics
COMPARISON BY TAXABLE YEARS
1940 Through 1996 Taxable Years

Year	Number of Returns	Adjusted Gross Income[1]	Taxable Income[4]	Total Tax Liability[5]
1996	12,172,201	$ 512,431,675,779	$ 421,252,482,068	$ 20,322,784,586
1995	12,084,643	467,992,413,421	381,782,143,895	18,155,801,145
1994 h	11,926,987	439,333,822,548	356,109,978,823	16,217,010,478
1994	11,926,987	446,279,486,168	362,084,708,804	16,634,661,710
1993	11,929,840	441,688,924,003	353,006,086,588	15,933,690,353
1992	12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989 g	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

Footnotes follow this section.

TABLE 2[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME
1993 Through 1996 Taxable Years

Adjusted Gross Income Class	NUMBER OF RETURNS							
	1993 Taxable Year		1994 Taxable Year		1995 Taxable Year		1996 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $ 5,000	1,290,373	10.8	1,261,860	10.6	1,282,366	10.6	1,254,405	10.3
5,000 to 9,999	1,437,299	12.0	1,427,318	12.0	1,417,806	11.7	1,395,539	11.5
10,000 to 14,999	1,310,240	11.0	1,347,029	11.3	1,408,300	11.7	1,316,758	10.8
15,000 to 19,999	1,119,927	9.4	1,105,083	9.3	1,190,756	9.9	1,158,670	9.5
20,000 to 24,999	953,512	8.0	980,763	8.2	998,804	8.3	986,187	8.1
25,000 to 29,999	849,361	7.1	849,705	7.1	831,253	6.9	827,109	6.8
30,000 to 39,999	1,305,679	10.9	1,274,017	10.7	1,279,207	10.6	1,315,017	10.8
40,000 to 49,999	997,933	8.4	1,005,817	8.4	955,096	7.9	981,867	8.1
50,000 to 99,999	2,107,150	17.7	2,083,308	17.5	2,040,881	16.9	2,144,035	17.6
$ 100,000 and over	558,366	4.7	592,086	5.0	680,174	5.6	792,614	6.5
Total	11,929,840	100.0	11,926,987	100.0	12,084,643	100.0	12,172,201	100.0

Adjusted Gross Income Class	ADJUSTED GROSS INCOME IN THOUSANDS							
	1993 Taxable Year		1994 Taxable Year		1995 Taxable Year		1996 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under $ 5,000	$ -3,635,222	-0.8	$ -6,744,643	-1.5	$ -4,281,878	-0.9	$ -3,983,642	-0.8
5,000 to 9,999	10,837,554	2.5	10,628,195	2.4	10,659,559	2.3	10,578,019	2.1
10,000 to 14,999	16,377,546	3.7	16,596,987	3.8	17,559,697	3.8	16,395,288	3.2
15,000 to 19,999	19,568,110	4.4	19,196,860	4.4	20,699,917	4.4	20,173,087	3.9
20,000 to 24,999	21,345,647	4.8	21,888,484	5.0	22,403,885	4.8	22,100,010	4.3
25,000 to 29,999	23,236,506	5.3	23,084,669	5.3	22,813,897	4.9	22,670,634	4.4
30,000 to 39,999	45,302,750	10.3	44,158,201	10.1	44,500,661	9.5	45,826,533	8.9
40,000 to 49,999	44,702,736	10.1	44,735,772	10.2	42,716,557	9.1	43,989,078	8.6
50,000 to 99,999	143,169,603	32.4	142,262,739	32.4	139,884,039	29.9	147,679,777	28.8
$ 100,000 and over	120,783,694	27.3	123,526,557	28.1	151,036,080	32.3	187,002,890	36.5
Total	$ 441,688,924	100.0	$ 439,333,821	100.0	$ 467,992,413	100.0	$ 512,431,676	100.0

Adjusted Gross Income Class	TOTAL TAX LIABILITY IN THOUSANDS							
	1993 Taxable Year		1994 Taxable Year		1995 Taxable Year		1996 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under $ 5,000	$ 15,884	0.1	$ 9,259	0.1	$ 12,016	0.1	$ 8,703	0.0
5,000 to 9,999	12,736	0.1	10,894	0.1	13,220	0.1	12,433	0.1
10,000 to 14,999	51,617	0.3	47,627	0.3	55,225	0.3	48,895	0.2
15,000 to 19,999	120,281	0.8	124,058	0.8	117,930	0.6	122,253	0.6
20,000 to 24,999	223,539	1.4	232,393	1.4	220,130	1.2	212,175	1.0
25,000 to 29,999	342,083	2.1	324,649	2.0	316,358	1.7	307,331	1.5
30,000 to 39,999	851,086	5.3	869,835	5.4	829,883	4.6	887,971	4.4
40,000 to 49,999	1,066,990	6.7	1,072,615	6.6	1,040,150	5.7	1,053,959	5.2
50,000 to 99,999	4,757,058	29.9	4,880,380	30.1	4,780,118	26.3	5,033,553	24.8
$ 100,000 and over	8,492,416	53.3	8,645,301	53.3	10,770,773	59.3	12,635,511	62.2
Total	$ 15,933,690	100.0	$ 16,217,012	100.0	$ 18,155,801	100.0	$ 20,322,785	100.0

Footnotes follow this section.

TABLE 3[a]

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED

State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Returns			Adjusted Gross Income[1]			Taxable Income[4]			Total Tax Liability[5]		
	Number	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative
Negative	116,288	1.0	1.0	$ -7,047,762	-1.4	-1.4	-	0.0	0.0	$ 2,478	0.0	0.0
Zero	564	0.0	1.0	-	0.0	-1.4	-	0.0	0.0	-	0.0	0.0
$ 1 to 999	177,943	1.5	2.4	80,286	0.0	-1.4	$ 3,502	0.0	0.0	371	0.0	0.0
1,000 to 1,999	215,803	1.8	4.2	319,655	0.1	-1.3	36,388	0.0	0.0	600	0.0	0.0
2,000 to 2,999	221,878	1.8	6.0	555,913	0.1	-1.2	52,729	0.0	0.0	1,585	0.0	0.0
3,000 to 3,999	240,281	2.0	8.0	843,306	0.2	-1.0	191,642	0.0	0.1	1,486	0.0	0.0
4,000 to 4,999	281,648	2.3	10.3	1,264,959	0.2	-0.8	428,018	0.1	0.2	2,182	0.0	0.0
5,000 to 5,999	265,948	2.2	12.5	1,467,474	0.3	-0.5	578,581	0.1	0.3	1,432	0.0	0.0
6,000 to 6,999	255,314	2.1	14.6	1,655,732	0.3	-0.2	804,543	0.2	0.5	2,549	0.0	0.1
7,000 to 7,999	265,513	2.2	16.8	1,996,202	0.4	0.2	1,039,860	0.2	0.7	1,501	0.0	0.1
8,000 to 8,999	325,328	2.7	19.4	2,772,159	0.5	0.8	1,502,790	0.4	1.1	3,282	0.0	0.1
9,000 to 9,999	283,436	2.3	21.8	2,686,453	0.5	1.3	1,575,416	0.4	1.5	3,670	0.0	0.1
10,000 to 10,999	271,536	2.2	24.0	2,844,736	0.6	1.8	1,794,811	0.4	1.9	5,750	0.0	0.1
11,000 to 11,999	266,298	2.2	26.2	3,068,469	0.6	2.4	1,897,772	0.5	2.4	7,581	0.0	0.2
12,000 to 12,999	266,721	2.2	28.4	3,330,611	0.6	3.1	2,145,181	0.5	2.9	10,099	0.0	0.2
13,000 to 13,999	268,042	2.2	30.6	3,613,209	0.7	3.8	2,467,813	0.6	3.4	12,857	0.1	0.3
14,000 to 14,999	244,161	2.0	32.6	3,538,263	0.7	4.5	2,370,594	0.6	4.0	12,608	0.1	0.3
15,000 to 15,999	256,767	2.1	34.7	3,974,381	0.8	5.3	2,759,482	0.7	4.7	17,483	0.1	0.4
16,000 to 16,999	246,733	2.0	36.7	4,072,716	0.8	6.1	2,817,707	0.7	5.3	20,693	0.1	0.5
17,000 to 17,999	213,645	1.8	38.5	3,741,349	0.7	6.8	2,717,683	0.6	6.0	22,771	0.1	0.6
18,000 to 18,999	217,551	1.8	40.3	4,021,484	0.8	7.6	2,961,632	0.7	6.7	30,554	0.2	0.8
19,000 to 19,999	223,974	1.8	42.1	4,363,157	0.9	8.4	3,196,732	0.8	7.4	30,752	0.2	0.9
20,000 to 20,999	220,270	1.8	43.9	4,516,032	0.9	9.3	3,383,147	0.8	8.2	35,349	0.2	1.1
21,000 to 21,999	199,821	1.6	45.6	4,291,819	0.8	10.1	3,202,342	0.8	9.0	36,394	0.2	1.3
22,000 to 22,999	195,545	1.6	47.2	4,403,642	0.9	11.0	3,312,316	0.8	9.8	42,609	0.2	1.5
23,000 to 23,999	190,898	1.6	48.7	4,486,812	0.9	11.9	3,447,568	0.8	10.6	47,544	0.2	1.7
24,000 to 24,999	179,653	1.5	50.2	4,401,705	0.9	12.7	3,400,957	0.8	11.4	50,279	0.2	2.0
25,000 to 25,999	174,818	1.4	51.6	4,452,683	0.9	13.6	3,465,142	0.8	12.2	55,513	0.3	2.3
26,000 to 26,999	175,586	1.4	53.1	4,650,232	0.9	14.5	3,598,855	0.9	13.1	56,719	0.3	2.5
27,000 to 27,999	164,890	1.4	54.4	4,533,453	0.9	15.4	3,547,272	0.8	13.9	62,250	0.3	2.8
28,000 to 28,999	166,783	1.4	55.8	4,752,428	0.9	16.3	3,693,492	0.9	14.8	64,902	0.3	3.2
29,000 to 29,999	145,032	1.2	57.0	4,281,838	0.8	17.2	3,373,976	0.8	15.6	67,948	0.3	3.5
30,000 to 30,999	134,210	1.1	58.1	4,089,820	0.8	18.0	3,195,619	0.8	16.4	63,533	0.3	3.8
31,000 to 31,999	144,525	1.2	59.3	4,553,923	0.9	18.8	3,539,296	0.8	17.2	77,492	0.4	4.2
32,000 to 32,999	135,880	1.1	60.4	4,417,435	0.9	19.7	3,514,926	0.8	18.0	77,830	0.4	4.6
33,000 to 33,999	139,717	1.1	61.6	4,679,212	0.9	20.6	3,689,753	0.9	18.9	88,982	0.4	5.0
34,000 to 34,999	128,246	1.1	62.6	4,421,042	0.9	21.5	3,528,452	0.8	19.8	88,041	0.4	5.5
35,000 to 35,999	129,207	1.1	63.7	4,585,773	0.9	22.4	3,628,464	0.9	20.6	89,852	0.4	5.9
36,000 to 36,999	133,951	1.1	64.8	4,886,946	1.0	23.3	3,905,202	0.9	21.5	101,388	0.5	6.4
37,000 to 37,999	134,614	1.1	65.9	5,047,967	1.0	24.3	4,033,086	1.0	22.5	107,685	0.5	6.9
38,000 to 38,999	121,318	1.0	66.9	4,671,695	0.9	25.2	3,725,077	0.9	23.4	98,134	0.5	7.4
39,000 to 39,999	113,349	0.9	67.8	4,472,720	0.9	26.1	3,609,715	0.9	24.2	95,034	0.5	7.9
40,000 to 49,999	981,867	8.1	75.9	43,989,078	8.6	34.7	34,929,935	8.3	32.5	1,053,959	5.2	13.1
50,000 to 59,999	716,740	5.9	81.8	39,197,569	7.6	42.3	31,477,433	7.5	40.0	1,101,005	5.4	18.5
60,000 to 69,999	528,343	4.3	86.1	34,216,536	6.7	49.0	27,510,336	6.5	46.5	1,070,856	5.3	23.7
70,000 to 79,999	399,051	3.3	89.4	29,833,779	5.8	54.8	24,128,383	5.7	52.3	1,047,409	5.2	28.9
80,000 to 89,999	290,866	2.4	91.8	24,644,105	4.8	59.6	19,983,374	4.7	57.0	974,106	4.8	33.7
90,000 to 99,999	209,035	1.7	93.5	19,787,788	3.9	63.5	16,075,626	3.8	60.8	840,176	4.1	37.8
100,000 to 149,999	456,851	3.8	97.2	54,324,169	10.6	74.1	44,818,701	10.6	71.5	2,729,497	13.4	51.3
150,000 to 199,999	142,436	1.2	98.4	24,379,978	4.8	78.9	20,566,677	4.9	76.4	1,460,080	7.2	58.4
200,000 to 299,999	99,831	0.8	99.2	23,925,603	4.7	83.5	20,733,119	4.9	81.3	1,609,759	7.9	66.4
300,000 to 399,999	35,044	0.3	99.5	12,022,763	2.3	85.9	10,723,438	2.5	83.8	875,436	4.3	70.7
400,000 to 499,999	17,519	0.1	99.7	7,807,950	1.5	87.4	7,105,701	1.7	85.5	601,652	3.0	73.6
500,000 to 999,999	25,974	0.2	99.9	17,530,195	3.4	90.8	16,345,455	3.9	89.4	1,395,959	6.9	80.5
$ 1,000,000 and over	14,959	0.1	100.0	47,012,231	9.2	100.0	44,716,773	10.6	100.0	3,963,129	19.5	100.0
Total	12,172,201	100.0	100.0	$ 512,431,676	100.0	100.0	$ 421,252,482	100.0	100.0	$ 20,322,785	100.0	100.0

Footnotes follow this section.

TABLE 4A[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California[3] Adjustments	California[1] AGI	California[2] Deductions	Taxable[4] Income	Total[5] Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	116,288	2,959	$ -9,554,730	$ 2,506,968	$ -7,047,762	$ 1,430,578	-	$ 2,478
Zero	564	-	11,678	-11,678	-	2,436	-	-
$ 1 to 999	177,943	17,217	288,080	-207,793	80,286	545,835	$ 3,502	371
1,000 to 1,999	215,803	54,348	420,118	-100,463	319,655	518,329	36,388	600
2,000 to 2,999	221,878	58,784	656,540	-100,627	555,913	658,325	52,729	1,585
3,000 to 3,999	240,281	76,345	947,462	-104,156	843,306	990,560	191,642	1,486
4,000 to 4,999	281,648	67,931	1,393,667	-128,707	1,264,959	936,633	428,018	2,182
5,000 to 5,999	265,948	47,100	1,590,511	-123,037	1,467,474	945,135	578,581	1,432
6,000 to 6,999	255,314	40,404	1,760,572	-104,841	1,655,732	896,015	804,543	2,549
7,000 to 7,999	265,513	26,006	2,100,678	-104,477	1,996,202	1,024,692	1,039,860	1,501
8,000 to 8,999	325,328	104,225	2,916,899	-144,740	2,772,159	1,346,528	1,502,790	3,282
9,000 to 9,999	283,436	117,255	2,771,851	-85,399	2,686,453	1,141,339	1,575,416	3,670
10,000 to 10,999	271,536	114,417	2,910,080	-65,344	2,844,736	1,072,078	1,794,811	5,750
11,000 to 11,999	266,298	120,009	3,174,663	-106,194	3,068,469	1,309,509	1,897,772	7,581
12,000 to 12,999	266,721	123,816	3,425,184	-94,573	3,330,611	1,254,875	2,145,181	10,099
13,000 to 13,999	268,042	124,625	3,720,589	-107,380	3,613,209	1,209,846	2,467,813	12,857
14,000 to 14,999	244,161	105,871	3,625,373	-87,109	3,538,263	1,212,034	2,370,594	12,608
15,000 to 15,999	256,767	116,921	4,101,309	-126,927	3,974,381	1,309,056	2,759,482	17,483
16,000 to 16,999	246,733	120,642	4,190,643	-117,928	4,072,716	1,336,363	2,817,707	20,693
17,000 to 17,999	213,645	123,478	3,848,035	-106,685	3,741,349	1,057,883	2,717,683	22,771
18,000 to 18,999	217,551	139,371	4,115,441	-93,957	4,021,484	1,075,613	2,961,632	30,554
19,000 to 19,999	223,974	134,967	4,435,519	-72,362	4,363,157	1,190,137	3,196,732	30,752
20,000 to 20,999	220,270	152,401	4,630,607	-114,575	4,516,032	1,158,563	3,383,147	35,349
21,000 to 21,999	199,821	143,830	4,417,642	-125,823	4,291,819	1,125,520	3,202,342	36,394
22,000 to 22,999	195,545	144,825	4,490,238	-86,595	4,403,642	1,096,702	3,312,316	42,609
23,000 to 23,999	190,898	152,869	4,600,336	-113,524	4,486,812	1,049,657	3,447,568	47,544
24,000 to 24,999	179,653	154,763	4,511,959	-110,254	4,401,705	1,009,485	3,400,957	50,279
25,000 to 25,999	174,818	146,776	4,581,506	-128,824	4,452,683	1,000,091	3,465,142	55,513
26,000 to 26,999	175,586	147,702	4,811,181	-160,949	4,650,232	1,063,360	3,598,855	58,719
27,000 to 27,999	164,890	148,706	4,674,069	-140,616	4,533,453	1,011,324	3,547,272	62,250
28,000 to 28,999	166,783	141,222	4,878,132	-125,704	4,752,428	1,066,610	3,693,492	64,902
29,000 to 29,999	145,032	131,416	4,407,453	-125,615	4,281,838	940,150	3,373,976	67,948
30,000 to 30,999	134,210	123,570	4,215,698	-125,878	4,089,820	895,617	3,195,619	63,533
31,000 to 31,999	144,525	130,306	4,732,983	-179,060	4,553,923	1,024,354	3,539,296	77,492
32,000 to 32,999	135,880	128,748	4,537,207	-119,771	4,417,435	904,038	3,514,926	77,830
33,000 to 33,999	139,717	129,656	4,786,754	-107,542	4,679,212	993,112	3,689,753	88,982
34,000 to 34,999	128,246	120,877	4,595,887	-174,845	4,421,042	900,871	3,528,452	88,041
35,000 to 35,999	129,207	122,886	4,771,503	-185,730	4,585,773	962,924	3,628,464	89,852
36,000 to 36,999	133,951	128,508	5,098,701	-211,755	4,886,946	990,209	3,905,202	101,388
37,000 to 37,999	134,614	126,400	5,226,552	-178,585	5,047,967	1,017,804	4,033,086	107,685
38,000 to 38,999	121,318	116,282	4,863,021	-191,326	4,671,695	947,580	3,725,077	98,134
39,000 to 39,999	113,349	109,575	4,636,871	-164,152	4,472,720	863,446	3,609,715	95,034
40,000 to 49,999	981,867	963,298	45,612,705	-1,623,626	43,989,078	9,103,564	34,929,935	1,053,959
50,000 to 59,999	716,740	709,151	40,424,406	-1,226,837	39,197,569	7,733,283	31,477,433	1,101,005
60,000 to 69,999	528,343	525,028	35,090,422	-873,886	34,216,536	6,754,759	27,510,336	1,070,856
70,000 to 79,999	399,051	397,243	30,493,635	-659,856	29,833,779	5,732,622	24,128,383	1,047,409
80,000 to 89,999	290,866	289,952	25,071,625	-427,521	24,644,105	4,667,391	19,983,374	974,106
90,000 to 99,999	209,035	208,483	20,036,992	-249,204	19,787,788	3,749,439	16,075,626	840,176
100,000 to 149,999	456,851	455,374	55,028,324	-704,155	54,324,169	9,516,130	44,818,701	2,729,497
150,000 to 199,999	142,436	142,000	24,704,234	-324,256	24,379,978	3,822,146	20,566,677	1,460,080
200,000 to 299,999	99,831	99,536	24,122,710	-197,107	23,925,603	3,205,557	20,733,119	1,609,759
300,000 to 399,999	35,044	34,931	12,112,313	-89,550	12,022,763	1,304,218	10,723,438	875,436
400,000 to 499,999	17,519	17,467	7,667,280	140,670	7,807,950	705,218	7,105,701	601,652
500,000 to 999,999	25,974	25,841	17,516,554	13,642	17,530,195	1,191,604	16,345,455	1,395,959
1,000,000 to 1,999,999	9,229	9,156	12,571,791	-26,509	12,545,282	603,851	11,951,314	1,043,259
2,000,000 to 2,999,999	2,446	2,442	5,946,834	-17,187	5,929,647	255,667	5,676,309	502,478
3,000,000 to 3,999,999	1,111	1,101	3,789,561	30,246	3,819,808	156,572	3,663,497	322,441
4,000,000 to 4,999,999	563	561	2,490,450	24,631	2,515,080	109,909	2,405,275	213,532
$ 5,000,000 and over	1,610	1,605	22,206,329	-3,914	22,202,415	1,184,480	21,020,378	1,881,418
Total	12,172,201	8,421,180	$ 521,204,627	$ -8,772,951	$ 512,431,676	$ 102,281,427	$ 421,252,482	$ 20,322,785

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	36,251	$ 873,373	85,100	$ 707,266	41,292	$ 169,054	15,136	$ 165,551
Zero	161	5,380	402	2,269	f	4	400	591
$ 1 to 999	99,814	1,218,802	65,883	62,086	31,793	28,912	13,697	83,701
1,000 to 1,999	147,807	245,473	86,691	52,302	55,203	34,176	12,015	28,783
2,000 to 2,999	165,042	437,041	83,401	81,337	43,833	45,035	12,869	44,363
3,000 to 3,999	196,139	668,061	57,908	47,275	24,780	31,927	13,374	59,207
4,000 to 4,999	233,629	1,019,444	91,225	59,535	28,643	37,317	14,955	58,137
5,000 to 5,999	215,963	1,156,647	82,328	62,166	30,468	28,152	17,512	68,908
6,000 to 6,999	204,970	1,282,303	72,670	78,046	28,303	42,405	21,119	133,238
7,000 to 7,999	222,860	1,563,167	86,371	92,803	25,557	34,056	22,354	114,803
8,000 to 8,999	247,256	2,010,313	110,300	171,829	36,209	74,312	40,644	204,206
9,000 to 9,999	220,534	2,009,721	93,077	148,900	39,272	92,077	34,059	171,110
10,000 to 10,999	214,495	2,125,759	100,983	198,455	37,289	73,350	36,798	257,903
11,000 to 11,999	198,402	2,178,848	101,212	186,242	30,586	63,910	38,602	287,886
12,000 to 12,999	214,546	2,609,585	102,566	138,276	27,629	63,216	32,299	255,341
13,000 to 13,999	205,576	2,737,874	109,441	219,062	38,366	81,349	38,759	321,953
14,000 to 14,999	178,968	2,459,967	117,452	294,799	47,874	93,161	45,607	385,825
15,000 to 15,999	209,607	3,117,113	92,654	236,636	34,502	94,338	40,062	352,076
16,000 to 16,999	193,126	2,995,749	101,975	215,461	39,754	68,291	37,697	407,536
17,000 to 17,999	160,070	2,673,403	91,761	205,998	37,102	71,025	38,132	378,219
18,000 to 18,999	172,494	3,141,544	100,700	226,696	30,981	88,244	38,412	420,264
19,000 to 19,999	180,850	3,344,674	97,484	179,171	31,063	74,482	31,612	405,725
20,000 to 20,999	173,668	3,393,773	109,217	245,026	36,831	91,043	45,599	521,131
21,000 to 21,999	160,432	3,278,620	97,640	217,047	31,233	86,897	38,439	433,042
22,000 to 22,999	167,481	3,605,225	97,968	163,779	27,799	72,699	30,368	383,217
23,000 to 23,999	156,140	3,536,929	90,192	199,184	29,082	56,980	31,136	438,793
24,000 to 24,999	151,190	3,486,238	97,027	174,708	28,959	91,632	33,240	404,340
25,000 to 25,999	145,716	3,565,797	94,355	201,071	29,600	106,089	27,864	388,472
26,000 to 26,999	142,249	3,504,280	98,070	224,458	31,807	93,292	37,728	503,193
27,000 to 27,999	139,469	3,547,972	84,150	161,439	30,107	91,648	29,110	389,743
28,000 to 28,999	140,958	3,766,627	100,797	180,258	31,095	91,237	31,953	432,407
29,000 to 29,999	123,227	3,415,409	81,691	169,313	29,129	99,405	26,066	355,847
30,000 to 30,999	113,494	3,177,692	80,636	150,321	28,706	81,285	28,328	386,646
31,000 to 31,999	122,363	3,615,975	87,459	181,381	29,032	58,506	24,894	381,256
32,000 to 32,999	115,213	3,594,583	86,913	157,140	30,392	77,500	25,117	415,832
33,000 to 33,999	121,443	3,800,163	87,570	182,771	29,368	69,990	27,622	418,313
34,000 to 34,999	111,469	3,668,040	74,616	139,510	27,220	70,837	20,720	383,019
35,000 to 35,999	113,213	3,819,917	83,556	144,156	27,376	79,814	20,945	330,250
36,000 to 36,999	116,838	3,968,415	88,057	154,446	37,137	100,097	22,713	396,315
37,000 to 37,999	118,911	4,163,097	97,538	196,164	35,087	112,796	22,777	371,708
38,000 to 38,999	104,578	3,714,083	84,474	134,557	33,050	94,276	25,144	402,928
39,000 to 39,999	99,035	3,613,400	78,147	145,013	25,840	84,070	18,994	337,747
40,000 to 49,999	867,355	36,396,793	727,621	1,322,014	256,288	704,739	172,460	2,863,956
50,000 to 59,999	640,694	32,264,827	577,920	1,138,689	226,453	628,557	130,921	2,350,440
60,000 to 69,999	482,977	28,545,479	446,513	883,492	186,958	549,550	97,946	1,858,980
70,000 to 79,999	366,482	24,925,485	352,741	751,439	165,512	470,538	75,428	1,386,025
80,000 to 89,999	265,591	20,427,860	265,265	624,586	135,129	532,227	57,950	1,212,274
90,000 to 99,999	190,727	16,119,700	196,611	529,761	106,874	485,380	39,260	764,804
100,000 to 149,999	411,804	41,850,892	429,476	1,620,326	268,863	1,177,413	83,295	1,965,887
150,000 to 199,999	121,079	16,524,529	136,224	880,443	99,243	645,519	25,162	651,952
200,000 to 299,999	82,454	14,782,405	96,522	909,433	76,151	783,208	16,471	523,899
300,000 to 399,999	28,415	6,799,385	34,226	534,299	28,284	392,121	5,541	165,997
400,000 to 499,999	13,744	4,039,939	17,305	365,191	14,788	297,564	2,421	92,317
500,000 to 999,999	20,694	8,223,417	25,616	980,097	22,436	708,750	4,020	221,302
1,000,000 to 1,999,999	7,598	5,239,631	9,136	702,279	8,294	515,851	1,399	75,006
2,000,000 to 2,999,999	2,032	2,136,430	2,436	321,029	2,259	275,007	352	27,060
3,000,000 to 3,999,999	932	1,300,547	1,105	211,229	1,022	149,977	162	11,024
4,000,000 to 4,999,999	464	868,316	562	142,715	f	122,004	87	3,253
$ 5,000,000 and over	1,362	5,040,598	1,605	942,668	1,546	1,236,884	249	16,632
Total	10,060,051	$ 377,596,728	7,052,741	$ 20,048,032	2,949,984	$ 12,772,172	1,877,995	$ 26,870,336

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Business Income[6]				Net Sale of Capital Assets[8]			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	21,125	$ 294,650	37,761	$ 873,587	19,355	$ 743,639	34,124	$ 83,836
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	17,357	77,058	6,365	33,725	13,900	22,970	7,297	19,155
1,000 to 1,999	17,571	51,583	1,246	119	23,268	18,018	4,727	11,428
2,000 to 2,999	18,762	39,461	1,562	1,431	20,537	25,434	10,055	21,472
3,000 to 3,999	25,895	77,796	5,844	8,165	10,163	11,514	6,003	13,961
4,000 to 4,999	37,311	148,954	1,246	11,611	15,116	39,325	11,889	22,907
5,000 to 5,999	35,894	175,148	5,042	37,669	14,616	54,869	8,716	13,646
6,000 to 6,999	29,532	200,252	4,586	15,468	13,099	43,688	3,852	6,372
7,000 to 7,999	25,891	161,019	6,003	35,645	8,069	19,448	6,626	16,566
8,000 to 8,999	48,312	347,241	4,565	24,034	16,265	46,959	14,235	22,152
9,000 to 9,999	30,325	208,654	7,763	44,408	16,002	25,700	10,368	26,849
10,000 to 10,999	30,442	216,111	10,244	56,279	13,593	23,400	7,178	20,312
11,000 to 11,999	34,909	387,537	1,421	1,745	12,518	16,523	6,030	13,115
12,000 to 12,999	25,004	249,995	6,324	22,481	17,839	42,755	7,622	13,587
13,000 to 13,999	24,283	249,021	4,070	8,268	15,589	46,915	6,777	16,407
14,000 to 14,999	25,906	259,586	6,249	18,254	19,172	61,494	12,212	26,441
15,000 to 15,999	24,389	241,277	5,083	17,930	15,098	39,005	11,602	29,322
16,000 to 16,999	28,703	413,089	5,126	29,082	10,813	54,904	12,726	24,171
17,000 to 17,999	30,535	450,048	4,143	100,278	13,648	31,791	12,939	28,013
18,000 to 18,999	15,906	189,875	6,745	30,702	10,988	31,507	3,825	8,274
19,000 to 19,999	26,327	342,346	5,600	18,155	17,405	39,648	6,596	13,059
20,000 to 20,999	20,057	266,139	6,982	36,085	18,873	57,582	7,803	16,379
21,000 to 21,999	16,559	230,264	7,931	31,746	13,035	36,470	7,812	12,708
22,000 to 22,999	13,683	152,365	10,391	42,704	14,130	48,399	6,094	13,423
23,000 to 23,999	19,289	222,187	6,348	28,806	11,267	34,989	8,028	22,045
24,000 to 24,999	17,029	182,803	5,848	17,620	13,017	39,948	7,896	18,643
25,000 to 25,999	14,723	160,430	6,101	12,765	14,235	36,748	6,819	13,366
26,000 to 26,999	19,954	256,136	8,677	37,595	13,667	76,233	8,869	20,684
27,000 to 27,999	14,352	234,635	6,996	22,033	13,249	49,208	6,661	14,742
28,000 to 28,999	19,057	237,824	6,349	32,110	16,655	84,989	9,431	21,678
29,000 to 29,999	11,686	184,196	6,007	14,102	14,908	53,757	4,288	6,824
30,000 to 30,999	15,904	202,520	6,128	27,196	17,377	83,841	4,874	11,039
31,000 to 31,999	18,423	242,019	4,896	13,562	17,834	87,861	6,260	12,373
32,000 to 32,999	10,975	158,272	7,716	48,126	12,456	43,835	5,060	11,301
33,000 to 33,999	13,952	173,070	7,483	62,207	16,243	89,140	9,178	20,651
34,000 to 34,999	8,804	103,214	7,214	28,570	13,012	50,337	7,238	14,643
35,000 to 35,999	11,609	166,384	6,747	25,728	15,961	85,269	6,042	12,588
36,000 to 36,999	16,152	208,787	5,039	18,169	18,091	67,982	6,010	11,853
37,000 to 37,999	15,984	223,024	7,518	30,195	17,446	57,496	8,570	17,794
38,000 to 38,999	13,924	226,416	6,182	15,811	17,083	82,161	6,582	12,328
39,000 to 39,999	13,980	226,862	6,439	31,030	13,971	69,335	6,285	13,992
40,000 to 49,999	131,151	2,256,038	55,203	246,742	129,754	650,073	61,080	134,329
50,000 to 59,999	98,558	1,980,984	48,195	243,994	119,934	655,219	47,641	101,016
60,000 to 69,999	76,190	1,616,854	35,552	143,324	103,221	638,148	43,087	87,369
70,000 to 79,999	61,516	1,648,715	25,419	100,690	88,898	728,356	32,071	68,715
80,000 to 89,999	41,779	1,262,522	19,998	136,237	76,538	805,684	25,146	49,776
90,000 to 99,999	34,472	1,106,682	15,098	90,111	61,803	523,829	21,246	44,950
100,000 to 149,999	92,515	3,982,086	32,093	184,917	173,314	2,268,687	57,109	125,430
150,000 to 199,999	34,461	2,355,364	10,740	105,320	68,973	1,629,077	23,520	54,931
200,000 to 299,999	24,444	2,307,673	6,463	65,216	55,336	2,083,651	17,614	41,356
300,000 to 399,999	8,654	1,092,686	2,385	31,690	20,731	1,280,650	7,148	17,691
400,000 to 499,999	3,850	615,033	1,266	27,272	10,962	1,134,561	3,763	9,201
500,000 to 999,999	5,591	1,067,852	1,657	44,731	17,198	2,748,132	5,606	14,615
1,000,000 to 1,999,999	1,839	454,449	655	33,228	6,652	2,799,179	1,753	4,674
2,000,000 to 2,999,999	507	198,705	204	16,244	1,867	1,651,109	411	1,127
3,000,000 to 3,999,999	230	96,947	79	6,224	858	1,230,563	198	535
4,000,000 to 4,999,999	114	65,979	45	4,669	453	828,828	91	264
$ 5,000,000 and over	337	328,480	133	30,837	1,342	10,610,629	216	585
Total	1,496,683	$ 31,275,297	529,165	$ 3,476,645	1,557,397	$ 34,941,464	692,899	$ 1,506,663

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S Corporations[7]			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	10,837	$ 179,545	33,397	$ 655,172	6,766	$ 378,058	20,921	$ 2,016,692
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	506	1,200	7,735	52,943	2,941	24,255	405	27,500
1,000 to 1,999	487	7,378	3,121	13,841	400	44	401	89
2,000 to 2,999	3,521	3,862	4,515	23,351	1,404	1,799	800	10,216
3,000 to 3,999	3,523	9,833	1,722	3,314	3,625	14,867	-	-
4,000 to 4,999	4,193	13,010	3,484	27,340	3,482	11,037	2,064	2,092
5,000 to 5,999	2,684	4,374	4,502	30,611	5,165	19,134	1,303	2,402
6,000 to 6,999	-	-	6,726	78,510	400	670	161	24,592
7,000 to 7,999	9,323	61,138	2,761	9,069	2,322	9,860	800	4,040
8,000 to 8,999	6,486	19,782	8,649	67,368	4,791	34,501	1,662	7,725
9,000 to 9,999	8,486	55,547	3,743	13,737	5,801	40,877	3,523	35,165
10,000 to 10,999	5,768	14,418	4,783	15,124	2,322	12,865	2,862	25,394
11,000 to 11,999	8,106	21,494	10,064	64,290	1,561	14,602	620	1,672
12,000 to 12,999	10,229	21,931	5,443	38,289	4,285	26,928	f	339
13,000 to 13,999	10,614	51,590	6,085	53,721	4,524	22,228	1,813	4,121
14,000 to 14,999	7,267	22,490	3,893	22,894	4,524	25,295	3,083	15,284
15,000 to 15,999	7,012	26,523	8,018	30,967	1,499	1,177	1,396	16,860
16,000 to 16,999	1,787	6,020	9,891	92,323	6,086	66,252	3,207	15,730
17,000 to 17,999	5,788	56,612	4,292	33,786	3,948	25,017	1,323	160
18,000 to 18,999	5,949	38,330	5,197	54,744	2,868	27,370	1,633	3,383
19,000 to 19,999	4,028	23,569	4,440	34,417	3,630	31,338	809	1,713
20,000 to 20,999	8,982	43,442	7,703	65,600	2,855	27,639	2,676	18,805
21,000 to 21,999	5,796	33,955	5,774	20,395	3,343	45,118	1,632	20,817
22,000 to 22,999	6,526	33,515	4,895	35,730	3,019	28,873	1,944	7,101
23,000 to 23,999	6,942	51,242	6,025	35,793	4,003	45,667	1,781	17,759
24,000 to 24,999	5,071	27,355	6,671	40,977	4,313	43,644	2,193	15,642
25,000 to 25,999	5,855	37,553	6,347	25,364	3,160	28,606	1,941	12,525
26,000 to 26,999	6,532	41,665	4,621	37,473	4,566	37,564	894	3,745
27,000 to 27,999	5,399	28,457	5,069	44,858	2,207	22,147	1,293	2,301
28,000 to 28,999	5,989	39,734	8,397	69,140	3,383	35,755	3,485	23,520
29,000 to 29,999	5,263	34,149	4,471	27,308	3,039	22,953	1,379	4,937
30,000 to 30,999	3,202	25,809	5,423	28,467	1,720	16,591	2,189	7,449
31,000 to 31,999	4,783	24,000	7,561	42,241	4,308	57,518	2,442	12,621
32,000 to 32,999	5,445	52,690	6,684	42,116	2,276	21,377	2,851	37,919
33,000 to 33,999	9,177	66,672	7,053	77,401	2,684	16,055	2,601	28,053
34,000 to 34,999	5,534	57,171	4,942	37,591	1,640	12,842	2,030	11,393
35,000 to 35,999	5,301	51,495	6,008	66,234	3,602	42,504	1,984	11,381
36,000 to 36,999	4,947	28,052	7,599	53,193	3,918	52,277	3,326	22,176
37,000 to 37,999	5,096	50,451	8,379	51,518	3,009	24,916	3,009	16,325
38,000 to 38,999	5,456	52,185	6,522	49,188	2,628	27,049	3,171	13,344
39,000 to 39,999	5,033	34,001	9,561	32,623	4,608	45,591	921	3,182
40,000 to 49,999	44,026	315,127	74,645	551,185	25,932	371,449	24,013	189,618
50,000 to 59,999	39,877	393,417	60,091	441,734	27,326	383,294	18,263	112,809
60,000 to 69,999	30,351	314,674	56,710	418,368	23,256	380,129	14,078	104,886
70,000 to 79,999	27,974	302,832	52,655	418,689	22,168	410,599	13,347	85,791
80,000 to 89,999	20,980	281,440	37,437	299,437	17,252	326,863	10,995	132,814
90,000 to 99,999	17,725	221,995	29,996	233,577	14,956	513,295	7,829	305,215
100,000 to 149,999	48,516	869,588	70,964	531,198	48,021	1,418,199	29,939	285,919
150,000 to 199,999	20,645	515,184	10,631	149,204	26,678	1,570,689	13,339	198,243
200,000 to 299,999	17,649	579,130	8,759	165,256	28,016	2,274,830	11,226	256,168
300,000 to 399,999	8,282	388,708	3,298	65,222	13,091	1,588,917	4,907	168,492
400,000 to 499,999	4,714	253,472	1,820	66,084	7,498	1,167,988	2,922	143,144
500,000 to 999,999	6,627	475,573	3,219	74,253	12,300	3,260,607	3,998	276,637
1,000,000 to 1,999,999	2,817	362,228	1,158	46,733	4,895	2,504,879	1,692	206,427
2,000,000 to 2,999,999	769	150,428	328	13,603	1,351	1,213,588	497	89,894
3,000,000 to 3,999,999	355	79,864	154	6,472	589	774,163	240	93,783
4,000,000 to 4,999,999	186	64,268	69	17,619	304	507,577	f	74,212
$ 5,000,000 and over	550	280,209	222	10,208	941	3,936,787	360	384,925
Total	524,966	$ 7,300,374	684,342	$ 5,807,865	411,199	$ 24,046,709	250,301	$ 5,615,142

Footnotes follow this section.

TABLE 4A (continued)*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Estates and Trusts				Farm Income			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,197	$ 19,002	692	$ 30,417	1,003	$ 17,823	4,615	$ 278,295
Zero	f	610	-	-	-	-	-	-
$ 1 to 999	-	-	-	-	-	-	1,962	35,593
1,000 to 1,999	2,728	2,435	220	31	-	-	486	21,758
2,000 to 2,999	902	28	1,160	8,948	-	-	f	10
3,000 to 3,999	f	242	-	-	400	555	802	1,977
4,000 to 4,999	f	7	-	-	400	249	1,160	8,826
5,000 to 5,999	651	2,057	-	-	-	-	2,322	11,379
6,000 to 6,999	-	-	400	48	-	-	400	2,814
7,000 to 7,999	220	1,540	-	-	-	-	400	6,480
8,000 to 8,999	1,662	2,989	-	-	-	-	1,321	9,292
9,000 to 9,999	-	-	-	-	1,160	725	800	20,082
10,000 to 10,999	1,411	4,978	1,160	686	1,160	16,360	400	239
11,000 to 11,999	1,562	3,220	-	-	-	-	-	-
12,000 to 12,999	2,702	8,915	-	-	-	-	381	2,981
13,000 to 13,999	753	2,796	401	94	-	-	1,561	13,358
14,000 to 14,999	220	539	-	-	-	-	-	-
15,000 to 15,999	-	-	-	-	-	-	161	115
16,000 to 16,999	-	-	-	-	-	-	-	-
17,000 to 17,999	1,223	2,939	-	-	1,160	3,517	501	761
18,000 to 18,999	-	-	-	-	501	525	-	-
19,000 to 19,999	895	3,381	-	-	324	498	-	-
20,000 to 20,999	822	4,269	161	186	486	2,641	810	6,688
21,000 to 21,999	161	18	251	63	734	12,256	161	226
22,000 to 22,999	324	557	324	3	736	3,793	900	8,169
23,000 to 23,999	971	4,166	-	-	-	-	1,622	25,497
24,000 to 24,999	161	4	f	122	161	1,082	486	1,407
25,000 to 25,999	322	1,793	-	-	251	929	646	4,789
26,000 to 26,999	486	1,532	-	-	251	5,673	573	10,825
27,000 to 27,999	806	2,030	-	-	161	49	649	1,194
28,000 to 28,999	644	6,410	-	-	161	6	-	-
29,000 to 29,999	1,376	3,466	-	-	161	113	823	9,005
30,000 to 30,999	736	4,549	-	-	-	-	649	3,546
31,000 to 31,999	805	1,544	161	23	-	-	86	5,475
32,000 to 32,999	411	506	-	-	86	2,797	324	1,439
33,000 to 33,999	807	690	-	-	161	540	655	5,028
34,000 to 34,999	161	123	-	-	-	-	966	19,749
35,000 to 35,999	247	1,371	-	-	-	-	810	4,573
36,000 to 36,999	1,015	5,133	161	69	324	13	-	-
37,000 to 37,999	419	1,763	-	-	324	1,418	1,298	5,777
38,000 to 38,999	516	2,143	-	-	-	-	-	-
39,000 to 39,999	571	375	161	635	-	-	324	53
40,000 to 49,999	3,709	28,932	172	177	1,431	5,829	6,016	66,259
50,000 to 59,999	4,983	51,936	625	4,086	1,386	40,759	3,976	25,263
60,000 to 69,999	4,035	37,828	993	915	1,452	48,499	3,974	115,422
70,000 to 79,999	3,027	25,316	463	637	725	25,702	2,169	27,983
80,000 to 89,999	2,710	54,086	117	1,058	720	9,837	1,413	13,807
90,000 to 99,999	1,878	24,959	71	24	1,113	41,764	1,849	13,696
100,000 to 149,999	7,907	168,127	1,241	2,874	2,426	97,141	3,697	45,579
150,000 to 199,999	3,367	113,784	473	1,023	1,086	38,792	1,319	29,167
200,000 to 299,999	3,632	133,123	810	4,397	767	52,274	1,488	51,257
300,000 to 399,999	1,546	83,902	206	13,949	305	26,511	777	26,089
400,000 to 499,999	966	52,616	173	537	221	18,386	340	11,707
500,000 to 999,999	1,585	140,051	396	22,364	278	44,949	689	29,743
1,000,000 to 1,999,999	617	103,818	106	7,866	112	20,957	291	38,019
2,000,000 to 2,999,999	161	36,681	41	2,524	34	17,075	82	7,800
3,000,000 to 3,999,999	94	36,885	15	681	19	2,327	37	12,456
4,000,000 to 4,999,999	41	18,965	f	11	7	3,257	f	3,681
$ 5,000,000 and over	125	74,714	27	4,157	16	5,999	61	22,320
Total	68,274	$ 1,283,844	11,186	$ 108,605	22,203	$ 571,622	57,257	$ 1,067,652

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	All Other Federal Income Sources[g]				Total Income	
	Profit		Loss			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	17,054	$ 305,166	58,369	$ 8,458,388	116,288	$ -8,543,276
Zero	563	2,060	-	-	564	10,915
$ 1 to 999	37,291	103,148	9,048	209,157	177,943	1,244,060
1,000 to 1,999	34,920	59,528	3,921	15,056	215,803	437,396
2,000 to 2,999	41,616	82,176	4,054	23,323	221,878	671,785
3,000 to 3,999	53,750	124,547	8,846	35,566	240,281	982,841
4,000 to 4,999	48,329	114,318	2,447	16,548	281,648	1,412,008
5,000 to 5,999	67,603	143,869	3,481	22,623	265,948	1,596,994
6,000 to 6,999	70,109	140,688	1,463	4,502	255,314	1,788,982
7,000 to 7,999	73,390	172,770	5,604	43,721	265,513	2,115,086
8,000 to 8,999	75,730	180,504	3,521	18,994	325,328	2,943,069
9,000 to 9,999	67,317	181,661	2,941	25,213	283,436	2,769,518
10,000 to 10,999	63,421	164,235	7,346	90,531	271,536	2,899,268
11,000 to 11,999	65,113	164,586	1,922	20,872	266,298	3,223,153
12,000 to 12,999	63,531	160,431	1,363	51,372	266,721	3,448,321
13,000 to 13,999	70,392	159,141	4,385	60,070	268,042	3,735,881
14,000 to 14,999	65,790	158,406	3,173	45,255	244,161	3,633,454
15,000 to 15,999	70,437	146,268	5,909	28,796	256,767	4,130,421
16,000 to 16,999	70,376	213,098	3,921	72,229	246,733	4,206,864
17,000 to 17,999	68,744	187,107	2,044	6,920	213,645	3,915,756
18,000 to 18,999	62,709	125,253	6,504	39,373	217,551	4,151,133
19,000 to 19,999	61,816	154,660	2,883	43,494	223,974	4,488,653
20,000 to 20,999	66,400	191,274	2,354	14,353	220,270	4,685,863
21,000 to 21,999	66,666	183,221	4,390	27,223	199,821	4,443,731
22,000 to 22,999	67,402	161,235	3,494	27,595	195,545	4,518,931
23,000 to 23,999	67,387	217,915	2,045	11,825	190,898	4,666,326
24,000 to 24,999	70,615	221,074	2,518	40,539	179,653	4,537,877
25,000 to 25,999	68,875	205,000	1,946	15,802	174,818	4,647,878
26,000 to 26,999	69,713	220,936	3,166	13,244	175,586	4,841,395
27,000 to 27,999	70,851	273,963	1,135	4,205	164,890	4,711,959
28,000 to 28,999	73,107	224,032	2,607	24,120	166,783	4,928,711
29,000 to 29,999	63,807	193,472	3,180	47,265	145,032	4,422,642
30,000 to 30,999	58,524	233,344	1,892	33,108	134,210	4,251,794
31,000 to 31,999	68,067	246,361	2,371	22,113	144,525	4,788,015
32,000 to 32,999	63,727	259,131	1,294	73,539	135,880	4,569,223
33,000 to 33,999	67,495	279,490	3,330	94,551	139,717	4,809,002
34,000 to 34,999	63,244	260,125	2,269	33,790	128,246	4,599,483
35,000 to 35,999	64,088	231,357	2,869	12,958	129,207	4,819,056
36,000 to 36,999	72,406	283,325	1,885	24,275	133,951	5,135,106
37,000 to 37,999	65,401	219,780	3,889	31,351	134,614	5,269,652
38,000 to 38,999	65,512	265,392	2,356	13,672	121,318	4,896,846
39,000 to 39,999	55,566	231,942	1,381	11,336	113,349	4,695,486
40,000 to 49,999	556,991	2,433,552	17,897	195,239	981,867	45,964,954
50,000 to 59,999	442,993	1,910,119	14,225	119,065	716,740	40,750,272
60,000 to 69,999	319,485	1,455,610	12,970	81,805	528,343	35,377,157
70,000 to 79,999	248,515	1,017,779	11,192	154,681	399,051	30,835,600
80,000 to 89,999	183,705	834,216	8,198	438,005	290,866	25,300,459
90,000 to 99,999	126,661	718,425	6,224	84,170	209,035	20,278,851
100,000 to 149,999	286,540	1,972,907	15,537	427,450	456,851	55,787,886
150,000 to 199,999	90,590	913,559	4,766	144,777	142,436	25,156,227
200,000 to 299,999	65,635	1,001,059	4,982	218,846	99,831	24,628,191
300,000 to 399,999	23,136	436,758	2,097	122,840	35,044	12,343,960
400,000 to 499,999	11,957	270,513	1,203	257,290	17,519	7,792,345
500,000 to 999,999	17,690	786,141	2,174	125,612	25,974	18,068,916
1,000,000 to 1,999,999	6,578	391,327	868	202,646	9,229	12,630,006
2,000,000 to 2,999,999	1,821	163,874	236	90,937	2,446	5,968,856
3,000,000 to 3,999,999	826	109,165	95	80,575	1,111	3,801,963
4,000,000 to 4,999,999	428	45,304	47	71,368	563	2,498,642
$ 5,000,000 and over	1,250	399,388	152	214,634	1,610	22,205,436
Total	4,963,654	$ 22,705,687	296,383	$ 12,938,809	12,172,201	$ 526,890,980

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Individual Retirement Plan[10, 18]		Moving Expenses		Half Self-Employment Tax[10]		Self-Employed Health Insurance[10]	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	3,369	$ 6,108	577	$ 1,518	21,539	$ 19,840	6,682	$ 4,595
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	2,581	2,223	-	-	6,853	4,900	1,821	1,052
1,000 to 1,999	3,622	6,794	1,160	6,708	14,764	2,952	1,961	784
2,000 to 2,999	1,122	2,244	-	-	16,057	2,802	4,281	1,176
3,000 to 3,999	2,625	2,445	1,160	1,340	23,975	7,704	4,544	2,515
4,000 to 4,999	1,662	3,323	561	412	31,510	10,169	4,281	2,405
5,000 to 5,999	4,783	7,885	1,160	417	30,194	10,635	5,842	1,889
6,000 to 6,999	4,645	6,854	1,160	2,303	23,290	10,559	6,203	2,327
7,000 to 7,999	1,561	3,121	1,160	821	16,467	8,284	5,442	3,231
8,000 to 8,999	3,435	4,859	400	720	38,353	20,894	6,688	3,621
9,000 to 9,999	5,457	10,631	161	167	24,821	13,915	5,629	2,688
10,000 to 10,999	1,945	3,059	-	-	26,218	14,387	6,007	3,690
11,000 to 11,999	4,225	7,949	-	-	27,602	20,684	9,869	11,120
12,000 to 12,999	8,627	9,399	-	-	21,221	16,502	7,549	4,389
13,000 to 13,999	10,456	20,043	1,160	702	19,179	15,725	6,628	6,005
14,000 to 14,999	3,899	5,505	-	-	23,081	21,278	7,526	6,132
15,000 to 15,999	10,256	17,000	-	-	21,268	16,795	3,867	2,307
16,000 to 16,999	15,650	22,439	-	-	27,281	27,507	8,488	5,506
17,000 to 17,999	10,676	18,252	1,321	3,094	25,732	26,735	11,937	6,938
18,000 to 18,999	6,354	12,726	f	-	11,747	10,899	5,389	5,281
19,000 to 19,999	11,573	18,194	-	-	23,344	22,610	4,465	2,850
20,000 to 20,999	8,900	14,888	251	188	17,965	19,554	6,942	4,214
21,000 to 21,999	8,047	11,698	1,061	1,298	16,823	19,067	5,483	3,734
22,000 to 22,999	8,093	13,695	486	286	14,167	11,342	4,599	2,978
23,000 to 23,999	10,196	15,537	649	825	17,815	15,929	4,921	3,673
24,000 to 24,999	9,448	16,057	161	177	14,877	15,029	5,390	3,286
25,000 to 25,999	8,634	14,216	646	2,780	12,601	11,419	2,873	1,478
26,000 to 26,999	9,741	13,910	649	483	17,528	18,805	5,469	3,520
27,000 to 27,999	11,029	16,753	f	3	14,634	17,513	4,022	2,286
28,000 to 28,999	11,900	18,640	898	1,245	15,651	16,513	5,351	3,740
29,000 to 29,999	6,216	10,248	1,148	1,071	8,767	11,137	3,422	2,195
30,000 to 30,999	9,632	14,459	1,148	1,913	14,032	12,782	4,744	4,236
31,000 to 31,999	10,138	12,757	412	993	13,589	17,455	5,480	3,973
32,000 to 32,999	8,593	11,653	1,298	2,006	8,660	10,162	3,177	2,852
33,000 to 33,999	10,606	14,569	1,135	1,673	13,622	11,887	4,317	3,334
34,000 to 34,999	5,875	9,698	810	906	7,742	7,640	2,121	1,600
35,000 to 35,999	5,542	8,760	826	670	11,465	13,715	2,947	1,694
36,000 to 36,999	8,843	14,617	486	65	14,182	15,927	6,835	4,015
37,000 to 37,999	13,368	20,283	583	1,150	14,081	14,449	4,757	3,897
38,000 to 38,999	8,396	12,316	1,490	1,336	11,982	17,411	4,359	2,172
39,000 to 39,999	5,870	9,571	736	674	12,367	15,306	2,872	3,015
40,000 to 49,999	60,215	83,861	3,342	7,006	117,389	174,410	38,871	31,167
50,000 to 59,999	35,801	60,049	5,269	8,741	90,287	146,942	29,065	23,764
60,000 to 69,999	29,033	50,045	4,125	7,554	73,122	120,720	20,810	17,155
70,000 to 79,999	26,721	45,303	3,548	6,971	60,118	111,939	20,128	17,471
80,000 to 89,999	16,460	28,076	1,933	4,186	40,566	83,257	12,587	9,779
90,000 to 99,999	11,447	20,279	1,366	6,152	35,168	77,421	10,382	9,419
100,000 to 149,999	42,083	73,961	4,667	14,069	100,737	223,817	31,110	30,173
150,000 to 199,999	14,935	25,858	1,665	6,764	41,175	119,642	16,096	16,229
200,000 to 299,999	11,089	19,579	726	2,942	33,712	110,807	13,033	15,711
300,000 to 399,999	4,546	8,031	253	1,402	12,988	51,820	5,538	7,120
400,000 to 499,999	2,306	4,046	127	493	6,439	27,393	2,822	3,996
500,000 to 999,999	2,825	4,673	79	660	9,880	48,109	4,585	6,896
1,000,000 to 1,999,999	1,054	1,828	44	351	3,439	16,843	1,495	2,355
2,000,000 to 2,999,999	213	362	6	42	953	5,985	381	626
3,000,000 to 3,999,999	81	136	6	91	432	2,867	172	285
4,000,000 to 4,999,999	39	65	f	3	234	1,825	88	145
$ 5,000,000 and over	79	139	f	-	711	9,566	291	552
Total	556,517	$ 891,869	52,013	$ 105,369	1,374,396	$ 1,932,187	422,634	$ 335,237

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Self-Employed Retirement Plan[10]		Penalty on Early Withdrawal Of Savings		Alimony Paid		Total Adjustments[11]	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	585	$ 4,113	2,242	$ 603	1,569	$ 27,182	28,016	$ 73,679
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	400	8,840	f	0	-	-	13,605	18,146
1,000 to 1,999	-	-	1,003	64	400	480	23,671	18,214
2,000 to 2,999	-	-	-	-	-	-	20,700	11,000
3,000 to 3,999	-	-	1,160	166	-	-	30,318	15,123
4,000 to 4,999	-	-	3,481	660	1,160	4,873	43,815	23,822
5,000 to 5,999	-	-	1,962	120	-	-	42,481	26,119
6,000 to 6,999	-	-	1,561	479	-	-	35,679	25,534
7,000 to 7,999	-	-	31	1	-	-	29,803	19,338
8,000 to 8,999	1,409	1,633	2,323	377	-	-	56,986	38,703
9,000 to 9,999	-	-	1,160	400	2,062	15,252	38,956	47,741
10,000 to 10,999	-	-	501	61	-	-	33,728	24,975
11,000 to 11,999	1,682	2,789	1,561	760	2,321	22,534	45,492	75,524
12,000 to 12,999	-	-	1,662	159	220	589	30,007	34,982
13,000 to 13,999	1,663	4,832	2,604	202	400	2,787	35,436	53,276
14,000 to 14,999	-	-	5,802	2,695	-	-	34,598	37,993
15,000 to 15,999	400	501	163	65	-	-	29,770	37,137
16,000 to 16,999	161	305	2,483	173	400	4,068	37,970	61,502
17,000 to 17,999	1,483	8,668	2,321	4,148	-	-	43,710	74,563
18,000 to 18,999	501	1,254	161	34	588	9,355	21,327	42,315
19,000 to 19,999	1,160	1,194	1,164	42	663	1,232	36,919	48,301
20,000 to 20,999	1,224	2,224	2,269	471	649	1,071	28,221	44,742
21,000 to 21,999	1,399	4,492	2,196	517	900	4,727	30,177	47,365
22,000 to 22,999	1,399	5,762	1,562	130	1,459	5,682	26,150	40,865
23,000 to 23,999	1,385	3,465	811	53	2,121	8,704	27,512	49,275
24,000 to 24,999	900	2,267	753	123	1,299	6,120	24,340	44,672
25,000 to 25,999	649	1,500	649	8	810	6,421	22,444	57,838
26,000 to 26,999	973	2,149	891	246	486	2,736	26,995	45,145
27,000 to 27,999	810	2,349	1,383	490	1,135	7,268	24,989	47,677
28,000 to 28,999	988	3,318	1,399	466	1,224	7,581	28,179	53,188
29,000 to 29,999	322	1,562	971	159	649	5,472	17,174	33,697
30,000 to 30,999	895	4,015	734	655	326	1,043	22,191	41,520
31,000 to 31,999	2,357	5,424	1,707	145	647	8,876	24,797	51,973
32,000 to 32,999	1,150	2,512	247	114	324	400	17,841	31,820
33,000 to 33,999	731	2,301	575	163	1,135	3,107	24,069	38,355
34,000 to 34,999	485	911	733	96	1,945	8,375	15,398	29,827
35,000 to 35,999	1,224	7,121	973	99	1,883	12,661	19,295	45,280
36,000 to 36,999	913	3,012	1,221	128	1,058	9,756	24,797	49,153
37,000 to 37,999	575	3,215	1,487	194	649	789	23,774	46,207
38,000 to 38,999	1,486	6,965	900	48	575	1,288	19,821	41,817
39,000 to 39,999	498	6,899	973	32	1,147	13,577	18,888	50,763
40,000 to 49,999	14,838	70,105	8,563	1,467	10,573	62,488	183,551	439,139
50,000 to 59,999	13,722	68,188	5,712	1,139	8,609	52,738	133,409	371,123
60,000 to 69,999	11,510	59,016	5,345	717	6,939	55,142	107,154	318,827
70,000 to 79,999	15,195	98,466	5,334	710	5,568	56,137	89,348	344,165
80,000 to 89,999	10,346	70,863	2,863	212	4,872	57,852	59,700	256,859
90,000 to 99,999	9,996	84,531	1,376	131	4,200	48,997	46,942	249,440
100,000 to 149,999	30,742	287,519	4,380	1,105	8,560	118,339	135,428	760,870
150,000 to 199,999	17,841	243,739	1,004	199	3,266	58,369	52,787	475,562
200,000 to 299,999	14,568	262,435	1,074	703	3,321	102,959	43,353	519,383
300,000 to 399,999	5,630	120,429	350	289	1,141	42,796	16,444	232,597
400,000 to 499,999	2,554	58,646	197	82	634	29,662	8,562	125,075
500,000 to 999,999	3,647	84,124	303	440	931	54,674	12,889	201,623
1,000,000 to 1,999,999	933	19,610	101	75	352	24,370	4,605	66,323
2,000,000 to 2,999,999	233	5,033	18	17	126	12,028	1,246	24,203
3,000,000 to 3,999,999	113	2,520	8	2	64	6,483	573	12,401
4,000,000 to 4,999,999	44	925	f	1	39	5,227	302	8,192
$ 5,000,000 and over	149	3,465	14	6	82	11,081	879	27,849
Total	181,848	$ 1,645,206	92,426	$ 22,842	89,481	$ 1,003,347	2,077,211	$ 6,132,800

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	California Adjustments[3]				Medical Expenses		State and Local Income Taxes	
	Subtractions		Additions					
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	70,870	$ 4,955,547	53,097	$ 7,462,515	32,992	$ 151,771	26,983	$ 71,611
Zero	564	11,678	-	-	-	-	161	271
$ 1 to 999	41,527	365,080	7,976	157,287	6,189	24,874	8,717	5,126
1,000 to 1,999	27,586	112,854	3,779	12,391	5,482	6,284	4,713	1,622
2,000 to 2,999	28,849	113,088	6,226	12,461	9,450	17,591	3,517	9,671
3,000 to 3,999	40,232	131,177	9,426	27,022	5,086	19,826	7,781	2,557
4,000 to 4,999	38,138	146,977	6,091	18,269	11,692	43,331	8,423	3,367
5,000 to 5,999	49,242	133,467	5,844	10,430	6,044	24,778	8,425	3,558
6,000 to 6,999	44,153	124,526	7,866	19,685	5,011	26,520	6,588	1,751
7,000 to 7,999	47,105	135,466	7,385	30,989	17,209	89,063	5,303	1,843
8,000 to 8,999	53,932	157,465	13,353	12,726	15,238	56,573	15,758	17,062
9,000 to 9,999	43,648	115,036	3,913	29,638	12,751	39,634	12,841	7,122
10,000 to 10,999	54,457	147,056	9,079	81,712	10,127	27,029	8,553	3,773
11,000 to 11,999	50,064	134,056	15,692	27,861	14,079	131,447	19,273	22,704
12,000 to 12,999	43,840	154,112	10,991	59,539	13,916	47,490	21,826	11,273
13,000 to 13,999	48,957	159,833	12,469	52,452	14,673	31,044	25,102	11,003
14,000 to 14,999	44,987	106,647	8,416	19,538	21,727	121,142	27,893	9,362
15,000 to 15,999	55,174	143,508	7,675	16,580	19,914	143,310	22,818	10,168
16,000 to 16,999	49,565	149,393	11,108	31,465	21,066	111,486	26,316	18,585
17,000 to 17,999	40,813	119,016	7,622	12,331	10,106	35,386	24,890	39,670
18,000 to 18,999	41,898	117,205	5,934	23,249	12,356	51,619	27,067	23,846
19,000 to 19,999	43,738	117,817	5,319	45,455	20,069	91,389	32,176	24,876
20,000 to 20,999	47,855	128,271	10,094	13,696	19,281	74,094	36,980	17,455
21,000 to 21,999	57,627	151,848	9,303	26,026	18,743	96,153	39,616	19,970
22,000 to 22,999	53,750	118,304	9,216	31,709	14,858	59,490	41,056	28,708
23,000 to 23,999	55,490	138,056	9,527	24,531	14,611	62,125	37,042	22,031
24,000 to 24,999	57,474	152,470	7,266	42,215	16,230	64,096	46,076	25,838
25,000 to 25,999	57,005	158,057	6,646	29,233	17,674	67,235	44,166	33,649
26,000 to 26,999	61,506	174,465	8,050	13,516	13,970	51,850	44,050	31,989
27,000 to 27,999	56,945	155,986	7,035	15,370	13,338	81,571	43,399	31,006
28,000 to 28,999	63,233	155,304	9,589	29,600	17,379	84,294	52,546	42,129
29,000 to 29,999	57,455	178,758	5,679	53,142	13,179	56,783	46,708	68,146
30,000 to 30,999	51,691	162,406	5,905	36,529	13,372	48,783	48,683	41,403
31,000 to 31,999	60,621	192,183	6,614	13,123	15,989	51,343	53,804	51,054
32,000 to 32,999	55,501	237,469	6,900	117,698	10,638	35,760	49,309	49,841
33,000 to 33,999	58,232	207,242	8,541	99,700	10,005	33,679	55,350	59,836
34,000 to 34,999	51,082	194,784	4,723	19,939	11,465	56,837	47,371	52,753
35,000 to 35,999	57,457	198,999	5,743	13,269	9,313	38,537	53,057	58,423
36,000 to 36,999	63,867	225,213	6,820	13,458	8,811	34,233	60,434	77,025
37,000 to 37,999	57,081	189,555	5,383	10,970	11,735	45,963	60,717	69,066
38,000 to 38,999	58,224	211,597	8,684	20,271	10,930	47,085	59,090	68,191
39,000 to 39,999	51,009	191,239	5,397	27,087	8,097	34,588	53,982	71,650
40,000 to 49,999	503,202	1,796,681	62,022	173,054	78,767	345,865	564,099	898,461
50,000 to 59,999	404,868	1,409,212	59,675	182,375	53,785	235,492	491,836	1,023,312
60,000 to 69,999	305,224	995,857	44,352	121,971	30,791	166,082	420,483	1,086,466
70,000 to 79,999	233,271	816,846	41,550	156,989	20,762	112,068	341,780	1,122,446
80,000 to 89,999	170,689	552,943	28,763	125,422	14,217	69,695	264,034	1,059,271
90,000 to 99,999	118,931	464,323	23,733	215,119	9,338	72,683	193,660	916,582
100,000 to 149,999	272,998	1,314,085	81,946	609,930	13,766	133,949	440,521	2,946,457
150,000 to 199,999	89,967	559,288	37,546	235,032	3,588	56,545	139,501	1,566,867
200,000 to 299,999	68,287	593,797	35,695	396,690	1,641	30,373	98,375	1,734,295
300,000 to 399,999	24,627	283,169	15,425	193,619	298	7,530	34,572	951,688
400,000 to 499,999	13,324	227,817	9,249	368,486	157	2,907	17,194	648,050
500,000 to 999,999	19,933	493,387	14,764	507,029	158	5,395	25,442	1,567,878
1,000,000 to 1,999,999	7,554	400,172	5,958	373,663	39	2,949	9,100	1,222,569
2,000,000 to 2,999,999	2,105	169,939	1,740	152,752	7	271	2,426	641,197
3,000,000 to 3,999,999	954	104,460	793	134,707	f	29	1,104	378,238
4,000,000 to 4,999,999	498	113,284	418	137,915	f	9	559	405,953
$ 5,000,000 and over	1,471	698,329	1,284	694,415	f	9	1,602	2,249,839
Total	4,330,347	$ 22,366,799	831,289	$ 13,593,848	782,117	$ 3,657,940	4,364,848	$ 21,640,554

Footnotes follow this section.

TABLE 4A (continued)*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Real Estate Taxes		Personal Property Taxes		Other Taxes		Total Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	47,044	$ 139,225	25,785	$ 10,141	10,423	$ 5,868	52,962	$ 226,845
Zero	161	69	-	-	-	-	161	340
$ 1 to 999	13,665	21,087	3,846	1,675	2,042	1,212	17,150	29,100
1,000 to 1,999	8,845	12,782	1,909	620	91	16	10,851	15,040
2,000 to 2,999	12,254	11,362	3,746	784	486	114	13,478	21,931
3,000 to 3,999	4,468	6,116	2,944	700	805	383	11,714	9,756
4,000 to 4,999	8,604	10,382	5,936	2,021	1,894	242	15,410	16,013
5,000 to 5,999	9,571	14,779	3,867	551	1,603	318	13,656	19,205
6,000 to 6,999	8,493	10,910	2,688	496	3,521	1,156	11,834	14,313
7,000 to 7,999	15,581	17,545	9,887	1,712	570	202	19,323	21,302
8,000 to 8,999	21,421	31,181	10,823	5,913	3,791	943	28,243	55,099
9,000 to 9,999	16,851	20,365	6,605	1,992	5,531	1,750	21,454	31,230
10,000 to 10,999	11,681	15,543	3,155	699	2,771	1,046	13,500	21,062
11,000 to 11,999	33,988	56,117	11,072	4,574	7,524	1,315	36,551	84,710
12,000 to 12,999	32,299	50,803	13,385	4,332	5,600	1,589	35,802	67,997
13,000 to 13,999	21,100	31,039	6,592	1,171	9,132	2,054	29,938	45,267
14,000 to 14,999	30,178	42,018	12,739	4,256	4,773	886	35,162	56,521
15,000 to 15,999	25,850	38,405	12,090	2,156	6,604	9,172	32,423	59,901
16,000 to 16,999	33,292	54,675	14,659	4,751	8,566	2,730	40,122	80,740
17,000 to 17,999	25,559	42,021	9,966	3,306	5,842	1,089	32,651	86,086
18,000 to 18,999	31,024	71,089	12,996	5,352	6,430	3,570	38,462	103,857
19,000 to 19,999	36,611	54,363	15,343	3,299	5,925	1,216	43,370	83,754
20,000 to 20,999	38,205	58,647	14,246	3,922	9,895	2,874	45,529	82,899
21,000 to 21,999	37,216	56,046	13,234	4,363	9,362	2,550	47,924	82,929
22,000 to 22,999	39,582	56,437	15,285	4,040	8,393	2,195	48,156	91,381
23,000 to 23,999	37,391	50,423	12,822	3,460	10,727	2,887	43,311	78,802
24,000 to 24,999	40,046	54,779	16,480	4,892	8,857	2,561	50,062	88,070
25,000 to 25,999	38,624	57,847	17,044	6,174	11,193	3,246	48,231	100,916
26,000 to 26,999	43,573	66,610	16,574	4,996	8,616	4,033	49,749	107,628
27,000 to 27,999	42,834	58,721	16,470	4,954	9,606	2,813	49,019	97,495
28,000 to 28,999	47,549	73,187	18,497	6,252	11,714	4,187	57,065	125,755
29,000 to 29,999	41,873	63,936	14,327	5,567	11,039	3,952	50,001	141,800
30,000 to 30,999	43,853	62,991	17,713	5,178	7,663	2,936	52,906	112,508
31,000 to 31,999	49,810	74,514	19,950	7,068	12,007	3,940	57,619	136,576
32,000 to 32,999	43,044	64,265	14,116	4,026	12,254	4,734	52,162	122,866
33,000 to 33,999	50,967	77,417	18,179	5,771	13,795	5,640	58,208	148,664
34,000 to 34,999	41,781	69,305	15,945	5,810	11,038	3,404	50,398	131,271
35,000 to 35,999	47,840	73,652	16,352	5,275	11,126	3,897	54,687	141,247
36,000 to 36,999	51,047	76,583	23,718	7,245	11,997	4,390	62,553	165,243
37,000 to 37,999	56,421	87,356	23,418	11,097	14,001	5,517	63,323	173,035
38,000 to 38,999	54,698	81,000	22,252	7,727	11,405	8,063	61,059	164,981
39,000 to 39,999	47,644	64,697	21,825	7,017	10,620	3,283	56,014	146,647
40,000 to 49,999	498,497	811,934	204,033	79,265	119,276	51,922	576,584	1,841,582
50,000 to 59,999	439,866	759,278	190,067	79,101	105,190	45,009	498,170	1,906,699
60,000 to 69,999	375,768	721,594	166,589	74,293	98,561	42,372	423,291	1,924,725
70,000 to 79,999	310,797	632,459	145,257	67,675	79,094	36,212	344,160	1,858,792
80,000 to 89,999	239,020	531,940	116,056	55,739	61,334	27,934	265,884	1,674,884
90,000 to 99,999	180,798	451,420	89,032	45,127	49,157	27,887	194,826	1,441,016
100,000 to 149,999	405,323	1,155,520	242,253	136,850	113,976	66,455	442,970	4,305,282
150,000 to 199,999	129,611	497,004	84,583	53,829	37,712	25,132	140,398	2,142,833
200,000 to 299,999	91,659	429,709	60,843	42,337	24,838	20,897	98,860	2,227,238
300,000 to 399,999	32,417	193,533	21,852	18,372	9,042	9,744	34,725	1,173,338
400,000 to 499,999	16,411	113,972	10,706	9,065	4,326	5,466	17,294	776,552
500,000 to 999,999	24,155	201,934	16,009	16,893	6,165	8,432	25,577	1,795,136
1,000,000 to 1,999,999	8,650	102,197	5,546	7,161	2,098	5,761	9,142	1,337,687
2,000,000 to 2,999,999	2,314	36,309	1,492	2,797	551	1,953	2,428	682,256
3,000,000 to 3,999,999	1,049	21,122	690	1,122	234	1,373	1,104	401,855
4,000,000 to 4,999,999	537	13,375	366	944	136	1,189	561	421,461
$ 5,000,000 and over	1,549	55,669	1,015	3,090	411	7,241	1,606	2,315,639
Total	4,100,959	$ 8,809,257	1,894,871	$ 868,996	1,021,333	$ 498,950	4,689,773	$ 31,817,757

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Mortgage Interest		Points and Investment Interest		Total Interest[12]		Cash/Check Contributions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	43,529	$ 662,557	15,910	$ 176,342	46,691	$ 838,899	35,087	$ 95,364
Zero	161	1,416	-	-	161	1,416	-	-
$ 1 to 999	13,178	106,863	1,210	4,371	13,179	111,235	6,771	5,960
1,000 to 1,999	8,844	59,561	401	67	9,244	59,629	3,403	1,338
2,000 to 2,999	5,965	40,755	89	61	6,051	40,816	9,532	2,322
3,000 to 3,999	8,709	47,252	563	280	8,709	47,533	9,898	3,160
4,000 to 4,999	8,556	68,918	1,164	159	8,556	69,077	11,700	4,097
5,000 to 5,999	12,651	81,347	2,883	411	12,812	81,758	7,193	5,957
6,000 to 6,999	7,530	62,602	1,962	377	7,931	62,979	7,257	6,365
7,000 to 7,999	11,298	46,222	-	-	11,298	46,222	17,093	15,709
8,000 to 8,999	21,771	146,461	5,093	2,355	21,772	148,816	21,869	21,305
9,000 to 9,999	15,450	106,345	2,524	2,701	15,450	109,046	14,290	12,838
10,000 to 10,999	10,120	69,364	2,321	167	10,120	69,531	9,230	4,107
11,000 to 11,999	30,294	221,410	1,160	1,508	30,294	222,918	24,266	28,875
12,000 to 12,999	28,695	230,512	6,097	2,379	29,818	232,891	19,915	18,724
13,000 to 13,999	18,649	172,137	2,848	4,535	18,681	176,672	18,569	17,639
14,000 to 14,999	24,849	181,303	6,368	8,481	24,849	189,784	29,737	26,060
15,000 to 15,999	23,150	216,739	2,112	6,436	23,310	223,175	24,870	21,771
16,000 to 16,999	30,402	274,637	7,120	6,191	31,725	280,827	30,068	27,982
17,000 to 17,999	26,565	241,515	3,804	7,200	26,565	248,715	25,655	19,752
18,000 to 18,999	28,893	224,239	5,299	4,358	29,481	228,596	24,882	20,485
19,000 to 19,999	37,129	272,546	5,117	2,039	38,450	274,585	37,115	29,922
20,000 to 20,999	34,793	270,533	4,784	3,767	35,115	274,300	33,338	33,135
21,000 to 21,999	35,863	269,396	4,967	4,368	35,863	273,764	34,034	42,483
22,000 to 22,999	37,959	293,069	4,558	7,585	38,769	300,654	39,443	45,411
23,000 to 23,999	33,245	265,173	3,507	2,547	33,406	267,720	33,015	36,277
24,000 to 24,999	40,126	274,469	5,501	7,813	40,126	282,282	41,042	51,160
25,000 to 25,999	35,242	268,520	4,465	900	35,565	269,420	39,051	37,072
26,000 to 26,999	39,420	319,818	5,856	7,735	40,081	327,553	39,095	51,696
27,000 to 27,999	39,431	306,041	8,427	5,353	40,400	311,394	41,557	42,043
28,000 to 28,999	42,482	323,903	8,206	13,954	43,453	337,858	46,012	54,655
29,000 to 29,999	41,117	315,227	4,387	4,309	41,439	319,536	38,231	36,531
30,000 to 30,999	42,134	320,820	7,405	13,986	43,106	334,806	41,829	40,821
31,000 to 31,999	46,903	384,880	5,029	5,368	47,064	390,248	47,348	65,117
32,000 to 32,999	41,005	318,006	4,712	2,372	41,167	320,378	43,787	63,242
33,000 to 33,999	48,772	398,951	7,252	21,361	49,192	420,312	48,187	60,478
34,000 to 34,999	39,818	338,472	6,440	5,295	39,987	343,767	42,581	42,951
35,000 to 35,999	46,138	403,852	6,611	9,444	46,461	413,296	46,350	57,504
36,000 to 36,999	51,141	420,594	6,335	3,220	51,463	423,814	54,314	50,185
37,000 to 37,999	56,250	441,835	10,820	15,388	56,743	457,223	51,809	67,718
38,000 to 38,999	51,050	403,481	10,376	5,790	51,374	409,271	50,780	57,456
39,000 to 39,999	46,373	370,101	6,775	8,682	46,373	378,783	46,258	50,821
40,000 to 49,999	489,482	4,377,848	84,761	89,946	493,071	4,467,794	497,670	611,748
50,000 to 59,999	426,919	4,089,170	90,383	92,306	430,630	4,181,475	438,859	597,703
60,000 to 69,999	366,154	3,734,308	78,111	70,791	369,447	3,805,099	374,516	593,109
70,000 to 79,999	299,586	3,303,867	70,984	73,899	303,187	3,377,765	312,441	518,268
80,000 to 89,999	230,762	2,744,987	55,841	65,145	233,085	2,810,132	240,758	435,274
90,000 to 99,999	174,015	2,211,431	43,194	57,013	175,639	2,268,444	179,017	396,087
100,000 to 149,999	379,699	5,698,134	111,653	176,566	384,910	5,874,700	409,534	909,080
150,000 to 199,999	117,783	2,254,961	43,132	105,087	120,636	2,360,048	130,667	418,377
200,000 to 299,999	82,468	1,890,499	35,892	149,273	85,696	2,039,771	91,826	423,620
300,000 to 399,999	28,808	800,788	14,205	111,284	30,169	912,072	32,848	204,403
400,000 to 499,999	14,198	447,503	7,747	84,250	14,901	531,753	16,477	136,168
500,000 to 999,999	20,234	701,062	12,000	228,179	21,659	929,241	24,223	390,527
1,000,000 to 1,999,999	6,838	288,298	4,657	172,235	7,667	460,533	8,714	225,127
2,000,000 to 2,999,999	1,779	82,765	1,381	83,935	2,046	166,700	2,340	104,623
3,000,000 to 3,999,999	805	40,569	666	45,933	954	86,501	1,064	55,227
4,000,000 to 4,999,999	385	32,302	324	38,384	458	70,686	539	35,754
$ 5,000,000 and over	1,021	64,060	1,019	246,095	1,336	310,175	1,547	436,956
Total	3,906,586	$ 43,004,412	856,408	$ 2,269,974	3,957,785	$ 45,274,386	4,009,501	$ 7,868,541

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Non-Cash Contributions		Contribution Carryover		Total Contributions[13]		Casualty and Theft Losses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	17,694	$ 69,974	15,153	$ 212,045	9,325	$ 40,188	352	$ 16,032
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	3,433	1,490	401	6,256	7,273	5,523	-	-
1,000 to 1,999	4,317	2,060	-	-	4,006	2,079	-	-
2,000 to 2,999	2,181	942	1,561	1,642	10,034	4,125	-	-
3,000 to 3,999	2,931	958	962	28,607	10,101	6,473	-	-
4,000 to 4,999	4,099	2,038	-	-	11,701	6,079	-	-
5,000 to 5,999	4,309	1,425	-	-	8,754	7,382	400	2,024
6,000 to 6,999	2,610	1,525	400	4,328	8,417	7,230	-	-
7,000 to 7,999	9,294	5,554	1,724	2,103	17,495	21,712	-	-
8,000 to 8,999	7,566	8,081	1,561	975	22,269	29,238	400	328
9,000 to 9,999	7,882	2,245	1,160	16,385	15,811	20,008	-	-
10,000 to 10,999	6,264	3,192	-	-	9,230	7,299	-	-
11,000 to 11,999	11,718	5,172	1,561	4,774	25,928	33,670	-	-
12,000 to 12,999	11,912	3,793	1,323	1,526	21,075	23,463	-	-
13,000 to 13,999	9,088	4,150	431	3,934	18,969	25,335	-	-
14,000 to 14,999	16,100	5,788	561	517	29,729	31,895	161	40
15,000 to 15,999	11,234	3,934	f	76	25,032	25,782	-	-
16,000 to 16,999	11,687	6,365	400	188	29,829	33,993	-	-
17,000 to 17,999	15,720	7,267	161	1,360	27,622	28,335	-	-
18,000 to 18,999	17,450	13,000	86	22	26,364	33,508	-	-
19,000 to 19,999	18,877	12,081	400	2,511	37,037	40,626	-	-
20,000 to 20,999	20,448	9,447	324	588	35,607	43,171	-	-
21,000 to 21,999	19,860	11,672	811	481	36,228	54,709	324	19
22,000 to 22,999	20,074	11,061	161	171	40,667	56,645	649	4,469
23,000 to 23,999	18,357	6,785	161	841	35,769	43,977	161	680
24,000 to 24,999	25,975	9,708	1,222	7,491	43,328	62,624	-	-
25,000 to 25,999	24,052	10,445	486	217	41,731	47,512	1,061	2,257
26,000 to 26,999	27,135	10,749	322	2,637	43,234	64,821	-	-
27,000 to 27,999	25,718	10,764	-	-	44,233	52,808	324	2,374
28,000 to 28,999	29,669	14,503	1,942	4,107	47,794	72,154	324	78
29,000 to 29,999	24,089	12,959	486	16,838	40,585	47,810	324	875
30,000 to 30,999	27,055	12,461	326	333	45,568	53,615	649	1,447
31,000 to 31,999	30,626	14,541	808	3,788	49,707	80,345	1,061	11,304
32,000 to 32,999	26,498	12,160	808	9,122	46,803	73,528	324	3,223
33,000 to 33,999	31,016	12,897	573	885	50,707	74,234	-	-
34,000 to 34,999	25,342	9,854	572	3,223	43,642	54,338	324	63
35,000 to 35,999	33,239	19,174	653	5,268	48,254	79,261	-	-
36,000 to 36,999	36,905	17,030	-	-	56,760	67,217	-	-
37,000 to 37,999	34,126	16,199	247	40,726	56,047	88,878	324	354
38,000 to 38,999	34,137	16,872	411	196	53,563	74,525	575	1,006
39,000 to 39,999	31,112	16,498	737	370	50,249	67,731	810	3,959
40,000 to 49,999	339,254	160,923	4,116	351,880	521,353	789,212	2,444	9,547
50,000 to 59,999	304,095	159,003	3,015	22,104	460,418	759,849	740	9,831
60,000 to 69,999	269,791	166,218	3,218	31,770	391,932	724,977	2,673	64,642
70,000 to 79,999	223,002	151,100	1,494	10,466	324,737	665,932	1,359	18,905
80,000 to 89,999	178,231	123,267	1,042	20,425	249,884	567,439	1,076	13,036
90,000 to 99,999	134,057	96,888	1,081	17,743	184,697	421,291	450	2,528
100,000 to 149,999	297,245	279,939	2,910	183,648	422,459	1,187,211	809	6,243
150,000 to 199,999	91,472	130,111	814	90,819	134,000	545,842	141	1,179
200,000 to 299,999	61,840	155,243	1,081	143,556	93,685	554,212	107	10,229
300,000 to 399,999	20,448	113,438	419	64,787	33,282	286,874	67	6,472
400,000 to 499,999	10,427	92,293	273	25,122	16,668	192,683	f	887
500,000 to 999,999	14,078	144,153	491	260,868	24,564	470,045	14	4,154
1,000,000 to 1,999,999	4,669	208,246	255	190,207	8,788	360,551	8	2,508
2,000,000 to 2,999,999	1,233	91,398	85	70,049	2,358	191,745	f	241
3,000,000 to 3,999,999	576	90,204	33	32,243	1,067	134,962	-	-
4,000,000 to 4,999,999	291	47,226	f	18,792	538	84,814	-	-
$ 5,000,000 and over	879	808,631	98	354,584	1,563	1,482,219	-	-
Total	2,693,387	$ 3,435,091	59,342	$ 2,273,592	4,158,470	$ 11,113,707	18,438	$ 200,935

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	All Other Deductions[14]		Total Federal Itemized Deductions		California Adjustments to[3] Federal Itemized Deductions		California Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	27,082	$ 79,042	52,304	$ 1,338,158	34,964	$ 71,888	50,435	$ 1,220,001
Zero	f	147	162	1,826	-	-	-	-
$ 1 to 999	4,856	15,968	15,925	178,771	7,015	2,433	10,637	171,932
1,000 to 1,999	593	538	12,051	84,751	4,915	518	4,189	57,595
2,000 to 2,999	9,326	19,821	15,978	109,838	9,751	9,839	11,095	92,245
3,000 to 3,999	3,491	3,806	12,418	88,788	6,245	2,620	8,884	282,739
4,000 to 4,999	7,499	11,489	14,351	141,668	12,389	2,099	9,641	109,335
5,000 to 5,999	7,771	4,396	15,156	133,233	12,616	4,033	11,781	118,594
6,000 to 6,999	2,363	1,970	10,359	109,579	11,992	1,557	13,262	120,494
7,000 to 7,999	9,117	4,591	17,954	174,417	9,866	2,197	17,693	172,600
8,000 to 8,999	13,117	18,858	27,484	281,488	20,405	4,729	28,643	285,067
9,000 to 9,999	5,782	15,233	18,573	194,047	21,875	3,069	24,557	209,473
10,000 to 10,999	5,891	2,973	13,500	127,721	16,003	3,065	14,832	129,237
11,000 to 11,999	9,252	11,680	36,050	471,599	25,385	11,084	41,993	493,760
12,000 to 12,999	9,561	17,617	33,119	381,037	25,680	9,651	33,800	373,188
13,000 to 13,999	11,531	24,948	24,935	284,485	32,666	10,165	29,134	306,358
14,000 to 14,999	7,941	12,929	34,342	402,126	30,614	10,292	37,062	405,123
15,000 to 15,999	5,864	20,129	34,625	464,555	25,411	11,634	34,194	446,751
16,000 to 16,999	11,009	53,211	39,539	555,837	34,481	17,848	40,344	539,316
17,000 to 17,999	11,448	19,714	28,743	407,045	28,387	16,272	29,911	352,433
18,000 to 18,999	11,705	40,763	36,916	426,271	30,172	10,929	41,441	435,737
19,000 to 19,999	11,581	27,573	41,468	514,210	37,189	20,257	42,277	486,510
20,000 to 20,999	14,791	28,754	41,949	490,918	44,368	19,575	44,536	480,777
21,000 to 21,999	15,104	53,629	45,642	549,440	41,644	19,280	45,803	533,227
22,000 to 22,999	14,564	39,231	46,021	544,523	45,220	26,912	48,716	531,411
23,000 to 23,999	14,376	47,368	40,936	492,161	40,726	21,751	42,084	472,583
24,000 to 24,999	17,468	45,847	48,256	530,177	49,499	27,379	50,363	516,472
25,000 to 25,999	17,793	67,353	45,403	538,575	47,579	30,776	48,793	524,087
26,000 to 26,999	14,299	48,461	48,209	595,862	52,511	33,841	48,919	571,009
27,000 to 27,999	16,334	56,123	46,656	595,405	47,127	31,715	48,779	566,106
28,000 to 28,999	19,568	55,660	54,370	668,670	57,853	44,788	55,787	636,416
29,000 to 29,999	16,685	65,784	49,002	633,518	53,683	72,720	49,750	583,159
30,000 to 30,999	17,083	57,793	51,263	606,094	56,175	45,479	52,888	577,903
31,000 to 31,999	19,481	64,043	56,242	737,343	58,453	51,950	56,252	689,570
32,000 to 32,999	17,223	64,520	50,461	618,699	52,382	50,915	50,944	575,059
33,000 to 33,999	16,255	54,033	56,349	729,857	58,198	58,047	58,136	686,473
34,000 to 34,999	19,453	69,719	49,413	655,282	50,503	54,581	48,853	602,092
35,000 to 35,999	18,795	58,706	53,633	734,792	56,642	59,123	54,595	677,789
36,000 to 36,999	22,861	80,606	60,925	771,603	66,747	81,495	60,980	700,479
37,000 to 37,999	22,702	56,723	62,165	819,023	62,601	69,270	61,520	734,164
38,000 to 38,999	21,183	68,986	59,761	766,928	61,429	71,954	60,094	702,296
39,000 to 39,999	23,057	71,622	54,028	685,777	56,553	70,449	53,500	616,739
40,000 to 49,999	206,860	742,219	567,010	8,232,502	590,080	887,314	558,000	7,354,297
50,000 to 59,999	175,017	618,771	493,573	7,748,150	503,497	997,681	475,149	6,705,096
60,000 to 69,999	142,071	557,163	421,441	7,294,717	418,823	1,032,980	396,150	6,169,931
70,000 to 79,999	115,232	478,334	343,183	6,554,861	337,867	1,049,589	320,980	5,380,581
80,000 to 89,999	88,059	397,962	264,414	5,563,139	261,329	997,086	245,644	4,473,195
90,000 to 99,999	63,740	342,562	194,041	4,574,189	192,624	879,571	182,073	3,629,185
100,000 to 149,999	129,466	798,196	441,387	12,227,827	436,807	2,814,236	404,385	9,283,933
150,000 to 199,999	34,806	299,441	139,783	5,167,239	139,584	1,496,047	126,894	3,756,734
200,000 to 299,999	22,409	261,620	98,676	4,745,191	101,784	1,694,104	88,815	3,159,972
300,000 to 399,999	6,994	126,097	34,674	2,267,970	36,369	921,826	30,419	1,283,853
400,000 to 499,999	3,094	64,565	17,257	1,395,402	18,413	627,392	14,166	689,655
500,000 to 999,999	4,382	148,541	25,515	2,904,447	27,500	1,515,125	20,608	1,166,932
1,000,000 to 1,999,999	1,370	73,156	9,116	1,869,268	10,026	1,131,486	7,596	596,324
2,000,000 to 2,999,999	378	34,315	2,421	881,216	2,771	542,436	2,141	254,287
3,000,000 to 3,999,999	164	24,178	1,103	528,928	1,288	338,375	982	155,969
4,000,000 to 4,999,999	f	13,706	561	464,893	649	224,564	510	109,687
$ 5,000,000 and over	233	85,078	1,602	3,256,982	1,911	1,785,757	1,485	1,183,908
Total	1,540,213	$ 6,628,261	4,612,393	$ 95,313,017	4,579,236	$ 20,103,746	4,453,094	$ 74,139,832

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	California Standard Deduction		Personal Exemption Credit[15]		Dependent Exemption Credit		Senior/Blind Exemption Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	65,853	$ 210,577	155,840	$ 10,441	46,910	$ 3,143	33,578	$ 2,250
Zero	564	2,436	964	65	-	-	401	27
$ 1 to 999	167,306	373,902	124,982	8,374	45,260	3,032	22,542	1,510
1,000 to 1,999	211,614	460,735	117,137	7,848	51,507	3,451	10,025	672
2,000 to 2,999	210,783	566,080	159,388	10,679	47,704	3,196	21,015	1,408
3,000 to 3,999	231,398	707,821	193,089	12,937	88,164	5,907	16,739	1,122
4,000 to 4,999	272,007	827,298	245,898	16,475	96,740	6,482	19,171	1,284
5,000 to 5,999	254,167	826,541	247,871	16,607	114,152	7,648	29,134	1,952
6,000 to 6,999	242,052	775,521	242,587	16,253	113,971	7,636	32,391	2,170
7,000 to 7,999	247,820	852,093	275,517	18,460	152,533	10,220	27,781	1,861
8,000 to 8,999	296,685	1,061,461	345,131	23,124	230,202	15,424	39,039	2,616
9,000 to 9,999	258,879	931,866	323,019	21,642	179,416	12,021	46,566	3,120
10,000 to 10,999	256,704	942,840	309,735	20,752	184,745	12,378	48,019	3,217
11,000 to 11,999	224,305	815,750	315,923	21,167	158,473	10,618	46,608	3,123
12,000 to 12,999	232,921	881,687	311,214	20,851	191,564	12,835	41,942	2,810
13,000 to 13,999	238,909	903,288	324,394	21,734	187,204	12,543	54,677	3,663
14,000 to 14,999	207,099	806,911	311,196	20,850	171,665	11,502	63,419	4,249
15,000 to 15,999	222,573	862,305	321,876	21,566	186,163	12,473	39,384	2,639
16,000 to 16,999	206,389	797,047	314,469	21,069	208,619	13,977	52,460	3,515
17,000 to 17,999	183,735	705,450	275,089	18,431	171,222	11,472	46,594	3,122
18,000 to 18,999	176,111	639,875	277,700	18,606	147,839	9,905	50,514	3,384
19,000 to 19,999	181,696	703,627	289,360	19,387	184,486	12,361	42,218	2,829
20,000 to 20,999	175,734	677,786	292,665	19,609	168,523	11,291	56,054	3,756
21,000 to 21,999	154,017	592,293	265,397	17,782	152,609	10,225	44,963	3,013
22,000 to 22,999	146,830	565,291	256,724	17,200	144,951	9,712	39,804	2,667
23,000 to 23,999	148,814	577,074	252,783	16,936	142,126	9,522	37,687	2,525
24,000 to 24,999	129,290	493,013	240,357	16,104	116,639	7,815	41,872	2,805
25,000 to 25,999	126,025	476,004	229,634	15,385	132,022	8,845	38,482	2,578
26,000 to 26,999	126,667	492,351	242,111	16,221	146,258	9,799	39,984	2,679
27,000 to 27,999	116,111	445,218	222,650	14,918	106,395	7,128	29,747	1,993
28,000 to 28,999	110,996	430,194	234,149	15,688	128,862	8,634	32,694	2,191
29,000 to 29,999	95,282	356,992	196,687	13,178	102,759	6,885	27,714	1,857
30,000 to 30,999	81,322	317,714	186,987	12,528	100,809	6,754	27,990	1,875
31,000 to 31,999	88,273	334,784	201,506	13,501	103,491	6,934	27,373	1,834
32,000 to 32,999	84,936	328,979	190,935	12,793	100,275	6,718	27,041	1,812
33,000 to 33,999	81,582	306,639	194,858	13,056	85,979	5,761	27,379	1,834
34,000 to 34,999	79,393	298,779	181,281	12,146	86,819	5,817	24,724	1,656
35,000 to 35,999	74,612	285,136	183,213	12,275	103,172	6,913	23,154	1,551
36,000 to 36,999	72,971	289,730	195,080	13,070	86,773	5,814	27,687	1,855
37,000 to 37,999	73,093	283,639	196,375	13,157	106,463	7,133	19,886	1,332
38,000 to 38,999	61,223	245,285	178,618	11,967	96,022	6,433	24,304	1,628
39,000 to 39,999	59,850	246,708	174,138	11,667	98,067	6,571	22,591	1,514
40,000 to 49,999	423,867	1,749,268	1,510,293	101,190	818,442	54,836	158,211	10,600
50,000 to 59,999	241,592	1,028,187	1,178,244	78,942	673,210	45,105	105,170	7,046
60,000 to 69,999	132,193	584,828	919,616	61,614	547,035	36,651	70,225	4,705
70,000 to 79,999	78,071	352,042	713,446	47,801	413,482	27,703	50,616	3,391
80,000 to 89,999	45,223	194,196	521,163	34,918	287,467	19,260	35,475	2,377
90,000 to 99,999	26,962	120,254	382,754	25,645	213,645	14,314	26,188	1,755
100,000 to 149,999	52,466	232,197	836,277	56,031	470,474	31,522	63,019	4,222
150,000 to 199,999	15,543	65,413	260,336	17,443	145,905	9,776	23,810	1,595
200,000 to 299,999	11,016	45,585	180,914	12,121	100,234	6,716	19,142	1,283
300,000 to 399,999	4,625	20,365	63,407	4,248	33,633	2,253	7,465	500
400,000 to 499,999	3,353	15,563	31,622	2,119	16,432	1,101	4,061	272
500,000 to 999,999	5,366	24,672	46,617	3,123	24,536	1,644	6,310	423
1,000,000 to 1,999,999	1,634	7,527	16,437	1,101	8,136	545	2,221	149
2,000,000 to 2,999,999	305	1,380	4,342	291	2,162	145	540	36
3,000,000 to 3,999,999	129	603	1,967	132	994	67	260	17
4,000,000 to 4,999,999	53	223	980	66	491	33	132	9
$ 5,000,000 and over	125	572	2,785	187	1,516	102	289	19
Total	7,719,114	$ 28,141,595	16,469,727	$ 1,103,472	9,025,347	$ 604,698	1,998,481	$ 133,898

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Total Exemption Credits Allowed		Manufacturer's Investment Credit		Los Angeles Revitalization Zone Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	92,355	$ 13,144	-	-	-	-	-	-
Zero	161	11	-	-	-	-	-	-
$ 1 to 999	98,431	11,920	-	-	-	-	-	-
1,000 to 1,999	103,259	11,864	-	-	-	-	-	-
2,000 to 2,999	138,679	15,085	-	-	-	-	501	$ 1
3,000 to 3,999	159,742	18,422	-	-	-	-	-	-
4,000 to 4,999	210,222	23,627	-	-	-	-	902	12
5,000 to 5,999	221,239	25,797	-	-	-	-	-	-
6,000 to 6,999	216,708	25,134	-	-	-	-	-	-
7,000 to 7,999	238,486	30,030	-	-	-	-	-	-
8,000 to 8,999	289,659	38,906	-	-	-	-	f	-
9,000 to 9,999	271,479	36,184	400	$ 7	-	-	1,003	8
10,000 to 10,999	257,325	35,377	-	-	-	-	-	-
11,000 to 11,999	257,554	34,593	-	-	-	-	-	-
12,000 to 12,999	257,134	35,953	-	-	-	-	-	-
13,000 to 13,999	258,971	37,836	-	-	-	-	503	32
14,000 to 14,999	233,085	35,510	-	-	-	-	-	-
15,000 to 15,999	252,621	35,742	-	-	-	-	501	84
16,000 to 16,999	240,739	38,000	-	-	-	-	-	-
17,000 to 17,999	210,905	32,617	-	-	-	-	-	-
18,000 to 18,999	215,723	31,666	-	-	-	-	1,160	51
19,000 to 19,999	222,059	33,724	-	-	-	-	-	-
20,000 to 20,999	219,942	34,585	-	-	-	-	251	18
21,000 to 21,999	198,596	30,834	-	-	-	-	573	63
22,000 to 22,999	194,393	29,367	-	-	-	-	251	45
23,000 to 23,999	188,609	28,506	-	-	-	-	251	26
24,000 to 24,999	178,650	26,545	-	-	-	-	251	91
25,000 to 25,999	173,844	26,641	-	-	-	-	251	8
26,000 to 26,999	174,836	28,444	-	-	-	-	-	-
27,000 to 27,999	164,476	23,945	-	-	-	-	-	-
28,000 to 28,999	166,615	26,228	162	14	-	-	649	113
29,000 to 29,999	144,122	21,720	-	-	-	-	322	24
30,000 to 30,999	133,874	21,055	-	-	-	-	352	23
31,000 to 31,999	142,764	21,787	-	-	-	-	161	49
32,000 to 32,999	135,307	21,220	-	-	-	-	161	53
33,000 to 33,999	138,536	20,420	-	-	-	-	1,132	484
34,000 to 34,999	127,664	19,337	-	-	-	-	-	-
35,000 to 35,999	128,698	20,567	-	-	-	-	161	77
36,000 to 36,999	132,770	20,483	-	-	-	-	324	1
37,000 to 37,999	134,186	21,483	-	-	-	-	161	41
38,000 to 38,999	120,817	19,786	-	-	-	-	251	11
39,000 to 39,999	113,186	19,635	-	-	-	-	161	3
40,000 to 49,999	974,438	164,395	-	-	-	-	3,883	1,755
50,000 to 59,999	710,221	129,620	-	-	172	$ 131	2,975	1,559
60,000 to 69,999	522,209	101,744	86	196	88	89	3,644	1,877
70,000 to 79,999	391,361	77,750	185	76	-	-	2,771	1,960
80,000 to 89,999	284,482	55,683	31	48	31	37	1,937	1,287
90,000 to 99,999	205,188	41,329	31	1	31	89	2,270	1,362
100,000 to 149,999	438,433	88,922	483	683	396	1,398	6,526	8,076
150,000 to 199,999	121,518	26,825	180	256	141	455	3,898	6,693
200,000 to 299,999	52,403	8,849	493	1,690	512	1,734	4,715	14,721
300,000 to 399,999	250	49	438	2,458	434	1,881	2,429	10,775
400,000 to 499,999	78	13	247	1,534	352	1,839	1,485	7,545
500,000 to 999,999	104	19	656	6,355	493	6,875	3,227	28,405
1,000,000 to 1,999,999	25	5	507	7,722	215	9,170	1,472	18,715
2,000,000 to 2,999,999	f	1	174	2,316	60	3,195	536	10,375
3,000,000 to 3,999,999	f	-	94	2,727	32	3,497	286	7,921
4,000,000 to 4,999,999	5	1	50	1,086	21	2,520	f	3,979
$ 5,000,000 and over	f	-	149	8,689	51	5,081	508	53,860
Total	11,259,143	$ 1,778,933	4,366	$ 35,858	3,029	$ 37,992	52,930	$ 182,180

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Other Special Credits		Total Special Credits		G-1 Tax/5870A Tax		Alternative Minimum Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	f	-	f	-	f	-	323	$ 1,204
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	5,015	115
2,000 to 2,999	-	-	501	$ 1	-	-	3,009	210
3,000 to 3,999	-	-	-	-	-	-	-	-
4,000 to 4,999	-	-	902	12	-	-	1,003	124
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	-	-	-	-	-	-	-	-
7,000 to 7,999	-	-	-	-	-	-	220	18
8,000 to 8,999	-	-	f	-	-	-	86	5
9,000 to 9,999	-	-	1,403	15	-	-	-	-
10,000 to 10,999	-	-	-	-	-	-	-	-
11,000 to 11,999	-	-	-	-	-	-	-	-
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	-	-	503	32	-	-	-	-
14,000 to 14,999	-	-	-	-	-	-	-	-
15,000 to 15,999	161	$ 15	663	99	161	$ 3	-	-
16,000 to 16,999	-	-	-	-	-	-	501	365
17,000 to 17,999	-	-	-	-	-	-	-	-
18,000 to 18,999	-	-	1,160	51	161	28	-	-
19,000 to 19,999	161	9	161	9	-	-	-	-
20,000 to 20,999	649	116	900	134	324	32	-	-
21,000 to 21,999	324	5	898	68	-	-	-	-
22,000 to 22,999	161	2	412	47	251	71	-	-
23,000 to 23,999	1,222	139	1,473	164	-	-	-	-
24,000 to 24,999	486	57	736	148	-	-	-	-
25,000 to 25,999	649	42	900	49	-	-	-	-
26,000 to 26,999	324	61	324	61	-	-	-	-
27,000 to 27,999	161	12	161	12	-	-	-	-
28,000 to 28,999	735	185	1,385	312	161	31	-	-
29,000 to 29,999	446	105	768	133	-	-	-	-
30,000 to 30,999	323	97	675	120	-	-	8	1
31,000 to 31,999	412	46	573	95	-	-	86	135
32,000 to 32,999	486	37	971	145	161	192	-	-
33,000 to 33,999	486	166	1,618	650	-	-	324	11
34,000 to 34,999	161	111	485	118	161	214	-	-
35,000 to 35,999	322	21	808	185	-	-	161	3
36,000 to 36,999	161	69	486	69	-	-	-	-
37,000 to 37,999	649	115	810	156	-	-	161	2
38,000 to 38,999	486	81	736	92	-	-	-	-
39,000 to 39,999	486	145	971	223	-	-	161	257
40,000 to 49,999	2,827	1,031	7,855	3,103	834	518	2,270	730
50,000 to 59,999	4,690	1,506	9,394	3,542	1,289	341	2,758	872
60,000 to 69,999	4,369	1,751	9,526	4,305	430	2,216	3,910	1,886
70,000 to 79,999	3,115	1,470	6,331	3,551	320	116	4,887	2,625
80,000 to 89,999	4,397	2,590	7,127	4,177	261	553	3,464	1,465
90,000 to 99,999	3,330	2,222	6,222	3,853	65	2	2,885	1,519
100,000 to 149,999	12,330	8,245	20,451	18,790	256	100	5,916	4,158
150,000 to 199,999	9,467	8,243	11,795	15,777	148	1,890	1,861	3,339
200,000 to 299,999	9,392	10,971	14,787	29,137	171	1,214	1,649	8,746
300,000 to 399,999	5,088	7,119	7,919	22,234	26	5	565	2,130
400,000 to 499,999	2,260	4,582	4,040	15,501	13	-	368	7,320
500,000 to 999,999	2,664	12,651	6,554	54,299	51	46	417	4,946
1,000,000 to 1,999,999	840	10,207	2,760	45,815	16	198	152	3,609
2,000,000 to 2,999,999	275	3,589	922	19,475	5	69	30	936
3,000,000 to 3,999,999	97	1,679	423	15,823	f	1	21	730
4,000,000 to 4,999,999	f	1,416	213	9,001	-	-	8	392
$ 5,000,000 and over	163	8,311	730	77,615	4	185	51	6,785
Total	72,925	$ 89,216	138,434	$ 349,196	5,274	$ 8,024	42,270	$ 54,636

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Other Taxes		Taxes Withheld		Estimated Taxes Paid		Excess State Disability Insurance (SDI)	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,557	$ 1,003	25,252	$ 23,418	6,694	$ 21,581	735	$ 67
Zero	-	-	161	110	-	-	-	-
$ 1 to 999	1,821	74	59,024	3,785	2,690	2,000	f	1
1,000 to 1,999	1,302	36	84,561	1,573	4,614	982	-	-
2,000 to 2,999	2,885	450	108,704	3,063	3,967	1,040	-	-
3,000 to 3,999	1,662	18	130,146	3,204	3,521	905	f	-
4,000 to 4,999	722	56	166,730	5,368	3,507	1,693	-	-
5,000 to 5,999	2,801	52	162,508	7,222	533	26	-	-
6,000 to 6,999	2,604	168	162,746	8,560	5,668	1,045	-	-
7,000 to 7,999	942	103	172,427	10,672	3,102	603	-	-
8,000 to 8,999	1,381	267	198,127	14,239	3,690	612	-	-
9,000 to 9,999	2,342	229	184,773	13,319	2,363	1,138	-	-
10,000 to 10,999	2,163	53	172,669	17,093	4,072	1,070	-	-
11,000 to 11,999	1,283	93	183,287	20,237	6,069	2,972	-	-
12,000 to 12,999	4,846	379	186,465	21,923	7,670	3,184	-	-
13,000 to 13,999	1,821	164	181,788	26,421	13,037	6,176	-	-
14,000 to 14,999	4,285	243	154,696	23,022	11,790	2,792	-	-
15,000 to 15,999	3,562	102	188,804	33,654	4,244	1,070	-	-
16,000 to 16,999	2,166	262	186,335	36,371	14,101	6,127	1,160	16
17,000 to 17,999	322	29	151,475	36,717	18,979	6,837	-	-
18,000 to 18,999	4,311	176	167,424	45,717	11,386	2,419	-	-
19,000 to 19,999	2,290	189	176,425	52,729	9,719	6,540	-	-
20,000 to 20,999	4,150	259	169,371	54,014	18,789	6,325	324	1
21,000 to 21,999	3,827	250	159,204	53,967	14,099	5,713	-	-
22,000 to 22,999	1,562	216	166,330	62,593	11,415	4,856	-	-
23,000 to 23,999	1,473	77	159,299	66,667	13,817	7,347	-	-
24,000 to 24,999	2,283	77	152,642	67,655	15,156	6,854	486	20
25,000 to 25,999	2,119	352	148,612	75,927	14,464	7,121	-	-
26,000 to 26,999	4,405	351	143,713	71,147	18,723	8,841	810	70
27,000 to 27,999	2,757	92	141,487	81,348	12,940	7,455	649	7
28,000 to 28,999	3,183	214	140,992	84,374	15,406	8,198	649	62
29,000 to 29,999	4,349	522	123,019	81,495	14,127	16,983	575	9
30,000 to 30,999	5,143	610	115,663	78,718	13,740	6,804	1,058	33
31,000 to 31,999	1,634	100	123,614	94,297	15,319	7,703	2,693	68
32,000 to 32,999	3,522	377	120,272	95,584	15,668	10,696	4,246	39
33,000 to 33,999	3,523	224	123,407	104,575	17,052	10,013	5,436	128
34,000 to 34,999	2,693	453	116,640	109,085	12,700	6,840	5,042	123
35,000 to 35,999	2,137	327	114,693	103,289	14,496	8,675	4,642	118
36,000 to 36,999	3,108	432	117,942	115,418	17,123	13,541	4,917	153
37,000 to 37,999	2,522	120	120,139	124,713	13,741	11,612	7,520	305
38,000 to 38,999	3,740	378	106,704	107,459	15,870	12,334	5,291	219
39,000 to 39,999	3,345	244	101,559	109,704	14,296	10,152	6,893	292
40,000 to 49,999	35,155	4,268	884,761	1,162,169	120,638	113,077	54,556	3,037
50,000 to 59,999	31,245	4,114	648,667	1,104,744	105,104	142,373	48,012	3,442
60,000 to 69,999	26,750	5,018	485,902	1,009,155	82,019	134,960	40,790	3,132
70,000 to 79,999	18,817	3,027	369,371	935,101	69,543	137,139	37,351	4,004
80,000 to 89,999	16,030	3,948	267,564	840,575	54,722	132,821	30,103	3,466
90,000 to 99,999	10,031	1,834	191,245	690,527	45,124	139,013	21,327	2,408
100,000 to 149,999	20,572	7,796	410,078	2,050,164	128,818	519,661	51,883	7,183
150,000 to 199,999	5,260	2,330	119,656	960,630	58,929	397,058	16,302	2,741
200,000 to 299,999	2,652	1,648	61,691	966,560	50,193	552,067	10,204	1,908
300,000 to 399,999	589	497	27,766	489,180	20,433	351,150	3,324	657
400,000 to 499,999	314	177	13,514	310,757	11,374	274,137	1,556	271
500,000 to 999,999	394	326	20,197	680,806	18,244	719,842	2,625	568
1,000,000 to 1,999,999	136	342	7,392	462,813	7,124	617,726	1,163	265
2,000,000 to 2,999,999	31	37	1,968	192,665	2,024	329,953	344	74
3,000,000 to 3,999,999	14	20	901	113,316	957	222,545	150	64
4,000,000 to 4,999,999	14	30	445	82,012	476	142,076	82	20
$ 5,000,000 and over	36	1,735	1,332	467,422	1,463	1,491,101	245	61
Total	277,583	$ 46,970	9,402,279	$ 14,669,043	1,217,542	$ 6,665,570	373,147	$ 35,032

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Overpayment		Credit to Next Year's Tax		Total Voluntary Contributions		Refund	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	29,125	$ 43,912	2,235	$ 6,713	245	$ 2	27,264	$ 37,197
Zero	161	110	-	-	-	-	161	110
$ 1 to 999	59,171	5,664	1,288	129	902	7	57,884	5,530
1,000 to 1,999	85,489	2,480	486	608	3,481	17	82,682	1,855
2,000 to 2,999	103,831	3,625	800	640	-	-	103,431	2,985
3,000 to 3,999	111,407	3,450	1,961	516	2,163	59	110,607	2,935
4,000 to 4,999	141,330	6,303	1,160	8	2,321	24	139,010	6,270
5,000 to 5,999	141,006	6,474	431	12	6,303	69	139,815	6,397
6,000 to 6,999	149,478	8,175	1,722	336	6,962	31	144,275	7,808
7,000 to 7,999	161,980	10,260	2,721	568	2,321	29	158,099	9,664
8,000 to 8,999	178,252	12,615	1,160	1	3,481	8	175,931	12,605
9,000 to 9,999	168,776	11,642	400	122	3,323	19	168,376	11,509
10,000 to 10,999	149,791	13,737	2,730	252	2,822	25	148,231	13,461
11,000 to 11,999	162,154	17,022	1,201	399	1,662	5	160,994	16,622
12,000 to 12,999	169,999	17,218	2,843	697	1,561	4	167,679	16,517
13,000 to 13,999	171,886	22,021	6,763	2,051	2,721	12	166,683	19,957
14,000 to 14,999	139,186	15,652	3,844	432	962	18	135,181	15,204
15,000 to 15,999	167,653	20,219	1,831	140	2,462	47	165,429	20,032
16,000 to 16,999	163,823	25,381	5,609	2,178	3,383	33	163,178	23,172
17,000 to 17,999	130,628	26,106	7,445	1,660	1,330	25	125,656	24,421
18,000 to 18,999	134,147	21,885	1,045	136	1,160	6	133,425	21,744
19,000 to 19,999	160,501	33,108	3,696	2,564	2,804	293	157,449	30,252
20,000 to 20,999	151,146	29,738	5,515	1,023	2,755	15	147,249	28,701
21,000 to 21,999	137,148	28,787	3,076	571	1,147	5	135,202	28,212
22,000 to 22,999	133,395	31,037	2,753	499	2,271	25	131,938	30,516
23,000 to 23,999	130,619	33,126	4,457	1,147	2,034	25	127,292	31,956
24,000 to 24,999	127,862	30,776	3,232	855	247	5	125,274	29,916
25,000 to 25,999	123,598	34,401	3,476	368	1,471	23	121,415	34,016
26,000 to 26,999	112,875	32,595	4,698	847	3,493	51	109,141	31,700
27,000 to 27,999	114,659	34,542	4,522	1,430	1,222	18	111,755	33,102
28,000 to 28,999	119,183	35,627	6,395	994	3,169	34	115,052	34,602
29,000 to 29,999	96,953	39,573	4,696	2,874	1,135	5	93,880	36,694
30,000 to 30,999	89,446	30,358	3,648	658	647	10	86,865	29,695
31,000 to 31,999	96,017	34,051	2,343	777	3,493	32	93,670	33,248
32,000 to 32,999	88,298	38,736	3,316	1,918	1,398	13	85,790	36,817
33,000 to 33,999	88,728	38,650	5,045	1,048	2,030	51	84,511	35,582
34,000 to 34,999	87,374	37,609	3,605	936	2,593	26	84,510	36,651
35,000 to 35,999	82,110	34,781	3,743	901	1,545	83	79,842	33,798
36,000 to 36,999	84,112	39,651	3,498	1,362	1,885	14	82,089	38,279
37,000 to 37,999	90,171	40,117	4,149	1,438	2,446	42	87,572	38,643
38,000 to 38,999	78,281	35,457	5,065	1,642	1,957	16	74,833	33,801
39,000 to 39,999	69,986	37,105	4,565	1,301	1,620	843	66,404	35,542
40,000 to 49,999	612,951	347,834	37,806	15,691	11,421	350	586,658	331,843
50,000 to 59,999	416,272	287,677	32,567	17,386	9,916	274	395,599	270,081
60,000 to 69,999	287,594	216,423	26,012	14,873	6,321	169	271,140	201,429
70,000 to 79,999	205,204	178,507	18,703	18,186	4,544	115	194,409	160,336
80,000 to 89,999	140,014	136,533	16,413	16,270	4,254	106	129,710	120,185
90,000 to 99,999	99,699	109,437	13,522	26,195	2,102	66	90,936	83,204
100,000 to 149,999	195,321	250,486	38,177	47,828	5,014	161	169,299	202,693
150,000 to 199,999	57,850	111,603	17,491	35,894	1,237	46	46,101	75,709
200,000 to 299,999	44,673	134,723	17,845	55,167	707	47	33,046	79,618
300,000 to 399,999	16,984	72,261	7,898	34,598	266	14	11,309	39,751
400,000 to 499,999	9,245	59,864	4,875	30,698	127	22	5,993	29,166
500,000 to 999,999	14,468	155,271	8,443	85,452	195	44	8,711	69,847
1,000,000 to 1,999,999	5,887	129,412	3,706	76,647	44	9	3,236	52,842
2,000,000 to 2,999,999	1,653	61,628	1,159	39,730	11	1	817	22,007
3,000,000 to 3,999,999	741	38,405	547	27,145	f	1	352	11,273
4,000,000 to 4,999,999	390	25,335	269	16,204	f	-	210	9,133
$ 5,000,000 and over	1,144	179,429	908	129,341	f	1	453	50,178
Total	7,091,825	$ 3,516,601	379,311	$ 730,053	137,098	$ 3,499	6,823,703	$ 2,787,012

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1996 Taxable Year

Adjusted Gross Income Class	Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	2,281	$ 1,324	1,756	$ 904
Zero	-	-	-	-
$ 1 to 999	14,897	250	15,780	685
1,000 to 1,999	47,204	530	44,828	529
2,000 to 2,999	37,899	1,106	35,361	925
3,000 to 3,999	46,890	824	39,152	963
4,000 to 4,999	45,445	1,419	44,474	1,478
5,000 to 5,999	29,215	655	29,551	733
6,000 to 6,999	22,456	1,117	21,099	1,069
7,000 to 7,999	14,403	485	13,927	466
8,000 to 8,999	34,135	1,042	29,124	849
9,000 to 9,999	33,989	853	29,512	868
10,000 to 10,999	36,874	1,319	35,387	1,658
11,000 to 11,999	35,499	1,389	34,125	1,418
12,000 to 12,999	43,931	2,209	36,071	2,086
13,000 to 13,999	41,385	2,277	38,985	2,040
14,000 to 14,999	41,404	2,443	37,107	2,451
15,000 to 15,999	38,555	2,975	29,213	2,157
16,000 to 16,999	42,601	3,555	34,321	3,233
17,000 to 17,999	48,781	5,318	39,506	4,142
18,000 to 18,999	52,572	4,297	41,425	3,722
19,000 to 19,999	38,426	4,592	32,972	4,414
20,000 to 20,999	45,107	4,745	39,207	4,282
21,000 to 21,999	44,831	5,499	39,002	4,800
22,000 to 22,999	48,502	6,193	38,874	5,473
23,000 to 23,999	48,919	6,650	38,785	5,041
24,000 to 24,999	45,385	6,523	39,088	5,332
25,000 to 25,999	43,351	6,863	41,789	5,850
26,000 to 26,999	54,287	9,250	46,355	7,191
27,000 to 27,999	45,476	7,974	38,386	6,260
28,000 to 28,999	41,089	7,888	36,322	6,659
29,000 to 29,999	43,708	9,029	33,664	5,759
30,000 to 30,999	42,009	8,333	34,801	6,863
31,000 to 31,999	44,530	9,467	38,212	8,804
32,000 to 32,999	46,440	10,239	39,067	8,555
33,000 to 33,999	48,395	10,909	39,664	7,701
34,000 to 34,999	39,328	9,596	34,247	6,908
35,000 to 35,999	46,126	12,544	39,242	8,731
36,000 to 36,999	48,045	11,921	42,386	9,648
37,000 to 37,999	42,001	11,165	36,516	9,561
38,000 to 38,999	41,818	13,572	35,027	10,345
39,000 to 39,999	42,713	11,981	35,991	9,676
40,000 to 49,999	361,152	123,452	321,283	101,812
50,000 to 59,999	296,886	138,077	267,308	118,722
60,000 to 69,999	238,817	140,000	218,396	121,137
70,000 to 79,999	191,900	149,642	177,333	130,962
80,000 to 89,999	149,991	133,752	138,245	112,875
90,000 to 99,999	107,051	117,649	101,324	104,765
100,000 to 149,999	259,124	402,941	242,670	358,541
150,000 to 199,999	83,589	211,245	80,156	192,596
200,000 to 299,999	54,460	223,945	52,135	203,057
300,000 to 399,999	17,756	106,709	16,940	95,647
400,000 to 499,999	8,147	76,350	8,058	73,993
500,000 to 999,999	11,335	150,013	11,076	140,350
1,000,000 to 1,999,999	3,282	91,867	3,184	84,735
2,000,000 to 2,999,999	780	41,414	777	39,705
3,000,000 to 3,999,999	361	24,921	345	22,980
4,000,000 to 4,999,999	173	14,760	173	14,327
$ 5,000,000 and over	456	102,262	448	95,195
Total	3,436,162	$ 2,469,320	3,070,152	$ 2,191,632

Footnotes follow this section.

TABLE 4B[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns - 1996 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California[3] Adjustments	California[1] AGI	California[2] Deductions	Taxable[4] Income	Total[5] Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	60,037	761	$ -2,615,263	$ 606,346	$ -2,008,917	$ 398,046	-	$ 652
Zero	f	f	616	-616	-	6	-	-
$ 1 to 999	138,692	16,556	102,232	-29,591	72,642	272,237	$ 3,502	251
1,000 to 1,999	180,890	54,348	324,919	-53,894	271,025	328,914	36,388	600
2,000 to 2,999	185,573	57,781	518,294	-55,704	462,590	466,796	52,069	1,538
3,000 to 3,999	178,805	74,684	686,840	-60,270	626,571	456,223	190,310	1,468
4,000 to 4,999	210,005	67,931	998,743	-56,668	942,075	521,154	422,187	2,182
5,000 to 5,999	183,868	46,660	1,092,984	-79,670	1,013,315	499,611	538,124	1,424
6,000 to 6,999	179,053	40,402	1,205,766	-45,606	1,160,159	470,156	699,571	2,549
7,000 to 7,999	165,122	25,786	1,273,363	-32,063	1,241,300	494,158	796,326	1,475
8,000 to 8,999	186,654	102,077	1,643,133	-51,613	1,591,520	573,507	1,047,268	3,044
9,000 to 9,999	156,918	110,982	1,519,147	-32,533	1,486,614	463,581	1,026,127	3,483
10,000 to 10,999	143,982	109,032	1,501,119	3,659	1,504,778	395,984	1,110,615	5,577
11,000 to 11,999	146,996	115,871	1,732,248	-40,298	1,691,949	554,433	1,199,915	7,316
12,000 to 12,999	128,828	116,140	1,644,514	-38,638	1,605,875	413,738	1,201,336	9,730
13,000 to 13,999	133,773	119,934	1,837,738	-37,432	1,800,306	431,434	1,389,314	12,518
14,000 to 14,999	108,230	95,104	1,604,510	-36,512	1,567,999	417,264	1,172,349	11,749
15,000 to 15,999	120,730	111,806	1,925,537	-59,004	1,866,532	495,564	1,441,570	17,121
16,000 to 16,999	113,640	106,952	1,920,178	-45,138	1,875,039	441,161	1,466,814	20,182
17,000 to 17,999	102,090	95,036	1,826,522	-39,694	1,786,827	413,617	1,401,639	21,509
18,000 to 18,999	112,693	109,486	2,112,572	-32,332	2,080,241	385,990	1,699,902	28,621
19,000 to 19,999	101,856	97,570	2,016,447	-33,725	1,982,722	404,033	1,590,744	28,079
20,000 to 20,999	99,508	95,856	2,083,347	-42,745	2,040,602	390,672	1,658,731	31,395
21,000 to 21,999	88,361	85,358	1,949,812	-52,372	1,897,440	378,369	1,539,314	31,520
22,000 to 22,999	88,501	85,910	2,026,575	-33,674	1,992,900	364,703	1,628,462	36,402
23,000 to 23,999	86,464	83,711	2,084,668	-52,293	2,032,376	352,238	1,685,942	40,817
24,000 to 24,999	82,152	80,378	2,074,606	-62,452	2,012,155	355,507	1,664,443	42,093
25,000 to 25,999	82,511	80,729	2,169,499	-67,378	2,102,121	349,509	1,752,199	47,485
26,000 to 26,999	73,184	71,890	2,024,544	-87,735	1,936,809	306,380	1,635,103	46,216
27,000 to 27,999	74,202	72,908	2,101,279	-62,071	2,039,208	335,677	1,712,667	50,451
28,000 to 28,999	66,468	65,895	1,941,764	-47,789	1,893,975	267,484	1,632,195	50,688
29,000 to 29,999	68,219	67,163	2,076,184	-61,963	2,014,221	333,025	1,689,285	54,410
30,000 to 30,999	56,448	55,638	1,778,574	-57,593	1,720,981	287,272	1,435,030	47,667
31,000 to 31,999	63,802	63,315	2,072,739	-62,530	2,010,209	301,344	1,710,383	60,070
32,000 to 32,999	56,912	56,665	1,906,595	-55,304	1,851,291	289,600	1,563,084	56,678
33,000 to 33,999	64,038	63,063	2,124,800	20,162	2,144,962	335,929	1,809,087	67,330
34,000 to 34,999	55,677	54,946	1,988,364	-68,804	1,919,561	263,066	1,658,147	65,230
35,000 to 35,999	54,273	53,138	1,978,739	-52,122	1,926,617	344,113	1,588,039	62,899
36,000 to 36,999	56,085	55,762	2,100,847	-56,625	2,044,222	333,344	1,713,220	70,338
37,000 to 37,999	53,520	52,862	2,075,682	-68,542	2,007,140	278,455	1,730,561	74,451
38,000 to 38,999	44,617	44,369	1,774,160	-55,538	1,718,621	270,076	1,449,306	63,149
39,000 to 39,999	37,008	37,007	1,496,924	-36,818	1,460,106	193,773	1,266,337	57,380
40,000 to 49,999	326,600	324,590	14,966,582	-401,403	14,565,179	2,409,841	12,173,597	600,029
50,000 to 59,999	183,654	183,008	10,277,986	-282,589	9,995,397	1,561,558	8,437,944	482,913
60,000 to 69,999	98,551	98,119	6,554,558	-184,805	6,369,753	1,037,003	5,338,715	336,151
70,000 to 79,999	57,638	56,989	4,416,926	-106,365	4,310,561	673,597	3,647,507	243,587
80,000 to 89,999	42,984	42,779	3,700,372	-62,720	3,637,651	529,412	3,109,802	218,554
90,000 to 99,999	23,364	23,361	2,178,671	27,401	2,206,072	385,723	1,854,538	133,369
100,000 to 149,999	51,950	51,751	6,330,682	-137,377	6,193,305	862,795	5,331,128	409,016
150,000 to 199,999	17,166	17,124	2,996,040	-62,516	2,933,524	321,152	2,613,509	213,958
200,000 to 299,999	12,505	12,452	3,011,972	-4,091	3,007,882	296,939	2,715,973	229,851
300,000 to 399,999	4,559	4,548	1,573,479	-14,892	1,558,586	137,073	1,422,737	122,871
400,000 to 499,999	2,176	2,166	964,740	8,241	972,981	78,365	894,833	78,230
500,000 to 999,999	3,595	3,574	2,261,412	152,577	2,413,989	162,442	2,252,752	197,419
1,000,000 to 1,999,999	1,335	1,321	1,812,543	5,309	1,817,852	99,581	1,722,088	151,836
2,000,000 to 2,999,999	371	371	913,497	-9,388	904,109	47,816	856,293	76,931
3,000,000 to 3,999,999	164	162	572,425	-9,679	562,746	30,265	532,742	48,210
4,000,000 to 4,999,999	f	f	416,501	6,521	423,022	23,602	399,420	35,002
$ 5,000,000 and over	228	228	3,156,839	-24,784	3,132,055	179,823	2,953,406	263,293
Total	5,217,321	3,824,098	$ 130,807,086	$ -2,415,739	$ 128,391,347	$ 24,465,133	$ 107,274,579	$ 5,078,958

Footnotes follow this section.

TABLE 4C[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns - 1996 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California[3] Adjustments	California[1] AGI	California[2] Deductions	Taxable[4] Income	Total[5] Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	46,186	1,859	$ -5,468,589	$ 1,646,981	$ -3,821,608	$ 907,196	-	$ 1,627
Zero	400	-	4,756	-4,756	-	2,023	-	-
$ 1 to 999	21,633	661	126,251	-121,849	4,402	183,242	-	120
1,000 to 1,999	12,302	-	46,115	-27,578	18,537	84,534	-	-
2,000 to 2,999	17,415	-	87,393	-42,739	44,654	98,534	-	-
3,000 to 3,999	27,483	-	114,832	-18,041	96,791	160,511	-	-
4,000 to 4,999	31,833	-	187,793	-44,481	143,312	214,135	-	-
5,000 to 5,999	26,222	441	158,071	-11,232	146,839	164,240	$ 12,973	8
6,000 to 6,999	23,502	f	182,452	-29,601	152,851	157,891	27,058	-
7,000 to 7,999	34,659	-	289,881	-29,143	260,738	197,105	77,229	-
8,000 to 8,999	51,584	1,246	492,461	-54,091	438,370	319,143	152,322	228
9,000 to 9,999	49,741	f	502,026	-28,379	473,647	309,909	189,875	23
10,000 to 10,999	51,045	501	576,909	-37,003	539,906	301,480	258,739	10
11,000 to 11,999	55,997	1,130	695,566	-48,695	646,870	428,119	295,165	73
12,000 to 12,999	53,343	1,389	695,682	-28,595	667,087	409,239	312,888	18
13,000 to 13,999	64,578	441	926,386	-52,597	873,789	415,389	499,935	39
14,000 to 14,999	74,989	902	1,124,314	-36,460	1,087,854	466,795	637,854	14
15,000 to 15,999	66,872	1,569	1,088,034	-52,572	1,035,462	451,357	607,659	149
16,000 to 16,999	72,563	2,462	1,250,885	-53,262	1,197,623	578,725	666,954	47
17,000 to 17,999	63,670	2,894	1,160,542	-45,297	1,115,244	400,279	720,731	59
18,000 to 18,999	61,811	9,336	1,183,462	-41,535	1,141,927	427,260	722,687	394
19,000 to 19,999	66,138	8,576	1,317,637	-31,029	1,286,607	478,601	819,664	422
20,000 to 20,999	72,719	19,852	1,548,750	-57,593	1,491,156	511,847	996,167	934
21,000 to 21,999	66,065	23,781	1,481,196	-62,594	1,418,605	488,667	944,371	1,321
22,000 to 22,999	61,843	23,609	1,431,975	-38,198	1,393,777	461,105	937,572	1,899
23,000 to 23,999	63,360	34,085	1,537,578	-49,884	1,487,694	444,484	1,045,720	2,677
24,000 to 24,999	60,631	43,032	1,520,920	-36,098	1,484,822	430,530	1,055,235	3,145
25,000 to 25,999	54,977	32,771	1,453,426	-53,433	1,399,993	410,847	992,110	3,023
26,000 to 26,999	67,026	44,416	1,834,985	-58,019	1,776,966	538,988	1,245,287	4,826
27,000 to 27,999	58,010	44,581	1,660,415	-64,223	1,596,192	468,723	1,143,475	5,781
28,000 to 28,999	67,527	45,296	1,986,459	-61,325	1,925,133	592,873	1,334,230	6,909
29,000 to 29,999	51,818	40,231	1,588,879	-57,957	1,530,922	443,967	1,111,156	6,488
30,000 to 30,999	52,136	43,437	1,640,844	-52,374	1,588,470	417,134	1,171,432	8,512
31,000 to 31,999	56,918	44,677	1,891,033	-97,497	1,793,535	523,323	1,275,151	10,477
32,000 to 32,999	55,055	48,171	1,843,540	-54,817	1,788,723	449,718	1,339,057	12,126
33,000 to 33,999	55,466	47,028	1,977,316	-120,377	1,856,939	508,390	1,352,147	13,195
34,000 to 34,999	53,035	46,721	1,923,745	-95,260	1,828,485	474,136	1,360,978	15,041
35,000 to 35,999	54,328	49,465	2,050,336	-122,729	1,927,607	466,545	1,461,143	16,417
36,000 to 36,999	61,290	56,655	2,375,909	-138,709	2,237,200	532,528	1,710,795	21,901
37,000 to 37,999	62,020	55,113	2,424,388	-98,258	2,326,130	595,415	1,731,762	21,799
38,000 to 38,999	57,300	53,162	2,327,793	-121,029	2,206,764	518,018	1,688,756	23,143
39,000 to 39,999	60,462	57,012	2,512,680	-126,465	2,386,216	538,814	1,847,840	26,990
40,000 to 49,999	531,287	516,525	25,034,856	-1,136,399	23,898,457	5,501,047	18,414,303	340,001
50,000 to 59,999	465,754	459,413	26,448,191	-895,473	25,552,718	5,398,622	20,162,064	514,912
60,000 to 69,999	397,078	394,345	26,414,471	-669,380	25,745,091	5,276,536	20,511,023	680,077
70,000 to 79,999	323,391	322,232	24,719,825	-535,212	24,184,613	4,800,211	19,401,085	747,370
80,000 to 89,999	236,525	235,816	20,400,210	-357,432	20,042,778	3,948,774	16,101,102	712,005
90,000 to 99,999	179,205	178,658	17,246,524	-280,586	16,965,938	3,249,689	13,719,329	676,282
100,000 to 149,999	390,516	389,303	46,925,954	-544,404	46,381,550	8,345,581	38,045,248	2,221,434
150,000 to 199,999	121,248	120,887	20,994,400	-248,483	20,745,916	3,377,613	17,376,000	1,201,864
200,000 to 299,999	84,115	83,884	20,342,352	-201,439	20,140,913	2,812,362	17,336,378	1,324,515
300,000 to 399,999	29,484	29,387	10,189,620	-68,517	10,121,104	1,138,330	8,986,367	726,300
400,000 to 499,999	14,799	14,760	6,479,027	115,269	6,594,296	609,900	5,987,083	504,419
500,000 to 999,999	21,448	21,342	14,626,465	-143,733	14,482,732	981,239	13,507,020	1,147,012
1,000,000 to 1,999,999	7,522	7,466	10,239,760	-22,640	10,217,120	477,348	9,745,837	848,753
2,000,000 to 2,999,999	1,959	1,955	4,787,093	-41,659	4,745,434	188,234	4,558,410	401,960
3,000,000 to 3,999,999	897	889	3,062,353	24,978	3,087,330	119,134	2,968,196	259,664
4,000,000 to 4,999,999	433	433	1,913,940	18,752	1,932,692	77,891	1,854,906	165,977
$ 5,000,000 and over	1,269	1,264	17,292,047	-31,450	17,260,597	904,672	16,356,007	1,468,743
Total	4,972,882	3,665,290	$ 340,872,116	$ -5,776,603	$ 335,095,513	$ 64,176,942	$ 276,776,472	$ 14,131,124

Footnotes follow this section.

TABLE 4D[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns - 1996 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California[3] Adjustments	California[1] AGI	California[2] Deductions	Taxable[4] Income	Total[5] Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	4,542	78	$ -395,049	$ 150,216	$ -244,833	$ 60,961	-	$ 78
Zero	161	-	6,306	-6,306	-	407	-	-
$ 1 to 999	2,584	-	4,255	-3,076	1,179	8,121	-	-
1,000 to 1,999	3,123	-	8,291	-3,974	4,316	6,335	-	-
2,000 to 2,999	2,721	-	8,963	-1,553	7,410	8,271	$ 671	-
3,000 to 3,999	1,302	501	6,743	-2,120	4,623	3,290	1,333	9
4,000 to 4,999	4,281	-	21,659	-2,401	19,259	21,084	5,830	-
5,000 to 5,999	1,321	-	9,439	-2,499	6,940	3,339	3,601	-
6,000 to 6,999	1,302	-	8,915	-553	8,361	3,290	5,071	-
7,000 to 7,999	5,442	-	43,934	-2,491	41,443	21,563	21,397	-
8,000 to 8,999	4,185	902	43,480	-8,145	35,335	19,505	20,430	10
9,000 to 9,999	7,965	5,644	75,153	-176	74,977	18,860	56,117	163
10,000 to 10,999	4,847	3,724	58,348	-7,379	50,968	12,247	38,721	159
11,000 to 11,999	2,446	2,446	26,360	2,148	28,508	4,982	23,527	171
12,000 to 12,999	4,888	4,727	66,340	-5,551	60,790	19,179	46,816	285
13,000 to 13,999	2,368	2,368	36,319	-4,566	31,753	5,985	25,768	198
14,000 to 14,999	5,422	5,422	82,478	-3,099	79,379	13,647	65,732	702
15,000 to 15,999	1,325	1,325	22,703	-2,234	20,469	4,327	16,142	126
16,000 to 16,999	1,721	1,721	30,933	-2,893	28,040	4,350	23,690	335
17,000 to 17,999	3,469	3,147	67,005	-5,925	61,080	13,424	47,656	737
18,000 to 18,999	2,167	2,167	40,851	-360	40,491	5,973	34,518	627
19,000 to 19,999	3,166	2,006	60,885	-	60,885	21,604	39,281	568
20,000 to 20,999	3,948	3,948	84,896	-3,554	81,342	10,248	71,094	1,290
21,000 to 21,999	4,214	4,214	91,976	-1,128	90,847	15,128	75,719	1,412
22,000 to 22,999	3,021	2,697	69,189	-1,419	67,770	16,214	51,556	1,157
23,000 to 23,999	1,958	1,634	50,089	-3,922	46,167	13,832	32,335	628
24,000 to 24,999	3,523	3,523	87,013	-742	86,271	13,728	72,543	1,742
25,000 to 25,999	1,726	1,726	44,213	-400	43,813	14,623	29,190	632
26,000 to 26,999	2,607	2,607	70,557	-1,424	69,133	12,794	56,340	1,426
27,000 to 27,999	2,045	2,045	59,957	-4,027	55,930	9,990	45,940	1,300
28,000 to 28,999	3,019	2,858	89,783	-3,690	86,093	11,496	74,597	2,028
29,000 to 29,999	3,348	3,348	99,083	-363	98,720	18,430	80,290	2,338
30,000 to 30,999	3,692	3,692	114,808	-2,652	112,156	32,554	79,602	2,247
31,000 to 31,999	1,726	1,726	55,186	-486	54,700	12,669	42,030	1,252
32,000 to 32,999	3,038	3,037	100,119	-1,129	98,990	22,502	76,571	2,521
33,000 to 33,999	2,786	2,461	93,550	-400	93,150	23,923	69,227	2,340
34,000 to 34,999	2,064	1,739	71,468	-585	70,883	19,449	51,434	1,384
35,000 to 35,999	3,434	3,434	123,801	-1,794	122,007	19,324	102,683	3,932
36,000 to 36,999	2,063	2,063	76,509	-889	75,619	15,051	60,568	2,415
37,000 to 37,999	1,989	1,989	76,559	-1,812	74,747	10,560	64,187	2,717
38,000 to 38,999	1,900	1,900	73,863	-604	73,259	7,883	65,376	2,883
39,000 to 39,999	2,137	2,137	85,327	-824	84,503	15,186	69,318	2,915
40,000 to 49,999	10,516	10,515	477,008	-11,233	465,775	93,860	371,965	17,629
50,000 to 59,999	6,766	6,616	370,686	-3,742	366,943	68,772	298,171	16,777
60,000 to 69,999	4,216	4,216	272,813	-2,410	270,403	53,921	216,482	13,054
70,000 to 79,999	1,895	1,895	143,853	-2,460	141,392	41,458	99,934	6,426
80,000 to 89,999	1,699	1,699	138,648	4,454	143,103	21,115	121,988	8,403
90,000 to 99,999	991	991	94,898	-41	94,857	17,143	77,714	5,536
100,000 to 149,999	2,494	2,494	309,952	-12,447	297,505	48,941	248,564	19,061
150,000 to 199,999	911	880	161,852	-5,960	155,892	17,155	138,736	10,997
200,000 to 299,999	787	783	199,823	-5,207	194,616	19,981	174,775	14,818
300,000 to 399,999	301	299	108,497	-3,605	104,891	9,395	95,572	8,384
400,000 to 499,999	217	217	96,773	-1,154	95,619	6,312	89,308	7,494
500,000 to 999,999	395	394	268,835	6,467	275,302	32,087	243,348	21,686
1,000,000 to 1,999,999	159	157	226,019	-5,506	220,513	14,978	205,535	18,150
2,000,000 to 2,999,999	61	61	112,068	35,011	147,079	16,104	132,095	12,033
3,000,000 to 3,999,999	21	21	55,774	16,097	71,871	1,142	70,728	6,188
4,000,000 to 4,999,999	24	21	109,811	-4,094	105,716	6,130	99,586	7,749
$ 5,000,000 and over	73	72	1,262,830	60,789	1,323,618	65,009	1,258,609	108,557
Total	156,512	120,287	$ 6,362,395	$ 120,176	$ 6,482,571	$ 1,129,832	$ 5,690,033	$ 345,671

Footnotes follow this section.

TABLE 4E[8]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household Returns - 1996 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California[3] Adjustments	California[1] AGI	California[2] Deductions	Taxable[4] Income	Total[5] Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	5,420	261	$ -1,051,251	$ 87,779	$ -963,472	$ 61,965	-	$ 120
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	15,033	-	55,342	-53,277	2,064	82,234	-	-
1,000 to 1,999	19,487	-	40,793	-15,016	25,776	98,547	-	-
2,000 to 2,999	15,009	1,003	38,938	-631	38,307	75,972	-	47
3,000 to 3,999	32,692	1,160	139,047	-23,725	115,322	370,536	-	9
4,000 to 4,999	35,530	-	185,471	-25,158	160,314	180,261	-	-
5,000 to 5,999	54,537	-	330,017	-29,637	300,380	277,944	$ 23,883	-
6,000 to 6,999	51,056	-	357,107	-25,312	331,794	262,655	72,300	-
7,000 to 7,999	59,890	220	488,312	-38,723	449,589	309,843	143,799	26
8,000 to 8,999	82,505	-	733,395	-29,715	703,681	432,350	281,539	-
9,000 to 9,999	68,813	400	675,525	-24,310	651,215	348,989	303,297	1
10,000 to 10,999	70,502	1,160	761,528	-24,620	736,907	356,503	380,424	3
11,000 to 11,999	60,458	561	712,524	-16,030	696,494	317,943	378,551	21
12,000 to 12,999	79,262	1,561	1,013,443	-21,484	991,959	410,259	581,700	66
13,000 to 13,999	66,923	1,882	913,128	-11,252	901,876	354,816	549,333	102
14,000 to 14,999	55,520	4,442	814,070	-11,039	803,031	314,327	494,659	144
15,000 to 15,999	67,441	2,223	1,057,350	-11,662	1,045,687	355,785	689,903	87
16,000 to 16,999	58,809	9,506	988,647	-16,634	972,013	312,127	660,248	129
17,000 to 17,999	44,415	22,401	793,966	-15,768	778,197	230,563	547,657	466
18,000 to 18,999	40,881	18,381	778,555	-19,730	758,825	256,390	504,524	912
19,000 to 19,999	52,813	26,815	1,040,551	-7,608	1,032,943	285,899	747,043	1,684
20,000 to 20,999	44,095	32,744	913,615	-10,682	902,933	245,797	657,154	1,729
21,000 to 21,999	41,020	30,477	890,321	-8,902	881,419	242,543	640,241	2,141
22,000 to 22,999	42,019	32,447	957,843	-12,334	945,509	253,865	691,853	3,142
23,000 to 23,999	39,117	33,439	928,001	-7,426	920,575	239,102	683,571	3,422
24,000 to 24,999	33,023	27,831	821,368	-10,946	810,422	208,080	602,342	3,300
25,000 to 25,999	35,280	31,225	905,698	-7,317	898,381	222,493	675,889	4,355
26,000 to 26,999	32,608	28,788	876,514	-13,490	863,024	202,775	660,249	4,250
27,000 to 27,999	30,633	29,174	852,417	-10,295	842,123	196,934	645,189	4,717
28,000 to 28,999	29,769	27,173	860,127	-12,900	847,227	194,757	652,470	5,276
29,000 to 29,999	21,486	20,513	637,922	-4,780	633,142	143,914	489,227	4,643
30,000 to 30,999	21,125	20,478	655,515	-12,014	643,500	148,000	495,500	5,023
31,000 to 31,999	21,594	20,427	698,465	-18,205	680,260	175,730	507,800	5,692
32,000 to 32,999	20,876	20,876	686,952	-8,521	678,432	142,218	536,214	6,506
33,000 to 33,999	17,427	17,103	591,088	-6,927	584,161	124,868	459,292	6,116
34,000 to 34,999	17,470	17,470	612,310	-10,197	602,113	144,219	457,894	6,386
35,000 to 35,999	17,173	16,849	618,627	-9,085	609,542	132,943	476,599	6,604
36,000 to 36,999	14,513	14,028	545,437	-15,532	529,904	109,285	420,619	6,733
37,000 to 37,999	16,924	16,275	642,062	-8,150	633,912	131,901	502,011	8,669
38,000 to 38,999	17,501	16,850	687,205	-14,155	673,050	151,604	521,639	8,959
39,000 to 39,999	13,094	12,769	516,320	4	516,324	107,880	408,444	7,547
40,000 to 49,999	112,653	110,859	5,098,190	-72,782	5,025,407	1,092,205	3,942,400	95,871
50,000 to 59,999	60,266	59,814	3,310,768	-44,823	3,265,945	700,379	2,566,640	86,105
60,000 to 69,999	28,208	28,057	1,830,085	-17,233	1,812,851	382,047	1,430,931	61,219
70,000 to 79,999	15,977	15,977	1,202,296	-15,751	1,186,544	216,524	970,020	49,614
80,000 to 89,999	9,367	9,367	808,090	-11,502	796,588	164,373	632,215	34,406
90,000 to 99,999	5,335	5,333	513,211	-5,487	507,724	94,088	413,644	24,492
100,000 to 149,999	11,663	11,600	1,437,000	-8,911	1,428,088	254,731	1,173,901	78,906
150,000 to 199,999	3,045	3,044	541,538	-7,205	534,333	104,555	429,788	32,675
200,000 to 299,999	2,360	2,353	551,669	14,286	565,955	74,296	491,736	39,453
300,000 to 399,999	670	668	230,335	-2,184	228,151	17,645	210,506	17,289
400,000 to 499,999	313	311	120,629	18,313	138,942	10,024	128,983	11,039
500,000 to 999,999	536	532	359,841	-1,670	358,172	15,836	342,335	29,841
1,000,000 to 1,999,999	208	208	286,500	-3,729	282,771	11,486	271,285	23,972
2,000,000 to 2,999,999	53	53	131,512	-1,150	130,362	3,508	126,855	11,311
3,000,000 to 3,999,999	29	29	99,010	-1,150	97,861	6,030	91,830	8,379
4,000,000 to 4,999,999	12	12	50,197	3,453	53,650	2,286	51,363	4,805
$ 5,000,000 and over	39	39	369,571	-5,254	364,317	24,243	341,263	30,525
Total	1,814,477	807,168	$ 42,704,705	$ -698,186	$ 42,006,519	$ 12,389,074	$ 31,158,756	$ 748,932

Footnotes follow this section.

TABLE 4F[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns - 1996 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California[3] Adjustments	California[1] AGI	California[2] Deductions	Taxable[4] Income	Total[5] Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	102	-	$ -24,578	$ 15,646	$ -8,933	$ 2,410	-	-
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	-	-
2,000 to 2,999	1,160	-	2,952	-	2,952	8,752	-	-
3,000 to 3,999	-	-	-	-	-	-	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	400	-	6,333	-3,768	2,565	2,023	$ 542	-
7,000 to 7,999	400	-	5,188	-2,056	3,132	2,023	1,109	-
8,000 to 8,999	400	-	4,430	-1,176	3,253	2,023	1,231	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	1,160	-	12,176	-	12,176	5,864	6,312	-
11,000 to 11,999	400	-	7,965	-3,318	4,646	4,032	614	-
12,000 to 12,999	400	-	5,205	-305	4,900	2,459	2,440	-
13,000 to 13,999	400	-	7,018	-1,533	5,486	2,023	3,463	-
14,000 to 14,999	-	-	-	-	-	-	-	-
15,000 to 15,999	400	-	7,686	-1,455	6,231	2,023	4,208	-
16,000 to 16,999	-	-	-	-	-	-	-	-
17,000 to 17,999	-	-	-	-	-	-	-	-
18,000 to 18,999	-	-	-	-	-	-	-	-
19,000 to 19,999	-	-	-	-	-	-	-	-
20,000 to 20,999	-	-	-	-	-	-	-	-
21,000 to 21,999	161	-	4,336	-827	3,508	813	2,696	-
22,000 to 22,999	161	161	4,657	-970	3,686	815	2,872	$ 9
23,000 to 23,999	-	-	-	-	-	-	-	-
24,000 to 24,999	324	-	8,052	-17	8,035	1,640	6,395	-
25,000 to 25,999	324	324	8,669	-296	8,374	2,619	5,754	18
26,000 to 26,999	161	-	4,582	-282	4,300	2,423	1,877	-
27,000 to 27,999	-	-	-	-	-	-	-	-
28,000 to 28,999	-	-	-	-	-	-	-	-
29,000 to 29,999	161	161	5,386	-553	4,833	815	4,018	70
30,000 to 30,999	810	324	25,957	-1,244	24,712	10,657	14,055	84
31,000 to 31,999	486	161	15,561	-342	15,219	11,287	3,932	1
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	161	161	7,862	-1,824	6,038	1,474	4,564	49
38,000 to 38,999	-	-	-	-	-	-	-	-
39,000 to 39,999	649	649	25,621	-50	25,571	7,794	17,777	202
40,000 to 49,999	810	810	36,070	-1,808	34,261	6,611	27,651	430
50,000 to 59,999	300	300	16,775	-210	16,565	3,952	12,613	297
60,000 to 69,999	290	290	18,495	-58	18,437	5,253	13,185	356
70,000 to 79,999	150	150	10,736	-67	10,669	831	9,838	411
80,000 to 89,999	290	290	24,305	-321	23,984	5,717	18,267	738
90,000 to 99,999	140	140	3,688	9,509	13,197	2,795	10,401	497
100,000 to 149,999	227	226	24,736	-1,015	23,721	4,082	19,860	1,079
150,000 to 199,999	66	65	10,404	-91	10,313	1,671	8,642	586
200,000 to 299,999	64	64	16,894	-657	16,237	1,979	14,258	1,121
300,000 to 399,999	31	30	10,383	-352	10,031	1,774	8,256	593
400,000 to 499,999	13	13	6,111	-	6,111	617	5,494	469
500,000 to 999,999	-	-	-	-	-	-	-	-
1,000,000 to 1,999,999	5	5	6,968	58	7,026	458	6,569	548
2,000,000 to 2,999,999	f	f	2,664	-2	2,662	5	2,657	243
3,000,000 to 3,999,999	-	-	-	-	-	-	-	-
4,000,000 to 4,999,999	-	-	-	-	-	-	-	-
$ 5,000,000 and over	f	f	125,042	-3,215	121,827	10,734	111,093	10,299
Total	11,009	4,327	$ 458,326	$ -2,600	$ 455,726	$ 120,447	$ 352,643	$ 18,099

Footnotes follow this section.

TABLE 4G*
Personal Income Tax Statistics
PART-YEAR RESIDENT AND NONRESIDENT RETURNS
1996 Taxable Year

Item	Number	Amount (Thousands)
Number of Returns - All	528,393	-
Number of Returns - Taxable	375,350	-
Federal AGI	528,393	$ 84,058,335
California Adjustments[3]	528,393	1,094,326
California AGI[1]	528,393	12,883,538
California Deductions[2]	528,393	9,251,070
Taxable Income[4]	528,393	78,457,896
Total Tax Liability[5]	528,393	740,904
Salaries and Wages	433,903	36,147,989
Interest	381,872	6,033,022
Dividends	218,184	4,250,449
Business Income - Profit[6]	68,113	2,844,049
Business Income - Loss[6]	30,897	375,906
Net Sale of Capital Assets - Profit[8]	156,704	19,433,574
Net Sale of Capital Assets - Loss[8]	47,930	133,830
Taxable Pensions and Annuities	105,206	1,889,440
Rents and Royalties - Profit	50,915	1,162,575
Rents and Royalties - Loss	58,131	616,893
Partnerships and S Corporations - Profit[7]	67,110	18,933,087
Partnerships and S Corporations - Loss[7]	29,033	2,988,776
Estate and Trusts - Profit	9,780	731,218
Estate and Trusts - Loss	979	304,996
Farm Income - Profit	1,822	46,118
Farm Income - Loss	5,661	248,130
All Other Income Sources - Profit[9]	352,571	3,117,353
All Other Income Sources - Loss[9]	56,023	6,118,552
Individual Retirement Plan[10, 18]	30,387	45,009
Moving Expenses	90,572	248,743
Half Self-Employment Tax[10]	81,689	249,966
Self-Employed Health Insurance[10]	35,365	40,821
Self-Employed Retirement Plan[10]	24,049	389,475
Penalty on Early Withdrawal on Savings	3,489	639
Alimony Paid	6,573	151,695
Total Adjustments[11]	182,081	1,153,371
California Adjustments - Subtractions[3]	252,018	5,830,537
California Adjustments - Additions[3]	105,275	6,924,863
Medical Expenses	27,322	142,472

Item	Number	Amount (Thousands)
State and Local Income Taxes	234,564	$ 81,011,585
Real Estate Taxes	197,026	52,668,989
Other Taxes	162,914	1,509,283
Total Taxes	252,274	135,189,858
Mortgage Interest	175,832	67,459,078
Points, Investment and Personal Interest	62,266	66,594,947
Total Interest[12]	187,832	134,054,025
Cash/Check Contributions	206,408	66,810,960
Non-Cash Contributions	123,745	16,667,815
Contribution Carryover	3,416	767,685
Total Contributions[13]	211,709	211,748,035
Casualty and Theft Losses	514	35,659
All Other Deductions[14]	87,733	323,186,963
Calif. Adjs. to Fed. Itemized Deductions[3]	272,472	4,363,830
California Itemized Deductions	226,280	8,149,060
California Standard Deductions	302,112	1,102,010
Personal Exemption Credit[15]	792,473	53,096
Dependent Exemption Credit	323,501	21,675
Senior/Blind Exemption Credits	82,411	5,522
Los Angeles Revitalization Zone Credit	2,224	2,529
Manufacturer's Investment Credit	320	947
Other State Tax Credits	22,744	35,011
Rideshare - Vanpool Credit	87	5
Other Special Credits	7,415	4,845
Total Special Credits	32,285	43,336
G-1 Tax/5870A Tax	253	82
Alternative Minimum Tax	3,856	2,401
Other Taxes	11,564	3,565
Taxes Withheld	338,938	479,998
Estimated Taxes Paid	63,972	344,857
Excess State Disability Insurance (SDI)	4,230	452
Overpayment	268,051	207,425
Credit to Next Year's Tax	23,925	57,423
Total Voluntary Contributions	4,022	75
Refund	252,582	150,694
Tax Due	171,116	123,171
Remittance Amount	156,961	111,294

Footnotes follow this section.

TABLE 5[a]
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1996 Taxable Year

Major Industry Group	Business and Professional[6]							
	Net Profit		Net Loss		Adjusted Gross Income		Tax Assessed	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Agriculture,Forestry,Fishing and Mining	34,410	$ 599,051	9,235	$ 122,599	43,646	$ 3,192,525	38,589	$ 196,071
Construction	129,041	2,471,517	18,453	174,573	147,496	5,029,323	133,863	147,419
Manufacturing	35,576	793,324	13,453	77,615	49,034	2,613,785	43,344	116,463
Durable Goods	22,692	555,812	7,770	43,960	30,466	1,632,281	25,926	73,568
Nondurable Goods	12,884	237,512	5,683	33,655	18,568	981,504	17,418	42,895
Services [16]	763,365	16,609,788	226,149	1,354,920	989,522	61,965,591	899,216	3,112,509
Professional	117,625	6,159,298	25,708	201,104	143,330	13,351,306	135,195	742,285
Non-Financial	364,300	5,199,559	108,311	671,677	472,615	23,492,182	424,060	1,065,831
Business	281,440	5,250,931	92,130	482,139	373,577	25,122,103	339,961	1,304,393
Trade	173,211	3,351,014	129,975	885,526	303,187	12,951,950	259,341	505,333
Retail	137,358	2,326,134	115,726	808,301	253,085	10,154,932	216,122	381,403
Wholesale	35,853	1,024,880	14,249	77,225	50,102	2,797,018	43,219	123,930
Finance, Insurance and Real Estate	94,263	2,625,852	34,102	288,477	128,368	8,574,475	116,468	427,680
Banks and Savings & Loans	503	19,869	813	2,935	1,317	90,745	943	3,919
Investment & Insurance	40,329	1,228,293	11,765	128,645	52,096	3,847,171	48,184	199,199
Real Estate	53,431	1,377,690	21,524	156,897	74,955	4,636,559	67,341	224,562
Transportation,Communications & Public Utilities	50,251	754,044	23,594	118,270	73,843	2,634,816	63,645	93,300
Nature of Business not Allocable	216,566	4,070,707	74,204	454,665	290,739	15,329,339	255,713	715,796
Total	1,496,683	$ 31,275,297	529,165	$ 3,476,645	2,025,835	$ 112,291,804	1,810,179	$ 5,314,571

Footnotes follow this section.

TABLE 6[a]
Personal Income Tax Statistics
COMPARISON BY COUNTY
1996 Taxable Year

COUNTY	Population[c] July 1, 1996	All Returns-Taxable and Nontaxable				Joint Returns			Tax Assessed (Thousands)
		Number of Returns	AGI (Thousands)	Median Income	Median Rank	Number of Returns	Median Income	Median Rank	
Alameda	1,365,000	568,188	$ 25,880,038	$29,680	7	216,668	$ 57,003	5	$ 1,021,821
Alpine	1,190	293	9,377	24,832	20	164	37,999	34	250
Amador	32,950	12,277	443,653	25,804	16	6,809	38,759	32	13,946
Butte	196,500	67,736	2,034,289	20,609	43	31,857	34,665	44	56,571
Calaveras	36,900	14,341	471,641	24,874	19	8,092	37,765	35	12,242
Colusa	18,250	7,424	201,037	17,140	57	3,876	25,187	57	5,845
Contra Costa	877,900	372,961	20,488,484	34,281	2	167,395	63,014	3	889,455
Del Norte	27,500	7,594	217,610	21,710	39	3,921	34,675	43	5,076
El Dorado	144,700	48,612	2,177,425	31,752	5	27,385	50,559	10	76,293
Fresno	769,700	251,122	7,877,407	19,719	50	107,711	37,205	38	241,965
Glenn	26,700	9,244	246,657	18,672	55	4,741	29,600	54	6,066
Humboldt	125,100	45,449	1,359,462	21,247	41	20,205	37,636	36	38,071
Imperial	141,200	44,131	1,109,357	15,531	58	24,075	21,547	58	27,589
Inyo	18,250	7,632	248,117	22,902	32	3,654	40,695	25	7,115
Kern	624,100	194,632	6,411,332	21,944	37	92,676	39,076	30	187,469
Kings	115,700	32,284	921,905	19,966	46	15,326	34,614	45	23,648
Lake	54,900	18,133	503,749	19,902	47	9,061	31,197	50	12,188
Lassen	32,650	9,558	314,293	27,296	11	5,230	40,955	23	7,977
Los Angeles	9,396,400	3,349,710	138,598,025	22,158	35	1,217,871	40,620	26	5,597,369
Madera	110,300	36,113	1,035,128	19,170	53	17,849	33,629	47	27,222
Marin	239,500	117,565	8,654,216	34,654	1	44,946	72,953	1	476,110
Mariposa	15,950	5,824	174,140	21,982	36	3,035	34,493	46	4,513
Mendocino	84,800	32,431	991,447	20,779	42	14,729	35,191	42	30,277
Merced	198,400	59,987	1,686,550	19,573	52	29,117	32,770	48	42,235
Modoc	10,000	2,877	66,269	19,764	49	1,599	28,848	56	1,694
Mono	10,500	4,485	133,819	19,808	48	1,793	39,382	29	3,631
Monterey	360,200	138,148	5,053,178	21,924	38	56,989	39,905	28	174,320
Napa	119,000	47,034	2,031,036	27,212	13	21,203	46,877	14	79,011
Nevada	87,100	34,781	1,254,869	25,158	18	17,722	40,889	24	38,138
Orange	2,649,800	1,097,555	51,404,847	27,202	14	459,893	52,667	6	2,108,110
Placer	209,200	101,219	4,370,081	29,623	8	50,523	51,770	7	151,378
Plumas	20,250	7,400	230,747	23,643	28	4,020	37,495	37	6,019
Riverside	1,393,300	465,357	15,924,045	23,168	30	221,252	40,252	27	451,072
Sacramento	1,132,100	431,230	16,166,814	27,277	12	177,003	47,945	13	517,716
San Benito	44,000	17,627	619,272	23,632	29	8,290	45,864	16	18,130
San Bernardino	1,592,600	510,415	17,524,124	24,702	21	238,270	42,455	21	473,851
San Diego	2,694,900	1,014,658	40,799,532	24,329	22	431,006	43,874	18	1,426,387
San Francisco	768,200	380,296	19,130,044	26,806	15	100,258	44,077	17	950,647
San Joaquin	533,200	175,554	6,104,708	24,160	25	82,178	43,148	20	182,782
San Luis Obispo	230,700	87,830	3,110,160	24,122	26	40,733	42,288	22	98,422
San Mateo	698,000	314,018	20,614,491	33,147	4	126,837	61,943	4	1,023,712
Santa Barbara	393,700	151,471	6,318,705	23,899	27	64,319	43,279	19	247,303
Santa Clara	1,638,300	732,090	43,153,762	33,313	3	291,799	64,762	2	2,115,591
Santa Cruz	243,600	107,068	4,446,713	24,325	24	41,120	48,690	12	177,047
Shasta	161,700	57,369	1,843,709	22,550	34	29,997	36,418	39	51,423
Sierra	3,360	1,206	40,985	25,755	17	655	38,564	33	996
Siskiyou	44,000	16,178	442,452	19,684	51	8,583	30,462	52	11,056
Solano	372,400	138,246	5,514,999	29,717	6	64,271	51,627	8	152,439
Sonoma	424,500	183,451	7,430,970	27,440	10	78,523	49,934	11	261,266
Stanislaus	418,500	144,398	4,751,071	22,611	33	69,548	38,886	31	138,756
Sutter	74,600	26,827	835,759	21,607	40	14,127	35,224	41	22,953
Tehama	54,400	16,449	436,464	18,960	54	8,529	29,398	55	10,786
Trinity	13,350	4,367	123,790	19,970	45	2,315	30,752	51	3,300
Tulare	353,600	112,066	3,035,840	17,213	56	51,141	31,555	49	82,000
Tuolumne	51,600	18,599	600,363	23,130	31	9,802	36,207	40	16,620
Ventura	714,800	283,838	12,657,565	27,534	9	130,334	51,304	9	478,517
Yolo	152,500	57,731	2,198,997	24,327	23	24,800	46,309	15	73,922
Yuba	60,500	16,973	451,273	19,992	44	8,668	30,299	53	9,570
Resident Out-of-State	-	96,507	4,849,069	20,196	-	31,396	39,163	-	252,670
Nonresident[d]	-	340,462	76,840,018	45,830	-	194,150	72,173	-	499,149
Unallocated[d]	-	31,124	1,220,020	18,471	-	9,764	43,302	-	44,973
Total									
58 Counties	32,383,000	12,212,052	$ 520,876,792	-	-	5,014,493	-	-	$ 20,369,878
All	-	12,680,145	$ 603,785,900	$25,336	-	5,249,803	$46,243	-	$ 21,166,676

Footnotes follow this section.

TABLE 7*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

ALAMEDA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,633	1,122	81	1,220	$ -118,837	$ 54
$ 1 to 9,999	99,240	8,642	30,287	23,759	502,648	1,000
10,000 to 11,999	20,372	2,966	11,154	7,638	224,128	696
12,000 to 13,999	20,470	3,448	12,714	8,384	266,004	1,121
14,000 to 15,999	20,011	3,890	12,027	9,089	300,173	1,658
16,000 to 17,999	19,547	4,169	13,158	9,698	332,234	2,435
18,000 to 19,999	18,725	4,238	13,530	9,272	355,561	3,219
20,000 to 21,999	17,994	4,253	14,528	9,453	377,885	4,007
22,000 to 23,999	17,583	4,326	14,658	9,361	404,354	5,098
24,000 to 25,999	16,760	4,228	15,041	9,035	418,822	6,037
26,000 to 27,999	16,442	4,350	15,128	9,081	443,800	7,094
28,000 to 29,999	15,841	4,284	14,880	8,585	459,217	8,210
30,000 to 31,999	15,235	4,254	14,478	8,744	472,029	9,265
32,000 to 33,999	14,200	4,286	13,671	8,160	468,594	9,920
34,000 to 35,999	13,480	4,400	13,025	8,176	471,754	10,612
36,000 to 37,999	12,798	4,377	12,427	7,981	473,407	11,238
38,000 to 39,999	12,084	4,421	11,782	7,843	471,222	11,664
40,000 to 41,999	11,204	4,458	11,018	7,497	459,256	11,839
42,000 to 43,999	10,357	4,292	10,217	7,127	445,237	11,853
44,000 to 45,999	9,872	4,258	9,728	6,910	444,205	12,371
46,000 to 47,999	9,325	4,308	9,193	6,643	438,232	12,465
48,000 to 49,999	8,657	4,325	8,563	6,581	424,106	12,105
50,000 to 59,999	37,553	21,470	37,279	30,396	2,056,985	63,031
60,000 to 69,999	28,856	20,004	28,726	28,988	1,869,370	61,983
70,000 to 99,999	52,050	41,815	51,917	53,400	4,319,319	169,828
$ 100,000 and over	45,899	40,084	45,787	49,607	9,100,333	573,018
Total	568,188	216,668	444,997	350,628	$ 25,880,038	$ 1,021,821

ALPINE[17]						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit to $ 17,999	106	30	27	67	$ 637	-
18,000 to 27,999	51	24	38	24	1,106	$ 9
28,000 to 37,999	40	28	38	41	1,333	19
38,000 to 47,999	25	19	25	10	1,076	22
$ 48,000 and over	71	63	69	54	5,226	201
Total	293	164	197	196	$ 9,377	$ 250

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

AMADOR						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	161	91	f	41	$ -4,627	-
$ 1 to 9,999	2,354	419	622	525	12,414	$ 17
10,000 to 11,999	477	132	181	178	5,237	11
12,000 to 13,999	537	185	254	187	6,964	18
14,000 to 15,999	484	178	222	194	7,246	29
16,000 to 17,999	468	205	247	194	7,966	38
18,000 to 19,999	436	188	267	183	8,296	55
20,000 to 21,999	459	262	285	181	9,645	63
22,000 to 23,999	395	209	268	163	9,099	71
24,000 to 25,999	407	253	332	200	10,169	82
26,000 to 27,999	397	214	353	204	10,710	113
28,000 to 29,999	336	187	310	182	9,761	121
30,000 to 31,999	320	195	305	146	9,914	138
32,000 to 33,999	333	219	316	223	10,979	153
34,000 to 35,999	297	206	287	200	10,398	159
36,000 to 37,999	273	195	265	180	10,101	161
38,000 to 39,999	258	175	249	177	10,068	180
40,000 to 41,999	268	197	262	200	10,989	203
42,000 to 43,999	210	153	f	123	9,033	192
44,000 to 45,999	234	180	228	192	10,523	202
46,000 to 47,999	251	197	247	230	11,802	242
48,000 to 49,999	226	176	224	188	11,091	252
50,000 to 59,999	854	705	848	758	46,737	1,172
60,000 to 69,999	640	578	637	612	41,474	1,226
70,000 to 99,999	786	730	785	697	63,841	2,451
$ 100,000 and over	416	380	414	339	93,824	6,597
Total	12,277	6,809	8,616	6,697	$ 443,653	$ 13,948

BUTTE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	758	338	10	274	$ -18,228	$ 2
$ 1 to 9,999	16,832	2,497	4,073	4,812	88,941	107
10,000 to 11,999	3,344	876	1,544	1,375	36,783	89
12,000 to 13,999	3,244	990	1,692	1,488	42,135	137
14,000 to 15,999	3,201	1,139	1,580	1,574	47,938	201
16,000 to 17,999	2,932	1,091	1,679	1,590	49,808	289
18,000 to 19,999	2,747	1,217	1,584	1,628	52,130	333
20,000 to 21,999	2,655	1,195	1,851	1,510	55,742	428
22,000 to 23,999	2,378	1,155	1,765	1,282	54,670	488
24,000 to 25,999	2,081	1,042	1,784	1,290	51,943	528
26,000 to 27,999	2,032	1,083	1,811	1,286	54,859	600
28,000 to 29,999	1,823	1,033	1,655	1,167	52,866	644
30,000 to 31,999	1,665	982	1,570	1,157	51,554	698
32,000 to 33,999	1,597	980	1,531	1,118	52,692	792
34,000 to 35,999	1,491	932	1,440	1,174	52,145	847
36,000 to 37,999	1,382	902	1,347	1,039	51,162	883
38,000 to 39,999	1,307	906	1,283	1,003	50,929	917
40,000 to 41,999	1,196	826	1,178	1,002	49,070	949
42,000 to 43,999	1,117	818	1,104	947	48,043	963
44,000 to 45,999	1,042	784	1,026	985	46,860	954
46,000 to 47,999	962	739	959	841	45,184	1,022
48,000 to 49,999	876	679	867	745	42,904	994
50,000 to 59,999	3,493	2,906	3,474	3,518	190,868	4,850
60,000 to 69,999	2,382	2,049	2,370	2,357	154,108	4,754
70,000 to 99,999	3,158	2,893	3,144	3,350	259,155	10,187
$ 100,000 and over	2,041	1,805	2,036	2,217	370,030	23,913
Total	67,736	31,857	44,357	40,729	$ 2,034,269	$ 56,571

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

CALAVERAS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	214	109	f	51	$ -6,546	-
$ 1 to 9,999	2,827	529	676	755	14,562	$ 18
10,000 to 11,999	693	194	f	266	7,622	17
12,000 to 13,999	619	218	271	253	8,046	21
14,000 to 15,999	598	255	256	259	8,975	31
16,000 to 17,999	559	291	244	245	9,498	39
18,000 to 19,999	544	277	271	253	10,322	53
20,000 to 21,999	477	239	299	246	10,007	67
22,000 to 23,999	451	259	310	225	10,363	79
24,000 to 25,999	431	263	338	259	10,772	83
26,000 to 27,999	414	244	367	216	11,163	113
28,000 to 29,999	371	222	337	206	10,752	119
30,000 to 31,999	403	274	359	266	12,462	138
32,000 to 33,999	351	229	334	217	11,576	158
34,000 to 35,999	303	224	287	222	10,598	137
36,000 to 37,999	323	248	310	248	11,931	161
38,000 to 39,999	302	216	291	223	11,765	194
40,000 to 41,999	298	223	294	247	12,213	205
42,000 to 43,999	288	216	282	231	12,383	224
44,000 to 45,999	269	212	266	228	12,100	234
46,000 to 47,999	251	178	249	225	11,794	253
48,000 to 49,999	262	212	259	223	12,833	280
50,000 to 59,999	1,032	872	1,021	954	56,613	1,373
60,000 to 69,999	710	643	706	698	45,809	1,298
70,000 to 99,999	899	837	896	903	72,907	2,670
$ 100,000 and over	452	408	451	345	71,121	4,278
Total	14,341	8,092	9,646	8,464	$ 471,641	$ 12,242

COLUSA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	99	51	f	45	$ -4,619	$ 1
$ 1 to 9,999	2,120	548	393	1,713	11,183	11
10,000 to 11,999	451	191	132	585	4,952	8
12,000 to 13,999	429	197	140	557	5,559	14
14,000 to 15,999	407	216	126	519	6,101	17
16,000 to 17,999	361	185	135	514	6,124	23
18,000 to 19,999	315	173	127	467	5,974	25
20,000 to 21,999	294	159	164	403	6,163	34
22,000 to 23,999	259	139	152	448	5,952	42
24,000 to 25,999	220	133	157	306	5,503	46
26,000 to 27,999	182	114	149	235	4,912	48
28,000 to 29,999	178	107	147	239	5,160	58
30,000 to 31,999	142	92	133	160	4,394	55
32,000 to 33,999	147	95	136	215	4,848	67
34,000 to 35,999	110	75	103	149	3,835	61
36,000 to 37,999	119	92	117	139	4,396	70
38,000 to 39,999	111	76	108	125	4,331	78
40,000 to 41,999	112	90	109	145	4,589	83
42,000 to 43,999	104	78	103	118	4,470	88
44,000 to 45,999	106	84	106	100	4,769	105
46,000 to 47,999	85	65	84	107	3,995	93
48,000 to 49,999	85	68	f	73	4,164	106
50,000 to 59,999	290	234	289	304	15,746	438
60,000 to 69,999	203	177	201	218	13,113	415
70,000 to 99,999	284	248	281	290	23,298	973
$ 100,000 and over	211	189	210	203	42,126	2,889
Total	7,424	3,876	3,888	8,377	$ 201,037	$ 5,845

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

CONTRA COSTA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,616	1,034	82	998	$ -146,047	$ 43
$ 1 to 9,999	63,446	5,113	23,344	13,084	305,445	972
10,000 to 11,999	11,597	1,837	6,078	4,214	127,568	411
12,000 to 13,999	11,259	2,229	6,741	4,384	146,183	579
14,000 to 15,999	11,035	2,445	6,443	4,870	165,415	873
16,000 to 17,999	10,690	2,687	6,816	5,116	181,722	1,240
18,000 to 19,999	10,297	2,708	7,000	4,984	195,556	1,656
20,000 to 21,999	9,884	2,743	7,357	4,844	207,622	2,024
22,000 to 23,999	9,573	2,777	7,529	5,093	220,130	2,515
24,000 to 25,999	9,507	2,756	8,225	5,133	237,602	3,184
26,000 to 27,999	9,269	2,773	8,280	4,982	250,254	3,738
28,000 to 29,999	9,001	2,818	8,239	4,829	260,937	4,281
30,000 to 31,999	8,652	2,772	8,043	5,012	268,206	4,865
32,000 to 33,999	8,499	2,949	7,966	5,024	280,413	5,367
34,000 to 35,999	8,218	3,056	7,812	5,007	287,656	5,834
36,000 to 37,999	7,872	3,083	7,519	4,940	291,151	6,272
38,000 to 39,999	7,313	2,991	7,074	4,557	285,218	6,485
40,000 to 41,999	6,987	3,086	6,780	4,629	286,362	6,697
42,000 to 43,999	6,723	3,100	6,562	4,687	289,059	7,075
44,000 to 45,999	6,552	3,207	6,422	4,738	294,803	7,499
46,000 to 47,999	6,294	3,274	6,187	4,739	295,872	7,665
48,000 to 49,999	5,955	3,294	5,874	4,650	291,771	7,704
50,000 to 59,999	26,398	16,230	26,137	22,339	1,447,174	41,057
60,000 to 69,999	21,697	15,707	21,588	20,969	1,406,840	43,904
70,000 to 99,999	41,137	34,401	41,004	43,313	3,415,655	127,999
$ 100,000 and over	42,490	38,325	42,337	47,752	9,195,917	589,516
Total	372,961	167,395	297,439	244,887	$ 20,468,484	$ 889,455

DEL NORTE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	77	39	f	32	$ -2,504	-
$ 1 to 9,999	1,819	332	377	689	9,193	$ 8
10,000 to 11,999	340	103	136	175	3,738	7
12,000 to 13,999	367	117	178	207	4,779	14
14,000 to 15,999	374	146	168	215	5,597	22
16,000 to 17,999	299	142	136	252	5,084	22
18,000 to 19,999	290	131	169	193	5,500	32
20,000 to 21,999	270	141	184	160	5,653	37
22,000 to 23,999	269	152	198	181	6,193	48
24,000 to 25,999	225	123	186	182	5,619	52
26,000 to 27,999	226	131	202	204	6,102	55
28,000 to 29,999	210	125	196	177	6,082	70
30,000 to 31,999	200	125	188	177	6,183	81
32,000 to 33,999	180	117	176	135	5,931	89
34,000 to 35,999	170	108	165	193	5,968	93
36,000 to 37,999	172	112	167	163	6,354	112
38,000 to 39,999	157	98	154	146	6,127	120
40,000 to 41,999	149	114	146	145	6,116	114
42,000 to 43,999	153	116	151	161	6,591	125
44,000 to 45,999	140	105	139	145	6,308	129
46,000 to 47,999	162	125	162	227	7,611	162
48,000 to 49,999	119	103	f	159	5,821	120
50,000 to 59,999	459	398	457	582	25,118	612
60,000 to 69,999	268	248	266	306	17,360	506
70,000 to 99,999	353	333	353	402	28,670	1,089
$ 100,000 and over	146	137	146	138	22,415	1,357
Total	7,594	3,921	4,917	5,746	$ 217,610	$ 5,076

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

EL DORADO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	552	276	13	221	$ -19,248	$ 162
$ 1 to 9,999	8,428	1,090	2,790	1,650	42,154	87
10,000 to 11,999	1,647	403	745	579	18,100	46
12,000 to 13,999	1,704	511	898	603	22,101	75
14,000 to 15,999	1,620	553	816	634	24,267	108
16,000 to 17,999	1,544	574	850	685	26,221	143
18,000 to 19,999	1,464	582	905	637	27,787	191
20,000 to 21,999	1,434	618	945	749	30,071	235
22,000 to 23,999	1,290	584	940	590	29,686	271
24,000 to 25,999	1,284	654	1,031	761	32,101	308
26,000 to 27,999	1,211	620	1,014	665	32,658	361
28,000 to 29,999	1,169	618	1,018	748	33,908	400
30,000 to 31,999	1,094	625	985	674	33,914	437
32,000 to 33,999	1,121	657	1,041	786	36,980	514
34,000 to 35,999	1,035	624	967	732	36,165	531
36,000 to 37,999	1,056	667	1,014	771	39,073	642
38,000 to 39,999	1,024	661	981	767	39,960	683
40,000 to 41,999	978	666	949	824	40,088	698
42,000 to 43,999	907	649	888	743	39,027	717
44,000 to 45,999	898	663	879	835	40,395	768
46,000 to 47,999	846	606	830	775	39,747	803
48,000 to 49,999	835	618	824	802	40,914	842
50,000 to 59,999	3,790	3,102	3,755	3,861	207,713	4,819
60,000 to 69,999	2,971	2,636	2,965	3,235	192,438	5,204
70,000 to 99,999	5,217	4,881	5,204	5,939	429,958	15,221
$ 100,000 and over	3,493	3,247	3,488	4,210	661,247	42,028
Total	48,612	27,385	36,735	33,476	$ 2,177,425	$ 76,293

FRESNO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,017	923	48	1,251	$ -79,846	$ 32
$ 1 to 9,999	66,480	9,768	13,165	47,073	358,039	376
10,000 to 11,999	13,809	3,117	5,182	11,567	151,809	308
12,000 to 13,999	12,445	3,270	5,325	10,510	161,477	441
14,000 to 15,999	11,609	3,611	4,789	11,008	174,014	633
16,000 to 17,999	10,801	3,689	5,334	10,514	183,431	870
18,000 to 19,999	9,765	3,529	5,465	9,416	185,309	1,122
20,000 to 21,999	9,113	3,440	6,415	8,314	191,222	1,445
22,000 to 23,999	8,127	3,319	5,957	7,518	186,793	1,689
24,000 to 25,999	7,517	3,155	6,342	6,592	187,769	1,959
26,000 to 27,999	6,821	3,046	6,026	5,973	184,009	2,159
28,000 to 29,999	6,093	2,971	5,555	5,321	176,644	2,274
30,000 to 31,999	5,729	2,806	5,411	5,128	177,557	2,614
32,000 to 33,999	5,238	2,819	5,033	4,606	172,732	2,710
34,000 to 35,999	4,823	2,714	4,670	4,367	168,783	2,825
36,000 to 37,999	4,632	2,784	4,520	4,370	171,377	3,035
38,000 to 39,999	4,379	2,743	4,309	4,100	170,703	3,227
40,000 to 41,999	4,002	2,600	3,959	3,872	164,014	3,222
42,000 to 43,999	3,945	2,643	3,918	3,902	169,566	3,484
44,000 to 45,999	3,591	2,502	3,562	3,543	161,522	3,502
46,000 to 47,999	3,286	2,357	3,267	3,386	154,433	3,517
48,000 to 49,999	3,106	2,302	3,088	3,200	152,181	3,599
50,000 to 59,999	12,782	10,171	12,722	13,618	699,399	18,217
60,000 to 69,999	8,945	7,678	8,913	9,809	578,624	17,651
70,000 to 99,999	12,926	11,613	12,904	14,670	1,061,571	41,353
$ 100,000 and over	9,141	8,141	9,115	10,084	1,814,077	119,701
Total	251,122	107,711	154,994	223,712	$ 7,877,407	$ 241,965

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

GLENN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	150	76	f	51	$ -4,709	-
$ 1 to 9,999	2,321	437	478	1,152	12,338	$ 13
10,000 to 11,999	502	172	174	445	5,516	9
12,000 to 13,999	569	194	234	476	7,406	20
14,000 to 15,999	489	215	183	479	7,328	24
16,000 to 17,999	453	207	206	460	7,698	32
18,000 to 19,999	410	196	217	420	7,784	43
20,000 to 21,999	384	219	230	397	8,041	45
22,000 to 23,999	330	197	226	330	7,588	58
24,000 to 25,999	298	176	237	320	7,442	64
26,000 to 27,999	258	163	217	315	6,959	63
28,000 to 29,999	230	148	209	238	6,666	73
30,000 to 31,999	228	159	221	224	7,062	86
32,000 to 33,999	198	132	187	237	6,534	93
34,000 to 35,999	211	158	204	222	7,375	106
36,000 to 37,999	186	141	180	238	6,881	105
38,000 to 39,999	170	127	169	189	6,632	121
40,000 to 41,999	138	113	138	138	5,642	109
42,000 to 43,999	124	106	121	144	5,337	96
44,000 to 45,999	116	94	116	129	5,210	114
46,000 to 47,999	125	103	124	137	5,870	134
48,000 to 49,999	89	81	f	104	4,362	96
50,000 to 59,999	453	400	452	494	24,753	657
60,000 to 69,999	273	243	273	320	17,553	572
70,000 to 99,999	337	304	335	365	27,558	1,181
$ 100,000 and over	202	180	201	196	35,831	2,152
Total	9,244	4,741	5,424	8,220	$ 246,657	$ 6,066

HUMBOLDT						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	478	230	f	204	$ -14,196	$ 1
$ 1 to 9,999	11,202	1,292	2,966	2,591	58,011	81
10,000 to 11,999	2,162	416	1,168	723	23,789	64
12,000 to 13,999	2,160	538	1,285	768	28,026	115
14,000 to 15,999	2,018	576	1,103	861	30,235	147
16,000 to 17,999	1,969	651	1,235	901	33,478	218
18,000 to 19,999	1,728	627	1,139	866	32,793	252
20,000 to 21,999	1,615	621	1,238	860	33,860	303
22,000 to 23,999	1,496	674	1,162	888	34,386	335
24,000 to 25,999	1,428	664	1,271	840	35,704	404
26,000 to 27,999	1,271	632	1,158	822	34,273	446
28,000 to 29,999	1,269	653	1,199	846	36,753	494
30,000 to 31,999	1,248	698	1,194	940	38,644	574
32,000 to 33,999	1,199	694	1,163	911	39,548	654
34,000 to 35,999	1,040	628	1,010	868	36,382	624
36,000 to 37,999	1,011	621	1,000	803	37,392	719
38,000 to 39,999	957	655	945	803	37,334	689
40,000 to 41,999	901	627	892	786	36,941	746
42,000 to 43,999	787	577	780	663	33,828	692
44,000 to 45,999	766	609	757	722	34,463	718
46,000 to 47,999	693	548	688	638	32,553	718
48,000 to 49,999	619	511	f	600	30,343	704
50,000 to 59,999	2,522	2,141	2,513	2,422	137,924	3,647
60,000 to 69,999	1,687	1,485	1,683	1,680	108,706	3,420
70,000 to 99,999	2,058	1,812	2,053	1,966	167,135	6,804
$ 100,000 and over	1,165	1,025	1,158	1,159	221,158	14,501
Total	45,449	20,205	31,386	26,131	$ 1,359,462	$ 38,071

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

IMPERIAL						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	209	115	f	112	$ -11,671	$ 4
$ 1 to 9,999	15,116	5,576	1,555	15,587	81,249	39
10,000 to 11,999	2,682	1,237	688	3,157	29,411	37
12,000 to 13,999	2,422	1,264	631	3,200	31,426	50
14,000 to 15,999	2,136	1,176	545	2,996	31,988	70
16,000 to 17,999	1,873	1,064	639	2,710	31,806	94
18,000 to 19,999	1,638	963	607	2,502	31,090	107
20,000 to 21,999	1,447	830	794	2,074	30,355	155
22,000 to 23,999	1,249	732	754	1,801	28,674	176
24,000 to 25,999	1,117	678	805	1,672	27,867	205
26,000 to 27,999	1,035	624	837	1,490	27,918	248
28,000 to 29,999	1,023	605	895	1,458	29,663	302
30,000 to 31,999	896	553	820	1,312	27,768	329
32,000 to 33,999	797	490	758	1,131	26,317	356
34,000 to 35,999	722	459	695	1,058	25,235	371
36,000 to 37,999	696	437	683	1,003	25,755	426
38,000 to 39,999	701	478	695	1,045	27,308	468
40,000 to 41,999	615	418	607	856	25,204	480
42,000 to 43,999	585	406	580	846	25,192	506
44,000 to 45,999	536	375	531	731	24,118	519
46,000 to 47,999	420	300	f	603	19,743	444
48,000 to 49,999	455	318	453	673	22,292	536
50,000 to 59,999	1,784	1,398	1,781	2,618	97,293	2,543
60,000 to 69,999	1,294	1,124	1,294	1,888	83,698	2,599
70,000 to 99,999	1,755	1,611	1,754	2,475	143,768	5,677
$ 100,000 and over	928	844	927	1,179	165,890	10,848
Total	44,131	24,075	20,747	56,177	$ 1,109,357	$ 27,589

INYO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	73	29	f	14	$ -1,246	-
$ 1 to 9,999	1,813	215	414	612	8,935	$ 11
10,000 to 11,999	360	77	f	166	3,956	8
12,000 to 13,999	350	83	183	157	4,538	14
14,000 to 15,999	331	121	144	176	4,938	18
16,000 to 17,999	271	88	160	130	4,608	26
18,000 to 19,999	254	112	145	151	4,823	29
20,000 to 21,999	257	120	175	160	5,416	39
22,000 to 23,999	237	107	167	163	5,430	46
24,000 to 25,999	209	110	185	141	5,231	46
26,000 to 27,999	209	114	190	124	5,634	62
28,000 to 29,999	176	94	167	92	5,108	68
30,000 to 31,999	194	103	190	122	6,013	91
32,000 to 33,999	177	95	172	95	5,844	103
34,000 to 35,999	159	103	154	112	5,571	94
36,000 to 37,999	160	105	159	106	5,920	109
38,000 to 39,999	177	119	172	133	6,890	137
40,000 to 41,999	140	92	139	94	5,736	126
42,000 to 43,999	141	107	137	147	6,056	115
44,000 to 45,999	130	93	128	100	5,844	133
46,000 to 47,999	134	97	131	87	6,293	155
48,000 to 49,999	108	82	106	126	5,292	120
50,000 to 59,999	501	413	496	492	27,429	733
60,000 to 69,999	374	334	373	376	24,137	762
70,000 to 99,999	469	438	468	483	38,257	1,516
$ 100,000 and over	228	203	228	194	41,465	2,553
Total	7,632	3,654	5,125	4,753	$ 248,117	$ 7,115

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

KERN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,506	756	33	780	$ -71,656	$ 14
$ 1 to 9,999	46,278	6,916	9,208	28,514	252,299	261
10,000 to 11,999	10,491	2,644	3,467	9,055	115,352	208
12,000 to 13,999	9,463	2,763	3,585	8,311	122,915	291
14,000 to 15,999	8,527	2,851	3,154	7,887	127,647	401
16,000 to 17,999	7,705	2,987	3,592	7,397	130,881	556
18,000 to 19,999	6,995	2,908	3,561	6,960	132,790	701
20,000 to 21,999	6,529	2,848	4,231	6,619	136,971	874
22,000 to 23,999	5,982	2,817	4,136	6,132	137,393	1,026
24,000 to 25,999	5,503	2,697	4,388	5,512	137,434	1,227
26,000 to 27,999	5,067	2,632	4,268	5,121	136,760	1,350
28,000 to 29,999	4,748	2,484	4,200	4,810	137,705	1,566
30,000 to 31,999	4,550	2,517	4,211	4,730	141,022	1,788
32,000 to 33,999	4,246	2,463	4,038	4,364	140,100	1,982
34,000 to 35,999	3,994	2,387	3,848	4,128	139,731	2,132
36,000 to 37,999	3,959	2,419	3,848	4,141	146,407	2,470
38,000 to 39,999	3,660	2,320	3,587	3,994	142,707	2,537
40,000 to 41,999	3,562	2,325	3,510	3,889	146,008	2,712
42,000 to 43,999	3,364	2,250	3,321	3,796	144,642	2,858
44,000 to 45,999	3,322	2,239	3,290	3,654	149,491	3,154
46,000 to 47,999	3,055	2,165	3,028	3,540	143,510	3,128
48,000 to 49,999	2,788	2,066	2,774	3,125	136,599	3,121
50,000 to 59,999	11,879	9,508	11,826	14,389	650,317	16,338
60,000 to 69,999	8,387	7,281	8,369	10,426	543,309	16,225
70,000 to 99,999	12,316	11,276	12,287	15,406	1,009,162	38,446
$ 100,000 and over	6,756	6,157	6,726	7,833	1,281,835	82,103
Total	194,632	92,676	122,486	184,513	$ 6,411,332	$ 187,469

KINGS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	339	198	f	299	$ -21,341	-
$ 1 to 9,999	8,093	1,236	1,717	5,668	43,876	$ 45
10,000 to 11,999	1,726	438	593	1,558	19,001	35
12,000 to 13,999	1,602	480	633	1,508	20,824	51
14,000 to 15,999	1,561	547	579	1,534	23,403	74
16,000 to 17,999	1,538	609	664	1,817	26,096	103
18,000 to 19,999	1,304	596	620	1,521	24,741	116
20,000 to 21,999	1,248	621	785	1,488	26,147	148
22,000 to 23,999	1,072	508	715	1,318	24,610	186
24,000 to 25,999	1,021	518	804	1,246	25,469	218
26,000 to 27,999	918	477	790	1,090	24,802	243
28,000 to 29,999	785	425	710	910	22,740	261
30,000 to 31,999	758	446	722	878	23,497	288
32,000 to 33,999	707	434	679	835	23,344	318
34,000 to 35,999	636	423	620	708	22,263	327
36,000 to 37,999	619	405	613	727	22,889	386
38,000 to 39,999	595	399	579	712	23,204	403
40,000 to 41,999	522	372	515	549	21,420	407
42,000 to 43,999	494	346	490	608	21,242	413
44,000 to 45,999	506	397	500	618	22,787	460
46,000 to 47,999	459	355	452	569	21,555	454
48,000 to 49,999	465	364	f	532	22,788	515
50,000 to 59,999	1,877	1,586	1,868	2,304	102,463	2,579
60,000 to 69,999	1,184	1,071	1,178	1,517	76,605	2,272
70,000 to 99,999	1,540	1,430	1,535	1,921	125,750	4,837
$ 100,000 and over	715	645	714	815	131,730	8,509
Total	32,284	15,326	19,540	33,250	$ 921,905	$ 23,648

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

LAKE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	296	141	f	96	$ -6,878	$ 1
$ 1 to 9,999	4,399	884	724	1,719	23,247	20
10,000 to 11,999	980	295	339	487	10,753	18
12,000 to 13,999	951	331	430	453	12,337	32
14,000 to 15,999	932	376	380	472	13,940	46
16,000 to 17,999	832	370	427	453	14,150	64
18,000 to 19,999	711	348	377	397	13,470	73
20,000 to 21,999	684	358	433	385	14,344	91
22,000 to 23,999	604	308	445	315	13,853	114
24,000 to 25,999	601	330	490	373	15,010	136
26,000 to 27,999	516	315	464	281	13,930	146
28,000 to 29,999	505	302	462	339	14,635	154
30,000 to 31,999	465	288	440	304	14,410	189
32,000 to 33,999	439	291	418	281	14,486	201
34,000 to 35,999	422	273	410	311	14,748	231
36,000 to 37,999	351	230	346	284	12,987	215
38,000 to 39,999	346	240	338	265	13,486	243
40,000 to 41,999	298	209	295	255	12,218	230
42,000 to 43,999	280	208	273	218	12,023	231
44,000 to 45,999	253	187	251	196	11,385	243
46,000 to 47,999	241	179	239	208	11,313	256
48,000 to 49,999	239	187	f	233	11,714	270
50,000 to 59,999	959	798	953	872	52,487	1,355
60,000 to 69,999	637	549	632	684	41,165	1,255
70,000 to 99,999	823	749	821	842	67,028	2,658
$ 100,000 and over	369	315	367	335	61,506	3,715
Total	18,133	9,061	11,000	11,058	$ 503,749	$ 12,188

LASSEN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	114	64	f	49	$ -3,345	-
$ 1 to 9,999	1,825	292	487	590	9,167	$ 15
10,000 to 11,999	356	92	145	175	3,901	8
12,000 to 13,999	348	112	177	193	4,532	14
14,000 to 15,999	332	122	f	188	4,976	20
16,000 to 17,999	344	140	189	173	5,851	32
18,000 to 19,999	307	140	176	177	5,849	34
20,000 to 21,999	349	159	249	207	7,343	55
22,000 to 23,999	305	157	231	171	7,013	61
24,000 to 25,999	318	163	280	201	7,947	81
26,000 to 27,999	279	159	255	187	7,522	82
28,000 to 29,999	279	149	267	183	8,100	108
30,000 to 31,999	271	154	264	218	8,409	121
32,000 to 33,999	293	197	283	267	9,677	139
34,000 to 35,999	215	135	210	187	7,527	119
36,000 to 37,999	240	151	233	212	8,875	158
38,000 to 39,999	244	164	242	213	9,500	189
40,000 to 41,999	198	136	198	195	8,119	159
42,000 to 43,999	180	130	178	174	7,747	153
44,000 to 45,999	219	168	218	219	9,847	212
46,000 to 47,999	217	168	217	254	10,200	227
48,000 to 49,999	204	159	203	233	10,007	236
50,000 to 59,999	813	703	810	925	44,592	1,140
60,000 to 69,999	495	453	495	610	31,979	974
70,000 to 99,999	622	589	621	701	50,557	1,962
$ 100,000 and over	191	174	191	170	28,399	1,679
Total	9,558	5,230	6,980	7,072	$ 314,293	$ 7,977

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

LOS ANGELES						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	36,398	13,799	913	15,635	$ -2,734,389	$ 1,145
$ 1 to 9,999	755,907	96,873	143,878	385,787	4,083,924	4,550
10,000 to 11,999	172,179	33,395	62,160	131,379	1,892,370	3,675
12,000 to 13,999	164,485	37,524	65,794	134,529	2,135,062	5,506
14,000 to 15,999	152,225	39,170	61,191	131,177	2,281,553	8,111
16,000 to 17,999	139,850	39,522	71,505	125,164	2,375,036	11,665
18,000 to 19,999	127,624	38,049	72,810	114,628	2,422,164	15,148
20,000 to 21,999	117,588	36,382	81,975	106,667	2,467,416	18,773
22,000 to 23,999	108,607	34,583	79,410	97,761	2,495,732	23,412
24,000 to 25,999	101,319	33,172	82,015	90,615	2,531,131	27,913
26,000 to 27,999	93,525	31,576	78,818	82,832	2,523,580	31,475
28,000 to 29,999	87,095	30,182	75,997	75,456	2,524,649	35,820
30,000 to 31,999	80,793	29,317	72,489	69,826	2,503,249	40,024
32,000 to 33,999	74,293	28,059	68,209	65,257	2,450,613	42,917
34,000 to 35,999	69,328	27,294	64,464	61,155	2,425,744	45,533
36,000 to 37,999	65,159	26,780	61,583	57,920	2,410,109	48,658
38,000 to 39,999	60,132	25,564	57,456	53,764	2,344,265	50,499
40,000 to 41,999	55,945	24,773	53,898	49,804	2,292,958	51,757
42,000 to 43,999	52,108	24,306	50,564	46,565	2,240,086	52,866
44,000 to 45,999	48,128	23,245	46,903	43,597	2,165,325	53,212
46,000 to 47,999	44,977	22,517	44,026	40,710	2,113,393	54,237
48,000 to 49,999	42,158	21,883	41,335	38,732	2,064,932	54,984
50,000 to 59,999	172,115	99,994	169,812	162,116	9,416,610	269,612
60,000 to 69,999	122,071	82,305	120,968	120,932	7,900,655	252,731
70,000 to 99,999	202,678	154,192	201,461	206,628	16,764,806	648,341
$ 100,000 and over	203,023	163,415	201,688	194,413	56,507,051	3,744,805
Total	3,349,710	1,217,871	2,131,322	2,703,049	$ 138,598,025	$ 5,597,369

MADERA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	434	244	14	219	$ -17,829	$ 7
$ 1 to 9,999	9,689	1,744	1,689	7,318	52,904	46
10,000 to 11,999	1,984	580	610	1,877	21,799	36
12,000 to 13,999	1,832	636	653	1,757	23,821	54
14,000 to 15,999	1,768	658	654	1,668	26,526	86
16,000 to 17,999	1,524	658	675	1,476	25,845	104
18,000 to 19,999	1,410	625	710	1,357	26,734	141
20,000 to 21,999	1,264	620	792	1,219	26,532	160
22,000 to 23,999	1,084	589	706	1,121	24,915	176
24,000 to 25,999	1,062	575	823	970	26,519	230
26,000 to 27,999	939	538	797	894	25,361	240
28,000 to 29,999	917	586	812	874	26,581	274
30,000 to 31,999	793	490	737	793	24,576	303
32,000 to 33,999	748	468	707	737	24,693	342
34,000 to 35,999	709	498	680	756	24,824	348
36,000 to 37,999	643	433	632	612	23,797	387
38,000 to 39,999	655	460	646	696	25,508	423
40,000 to 41,999	639	472	628	657	26,188	448
42,000 to 43,999	608	456	604	624	26,121	491
44,000 to 45,999	553	428	552	574	24,851	502
46,000 to 47,999	488	380	484	557	22,910	485
48,000 to 49,999	430	356	429	447	21,078	454
50,000 to 59,999	2,003	1,724	1,989	2,178	109,613	2,694
60,000 to 69,999	1,313	1,184	1,312	1,533	85,066	2,522
70,000 to 99,999	1,732	1,621	1,731	1,976	141,519	5,520
$ 100,000 and over	892	826	888	932	164,676	10,750
Total	36,113	17,849	20,954	33,822	$ 1,035,128	$ 27,222

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

MARIN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,664	474	46	530	$ -96,949	$ 44
$ 1 to 9,999	19,534	1,234	7,286	2,272	92,967	330
10,000 to 11,999	3,578	415	2,033	824	39,363	142
12,000 to 13,999	3,507	508	2,321	850	45,587	207
14,000 to 15,999	3,441	620	2,203	910	51,509	303
16,000 to 17,999	3,318	635	2,317	1,055	56,387	442
18,000 to 19,999	3,283	693	2,416	1,021	62,371	629
20,000 to 21,999	3,038	637	2,427	857	63,758	726
22,000 to 23,999	3,058	736	2,494	917	70,386	914
24,000 to 25,999	2,895	655	2,579	873	72,310	1,129
26,000 to 27,999	2,870	697	2,580	870	77,453	1,323
28,000 to 29,999	2,705	715	2,472	769	78,425	1,462
30,000 to 31,999	2,642	665	2,441	859	81,899	1,714
32,000 to 33,999	2,483	725	2,303	747	81,897	1,789
34,000 to 35,999	2,342	699	2,214	794	81,981	1,956
36,000 to 37,999	2,305	717	2,185	788	85,231	2,116
38,000 to 39,999	2,162	685	2,058	811	84,234	2,244
40,000 to 41,999	2,114	720	2,031	783	86,640	2,401
42,000 to 43,999	1,993	711	1,928	726	85,653	2,464
44,000 to 45,999	1,899	726	1,852	741	85,466	2,493
46,000 to 47,999	1,788	660	1,732	676	84,050	2,593
48,000 to 49,999	1,658	699	1,613	708	81,229	2,477
50,000 to 59,999	7,037	3,360	6,899	3,363	385,810	12,573
60,000 to 69,999	5,871	3,319	5,771	3,261	380,526	13,448
70,000 to 99,999	11,356	7,801	11,263	7,756	949,663	38,746
$ 100,000 and over	19,024	15,440	18,942	16,971	5,486,371	381,445
Total	117,565	44,946	94,406	50,732	$ 8,654,216	$ 476,110

MARIPOSA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	77	35	f	13	$ -1,717	$ 1
$ 1 to 9,999	1,189	231	259	320	6,259	6
10,000 to 11,999	290	76	147	92	3,190	8
12,000 to 13,999	293	96	148	108	3,825	14
14,000 to 15,999	357	126	200	141	5,327	26
16,000 to 17,999	248	96	148	95	4,212	26
18,000 to 19,999	223	92	142	86	4,223	31
20,000 to 21,999	237	115	166	130	4,978	39
22,000 to 23,999	206	104	157	95	4,733	45
24,000 to 25,999	188	114	158	105	4,690	44
26,000 to 27,999	192	117	170	81	5,171	60
28,000 to 29,999	151	96	144	93	4,383	51
30,000 to 31,999	166	112	157	107	5,143	63
32,000 to 33,999	136	88	133	75	4,484	69
34,000 to 35,999	129	79	126	68	4,514	79
36,000 to 37,999	111	86	104	95	4,103	57
38,000 to 39,999	131	96	129	117	5,111	84
40,000 to 41,999	109	78	109	94	4,468	89
42,000 to 43,999	107	77	106	91	4,594	110
44,000 to 45,999	104	89	102	114	4,677	92
46,000 to 47,999	123	108	123	131	5,767	111
48,000 to 49,999	98	81	f	63	4,798	118
50,000 to 59,999	344	299	344	359	18,668	473
60,000 to 69,999	187	168	186	153	12,059	377
70,000 to 99,999	285	249	285	229	23,328	967
$ 100,000 and over	143	127	142	105	23,151	1,472
Total	5,824	3,035	3,985	3,160	$ 174,140	$ 4,513

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

MENDOCINO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	372	151	11	128	$ -24,722	$ 3
$ 1 to 9,999	7,697	1,181	1,748	3,099	39,823	44
10,000 to 11,999	1,640	404	693	877	18,026	41
12,000 to 13,999	1,685	496	816	938	21,684	65
14,000 to 15,999	1,600	523	769	1,042	23,959	98
16,000 to 17,999	1,419	466	801	947	24,091	138
18,000 to 19,999	1,323	521	767	936	25,104	164
20,000 to 21,999	1,229	480	911	723	25,769	220
22,000 to 23,999	1,127	500	841	762	25,899	246
24,000 to 25,999	1,132	550	964	821	28,282	289
26,000 to 27,999	970	469	868	707	26,123	312
28,000 to 29,999	847	427	786	634	24,539	325
30,000 to 31,999	826	471	782	657	25,574	364
32,000 to 33,999	814	465	784	645	26,829	431
34,000 to 35,999	697	437	682	527	24,379	428
36,000 to 37,999	676	431	661	543	25,005	456
38,000 to 39,999	594	401	582	503	23,165	426
40,000 to 41,999	568	400	564	457	23,259	463
42,000 to 43,999	555	380	552	520	23,857	502
44,000 to 45,999	492	363	488	416	22,132	479
46,000 to 47,999	483	382	475	440	22,700	489
48,000 to 49,999	440	346	438	398	21,544	498
50,000 to 59,999	1,767	1,485	1,758	1,661	96,418	2,503
60,000 to 69,999	1,102	958	1,096	1,078	71,334	2,193
70,000 to 99,999	1,409	1,226	1,402	1,328	115,241	4,625
$ 100,000 and over	967	816	964	793	211,235	14,474
Total	32,431	14,729	21,203	21,580	$ 991,447	$ 30,277

MERCED						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	578	323	15	353	$ -21,299	$ 7
$ 1 to 9,999	15,603	2,799	3,024	10,891	83,516	81
10,000 to 11,999	3,167	871	1,148	2,893	34,766	65
12,000 to 13,999	3,020	988	1,210	2,764	39,193	96
14,000 to 15,999	2,879	1,051	1,078	2,873	43,136	141
16,000 to 17,999	2,775	1,129	1,243	3,006	47,121	194
18,000 to 19,999	2,505	1,100	1,257	2,744	47,544	253
20,000 to 21,999	2,285	1,115	1,409	2,548	47,914	291
22,000 to 23,999	2,044	1,090	1,342	2,431	46,957	326
24,000 to 25,999	1,824	955	1,408	2,078	45,562	398
26,000 to 27,999	1,699	959	1,434	1,850	45,830	456
28,000 to 29,999	1,558	905	1,392	1,678	45,149	499
30,000 to 31,999	1,485	910	1,383	1,606	46,002	573
32,000 to 33,999	1,396	943	1,335	1,679	46,059	607
34,000 to 35,999	1,300	852	1,263	1,487	45,495	677
36,000 to 37,999	1,249	861	1,221	1,474	46,184	739
38,000 to 39,999	1,164	846	1,152	1,388	45,399	766
40,000 to 41,999	975	686	971	1,152	39,969	757
42,000 to 43,999	961	718	950	1,213	41,295	777
44,000 to 45,999	927	728	923	1,163	41,681	827
46,000 to 47,999	889	692	876	1,074	41,754	870
48,000 to 49,999	818	676	812	1,018	40,065	873
50,000 to 59,999	3,065	2,606	3,057	3,690	167,903	4,230
60,000 to 69,999	1,996	1,814	1,990	2,549	128,832	3,828
70,000 to 99,999	2,507	2,314	2,501	2,861	204,243	8,054
$ 100,000 and over	1,318	1,186	1,307	1,467	246,279	15,851
Total	59,987	29,117	35,701	59,930	$ 1,686,550	$ 42,235

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

MODOC						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	99	54	f	24	$ -9,421	-
$ 1 to 9,999	679	186	134	231	3,579	$ 4
10,000 to 11,999	151	68	46	56	1,654	3
12,000 to 13,999	137	59	58	86	1,785	5
14,000 to 15,999	149	71	56	87	2,223	7
16,000 to 17,999	137	68	65	74	2,319	9
18,000 to 19,999	98	49	56	59	1,857	10
20,000 to 21,999	90	51	68	50	1,884	13
22,000 to 23,999	92	61	63	67	2,115	14
24,000 to 25,999	81	41	70	55	2,031	24
26,000 to 27,999	98	69	91	53	2,652	27
28,000 to 29,999	87	53	82	79	2,522	31
30,000 to 31,999	77	44	74	58	2,387	33
32,000 to 33,999	84	49	79	54	2,768	50
34,000 to 35,999	57	42	57	54	2,006	34
36,000 to 37,999	64	50	63	48	2,366	39
38,000 to 39,999	56	42	56	49	2,184	41
40,000 to 41,999	45	29	44	36	1,844	37
42,000 to 43,999	53	44	53	44	2,275	48
44,000 to 45,999	35	26	35	29	1,577	35
46,000 to 47,999	53	46	53	47	2,499	59
48,000 to 49,999	44	35	44	43	2,157	59
50,000 to 59,999	181	153	181	196	9,876	275
60,000 to 69,999	96	86	95	89	6,182	206
70,000 to 99,999	95	90	95	96	7,659	311
$ 100,000 and over	39	33	f	32	5,291	321
Total	2,877	1,599	1,756	1,796	$ 66,269	$ 1,694

MONO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	71	35	f	32	$ -1,827	-
$ 1 to 9,999	1,071	119	278	345	5,876	$ 7
10,000 to 11,999	247	29	142	118	2,716	9
12,000 to 13,999	234	26	143	116	3,068	15
14,000 to 15,999	223	39	138	105	3,356	19
16,000 to 17,999	221	59	145	131	3,763	27
18,000 to 19,999	194	54	138	101	3,687	30
20,000 to 21,999	151	57	114	114	3,156	26
22,000 to 23,999	163	63	130	105	3,740	41
24,000 to 25,999	136	58	116	76	3,391	42
26,000 to 27,999	122	53	112	63	3,293	42
28,000 to 29,999	102	42	97	51	2,955	44
30,000 to 31,999	116	54	106	72	3,590	61
32,000 to 33,999	79	46	77	50	2,605	46
34,000 to 35,999	96	63	90	80	3,359	51
36,000 to 37,999	98	58	95	51	3,627	69
38,000 to 39,999	85	60	80	70	3,317	55
40,000 to 41,999	77	52	74	46	3,164	63
42,000 to 43,999	75	55	74	65	3,225	63
44,000 to 45,999	52	38	52	35	2,344	51
46,000 to 47,999	57	40	56	43	2,675	62
48,000 to 49,999	52	38	f	37	2,538	61
50,000 to 59,999	245	199	243	216	13,371	335
60,000 to 69,999	143	122	141	147	9,225	268
70,000 to 99,999	215	195	214	220	17,506	626
$ 100,000 and over	160	139	160	119	26,098	1,518
Total	4,485	1,793	3,067	2,606	$ 133,819	$ 3,631

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

MONTEREY						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,128	444	32	471	$ -61,687	$ 16
$ 1 to 9,999	31,070	4,212	6,359	21,172	173,400	177
10,000 to 11,999	7,500	1,583	2,439	7,283	82,459	137
12,000 to 13,999	6,826	1,741	2,725	6,524	88,623	222
14,000 to 15,999	6,450	1,828	2,656	6,307	96,619	350
16,000 to 17,999	5,927	1,780	3,043	5,681	100,655	518
18,000 to 19,999	5,473	1,814	3,093	5,345	103,939	672
20,000 to 21,999	4,882	1,680	3,384	4,428	102,395	830
22,000 to 23,999	4,439	1,626	3,211	3,943	102,028	989
24,000 to 25,999	4,253	1,650	3,409	3,831	106,252	1,177
26,000 to 27,999	3,792	1,485	3,222	3,340	102,318	1,310
28,000 to 29,999	3,604	1,507	3,180	3,080	104,412	1,482
30,000 to 31,999	3,412	1,518	3,085	3,193	105,732	1,657
32,000 to 33,999	3,150	1,495	2,883	2,959	103,899	1,738
34,000 to 35,999	2,954	1,439	2,769	2,709	103,365	1,860
36,000 to 37,999	2,767	1,412	2,642	2,562	102,340	2,007
38,000 to 39,999	2,531	1,343	2,435	2,303	98,670	2,053
40,000 to 41,999	2,379	1,339	2,293	2,236	97,547	2,045
42,000 to 43,999	2,127	1,246	2,066	2,055	91,474	2,003
44,000 to 45,999	2,078	1,278	2,026	1,987	93,469	2,107
46,000 to 47,999	1,931	1,226	1,891	1,818	90,765	2,149
48,000 to 49,999	1,785	1,157	1,742	1,606	87,440	2,167
50,000 to 59,999	7,324	5,286	7,227	7,211	400,725	10,651
60,000 to 69,999	5,330	4,184	5,288	5,231	344,921	10,616
70,000 to 99,999	8,170	6,931	8,137	8,284	672,546	25,629
$ 100,000 and over	6,866	5,785	6,820	5,877	1,558,872	99,757
Total	138,148	56,989	88,057	121,436	$ 5,053,178	$ 174,320

NAPA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	435	181	14	156	$ -45,454	$ 59
$ 1 to 9,999	8,420	846	2,732	2,135	43,701	81
10,000 to 11,999	1,897	364	848	872	20,862	53
12,000 to 13,999	1,901	424	1,042	1,008	24,689	85
14,000 to 15,999	1,808	473	1,001	1,017	27,116	129
16,000 to 17,999	1,847	566	1,112	1,180	31,418	195
18,000 to 19,999	1,745	581	1,102	1,171	33,156	251
20,000 to 21,999	1,605	550	1,129	1,014	33,710	302
22,000 to 23,999	1,580	576	1,181	1,106	36,337	391
24,000 to 25,999	1,478	543	1,244	951	36,933	457
26,000 to 27,999	1,321	493	1,152	880	35,655	493
28,000 to 29,999	1,325	565	1,201	895	38,422	555
30,000 to 31,999	1,193	531	1,104	777	36,965	611
32,000 to 33,999	1,177	532	1,118	756	38,842	692
34,000 to 35,999	1,142	528	1,071	806	39,943	746
36,000 to 37,999	1,062	518	1,018	749	39,275	789
38,000 to 39,999	1,004	533	970	810	39,118	795
40,000 to 41,999	942	548	918	700	38,624	816
42,000 to 43,999	888	538	864	712	38,154	838
44,000 to 45,999	829	489	816	604	37,292	873
46,000 to 47,999	771	507	761	672	36,219	844
48,000 to 49,999	753	471	744	583	36,919	941
50,000 to 59,999	2,924	2,177	2,893	2,592	160,116	4,197
60,000 to 69,999	2,215	1,789	2,205	2,030	143,484	4,358
70,000 to 99,999	3,633	3,169	3,615	3,490	300,637	11,175
$ 100,000 and over	3,139	2,711	3,127	2,854	728,886	48,285
Total	47,034	21,203	34,982	30,520	$ 2,031,036	$ 79,011

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

NEVADA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	532	243	18	155	$ -11,915	$ 4
$ 1 to 9,999	6,963	967	1,932	1,460	35,580	56
10,000 to 11,999	1,420	342	625	511	15,600	35
12,000 to 13,999	1,444	405	726	578	18,786	56
14,000 to 15,999	1,435	494	699	564	21,472	87
16,000 to 17,999	1,302	509	702	541	22,093	123
18,000 to 19,999	1,290	529	746	692	24,522	159
20,000 to 21,999	1,234	530	815	622	25,930	197
22,000 to 23,999	1,144	511	827	533	26,264	237
24,000 to 25,999	1,081	549	869	568	27,017	260
26,000 to 27,999	997	503	867	539	26,910	300
28,000 to 29,999	934	546	817	511	27,068	296
30,000 to 31,999	901	514	819	558	27,912	355
32,000 to 33,999	818	503	766	529	26,985	386
34,000 to 35,999	806	495	763	515	28,226	445
36,000 to 37,999	746	498	706	529	27,602	439
38,000 to 39,999	769	517	739	544	29,977	524
40,000 to 41,999	676	463	659	526	27,729	491
42,000 to 43,999	667	476	653	524	28,671	526
44,000 to 45,999	594	454	582	468	26,719	511
46,000 to 47,999	588	444	582	456	27,631	584
48,000 to 49,999	575	450	569	453	28,153	609
50,000 to 59,999	2,260	1,830	2,243	1,950	123,907	3,035
60,000 to 69,999	1,610	1,405	1,602	1,525	103,964	2,972
70,000 to 99,999	2,396	2,155	2,380	2,302	196,279	7,290
$ 100,000 and over	1,599	1,390	1,591	1,508	291,789	18,163
Total	34,781	17,722	24,297	19,661	$ 1,254,869	$ 38,138

ORANGE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	10,418	4,146	311	4,346	$ -731,202	$ 259
$ 1 to 9,999	210,930	23,599	57,101	75,617	1,102,237	1,849
10,000 to 11,999	46,766	8,245	19,999	28,538	514,249	1,253
12,000 to 13,999	45,604	9,783	21,529	30,322	592,459	1,853
14,000 to 15,999	42,365	10,302	19,917	30,001	634,739	2,642
16,000 to 17,999	39,755	10,869	22,071	29,612	675,517	3,825
18,000 to 19,999	37,146	10,778	22,714	27,754	705,201	5,042
20,000 to 21,999	34,824	10,637	25,117	25,260	730,950	6,282
22,000 to 23,999	32,468	10,419	24,337	23,942	746,489	7,722
24,000 to 25,999	30,811	10,073	25,414	22,219	769,846	9,331
26,000 to 27,999	29,406	9,978	25,219	20,592	793,542	10,864
28,000 to 29,999	27,551	9,698	24,428	19,472	798,790	12,137
30,000 to 31,999	26,118	9,618	23,738	18,664	809,292	13,702
32,000 to 33,999	24,574	9,451	22,702	17,662	810,761	14,837
34,000 to 35,999	22,993	9,300	21,454	17,009	804,516	15,515
36,000 to 37,999	21,994	9,282	20,853	16,295	813,462	16,868
38,000 to 39,999	20,544	9,073	19,621	15,495	801,028	17,363
40,000 to 41,999	19,194	9,015	18,544	14,819	786,765	17,687
42,000 to 43,999	17,909	8,827	17,373	13,741	769,857	18,059
44,000 to 45,999	17,098	8,662	16,634	13,633	769,234	18,715
46,000 to 47,999	16,224	8,609	15,848	13,059	762,436	19,139
48,000 to 49,999	15,323	8,567	15,029	12,555	750,583	19,336
50,000 to 59,999	65,951	41,289	65,134	58,555	3,611,936	99,001
60,000 to 69,999	50,743	37,089	50,331	49,018	3,288,476	99,665
70,000 to 99,999	95,837	79,195	95,392	100,503	7,959,627	292,956
$ 100,000 and over	95,009	83,389	94,576	104,457	21,334,057	1,382,213
Total	1,097,555	459,893	785,386	803,140	$ 51,404,847	$ 2,108,110

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

PLACER						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,024	474	35	455	$ -36,863	$ 14
$ 1 to 9,999	18,133	1,932	6,157	3,667	91,782	191
10,000 to 11,999	3,677	675	1,939	1,235	40,450	130
12,000 to 13,999	3,747	790	2,260	1,349	48,710	200
14,000 to 15,999	3,597	890	2,050	1,473	53,925	277
16,000 to 17,999	3,387	1,024	2,068	1,569	57,537	369
18,000 to 19,999	3,270	1,117	2,087	1,576	62,062	470
20,000 to 21,999	3,158	1,094	2,297	1,428	66,259	599
22,000 to 23,999	3,059	1,190	2,378	1,594	70,398	720
24,000 to 25,999	2,788	1,151	2,357	1,526	69,701	807
26,000 to 27,999	2,694	1,140	2,365	1,587	72,804	906
28,000 to 29,999	2,556	1,169	2,289	1,542	74,103	1,000
30,000 to 31,999	2,389	1,169	2,208	1,404	74,037	1,091
32,000 to 33,999	2,235	1,126	2,084	1,422	73,713	1,161
34,000 to 35,999	2,200	1,140	2,068	1,575	76,999	1,275
36,000 to 37,999	2,140	1,190	2,054	1,462	79,120	1,399
38,000 to 39,999	2,029	1,192	1,958	1,475	79,135	1,487
40,000 to 41,999	1,965	1,180	1,909	1,408	80,575	1,621
42,000 to 43,999	1,866	1,154	1,816	1,480	80,229	1,600
44,000 to 45,999	1,811	1,171	1,779	1,547	81,544	1,701
46,000 to 47,999	1,672	1,129	1,650	1,404	78,578	1,719
48,000 to 49,999	1,660	1,181	1,640	1,537	81,300	1,800
50,000 to 59,999	7,168	5,554	7,114	6,885	392,586	9,665
60,000 to 69,999	5,734	4,867	5,708	5,930	371,529	10,506
70,000 to 99,999	10,044	9,175	10,017	11,437	830,374	29,918
$ 100,000 and over	7,216	6,649	7,188	8,697	1,319,496	80,752
Total	101,219	50,523	77,475	66,664	$ 4,370,081	$ 151,378

PLUMAS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	98	63	f	35	$ -2,953	$ 1
$ 1 to 9,999	1,609	290	469	446	7,976	14
10,000 to 11,999	325	88	137	139	3,572	7
12,000 to 13,999	338	126	159	144	4,382	12
14,000 to 15,999	321	127	153	133	4,815	20
16,000 to 17,999	289	126	150	151	4,905	24
18,000 to 19,999	270	131	152	168	5,132	30
20,000 to 21,999	256	110	187	138	5,367	42
22,000 to 23,999	236	135	181	131	5,438	44
24,000 to 25,999	221	135	187	122	5,530	49
26,000 to 27,999	189	96	167	97	5,092	62
28,000 to 29,999	222	131	206	182	6,434	76
30,000 to 31,999	200	114	193	131	6,220	96
32,000 to 33,999	174	110	169	119	5,732	87
34,000 to 35,999	187	124	185	136	6,543	108
36,000 to 37,999	183	139	179	154	6,768	105
38,000 to 39,999	160	117	159	127	6,237	113
40,000 to 41,999	147	112	145	128	6,037	118
42,000 to 43,999	151	118	151	116	6,499	127
44,000 to 45,999	156	125	153	124	7,011	146
46,000 to 47,999	140	123	138	141	6,588	129
48,000 to 49,999	123	106	f	112	6,025	134
50,000 to 59,999	498	443	495	479	27,358	686
60,000 to 69,999	310	285	310	296	20,082	622
70,000 to 99,999	417	383	416	372	33,740	1,323
$ 100,000 and over	180	163	178	169	30,216	1,842
Total	7,400	4,020	5,148	4,490	$ 230,747	$ 6,019

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

RIVERSIDE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	4,776	2,149	119	1,735	$ -213,225	$ 59
$ 1 to 9,999	100,962	15,533	19,124	53,259	545,101	538
10,000 to 11,999	22,798	5,455	7,741	16,901	250,712	448
12,000 to 13,999	22,242	6,395	8,933	17,094	288,916	694
14,000 to 15,999	20,593	6,825	8,137	16,411	308,503	1,019
16,000 to 17,999	18,984	6,987	8,836	16,169	322,290	1,413
18,000 to 19,999	17,397	6,841	8,875	15,336	330,278	1,801
20,000 to 21,999	16,096	6,725	9,927	14,673	337,837	2,146
22,000 to 23,999	15,108	6,561	10,111	13,817	347,223	2,673
24,000 to 25,999	13,861	6,350	10,613	12,720	346,705	3,106
26,000 to 27,999	12,670	6,061	10,153	11,979	341,930	3,363
28,000 to 29,999	11,797	5,946	9,882	10,943	341,945	3,773
30,000 to 31,999	11,194	5,886	9,797	10,891	346,923	4,278
32,000 to 33,999	10,326	5,748	9,321	10,318	340,536	4,483
34,000 to 35,999	9,597	5,372	8,833	9,648	335,699	4,917
36,000 to 37,999	9,384	5,564	8,838	9,843	347,160	5,397
38,000 to 39,999	9,036	5,541	8,630	10,019	352,369	5,793
40,000 to 41,999	8,557	5,433	8,247	9,441	350,766	6,028
42,000 to 43,999	8,130	5,359	7,911	9,461	349,492	6,258
44,000 to 45,999	7,655	5,200	7,460	8,805	344,388	6,511
46,000 to 47,999	7,214	5,058	7,080	8,543	339,055	6,761
48,000 to 49,999	6,945	5,035	6,841	8,353	340,214	6,929
50,000 to 59,999	29,916	23,316	29,661	37,089	1,638,341	37,753
60,000 to 69,999	21,523	18,324	21,422	27,869	1,392,416	37,728
70,000 to 99,999	31,577	28,578	31,450	40,265	2,590,437	90,970
$ 100,000 and over	16,999	15,010	16,920	17,711	3,308,033	206,233
Total	465,357	221,252	294,862	419,293	$ 15,924,045	$ 451,072

SACRAMENTO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,928	1,141	74	1,102	$ -101,283	$ 211
$ 1 to 9,999	78,223	8,278	22,287	24,323	406,513	665
10,000 to 11,999	17,245	2,727	8,942	7,396	189,728	532
12,000 to 13,999	17,220	3,267	10,186	8,122	223,624	845
14,000 to 15,999	16,415	3,589	9,500	8,178	245,990	1,254
16,000 to 17,999	15,809	3,873	10,258	8,363	268,624	1,814
18,000 to 19,999	15,305	4,122	10,527	8,445	290,656	2,391
20,000 to 21,999	14,616	4,161	11,382	8,223	306,878	2,970
22,000 to 23,999	14,585	4,227	11,852	8,316	335,392	3,854
24,000 to 25,999	14,370	4,355	12,760	8,444	359,086	4,671
26,000 to 27,999	13,925	4,517	12,722	8,212	375,791	5,358
28,000 to 29,999	13,484	4,466	12,625	8,106	390,857	6,160
30,000 to 31,999	12,215	4,477	11,632	7,480	378,317	6,508
32,000 to 33,999	11,439	4,549	11,010	7,202	377,329	7,006
34,000 to 35,999	10,364	4,484	10,026	6,807	362,569	7,032
36,000 to 37,999	9,944	4,526	9,726	7,030	367,826	7,592
38,000 to 39,999	9,089	4,262	8,903	6,365	354,489	7,751
40,000 to 41,999	8,874	4,423	8,749	6,435	363,733	8,236
42,000 to 43,999	8,457	4,398	8,357	6,194	363,541	8,572
44,000 to 45,999	8,097	4,420	8,024	6,496	364,257	8,955
46,000 to 47,999	7,807	4,357	7,749	5,973	366,812	9,373
48,000 to 49,999	7,497	4,469	7,462	6,043	367,318	9,622
50,000 to 59,999	30,018	20,801	29,880	26,421	1,642,431	45,486
60,000 to 69,999	21,245	17,142	21,191	21,011	1,375,249	42,367
70,000 to 99,999	33,019	29,136	32,942	34,400	2,716,188	104,795
$ 100,000 and over	19,040	16,836	18,992	19,346	3,474,900	213,697
Total	431,230	177,003	327,758	274,433	$ 16,166,814	$ 517,716

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

SAN BENITO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	135	70	f	74	$ -7,802	-
$ 1 to 9,999	4,049	485	936	2,321	21,104	$ 27
10,000 to 11,999	805	168	f	645	8,813	17
12,000 to 13,999	762	188	311	684	9,868	25
14,000 to 15,999	735	221	301	666	10,991	41
16,000 to 17,999	696	221	331	729	11,823	56
18,000 to 19,999	630	234	341	629	11,964	69
20,000 to 21,999	558	211	368	574	11,709	82
22,000 to 23,999	543	222	372	580	12,476	99
24,000 to 25,999	466	198	360	476	11,641	114
26,000 to 27,999	431	197	352	442	11,639	134
28,000 to 29,999	410	194	362	417	11,881	147
30,000 to 31,999	378	197	345	379	11,703	169
32,000 to 33,999	359	190	331	380	11,850	185
34,000 to 35,999	358	201	341	416	12,535	190
36,000 to 37,999	338	185	311	396	12,515	201
38,000 to 39,999	297	191	285	332	11,600	195
40,000 to 41,999	292	188	282	353	11,982	230
42,000 to 43,999	305	204	297	371	13,102	228
44,000 to 45,999	286	193	281	334	12,877	260
46,000 to 47,999	246	171	242	269	11,552	252
48,000 to 49,999	236	165	236	263	11,549	272
50,000 to 59,999	1,128	897	1,117	1,404	61,827	1,473
60,000 to 69,999	917	828	913	1,281	59,310	1,577
70,000 to 99,999	1,489	1,359	1,488	1,922	122,292	4,333
$ 100,000 and over	778	712	778	901	128,453	7,751
Total	17,627	8,290	11,585	17,238	$ 619,272	$ 18,130

SAN BERNARDINO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,818	1,853	82	1,913	$ -148,699	$ 21
$ 1 to 9,999	106,737	14,856	23,427	51,546	565,390	816
10,000 to 11,999	24,029	5,218	9,250	17,171	264,097	546
12,000 to 13,999	22,777	6,055	9,658	17,666	295,779	789
14,000 to 15,999	21,150	6,560	8,588	17,555	316,933	1,106
16,000 to 17,999	19,356	6,588	9,527	17,260	328,722	1,521
18,000 to 19,999	18,337	6,544	9,890	16,984	348,186	1,972
20,000 to 21,999	17,241	6,647	11,416	16,372	362,011	2,442
22,000 to 23,999	16,326	6,519	11,312	15,996	375,322	3,035
24,000 to 25,999	15,471	6,591	12,013	15,289	386,562	3,577
26,000 to 27,999	14,355	6,355	11,711	14,434	387,379	3,998
28,000 to 29,999	13,536	6,362	11,557	13,910	392,479	4,484
30,000 to 31,999	12,562	6,240	11,067	13,537	389,251	4,881
32,000 to 33,999	12,213	6,353	11,043	13,159	402,991	5,530
34,000 to 35,999	11,616	6,161	10,806	12,655	406,503	6,117
36,000 to 37,999	11,252	6,306	10,667	12,816	416,203	6,613
38,000 to 39,999	10,820	6,317	10,394	12,323	421,918	7,186
40,000 to 41,999	10,027	6,205	9,697	12,182	411,039	7,171
42,000 to 43,999	9,649	6,160	9,412	11,814	414,877	7,712
44,000 to 45,999	9,138	5,900	8,949	11,110	411,093	8,068
46,000 to 47,999	8,772	5,933	8,641	10,848	412,148	8,358
48,000 to 49,999	8,188	5,696	8,078	9,974	401,139	8,534
50,000 to 59,999	34,240	26,186	33,993	43,984	1,874,043	43,823
60,000 to 69,999	24,592	21,133	24,488	33,086	1,590,789	43,147
70,000 to 99,999	36,402	33,225	36,325	49,229	2,986,612	104,973
$ 100,000 and over	17,811	16,307	17,767	22,168	3,111,356	187,431
Total	510,415	238,270	339,758	484,981	$ 17,524,124	$ 473,851

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

SAN DIEGO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	9,347	3,673	262	3,457	$ -588,255	$ 355
$ 1 to 9,999	205,516	25,647	52,044	75,582	1,081,180	1,584
10,000 to 11,999	46,849	9,177	22,121	25,834	515,495	1,314
12,000 to 13,999	46,583	10,724	24,693	27,437	604,810	2,034
14,000 to 15,999	44,334	11,966	23,039	27,873	664,562	3,043
16,000 to 17,999	41,600	12,254	24,816	26,508	706,464	4,343
18,000 to 19,999	38,332	12,214	24,418	24,941	727,801	5,483
20,000 to 21,999	35,708	12,016	26,140	22,905	749,423	6,668
22,000 to 23,999	33,882	12,074	25,873	22,139	779,119	8,183
24,000 to 25,999	31,448	11,549	26,610	20,339	785,585	9,542
26,000 to 27,999	29,318	11,390	25,673	18,981	791,267	10,631
28,000 to 29,999	27,147	11,122	24,590	17,880	786,807	11,595
30,000 to 31,999	25,479	11,020	23,535	17,081	789,466	12,810
32,000 to 33,999	23,414	10,522	21,939	15,831	772,204	13,584
34,000 to 35,999	21,912	10,362	20,765	15,523	766,650	14,332
36,000 to 37,999	20,697	10,357	19,839	15,150	765,576	14,960
38,000 to 39,999	19,506	10,178	18,832	14,537	760,499	15,691
40,000 to 41,999	18,329	10,015	17,801	14,079	751,301	15,991
42,000 to 43,999	17,272	9,857	16,856	13,691	742,477	16,536
44,000 to 45,999	16,097	9,518	15,771	13,100	724,065	16,671
46,000 to 47,999	15,266	9,386	14,991	12,914	717,308	16,887
48,000 to 49,999	14,316	9,140	14,091	12,022	701,411	17,129
50,000 to 59,999	60,433	42,483	59,774	54,045	3,307,384	87,065
60,000 to 69,999	44,098	34,687	43,805	42,847	2,854,535	85,050
70,000 to 99,999	70,521	60,096	70,174	71,838	5,818,911	214,774
$ 100,000 and over	57,254	49,579	56,978	58,001	13,723,487	820,131
Total	1,014,658	431,006	715,430	684,535	$ 40,799,532	$ 1,426,387

SAN FRANCISCO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,494	858	90	950	$ -158,968	$ 174
$ 1 to 9,999	67,698	6,788	17,300	12,208	357,301	577
10,000 to 11,999	15,170	2,274	9,253	3,906	166,654	539
12,000 to 13,999	15,319	2,637	10,507	4,474	198,994	898
14,000 to 15,999	14,986	2,686	10,361	4,678	224,795	1,445
16,000 to 17,999	14,516	2,815	10,892	4,926	246,590	2,190
18,000 to 19,999	13,941	2,846	10,981	4,801	264,646	2,790
20,000 to 21,999	13,415	2,767	11,558	4,538	281,640	3,505
22,000 to 23,999	13,340	2,789	11,721	4,653	306,803	4,562
24,000 to 25,999	13,165	2,770	12,235	4,639	329,122	5,694
26,000 to 27,999	12,648	2,800	11,939	4,364	341,362	6,557
28,000 to 29,999	11,890	2,475	11,421	3,948	344,658	7,472
30,000 to 31,999	11,430	2,474	11,049	3,831	354,243	8,539
32,000 to 33,999	10,580	2,442	10,268	3,649	349,094	9,035
34,000 to 35,999	9,720	2,242	9,505	3,271	340,116	9,556
36,000 to 37,999	9,224	2,338	9,049	3,502	341,160	10,007
38,000 to 39,999	8,415	2,086	8,282	3,023	328,108	10,302
40,000 to 41,999	7,731	1,994	7,602	2,784	316,763	10,432
42,000 to 43,999	7,111	1,974	7,029	2,743	305,710	10,486
44,000 to 45,999	6,414	1,902	6,347	2,569	288,510	10,141
46,000 to 47,999	6,129	1,838	6,073	2,415	287,910	10,588
48,000 to 49,999	5,579	1,801	5,523	2,329	273,288	10,212
50,000 to 59,999	22,043	8,235	21,884	9,722	1,204,592	47,560
60,000 to 69,999	15,097	6,653	15,009	7,423	976,954	41,928
70,000 to 99,999	24,410	12,871	24,278	13,337	2,018,226	97,218
$ 100,000 and over	26,831	16,903	26,662	15,300	8,841,773	628,238
Total	380,296	100,258	296,818	133,983	$ 19,130,044	$ 950,647

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

SAN JOAQUIN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,296	649	29	650	$ -57,862	$ 9
$ 1 to 9,999	37,997	5,448	9,323	17,601	201,972	255
10,000 to 11,999	8,220	1,889	3,487	5,346	90,459	209
12,000 to 13,999	7,755	2,057	3,805	5,195	100,576	315
14,000 to 15,999	7,346	2,229	3,422	5,278	110,140	441
16,000 to 17,999	6,811	2,237	3,760	5,094	115,603	616
18,000 to 19,999	6,480	2,345	3,894	4,793	123,018	826
20,000 to 21,999	5,917	2,209	4,226	4,493	124,189	993
22,000 to 23,999	5,547	2,207	4,111	4,430	127,462	1,190
24,000 to 25,999	5,094	2,171	4,313	4,082	127,222	1,338
26,000 to 27,999	4,814	2,067	4,274	3,813	129,900	1,577
28,000 to 29,999	4,402	2,010	4,012	3,673	127,594	1,694
30,000 to 31,999	4,327	2,103	4,096	3,647	134,068	1,977
32,000 to 33,999	4,041	2,049	3,853	3,524	133,344	2,138
34,000 to 35,999	3,765	1,976	3,631	3,376	131,772	2,284
36,000 to 37,999	3,673	2,158	3,559	3,565	135,850	2,409
38,000 to 39,999	3,420	2,065	3,355	3,350	133,321	2,502
40,000 to 41,999	3,323	2,045	3,278	3,231	136,221	2,723
42,000 to 43,999	3,200	2,045	3,155	3,288	137,581	2,880
44,000 to 45,999	3,063	2,053	3,031	3,208	137,860	2,960
46,000 to 47,999	2,878	2,037	2,851	3,140	135,246	2,961
48,000 to 49,999	2,764	1,991	2,742	2,907	135,422	3,154
50,000 to 59,999	11,700	9,264	11,642	13,664	640,616	15,993
60,000 to 69,999	8,448	7,278	8,424	10,333	546,686	15,951
70,000 to 99,999	12,515	11,468	12,491	15,556	1,025,961	38,182
$ 100,000 and over	6,758	6,128	6,748	7,528	1,220,485	77,203
Total	175,554	82,178	121,512	144,765	$ 6,104,708	$ 182,782

SAN LUIS OBISPO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,219	524	27	442	$ -50,210	$ 43
$ 1 to 9,999	19,055	2,265	5,426	4,923	100,023	159
10,000 to 11,999	4,015	828	1,872	1,648	44,073	117
12,000 to 13,999	3,787	992	2,052	1,642	49,163	163
14,000 to 15,999	3,699	1,090	1,944	1,652	55,457	262
16,000 to 17,999	3,275	1,138	1,861	1,636	55,569	324
18,000 to 19,999	3,102	1,143	1,879	1,638	58,882	415
20,000 to 21,999	2,893	1,154	2,015	1,537	60,714	503
22,000 to 23,999	2,712	1,201	1,960	1,505	62,325	581
24,000 to 25,999	2,586	1,144	2,165	1,509	64,605	704
26,000 to 27,999	2,423	1,151	2,101	1,404	65,366	792
28,000 to 29,999	2,269	1,140	2,034	1,443	65,726	862
30,000 to 31,999	2,298	1,121	2,123	1,334	71,183	1,081
32,000 to 33,999	2,110	1,117	1,991	1,359	69,586	1,139
34,000 to 35,999	1,911	1,052	1,804	1,326	66,853	1,153
36,000 to 37,999	1,818	1,080	1,724	1,307	67,221	1,213
38,000 to 39,999	1,766	1,058	1,711	1,316	68,851	1,300
40,000 to 41,999	1,630	1,028	1,582	1,173	66,757	1,308
42,000 to 43,999	1,500	972	1,467	1,232	64,496	1,327
44,000 to 45,999	1,494	1,026	1,463	1,237	67,238	1,407
46,000 to 47,999	1,434	1,000	1,407	1,221	67,339	1,481
48,000 to 49,999	1,301	903	1,285	1,114	63,728	1,498
50,000 to 59,999	5,525	4,297	5,478	5,125	302,096	7,561
60,000 to 69,999	3,923	3,321	3,896	3,927	253,918	7,300
70,000 to 99,999	6,189	5,547	6,164	6,418	508,736	18,986
$ 100,000 and over	3,896	3,441	3,876	3,801	740,464	46,746
Total	87,830	40,733	61,307	52,869	$ 3,110,160	$ 98,422

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

SAN MATEO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,556	864	54	893	$ -136,892	$ 35
$ 1 to 9,999	49,827	3,921	18,049	8,647	247,163	684
10,000 to 11,999	10,000	1,462	5,458	3,313	109,956	364
12,000 to 13,999	9,935	1,696	6,213	3,606	128,946	544
14,000 to 15,999	9,817	1,948	5,968	3,915	147,273	822
16,000 to 17,999	9,720	2,174	6,547	4,214	165,170	1,228
18,000 to 19,999	9,549	2,251	6,838	4,262	181,405	1,678
20,000 to 21,999	9,047	2,246	7,164	4,105	189,937	2,053
22,000 to 23,999	8,768	2,369	7,175	4,121	201,578	2,557
24,000 to 25,999	8,567	2,273	7,611	3,994	214,177	3,140
26,000 to 27,999	8,527	2,311	7,738	4,067	230,171	3,764
28,000 to 29,999	8,283	2,298	7,698	3,927	240,202	4,390
30,000 to 31,999	8,034	2,318	7,572	3,860	248,972	5,066
32,000 to 33,999	7,627	2,353	7,231	3,917	251,548	5,504
34,000 to 35,999	7,307	2,356	7,020	3,641	255,599	5,937
36,000 to 37,999	6,986	2,373	6,728	3,740	258,372	6,403
38,000 to 39,999	6,519	2,403	6,284	3,721	254,084	6,527
40,000 to 41,999	6,128	2,383	5,954	3,534	251,253	6,735
42,000 to 43,999	5,725	2,416	5,585	3,468	246,074	6,723
44,000 to 45,999	5,380	2,311	5,267	3,343	242,023	6,911
46,000 to 47,999	5,086	2,375	4,993	3,222	239,009	6,945
48,000 to 49,999	4,920	2,375	4,844	3,131	241,047	7,250
50,000 to 59,999	21,133	11,816	20,902	15,129	1,157,771	36,571
60,000 to 69,999	16,593	10,938	16,479	13,623	1,074,500	36,957
70,000 to 99,999	30,881	23,598	30,746	28,102	2,564,147	102,817
$ 100,000 and over	37,103	31,009	36,986	34,770	11,411,006	762,106
Total	314,018	126,837	253,104	176,265	$ 20,614,491	$ 1,023,712

SANTA BARBARA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,691	650	44	640	$ -112,546	$ 21
$ 1 to 9,999	32,098	3,838	7,815	14,110	171,545	258
10,000 to 11,999	7,073	1,477	3,027	4,603	77,743	186
12,000 to 13,999	6,920	1,735	3,395	4,609	89,956	296
14,000 to 15,999	6,567	1,827	3,206	4,568	98,467	428
16,000 to 17,999	6,015	1,901	3,384	4,315	102,203	611
18,000 to 19,999	5,563	1,862	3,378	4,158	105,612	753
20,000 to 21,999	5,135	1,832	3,615	3,725	107,751	908
22,000 to 23,999	4,919	1,720	3,709	3,362	113,061	1,205
24,000 to 25,999	4,594	1,751	3,783	3,265	114,811	1,365
26,000 to 27,999	4,116	1,643	3,533	2,813	111,090	1,485
28,000 to 29,999	3,949	1,602	3,551	2,585	114,469	1,730
30,000 to 31,999	3,755	1,623	3,442	2,610	116,384	1,900
32,000 to 33,999	3,433	1,588	3,201	2,616	113,225	2,007
34,000 to 35,999	3,325	1,578	3,155	2,419	116,322	2,215
36,000 to 37,999	3,118	1,557	2,982	2,181	115,295	2,346
38,000 to 39,999	2,901	1,541	2,799	2,076	113,078	2,422
40,000 to 41,999	2,658	1,485	2,575	2,034	108,910	2,370
42,000 to 43,999	2,594	1,483	2,522	2,039	111,510	2,578
44,000 to 45,999	2,365	1,409	2,310	1,944	106,363	2,536
46,000 to 47,999	2,178	1,373	2,136	1,766	102,342	2,504
48,000 to 49,999	2,057	1,352	2,016	1,801	100,806	2,475
50,000 to 59,999	8,677	6,213	8,566	7,806	474,720	12,757
60,000 to 69,999	6,379	5,054	6,308	5,912	413,013	12,585
70,000 to 99,999	10,094	8,513	9,994	9,326	832,808	31,294
$ 100,000 and over	9,297	7,712	9,213	8,071	2,399,767	158,068
Total	151,471	64,319	103,661	105,354	$ 6,318,705	$ 247,303

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

SANTA CLARA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,985	1,372	85	1,542	$ -218,299	$ 40
$ 1 to 9,999	120,542	10,746	40,113	31,815	598,196	1,392
10,000 to 11,999	23,046	3,203	12,602	9,820	253,417	843
12,000 to 13,999	23,531	3,923	14,008	11,004	305,803	1,282
14,000 to 15,999	23,588	4,295	13,913	12,320	353,706	1,987
16,000 to 17,999	22,734	4,617	15,214	12,136	386,251	2,837
18,000 to 19,999	22,054	4,790	15,786	12,061	418,830	3,800
20,000 to 21,999	21,189	4,789	16,968	12,007	444,671	4,756
22,000 to 23,999	20,277	4,956	16,776	11,629	466,184	5,865
24,000 to 25,999	19,576	5,062	17,340	11,381	489,148	7,094
26,000 to 27,999	18,665	4,907	17,037	10,421	503,737	8,129
28,000 to 29,999	18,345	4,991	17,039	10,576	531,919	9,536
30,000 to 31,999	17,554	4,919	16,597	10,377	544,044	10,897
32,000 to 33,999	16,684	4,989	15,925	9,813	550,433	11,909
34,000 to 35,999	15,783	5,091	15,233	9,419	552,214	12,780
36,000 to 37,999	15,247	5,177	14,812	9,296	563,930	13,818
38,000 to 39,999	14,316	5,101	13,956	9,037	558,119	14,399
40,000 to 41,999	13,505	5,020	13,243	8,657	553,684	15,103
42,000 to 43,999	12,858	5,218	12,660	8,596	552,745	15,384
44,000 to 45,999	12,122	5,070	11,946	8,288	545,356	15,854
46,000 to 47,999	11,727	5,133	11,598	8,241	550,998	16,493
48,000 to 49,999	11,099	5,061	10,979	7,811	543,792	16,858
50,000 to 59,999	48,665	25,913	48,291	37,656	2,665,796	86,689
60,000 to 69,999	38,499	24,263	38,327	33,102	2,494,961	88,675
70,000 to 99,999	76,136	56,385	75,940	74,181	6,342,024	262,970
$ 100,000 and over	90,363	76,808	90,139	95,686	21,602,100	1,486,201
Total	732,090	291,799	566,527	476,872	$ 43,153,762	$ 2,115,591

SANTA CRUZ						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,103	392	26	437	$ -44,389	$ 12
$ 1 to 9,999	23,557	2,466	5,702	11,411	127,859	197
10,000 to 11,999	4,898	832	2,215	3,139	53,870	135
12,000 to 13,999	4,850	991	2,527	3,227	62,962	222
14,000 to 15,999	4,365	981	2,317	2,954	65,417	312
16,000 to 17,999	4,133	1,093	2,447	2,992	70,233	444
18,000 to 19,999	3,664	1,057	2,333	2,584	69,580	547
20,000 to 21,999	3,352	989	2,450	2,301	70,335	662
22,000 to 23,999	3,139	997	2,405	2,238	72,147	783
24,000 to 25,999	2,905	926	2,429	1,929	72,576	974
26,000 to 27,999	2,811	902	2,472	1,766	75,886	1,125
28,000 to 29,999	2,678	922	2,411	1,732	77,647	1,244
30,000 to 31,999	2,400	857	2,214	1,483	74,429	1,391
32,000 to 33,999	2,327	897	2,185	1,550	76,793	1,510
34,000 to 35,999	2,209	877	2,088	1,478	77,271	1,591
36,000 to 37,999	2,073	899	1,989	1,382	76,695	1,643
38,000 to 39,999	2,016	888	1,940	1,440	78,588	1,786
40,000 to 41,999	1,811	854	1,749	1,323	74,228	1,748
42,000 to 43,999	1,708	807	1,663	1,164	73,409	1,835
44,000 to 45,999	1,597	814	1,574	1,141	71,824	1,825
46,000 to 47,999	1,522	821	1,493	1,133	71,549	1,881
48,000 to 49,999	1,493	863	1,474	1,200	73,153	1,980
50,000 to 59,999	6,115	3,801	6,046	4,920	334,424	9,752
60,000 to 69,999	4,698	3,395	4,667	4,028	303,992	9,762
70,000 to 99,999	8,069	6,459	8,038	7,506	669,293	26,116
$ 100,000 and over	7,575	6,340	7,552	7,242	1,616,943	107,569
Total	107,068	41,120	74,406	73,700	$ 4,446,713	$ 177,047

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

SHASTA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	667	386	15	262	$ -17,293	$ 1
$ 1 to 9,999	12,716	2,167	3,042	3,706	65,984	87
10,000 to 11,999	2,680	724	1,164	1,088	29,478	65
12,000 to 13,999	2,745	885	1,347	1,309	35,657	108
14,000 to 15,999	2,529	907	1,219	1,175	37,860	150
16,000 to 17,999	2,405	1,004	1,316	1,305	40,808	208
18,000 to 19,999	2,324	1,054	1,356	1,385	44,088	267
20,000 to 21,999	2,079	1,018	1,406	1,196	43,645	308
22,000 to 23,999	1,958	1,036	1,443	1,250	45,010	358
24,000 to 25,999	1,755	993	1,455	1,232	43,855	392
26,000 to 27,999	1,651	960	1,461	1,100	44,543	467
28,000 to 29,999	1,598	945	1,455	1,136	46,324	519
30,000 to 31,999	1,443	906	1,361	991	44,696	583
32,000 to 33,999	1,328	900	1,277	1,006	43,805	593
34,000 to 35,999	1,387	927	1,351	1,079	48,528	746
36,000 to 37,999	1,297	891	1,259	1,120	47,980	780
38,000 to 39,999	1,186	864	1,162	971	46,256	802
40,000 to 41,999	1,146	842	1,130	978	46,991	854
42,000 to 43,999	1,073	821	1,056	946	46,120	870
44,000 to 45,999	1,040	800	1,031	1,002	46,782	954
46,000 to 47,999	964	783	954	897	45,312	939
48,000 to 49,999	858	718	854	797	42,030	920
50,000 to 59,999	3,599	3,093	3,582	3,553	196,937	4,875
60,000 to 69,999	2,256	2,053	2,245	2,448	145,575	4,284
70,000 to 99,999	2,969	2,743	2,961	3,184	241,764	9,302
$ 100,000 and over	1,716	1,577	1,707	1,822	340,974	21,989
Total	57,369	29,997	38,609	36,938	$ 1,843,709	$ 51,423

SIERRA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	15	f	f	f	$ -211	-
$ 1 to 9,999	258	42	69	38	1,215	$ 1
10,000 to 11,999	39	f	17	16	431	2
12,000 to 13,999	54	17	27	16	698	2
14,000 to 15,999	46	20	f	35	694	2
16,000 to 17,999	42	16	28	f	718	6
18,000 to 19,999	51	17	37	20	973	8
20,000 to 21,999	32	13	22	23	673	5
22,000 to 23,999	30	22	18	23	689	4
24,000 to 25,999	41	24	37	22	1,022	9
26,000 to 27,999	41	28	40	27	1,103	10
28,000 to 29,999	32	18	29	24	929	12
30,000 to 31,999	42	24	41	33	1,305	18
32,000 to 33,999	35	23	35	26	1,156	20
34,000 to 35,999	38	24	37	34	1,329	22
36,000 to 37,999	26	16	25	17	966	19
38,000 to 39,999	30	23	30	36	1,170	20
40,000 to 41,999	38	26	38	33	1,558	34
42,000 to 43,999	24	19	24	40	1,037	20
44,000 to 45,999	31	26	31	33	1,389	27
46,000 to 47,999	19	16	19	27	895	20
48,000 to 49,999	12	12	12	14	590	11
50,000 to 59,999	85	78	85	103	4,658	115
60,000 to 69,999	60	54	59	63	3,872	114
70,000 to 99,999	62	59	61	66	4,939	187
$ 100,000 and over	23	21	23	11	7,186	306
Total	1,206	655	862	785	$ 40,985	$ 996

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

SISKIYOU						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	327	198	f	123	$ -8,993	$ 1
$ 1 to 9,999	4,066	809	921	1,463	20,594	22
10,000 to 11,999	827	259	302	390	9,114	18
12,000 to 13,999	793	299	362	383	10,301	28
14,000 to 15,999	755	330	314	423	11,329	40
16,000 to 17,999	720	364	351	441	12,256	53
18,000 to 19,999	713	365	413	422	13,526	75
20,000 to 21,999	593	314	407	340	12,445	88
22,000 to 23,999	614	369	436	419	14,100	104
24,000 to 25,999	520	299	442	357	13,001	129
26,000 to 27,999	496	315	449	373	13,412	129
28,000 to 29,999	465	300	431	336	13,477	152
30,000 to 31,999	423	305	400	296	13,093	162
32,000 to 33,999	377	260	369	266	12,434	175
34,000 to 35,999	352	255	347	300	12,315	190
36,000 to 37,999	353	265	341	298	13,066	213
38,000 to 39,999	317	242	309	239	12,352	215
40,000 to 41,999	277	217	276	231	11,352	210
42,000 to 43,999	242	194	240	223	10,397	199
44,000 to 45,999	247	214	243	226	11,100	223
46,000 to 47,999	196	156	f	158	9,212	212
48,000 to 49,999	207	167	205	203	10,145	243
50,000 to 59,999	851	769	848	795	46,470	1,177
60,000 to 69,999	527	481	523	542	34,045	1,049
70,000 to 99,999	596	552	594	618	48,436	1,952
$ 100,000 and over	324	285	323	271	63,473	3,996
Total	16,178	8,583	10,042	10,136	$ 442,452	$ 11,056

SOLANO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	677	286	27	293	$ -22,671	$ 10
$ 1 to 9,999	24,875	2,235	7,706	7,357	126,257	214
10,000 to 11,999	5,193	839	2,669	2,382	57,097	158
12,000 to 13,999	5,002	979	2,832	2,514	64,961	234
14,000 to 15,999	4,836	1,185	2,592	2,769	72,529	338
16,000 to 17,999	4,601	1,225	2,827	2,672	78,121	485
18,000 to 19,999	4,497	1,354	2,892	3,139	85,398	627
20,000 to 21,999	4,292	1,384	3,236	2,659	90,130	780
22,000 to 23,999	4,203	1,436	3,265	2,729	96,602	963
24,000 to 25,999	4,030	1,423	3,444	2,632	100,650	1,155
26,000 to 27,999	3,734	1,377	3,296	2,631	100,777	1,271
28,000 to 29,999	3,705	1,444	3,344	2,717	107,414	1,465
30,000 to 31,999	3,609	1,553	3,339	2,644	111,883	1,691
32,000 to 33,999	3,305	1,467	3,097	2,575	109,079	1,770
34,000 to 35,999	3,176	1,605	3,024	2,722	111,166	1,826
36,000 to 37,999	3,009	1,486	2,897	2,829	111,303	2,013
38,000 to 39,999	2,840	1,548	2,754	2,578	110,731	2,066
40,000 to 41,999	2,903	1,634	2,828	2,726	118,985	2,288
42,000 to 43,999	2,617	1,540	2,553	2,557	112,498	2,250
44,000 to 45,999	2,634	1,562	2,596	2,614	118,507	2,511
46,000 to 47,999	2,613	1,652	2,573	2,630	122,752	2,714
48,000 to 49,999	2,481	1,619	2,455	2,613	121,575	2,772
50,000 to 59,999	10,992	8,002	10,930	12,470	603,003	15,052
60,000 to 69,999	8,567	7,205	8,541	10,836	554,810	15,559
70,000 to 99,999	13,848	12,678	13,821	18,243	1,138,754	40,670
$ 100,000 and over	6,007	5,553	5,996	7,253	1,112,687	51,555
Total	138,246	64,271	105,534	109,784	$ 5,514,999	$ 152,439

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

SONOMA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,741	662	45	638	$ -65,610	$ 25
$ 1 to 9,999	33,788	3,075	10,910	7,307	173,811	356
10,000 to 11,999	7,367	1,266	3,792	2,766	80,997	231
12,000 to 13,999	7,163	1,353	4,246	2,951	93,128	354
14,000 to 15,999	7,156	1,639	4,168	3,390	107,347	546
16,000 to 17,999	6,694	1,688	4,291	3,323	113,735	767
18,000 to 19,999	6,470	1,733	4,429	3,223	122,923	1,039
20,000 to 21,999	6,143	1,778	4,662	3,296	128,927	1,259
22,000 to 23,999	5,831	1,795	4,580	3,178	134,043	1,536
24,000 to 25,999	5,596	1,851	4,674	3,021	139,816	1,873
26,000 to 27,999	5,242	1,849	4,647	2,801	141,411	2,047
28,000 to 29,999	4,972	1,784	4,515	2,904	144,155	2,268
30,000 to 31,999	4,691	1,795	4,401	2,681	145,317	2,506
32,000 to 33,999	4,431	1,825	4,176	2,709	146,156	2,681
34,000 to 35,999	4,347	1,955	4,129	2,716	152,036	2,903
36,000 to 37,999	4,137	1,960	3,977	2,687	152,988	3,059
38,000 to 39,999	3,881	1,920	3,775	2,752	151,366	3,189
40,000 to 41,999	3,600	1,913	3,526	2,561	147,541	3,244
42,000 to 43,999	3,430	1,880	3,353	2,349	147,386	3,390
44,000 to 45,999	3,124	1,842	3,073	2,319	140,509	3,248
46,000 to 47,999	3,048	1,915	3,008	2,447	143,202	3,433
48,000 to 49,999	2,912	1,843	2,875	2,446	142,605	3,507
50,000 to 59,999	12,562	9,112	12,457	11,297	687,680	18,133
60,000 to 69,999	9,454	7,667	9,411	9,320	612,339	18,327
70,000 to 99,999	15,254	13,253	15,204	16,057	1,255,315	47,416
$ 100,000 and over	10,417	9,170	10,377	10,713	2,091,846	133,932
Total	183,451	78,523	138,901	111,852	$ 7,430,970	$ 261,266

STANISLAUS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,219	621	35	622	$ -48,465	$ 34
$ 1 to 9,999	34,226	5,285	7,916	17,266	180,074	216
10,000 to 11,999	6,844	1,762	2,833	4,756	75,214	162
12,000 to 13,999	6,321	1,872	2,989	4,388	82,061	247
14,000 to 15,999	6,320	2,163	2,757	4,945	94,749	359
16,000 to 17,999	5,722	2,139	2,965	4,762	97,234	515
18,000 to 19,999	5,258	2,096	2,980	4,506	99,604	620
20,000 to 21,999	4,892	2,124	3,278	4,483	102,706	738
22,000 to 23,999	4,568	2,099	3,260	4,052	104,918	888
24,000 to 25,999	4,215	1,957	3,452	3,719	105,284	1,059
26,000 to 27,999	3,975	1,941	3,439	3,612	107,230	1,192
28,000 to 29,999	3,833	1,966	3,441	3,637	111,149	1,342
30,000 to 31,999	3,601	1,935	3,332	3,450	111,630	1,512
32,000 to 33,999	3,446	1,994	3,269	3,503	113,698	1,647
34,000 to 35,999	3,219	1,915	3,104	3,092	112,607	1,788
36,000 to 37,999	3,150	2,020	3,070	3,485	116,538	1,902
38,000 to 39,999	3,001	1,996	2,927	3,396	116,999	2,014
40,000 to 41,999	2,766	1,887	2,728	2,992	113,391	2,083
42,000 to 43,999	2,768	1,901	2,741	2,993	118,975	2,368
44,000 to 45,999	2,504	1,787	2,474	2,754	112,667	2,344
46,000 to 47,999	2,379	1,786	2,364	2,774	111,764	2,379
48,000 to 49,999	2,216	1,750	2,194	2,587	108,501	2,349
50,000 to 59,999	9,060	7,555	9,030	10,704	495,642	12,157
60,000 to 69,999	6,225	5,493	6,210	7,758	402,479	11,760
70,000 to 99,999	8,079	7,402	8,063	9,848	660,400	25,076
$ 100,000 and over	4,591	4,102	4,575	5,374	943,822	62,006
Total	144,398	69,548	95,426	125,458	$ 4,751,071	$ 138,756

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

SUTTER						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	305	169	f	172	$ -12,194	-
$ 1 to 9,999	6,412	1,365	1,446	3,104	34,042	$ 37
10,000 to 11,999	1,309	464	494	952	14,388	30
12,000 to 13,999	1,193	479	496	902	15,467	44
14,000 to 15,999	1,203	516	471	949	18,018	65
16,000 to 17,999	1,163	508	574	918	19,761	91
18,000 to 19,999	1,055	507	553	946	20,015	107
20,000 to 21,999	962	466	649	741	20,162	142
22,000 to 23,999	878	434	620	758	20,183	166
24,000 to 25,999	784	423	639	631	19,594	186
26,000 to 27,999	749	390	663	633	20,230	242
28,000 to 29,999	697	398	618	632	20,214	228
30,000 to 31,999	624	385	574	614	19,356	242
32,000 to 33,999	571	353	539	490	18,854	269
34,000 to 35,999	569	337	551	512	19,884	324
36,000 to 37,999	572	371	556	487	21,149	355
38,000 to 39,999	508	345	494	489	19,795	348
40,000 to 41,999	482	344	476	454	19,731	362
42,000 to 43,999	476	352	470	503	20,459	397
44,000 to 45,999	436	335	429	456	19,607	386
46,000 to 47,999	422	327	419	442	19,836	416
48,000 to 49,999	363	288	f	386	17,782	376
50,000 to 59,999	1,592	1,368	1,579	1,780	86,899	2,087
60,000 to 69,999	1,189	1,068	1,186	1,355	76,851	2,272
70,000 to 99,999	1,474	1,376	1,467	1,567	120,867	4,589
$ 100,000 and over	839	759	834	1,045	144,809	9,191
Total	26,827	14,127	17,160	21,918	$ 835,759	$ 22,953

TEHAMA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	244	132	f	99	$ -8,674	$ 1
$ 1 to 9,999	4,102	847	791	1,757	21,774	22
10,000 to 11,999	916	297	299	564	10,044	17
12,000 to 13,999	912	365	386	585	11,832	29
14,000 to 15,999	853	339	340	599	12,784	42
16,000 to 17,999	828	402	404	548	14,066	63
18,000 to 19,999	769	363	433	612	14,579	81
20,000 to 21,999	647	339	424	541	13,578	90
22,000 to 23,999	594	338	429	481	13,649	101
24,000 to 25,999	537	313	445	464	13,420	121
26,000 to 27,999	526	328	481	394	14,192	138
28,000 to 29,999	452	288	419	363	13,099	140
30,000 to 31,999	410	262	389	338	12,697	172
32,000 to 33,999	380	282	367	385	12,544	164
34,000 to 35,999	375	278	365	355	13,134	192
36,000 to 37,999	349	270	332	363	12,897	187
38,000 to 39,999	294	222	288	265	11,446	196
40,000 to 41,999	273	222	269	283	11,174	194
42,000 to 43,999	258	211	257	230	11,103	211
44,000 to 45,999	210	178	210	212	9,429	190
46,000 to 47,999	189	160	f	190	8,900	194
48,000 to 49,999	190	166	190	207	9,291	209
50,000 to 59,999	779	696	776	733	42,639	1,099
60,000 to 69,999	469	434	469	505	30,356	947
70,000 to 99,999	605	550	603	611	49,427	2,003
$ 100,000 and over	288	247	288	272	57,084	3,985
Total	16,449	8,529	9,846	11,956	$ 436,464	$ 10,786

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

TRINITY						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	68	38	f	28	$ -680	-
$ 1 to 9,999	1,092	231	194	357	5,497	$ 4
10,000 to 11,999	217	55	93	94	2,368	6
12,000 to 13,999	224	88	100	98	2,898	8
14,000 to 15,999	179	84	74	94	2,680	9
16,000 to 17,999	233	109	106	136	3,948	17
18,000 to 19,999	173	94	94	99	3,272	15
20,000 to 21,999	159	86	112	76	3,345	30
22,000 to 23,999	141	88	108	103	3,243	24
24,000 to 25,999	139	76	115	68	3,479	35
26,000 to 27,999	135	80	120	67	3,645	41
28,000 to 29,999	150	92	145	88	4,353	59
30,000 to 31,999	131	97	123	106	4,053	47
32,000 to 33,999	106	78	103	86	3,494	45
34,000 to 35,999	94	73	92	84	3,293	44
36,000 to 37,999	115	78	112	92	4,252	75
38,000 to 39,999	88	70	87	70	3,422	61
40,000 to 41,999	85	66	85	56	3,474	68
42,000 to 43,999	73	52	73	76	3,139	68
44,000 to 45,999	74	60	73	82	3,328	64
46,000 to 47,999	60	53	60	74	2,819	58
48,000 to 49,999	53	43	f	61	2,599	60
50,000 to 59,999	228	205	227	207	12,432	315
60,000 to 69,999	132	121	130	133	8,539	265
70,000 to 99,999	150	140	150	136	12,140	489
$ 100,000 and over	68	58	68	44	18,959	1,391
Total	4,367	2,315	2,701	2,615	$ 123,790	$ 3,300

TULARE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,235	707	19	854	$ -69,515	$ 98
$ 1 to 9,999	33,811	5,838	5,213	28,994	186,559	138
10,000 to 11,999	6,635	1,791	1,892	6,819	72,866	109
12,000 to 13,999	5,976	1,948	1,953	5,989	77,499	160
14,000 to 15,999	5,444	2,043	1,811	5,695	81,597	237
16,000 to 17,999	4,828	1,924	2,126	5,136	81,951	330
18,000 to 19,999	4,488	1,982	2,230	4,827	85,223	425
20,000 to 21,999	3,934	1,769	2,537	4,253	82,546	517
22,000 to 23,999	3,504	1,720	2,388	3,841	80,556	602
24,000 to 25,999	3,045	1,631	2,390	3,289	76,105	654
26,000 to 27,999	2,779	1,589	2,292	3,116	74,992	698
28,000 to 29,999	2,554	1,476	2,293	2,853	74,062	811
30,000 to 31,999	2,398	1,481	2,219	2,668	74,279	929
32,000 to 33,999	2,240	1,402	2,157	2,488	73,946	1,016
34,000 to 35,999	2,041	1,338	1,974	2,170	71,387	1,055
36,000 to 37,999	1,963	1,340	1,923	2,118	72,607	1,174
38,000 to 39,999	1,814	1,271	1,778	1,998	70,759	1,224
40,000 to 41,999	1,689	1,214	1,671	1,796	69,231	1,257
42,000 to 43,999	1,515	1,109	1,502	1,833	65,106	1,249
44,000 to 45,999	1,508	1,141	1,499	1,660	67,859	1,382
46,000 to 47,999	1,410	1,119	1,397	1,704	66,262	1,366
48,000 to 49,999	1,297	1,026	1,289	1,440	63,534	1,421
50,000 to 59,999	5,090	4,360	5,073	5,952	278,433	6,878
60,000 to 69,999	3,402	3,060	3,393	4,139	219,807	6,487
70,000 to 99,999	4,630	4,285	4,621	5,474	378,804	14,602
$ 100,000 and over	2,836	2,577	2,827	3,193	559,384	37,182
Total	112,066	51,141	60,467	114,299	$ 3,035,840	$ 82,000

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

TUOLUMNE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	246	112	f	70	$ -4,857	$ 2
$ 1 to 9,999	3,994	662	1,001	1,040	20,642	26
10,000 to 11,999	859	244	378	326	9,471	23
12,000 to 13,999	829	274	418	260	10,751	31
14,000 to 15,999	758	322	327	273	11,350	43
16,000 to 17,999	788	354	388	367	13,399	63
18,000 to 19,999	738	364	406	341	14,039	79
20,000 to 21,999	738	387	475	366	15,470	102
22,000 to 23,999	618	331	447	271	14,185	114
24,000 to 25,999	557	308	461	303	13,938	121
26,000 to 27,999	560	312	492	322	15,135	159
28,000 to 29,999	491	290	434	302	14,248	163
30,000 to 31,999	487	298	459	317	15,101	199
32,000 to 33,999	462	315	442	274	15,235	210
34,000 to 35,999	439	296	419	295	15,364	226
36,000 to 37,999	441	309	428	314	16,309	273
38,000 to 39,999	369	250	356	279	14,387	256
40,000 to 41,999	369	268	364	229	15,125	280
42,000 to 43,999	359	261	352	265	15,428	305
44,000 to 45,999	335	251	329	269	15,084	314
46,000 to 47,999	315	252	f	249	14,810	317
48,000 to 49,999	322	248	322	281	15,794	363
50,000 to 59,999	1,217	1,002	1,205	1,180	66,672	1,693
60,000 to 69,999	814	737	811	716	52,504	1,545
70,000 to 99,999	973	886	969	956	79,472	3,058
$ 100,000 and over	521	469	520	455	101,307	6,655
Total	18,599	9,602	12,523	10,320	$ 600,383	$ 16,620

VENTURA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,553	1,151	70	1,136	$ -126,199	$ 79
$ 1 to 9,999	56,257	6,473	15,533	22,894	292,265	490
10,000 to 11,999	11,944	2,475	5,202	7,696	131,369	326
12,000 to 13,999	11,209	2,658	5,340	7,700	145,566	448
14,000 to 15,999	10,606	2,988	4,900	7,880	159,129	654
16,000 to 17,999	9,891	3,076	5,344	7,755	167,942	926
18,000 to 19,999	9,177	2,983	5,435	7,075	174,188	1,206
20,000 to 21,999	8,764	3,035	6,133	6,660	183,964	1,533
22,000 to 23,999	8,239	3,054	5,883	6,428	189,348	1,817
24,000 to 25,999	7,729	2,928	6,257	5,989	193,114	2,172
26,000 to 27,999	7,232	2,887	6,056	5,648	195,198	2,451
28,000 to 29,999	6,843	2,841	5,961	5,308	198,359	2,761
30,000 to 31,999	6,692	2,778	5,976	5,230	207,293	3,252
32,000 to 33,999	6,217	2,804	5,669	4,878	204,996	3,411
34,000 to 35,999	5,871	2,757	5,434	4,762	205,388	3,726
36,000 to 37,999	5,686	2,762	5,361	4,679	210,266	4,004
38,000 to 39,999	5,283	2,713	5,031	4,513	205,972	4,050
40,000 to 41,999	4,983	2,655	4,805	4,190	204,250	4,231
42,000 to 43,999	4,629	2,620	4,487	3,920	198,946	4,237
44,000 to 45,999	4,587	2,682	4,479	4,184	206,309	4,588
46,000 to 47,999	4,318	2,585	4,224	3,810	202,906	4,744
48,000 to 49,999	4,178	2,622	4,104	3,848	204,735	4,895
50,000 to 59,999	18,242	12,575	17,995	17,788	999,348	25,570
60,000 to 69,999	14,411	11,331	14,329	15,492	934,205	26,948
70,000 to 99,999	26,428	23,115	26,324	30,302	2,192,502	78,952
$ 100,000 and over	21,869	19,788	21,806	25,080	4,576,206	291,047
Total	283,838	130,334	202,138	224,845	$ 12,657,565	$ 478,517

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

YOLO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	369	157	f	169	$ -15,198	-
$ 1 to 9,999	13,001	1,539	4,015	4,465	65,774	$ 128
10,000 to 11,999	2,455	508	1,285	1,293	27,007	79
12,000 to 13,999	2,555	569	1,477	1,493	33,223	128
14,000 to 15,999	2,301	610	1,298	1,461	34,467	178
16,000 to 17,999	2,132	619	1,345	1,408	36,219	246
18,000 to 19,999	1,998	613	1,322	1,318	37,940	300
20,000 to 21,999	1,871	608	1,426	1,277	39,234	379
22,000 to 23,999	1,893	644	1,500	1,353	43,552	483
24,000 to 25,999	1,774	628	1,555	1,234	44,334	550
26,000 to 27,999	1,569	600	1,410	1,115	42,335	572
28,000 to 29,999	1,496	595	1,383	1,087	43,387	664
30,000 to 31,999	1,449	610	1,370	1,059	44,876	747
32,000 to 33,999	1,316	620	1,258	974	43,433	762
34,000 to 35,999	1,164	571	1,124	942	40,704	745
36,000 to 37,999	1,111	574	1,096	883	41,068	838
38,000 to 39,999	1,096	580	1,085	809	42,740	922
40,000 to 41,999	985	541	968	789	40,379	882
42,000 to 43,999	947	540	932	775	40,723	951
44,000 to 45,999	937	588	920	816	42,128	972
46,000 to 47,999	867	556	856	761	40,766	996
48,000 to 49,999	837	555	f	808	41,008	999
50,000 to 59,999	3,517	2,591	3,502	3,301	192,714	5,206
60,000 to 69,999	2,548	2,108	2,541	2,610	164,860	5,072
70,000 to 99,999	4,127	3,648	4,116	4,254	340,229	13,267
$ 100,000 and over	3,416	3,028	3,394	3,555	651,095	37,856
Total	57,731	24,800	42,018	40,009	$ 2,198,997	$ 73,922

YUBA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	189	97	f	58	$ -4,465	$ 4
$ 1 to 9,999	4,105	827	754	2,422	21,932	20
10,000 to 11,999	885	282	348	581	9,715	18
12,000 to 13,999	878	346	367	598	11,393	31
14,000 to 15,999	838	320	351	655	12,591	45
16,000 to 17,999	814	367	423	675	13,867	66
18,000 to 19,999	780	374	422	717	14,814	81
20,000 to 21,999	728	364	494	650	15,256	97
22,000 to 23,999	656	353	471	580	15,076	110
24,000 to 25,999	578	323	474	497	14,454	117
26,000 to 27,999	563	347	486	501	15,201	147
28,000 to 29,999	461	289	424	360	13,376	144
30,000 to 31,999	438	300	407	411	13,558	152
32,000 to 33,999	393	254	372	359	12,979	172
34,000 to 35,999	364	267	344	367	12,738	169
36,000 to 37,999	357	263	342	330	13,217	206
38,000 to 39,999	343	242	334	353	13,368	220
40,000 to 41,999	328	249	319	340	13,422	223
42,000 to 43,999	286	227	281	271	12,291	216
44,000 to 45,999	267	211	257	279	12,005	228
46,000 to 47,999	258	198	251	267	12,119	248
48,000 to 49,999	231	204	227	247	11,319	230
50,000 to 59,999	864	726	846	858	47,144	1,155
60,000 to 69,999	536	485	526	635	34,711	1,025
70,000 to 99,999	617	568	597	623	50,088	1,862
$ 100,000 and over	216	185	f	178	39,104	2,583
Total	16,973	8,668	10,335	13,812	$ 451,273	$ 9,570

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

RESIDENT-OUT-OF-STATE-ADDRESS*						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,501	562	45	590	$ -88,390	$ 32
$ 1 to 9,999	24,251	3,052	5,012	6,491	127,712	161
10,000 to 11,999	5,332	954	3,044	1,975	58,603	191
12,000 to 13,999	4,809	969	2,954	2,067	62,444	258
14,000 to 15,999	4,287	978	2,587	1,812	64,282	360
16,000 to 17,999	4,094	1,059	2,716	1,930	69,445	500
18,000 to 19,999	3,656	1,002	2,615	1,879	69,474	621
20,000 to 21,999	3,299	969	2,619	1,768	69,141	710
22,000 to 23,999	3,003	865	2,461	1,693	69,013	841
24,000 to 25,999	2,626	820	2,276	1,479	65,609	911
26,000 to 27,999	2,473	778	2,240	1,296	66,715	1,030
28,000 to 29,999	2,261	768	2,056	1,180	65,502	1,123
30,000 to 31,999	2,081	712	1,955	1,106	64,450	1,246
32,000 to 33,999	1,920	668	1,824	1,005	63,310	1,357
34,000 to 35,999	1,708	602	1,634	825	59,780	1,376
36,000 to 37,999	1,575	585	1,510	838	58,267	1,469
38,000 to 39,999	1,486	610	1,427	849	57,889	1,430
40,000 to 41,999	1,454	562	1,419	807	59,642	1,616
42,000 to 43,999	1,360	545	1,323	767	58,480	1,671
44,000 to 45,999	1,185	554	1,147	743	53,321	1,500
46,000 to 47,999	1,101	470	1,062	602	51,713	1,576
48,000 to 49,999	1,072	489	1,044	613	52,491	1,630
50,000 to 59,999	4,282	2,291	4,223	2,778	234,553	7,874
60,000 to 69,999	3,175	1,888	3,154	2,096	205,541	7,794
70,000 to 99,999	5,390	3,581	5,353	3,772	448,192	19,906
$ 100,000 and over	7,126	5,063	7,103	5,551	2,681,891	195,489
Total	96,507	31,396	64,803	46,512	$ 4,849,069	$ 252,670

NONRESIDENT						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	6,723	3,523	173	3,490	$ -1,409,733	$ 3,296
$ 1 to 9,999	38,509	7,989	8,842	9,190	193,422	11,529
10,000 to 11,999	9,182	2,020	4,753	2,899	100,997	188
12,000 to 13,999	9,024	2,306	4,888	3,050	117,279	269
14,000 to 15,999	8,812	2,541	4,722	3,178	132,189	409
16,000 to 17,999	8,394	2,686	4,792	3,200	142,639	531
18,000 to 19,999	8,257	2,914	4,889	3,370	156,889	686
20,000 to 21,999	7,831	3,039	5,065	3,493	164,404	778
22,000 to 23,999	7,677	3,161	5,107	3,496	176,531	920
24,000 to 25,999	7,172	3,114	5,136	3,435	179,246	1,064
26,000 to 27,999	6,774	3,023	5,068	3,320	182,834	1,186
28,000 to 29,999	6,583	3,077	4,995	3,226	190,910	1,320
30,000 to 31,999	6,620	3,270	5,113	3,507	205,108	1,505
32,000 to 33,999	6,175	3,186	4,801	3,340	203,721	1,572
34,000 to 35,999	5,983	3,162	4,661	3,052	209,408	1,688
36,000 to 37,999	5,866	3,104	4,587	3,286	216,914	1,845
38,000 to 39,999	5,589	3,041	4,397	3,292	217,937	2,005
40,000 to 41,999	5,295	2,948	4,155	3,042	217,113	2,011
42,000 to 43,999	5,092	2,943	3,973	2,781	218,886	2,080
44,000 to 45,999	5,102	3,043	4,002	3,254	229,545	2,161
46,000 to 47,999	4,764	2,983	3,798	2,967	223,916	2,262
48,000 to 49,999	4,696	2,973	3,704	3,076	230,077	2,345
50,000 to 59,999	20,467	13,510	16,323	13,829	1,122,752	11,771
60,000 to 69,999	16,564	11,727	13,280	12,092	1,073,898	12,074
70,000 to 99,999	32,732	24,738	26,491	25,280	2,731,416	34,487
$ 100,000 and over	90,579	74,129	75,521	86,462	69,411,720	399,167
Total	340,462	194,150	233,236	214,607	$ 76,840,018	$ 499,149

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1996 Taxable Year

UNALLOCATED[d]						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	222	70	f	101	$ -15,233	-
$ 1 to 9,999	9,452	908	2,442	3,752	46,363	$ 74
10,000 to 11,999	1,594	266	848	991	17,524	50
12,000 to 13,999	1,492	277	797	968	19,321	67
14,000 to 15,999	1,354	276	767	878	20,315	103
16,000 to 17,999	1,190	278	770	825	20,188	141
18,000 to 19,999	1,093	265	784	721	20,755	182
20,000 to 21,999	987	289	778	630	20,721	206
22,000 to 23,999	878	244	719	584	20,189	245
24,000 to 25,999	789	218	698	513	19,713	278
26,000 to 27,999	770	230	706	467	20,800	333
28,000 to 29,999	690	236	627	502	20,005	326
30,000 to 31,999	608	208	574	408	18,817	352
32,000 to 33,999	609	205	587	393	20,086	407
34,000 to 35,999	578	210	556	411	20,211	428
36,000 to 37,999	510	200	485	354	18,864	430
38,000 to 39,999	472	194	456	305	18,387	444
40,000 to 41,999	460	192	450	303	18,854	481
42,000 to 43,999	381	178	371	272	16,378	430
44,000 to 45,999	368	164	364	255	16,569	464
46,000 to 47,999	338	175	332	309	15,869	426
48,000 to 49,999	320	143	f	236	15,665	467
50,000 to 59,999	1,364	779	1,345	1,157	74,463	2,223
60,000 to 69,999	994	704	990	901	64,330	2,120
70,000 to 99,999	1,809	1,390	1,794	1,809	149,872	5,717
$ 100,000 and over	1,802	1,465	1,771	1,813	520,993	28,581
Total	31,124	9,764	20,327	19,858	$ 1,220,020	$ 44,973

STATE TOTAL						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	121,276	49,334	3,066	50,831	$ -8,090,887	$ 6,440
$ 1 to 9,999	2,594,330	325,623	623,687	1,094,633	13,664,801	31,194
10,000 to 11,999	565,247	111,257	240,790	354,366	6,214,508	14,494
12,000 to 13,999	546,860	126,880	262,225	362,748	7,101,119	21,949
14,000 to 15,999	516,161	136,270	244,855	362,716	7,736,685	32,406
16,000 to 17,999	482,380	140,377	270,399	353,286	8,193,515	46,286
18,000 to 19,999	449,655	139,402	274,796	332,905	8,536,614	60,017
20,000 to 21,999	420,064	136,619	301,913	311,158	8,816,198	74,002
22,000 to 23,999	395,344	134,438	297,388	294,516	9,087,735	91,445
24,000 to 25,999	372,212	130,634	309,896	275,826	9,299,626	108,960
26,000 to 27,999	349,340	127,204	302,427	256,786	9,427,508	123,817
28,000 to 29,999	329,171	124,188	294,106	241,452	9,542,484	139,840
30,000 to 31,999	310,543	122,730	284,361	231,280	9,622,412	157,218
32,000 to 33,999	289,754	120,645	269,898	219,372	9,558,563	169,074
34,000 to 35,999	271,844	118,221	256,152	209,190	9,511,613	179,712
36,000 to 37,999	259,328	118,447	247,280	205,022	9,591,909	192,740
38,000 to 39,999	242,502	115,482	233,063	195,181	9,454,847	200,527
40,000 to 41,999	227,347	113,277	220,048	185,207	9,318,845	206,170
42,000 to 43,999	213,873	111,593	207,976	177,977	9,194,135	211,697
44,000 to 45,999	201,611	109,237	196,630	171,813	9,070,215	216,720
46,000 to 47,999	190,513	107,297	186,433	164,430	8,952,134	221,997
48,000 to 49,999	179,652	105,314	176,115	157,351	8,800,894	224,834
50,000 to 59,999	754,726	491,385	743,350	697,762	41,316,108	1,134,381
60,000 to 69,999	557,073	411,480	550,412	552,563	36,068,764	1,110,027
70,000 to 99,999	938,566	762,871	928,507	969,499	77,620,383	2,911,348
$ 100,000 and over	900,773	759,598	882,076	908,796	266,175,172	13,279,381
Total	12,680,145	5,249,803	8,807,869	9,336,666	$ 603,785,900	$ 21,166,676

Footnotes follow this section.

TABLE 8[1]
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1996 Taxable Year

Income Concept Class	Total Returns	Non-Taxable Returns	Taxable Returns	Total Tax Liability (Thousands)	Number of Returns by Size of Average Tax Rate[6]							Number of Returns by Size of Average Tax			
					Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%	9% and Over[7]	$ 1 Under $ 1,000	$ 1,000 Under $ 2,000	$ 2,000 Under $ 6,000	$ 6,000 and Over
Adusted Gross Income[2]															
Under $ 50,000	9,235,606	3,734,958	5,500,648	$ 2,653,649,324	6,218,350	1,488,941	748,520	676,159	96,045	5,902	1,689	4,675,854	675,188	149,554	52
50,000 to 100,000	2,144,036	14,180	2,129,856	5,033,552,788	87,668	292,627	634,697	817,048	291,830	19,494	672	243,158	734,953	1,131,693	20,052
100,000 to 200,000	599,287	1,913	597,374	4,189,576,731	4,542	5,023	16,785	226,555	298,570	47,356	456	2,179	3,952	242,338	348,905
$ 200,000 and Over	193,281	641	192,641	8,445,986,417	1,209	738	1,169	8,643	63,701	110,028	7,792	281	142	974	191,243
Totals	12,172,211	3,751,692	8,420,519	$ 20,322,765,260	6,311,769	1,787,329	1,401,172	1,728,405	750,147	182,781	10,609	4,921,472	1,414,236	1,524,559	560,251
AGI Plus Tax Preference Income[3]															
Under $ 50,000	9,234,594	3,734,836	5,499,758	$ 2,652,299,675	6,218,221	1,488,705	748,348	675,684	96,045	5,902	1,689	4,675,524	675,102	149,080	52
50,000 to 100,000	2,144,153	14,300	2,129,853	5,031,601,946	88,031	293,014	634,158	817,028	291,757	19,494	672	243,488	735,040	1,131,274	20,052
100,000 to 200,000	599,996	1,911	598,085	4,191,294,511	4,540	5,023	17,284	227,300	298,111	47,282	456	2,179	3,952	243,215	348,738
$ 200,000 and Over	193,468	645	192,824	8,447,569,128	1,215	757	1,212	9,138	63,849	109,713	7,585	281	142	990	191,409
Totals	12,172,211	3,751,692	8,420,519	$ 20,322,765,260	6,312,006	1,787,498	1,401,002	1,729,151	749,763	182,390	10,402	4,921,472	1,414,236	1,524,559	560,251
AGI Less Investment Expenses[4]															
Under $ 50,000	9,240,508	3,735,512	5,504,996	$ 2,658,195,697	6,220,292	1,489,586	749,533	676,863	96,644	5,902	1,689	4,678,445	676,346	150,148	56
50,000 to 100,000	2,142,557	14,080	2,128,476	5,040,068,843	85,545	291,759	634,286	818,005	292,368	19,921	673	240,955	734,049	1,133,136	20,336
100,000 to 200,000	597,596	1,593	596,003	4,195,871,064	3,820	4,769	16,066	224,606	299,541	48,287	507	1,826	3,733	240,486	349,958
$ 200,000 and Over	191,551	507	191,044	8,428,629,657	947	596	949	7,612	61,433	111,365	8,649	246	108	788	189,902
Totals	12,172,211	3,751,692	8,420,519	$ 20,322,765,260	6,310,604	1,786,710	1,400,833	1,727,086	749,986	185,475	11,518	4,921,472	1,414,236	1,524,559	560,251
Expanded Income[5]															
Under $ 50,000	9,239,578	3,735,473	5,504,106	$ 2,656,846,048	6,220,246	1,489,350	749,361	676,388	96,644	5,902	1,689	4,678,116	676,260	149,674	56
50,000 to 100,000	2,142,770	14,117	2,128,653	5,038,616,752	85,824	292,146	633,896	818,015	292,294	19,921	673	241,284	734,135	1,132,898	20,336
100,000 to 200,000	598,105	1,593	596,512	4,196,855,285	3,820	4,769	16,415	225,313	299,069	48,213	507	1,826	3,733	241,183	349,770
$ 200,000 and Over	191,758	510	191,248	8,430,447,176	951	615	994	8,133	61,590	111,064	8,412	246	106	805	190,089
Totals	12,172,211	3,751,692	8,420,519	$ 20,322,765,260	6,310,840	1,786,879	1,400,666	1,727,849	749,597	185,100	11,281	4,921,472	1,414,236	1,524,559	560,251

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

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

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

4 Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

5 Expanded income is adjusted gross income plus tax preference income less investment expenses.

6 Average tax rate is the net tax divided by the income, as defined in the income concept.

7 These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Sections 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.

TABLE 9 [a, 19, 20]

Personal Income Tax Statistics
TAX CREDITS ALLOWED
1996 Taxable Year

Credit	Number	Amount (Thousands)	Percent of Total
Agricultural Transportation	10	$ 3	0.0
Child Adoption	1,069	958	0.2
Commercial Solar Carryover	156	369	0.1
Commercial Solar Electric Carryover	13	7	0.0
Dependent Parent	115	24	0.0
Disabled Access	474	49	0.0
Donation of Agricultural Products Carryover	68	48	0.0
Employer Child Care Contribution	3,065	2,207	0.6
Employer Child Care Program	682	678	0.2
Enhanced Oil Recovery	29	46	0.0
Energy Conservation Carryover	406	267	0.1
Enterprise Zone Hiring and Sales	955	8,041	2.1
Enterprise Zone Wages	376	42	0.0
Jobs Tax Carryover	6	2	0.0
Joint Custody Head of Household	1,103	231	0.1
Local Agency Military Base Recovery Area	12	23	0.0
Los Angeles Revitalization Zone	5,633	40,869	10.5
Low-Emission Vehicle	51	13	0.0
Low-Income Housing	3,764	5,214	1.3
Manufacturer's Investment	5,418	38,099	9.7
New Infant	1,176	279	0.1
Orphan Drug	118	53	0.0
Other State Tax	75,637	217,295	55.6
Political Contribution	2,113	222	0.1
Prior Year Alternative Minimum Tax	52,963	51,512	13.2
Prison Inmate Labor	7	3	0.0
Program Area Hiring and Sales	109	402	0.1
Qualified Senior Head of Household	613	169	0.0
Recycling Equipment	119	772	0.2
Research	1,546	11,596	3.0
Residential Rental and Farm Sales Carryover	6,515	7,253	1.9
Ridesharing:			
Large Employers	556	229	0.1
Small Employers	268	88	0.0
Transit Pass Carryover	176	110	0.0
Vanpool Carryover	8,950	2,524	0.6
Incentive Carryover	2,398	893	0.2
Salmon and Steelhead Trout Habitat	28	6	0.0
Solar Energy Carryover	327	420	0.1
Solar Pump Carryover	12	8	0.0
Unidentified	12	2	0.0
Water Conservation Carryover	112	9	0.0
Total	177,160	$ 391,036	100.0

Footnotes follow this section.

APPENDIX B
Personal Income Tax
FOOTNOTES
1996 Taxable Year

a Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified random sample of 1996 personal income tax returns (before audit) filed during the 1997 filing season. Of the 91,859 returns sampled, 75,023 were resident returns. County Tables 6 and 7, and Table 9 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 rounding and suppression. (See Footnote f.)

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 totals.

g Includes resident data only. May not be comparable to 1989 and prior years, which include resident, part-year resident and nonresident return data.

h The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates.

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

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

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

5 Total tax liability is tax computed on taxable income minus tax credits, which include personal, dependent, blind and senior exemption credits, child and dependent care credits, manufacturer's investment credit, residential rental and farm sales credit, child adoption credit, and other special credits, plus other taxes, such as alternative minimum tax.

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

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

APPENDIX B
Personal Income Tax
FOOTNOTES
1996 Taxable Year

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

9 All other federal income sources include net income from estates and trusts, net income 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.

10 Amounts listed are self-assessed before audit. Because of major differences between federal and state law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.

11 Total adjustments include amounts for IRA exclusion, moving expense, alimony paid, half self-employment tax, self-employed health insurance plan exclusion, self-employed retirement plan exclusion, and the penalty on early withdrawal of savings.

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

13 Total contributions combine current-year contributions of cash and other than cash with contributions carried over from the previous year. Taxpayers may be required to limit contribution deductions when contributions exceed a certain percentage of adjusted gross income. The difference between the total of cash, noncash and carryover contributions and total contributions reflects this limitation.

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

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

16 Services:

- Professional services include medical, dental and other health services; legal services; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services.
- Personal services include laundry, cleaning and dyeing establishments; barber and beauty shops; photographic studios; and funeral services and crematories.
- Other services include lodging, automotive and other repairs and recreational services.

17 Data for Alpine County were aggregated because most categories of income have less than ten (10) as the number of returns.

18 Includes contributions to both Individual Retirement Accounts and to Spousal Individual Retirement Accounts.

19 Table includes credits claimed on all returns processed during 1997, including nonresident and part-year resident returns. Data was derived from return processing master file rather than from the stratified random sample.

20 Totals may not add due to rounding.

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Appendix C:
Bank and Corporation Tax:
1996 Income Year

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TABLE 1[a]
Bank and Corporation Tax Statistics
COMPARISON BY INCOME YEARS
1944 Through 1996 Income Years

Income Year	Number of Corporation Returns				Dollars in Thousands			
					Income Reported for State Taxation		Tax Assessed	
	All Reporting	Reporting Net Income	Reporting Net Loss	Reporting No Income or Loss	All Reporting	Reporting Net Income	All Reporting	Reporting Net Income
1996	430,796	251,737	155,933	23,126	$ 47,264,188	$ 75,989,249	$ 4,881,666	$ 4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,884	230,354	157,580	26,950	32,896,807	58,078,963	4,292,227	4,132,595
1994 e	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	b	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	b	2,079,786	78,105 c	77,649
1947	33,612	17,789	7,852	7,972	b	1,844,296	70,394 c	70,012
1946	28,436	15,156	5,610	7,670	b	1,484,949	55,096 c	54,785
1945	24,430	13,703	4,587	6,140	b	1,394,685	49,655 c	49,404
1944	23,785	13,723	4,523	5,539	b	1,669,647	59,103 c	58,890

Footnotes follow this section.

TABLE 2[a]
Bank and Corporation Tax Statistics
COMPARISON BY STATE NET INCOME CLASS [1] ALL BANKS AND CORPORATIONS
1996 Income Year

State Net Income Taxable in California	Returns			Dollars in Thousands					
				Net Income Less Net Loss			Tax Assessed		
	Number	Percent of Total	Percent Cumulative	Amount	Percent of Total[2]	Percent Cumulative[3]	Amount	Percent of Total	Percent Cumulative
Net Loss	155,933	36.2	36.2	$ -28,725,061	-	-	$ 137,792	2.8	2.8
No Income or Loss	23,126	5.4	41.6	-	-	-	18,658	0.4	3.2
$ 1 to 4,999	65,435	15.2	56.8	122,725	0.2	0.2	54,952	1.1	4.3
5,000 to 9,999	31,480	7.3	64.1	227,350	0.3	0.5	25,544	0.5	4.9
10,000 to 14,999	21,983	5.1	69.2	274,362	0.4	0.8	21,465	0.4	5.3
15,000 to 19,999	14,175	3.3	72.5	246,991	0.3	1.1	16,551	0.3	5.6
20,000 to 24,999	10,037	2.3	74.8	227,301	0.3	1.4	15,252	0.3	5.9
25,000 to 29,999	10,111	2.3	77.1	276,853	0.4	1.8	15,876	0.3	6.3
30,000 to 39,999	13,644	3.2	80.3	475,122	0.6	2.4	26,451	0.5	6.8
40,000 to 49,999	12,216	2.8	83.1	549,271	0.7	3.2	29,557	0.6	7.4
50,000 to 59,999	9,393	2.2	85.3	511,901	0.7	3.8	25,111	0.5	7.9
60,000 to 69,999	6,405	1.5	86.8	417,329	0.5	4.4	21,453	0.4	8.4
70,000 to 79,999	6,225	1.4	88.2	466,545	0.6	5.0	23,408	0.5	8.9
80,000 to 89,999	4,525	1.1	89.3	384,611	0.5	5.5	18,899	0.4	9.2
90,000 to 99,999	3,411	0.8	90.1	321,837	0.4	5.9	16,247	0.3	9.6
100,000 to 149,999	10,980	2.5	92.6	1,338,898	1.8	7.7	62,256	1.3	10.8
150,000 to 199,999	6,532	1.5	94.2	1,125,373	1.5	9.2	50,659	1.0	11.9
200,000 to 249,999	3,497	0.8	95.0	781,442	1.0	10.2	32,325	0.7	12.5
250,000 to 299,999	3,143	0.7	95.7	862,407	1.1	11.3	34,506	0.7	13.3
300,000 to 399,999	3,666	0.9	96.5	1,279,865	1.7	13.0	54,738	1.1	14.4
400,000 to 499,999	2,418	0.6	97.1	1,091,370	1.4	14.5	49,787	1.0	15.4
500,000 to 749,999	3,237	0.8	97.9	1,990,766	2.6	17.1	93,783	1.9	17.3
750,000 to 999,999	1,930	0.4	98.3	1,666,342	2.2	19.3	77,138	1.6	18.9
1,000,000 to 1,499,999	2,169	0.5	98.8	2,658,035	3.5	22.8	125,423	2.6	21.5
1,500,000 to 1,999,999	1,170	0.3	99.1	2,011,368	2.6	25.4	99,740	2.0	23.5
2,000,000 to 2,999,999	1,211	0.3	99.4	2,984,997	3.9	29.3	152,629	3.1	26.6
3,000,000 to 3,999,999	629	0.1	99.5	2,169,414	2.9	32.2	114,201	2.3	29.0
4,000,000 to 4,999,999	409	0.1	99.6	1,822,503	2.4	34.6	98,212	2.0	31.0
5,000,000 to 9,999,999	866	0.2	99.8	6,015,343	7.9	42.5	358,480	7.3	38.3
$ 10,000,000 and over	840	0.2	100.0	43,688,928	57.5	100.0	3,010,573	61.7	100.0
Corporations with State Net Income	251,737	58.4	-	$ 75,989,249	100.0	100.0	$ 4,725,216	96.8	-
Total	430,796	100.0	100.0	$ 47,264,188	-	-	$ 4,881,666	100.0	100.0

Footnotes follow this section.

TABLE 3[2]
Bank and Corporation Tax Statistics
COMPARISON BY INDUSTRY
1995 and 1996 Income Years

Industry	1995 Returns			1996 Returns		
	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)	Number	Net Income Less Net Loss (Thousands)	Total Tax (Thousands)
Agriculture, Forestry, and Fishery	9,818	$ 417,230	$ 56,638	9,764	$ 528,903	$ 52,839
Construction	30,539	772,325	93,396	30,241	959,738	101,215
Manufacturing	44,969	19,259,315	1,489,467	45,415	23,044,952	1,616,230
Durable Goods[3]	26,997	11,606,534	919,941	28,770	13,612,383	944,461
Nondurable Goods[4]	17,972	7,652,781	569,526	16,645	9,432,569	671,769
Services	161,678	4,059,198	559,065	172,314	5,029,138	649,475
Business Services	42,972	2,091,964	195,956	45,752	2,317,200	243,125
Professional Services[5]	35,489	324,046	46,361	38,639	399,279	48,874
Other Services[6]	83,217	1,643,188	316,748	87,923	2,312,659	357,476
Trade	89,145	6,556,979	781,344	90,110	6,509,362	776,369
Wholesale Trade	47,226	3,204,195	374,158	46,557	3,324,061	384,978
Retail Trade	41,919	3,352,784	407,186	43,553	3,185,301	391,391
Finance, Insurance and Real Estate	69,247	3,903,450	1,010,338	69,941	4,468,125	1,007,308
Banks, Savings and Loans, and Other Lending Institutions[7]	1,589	4,705,050	671,180	1,431	4,357,849	577,582
Real Estate	27,456	-1,150,669	81,889	27,737	-224,887	103,558
Investment, Insurance Companies and Other Financial Businesses	40,202	349,069	257,269	40,773	335,163	326,168
Transportation, Communication and Utilities[8]	12,866	8,016,028	766,844	13,011	6,723,970	678,230
Total	418,262	$ 42,984,525	$ 4,757,092	430,796	$ 47,264,188	$ 4,881,666

Footnotes follow this section.

TABLE 4*
Bank and Corporation Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1996 Income Year

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total	Number	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total
Jan 31, 1996	6,460	2.6	$ 2,104,360	2.8	$ 179,358	3.8	10,560	2.5	$ 1,151,270	2.4	$ 183,063	3.8
Feb 29, 1996	3,596	1.4	873,912	1.2	62,472	1.3	9,229	2.1	405,631	0.9	67,251	1.4
Mar 31, 1996	13,257	5.3	3,427,649	4.5	231,547	4.9	20,304	4.7	1,598,544	3.4	238,743	4.9
Apr 30, 1996	6,200	2.5	906,028	1.2	65,523	1.4	10,795	2.5	526,713	1.1	69,524	1.4
May 31, 1996	7,417	2.9	1,340,341	1.8	92,421	2.0	11,075	2.6	913,098	1.9	96,577	2.0
Jun 30, 1996	21,243	8.4	4,816,524	6.3	313,114	6.6	36,061	8.4	2,764,192	5.8	325,914	6.7
Jul 31, 1996	5,369	2.1	1,258,982	1.7	72,193	1.5	10,547	2.4	775,664	1.6	76,652	1.6
Aug 31, 1996	5,932	2.4	1,047,848	1.4	77,316	1.6	10,030	2.3	674,686	1.4	80,801	1.7
Sep 30, 1996	16,372	6.5	4,025,314	5.3	246,925	5.2	26,452	6.1	2,126,839	4.5	256,932	5.3
Oct 31, 1996	9,115	3.6	1,957,056	2.6	89,401	1.9	14,915	3.5	1,339,174	2.8	94,646	1.9
Nov 30, 1996	4,505	1.8	1,062,365	1.4	68,455	1.4	7,446	1.7	718,103	1.5	70,904	1.5
Dec 31, 1996	152,271	60.5	53,168,870	70.0	3,226,491	68.3	263,382	61.1	34,270,274	72.5	3,320,659	68.0
Total	251,737	100.0	$ 75,989,249	100.0	$ 4,725,216	100.0	430,796	100.0	$ 47,264,188	100.0	$ 4,881,666	100.0

Footnotes follow this section.

TABLE 5[8]
Bank and Corporation Tax Statistics
TAX CREDITS ALLOWED
1996 Income Year

Credit	Number	Amount[11] (Thousands)	Percent[11] of Total
Commercial Solar Carryover	4	$ 689	0.1
Disabled Access	82	10	0.0
Donation of Agricultural Products Carryover	-	0	0.0
Employer Child Care Contribution	193	2,086	0.2
Employer Child Care Program	62	731	0.1
Energy Conservation Carryover	40	201	0.0
Enhanced Oil Recovery	5	1,059	0.1
Enterprise Zone and Program Area Hiring and Sales	742	23,383	2.5
Jobs Tax Carryover	8	27	0.0
Local Agency Military Base Recovery Area	3	10	0.0
Los Angeles Revitalization Zone	1,626	71,884	7.7
Low-Emission Vehicle	d	32	0.0
Low-Income Housing	64	27,019	2.9
Manufacturer's Investment	4,957	493,081	52.7
Orphan Drug	4	416	0.0
Prior Year Alternative Minimum Tax	1,166	33,524	3.6
Prison Inmate Labor	3	34	0.0
Recycling Equipment	30	537	0.1
Research	1,669	278,280	29.8
Ridesharing:			
Employer Subsidized Carryover	11	176	0.0
Transit Pass Carryover	25	99	0.0
Incentive Carryover	8	32	0.0
Solar Carryover	18	1,668	0.2
Solar Pump	2	9	0.0
Technological Property Contribution	d	1	0.0
Salmon and Steelhead Trout Habitat Restoration[10]	d	0	0.0
Total	10,725	$ 934,987	100.0

Footnotes follow this section.

TABLE 6[a]
Bank and Corporation Tax Statistics
S CORPORATIONS: COMPARISON BY STATE NET INCOME CLASS[1]
1996 Income Year

State Net Income Taxable in California	Returns			Net Income Less Net Loss			Tax Assessed		
	Number	Percent of Total	Percent Cumulative	Amount (Thousands)	Percent[2] of Total	Percent[2] Cumulative	Amount (Thousands)	Percent of Total	Percent Cumulative
Net Loss	43,325	34.5	34.5	-$ 3,882,013	-	-	$ 34,754	11.3	11.3
No Income or Loss	4,494	3.6	38.0	-	-	-	3,595	1.2	12.4
$ 1 to 5,000	14,472	11.5	49.6	27,092	0.2	0.2	11,579	3.7	16.2
5,000 to 10,000	5,402	4.3	53.9	38,935	0.2	0.4	4,322	1.4	17.6
10,000 to 15,000	7,897	6.3	60.1	97,991	0.6	1.0	6,317	2.0	19.6
15,000 to 20,000	4,630	3.7	63.8	81,922	0.5	1.5	3,704	1.2	20.8
20,000 to 25,000	2,505	2.0	65.8	55,631	0.3	1.8	2,004	0.6	21.5
25,000 to 30,000	2,977	2.4	68.2	81,614	0.5	2.3	2,337	0.8	22.2
30,000 to 40,000	4,934	3.9	72.1	171,442	1.0	3.3	3,951	1.3	23.5
40,000 to 50,000	4,151	3.3	75.4	184,636	1.1	4.4	3,441	1.1	24.6
50,000 to 60,000	3,658	2.9	78.3	200,862	1.2	5.6	3,017	1.0	25.6
60,000 to 70,000	2,160	1.7	80.1	142,154	0.8	6.4	2,051	0.7	
70,000 to 80,000	2,517	2.0	82.1	187,657	1.1	7.6	2,763	0.9	27.2
80,000 to 90,000	1,856	1.5	83.5	157,773	0.9	8.5	2,311	0.7	27.9
90,000 to 100,000	1,382	1.1	84.6	130,570	0.8	9.3	1,836	0.6	28.5
100,000 to 150,000	4,924	3.9	88.5	605,430	3.6	12.9	8,541	2.8	31.3
150,000 to 200,000	2,982	2.4	90.9	514,278	3.1	16.0	7,234	2.3	33.6
200,000 to 250,000	1,733	1.4	92.3	390,555	2.3	18.3	5,314	1.7	35.3
250,000 to 300,000	1,588	1.3	93.6	434,523	2.6	20.9	5,757	1.9	37.2
300,000 to 400,000	1,878	1.5	95.1	654,846	3.9	24.8	8,713	2.8	40.0
400,000 to 500,000	1,112	0.9	95.9	504,519	3.0	27.8	7,105	2.3	42.3
500,000 to 750,000	1,479	1.2	97.1	893,109	5.3	33.1	11,825	3.8	46.1
750,000 to 1,000,000	918	0.7	97.8	788,376	4.7	37.8	10,598	3.4	49.6
1,000,000 to 1,500,000	1,032	0.8	98.7	1,254,307	7.5	45.3	16,434	5.3	54.9
1,500,000 to 2,000,000	501	0.4	99.1	858,156	5.1	50.4	11,329	3.7	58.6
2,000,000 to 3,000,000	447	0.4	99.4	1,112,711	6.6	57.0	13,515	4.4	62.9
3,000,000 to 4,000,000	223	0.2	99.6	763,113	4.5	61.5	9,914	3.2	66.1
4,000,000 to 5,000,000	145	0.1	99.7	649,160	3.9	65.4	8,939	2.9	69.0
5,000,000 to 10,000,000	217	0.2	99.9	1,482,844	8.8	74.2	20,716	6.7	75.7
$ 10,000,000 and over	138	0.1	100.0	4,324,937	25.8	100.0	74,896	24.3	100.0
Corporations with State Net Income	77,858	62.0	-	$ 16,789,143	100.0	100.0	$ 270,463	87.6	-
Total	125,677	100.0	100.0	$ 12,907,130	-	-	$ 308,812	100.0	100.0

Footnotes follow this section.

APPENDIX C
Bank and Corporation Tax
FOOTNOTES
1996 Income Year

a Tables were derived from a stratified random sample of 12,754 returns. Detail may not add to totals due to rounding.

b Not available.

c Estimated.

d Data not shown for cells with fewer than 3 returns.

e The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in estimates.

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

2 Includes positive income only.

3 Includes stone, clay, and glass products; primary metals; ordinance and accessories manufacturers; electrical machinery and equipment; transportation equipment; other equipment; other fabricated metal and wood products except furniture; furniture and fixtures; and other manufacturers not elsewhere classified.

4 Includes paper and allied products; chemicals and allied products; petroleum, coal, and rubber products; beverages, food, and kindred products; textile mill products; apparel and products made from fabric; printing, publishing, and allied industries; precision equipment; tobacco manufacturers; and leather and leather products manufacturers.

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 December 1995, and after, the in-lieu rate was 2.0%, for a combined 11.3% (or 3.5% if a financial S corporation) tax rate. The bank and financial corporation rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees, sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.

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

9 This table was derived from data gathered in a special study of tax credits. The information differs from the total reported in the "Credits" discussion in the Bank and Corporation Section of the text because that information was derived from the Bank and Corporation master file.

10 The Salmon and Steelhead Trout Habitat Restoration credit allowed amounted to less than $500.

11 Totals may not add due to rounding.

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Appendix D:
Homeowner and Renter Assistance:
1997 Claims

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TABLE 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-1997 Years

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Homeowner's Property Tax Exemption	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		Percent of Gross Property Tax Paid
							Total	Average	
1997	16,084	$ 140,064,867	$ 8,708	$ 1,750	$ 7,835,578	$ 487	$1,327,942	$ 83	16.9
1996	17,959	154,184,363	8,585	1,750	8,474,167	472	1,577,612	88	18.6
1995	20,445	173,466,168	8,485	1,750	9,376,020	459	1,813,963	89	19.3
1994	22,620	190,728,703	8,432	1,750	9,925,515	439	2,023,634	89	20.4
1993	24,625	207,545,712	8,428	1,750	10,015,335	407	2,101,090	85	21.0
1992	26,591	224,645,125	8,448	1,750	10,034,014	377	2,178,664	82	21.7
1991	31,184	259,593,433	8,325	1,750	11,114,323	356	2,624,562	84	23.6
1990	34,996	284,285,169	8,123	1,750	11,732,003	335	3,108,074	89	26.5
1989	40,361	316,113,982	7,832	1,750	12,896,015	320	3,867,641	96	30.0
1988	44,414	330,107,637	7,433	1,750	13,573,541	306	3,713,934	84	27.4
1987	51,137	368,998,593	7,216	1,750	15,074,556	295	4,567,757	89	30.3
1986	57,254	412,204,849	7,200	1,750	16,282,037	284	5,132,377	90	31.5
1985	68,985	497,375,007	7,210	1,750	19,091,276	277	6,206,936	90	32.5
1984	83,001	590,397,400	7,113	1,750	22,644,664	273	7,668,144	92	33.9
1983	96,653	690,361,703	7,143	1,750	26,056,205	270	8,845,939	92	33.9
1982	117,523	827,089,956	7,038	1,750	30,955,204	263	10,948,419	93	35.4
1981	148,736	1,024,251,676	6,886	1,750	38,444,235	258	14,255,616	96	37.1
1980	184,565	1,231,600,981	6,673	1,750	47,581,217	258	18,619,207	101	39.1
1979	232,506	1,528,719,752	6,575	1,750	61,017,427	262	24,248,104	104	39.7
1978	279,090	1,821,405,372	6,526	1,750	180,510,974	647	70,188,033	251	38.9
1977	325,667	2,057,667,977	6,318	1,750	188,575,236	579	77,823,290	239	41.3
1976	293,198	1,627,743,538	5,552	1,750	144,804,539	494	52,146,563	178	36.0
1975	300,737	1,595,872,105	5,307	1,750	131,862,741	438	50,521,381	168	38.3
1974	309,254	1,610,657,680	5,208	1,750	109,059,535	353	49,905,503	161	45.8
1973	301,463	1,549,691,380	5,141	750	129,296,560	429	60,595,578	201	46.9
1972	291,928	1,453,667,550	4,980	750	120,907,986	414	58,847,115	202	48.7
1971	56,165	121,914,484	2,171	750	18,058,122	322	8,289,540	148	45.9
1970	62,400	130,926,208	2,098	750	17,590,024	282	8,547,588	137	48.6
1969	64,023	132,684,872	2,072	70	15,917,330	249	7,829,398	122	49.2
1968	57,354	117,450,240	2,048	-	15,499,510	270	7,804,955	136	50.4

TABLE 2
Homeowner Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1997 Calendar Year

Household Income Class	Number of Claimants	Cumulative Number	Percent Cumulative	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
Not more than $1,000	57	57	0.4	$ -260,857	$ 48,998	$ 17,602	$ 309
$ 1,001 to 1,200	9	66		9,899	4,631	2,364	263
1,201 to 1,400	3	69	0.4	3,861	4,403	781	260
1,401 to 1,600	5	74	0.5	7,573	4,241	1,533	307
1,601 to 1,800	5	79	0.5	8,544	1,359	1,097	219
1,801 to 2,000	6	85	0.5	11,401	5,024	1,784	297
2,001 to 2,200	8	93	0.6	17,133	7,669	2,433	304
2,201 to 2,400	8	101	0.6	18,598	9,439	2,373	297
2,401 to 2,600	15	116	0.7	37,517	8,396	4,154	277
2,601 to 2,800	6	122	0.8	16,106	1,407	1,104	184
2,801 to 3,000	15	137	0.9	43,374	11,204	4,293	286
3,001 to 3,200	6	143	0.9	18,748	4,077	1,879	313
3,201 to 3,400	25	168	1.0	82,615	18,783	6,976	279
3,401 to 3,600	14	182	1.1	49,187	7,140	3,894	278
3,601 to 3,800	27	209	1.3	99,781	20,349	7,257	269
3,801 to 4,000	31	240	1.5	121,164	23,648	8,237	266
4,001 to 4,200	31	271	1.7	127,401	12,606	7,066	228
4,201 to 4,400	37	308	1.9	159,861	19,761	9,201	249
4,401 to 4,600	48	356	2.2	215,944	26,480	12,370	258
4,601 to 4,800	67	423	2.6	315,452	37,448	16,039	239
4,801 to 5,000	52	475	3.0	255,539	26,846	12,526	241
5,001 to 5,200	75	550	3.4	382,506	43,091	18,588	248
5,201 to 5,400	84	634	3.9	445,768	50,294	19,138	228
5,401 to 5,600	93	727	4.5	512,253	52,501	21,396	230
5,601 to 5,800	150	877	5.5	854,783	76,595	31,479	210
5,801 to 6,000	135	1,012	6.3	797,236	71,837	26,876	199
6,001 to 6,200	127	1,139	7.1	775,985	63,179	24,081	190
6,201 to 6,400	162	1,301	8.1	1,021,928	88,009	30,399	188
6,401 to 6,600	182	1,483	9.2	1,183,800	89,201	29,953	165
6,601 to 6,800	201	1,684	10.5	1,350,069	93,106	31,177	155
6,801 to 7,000	265	1,949	12.1	1,830,788	128,304	38,614	146
7,001 to 7,200	326	2,275	14.1	2,317,696	157,078	44,014	135
7,201 to 7,400	338	2,613	16.2	2,468,610	169,617	43,309	128
7,401 to 7,600	806	3,419	21.3	6,051,788	366,333	87,904	109
7,601 to 7,800	2,357	5,776	35.9	18,227,543	1,025,190	233,769	99
7,801 to 8,000	1,475	7,251	45.1	11,664,564	618,231	136,100	92
8,001 to 8,200	523	7,774	48.3	4,236,400	249,419	47,515	91
8,201 to 8,400	587	8,361	52.0	4,874,166	261,929	47,111	80
8,401 to 8,600	590	8,951	55.7	5,013,482	264,699	43,936	74
8,601 to 8,800	482	9,433	58.6	4,192,364	214,647	31,311	65
8,801 to 9,000	485	9,918	61.7	4,317,037	237,914	29,309	60
9,001 to 9,200	464	10,382	64.5	4,223,995	217,322	26,058	56
9,201 to 9,400	431	10,813	67.2	4,009,473	203,516	21,426	50
9,401 to 9,600	428	11,241	69.9	4,065,610	192,952	19,069	45
9,601 to 9,800	387	11,628	72.3	3,755,023	184,746	15,444	40
9,801 to 10,000	362	11,990	74.5	3,584,472	166,734	12,208	34
10,001 to 10,200	379	12,369	76.9	3,827,917	196,757	11,872	31
10,201 to 10,400	381	12,750	79.3	3,924,562	184,407	11,683	31
10,401 to 10,600	303	13,053	81.2	3,180,708	162,637	8,293	27
10,601 to 10,800	342	13,395	83.3	3,658,853	179,815	8,880	26
10,801 to 11,000	304	13,699	85.2	3,313,359	156,306	7,788	26
11,001 to 11,200	278	13,977	86.9	3,085,225	138,906	6,252	22
11,201 to 11,400	263	14,240	88.5	2,970,060	136,947	5,962	23
11,401 to 11,600	245	14,485	90.1	2,817,163	146,122	5,370	22
11,601 to 11,800	211	14,696	91.4	2,468,023	124,323	4,199	20
11,801 to 12,000	240	14,936	92.9	2,856,526	150,384	4,793	20
12,001 to 12,200	197	15,133	94.1	2,384,291	118,367	3,568	18
12,201 to 12,400	211	15,344	95.4	2,594,729	116,145	3,516	17
12,401 to 12,600	191	15,535	96.6	2,387,325	108,137	3,169	17
12,601 to 12,800	201	15,736	97.8	2,552,620	105,792	2,769	14
12,801 to 13,000	160	15,896	98.8	2,063,576	102,006	2,152	13
13,001 to $13,200	188	16,084	100.0	2,463,750	118,174	2,527	13
Total	16,084	16,084	100.0	$140,064,867	$ 7,835,578	$ 1,327,942	$ 83

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1997 Calendar Year

Year of Birth	Number of Claimants	Household Income Class	Property Tax Paid	Amount of Assistance	Average Assistance
1950 and after	282	$ 2,241,313	$ 230,000	$ 33,176	$ 118
1945 through 1949	219	1,803,518	131,681	22,213	101
1940 through 1944	339	2,693,908	187,783	36,533	108
1935 through 1939	480	3,881,243	262,998	49,306	103
1930 through 1934	1,719	14,405,015	1,082,541	173,769	101
1929	467	4,032,382	255,206	41,517	89
1928	512	4,421,608	279,615	44,729	87
1927	568	4,964,382	307,535	47,310	83
1926	572	4,966,186	302,872	48,191	84
1925	584	5,112,008	306,969	48,058	82
1924	611	5,433,248	309,413	45,932	75
1923	671	5,928,690	337,220	52,794	79
1922	650	5,804,619	309,362	51,291	79
1921	674	5,984,081	305,773	52,308	78
1920	651	5,793,859	305,440	49,032	75
1919	588	5,228,035	257,527	43,361	74
1918	559	5,058,015	251,503	40,851	73
1917	574	5,135,141	252,159	42,281	74
1916	552	4,906,817	237,907	42,057	76
1915	558	4,967,173	246,487	41,497	74
1914	605	5,287,604	242,824	47,171	78
1913	561	5,013,807	216,211	39,453	70
1912	563	4,908,698	229,257	43,302	77
1911	441	3,865,655	170,129	33,557	76
1910	396	3,496,095	144,049	29,017	73
1909	382	3,341,738	142,554	29,664	78
1908	270	2,408,112	107,128	18,440	68
1907	234	2,089,052	86,617	16,854	72
1906	161	1,405,526	63,947	12,324	77
1905	159	1,370,425	53,633	11,746	74
1904	118	1,049,286	43,318	8,447	72
1903	83	730,758	30,643	5,790	70
1902	58	467,290	21,713	5,856	101
1901	43	360,576	15,074	3,401	79
1900 and prior	101	869,786	42,034	8,562	85
not available	79	639,218	66,456	8,152	103
Total	16,084	$ 140,064,867	$ 7,835,578	$ 1,327,942	$ 83

TABLE 4
Homeowner's Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1997 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	57	$ -260,857	25	$ 175,518	24	$ 27,997	6	$ 35,531
$ 1,001 to 2,000	28	41,278	12	15,938	14	20,989	4	4,687
2,001 to 3,000	51	129,728	31	101,972	24	39,181	8	30,550
3,001 to 4,000	103	370,495	68	249,312	62	60,769	9	15,018
4,001 to 5,000	233	1,068,197	197	868,706	99	82,594	16	43,982
5,001 to 6,000	529	2,942,894	482	2,400,007	221	188,259	62	87,041
6,001 to 7,000	937	6,153,691	840	4,866,416	373	360,820	119	210,196
7,001 to 8,000	5,301	40,715,571	4,442	27,257,787	962	737,638	557	898,847
8,001 to 9,000	2,664	22,601,449	2,492	18,510,547	1,031	1,019,410	494	1,029,281
9,001 to 10,000	2,078	19,690,573	2,003	16,541,453	1,010	1,250,886	465	990,404
10,001 to 11,000	1,707	17,881,399	1,629	13,941,040	921	1,450,747	508	1,325,169
11,001 to 12,000	1,233	14,144,997	1,180	10,524,395	694	1,265,133	517	1,429,150
12,001 to 13,000	965	12,065,541	906	8,124,778	542	1,197,339	438	1,555,649
13,001 to 13,200	198	2,519,911	173	1,583,712	105	241,869	88	290,365
Totals	16,084	$ 140,064,867	14,480	$ 105,161,581	6,082	$ 7,943,631	3,291	$ 7,945,870

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	13	$ 15,543	11	$ -195,312	13	$ -273,157	15	$ -49,262
$ 1,001 to 2,000	8	8,232	**	1,666	**	-6,614	10	-3,624
2,001 to 3,000	4	14,750	7	-20,335	**	-43,892	11	7,502
3,001 to 4,000	7	14,744	8	-5,446	9	-9,950	28	46,048
4,001 to 5,000	24	70,952	10	-10,479	15	-12,539	55	24,981
5,001 to 6,000	61	163,552	14	3,950	12	20,208	91	70,017
6,001 to 7,000	158	572,363	28	-3,148	23	996	135	126,984
7,001 to 8,000	3,600	11,771,153	46	37,676	18	18,803	339	350,750
8,001 to 9,000	380	1,516,788	40	60,403	18	16,493	300	432,864
9,001 to 10,000	90	431,344	24	45,211	20	19,364	273	369,503
10,001 to 11,000	81	407,461	33	56,124	26	66,570	260	568,395
11,001 to 12,000	71	331,798	22	62,205	21	38,114	240	446,657
12,001 to 13,000	82	409,421	25	57,081	16	21,084	231	606,755
13,001 to 13,200	25	145,694	**	9,188	**	13,375	45	174,782
Totals	4,604	$ 15,873,795	268	$ 98,784	191	$ -131,145	2,033	$ 3,172,352

* Other income includes insurance proceeds, death benefits, wages and gifts over $300, and income from other household members.
** Statewide frequency data are not shown for cells with fewer than three (3) claims.

TABLE 5
Renters Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1977-1997 Years

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
1997	132,809	$ 1,034,205,029	7,787	$ 11,933,242	$ 90
1996	136,108	1,052,938,733	7,736	12,564,812	92
1995	133,145	1,023,124,721	7,684	12,786,077	96
1994	131,931	1,012,970,739	7,678	12,717,888	96
1993	134,616	1,049,399,862	7,796	12,216,090	91
1992	138,383	1,086,691,212	7,853	12,100,795	87
1991	151,332	1,174,929,597	7,764	13,752,711	91
1990	163,395	1,233,461,712	7,549	16,353,042	100
1989	176,772	1,288,432,917	7,289	19,519,196	110
1988	178,417	1,235,280,627	6,924	17,340,891	97
1987	193,972	1,303,394,681	6,719	20,594,827	106
1986	206,841	1,349,301,634	6,523	23,966,340	116
1985	224,883	1,425,335,413	6,338	28,274,851	126
1984	241,974	1,488,514,976	6,152	32,397,065	134
1983	255,187	1,544,444,929	6,052	35,351,121	139
1982	281,382	1,644,192,035	5,843	41,397,072	147
1981	290,799	1,626,981,425	5,595	45,328,102	156
1980	288,722	1,504,574,372	5,211	48,188,422	167
1979	261,449	1,306,548,302	4,997	44,795,652	171
1978	78,672	284,735,734	3,619	5,239,948	67
1977	90,405	315,103,519	3,485	6,762,803	75

TABLE 6
Renters Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1997 Calendar Year

Household Income Class	Number of Claimants	Cumulative Number	Percent Cumulative	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
Not More than $1000	515	515	0.4	$ 107,469	$ 128,750	$ 119,440	$ 232
$ 1,001 to 1,200	130	645	0.5	147,419	32,500	29,960	230
1,201 to 1,400	86	731	0.6	110,743	21,500	18,820	219
1,401 to 1,600	81	812	0.6	122,513	20,250	17,380	215
1,601 to 1,800	107	919	0.7	185,761	26,750	24,420	228
1,801 to 2,000	95	1,014	0.8	181,444	23,750	20,180	212
2,001 to 2,200	144	1,158	0.9	303,294	36,000	32,320	224
2,201 to 2,400	287	1,445	1.1	676,908	71,750	66,220	231
2,401 to 2,600	390	1,835	1.4	988,210	97,500	91,601	235
2,601 to 2,800	289	2,124	1.6	779,896	72,250	67,040	232
2,801 to 3,000	276	2,400	1.8	811,894	69,000	64,520	234
3,001 to 3,200	202	2,602	2.0	628,185	50,500	45,060	223
3,201 to 3,400	292	2,894	2.2	968,882	73,000	66,962	229
3,401 to 3,600	391	3,285	2.5	1,378,269	97,750	88,881	227
3,601 to 3,800	302	3,587	2.7	1,118,178	75,500	65,712	218
3,801 to 4,000	332	3,919	3.0	1,294,367	83,000	71,541	215
4,001 to 4,200	378	4,297	3.2	1,559,503	94,500	81,219	215
4,201 to 4,400	306	4,603	3.5	1,320,436	76,500	63,335	207
4,401 to 4,600	356	4,959	3.7	1,602,177	89,000	72,653	204
4,601 to 4,800	433	5,392	4.1	2,042,980	108,250	85,727	198
4,801 to 5,000	493	5,885	4.4	2,426,272	123,250	96,247	195
5,001 to 5,200	636	6,521	4.9	3,237,136	159,000	124,041	195
5,201 to 5,400	591	7,112	5.4	3,135,283	147,750	112,149	190
5,401 to 5,600	593	7,705	5.8	3,263,279	148,250	108,160	182
5,601 to 5,800	1,066	8,771	6.6	6,083,526	266,500	187,700	176
5,801 to 6,000	963	9,734	7.3	5,709,936	240,750	159,976	166
6,001 to 6,200	933	10,667	8.0	5,686,537	233,250	148,152	153
6,201 to 6,400	1,552	12,219	9.2	9,827,410	388,000	228,906	147
6,401 to 6,600	2,651	14,870	11.2	17,301,292	662,750	375,599	142
6,601 to 6,800	3,964	18,834	14.2	26,524,612	991,000	522,588	132
6,801 to 7,000	1,635	20,469	15.4	11,290,131	408,750	200,006	122
7,001 to 7,200	2,169	22,638	17.0	15,444,617	542,250	245,207	113
7,201 to 7,400	3,702	26,340	19.8	27,089,274	925,500	385,457	104
7,401 to 7,600	27,406	53,746	40.5	205,839,745	6,851,500	2,555,488	93
7,601 to 7,800	31,571	85,317	64.2	243,432,317	7,892,750	2,806,573	89
7,801 to 8,000	10,273	95,590	72.0	81,262,447	2,568,250	828,821	81
8,001 to 8,200	3,286	98,876	74.4	26,659,156	821,500	242,533	74
8,201 to 8,400	4,707	103,583	78.0	39,115,406	1,176,750	322,145	68
8,401 to 8,600	4,055	107,638	81.0	34,482,603	1,013,750	249,433	62
8,601 to 8,800	2,187	109,825	82.7	19,031,750	546,750	119,287	55
8,801 to 9,000	1,776	111,601	84.0	15,811,581	444,000	88,525	50
9,001 to 9,200	1,675	113,276	85.3	15,246,942	418,750	75,503	45
9,201 to 9,400	4,372	117,648	88.6	40,576,201	1,093,000	176,098	40
9,401 to 9,600	3,941	121,589	91.6	37,426,242	985,250	142,241	36
9,601 to 9,800	1,607	123,196	92.8	15,573,036	401,750	52,344	33
9,801 to 10,000	1,170	124,366	93.6	11,579,253	292,500	32,225	28
10,001 to 10,200	1,065	125,431	94.4	10,749,992	266,250	26,482	25
10,201 to 10,400	926	126,357	95.1	9,542,366	231,500	23,029	25
10,401 to 10,600	817	127,174	95.8	8,577,241	204,250	17,395	21
10,601 to 10,800	746	127,920	96.3	7,985,802	186,500	14,892	20
10,801 to 11,000	585	128,505	96.8	6,377,085	146,250	11,674	20
11,001 to 11,200	522	129,027	97.2	5,793,614	130,500	9,123	17
11,201 to 11,400	507	129,534	97.5	5,729,939	126,750	8,836	17
11,401 to 11,600	472	130,006	97.9	5,429,332	118,000	7,939	17
11,601 to 11,800	487	130,493	98.3	5,692,273	121,750	7,286	15
11,801 to 12,000	411	130,904	98.6	4,891,929	102,750	6,161	15
12,001 to 12,200	334	131,238	98.8	4,040,046	83,500	4,635	14
12,201 to 12,400	314	131,552	99.1	3,862,832	78,500	3,907	12
12,401 to 12,600	300	131,852	99.3	3,748,257	75,000	3,749	12
12,601 to 12,800	269	132,121	99.5	3,416,684	67,250	2,874	11
12,801 to 13,000	254	132,375	99.7	3,277,284	63,500	2,536	10
13,001 to $ 13,200	434	132,809	100.0	5,705,839	108,500	4,325	10
Total	132,809	132,809	100.0	$1,034,205,029	$ 33,202,250	$ 11,933,242	$ 90

*The renter statutory property tax equivalent is $250.

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1997 Calendar Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1950 and after	26,362	$ 202,698,324	$ 6,590,500	$ 2,410,173	$ 91
1945 through 1949	8,187	63,747,417	2,046,750	723,561	88
1940 through 1944	8,209	63,392,287	2,052,250	741,984	90
1935 through 1939	9,115	70,267,019	2,278,750	830,846	91
1930 through 1934	13,976	104,471,294	3,494,000	1,400,234	100
1929	3,426	26,309,805	856,500	321,118	94
1928	3,554	27,311,283	888,500	331,248	93
1927	3,830	29,698,646	957,500	349,660	91
1926	3,896	30,292,749	974,000	352,942	91
1925	4,133	32,250,982	1,033,250	372,315	90
1924	4,048	31,772,292	1,012,000	360,042	89
1923	3,843	30,035,684	960,750	344,077	90
1922	3,650	28,830,643	912,500	317,763	87
1921	3,506	27,818,510	876,500	302,465	86
1920	3,561	28,223,857	890,250	307,844	86
1919	3,000	24,009,536	750,000	253,413	84
1918	2,818	22,747,886	704,500	231,664	82
1917	2,574	20,702,055	643,500	213,333	83
1916	2,428	19,504,452	607,000	202,882	84
1915	2,299	18,511,602	574,750	191,677	83
1914	2,194	17,802,209	548,500	178,801	81
1913	1,969	16,006,059	492,250	159,540	81
1912	2,142	17,324,502	535,500	175,801	82
1911	1,496	12,193,563	374,000	120,240	80
1910	1,360	11,010,931	340,000	111,267	82
1909	1,107	9,066,319	276,750	88,908	80
1908	922	7,444,356	230,500	76,881	83
1907	796	6,564,341	199,000	62,595	79
1906	659	5,381,188	164,750	52,476	80
1905	504	4,018,183	126,000	42,750	85
1904	413	3,280,735	103,250	35,031	85
1903	272	2,193,056	68,000	22,575	83
1902	259	1,939,702	64,750	22,797	88
1901	153	1,226,220	38,250	12,628	83
1900 and prior	651	4,961,760	162,750	62,321	96
not available	1,497	11,195,582	374,250	149,390	100
Total	132,809	$ 1,034,205,029	$ 33,202,250	$ 11,933,242	$ 90

*The renter statutory property tax equivalent is $250.

TABLE 8
Renter Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1997 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	509	$ 101,469	89	$ 318,621	14	$ 8,457	8	$ 4,717
$ 1,001 to 2,000	496	736,248	112	158,991	28	9,815	15	16,624
2,001 to 3,000	1,274	3,216,830	235	573,064	57	24,584	19	26,140
3,001 to 4,000	1,625	5,693,329	565	1,888,751	116	43,136	38	64,941
4,001 to 5,000	1,863	8,424,368	910	3,796,259	197	78,054	62	109,110
5,001 to 6,000	3,678	20,289,389	1,648	8,127,723	347	195,353	141	334,263
6,001 to 7,000	10,936	71,759,025	2,901	16,574,417	602	378,248	339	727,350
7,001 to 8,000	75,106	572,896,299	28,494	162,864,124	2,677	2,249,007	2,341	4,966,578
8,001 to 9,000	15,946	134,485,566	10,358	73,192,863	1,707	1,345,721	2,149	6,001,868
9,001 to 10,000	12,827	120,935,611	7,909	61,436,220	1,903	1,306,094	1,336	3,188,200
10,001 to 11,000	4,148	43,312,596	3,391	30,110,698	955	1,211,292	985	2,570,442
11,001 to 12,000	2,380	27,300,747	1,913	17,536,038	622	964,911	745	2,250,517
12,001 to 13,000	1,490	18,566,067	1,195	11,077,280	441	815,913	553	1,988,011
13,001 to #######	531	6,487,485	202	2,007,702	60	100,752	77	348,894
Total	132,809	$ 1,034,205,029	59,922	$ 389,662,751	9,726	$ 8,731,337	8,808	$ 22,597,655

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	298	$ 1,069,603	8	$ 11,148	**	$ -15,778	204	$ -1,297,609
$ 1,001 to 2,000	197	291,024	**	3,652	**	0	201	251,722
2,001 to 3,000	351	853,312	**	6,192	4	-9,024	735	1,716,573
3,001 to 4,000	615	2,037,351	15	32,524	6	9,721	525	1,564,580
4,001 to 5,000	805	3,122,926	10	33,072	7	13,442	386	1,235,594
5,001 to 6,000	2,154	10,509,242	13	48,011	8	14,365	357	1,020,633
6,001 to 7,000	8,661	52,779,714	42	193,257	9	3,248	363	1,030,088
7,001 to 8,000	67,448	401,821,701	317	1,381,840	17	14,105	1,017	1,707,451
8,001 to 9,000	8,298	51,338,420	96	207,882	25	42,744	1,028	2,198,914
9,001 to 10,000	7,428	52,382,404	61	234,675	26	37,927	1,314	2,183,873
10,001 to 11,000	973	6,816,181	34	74,907	14	31,823	942	2,351,324
11,001 to 12,000	578	3,967,070	19	71,010	12	37,475	604	2,305,318
12,001 to 13,000	386	2,947,916	8	32,199	11	20,029	324	1,387,761
13,001 to #######	263	2,875,411	**	5,410	**	-741	46	209,672
Total	98,455	$ 592,812,275	635	$ 2,335,779	141	$ 199,338	8,046	$ 17,865,894

* Other income includes insurance proceeds, death benefits, wages, gifts over $300 and income from other household members.
**Frequency data are not shown for cells with fewer than three (3) claimants.

TABLE 9
Homeowners-Renters Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1997 Calendar Year

Household Income Class	Homeowners			Renters			Grand Total
	Senior Citizens Age 62 and Over	Blind and Disabled	Total	Senior Citizens Age 62 and Over	Blind and Disabled	Total	
Not more than $1,000	35	22	57	99	416	515	572
$ 1,001 to 1,200	5	4	9	89	41	130	139
1,201 to 1,400	3	*	*	*	*	86	89
1,401 to 1,600	3	*	*	*	*	81	86
1,601 to 1,800	5	*	*	*	*	107	112
1,801 to 2,000	6	*	*	*	*	95	101
2,001 to 2,200	7	*	*	*	*	144	152
2,201 to 2,400	8	*	*	*	*	287	295
2,401 to 2,600	13	*	*	*	*	390	405
2,601 to 2,800	6	*	*	*	*	289	295
2,801 to 3,000	13	*	*	*	*	278	291
3,001 to 3,200	6	*	*	*	*	202	208
3,201 to 3,400	23	*	*	*	*	292	317
3,401 to 3,600	12	*	*	*	*	391	405
3,601 to 3,800	22	5	27	200	102	302	329
3,801 to 4,000	29	*	*	*	*	332	363
4,001 to 4,200	28	3	31	255	123	378	409
4,201 to 4,400	33	4	37	216	90	306	343
4,401 to 4,600	43	5	48	241	115	356	404
4,601 to 4,800	64	3	67	275	158	433	500
4,801 to 5,000	50	*	*	*	*	493	545
5,001 to 5,200	71	4	75	419	217	636	711
5,201 to 5,400	78	6	84	408	183	591	675
5,401 to 5,600	92	*	*	*	*	593	686
5,601 to 5,800	144	6	150	739	327	1,066	1,216
5,801 to 6,000	131	4	135	622	341	963	1,098
6,001 to 6,200	115	12	127	562	371	933	1,060
6,201 to 6,400	153	9	162	560	992	1,552	1,714
6,401 to 6,600	169	13	182	1,092	1,559	2,651	2,833
6,601 to 6,800	191	10	201	2,412	1,552	3,964	4,165
6,801 to 7,000	236	29	265	910	725	1,635	1,900
7,001 to 7,200	294	32	326	1,278	891	2,169	2,495
7,201 to 7,400	298	40	338	2,014	1,688	3,702	4,040
7,401 to 7,600	618	188	806	14,992	12,414	27,406	28,212
7,601 to 7,800	2,008	349	2,357	19,248	12,323	31,571	33,928
7,801 to 8,000	1,351	124	1,475	7,714	2,559	10,273	11,748
8,001 to 8,200	486	37	523	2,239	1,047	3,286	3,809
8,201 to 8,400	540	47	587	2,826	1,881	4,707	5,294
8,401 to 8,600	536	54	590	2,556	1,499	4,055	4,645
8,601 to 8,800	460	22	482	1,530	657	2,187	2,669
8,801 to 9,000	464	21	485	1,259	517	1,776	2,261
9,001 to 9,200	442	22	464	1,090	585	1,675	2,139
9,201 to 9,400	406	25	431	1,473	2,899	4,372	4,803
9,401 to 9,600	404	24	428	1,731	2,210	3,941	4,369
9,601 to 9,800	372	15	387	1,009	598	1,607	1,994
9,801 to 10,000	350	12	362	825	345	1,170	1,532
10,001 to 10,200	356	23	379	741	324	1,065	1,444
10,201 to 10,400	363	18	381	695	231	926	1,307
10,401 to 10,600	291	12	303	589	228	817	1,120
10,601 to 10,800	329	13	342	578	170	748	1,088
10,801 to 11,000	294	10	304	439	146	585	889
11,001 to 11,200	265	13	278	418	104	522	800
11,201 to 11,400	255	8	263	384	123	507	770
11,401 to 11,600	228	17	245	367	105	472	717
11,601 to 11,800	202	9	211	385	102	487	698
11,801 to 12,000	229	11	240	329	82	411	651
12,001 to 12,200	190	7	197	264	70	334	531
12,201 to 12,400	200	11	211	258	56	314	525
12,401 to 12,600	179	12	191	242	58	300	491
12,601 to 12,800	193	8	201	227	42	269	470
12,801 to 13,000	147	13	160	205	49	254	414
13,001 to 13,200	177	11	188	334	100	434	622
Total	14,721	1,347	16,084	80,061	52,748	132,809	148,893

* Frequency data are not shown for cells with fewer than three (3) claimants.