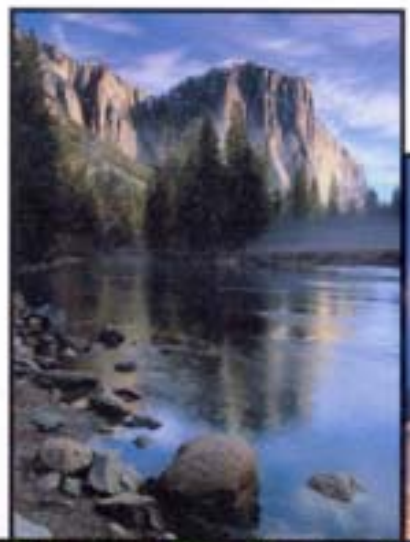
California

Franchise Tax Board



Kathleen Connell, Chair
Dean Andal, Member
B. Timothy Gage, Member

Annual Report

1999

Franchise Tax Board

Gerald H. Goldberg, Executive Officer

A report of the 1999 calendar year activities of the Franchise Tax Board prepared in October 2000. This report includes statistics of income compiled from the 1998 returns of individuals and corporations and the 1999 assistance claims of homeowners and renters, most of which were processed during 1999.

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Annual Report
1999

Table of Contents

Introduction

The Franchise Tax Board 5
Table: Programs Summary 5
The Year in Review 6
General Fund 7
Table: General Fund Calendar Year Collections 7
Table: General Fund Revenues 8

Personal Income Tax

Introduction 9
Table: Returns by Income Class 9
Data Sources 10
Indexing 10
Adjusted Gross Income 10
Personal Income Tax Components 11
Table: Sources of Adjusted Gross Income 12
Deductions 13
Taxable Income 13
Tax Credits 13
Table: Itemized Deductions by Type 14
Alternative Minimum Tax 15
Total Tax Liability 15
Payments, Withholding, Etc. 15
Table: Voluntary Contributions 16
Voluntary Contributions 16
Refunds, Transfers and Balances Due 16
High-Income Returns 17
Table: Returns with Expanded Income of $200,000 or More 17
Table: Largest Deduction or Credit 18

Bank and Corporation Tax

Introduction 19
Data Sources 19
Taxation of Banks and Corporations 19
Returns Filed 19
Table: Net Income, Adjustments and Taxes 20
S Corporations 20
Table: Sources of Income 21
Exempt Organizations 22
Accounting Periods 22
Income and Deductions 22
Table: Deductions by Type 23
Unitary Method 23
Apportionment of Income 24
Table: Apportionment Formula 24
Table: Apportionment of State Net Income 25
Tax Rates and Minimum Tax 26
Credits 26
Alternative Minimum Tax 26
Table: Income Limits for Minimum Tax 27
Total Tax Liability 27
Estimated Tax 27
Overpayments and Final Payments 27

Partnerships

Introduction 29
Data Sources 29
Taxation of Partnerships 29
Federal and State Laws 29
Table: Selected Items for selected Industrial Groups 30
Annual Tax 30
Tables 31
Table: Number of Partnerships and Partners, Net Ordinary Income, Total Receipts, and Total Assets, by Selected Industry 31
Table: Number of Partnerships, Partners and Profit Status, by Type of Partnership 32
Table: Total Receipts, by Industrial Division 33

Homeowner and Renter Assistance

Introduction 35
Program Summary 35
Homeowner Assistance 36
Renter Assistance 36
Table: 1999 Claims 37

Legislation

Personal Income Tax and Bank and Corporation Tax Law Changes 39

Legal

Rulings 51
Tax Appeals 51
Litigation—Filings and Closures 52
Settlement 53

Statistical Appendices

Appendix A: Rates, Exemptions and Standard Deductions

Personal Income Tax

Synopsis of Tax Rates:

Table 1A: Married Persons Filing Joint Returns 57

Table 1B: Single and Married Persons Filing Separately 58

Table 1C: Unmarried Head of Household 59

Table 2: Personal and Dependent Exemptions and Standard Deductions 60

Bank and Corporation Tax

Table 3: Synopsis of Tax Rates 61

Footnotes 63

Appendix B: Personal Income Tax

Table 1: Comparison by Taxable Years—1940-1998 69

Table 2: Comparison by Adjusted Gross Income—1995-1998 70

Table 3: Percentages Cumulated 71

Table 4A: State Totals 72

Table 4B: Single Returns 92

Table 4C: Joint Returns 93

Table 4D: Separate Returns 94

Table 4E: Head of Household Returns 95

Table 4F: Surviving Spouse Returns 96

Table 4G: Part-Year Resident and Nonresident Returns 97

Table 5: Comparison by Major Industry 98

Table 6: Comparison by County 99

Table 7: County Data by Adjusted Gross Income Class 100

Table 8: Taxes Paid by High Income Individuals 131

Table 9: Tax Credits Allowed 132

Footnotes 133

Appendix C: Bank and Corporation Tax

Table 1: Comparison by Income Years: 1944-1998 137

Table 2: All Banks and Corporations: Comparison by State Net Income Class 138

Table 3: Comparison by Industry—1997 and 1998 139

Table 4: Comparison by Accounting Period 140

Table 5: Tax Credits Allowed 141

Table 6: S Corporations: Comparison by State Net Income Class 142

Footnotes 143

Appendix D: Homeowner and Renter Assistance

Homeowner's Property Tax Assistance

Table 1: Comparison by Calendar Years—1968-1999 147

Table 2: Comparison by Size of Household Income 148

Table 3: Comparison by Year of Birth 149

Table 4: Comparison by County 150

Renter's Property Tax Assistance

Table 5: Comparison by Calendar Years—1977-1999 151

Table 6: Comparison by Size of Household Income 152

Table 7: Comparison by Year of Birth 153

Table 8: Comparison by County 154

Homeowners and Renters Property Tax Assistance

Table 9: Types of Claimants by Size of Household Income 155

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 1999, the three-member board was chaired by the current State Controller, Kathleen Connell. The other board members were Johan Klehs, Chair of the Board of Equalization, and B. Timothy Gage, Director of the Department of Finance.

Gerald H. Goldberg, the Board's appointed Executive Officer, directed the activities of approximately 4,500 permanent full-time employees and approximately 2,200 seasonal employees. FTB has offices located throughout California and in Texas, Illinois, and New York.

*Personal Income Tax (Full-Year California Residents)**

Item	1997 (Filed in 1998)	1998 (Filed in 1999)	Percent Change
Number of Returns	12,473,473	12,796,604	2.6
Number of Taxable Returns	8,879,183	8,211,743	-7.5
Taxable Income	$ 473,083,814	$ 522,562,770	10.5
Total Tax Liability	$ 23,877,801	$ 26,203,573	9.7

*Bank and Corporation Tax**

Item	Income Years Ending in 1997	Income Years Ending in 1998	Percent Change
Number of Returns	443,757	460,567	3.8
Income Reported for Taxation	$ 54,167,157	$ 50,520,066	-6.7
Total Tax Liability	$ 5,203,526	$ 5,023,555	-3.5

*Homeowner and Renter Assistance**

Item	1998	1999**	Percent Change
Number of Claimants	131,564	384,122	192.0
Amount of Assistance	$ 11,426	$ 69,989	512.5

* Dollars in thousands.

** See the HRA discussion regarding the legislative change.

The Year In Review

During the 1999 calendar year, FTB processed the 1998 tax returns of individuals and corporations and the 1999 claims of homeowners and renters.

The Personal Income Tax Program experienced a 2.6 percent increase in the number of returns filed and a 7.5 percent decrease in the number of taxable returns filed. Taxable income increased by 10.5 percent and total tax liability increased by 9.7 percent.

The Bank and Corporation Program saw the number of returns filed increase by 3.8 percent. California net income decreased by 6.7 percent and total tax liability decreased by 3.5 percent.

The Homeowner and Renter Assistance Program experienced a 512.5 percent increase in assistance paid and a 192.0 percent increase in the number of claimants. This large increase was due to the legislative change.

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

Legislation enacted in 1999 affected treatment of losses sustained as a result of a freeze or any related casualty that occurred during the winter of 1998-1999. Other legislation resulted in conformity to federal tax law provision, renter's credit as a nonrefundable credit, and child support collection and enforcement. Also California added two new Voluntary Contribution Funds: the California Mexican American Veterans' Memorial, and the Emergency Food Assistance Program.

For more information about these measures and other legislation enacted in 1999, 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 1999, the department implemented significant technological advances and enhancements to improve the efficiency of the department's programs. Some of these advances allowed certain qualified taxpayers to resolve their tax bills by using their credit cards. Taxpayers who filed electronic returns (e-filers) with a balance due had an electronic payment (e-pay) option. With this new option, e-filers with a balance due authorized FTB to debit their bank account on a specified date for the amount due. Also, the Direct Deposit was available to first-time filers or e-filers who had tax refunds. In 1999, FTB processed 462,000 direct deposit requests, an increase of 179.0 percent over 1998.

Responding to requests from practitioners for an easier power of attorney process, FTB unveiled a new automated power of attorney system in August. In the past, powers of attorneys were manually processed and maintained, and the original documents were difficult to track. The new system featured a new centralized computer database called the POA (Power of Attorney) file. It used automation technology and centralization procedures similar to those used by the IRS centralized authorization file. This database could retain valuable POA information to help improve the process.

The Modernization and Reengineering of the Cashiering System (MARCS) Project that was part of the overall Reengineering and Modernization of Processing (RAMP) was implemented in February, 1999. The goal of MARCS was to replace and modernize FTB's cashiering process. The MARCS system, which

uses state-of-the-art imaging technology was phased in with Personal Income Tax remittance workloads, such as income tax returns, estimates, bill payments, and voucher payments. Once fully implemented, it will ensure that the department can cashier revenue well into the next century.

General Fund

The programs administered by the department collected over $38.7 billion, representing 62.0 percent of the General Fund revenue for 1999.

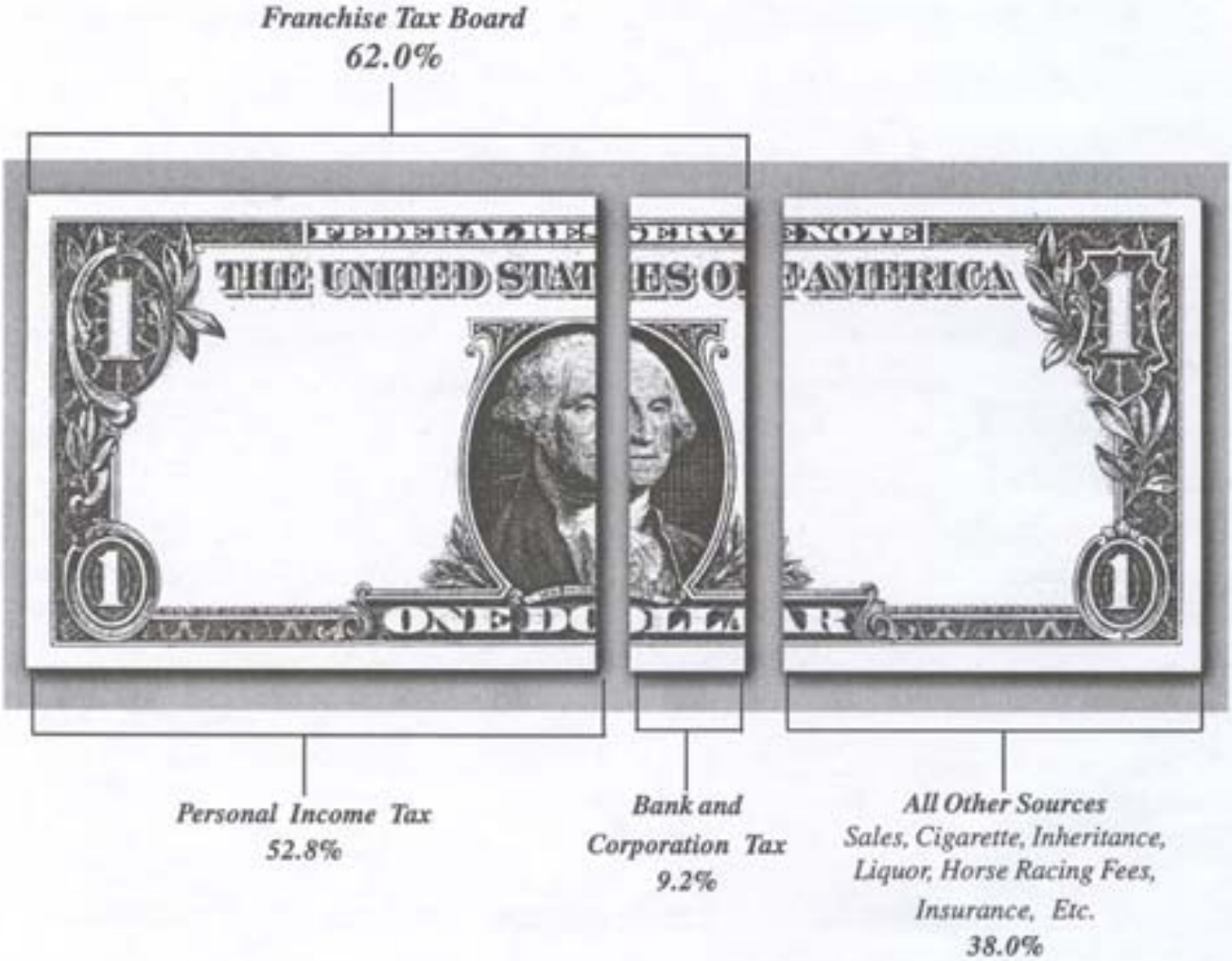
The Personal Income Tax Program accounted for nearly 53.0 percent of the General Fund total and the Bank and Corporation Tax Program accounted for over 9.0 percent.

*General Fund Calendar Year Collections: Cash Basis**

Item	1998 Amount (Millions)	1998 Percent Of Total	1999 Amount (Millions)	1999 Percent Of Total	Percent Change
Personal Income Tax	$ 29,062.5	51.8	$ 33,001.7	52.8	13.6
Bank and Corporation Tax	5,748.9	10.2	5,751.4	9.2	0.0
Subtotal	$34,811.3	62.0	$38,753.1	62.0	11.3
Retail Sales and Use Tax	17,832.1	31.8	19,915.5	31.9	11.7
Estate, Gift and Inheritance Tax	901.2	1.6	924.3	1.5	2.6
Insurance Company Tax	1,276.2	2.3	1,275.1	2.0	-0.1
Cigarette Tax	155.7	0.3	140.8	0.2	-9.6
Alcoholic Beverage Excise Tax	269.1	0.5	279.3	0.4	3.8
Horse Racing Fees	43.7	0.1	13.0	0.0	-70.3
Other Revenues Plus Interest on Investments	844.2	1.5	1,212.7	1.9	43.7
Subtotal	$21,322.2	38.0	$23,760.7	38.0	11.4
Total	$56,133.6	100.0	$62,513.8	100.0	11.4

*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 1999 Calendar Year



Personal Income Tax

Introduction

The almost 12.8 million 1998 California full-year resident personal income tax (PIT) returns filed represent an increase of 2.6 percent, or over 323,000 returns, from 1997. This total consisted of nearly 5.7 million single filers, nearly 5.1 million married joint filers, nearly 1.9 million head of household filers, almost 160,000 married separate filers, and more than 8,500 surviving spouse filers. Of the nearly 12.8 million returns filed, nearly 1.9 million were Form 540EZ, over 3.1 million were Form 540A (short form), and approximately 7.8 million were Form 540 (long form). Over 1.3 million tax returns were filed electronically in 1999. The amount of self-assessed taxes was almost $26.2 billion, an increase of 9.7 percent over the previous year.

The statewide median adjusted gross income for all filers increased from $26,768 in 1997 to $28,251 in 1998, a 5.5 percent increase from the previous year. For taxpayers filing jointly, the statewide median income increased from $49,210 in 1997 to $52,145 in 1998, a 6.0 percent increase. For the past 27 years, the Bay Area counties of Marin, Santa Clara, San Mateo, and Contra Costa have consistently reported the highest median incomes. Marin County had the highest median income for joint returns in 1998, reporting $86,304, while Imperial County had the lowest, reporting $24,806. The highest median income for all filers was also in Marin County, at $39,962.

The largest gains in median income were reported in Mono County, with an 11.1 percent increase for all filers, and with a 12.6 percent increase for joint filers. All counties experienced an increase in median income for the "all returns" and "joint returns" categories in 1998.

*Personal Income Tax: Returns by Income Class**

Adjusted Gross Income Class	Number of Returns 1997 Taxable Year	Number of Returns 1998 Taxable Year	Percent Change
Under $ 5,000	1,160,539	1,131,258	-2.5
5,000 to 9,999	1,385,646	1,280,215	-7.6
10,000 to 14,999	1,295,073	1,324,361	2.3
15,000 to 19,999	1,166,826	1,156,480	-0.9
20,000 to 24,999	971,772	986,532	1.5
25,000 to 29,999	849,962	895,890	5.4
30,000 to 39,999	1,385,152	1,398,204	0.9
40,000 to 49,999	1,021,706	1,072,338	5.0
50,000 to 99,999	2,298,942	2,464,790	7.2
$ 100,000 and over	937,855	1,086,536	15.9
Total	12,473,473	12,796,604	2.6

*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 are derived from FTB's Tax Return Master File. The Tax Return Master File includes data from all 1998 individual tax returns. All other tables in this section and in Appendix B are generated from data gathered from a stratified random sample of personal income tax returns filed during the 1999 filing season. This section and the majority of the Appendix B tables summarizes only 1998 California resident tax returns filed during 1999. However, part-year resident and nonresident data are summarized separately in PIT Appendix Table 4G.

Sample selection is 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 90,526 resident returns for the 1998 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 1998 inflation adjustment factor was 2.3 percent. This indexing adjustment applied 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 1998 was $645.0 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 $32 billion (7.8 percent), net sale of capital assets of $11 billion (22.8 percent), and net partnership and S corporation income of $3.0 billion (14.7 percent).

Reductions to federal income due to adjustments amounted to nearly $8.0 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. Student loan and medical savings were two new deductions in 1998.

California taxpayers reported total federal AGI of $637.2 billion. From federal AGI, taxpayers subtracted $23.9 billion and added $14.1 billion

1998 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 •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 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**

***Calculate* Tax Rate from Tax Rate Schedule**

***Minus* Tax Credits** (Credits are allowable only after applicable limitations based on the tentative minimum tax): •Personal •Dependent •Blind •Senior •Senior Head of Household •Dependent Parent •Prison Inmate Labor •Enterprise Zone Employee •Joint Custody Head of Household •Low-Income Housing •Enterprise Zone Hiring and Sales Tax •Research •Taxes Paid to Other States •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 •Manufacturing Enhancement Area •Targeted Tax Area •Renter's •Disabled Access •Enhanced Oil Recovery •Farmworker Housing •Transportation of Donated Agricultural Products •Community Development Qualified Deposit •Rice Straw•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	1997 Taxable Year Amount (Millions)	1998 Taxable Year Amount (Millions)	1998 Taxable Year Percent of Total Income	Percent Change
Federal Income:				
Wages and Salaries	$ 409,322.3	$ 441,126.9	68.4	7.8
Interest	20,609.5	22,108.8	3.4	7.3
Dividends	13,796.6	13,851.6	2.1	0.4
Pensions and Annuities	28,524.8	30,282.6	4.7	6.2
Net Business Income	30,559.2	35,183.6	5.5	15.1
Net Sale of Capital Assets	47,455.7	58,259.7	9.0	22.8
Net Rent and Royalty Income	2,888.8	3,902.1	0.6	35.1
Net Partnership and S Corporation Income	20,271.4	23,253.4	3.6	14.7
Net Estate and Trust Income	1,749.4	1,828.6	0.3	4.5
Net Farm Income	- 829.8	- 319.1	0.0	-61.5
Net Other Income [1]	21,255.7	16,353.3	2.5	-23.1
Total Federal Income	$ 587,012.8	$ 645,037.6	100.0	9.9
Federal Adjustments:				
IRA Adjustments	$ 981.7	$ 1,026.5		4.6
Student Loan	n/a	156.0		n/a
Medical Savings	n/a	10.8		n/a
Moving Expense	135.6	134.6		-0.7
One-half Self-Employment Tax	2,064.1	2,426.5		17.6
Self-Employed Health Insurance	441.6	613.0		38.8
KEOGH/SEP Payments	1,936.9	2,184.8		12.8
Penalty on Early Withdrawal of Savings	21.8	43.8		100.9
Alimony Paid	1,095.3	1,189.9		8.6
Other [2]	222.4	195.9		-11.9
Total Federal Adjustments	6,899.4	7,981.8		15.7
Total Federal Adjusted Gross Income (AGI) [3]	$ 580,784.5	$ 637,248.5		9.7
California Adjustments:				
Schedule CA Subtractions	$ 23,705.2	$ 23,894.4		0.8
Schedule CA Additions	13,611.4	14,077.2		3.4
Total California Adjustments	$ -10,093.8	$ -9,817.2		-2.7
Total California AGI Reported	$ 570,690.8	$ 627,433.7		9.9

* 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.

in California adjustments. Subtractions result 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 losses, 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 losses, depreciation and amortization, capital gain/loss, and others.

For 1998, the total California AGI reported by resident taxpayers was $627.4 billion, a 9.9 percent increase from 1997.

Deductions

The standard deduction for 1998 was $2,642 for single or married filing separate filers. For married filing joint, head of household and surviving spouse filers, the standard deduction was $5,284.

The total amount of standard deductions claimed by resident California taxpayers was $30.1 billion for the 1998 taxable year, a 3.9 percent increase from the 1997 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 is limited to the amount that exceeds 7.5 percent of federal 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 4.8 million returns (37.0 percent) filed for the 1998 taxable year included state itemized deductions. The total amount of itemized deductions claimed for 1998 was $83.1 billion, 5.9 percent more than 1997. Of note for 1998 were the significant increases in itemized deductions of personal property tax of 17.3 percent and state and local income tax of 14.9 percent.

Taxable Income

California taxable income after deductions totaled $522.6 billion in 1998, compared to $473.1 billion in 1997. This represented a 10.5 percent increase.

Tax Credits

The total amount of tax credits claimed by Californians for 1998 was over $4.0 billion, nearly $1.8 billion more than 1997. This represented an increase of nearly 81.8 percent because the dependent exemption credit increased from 0.6 billion to 2.4 billion in 1998. The credits for personal, dependent, senior, and blind exemptions amounted to more than $3.6 billion and accounted for 88.3 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 an

*Personal Income Tax: Itemized Deductions by Type**

Type of Deduction	1997 Amount (Millions)	1998 Amount (Millions)	1998 Percent of Total	Percent Change
Medical Deductions	$ 3,836.9	$ 3,794.2	3.4	-1.1
Deductible Taxes:				
State and Local Income Tax	23,065.0	26,512.8	23.7	14.9
Real Estate Tax	9,328.1	9,895.9	8.8	6.1
Personal Property Tax	1,031.8	1,210.5	1.1	17.3
Other Taxes	502.8	528.8	0.5	5.2
Total Taxes	$ 33,927.7	$ 38,148.0	34.1	12.4
Interest:				
Mortgage Interest	45,443.2	46,950.0	42.0	3.3
Other	2,565.6	2,748.1	2.5	7.1
Total Interest	$ 48,008.8	$ 49,698.1	44.4	3.5
Contributions:				
Cash	8,464.5	9,564.3	8.6	13.0
Non-cash	4,217.6	5,239.8	4.7	24.2
Carryover from Prior Year	1,969.4	2,344.7	2.1	19.1
Total Contributions[1]	$ 12,430.0	$ 14,028.4	12.5	12.9
Casualty and Theft Loss	251.2	202.5	0.2	-19.4
Miscellaneous Deductions	7,184.2	7,710.3	6.9	7.3
Adjustments to Federal Deductions[2]	- 3,659.0	- 1,720.6	-1.5	-53.0
Total Federal Itemized Deductions	$ 101,979.8	$ 111,860.9	100.0	9.7
California Adjustments[3]	- 22,187.7	- 25,512.1		15.0
Adjustments to California Deductions[4]	- 1,331.5	- 3,294.8		147.5
Total California Itemized Deductions	$ 78,460.5	$ 83,054.0		5.9

* 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 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 the result of taxpayers itemizing their deductions for either state or federal purposes, but not both.

enumeration of various tax credits applied for 1998. Note that, unlike data presented elsewhere in this report, information presented in Table 9 is developed from the Return Processing Master File and includes credits reported on returns of nonresident and part-year resident returns. Of more than $535 million of special credits applied as tax reductions, the Other State Tax Credit accounted for $307 million, by far the largest single tax credit. Other tax credits that represented significant tax reductions included the Nonrefundable Renter's Credit ($68 million), Manufacturer's Investment Credit ($44 million), and the Credit for Prior Year Alternative Minimum Tax ($44 million). The Renter's Credit was reinstated, effective January 1, 1998, after being suspended for tax years 1993 through 1997. Since the renter's credit is a nonrefundable credit that can only be used against a tax liability, a taxpayer must have a tax liability to claim it. Prior to tax years 1993, the Renter's Credit was a refundable credit regardless of tax liability.

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. The AMT rate is 7 percent.

If a taxpayer is subject to AMT, the AMT is added to the taxpayer's regular tax liability. Generally, a taxpayer is subject to AMT if alternative minimum taxable income (AMTI, defined as taxable income plus AMT adjustments and preferences) totals more than $57,260 for filers who are married filing joint or qualified widow(er); $42,945 for filers who are single or head of household; and $28,630 for filers who are married filing separate. For 1998, there were 11,000 filers who computed $49 million in AMT compared to 26,000 filers who computed $63 million in 1997. This represented a 56.6 percent decrease in the number of AMT filers and a 22.4 percent decrease in the amount of AMT paid compared to 1997.

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, was $26.2 billion for 8.2 million returns that reported a tax liability for the 1998 taxable year. This compared to $23.9 billion for 8.9 million returns that reported a tax liability in 1997. The total tax liability increased 9.7 percent from 1997. The number of taxable returns filed decreased by 7.5 percent.

Payments, Withholding, Estimated Tax, SDI and Overpayments

For 1998, $18.1 billion in taxes were paid through wage and salary withholding. This was an 11.0 percent increase over the $16.3 billion paid in 1997. Withholding was reported on 10.1 million returns and represented 69.1 percent of the self-assessed total tax liability.

Estimated tax payments of more than $9.2 billion were claimed on nearly 1.4 million returns. This

*Personal Income Tax: Voluntary Contributions**

Contribution	1997 Taxable Year			1998 Taxable Year		
	Number of Contributors	Amount Contributed	Average Amount Contributed	Number of Contributors	Amount Contributed	Average Amount Contributed
California Seniors Fund	40,756	190,594	$4.68	42,285	216,110	$5.11
Alzheimer's Disease Fund	52,037	334,389	$6.43	53,132	362,998	$6.83
Endangered Species Account	68,219	568,847	$8.34	65,549	574,723	$8.77
State Children's Trust Fund	66,236	444,198	$6.71	65,928	472,743	$7.17
Breast Cancer Fund	61,478	390,039	$6.34	66,554	474,723	$7.13
Firefighter's Memorial Fund	28,621	131,776	$4.60	27,047	134,023	$4.96
Public School Library Fund	50,077	324,424	$6.48	45,760	300,136	$6.56
D.A.R.E. (Drug Abuse Resistance Education) Fund	36,506	170,926	$4.68	34,216	175,946	$5.14
Military Museum Fund	16,041	54,951	$3.43	15,448	56,492	$3.66
Emergency Food Assistance Fund	n/a	n/a	n/a	51,178	326,199	$6.37
Mexican American Veterans Memorial Account	n/a	n/a	n/a	16,465	61,705	$3.75
Subtotal	419,971	$2,610,144	$6.22	483,562	$3,155,798	$6.53
Seniors Special Fund	5,299	63,664	$12.01	5,154	62,924	$12.21
Total	425,270	$2,673,808	$6.29	488,716	$3,218,722	$6.59

*The data presented in this table include all types of returns, but did 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 included data from all 1998 resident, part-year, and nonresident tax returns. Therefore, the data reflected herein were different from the sample data presented in Appendix B, Table 4A.

was an 18.5 percent increase from the $7.8 billion paid in 1997.

Claims for excess state disability insurance (SDI) were reported on more than 532,700 returns and totaled 31.8 million, averaging $60 per claim.

The amount of overpayments, before any voluntary contributions were made or any credits were applied to 1998 taxes, was $4.9 billion on nearly 8.2 million returns.

Voluntary Contributions

Since 1982, taxpayers have been afforded the opportunity to make charitable contributions to many special causes on the state tax return, as reflected in the table shown above. The Emergency Food Assistance Fund and Mexican American Veterans Memorial Account were added in 1999.

Of the remaining voluntary contributions on the state tax return, the highest contributions were to the Endangered Species Account of almost $575,000, the Breast Cancer Fund of nearly $475,000, and State Children's Trust Fund of close to $473,000.

Refunds, Transfers, and Balances Due

The number of refunds issued was 7.9 million, up from 7.0 million in 1998. The refund amount

totaled over $3.9 billion, an increase of 36.8 percent from the amount refunded in 1997. The average refund issued was $502 per refund return.

Transfers of overpayments to the 1999 taxable year totaled $925 million on over 460,000 returns, compared to $736 million on nearly 380,000 returns for 1997 that were transferred to 1998.

The number of balance due returns for 1998 was more than 3.1 million, compared to 3.7 million in 1997, a decrease of 14.9 percent. Balances due for 1998 totaled almost $3.7 billion, compared to $3.4 billion in 1997, a 9.7 percent increase.

High-Income Returns

For 1998, 272,596 return filers reported income of $200,000 or more, of which 620 or 0.2 percent had no net tax liability. This represented an increase of 7.1 percent in the number of untaxed high income taxpayers over 1997. 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:
1988-1998 Returns with Expanded Income[1] of $200,000 or More

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1998	272,596	620	0.2
1997	233,417	579	0.2
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

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

* Based on adjusted gross income figures, expanded income figures not available.

Personal Income Tax: Largest Deduction or Credit on 1998 Nontaxed High-Income Returns[1]

Item	Number of Returns	Percent of Total[2]
LA RV Zone Credit	147	23.7
Manufacturer's Investment Credit	114	18.4
EZ Hire, Sales, Use Tax Credit	90	14.6
Miscellaneous Deductions	40	6.4
Prior Year Minimum Tax Credit	34	5.4
Research And Development Credit	29	4.7
Casualty Loss	29	4.7
Other State Tax Credit	23	3.7
Contribution Carryover	22	3.6
Mortgage Interest Expense	16	2.5
Cash Contributions	12	1.9
Investment Interest	10	1.7
Medical Expense Allowed	10	1.7
Noncash Contributions	9	1.5
Solar Energy Credit	7	1.2
Residential Rental & Farm Sales Credit	6	1.0
Expenses Allowed	5	0.8
Low-Income Housing Credit	4	0.7
Energy Conservation	*	*
Target Tax	*	*
State Tax Refund	*	*
Political Contribution	*	*
Unknown Credit	*	*
Total	620	100.0

[1] Returns with expanded income of $200,000 or more.
[2] Totals may not add due to rounding.
* Statewide frequency data not shown for cells with 3 or less returns.

Bank and Corporation Tax

Introduction

The Bank and Corporation Program accounted for 9.2 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 1998 income year, 460,567 California banks and corporations (not including exempt organizations) filed returns and paid more than $5.0 billion in tax. This represented a 3.5 percent decrease in the tax from 1997.

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 bank 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 2.0 percent of all other corporations with state net income or loss of less than $5 million.

The 1998 sample included 5,954 large banks and corporations and 10,036 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. However, beginning in 1997, the minimum tax for qualified new corporations with less than $1 million in gross receipts and an estimated first year tax liability of $800 or less was $600.

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

The total number of bank and corporation returns filed was 460,567, a 3.8 percent increase over the previous year. Of those returns filed for 1998, 1.9 percent had state net income that exceeded $1 million (see Appendix C, Table 2). These corporations accounted for 80.4 percent of the total taxes paid by all corporations. Corporations

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

Item	1997 Number Of Returns	1997 Amount (Thousands)	1998 Number Of Returns	1998 Amount (Thousands)	Percent Change
Total Income	402,352	$ 4,288,820,919	419,256	$ 5,612,762,552	30.9
Deductions	422,943	3,726,376,905	437,835	4,943,602,281	32.7
Net Income (Before State Adjustments)	417,495	$ 562,444,013	433,705	$ 669,160,271	19.0
State Adjustments					
Additions	423,884	234,927,005	441,372	375,930,643	60.0
Subtractions	192,112	301,631,683	209,949	474,072,487	57.2
Net Income (After State Adjustments)	423,717	$ 495,739,335	440,890	$ 571,018,426	15.2
State Net Income					
Nonapportioning Corporations	404,322	$ 12,141,362	418,727	$ 13,699,974	12.8
Apportioning Corporations	39,435	42,025,795	41,840	36,820,092	-12.4
Total State Net Income	443,757	$ 54,167,157	460,567	$ 50,520,066	-6.7
Taxable Loss	181,564	29,538,409	187,606	35,917,505	21.6
Taxable Profit	262,193	83,705,566	272,961	86,437,571	3.3
Net Operating Loss**	71,047	$ 5,864,342	78,460	$ 5,800,035	-1.1
Taxable Income	443,757	$ 48,302,815	460,567	$ 44,720,031	-7.4
Tax	443,757	$ 5,985,217	460,567	$ 5,869,126	-1.9
Tax Credits	9,348	864,431	10,110	939,459	8.7
Alternative Minimum Tax	2,856	71,098	2,564	83,544	17.5
Built-in Gains Tax/Excess Net Passive Income Tax and Other Adjustments	239	11,642	926	10,344	-11.1
Total Tax Liability	443,757	$ 5,203,526	460,567	$ 5,023,555	-3.5
Estimated Tax Payments	326,971	$ 5,014,544	346,650	$ 5,050,202	0.7
Other Prepayments	69,764	$ 1,489,714	74,828	$ 1,600,486	7.4
Final Payments	167,753	$ 1,127,489	174,355	$ 1,021,213	-9.4
Overpayments	86,267	$ 2,428,221	97,104	$ 2,648,346	9.1

* 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 Section 23802(e). These items of income are separately taxed at the C corporation rate rather than the S corporation rate.

with less than $25,000 in state net income comprised 72.9 percent of all returns filed, yet accounted for only 6.1 percent of taxes paid. Corporations with negative income accounted for 34.8 percent of the total returns filed, reporting $35.9 billion in losses, an increase of 21.6 percent from 1997.

S Corporations

Certain corporations, defined in part as those with no more than 75 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

*Bank and Corporation Tax: Sources of Income**

	1997		1998		
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	Percent Change
Gross Receipts	358,333	$ 16,958,303,308	370,827	$ 27,403,678,141	61.6
Less Cost of Goods Sold	212,355	$ 14,192,740,482	221,983	$ 23,765,990,504	67.5
Gross Profit	359,179	$ 2,765,562,826	370,990	$ 3,637,687,637	31.5
Dividends	33,854	196,501,060	35,668	264,498,246	34.6
Interest on Obligations	70,280	46,605,110	67,609	42,191,925	-9.5
Other Interest	152,516	591,715,139	156,121	738,318,476	24.8
Gross Rents	25,808	104,059,812	26,681	130,337,573	25.3
Gross Royalties	4,814	70,062,288	6,201	82,334,857	17.5
Capital Gain (Loss)	23,046	72,140,515	22,655	146,958,044	103.7
Ordinary Gain (Loss)	52,195	29,195,340	58,528	37,145,212	27.2
Net Gain (Loss)	26,246	6,157,810	23,882	12,474,317	102.6
Other Income	158,964	399,025,686	165,330	510,358,138	27.9
Net Income from Rental Real Estate	10,499	444,000	10,331	566,014	27.5
Net Income from Other Rental Activity	1,553	63,604	1,150	49,254	-22.6
Other Portfolio Income	847	94,612	942	57,833	-38.9
Miscellaneous	1,363	7,193,117	2,074	9,785,026	36.0
Total Income	402,352	$ 4,288,820,919	419,256	$ 5,612,762,552	30.9

* Totals may not add due to rounding.

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. However, beginning in 1997, the minimum tax for qualified new corporations with less than $1 million in gross receipts and an estimated first year tax liability of $800 or less was $600. Income was also "passed through" to the individual shareholders and was taxable to them.

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

S corporations must file Form 100S, California S Corporation Franchise or Income Tax Return. If the S corporation has any nonresident shareholders or fiduciaries, it must include with the return the consents of the nonresidents to be

subject to the jurisdiction of the State of California to tax their pro rata share of S corporation income attributable to California sources. Failure to attach such consents may cause FTB to revoke the S corporation status.

For the 1998 income year, 154,067 corporations filed as S corporations, an increase of 8.0 percent over 1997. They paid a total tax of $407.6 million, an increase of 16.4 percent from 1997. 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 1998, based on the Return Processing Master File, there were a total of 143,521 active exempt organizations, of which 74,688 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 1998 income year, 62.7 percent of corporations reporting state net income filed returns with an accounting period ending December 31 and 8.3 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, they file on a worldwide basis. Reported income is then apportioned to California or elsewhere.

Corporations reported over $5.6 trillion in total income for 1998. This amount was a combination of gross receipts ($27.4 trillion) less the cost of goods sold ($23.8 trillion) plus other income. Other income, which totaled nearly $2.0 trillion, includes dividends, interest, rents, royalties, capital gains, and other miscellaneous items.

Total deductible expenses were over $4.9 trillion for 1998. The largest single expense was for the category of "other deductions" at $1.5 trillion, followed by "salaries and wages" at $1.1 trillion and "interest" at $784.3 billion. The "other deductions" category includes unallocated expenses, deductions for administrative expenses, sales discounts, travel and entertainment expenses, and losses resulting from theft, fire, storm, 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	1997 Number Of Returns	1997 Amount (Thousands)	1998 Number Of Returns	1998 Amount (Thousands)	Percent Change
Compensation of Officers	242,567	$ $86,058,429	253,556	$ $104,615,233	21.6
Salaries and Wages	239,436	801,985,887	253,271	1,146,039,909	42.9
Repairs	242,221	57,945,267	253,045	105,008,098	81.2
Bad Debts	76,933	57,015,567	75,976	72,423,460	27.0
Rents	284,023	136,183,094	289,386	211,734,735	55.5
Taxes	402,888	173,023,818	422,934	210,132,698	21.4
Interest	236,277	623,321,657	243,317	784,306,375	25.8
Contributions	96,453	5,846,387	101,696	6,457,928	10.5
Depreciation/Amortization	307,011	289,446,900	320,087	421,582,051	45.7
Depletion	1,257	5,441,935	1,703	6,030,115	10.8
Advertising	218,078	140,887,448	231,772	140,178,688	-0.5
Pension/Profit Sharing Plans	82,036	38,883,212	82,874	55,407,976	42.5
Employee Benefit Plans	120,144	94,073,038	124,654	131,636,843	39.9
Other Deductions	421,220	1,210,673,070	430,591	1,545,328,293	27.6
Recovery Property	30,843	260,219	37,285	337,789	29.8
Portfolio Income	2,768	76,298	1,453	24,973	-67.3
Interest on Investment Debts	1,707	192,698	2,021	79,888	-58.5
Miscellaneous Deductions	1,475	5,061,981	1,165	2,277,229	-55.0
Total Returns with Deductions	422,943	$ 3,726,376,905	437,835	$ 4,943,602,281	32.7

* 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 required 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	1997 Income Year Number of Returns		1997 Income Year Amount (Thousands)	1998 Income Year Number of Returns		1998 Income Year Amount (Thousands)	Percent Change
Total Property Values							
Within and Outside of California	40,717	$	8,741,123,954	43,962	$	10,682,384,980	22.2
Within California	30,943	$	853,151,402	31,422	$	833,751,208	-2.3
Statewide Average Property Factor			9.8%			7.8%	
Total Payroll (Wages and Salaries)							
Within and Outside of California	37,524	$	1,631,119,214	41,590	$	1,675,431,906	2.7
Within California	29,167	$	181,028,592	30,184	$	192,531,789	6.4
Statewide Average Payroll Factor			11.1%			11.5%	
Total Sales							
Within and Outside of California	41,803	$	14,060,531,229	45,252	$	22,086,331,721	57.1
Within California	36,098	$	1,077,243,518	38,799	$	1,200,872,303	11.5
Statewide Average Sales Factor			7.7%			5.4%	
Overall Average Apportionment Factor	44,696		9.0%	48,892		7.5%	

* 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 1998, the number of corporations with apportioned multistate and or multinational activity was 48,892, compared to 44,696 in 1997, a 9.4 percent increase. The state net income after apportionment was $36.8 billion, compared to $42.0 billion in 1997, a 12.4 percent decrease.

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 $834 billion (excluding banks and other financial corporations) for all apportioning corporations, representing 7.8 percent of the total property value for apportioning corporations. California wages and salaries amounted to $193 billion, or 11.5 percent of the total payroll. California sales amounted to $1.2 trillion or 5.4 percent of the total sales. The net effect of the factors for corporations was an average apportionment of 7.5 percent of unitary income to California. This compared to 9 percent in 1997.

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

Item	1997 Number Of Returns		1997 Amount (Thousands)	1998 Number Of Returns		1998 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	44,696	$	458,473,865	48,892	$	561,701,623	22.5
Nonbusiness Income/Loss							
Dividends	1,253	$	6,594,559	1,451	$	9,516,598	44.3
Interest	3,741		3,034,334	4,784		6,819,139	124.7
Property Rental Income/Loss	1,225		127,094	1,111		101,784	-19.9
Royalties	306		449,996	347		475,560	5.7
Gain/Loss from Sale of Assets	1,603		8,464,272	1,154		12,725,224	50.3
Partnership Income/Loss	1,090		2,267,446	1,435		2,005,369	-11.6
Miscellaneous	1,157		1,347,035	1,122		2,439,590	81.1
Total Nonbusiness Income/Loss	6,067	$	22,284,736	7,515	$	34,083,264	52.9
Balance of Net Income	44,696	$	436,189,129	48,892	$	527,618,359	21.0
Plus Interest Offset	2,839		2,173,433	3,142		3,618,371	66.5
Total Business Income	44,696	$	438,362,562	48,892	$	531,236,730	21.2
Apportioned Business Income/Loss Attributable to California	38,778	$	41,296,223	41,334	$	36,024,727	-12.8
Nonbusiness Income/Loss Wholly Attributable to California							
Dividends	329	$	111,655	568	$	42,437	-62.0
Interest	1,527		204,207	1,304		291,951	43.0
Property Rental Income/Loss	1,060		10,592	318		-25,741	-343.0
Royalties	10		86	60		957	1012.8
Gain/Loss from Sale of Assets	742		310,636	499		-251,757	-181.0
Partnership Income/Loss	642		87,366	836		251,597	188.0
Miscellaneous Income/Loss	2,214		147,594	4,423		541,537	266.9
Subtotal	39,435	$	42,168,359	41,840	$	36,875,708	-12.6
Minus Interest Offset	890		129,701	1,103		106,002	-18.3
Balance of Net Income	39,435	$	42,038,658	41,840	$	36,769,706	-12.5
Contribution Adjustment	3,473		-12,863	3,847		50,386	491.7
Total State Net Income (After Apportionment)	39,435	$	42,025,795	41,840	$	36,820,092	-12.4
Taxable Loss	12,582	$	14,927,142	12,553	$	19,479,091	30.5
Taxable Profit	26,853	$	56,952,937	29,287	$	56,299,183	-1.1

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

** Totals may not add due to rounding.

Tax Rates and Minimum Tax

For 1998, the franchise tax rate and the income tax rate for all corporations other than S corporations was 8.84 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 10.84 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 are subject to the franchise tax are required to pay at least the minimum franchise tax of $800. Beginning in 1997, a new exception to this rule was extended to qualified new corporations with less than $1 million in gross receipts and an estimated first year tax liability of $800 or less. For such corporations, the minimum tax is $600. Other pre-existing exceptions are qualified inactive gold and quicksilver mining corporations that are required to pay a minimum of $25 and credit unions with less than $25,000 in gross receipts that are not required to pay the minimum tax.

Credits

The total amount of tax credits used by California corporations for 1998 was $943 million, a 12.0 percent increase from $841 million in 1997. 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 an enumeration of various tax credits applied for 1998. Note that information presented in Table 5 is developed from the Return Processing Master File and will differ from information presented elsewhere in the report that is developed from sample data. Of interest was the growing impact of tax credits on corporate tax liabilities and, in particular, the impact of the Research Credit at $467 million and the Manufacturers' Investment Credit (MIC) at $316 million.

Alternative Minimum Tax

Each bank or corporation (except S corporations) and exempt organizations 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 6.65 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 1998, 2,564 corporations paid over $83.5 million in AMT.

Bank and Corporation Tax: 1998 Income Limits for Minimum Tax

Type of Corporation	Tax Rate	Pays Minimum Tax If Net Income Is Less Than
S Corporations	1.5%	$ 53,366
Financial S Corporations	3.5%	22,871
Banks and Financial Corporations	10.84%	7,384
All Other Corporations	8.8%	9,055

Total Tax Liability

For income years ending in 1998, the amount of total tax from bank and corporation taxpayers was over $5.0 billion, which was a decrease of 3.5 percent over 1997. Of the $5.0 billion in total tax, the manufacturing sector accounted for nearly $1.4 billion in tax for income years ending in 1998. This, the largest portion of taxes paid, represented 27.2 percent of total corporate tax liability but represented only 47,088 corporate tax returns, or 10.2 percent of the total number of corporate tax returns filed. The finance, insurance and real estate industry accounted for nearly $1.3 billion in tax, representing 25.6 percent of total corporate tax liability, and 76,247 corporate tax returns, representing 16.6 percent of corporate returns filed. The next highest amounts of tax were generated by the trade industry and the services sector. The trade industry accounted for more than $0.9 billion in tax, representing 18.2 percent of total tax liability, and 97,081 corporate tax returns, representing 21.1 percent of returns filed. The services sector accounted for over $0.7 billion in tax, representing 14.2 percent of total tax and 181,055 returns, or 39.3 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, with the exception of qualified new corporations mentioned earlier.

Corporations paid $5.1 billion in 1998 estimated tax payments, compared to $5.0 billion in 1997, a 0.7 percent increase.

Overpayments and Final Payments

Approximately 97,104 corporations had overpayments for a total of over $2.6 billion, a 9.1 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.

In addition, approximately 174,355 corporations made final payments of over $1.0 billion, a decrease in final payments of 9.4 percent over the previous year.

Partnerships

Introduction

Every partnership that engages in a trade or business or has income from a California source must file a California return. Regardless of where the trade or business of the partnership is conducted, a partnership is considered to be doing business in California if any of its partners (general or limited) or other agents are conducting business in California on behalf of the partnership. The return information is filed on a Form 565 for California.

An electing large partnership that completes federal Form 1065-B, U.S. Return of Income for Electing Large Partnerships, must still use Form 565. California does not conform to the electing large partnership provisions.

Both foreign and domestic Limited Partnerships (LPs) and Limited Liability Partnerships (LLPs) doing business in California or having a certificate on file or registered with the California Secretary of State (SOS), whether or not doing business in California, must file a return and pay the annual tax of $800.

Data Sources

Data appearing in this report are based on a stratified random sample of partnership returns. The sample includes all partnership returns with assets greater than or equal to $100 million or number of partners greater than or equal to 2,500. For partnerships with assets less than $100 million and fewer than 2,500 partners, the sample is stratified according to Distributive Income as reported on the Schedule K, line 23.

Taxation of Partnerships

Partnerships income is not taxed; instead, they pay an $800 minimum tax and their income, credits, and deductions flow through to the partners who are liable for any tax. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. The Partnership Tables present data on the distribution (or allocation) of partnership income (or losses) to limited and general partners by industrial division. These data were obtained from Schedule K, Partners Shares of Income, Credits, Deductions, etc. of the partnership return, which reported each component in total by type of partner.

Federal and State Laws

Due to California legislation enacted in 1997, California tax law conformed to the Internal Revenue Code (IRC) as of January 1, 1997, and to selected provisions of federal Taxpayer Relief Act of 1997 (Public Law 105-34).

California tax law generally conforms to federal tax law in the area of partnerships (Internal Revenue Code, Subchapter K-Partners and Partnerships). However, there are some California law differences and areas of non-conformity:

- An annual tax is generally imposed on limited partnerships (LPs), and real estate mortgage investment conduits (REMICs) that are partnerships or are treated as partnerships for tax purposes.

*Partnerships: Selected Items for Selected Industrial Groups**

Industry	General Partnerships			Limited Partnerships/ Limited Liability Partnerships			Total		
	Number of Partnerships	Number of Partners	Ordinary Income (Thousands)	Number of Partnerships	Number of Partners	Ordinary Income (Thousands)	Number of Partnerships	Number of Partners	Ordinary Income (Thousands)
Agriculture, Forestry, and Fishing	**10,195**	**38,335**	**$ 220,390**	**724**	**61,577**	**$ -230,712**	**10,919**	**99,912**	**$ -10,322**
Mining	**388**	**1,837**	**317,962**	**1,209**	**54,414**	**1,035,162**	**1,597**	**56,251**	**1,353,124**
Oil and Gas Extraction	38	491	153,326	1,194	53,927	840,442	1,232	54,418	993,768
Construction	**8,138**	**17,364**	**297,635**	**349**	**2,068**	**23,048**	**8,487**	**19,432**	**320,683**
Manufacturing	**5,853**	**17,372**	**952,677**	**495**	**95,658**	**1,536,252**	**6,348**	**113,030**	**2,488,929**
Transportation and Utilities	**2,412**	**6,592**	**951,959**	**523**	**65,616**	**-6,241,791**	**2,935**	**72,208**	**-5,289,832**
Whole and Retail Trade	**21,182**	**46,866**	**661,108**	**1,083**	**25,683**	**506,663**	**22,265**	**72,549**	**1,167,771**
Finance, Insurance, and Real Estate	**63,727**	**446,914**	**991,095**	**43,145**	**2,245,810**	**5,004,448**	**106,872**	**2,692,724**	**5,995,543**
Security and Commodity Brokers	37	265	327,632	107	52,281	2,507,243	144	52,546	2,834,875
Operators and Lessors of Buildings	42,281	197,187	-2,430	27,450	1,723,844	140,050	69,731	1,921,031	137,620
Other Real Estate	9,068	35,422	66,816	6,947	107,051	317,961	16,015	142,473	384,778
Holding and Investment Companies	11,283	208,299	535,385	8,532	335,971	1,918,877	19,815	544,270	2,454,262
Services	**43,726**	**145,224**	**8,819,625**	**6,524**	**932,524**	**7,271,974**	**50,250**	**1,077,748**	**16,091,599**
Hotels and Other Lodging Places	2,080	6,336	97,642	1,101	68,529	456,629	3,181	74,865	554,271
Medical and Health Services	4,313	17,235	1,589,522	513	14,918	114,047	4,826	32,153	1,703,569
Legal Services	3,029	19,015	5,009,378	941	14,903	3,543,974	3,970	33,918	8,553,352
Total	**155,621**	**720,503**	**$ 13,212,459**	**54,051**	**3,483,350**	**$ 8,905,045**	**209,672**	**4,203,853**	**$ 22,117,495**

* Totals may not add due to rounding.

- Distributions for certain nonresident partners are subject to withholding for California tax.
- Deduction for taxes paid to other states is not allowed.
- California follows federal law by requiring partnerships to use a required tax year. However, California does not conform to the federal required payment provision.
- California law has specified provisions concerning the distributive share of partnership taxable income allocable to California, with special apportionment formulas for professional partnerships.
- California has not adopted the federal definition of small partnerships, as defined in IRC Section 6231.

Annual Tax

An annual tax of $800 applies to:

- Limited partnerships (both foreign and domestic) that do business in California;
- Limited partnerships that have a certificate on file with the SOS;
- LLPs that do business in California;
- LLPs that are registered with the SOS; and
- REMICs that are partnerships and do business in California at any time during the year.
- This tax cannot be deducted as an expense by the partnership nor can it be deducted from the partner's distributive share.

Tables

In 1998, nearly 210 thousand partnerships, representing over 4.2 million partners filed returns in California. The finance, insurance and real estate industry accounted for almost 107 thousand of those returns, representing 51.0 percent of the partnerships and approximately 2.7 million, or 64.1 percent of the partners. Within that industry, operators and lessors of buildings accounted for 69,731, over 65.2 percent of the partnerships and nearly 2.0 million, or 71.3 percent of the partners. While finance, insurance and real estate contained a great amount of both the partnerships and partners, it accounted for nearly $6.0 billion of the total net ordinary income ($22.1 billion). The services industry, on the other hand, contained 24.0 percent of the partnerships and 25.6 percent of the partners, yet accounted for $16.1 million, or 73.0 percent of the total net ordinary income. Also of note was the fact that the transportation and public utilities industry, while representing only 1.4 percent of the partnerships and 1.7 percent of the partners, had a net ordinary income loss of $5.3 billion. Within that industry, it was the communication industry that accounted for all of the loss.

The industry with the largest total receipts was wholesale and retail trade which accounted for approximately $58.8 billion, representing 31.1 percent of total receipts. While having the highest total receipts, they accounted for less than 2.0 percent of the total assets. This was consistent with the nature of their business which would have a high turn over in product compared to their

Partnerships: Number of Partnerships and Partners, Net Ordinary Income, Total Receipts, and Total Assets, by Selected Industry*

INDUSTRY	Number of Partnerships	Number of Partners	Net Ordinary Income (Thousands)	Total Receipts (Thousands)	Total Assets (Thousands)
Agriculture, Forestry, and Fishing	**10,919**	**99,912**	**$ -10,322**	**$ 2,215,654**	**$ 8,023,798**
Mining	**1,597**	**56,251**	**1,353,124**	**1,947,212**	**8,604,915**
Oil and Gas Extraction	1,232	54,418	993,768	1,606,531	6,600,571
Construction	**8,487**	**19,432**	**320,683**	**7,318,124**	**6,874,384**
Manufacturing	**6,348**	**113,030**	**2,488,929**	**39,722,995**	**42,505,276**
Transportation and Public Utilities	**2,935**	**72,208**	**-5,289,832**	**19,482,316**	**77,116,744**
Communication	1,087	23,293	-6,487,169	16,459,124	66,524,854
Wholesale and Retail Trade	**22,265**	**72,549**	**1,167,771**	**58,785,239**	**16,216,440**
Finance Insurance and Real Estate	**106,872**	**2,692,724**	**5,995,543**	**13,944,063**	**574,928,866**
Security and Commodity Brokers	144	52,546	2,834,875	2,318,248	48,274,316
Operators and Lessors of Buildings	69,731	1,921,031	137,620	3,902,204	262,692,669
Holding and Investment Companies	19,815	544,270	2,454,262	970,212	222,116,406
Services	**50,250**	**1,077,748**	**16,091,599**	**45,623,833**	**106,089,050**
Medical and Health Services	4,826	32,153	1,703,569	851,722	2,192,944
Legal Services	3,970	33,918	8,553,352	318,917	6,046,673
Accounting, Auditing, and Bookkeeping Services	1,572	13,364	1,995,019	54,291	3,147,820
All Industries	**209,672**	**4,203,853**	**$ 22,117,495**	**$ 189,039,438**	**$ 840,359,471**

* Total may not add due to rounding.

fixed assets. The manufacturing industry and the services industry were also industries that had a small percentage of the assets while accounting for a large percentage of the total receipts received. The manufacturing industry had 21.0 percent of total receipts and 5.1 percent of total assets, and the services industry had 24.1 percent of total receipts and almost 13.0 percent of total assets. At the other extreme was the finance and insurance industries which accounted for 68.4 percent of the total assets but accounted for only 7.4 percent of the total receipts.

Also of interest was the legal services industry. As mentioned earlier, the services industry represented almost 73.0 percent of total net ordinary income, but within that general industry, it was the legal services industry which accounted for over half of the net ordinary income. The legal services industry represented almost 38.7 percent of total net ordinary income yet accounted for less than 1.0 percent of the partners, total receipts, and total assets and less than 2.0 percent of partnerships.

Over 74.0 percent of the partnerships were formed as General Partners while almost 83.0 percent of partners were in Limited Partnerships.

The two largest sources of income for all industries were business receipts and portfolio income. Within portfolio income, almost 75.0 percent was from capital gain and about 97.8 percent of the capital gain came from just two industries, the finance, insurance, and real estate industry and the services industry (see the Table on next page).

Partnerships: Number of Partnerships, Partners and Profit Status, by Type of Partnerships

Type		Profit Status by Type		
		Deficit	Net Income	Total
General Partnerships	Number of Partnerships	97,955	57,666	155,621
	Number of Partners	532,404	188,099	720,503
	Ordinary Income (Thousands)	$ -4,430,023	$ 17,642,473	$ 13,212,450
Limited Partnerships/ Limited Liability Companies	Number of Partnerships	45,108	8,943	54,051
	Number of Partners	2,863,003	620,347	3,483,350
	Ordinary Income (Thousands)	$ -13,833,093	$ 22,738,138	$ 8,905,045
Total	Number of Partnerships	143,063	66,609	209,672
	Number of Partners	3,395,407	808,446	4,203,853
	Ordinary Income (Thousands)	$ -1,034,616	$ 40,380,611	$ 22,117,495

*Partnerships: Total Receipts, by Industrial Division**

Item	Dollars in Thousands				
	All Industries	Agriculture, Forestry, and Fishing	Mining	Construction	Manufacturing
Total Receipts	**$ 189,039,438**	**2,215,654**	**1,947,212**	**7,318,124**	**39,722,995**
Business Receipts	$ 101,667,785	1,563,959	1,518,761	7,201,948	36,573,414
Ordinary Income from Partnerships and Fiduciaries	$ -1,016,663	-107,273	280,648	27,637	570,582
Net Farm Profit	$ 142,540	145,528	13,740	-1,300	237
Net Gain, Noncapital Assets	$ 576,514	31,747	1,878	12,657	12,959
Other Income from Trade or Business	$ 14,447,598	11,942	34,192	13,334	689,250
Portfolio Income (Total)	$ 52,986,379	132,312	86,271	46,068	824,270
Interest Income	$ 7,348,256	61,232	37,909	41,416	189,613
Dividend Income	$ 4,768,573	3,879	9,890	3,224	94,746
Royalty Income	$ 438,180	5,956	27,366	0	59,672
Capital Gain	$ 39,638,108	61,239	10,666	1,413	229,240
Other Portfolio Income	$ 793,262	5	439	14	251,000
Net Income (Under Section 1231)	$ 8,810,286	382,807	31	18,078	165,235
Other Income	$ 6,409,096	837	4,672	5	862,464
Real Estate Rental Income	$ 5,203,907	53,289	7,010	7,319	-990
Non-real Estate Rental Net Income	$ -188,005	506	9	-7,622	25,573

Item	Dollars in Thousands				
	All Industries	Transportation and Utilities	Wholesale and Retail Trade	Finance, Insurance, and Real Estate	Services
Total Receipts	**$ 189,039,438**	**19,482,316**	**58,785,239**	**13,944,063**	**45,623,833**
Business Receipts	$ 101,667,785	21,860,735	58,065,333	-36,100,075	10,983,710
Ordinary Income from Partnerships and Fiduciaries	$ -1,016,663	-4,401,346	41,345	1,757,925	813,817
Net Farm Profit	$ 142,540	0	202	13,654	-29,520
Net Gain, Noncapital Assets	$ 576,514	101,366	18,483	75,993	321,430
Other Income from Trade or Business	$ 14,447,598	384,707	433,072	7,376,641	5,504,461
Portfolio Income (Total)	$ 52,986,379	960,596	140,720	23,817,971	26,978,172
Interest Income	$ 7,348,256	435,486	47,752	5,757,919	776,928
Dividend Income	$ 4,768,573	35,972	1,805	1,749,848	2,869,209
Royalty Income	$ 438,180	161	2	68,091	276,931
Capital Gain	$ 39,638,108	488,972	89,778	15,713,780	23,043,018
Other Portfolio Income	$ 793,262	3	1,383	528,333	12,085
Net Income (Under Section 1231)	$ 8,810,286	545,658	24,800	6,849,631	824,047
Other Income	$ 6,409,096	40,421	13,418	5,225,196	262,082
Real Estate Rental Income	$ 5,203,907	10,345	26,086	4,776,087	324,761
Non-real Estate Rental Net Income	$ -188,005	-20,165	21,780	151,040	-359,126

* Totals may not add due to rounding.

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.

Legislation enacted prior to the 1999 claim year increased the allowable limitation on total household income from $13,200 to $33,132 and gross household income from $24,000 to $60,240 for the 1999 claim year. The legislation also required the department to make subsequent annual adjustments to the income limitation based on the California Consumer Price Index before February 1st of each year.

As a result of this legislation the eligible claimant population rose from 131,564 individuals in 1998 to 384,122 individuals in 1999. In addition, the total amount of assistance increased from nearly $11.4 million in 1998 to nearly $70 million in 1999.

Program Summary

The 1999 assistance amount represented a partial reimbursement of the 1998/1999 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, a claimant's total household income from all sources for the prior calendar year cannot exceed $33,132.

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 of the property tax claimants paid on the first $34,000 assessed value of their home, for a maximum of $326.40. Renters can receive assistance ranging from $10 to $240. 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.

Homeowner and Renter Assistance claims may be filed any time after May15 through August 31. However, the Franchise Tax Board accepted claims through June 30 of the year following the claim year for which assistance was requested. To claim assistance, homeowners must file Form 9000, Homeowner Assistance Claim, and renters must file Form 9000R, Renter Assistance Claim.

During 1999, 384,122 qualified homeowners and renters received almost $70.0 million in residential property tax assistance through the program. This represented a 512.5 percent increase in assistance paid and an 192.0 percent increase in the number of claimants from the previous year. This large increase was due to the

legislative change to increase the income limits on total household income for claimants. For those receiving assistance, the average household income was $12,982. The average assistance payment for 1999 was $182 versus $87 in 1998.

Homeowner Assistance

Homeowners filed 30.6 percent of the claims and received nearly $15.5 million through the assistance program, representing 22.1 percent of the total amount paid. For those receiving assistance, the average household income for homeowners was $18,817. The average assistance was $132.

Those homeowners with income of $5,000 and below accounted for 2.6 percent of homeowner claimants and 4.2 percent of the total amount of homeowner assistance (Appendix D, Table 2). Those with incomes of less than $25,000 accounted for 75.0 percent of homeowner claimants and 95.2 percent of the total amount of homeowner assistance.

The counties with the highest average homeowner's assistance paid per household in 1999 were Trinity County with $155, Mono County with $154 and Colusa County with $148. The number of claimants in these counties were 145 in Trinity County, 19 in Mono County and 120 in Colusa County. In contrast, the average homeowner's assistance paid per household in 1999 to claimants in Los Angeles County was $143 with 25,243 claimants and a total amount of assistance for that county of over $3.6 million. For further information, see Appendix D, Table 4.

Renter Assistance

Renters made up the majority of the program participants by filing 69.4 percent of all claims. Renters received $54.5 million through the assistance program, representing 77.9 percent of the total amount paid. The average household income of renters was $10,412. The average assistance was $204.

Renters with income of $5,000 and below accounted for 5.9 percent of renter claimants and 6.4 percent of total amount of renter assistance (Appendix D, Table 6). Those with income of less than $25,000 accounted for 96.9 percent of renter claimants and 99.7 percent of total amount of renter assistance.

The counties with the highest average renter's assistance paid per household in 1999 were Yuba County with $221, Merced County with $220 and Fresno County with $219. The number of claimants in these counties were 711 in Yuba County, 1,701 in Merced County and 9,474 in Fresno County. In contrast, the average renter's assistance paid per household in 1999 to claimants in Los Angeles County was $212 with 93,389 claimants and a total amount of assistance for that county of more than $19.8 million. For further information, see Appendix D, Table 8.

Homeowner and Renter Assistance: 1999 Claims

	Number of Claimants	Percent of Total	Percent** Change from Prior Year	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Percent of Total	Percent** Change from Prior Year	Average Assistance	Total Property Taxes (Thousands)
Homeowner										
Senior Citizens	113,054	29.4		$ 2,152,189	$ 19,037	$ 14,529	20.8		$ 129	$ 73,393
Disabled	4,417	1.1		58,223	13,181	944	1.3		214	3,111
Subtotal	117,471	30.6	843.7	$ 2,210,412	$ 18,817	$ 15,473	22.1	1,433.5	$ 132	$ 76,504
Renter*										
Senior Citizens	174,788	45.5		$ 1,989,350	$ 11,382	$ 33,940	48.5		$ 194	$ 43,697
Disabled	91,863	23.9		787,009	8,567	20,576	29.4		224	22,966
Subtotal	266,651	69.4	123.9	$ 2,776,359	$ 10,412	$ 54,516	77.9	423.3	$ 204	$ 66,663
Total	384,122	100.0	192.0	$ 4,986,771	$ 12,982	$ 69,989	100.0	512.5	$ 182	$ 143,167

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

** The large increase was due to legislative change.

Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 1999. This section describes each bill as it affects various portions of the Revenue and Taxation Code administered by the Franchise Tax Board.

Unless otherwise stated, all legislation was effective for taxable or income years beginning on or after January 1, 1999.

Minimum Tax/Exempted 2nd Taxable Year and Reduces Prepaid Tax to Zero after January 1, 2000

AB 10 (Chapter 64)

This act exempted every corporation that incorporated or qualified to do business on or after January 1, 2000, from the minimum franchise tax (prepaid to the Secretary of State) for its first taxable year, and the minimum franchise tax for its second year.

This act did not apply to any corporation that reorganized solely for the purpose of avoiding payment of its minimum franchise tax.

This act did not apply to limited partnerships, limited liability partnerships, charitable organizations, regulated investment companies, real estate investment trusts, real estate mortgage investment conduits, financial asset securitization trusts, and qualified Subchapter S subsidiaries.

This act was effective upon enactment and operative for corporations that incorporate on or after January 1, 2000.

Cash Bond Payments/Claim for Refund

AB 41 (Chapter 463)

This act allowed a taxpayer to make a deposit in the nature of a "cash bond" to stop the accrual of interest, and provided that such payments must not be considered a "payment of tax" for purposes of filing a claim for refund or bringing a lawsuit for refund of taxes.

This act was effective January 1, 2000, and applied to payments made on or after that date.

Low-income Housing Credit/Extended Effective Date

AB 97 (Chapter 893)

This act deleted the repeal date for the expiration of the chapter authorizing the Tax Credit Allocation Committee (the Committee) to allocate the low-income housing tax credit. This act also extended the Committee's authorization for as long as the federal low-income housing credit remains in effect.

This act was effective January 1, 2000.

Exclusion/Compensation Received by Kevin Lee Green from the State to Recompense Him for a Miscarriage of Justice

AB 110 (Chapter 619)

This act appropriated $620,000 from the General Fund to Kevin Lee Green for a legislatively declared miscarriage of justice by which Mr. Green was unjustly convicted and incarcerated. This act also provided that the amount received by the taxpayer under this act is excluded from gross income.

Disaster Loss Deduction/1998-99 Winter Freeze

AB 114 (Chapter 165)

Under the Personal Income Tax Law and the Bank and Corporation Tax Law, this act allowed special disaster treatment of losses sustained as a result of a freeze or any related casualty that occurred during the winter of 1998-99 in any county of California that was declared a disaster. Specifically, this act allowed 100 percent of these losses to be carried forward for up to 5 years. If any loss remains after the 5 year period, 50 percent of the remaining loss may be carried forward for up to 10 additional years. The $100 and 10 percent of adjusted gross income limitations in existing law apply to disaster losses on nonbusiness property.

This act allowed the amended return claiming the disaster loss to be filed by the extended due date of the return for the taxable or income year in which the disaster occurred.

In addition, this act added a provision inadvertently dropped in a prior amendment to these sections which reinstates favorable disaster loss treatment to disasters declared by the Governor which are added to the lists of disasters in these code sections.

This special disaster treatment of losses applied to the taxable or income year of the loss, which may be 1998 or 1999 depending on whether the taxpayer is a fiscal or calendar year filer.

California Child Support Automation System/FTB Agent for Department Responsible for Operating Child Support Enforcement Program

AB 150 (Chapter 479)

This act designated FTB, as agent for California's Title IV-D agency, to be responsible for the procurement, development, implementation, and maintenance of the California Child Support Automation System (CCSAS) in accordance with the state's child support plan. CCSAS would be a single statewide automated system that would include the State Case Registry, the State Disbursement Unit and all other necessary data bases and interfaces. Under this act, FTB is required to develop a procurement plan that would employ techniques proven successful in FTB's previous technology efforts, incorporate where possible best practices from other government jurisdictions, and take into consideration the events and circumstances that contributed to the failure of the former statewide automated child support system known as SACSS.

As an urgency measure, this act took effect immediately upon its enactment date of September 27, 1999.

California Alzheimer's Disease & Research Fund/ Extends Repeal Date to January 1, 2005.

AB 160 (Chapter 315)

This act extended the repeal date for the California Alzheimer's Disease & Related Research Fund to January 1, 2005. This act also required the Fund to meet the minimum contribution amount of $250,000 (and the amount adjusted for inflation for subsequent tax years) beginning in taxable year 2000 to remain on the tax return.

This act was effective for taxable years beginning on or after January 1, 2000.

Clarify Authority to Suspend Disregarded Limited Liability Companies

AB 189 (Chapter 249)

This FTB sponsored act removed the erroneous reference to a limited liability company (LLC)

classified as a partnership in the definition of "tax" for purposes of suspending an LLC. Thus, this act clarified that an LLC which is disregarded for tax purposes, but still owes the tax and fee, is subject to suspension.

This act applied retroactively to taxable years beginning on or after January 1, 1997. The retroactive application corresponds to the effective date of prior legislation amending this section: SB 1234 (Ch. 608, Stats. 1997) and AB 1694 (Ch 80, Stats. 1998).

Child Support Collection and Enforcement

AB 196 (Chapter 478)

This act created, within the California Health and Human Services Agency, the Department of Child Support Services (DCSS) to replace the Department of Social Services (DSS) as California's Title IV-D agency. In addition, this act transferred from the county district attorneys (DAs) or new local child support agencies to the FTB the responsibility and authority to enforce collection of delinquent child support. This transfer created and established within the FTB a statewide child support delinquency enforcement program in support of the counties through the DCSS.

Under this program, counties are required to transfer to FTB all child support accounts greater than $100 and more than 60 days in arrears, or as otherwise defined by guidelines prescribed by the DCSS, in consultation with the FTB. However, the FTB can transfer back to a county or allow a county to retain a child support delinquency if the FTB determines that transfer or retention of the delinquency would enhance the collectibility of the delinquency. Upon transfer of the delinquency, FTB will have the authority to enforce collection of the delinquency as though it was a delinquent personal income tax liability.

Additionally, this act repealed and renumbered (recasted) various existing laws, some of which pertain to FTB's child support delinquency enforcement program.

Further, under this act, certain persons currently required under federal law to file an information return reporting nonemployee personal services (independent contractor registry (ICR)) for which $600 or more was paid, are required to accelerate the reporting of those services and payments to Employment Development Department (EDD), operative July 1, 2000. The reporting is required by the earlier of 20 days after entering into the personal service contract with aggregate payments in excess of $600 or when payments made exceed $600. The information can be used for child support enforcement, tax enforcement and EDD purposes.

This act was effective January 1, 2000; however, the various provisions specified different operative dates.

Limited Partnerships and Limited Liability Company Conversion

AB 197 (Chapter 250)

This act authorized California general partnerships to convert to California limited liability companies (LLCs) or California limited partnerships (LPs). It also authorized California LLCs and LPs to convert to general partnerships and foreign and other business entities.

This act was effective January 1, 2000.

Child Support Enforcement/Date Amount Due Calculated

AB 370 (Chapter 654)

Under this act, whenever a notice is issued by a state or local governmental agency to a support obligor, the notice is required to:

- state the date upon which the amount of the delinquency was calculated;
- notify the obligor that the amount calculated may or may not include interest; and
- notify the obligor of his or her right to request that the local child support agency (county) review the arrears and make an administrative determination of arrears. A request for an administrative determination will not suspend the enforcement of the arrearage, unless so instructed by the county.

This act was effective on January 1, 2000; however, the notice requirement is not to be imposed until the county has instituted one of several specified systems.

Statute Of Limitations For Refunds

AB 414 (Chapter 614)

This act modified the statute of limitation (SOL) applicable to credits and claims for refund. This act modified the four-year SOL so that it begins on the date the return was actually filed, if the return was timely filed by the extended due date, rather than starting the SOL on the original due date.

This act specified that it applies to all claims for refund and credits for which the SOL has not expired as of its effective date.

Limited Liability Companies Permitted to Have One Member

AB 831 (Chapter 490)

This act authorized the organization of single-member limited liability companies in California.

This act was effective January 1, 2000.

Repeal Information Reporting Requirements of Cities Regarding Businesses

AB 1105 (Chapter 67)

This act removed the requirement that cities that maintain a computerized record-keeping system or that have access to such a system annually furnish the FTB with information regarding taxpayers who pay city business license taxes.

As an urgency measure, this act took effect immediately upon its enactment date of July 6, 1999.

Self-Employed Health Deduction Conformity/Phase-in of 100 Percent

AB 1107 (Chapter 146)

Under the Personal Income Tax Law, this act conformed California law to federal law with regard to the incremental phase-in of a 100 percent deduction for self-employed health insurance costs.

This act superseded AB 1289 (Ch. 117, Stats. 1999). AB 1289 contained the identical provision.

Eliminate Repeal/Exclusion/50% of Gain From Sale Of Qualified Small Business Stock Held For More Than 5 Years

AB 1120 (Chapter 69)

This act removed the January 1, 1999 repeal date on the issuance of qualified small business stock, thereby making the exclusion permanent.

Include Effect of Senior Exemption and Dependent Credits in Filing Requirement Income Threshold Amounts

AB 1140 (Chapter 196)

Under the Personal Income Tax Law, this FTB sponsored act raises the income threshold below which taxpayers are not required to file an income tax return by taking into account both the senior exemption credit and the recent increases in the dependent exemption credit.

State Bodies/Open Meetings Notices/Make Available on Internet and Provide Internet Site Address in Written Notices

AB 1234 (Chapter 393)

This act amended the Bagley-Keene Open Meetings Act (the Act) to require that a state body provide notice of its meetings, certain findings of special meetings, and the minutes from emergency meetings on the Internet. In addition, this act amended the authority of the Attorney General and others to commence an action for the purpose of determining the applicability of the Act to past actions by members of the state body. This act provided that an interested person would have 90 days instead of 30 days to commence an action for the purpose of obtaining a judicial determination that the action by a state body was in violation of specific sections of the Act.

This act was effective on January 1, 2000; however, the sections of this act relating to the Internet are not to be implemented until July 1, 2001, unless otherwise authorized by the Department of Information Technology.

Self-Employed Health Deduction Conformity/Phase-in of 100 Percent

AB 1289 (Chapter 117)

Under the Personal Income Tax Law, this act conformed California law to federal law with regard to the incremental phase-in of a 100 percent deduction for self-employed health insurance costs.

This act was superseded by AB 1107 (Ch. 146, Stats. 1999). AB 1107 contains the identical provision contained in this act.

Funeral Trusts

AB 1379 (Chapter 241)

Under the Business and Professions Code, this act allowed a trustee of a funeral trust to pay taxes on earnings of the trust, provided the taxes are not paid from the corpus of the trust.

This act was effective January 1, 2000.

AB 3086 Clean-Up/Definition of Wages

AB 1634 (Chapter 144)

Under the Unemployment Insurance Code, this act, sponsored by the Franchise Tax Board, specified that the definition of wages for the purposes of the quarterly report included all remuneration includable in gross income for services paid by an employer engaged in a trade or business to all employees, while maintaining the current definition of wages for withholding purposes to preserve current exceptions to withholding.

This act also clarified which amounts must be included in the Report of Wages by specifically including in the definition of wages amounts withheld from pension, annuities, and other forms of deferred compensation.

This act was effective January 1, 2000, and applied to reports required to be filed after that date.

Filing Status of individuals/Time for Filing Action

AB 1635 (Chapter 605)

This Franchise Tax Board (FTB) sponsored act:

- allowed the FTB to revise the California return to reflect the proper filing status (making the filing status different from the status on the federal return) when the filing status used on the California return is determined to be incorrect;
- allowed taxpayers who are not required to file a federal return to select any filing status for the California return that could have been claimed on the federal return had one been required;
- allowed taxpayers who file a joint return for federal purposes and are allowed to file either married filing separate returns or a joint return for California purposes to change their California filing status after the due date for filing the return has passed; and
- provided that the 90-day period for filing an action regarding income taxes or interest begins on the date the Board of Equalization (BOE) determination becomes final.

This act was effective January 1, 2000, and specified different operatives dates for its provisions.

HRA/Residential Dwelling Includes Houseboats and Floating Homes

AB 1636 (Chapter 928)

This act added floating homes to the definition of residential dwelling for purposes of the homeowners and renters assistance program.

This act was effective January 1, 2000.

Personal Exemption Credit and Land and Water Credit/Allows Credits to Reduce Specified Taxes Below the Tentative Minimum Tax

AB 1637 (Chapter 930)

This act:

- eliminated the tentative minimum tax limitation on personal exemption credits to reduce regular tax below tentative minimum tax (TMT).
- deleted an obsolete refund provision relating to the renter's credit that is no longer necessary because the reinstated renter's credit, enacted by AB 2797 (Ch. 322, Stats. 1998), is not refundable.
- included a reference in Revenue and Taxation Code Section 17039 to Section 17053.30. This reference would have provided that a land and water conservation credit could reduce regular tax below TMT. However, SB 680, in which the land and water conservation was contained, was not passed by the Legislature. Thus, this provision has no impact.

Child Support Enforcement

AB 1671 (Chapter 980)

This act:

- required that out-of-state child support delinquencies be processed through the financial institutions data match (FIDM) and levies be made thereon, as mandated by federal law.
- created a lien by operation of law (statutory lien) on an obligor's personal property for all amounts of overdue support regardless of whether the amounts have been adjudicated or

otherwise determined. However, the child support statutory lien has priority over any competing state tax lien only if the child support lien is filed with the Secretary of State (SOS) or the levy is made on the property before the state tax lien is filed with the SOS.

- made technical corrections to child support collection laws administered by FTB under the Revenue and Taxation Code by replacing a repealed section number of the Welfare and Institutions Code (WIC) with the number of the WIC section under which counties receive incentive payments for child support collections and replacing the formal name of Statewide Automated Child Support System (SACSS) with a generic reference to California's automated child support system.

This act was effective January 1, 2000, and specified different operative dates for its provisions.

California Fund for Senior Citizens/Extended Repeal Date to January 1, 2005

AB 1697 (Chapter 228)

This act extended the repeal date for the California Fund for Senior Citizens to January 1, 2005, and required the Fund to meet the minimum contribution amount of $250,000 for taxable years beginning in 2001. The minimum amount will be adjusted for inflation beginning in calendar year 2002.

Enterprise Zone/Expansion Area

SB 84 (Chapter 137)

This act modified the rules regarding expansion of enterprise zones as follows:

- allowed expansion into noncommercial or nonindustrial land if that land is needed as right-of-way and is needed for contiguous expansion.
- specified that expansion into an adjacent unincorporated area must be into an area contiguous to the existing enterprise zone.

This act allowed the enterprise zones located in Fresno or Kern Counties to expand into adjacent unincorporated areas.

Conformity/Roth IRA

SB 93 (Chapter 8)

This act conformed California tax law to federal technical changes relating to Roth Individual Retirement Accounts included in the Internal Revenue Service Restructuring and Reform Act of 1998 (IRS Reform Act).

The act specified that it was operative for taxable years beginning on or after January 1, 1998.

Taxpayers' Bill of Rights of 1999

SB 94 (Chapter 931)

This act conformed, with some modifications, to 22 selected provisions of the Taxpayer Protections and Rights contained in the IRS Reform Act. For further information regarding these provisions, refer to the SB 94 bill analysis on the "Law and Legislation" page on the FTB website at http://www.ftb.ca.gov.

In addition, this act:

- deleted obsolete refund provisions relating to the renter's credit;

- provided relief to an employee whose employer withheld delinquent taxes from the employee's pay, but failed to remit the amounts to the FTB; and
- provided FTB administrative authority to compromise a tax debt similar to the IRS's current offers in compromise authority.

This act specified different operative dates for its provisions.

Manufacturing Enhancement Area Employers Hiring Credit

SB 113 (Chapter 58)

This act made a technical correction to the definition of qualified disadvantaged individual by specifying that the references to expired federal programs include any successor programs.

Exclusion/Reparation Payments Received by Persons of Japanese Ancestry from Canadian Government

SB 164 (Chapter 471)

This act provided an exclusion from gross income for amounts received as reparation payments paid by the Canadian government to redress the injustice done to persons of Japanese ancestry who were interned in Canada during World War II.

California Firefighter's Memorial Fund/Extended Repeal Date

SB 246 (Chapter 988)

Under the Administration of Franchise and Income Tax Law, this act allowed the California Firefighter's Memorial Fund to be used for the maintenance, as well as the creation of a memorial and extended the fund's operation to January 1, 2006.

This act was effective January 1, 2000.

Secretary of State

SB 284 (Chapter 1000)

This act provided that, upon a corporate merger, the surviving domestic corporation assumes the liability of the disappearing corporation and files the required tax and information returns. In addition, this act required, under certain circumstances, that the Secretary of State (SOS) file the merger without a certificate of satisfaction from the FTB.

Also, this act provided that a registered foreign limited liability partnership that ceases to be such an entity must file a tax clearance certificate received from the FTB as part of the notice filed with the SOS that the entity is no longer a limited liability partnership.

This act was effective January 1, 2000.

FTB Participation in the Joint Enforcement Strike Force on the Underground Economy

SB 319 (Chapter 306)

This act extended the authority of the Joint Enforcement Strike Force on the Underground Economy until January 1, 2006. This act also extended the authority of the Labor Commissioner to designate, authorize and train an employee of any agency participating in the strike force to issue citations and to issue and serve a penalty assessment order.

This act was effective on January 1, 2000.

Birth Defects Research Fund

SB 493 (Chapter 398)

Under the Administration of Franchise and Income Tax Law, this act allowed taxpayers to make a voluntary contribution on their personal income tax returns to the Birth Defects Research Fund.

This act was effective upon enactment and will apply to the first taxable year another voluntary contribution fund is removed from the tax return or taxable years beginning on or after January 1, 2002, whichever occurs first.

Child Support Enforcement/Accounts Receivable Management

SB 542 (Chapter 480)

This act amended AB 196 (Ch. 478, Stats. 1999) to clarify that the transfer of the responsibilities and authorities to enforce collection of delinquent child support from the local agencies to the FTB is for purposes of account receivable management and not case management, as defined, and for purposes of enhancing the promptness, efficiency and effectiveness of wage withholding. Furthermore, under this act:

- The definition of delinquency is certain (i.e., accounts greater than $100 and more than 60 days in arrears) and cannot be superceded by Department of Child Support Services (DCSS) guidelines.
- Any levies on wages for delinquent child support issued by FTB will be through the issuance of notice of assignment (which is currently issued only by district of attorneys) and will be issued on behalf of and in the name of the county transferring the delinquency.
- The amount of an employee's wages subject to levy for delinquent child support under a notice of assignment increases (from the greater of 3 percent of the arrearage or $50) to that amount currently subject to levy through FTB's earnings withholding orders (up to 50 percent of the employee's disposable earnings).
- When FTB identifies an employer to enforce payment of a child support delinquency and the obligor also owes an amount for current support, FTB is required to include in the notice of assignment the current support amount.
- FTB is required to direct obligors or third parties to make any payments directly to the local child support agency that transferred the delinquency to FTB, pending implementation of a state disbursement unit. Directing the payments to the local child support agency is subject to phase-in, upon approval by DCSS, to the extent necessary to ensure that the local child support agency is capable of accepting payment.
- Additionally, this act delayed from July 1, 2000, to January 1, 2001, the operative date for the Employment Development Department's independent contractor registry.

This act was effective January 1, 2000; however, the various provisions specified different operative dates.

Credit Card Payments/Abatement of Interest/Allow FTB to Abate Interest for Same Period as IRS

SB 603 (Chapter 203)

This FTB sponsored act required any state agency accepting payment by credit card to provide, on its billing statement, or on a document with the statement, to an individual permitted to pay by credit card, either:

- a designated space on the payment form for the individual's credit card number, expiration date and signature, or
- complete procedural instructions for the individual to pay by credit card via telephone or other means.

This act deleted all references to the FTB's prior credit card pilot program, clarifying the Government Code provisions are controlling with respect to the new FTB credit card program.

This act allowed the FTB to abate interest for the same period interest is abated by the Internal Revenue Service (IRS) where the FTB deficiency is based upon a final federal determination, thereby giving relief to taxpayers for whom the IRS has already abated interest due to a delay or error by the IRS.

This act applied to credit card payments made on or after January 1, 2000.

With respect to the abatement of interest on a deficiency, this act applied to any ministerial act for which the interest accrued after September 25, 1987, or for any managerial act applicable to taxable or income years beginning on or after January 1, 1998.

Collection Action/Notice Before Levy & After Lien

SB 685 (Chapter 348)

This act conformed, with some modifications, to two provisions of the Taxpayer Protections and Rights contained in the IRS Reform Act. This act required FTB to notify tax debtors:

- within five business days of filing or recording a notice of a state tax lien that such notice of lien has been filed or recorded. During the 15-day period following the filing of the notice of state tax lien, tax debtors may request an independent departmental administrative review.
- at least 30 days before it intends to levy. The notice must include the proposed actions that may be taken (but does not require itemizing the property) and the laws and procedures relating to the release of levy. The notice must be given by first class mail to the address of record, unless mail to the same address was returned undelivered with no forwarding address, in which case notice is not required. No levies may be made during the 30-day period. If the tax debtor does request a departmental independent administrative review, collection action must be suspended during the review period plus 15 days. The provisions do not apply to jeopardy assessments, but FTB is required to give these tax debtors an opportunity for hearing within a reasonable time.

Issues subject to departmental independent administrative review for liens and levies include spousal defenses or collection alternatives. In the review, consideration must be given to whether the collection action balances the need for collection of the debt with the legitimate concern that any collection action be no more intrusive than necessary. An independent departmental administrative review is not subject to the formal Administrative Procedures Act requirements.

Additionally, if FTB holds the collection of an account in abeyance for more than six months, FTB is required to mail a new notice to the taxpayer before issuing a levy or filing or recording a notice of state tax lien.

This act was operative for collection actions after July 1, 2000.

Research Expenses Credit/12 Percent of Qualified Expenses

SB 705 (Chapter 77)

This act increased the state credit for "qualified research expenses" from 11 percent to 12 percent.

Exempt Corporations/Added Credit Unions

SB 934 (Chapter 675)

This act allowed state-chartered credit unions to qualify for exemption from franchise or income tax under the Bank and Corporation Tax Law and also exempted all credit unions from other state, county and municipal taxes and license fees, except certain specified taxes.

California Mexican American Veterans' Memorial Beautification and Enhancement Account/Delayed Meeting Minimum Contribution Amount to 2001

SB 1064 (Chapter 989)

This act specified that the $250,000 minimum contribution limitation to the California Mexican American Veterans' Memorial Beautification and Enhancement Account will not take effect until 2001.

This act was effective January 1, 1999.

Miscellaneous Income Tax Provisions

SB 1229 (Chapter 987)

This FTB sponsored bill made the following changes:

- retained the program to refund excess state disability insurance through the tax return while ensuring that taxpayers who fail to claim the credit on their return still will be identified as quickly as possible to receive a refund of their excess contributions.
- made several changes relating to federal adjustments regarding defining the final federal determination date and requirements for taxpayers to notify the department of any federal changes to their tax return.
- clarified inconsistencies regarding voluntary contribution funds and deleted redundant and unnecessary language.
- specified that, for purposes of determining the correct amount of tax for water's-edge electors, the presumption of correctness attaches to all federal audit determinations, including determinations made at the audit, appeals, and/or competent authority levels.
- clarified that substandard housing could be housing that is either:

  (1) occupied, or

  (2) unoccupied or abandoned.
- eliminated obsolete language regarding pending litigation related to the provision allowing elimination from income of certain unitary corporation intercompany dividends.
- eliminated ambiguity with respect to the due date for filing a tax return by requiring corporate taxpayers to file their income tax return "on or before the 15th day of the third month following the close of its income year."
- specified that a taxpayer that uses the head of household filing status or surviving spouse filing status cannot claim the dependent parent credit.

- cleaned up technical issues made necessary by the enactment of various bills affecting the Revenue and Taxation Code in the 1998 legislative session.
- performed general maintenance of the Revenue and Taxation Code, including repealing obsolete provisions, updating cross-references, and making consistent references to federal law.
- clarified that payment of estimated tax by corporations and exempt organizations is not a prerequisite for receiving an extension of time to file a return.
- clarified that exempt organizations that are subject to tax on unrelated business taxable income are required to make estimated tax payments.
- eliminated the requirement for the revivor fee for exempt organizations and required all exempt organizations seeking revivor to submit a new exemption application when requested by the department.
- specified that an organization's exempt status may be revoked for failure to file any return required or failure to pay any tax due and exempt status may be reestablished only upon the filing of all returns or the payment of all taxes due.

As a tax levy, this act was effective immediately upon enactment and applied to taxable or income years beginning on or after January 1, 1999. However, certain provisions specified different operative dates.

California Peace Officer Memorial Foundation Fund

SB 1230 (Chapter 215)

Under the Administration of Franchise and Income Tax Law, this act allowed taxpayers to make a voluntary contribution on their personal income tax returns to the California Peace Officer Memorial Foundation Fund.

Rulings

During 1999, the Franchise Tax Board published two Legal Rulings on the following subjects:

- The application of Public Law 86-272 to commerce between the Commonwealth of Puerto Rico and the 50 states;
- Modification of a prior legal ruling regarding net operating losses of eligible small businesses and new businesses.

During 1999, the Franchise Tax Board published a number of FTB Notices discussing a variety of subjects including:

- Preliminary advice regarding internal policies and procedures for processing protest cases;
- Public hearing regarding adjustment of the limited liability company fee and announcement of the revised limited liability company fee;
- Updated and revised procedures for settlement of administrative tax matter disputes;
- A list of significant legislative changes enacted in 1999.

The Franchise Tax Board also announced by FTB Notice a number of regulation and drafting symposiums and requested public comment on a variety of subjects including:

- Revision of Title 18, Cal. Code Regs. § 25137(c), concerning exclusion from the sales factor of substantial gross receipts derived from the occasional sale of intangible assets;
- Revision of Title 18, Cal. Code Regs. § 25137(b), concerning exclusion from the property factor of tangible personal property which is not physically located in any state, such as orbiting satellites and undersea transmission cables;
- Adoption of Title 18, Cal. Code Regs. § 25106.5-1, concerning proposed regulations addressing the treatment of gains from intercompany transactions, acceleration, conversion of asset(s) to nonbusiness use, intercompany distributions, partially included water's-edge entities, and foreign country operations;
- Revision of Title 18, Cal. Code Regs. § 17951-4, concerning sourcing rules to be applicable to partnerships and S corporations and to covenants not to compete.

Tax Appeals

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

In 1999, 1,050 new appeals involving nearly $140 million were filed, compared with 1,306 new appeals and $52 million in 1998.

During 1999, 1,277 appeals were completed. BOE issued decisions in 761 of the completed cases. Some of the more significant appeal decisions include:

Appeal of San Francisco Police Credit Union

This decision modifies the formula set forth in FTB Notice 92-7 for determining the taxable amount of nonmember investment income of a

credit union, in the absence of sufficient evidence of tracing.

Appeal of Daniel Q. and Janice R. Callister

The State Board of Equalization reversed in part its decision in the Appeal of Philip D. Bartz, 94-SBE-006, September 1, 1994, regarding the availability of a credit for taxes paid to the State of Maryland. The Board previously determined that the Maryland surcharge tax, equal to between 20 and 50 percent of the state income tax, was a local income tax because it was neither imposed by, nor paid to, the state of Maryland. The Board has decided to follow the analysis of Meyer v. Commissioner (1993) Docket No. 6095, 1993 Minn. Tax Lexis 16, which determined that the surcharge equal to 20 percent of the Maryland state income tax was required by Maryland to be imposed by its counties. The Board allowed a tax credit under Revenue and Taxation Code Section 18002 for county surcharge taxes paid to Maryland in an amount not to exceed the amount of the surcharge mandated by the state, which is currently 20 percent. The balance of the surcharge paid, if any, will not be regarded as taxes imposed by and paid to a state.

Appeal of Blaine B. and Bobbi J. Quick

The State Board of Equalization adopted the United States Tax Court decision in *Nelson* v. *Commissioner* (1998) 100 T.C. 114, holding that an S corporation shareholder cannot increase its basis in S corporation stock for cancellation of indebtedness income that was excluded at the corporate level under Internal Revenue Code Section 108(a) and that did not pass through to the shareholder.

Appeal of John Manter

The State Board of Equalization held that the California-source income of an S corporation, which was passed-through to a nonresident shareholder, was subject to California tax. The Board looked to provisions of the Revenue and Taxation Code that provided for nonresident shareholders to have tax withheld by the S corporation on California source income and for composite returns to be filed by nonresident shareholders of S corporations doing business in this state as support that the Legislature clearly intended for S corporation pass through items to be income taxable by California. The Board opinion concluded that the Legislature intended to have the same rule that applies to the pass-through of partnership items (18 Cal. Code of Regulations 17951-1) also applies to S corporations.

Litigation—Filings and Closures

There were 29 actions in the nature of suits for refund that were filed against the department and 27 cases of a similar nature were closed. A total of eleven cases went to a final decision by the courts, with the Franchise Tax Board being sustained in 10 of those cases. There was one final published decision, one appellate decision issued in a previous year which was ordered republished by the California Supreme Court, and one published appellate decision where the Franchise Tax Board has petitioned the California Supreme Court.

Particularly noteworthy decisions include:

Hoechst Celanese Corporation v. Franchise Tax Board, 76 Cal. App. 4th 914, 77 Cal. App. 4th 512b. This case found that the Uniform Division of Income for Tax Purposes Act's definition of "business income" encompassed both a functional and transactional test. In the circumstances of this particular case, the realization of gain on the receipt of assets from the reversionary interest on the termination of an employee pension fund, the court found the income was nonbusiness income. The Franchise Tax Board has petitioned the California Supreme Court for review of the appellate court decision.

Hunt-Wesson, Inc. v. Franchise Tax Board, (unpublished), *F.W.Woolworth v. Franchise Tax Board*, (unpublished). The appellate court found that the interest offset provision, Section 24344(b) of the Revenue and Taxation Code, was constitutional against claims that it violated the Due Process, Commerce, and Equal Protection Clauses of the United States Constitution. The taxpayers petitioned the United States Supreme Court for a Writ of Certiorari. The Court accepted the petition in *Hunt-Wesson*.

Settlement

The Settlement Program settled 121 civil tax matter disputes between July 1998 and June 1999. Of these, 27 were settled under the Franchise Tax Board's "small case" authority. Small cases involve reductions in tax and penalties of $5,000 or less. These cases are approved by the Franchise Tax Board's Chief Counsel and the Executive Officer.

The 121 settled cases involved $743 million in disputed liabilities. Of the $743 million, $657 million was sustained.

Appendix A: 1998 Tax Rates, Exemptions, and Standard Deductions

TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
Taxable Years 1935 - 1998

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[i] 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*	1997[f,j] Taxable Income*	1998[f,j] Taxable Income*
1.0	Up to $ 9,662	Up to $ 9,816	Up to $ 10,032	Up to $ 10,262
2.0	9,662 to 22,898	9,816 to 23,264	10,032 to 23,776	10,262 to 24,322
4.0	22,898 to 36,136	23,264 to 36,714	23,776 to 37,522	24,322 to 38,386
6.0	36,136 to 50,166	36,714 to 50,968	37,522 to 52,090	38,386 to 53,288
8.0	50,166 to 63,400	50,968 to 64,414	52,090 to 65,832	53,288 to 67,346
9.3	63,400 to 219,872	$ 64,414 and over	$ 65,832 and over	$ 67,346 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 - 1998

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,f] 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,j] Taxable Income*	1997[f,j] Taxable Income*	1998[f,j] Taxable Income*
1.0	Up to $ 4,831	Up to $ 4,908	Up to $ 5,016	Up to $ 5,131
2.0	4,831 to 11,449	4,908 to 11,632	5,016 to 11,888	5,131 to 12,161
4.0	11,449 to 18,068	11,632 to 18,357	11,888 to 18,761	12,161 to 19,193
6.0	18,068 to 25,083	18,357 to 25,484	18,761 to 26,045	19,193 to 26,644
8.0	25,083 to 31,700	25,484 to 32,207	26,045 to 32,916	26,644 to 33,673
9.3	31,700 to 109,936	$ 32,207 and over	$ 32,916 and over	$ 33,673 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 - 1998

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,j] 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*	1997[f,j] Taxable Income*	1998[f,j] Taxable Income*
1.0	Up to $ 9,662	Up to $ 9,817	Up to $ 10,033	Up to $ 10,264
2.0	9,662 to 22,898	9,817 to 23,264	10,033 to 23,776	10,264 to 24,323
4.0	22,898 to 29,516	23,264 to 29,988	23,776 to 30,648	24,323 to 31,353
6.0	29,516 to 36,530	29,988 to 37,114	30,648 to 37,931	31,353 to 38,803
8.0	36,530 to 43,149	37,114 to 43,839	37,931 to 44,803	38,803 to 45,833
9.3	43,149 to 149,638	$ 43,839 and over	$ 44,803 and over	$ 45,833 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 1935-1998

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	Taxable Year							
	1967[g]	1968-77[h,i]	1978[h,i]	1979-86[h,i]	1987-92[i,j]	1993[j]	1994[j]	1995[j]
I. Personal Exemptions								
a. Married Filing Joint and Surviving Spouse	$ 50	$ 50	$ 200	$ 50	$ 102	$ 128	$ 130	$ 132
b. Married Filing Separate	25	25	100	25	51	64	65	66
c. Single	25	25	100	25	51	64	65	66
d. Head of Household (Unmarried)	50	50	200	50	102	64	65	66
e. Blind (Additional)	8	8	8	8	51	64	65	66
f. Senior (Additional)	-	-	-	-	51	64	65	66
g. Estates	10	10	10	10	10	10	10	10
h. Trusts	1	1	1	1	1	1	1	1
II. Dependent Exemption	8	8	8	8	51	64	65	66
III. Standard Deductions								
a. Married Filing Joint and Surviving Spouse	$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 3,760	$ 4,804	$ 4,862	$ 4,974
b. Head of Household (Unmarried)	$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 3,760	$ 4,804	$ 4,862	$ 4,974
c. Single and Married Filing Separate	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 1,880	$ 2,402	$ 2,431	$ 2,487

Type	Taxable Year		
	1996[j]	1997[j]	1998[j]
I. Personal Exemptions			
a. Married Filing Joint and Surviving Spouse	$ 134	$ 136	$ 140
b. Married Filing Separate	67	68	70
c. Single	67	68	70
d. Head of Household (Unmarried)	67	68	70
e. Blind (Additional)	67	68	70
f. Senior (Additional)	67	68	70
g. Estates	10	10	10
h. Trusts	1	1	1
II. Dependent Exemption	67	68	253
III. Standard Deductions			
a. Married Filing Joint and Surviving Spouse	$ 5,054	$ 5,166	$ 5,284
b. Head of Household (Unmarried)	$ 5,054	$ 5,166	$ 5,284
c. Single and Married Filing Separate	$ 2,527	$ 2,583	$ 2,642

Footnotes follow this section.

TABLE 3
Bank and Corporation
SYNOPSIS OF TAX RATES
1929-1998

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
1929-1998

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	Income Year (Calendar Year Basis)			
	1994[h]	1995-96[h]	1997[j]	1998[j]
I. General Corporations				
a. Tax Rate	9.3%	9.3%	8.84%	8.84%
b. Minimum Franchise Tax*	$ 800	$ 800	$ 800	$ 800
c. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%
d. Preference Tax	-	-	-	-
II. S Corporations				
a. Tax Rate	2.5%	1.5%	1.5%	1.5%
b. Financial S Corp. Add-on, In-Lieu Rate	2.170%	2%	2%	2%
c. Composite Rate	4.670%	3.5%	3.5%	3.5%
d. Minimum Franchise Tax	$ 800	$ 800	$ 800	$ 800
e. Excess Net Passive Income Tax	9.3%	9.3%	8.84%	8.84%
f. Built-in Gains Tax	9.3%	9.3%	8.84%	8.84%
III. Banks				
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%
d. Minimum Franchise Tax Rate*	$ 800	$ 800	$ 800	$ 800
e. Alternative Minimum Tax **	7.0%	7.0%	8.65%	8.65%
f. Preference Tax	-	-	-	-
IV. Other Financial Corporations				
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%
d. Financial Offset***	***	***	***	***
e. Minimum Franchise Tax*	$ 800	$ 800	$ 800	$ 800
f. Alternative Minimum Tax**	7.0%	7.0%	8.65%	8.65%
g. Preference Tax	-	-	-	-
V. Corporations Subject to Income Tax				
a. Tax Rate*	9.3%	9.3%	8.84%	8.84%
b. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%
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, 1.6% for 1996, 2.2% for 1997, and 2.3% for 1998. 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, 1.6% for 1996, 2.2% for 1997, and 2.3% for 1998.

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).

i For taxable years beginning on January 1, 1997, the regular top marginal tax rate was reduced from 9.3% to 8.84% (Stats. 1996, Ch. 170).

* 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).

Appendix B:
Personal Income Tax
1998 Taxable Year

TABLE 1[a]
Personal Income Tax Statistics
COMPARISON BY TAXABLE YEARS
1940 Through 1998 Taxable Years

Year	Number of Returns	Adjusted Gross[1] Income	Taxable[4] Income	Total Tax[5] Liability
1998	12,796,604	$ 627,433,733,461	$ 522,562,769,753	$ 26,203,573,219
1997	12,473,473	570,690,809,850	473,083,813,746	23,877,801,254
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
1995 Through 1998 Taxable Years

Adjusted Gross Income Class	NUMBER OF RETURNS							
	1995 Taxable Year		1996 Taxable Year		1997 Taxable Year		1998 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $ 5,000	1,282,366	10.6	1,254,405	10.3	1,160,539	9.3	1,131,258	8.8
5,000 to 9,999	1,417,806	11.7	1,395,539	11.5	1,385,646	11.1	1,280,215	10.0
10,000 to 14,999	1,408,300	11.7	1,316,758	10.8	1,295,073	10.4	1,324,361	10.3
15,000 to 19,999	1,190,756	9.9	1,158,670	9.5	1,166,826	9.4	1,156,480	9.0
20,000 to 24,999	998,804	8.3	986,187	8.1	971,772	7.8	988,532	7.7
25,000 to 29,999	831,253	6.9	827,109	6.8	849,962	6.8	895,890	7.0
30,000 to 39,999	1,279,207	10.6	1,315,017	10.8	1,385,152	11.1	1,398,204	10.9
40,000 to 49,999	955,096	7.9	981,867	8.1	1,021,706	8.2	1,072,338	8.4
50,000 to 99,999	2,040,881	16.9	2,144,035	17.6	2,298,942	18.4	2,464,790	19.3
$ 100,000 and over	680,174	5.6	792,614	6.5	937,855	7.5	1,086,536	8.5
Total	12,084,643	100.0	12,172,201	100.0	12,473,473	100.0	12,796,604	100.0

Adjusted Gross Income Class	ADJUSTED GROSS INCOME IN THOUSANDS							
	1995 Taxable Year		1996 Taxable Year		1997 Taxable Year		1998 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under $ 5,000	$ -4,281,878	-0.9	$ -3,983,642	-0.8	$ -3,439,838	-0.6	$ -2,547,837	-0.4
5,000 to 9,999	10,659,559	2.3	10,578,019	2.1	10,441,170	1.8	9,718,254	1.5
10,000 to 14,999	17,559,697	3.8	16,395,288	3.2	16,219,717	2.8	16,580,312	2.6
15,000 to 19,999	20,699,917	4.4	20,173,087	3.9	20,347,010	3.6	20,302,282	3.2
20,000 to 24,999	22,403,885	4.8	22,100,010	4.3	21,756,267	3.8	22,109,425	3.5
25,000 to 29,999	22,813,897	4.9	22,670,634	4.4	23,303,622	4.1	24,551,799	3.9
30,000 to 39,999	44,500,661	9.5	45,826,533	8.9	48,146,786	8.4	48,468,270	7.7
40,000 to 49,999	42,716,557	9.1	43,989,078	8.6	45,694,909	8.0	48,061,461	7.7
50,000 to 99,999	139,884,039	29.9	147,679,777	28.8	158,997,659	27.9	171,089,342	27.3
$ 100,000 and over	151,036,080	32.3	187,002,890	36.5	229,223,508	40.2	269,100,425	42.9
Total	$ 467,992,413	100.0	$ 512,431,676	100.0	$ 570,690,810	100.0	$ 627,433,733	100.0

Adjusted Gross Income Class	TOTAL TAX LIABILITY IN THOUSANDS							
	1995 Taxable Year		1996 Taxable Year		1997 Taxable Year		1998 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under $ 5,000	$ 12,016	0.1	$ 8,703	0.0	$ 10,692	0.0	$ 8,537	0.0
5,000 to 9,999	13,220	0.1	12,433	0.1	17,114	0.1	14,728	0.1
10,000 to 14,999	55,225	0.3	48,895	0.2	47,163	0.2	38,113	0.1
15,000 to 19,999	117,930	0.6	122,253	0.6	123,436	0.5	101,564	0.4
20,000 to 24,999	220,130	1.2	212,175	1.0	205,063	0.9	169,000	0.6
25,000 to 29,999	316,358	1.7	307,331	1.5	302,085	1.3	288,041	1.1
30,000 to 39,999	829,883	4.6	887,971	4.4	938,818	3.9	796,047	3.0
40,000 to 49,999	1,040,150	5.7	1,053,959	5.2	1,092,999	4.6	1,029,055	3.9
50,000 to 99,999	4,780,118	26.3	5,033,553	24.8	5,434,490	22.8	5,435,537	20.7
$ 100,000 and over	10,770,773	59.3	12,635,511	62.2	15,705,942	65.8	18,322,951	69.9
Total	$ 18,155,801	100.0	$ 20,322,785	100.0	$ 23,877,801	100.0	$ 26,203,573	100.0

Footnotes follow this section.

TABLE 3[#]

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED

State Totals - 1998 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	97,091	0.8	0.8	-5,248,109	-0.8	-0.8	-	0.0	0.0	2,882	0.0	0.0
Zero	406	0.0	0.8	-	0.0	-0.8	-	0.0	0.0	-	0.0	0.0
$ 1 to 999	158,078	1.2	2.0	71,893	0.0	-0.8	2,444	0.0	0.0	25	0.0	0.0
1,000 to 1,999	231,244	1.8	3.8	345,665	0.1	-0.8	34,252	0.0	0.0	682	0.0	0.0
2,000 to 2,999	204,900	1.6	5.4	516,778	0.1	-0.7	54,056	0.0	0.0	923	0.0	0.0
3,000 to 3,999	212,627	1.7	7.1	746,674	0.1	-0.6	180,004	0.0	0.1	1,689	0.0	0.0
4,000 to 4,999	226,912	1.8	8.8	1,019,262	0.2	-0.4	344,183	0.1	0.1	2,336	0.0	0.0
5,000 to 5,999	233,537	1.8	10.7	1,279,846	0.2	-0.2	498,208	0.1	0.2	2,369	0.0	0.0
6,000 to 6,999	218,361	1.7	12.4	1,420,258	0.2	0.0	621,832	0.1	0.3	2,699	0.0	0.1
7,000 to 7,999	296,422	2.3	14.7	2,228,079	0.4	0.4	1,173,960	0.2	0.6	3,122	0.0	0.1
8,000 to 8,999	265,215	2.1	16.8	2,255,085	0.4	0.7	1,221,709	0.2	0.8	2,505	0.0	0.1
9,000 to 9,999	266,680	2.1	18.8	2,534,986	0.4	1.1	1,553,971	0.3	1.1	4,033	0.0	0.1
10,000 to 10,999	238,267	1.9	20.7	2,504,809	0.4	1.5	1,533,174	0.3	1.4	4,341	0.0	0.1
11,000 to 11,999	266,330	2.1	22.8	3,065,085	0.5	2.0	1,949,538	0.4	1.8	6,617	0.0	0.1
12,000 to 12,999	291,255	2.3	25.1	3,638,645	0.6	2.6	2,424,833	0.5	2.2	7,667	0.0	0.2
13,000 to 13,999	278,071	2.2	27.2	3,750,938	0.6	3.2	2,512,956	0.5	2.7	9,605	0.0	0.2
14,000 to 14,999	250,438	2.0	29.2	3,620,835	0.6	3.8	2,456,570	0.5	3.2	9,883	0.0	0.2
15,000 to 15,999	218,666	1.7	30.9	3,390,865	0.5	4.3	2,264,853	0.4	3.6	11,965	0.0	0.3
16,000 to 16,999	239,706	1.9	32.8	3,964,363	0.6	5.0	2,800,747	0.5	4.1	16,582	0.1	0.3
17,000 to 17,999	223,819	1.7	34.5	3,926,759	0.6	5.6	2,847,762	0.5	4.7	19,437	0.1	0.4
18,000 to 18,999	226,383	1.8	36.3	4,190,820	0.7	6.3	3,037,896	0.6	5.3	23,308	0.1	0.5
19,000 to 19,999	247,906	1.9	38.2	4,829,475	0.8	7.0	3,627,419	0.7	6.0	30,272	0.1	0.6
20,000 to 20,999	215,427	1.7	39.9	4,419,291	0.7	7.7	3,238,114	0.6	6.6	28,006	0.1	0.7
21,000 to 21,999	200,604	1.6	41.5	4,311,767	0.7	8.4	3,194,045	0.6	7.2	28,410	0.1	0.8
22,000 to 22,999	204,094	1.6	43.1	4,589,826	0.7	9.1	3,464,597	0.7	7.9	33,955	0.1	1.0
23,000 to 23,999	184,074	1.4	44.5	4,320,864	0.7	9.8	3,279,267	0.6	8.5	37,030	0.1	1.1
24,000 to 24,999	182,333	1.4	45.9	4,467,677	0.7	10.5	3,432,049	0.7	9.1	41,599	0.2	1.3
25,000 to 25,999	184,483	1.4	47.4	4,707,309	0.8	11.3	3,574,826	0.7	9.8	47,089	0.2	1.4
26,000 to 26,999	198,164	1.5	48.9	5,249,077	0.8	12.1	4,081,840	0.8	10.6	54,874	0.2	1.7
27,000 to 27,999	175,601	1.4	50.3	4,821,547	0.8	12.9	3,821,709	0.7	11.3	58,439	0.2	1.9
28,000 to 28,999	175,188	1.4	51.7	4,985,600	0.8	13.7	3,946,877	0.8	12.1	63,239	0.2	2.1
29,000 to 29,999	162,454	1.3	52.9	4,788,266	0.8	14.5	3,822,808	0.7	12.8	64,400	0.2	2.4
30,000 to 30,999	168,601	1.3	54.3	5,140,542	0.8	15.3	4,105,870	0.8	13.6	73,045	0.3	2.6
31,000 to 31,999	168,895	1.3	55.6	5,318,335	0.8	16.1	4,259,107	0.8	14.4	80,061	0.3	3.0
32,000 to 32,999	151,926	1.2	56.8	4,941,124	0.8	16.9	3,911,441	0.7	15.2	78,922	0.3	3.3
33,000 to 33,999	147,901	1.2	57.9	4,959,333	0.8	17.7	4,004,652	0.8	15.9	78,607	0.3	3.6
34,000 to 34,999	142,392	1.1	59.0	4,914,107	0.8	18.5	3,872,803	0.7	16.7	74,769	0.3	3.8
35,000 to 35,999	112,644	0.9	59.9	3,998,219	0.6	19.1	3,118,830	0.6	17.3	56,330	0.2	4.1
36,000 to 36,999	138,497	1.1	61.0	5,056,058	0.8	19.9	4,081,261	0.8	18.1	96,375	0.4	4.4
37,000 to 37,999	124,963	1.0	62.0	4,687,451	0.7	20.7	3,797,358	0.7	18.8	82,124	0.3	4.7
38,000 to 38,999	119,733	0.9	62.9	4,608,545	0.7	21.4	3,688,447	0.7	19.5	89,877	0.3	5.1
39,000 to 39,999	122,652	1.0	63.9	4,844,556	0.8	22.2	3,839,797	0.7	20.2	85,937	0.3	5.4
40,000 to 49,999	1,072,338	8.4	72.2	48,061,461	7.7	29.8	38,636,001	7.4	27.6	1,029,055	3.9	9.3
50,000 to 59,999	806,049	6.3	78.5	44,166,306	7.0	36.9	35,627,706	6.8	34.4	1,124,688	4.3	13.6
60,000 to 69,999	588,573	4.6	83.1	38,053,538	6.1	42.9	30,637,221	5.9	40.3	1,084,452	4.1	17.8
70,000 to 79,999	454,286	3.6	86.7	33,983,626	5.4	48.4	27,582,660	5.3	45.6	1,104,520	4.2	22.0
80,000 to 89,999	347,059	2.7	89.4	29,422,926	4.7	53.1	23,882,298	4.6	50.1	1,078,326	4.1	26.1
90,000 to 99,999	268,823	2.1	91.5	25,462,946	4.1	57.1	20,938,081	4.0	54.2	1,043,551	4.0	30.1
100,000 to 149,999	615,639	4.8	96.3	73,537,018	11.7	68.8	61,021,337	11.7	65.8	3,574,426	13.6	43.7
150,000 to 199,999	196,599	1.5	97.9	33,641,546	5.4	74.2	28,589,774	5.5	71.3	1,971,273	7.5	51.2
200,000 to 299,999	139,694	1.1	98.9	33,517,686	5.3	79.5	29,139,773	5.6	76.9	2,236,929	8.5	59.8
300,000 to 399,999	49,401	0.4	99.3	16,994,386	2.7	82.2	15,257,858	2.9	79.8	1,250,256	4.8	64.5
400,000 to 499,999	24,369	0.2	99.5	10,835,481	1.7	84.0	9,946,422	1.9	81.7	839,790	3.2	67.8
500,000 to 999,999	37,560	0.3	99.8	25,419,599	4.1	88.0	23,806,376	4.6	86.3	2,041,230	7.8	75.5
$ 1,000,000 and over	23,274	0.2	100.0	75,154,709	12.0	100.0	71,821,198	13.7	100.0	6,409,047	24.5	100.0
Total	12,796,604	100.0	100.0	$ 627,433,733	100.0	100.0	$ 522,562,770	100.0	100.0	$ 26,203,573	100.0	100.0

Footnotes follow this section.

TABLE 4A[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 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	97,091	2,166	$ -8,045,046	$ 2,792,272	$ -5,248,109	$ 1,103,675	-	$ 2,882
Zero	406	-	3,642	-3,642	-	1,696	-	-
$ 1 to 999	158,078	15,835	296,296	-224,403	71,893	414,134	$ 2,444	25
1,000 to 1,999	231,244	46,658	384,091	-38,425	345,665	602,702	34,252	682
2,000 to 2,999	204,900	56,638	543,258	-26,480	516,778	613,253	54,056	923
3,000 to 3,999	212,627	80,062	780,657	-33,983	746,674	669,839	180,004	1,689
4,000 to 4,999	226,912	74,235	1,082,165	-62,903	1,019,262	733,153	344,183	2,336
5,000 to 5,999	233,537	54,631	1,348,994	-69,149	1,279,846	849,694	498,208	2,369
6,000 to 6,999	218,361	38,424	1,487,327	-67,069	1,420,258	917,291	621,832	2,699
7,000 to 7,999	296,422	38,553	2,296,936	-68,857	2,228,079	1,092,888	1,173,960	3,122
8,000 to 8,999	265,215	51,995	2,346,351	-91,266	2,255,085	1,103,806	1,221,709	2,505
9,000 to 9,999	266,680	100,916	2,653,114	-118,128	2,534,986	1,033,188	1,553,971	4,033
10,000 to 10,999	238,267	77,138	2,573,874	-69,065	2,504,809	1,009,530	1,533,174	4,341
11,000 to 11,999	266,330	91,243	3,135,446	-70,360	3,065,085	1,151,350	1,949,538	6,617
12,000 to 12,999	291,255	133,797	3,710,041	-71,396	3,638,645	1,272,470	2,424,833	7,667
13,000 to 13,999	278,071	121,619	3,825,892	-74,954	3,750,938	1,252,830	2,512,956	9,605
14,000 to 14,999	250,438	110,979	3,696,210	-75,375	3,620,835	1,175,815	2,456,570	9,883
15,000 to 15,999	218,666	97,547	3,452,715	-61,848	3,390,865	1,145,406	2,264,853	11,965
16,000 to 16,999	239,706	109,266	4,077,179	-112,816	3,964,363	1,187,220	2,800,747	16,582
17,000 to 17,999	223,819	109,562	3,971,073	-44,314	3,926,759	1,091,333	2,847,762	19,437
18,000 to 18,999	226,383	107,263	4,231,691	-40,870	4,190,820	1,194,120	3,037,896	23,308
19,000 to 19,999	247,906	130,896	4,912,835	-83,360	4,829,475	1,213,420	3,627,419	30,272
20,000 to 20,999	215,427	109,754	4,511,644	-92,353	4,419,291	1,215,007	3,238,114	28,006
21,000 to 21,999	200,604	101,840	4,384,103	-72,336	4,311,767	1,143,164	3,194,045	28,410
22,000 to 22,999	204,094	103,085	4,687,338	-97,511	4,589,826	1,136,861	3,464,597	33,955
23,000 to 23,999	184,074	96,458	4,412,343	-91,480	4,320,864	1,046,354	3,279,267	37,030
24,000 to 24,999	182,333	103,765	4,568,998	-101,321	4,467,677	1,043,036	3,432,049	41,599
25,000 to 25,999	184,483	108,287	4,845,857	-138,547	4,707,309	1,148,005	3,574,826	47,089
26,000 to 26,999	198,164	117,716	5,374,936	-125,860	5,249,077	1,185,073	4,081,840	54,874
27,000 to 27,999	175,601	114,509	4,906,793	-85,245	4,821,547	1,013,364	3,821,709	58,439
28,000 to 28,999	175,188	113,622	5,114,258	-128,658	4,985,600	1,056,220	3,946,877	63,239
29,000 to 29,999	162,454	111,501	4,948,136	-159,870	4,788,266	969,549	3,822,808	64,400
30,000 to 30,999	168,601	118,042	5,302,784	-162,242	5,140,542	1,045,398	4,105,870	73,045
31,000 to 31,999	168,895	121,948	5,483,462	-165,128	5,318,335	1,062,466	4,259,107	80,061
32,000 to 32,999	151,926	116,706	5,112,707	-171,583	4,941,124	1,042,182	3,911,441	78,922
33,000 to 33,999	147,901	110,361	5,136,030	-176,697	4,959,333	969,486	4,004,652	78,607
34,000 to 34,999	142,392	102,621	5,070,763	-156,656	4,914,107	1,052,776	3,872,803	74,769
35,000 to 35,999	112,644	82,788	4,142,626	-144,407	3,998,219	881,137	3,118,830	56,330
36,000 to 36,999	138,497	116,742	5,239,431	-183,373	5,056,058	977,009	4,081,261	96,375
37,000 to 37,999	124,963	99,654	4,858,905	-171,454	4,687,451	895,988	3,797,358	82,124
38,000 to 38,999	119,733	94,329	4,748,921	-140,376	4,608,545	921,217	3,688,447	89,877
39,000 to 39,999	122,652	97,786	5,054,138	-209,581	4,844,556	1,006,037	3,839,797	85,937
40,000 to 49,999	1,072,338	933,547	49,843,753	-1,782,292	48,061,461	9,449,736	38,636,001	1,029,055
50,000 to 59,999	806,049	766,086	45,559,920	-1,393,614	44,166,306	8,571,330	35,627,706	1,124,688
60,000 to 69,999	588,573	574,894	39,055,142	-1,001,604	38,053,538	7,423,557	30,637,221	1,084,452
70,000 to 79,999	454,286	450,405	34,702,162	-718,536	33,983,626	6,408,591	27,582,660	1,104,520
80,000 to 89,999	347,059	345,192	29,972,839	-549,912	29,422,926	5,546,541	23,882,298	1,078,326
90,000 to 99,999	268,823	267,579	25,917,104	-454,158	25,462,946	4,545,386	20,938,081	1,043,551
100,000 to 149,999	615,639	613,531	74,678,193	-1,138,978	73,537,018	12,540,255	61,021,337	3,574,426
150,000 to 199,999	196,599	196,012	34,056,939	-415,394	33,641,546	5,058,245	28,589,774	1,971,273
200,000 to 299,999	139,694	139,387	33,757,417	-239,731	33,517,686	4,391,190	29,139,773	2,236,929
300,000 to 399,999	49,401	49,261	17,158,024	-163,638	16,994,386	1,744,817	15,257,858	1,250,256
400,000 to 499,999	24,369	24,297	10,900,237	-64,756	10,835,481	894,293	9,946,422	839,790
500,000 to 999,999	37,560	37,419	25,625,196	-205,597	25,419,599	1,629,558	23,806,376	2,041,230
1,000,000 to 1,999,999	13,892	13,836	18,968,080	-25,172	18,942,907	869,218	18,082,913	1,592,213
2,000,000 to 2,999,999	3,787	3,778	9,229,547	-16,024	9,213,523	358,032	8,855,491	787,085
3,000,000 to 3,999,999	1,787	1,782	6,320,453	-167,902	6,152,551	230,927	5,921,625	525,944
4,000,000 to 4,999,999	936	933	4,206,149	-34,292	4,171,856	177,045	3,994,953	355,590
$ 5,000,000 and over	2,872	2,867	36,628,405	45,467	36,673,872	1,711,211	34,966,216	3,148,215
Total	12,796,604	8,211,743	$ 637,248,474	$ -9,817,202	$ 627,433,733	$ 113,189,074	$ 522,562,770	$ 26,203,573

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 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	28,394	$ 809,469	64,332	$ 599,079	36,601	$ 166,596	15,796	$ 135,911
Zero	f	-	10	24	9	-	394	1,736
$ 1 to 999	77,130	226,226	57,747	41,390	34,084	15,432	6,699	57,693
1,000 to 1,999	160,404	295,225	66,662	42,251	51,938	30,483	4,693	9,953
2,000 to 2,999	160,309	463,244	69,557	50,821	38,308	21,695	10,672	26,653
3,000 to 3,999	152,780	578,650	68,318	40,036	40,194	27,321	11,048	27,665
4,000 to 4,999	170,253	816,863	54,503	61,670	29,249	25,178	9,516	32,655
5,000 to 5,999	188,777	1,000,981	80,571	95,955	25,133	33,918	10,025	48,079
6,000 to 6,999	163,635	1,026,771	61,699	72,135	34,156	37,053	13,396	56,885
7,000 to 7,999	222,302	1,653,486	80,533	156,521	42,194	63,885	25,480	129,934
8,000 to 8,999	191,282	1,548,734	91,471	156,047	29,549	66,844	38,414	228,331
9,000 to 9,999	202,415	1,839,681	84,485	219,543	42,516	74,017	34,228	218,292
10,000 to 10,999	195,986	1,919,323	78,079	98,992	34,811	41,950	28,189	166,402
11,000 to 11,999	199,394	2,219,666	98,704	207,489	34,449	73,711	29,293	204,408
12,000 to 12,999	232,308	2,774,976	104,995	180,628	46,427	79,927	33,537	245,455
13,000 to 13,999	228,275	2,992,664	93,459	147,335	45,335	112,496	42,274	320,207
14,000 to 14,999	194,722	2,930,762	95,268	178,043	46,124	81,201	39,577	329,319
15,000 to 15,999	175,933	2,510,671	79,066	122,176	29,784	57,944	35,632	291,466
16,000 to 16,999	193,652	3,134,418	85,645	184,078	30,229	71,953	31,270	250,816
17,000 to 17,999	179,971	2,992,760	79,796	185,696	21,420	42,598	31,613	325,426
18,000 to 18,999	181,406	3,083,728	94,956	238,430	39,553	78,460	40,114	406,106
19,000 to 19,999	201,249	3,777,883	108,643	277,123	33,797	65,494	45,293	464,065
20,000 to 20,999	180,521	3,460,546	79,815	213,872	31,429	51,575	39,738	434,362
21,000 to 21,999	163,941	3,271,137	93,767	252,268	32,623	84,224	37,046	389,929
22,000 to 22,999	165,190	3,452,419	92,369	203,835	38,537	62,075	37,772	450,338
23,000 to 23,999	150,712	3,385,085	81,967	156,590	34,715	82,876	31,181	419,532
24,000 to 24,999	150,732	3,403,049	81,845	184,576	36,911	78,306	28,665	394,044
25,000 to 25,999	147,076	3,535,440	97,250	226,348	44,509	81,460	33,132	405,943
26,000 to 26,999	165,166	4,109,332	93,707	203,641	38,667	68,072	33,756	498,508
27,000 to 27,999	150,944	3,969,503	84,735	175,918	30,572	50,359	27,904	323,445
28,000 to 28,999	148,093	3,981,959	85,149	195,966	31,329	92,431	34,222	443,494
29,000 to 29,999	131,840	3,670,004	86,053	228,921	31,590	104,706	27,569	350,782
30,000 to 30,999	142,333	4,070,749	89,961	186,827	32,174	92,309	30,592	446,520
31,000 to 31,999	144,580	4,336,856	85,384	211,334	33,884	94,843	29,608	411,146
32,000 to 32,999	127,493	3,761,038	88,776	187,317	34,847	96,678	27,423	507,130
33,000 to 33,999	126,844	3,992,953	84,781	183,043	34,287	70,180	24,425	390,549
34,000 to 34,999	118,845	3,909,823	75,921	181,742	31,886	63,033	25,618	405,738
35,000 to 35,999	96,265	3,218,415	64,414	127,677	20,400	52,121	19,416	301,627
36,000 to 36,999	117,387	3,962,788	88,712	174,546	28,115	55,604	25,999	457,596
37,000 to 37,999	108,795	3,809,190	75,076	169,955	29,487	87,729	21,135	300,589
38,000 to 38,999	103,483	3,768,085	70,854	125,261	24,122	59,291	20,934	351,061
39,000 to 39,999	101,922	3,742,095	74,335	200,991	29,430	75,807	22,575	377,322
40,000 to 49,999	944,393	39,615,856	743,343	1,319,888	316,284	760,489	199,184	3,176,254
50,000 to 59,999	711,255	35,670,935	609,910	1,216,840	268,054	673,822	156,067	2,955,513
60,000 to 69,999	525,986	30,933,009	483,912	1,076,956	227,876	606,123	118,529	2,231,292
70,000 to 79,999	414,857	27,572,025	383,614	771,647	202,116	531,961	91,360	1,849,070
80,000 to 89,999	316,658	24,076,132	302,934	665,330	168,982	475,107	62,594	1,309,928
90,000 to 99,999	243,725	20,262,759	239,035	608,491	131,168	405,499	47,818	1,014,359
100,000 to 149,999	551,587	56,066,726	569,457	1,813,312	375,890	1,334,614	122,737	2,925,577
150,000 to 199,999	170,726	23,050,805	186,127	962,095	142,311	784,670	34,784	1,046,286
200,000 to 299,999	116,075	20,565,964	133,371	1,074,759	109,826	913,860	24,788	788,660
300,000 to 399,999	39,986	9,389,940	47,139	628,563	41,137	546,770	8,485	269,999
400,000 to 499,999	19,551	5,795,101	23,709	430,053	20,533	353,132	4,442	170,935
500,000 to 999,999	29,641	11,685,683	36,639	1,117,017	33,778	861,056	6,462	289,679
1,000,000 to 1,999,999	11,168	7,572,249	13,690	881,620	12,834	708,381	2,170	116,035
2,000,000 to 2,999,999	3,156	3,341,309	3,740	408,932	3,555	327,727	591	32,695
3,000,000 to 3,999,999	1,459	2,006,614	1,765	311,407	1,680	233,326	275	20,628
4,000,000 to 4,999,999	f	1,340,109	930	172,313	900	144,816	154	6,422
$ 5,000,000 and over	2,383	8,775,007	2,856	1,413,448	2,788	1,418,412	429	42,108
Total	10,546,133	$ 441,126,870	7,155,561	$ 22,018,761	3,475,086	$ 13,851,600	1,996,732	$ 30,282,552

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Business Income[e]				Net Sale of Capital Assets[e]			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	16,963	$ 218,190	34,300	$ 881,847	17,341	$ 757,276	28,941	$ 71,760
Zero	-	-	-	-	-	-	f	2
$ 1 to 999	16,543	17,058	2,676	4,089	28,209	19,147	9,090	18,842
1,000 to 1,999	21,373	49,896	1,866	5,667	43,012	39,206	8,099	20,422
2,000 to 2,999	10,710	28,585	1,817	8,787	29,472	40,535	3,902	6,904
3,000 to 3,999	26,631	86,011	3,004	9,025	29,286	64,508	7,044	9,465
4,000 to 4,999	35,250	167,396	6,085	37,453	20,346	41,208	2,661	3,663
5,000 to 5,999	31,656	143,800	3,956	19,730	17,609	51,619	7,810	12,328
6,000 to 6,999	44,907	264,375	3,976	28,377	20,171	46,451	7,218	13,971
7,000 to 7,999	51,860	347,072	5,157	24,605	28,767	52,404	9,155	15,689
8,000 to 8,999	35,639	317,555	4,555	20,597	18,104	56,093	11,425	26,755
9,000 to 9,999	31,270	242,058	5,456	23,311	20,983	60,772	12,857	22,283
10,000 to 10,999	19,482	134,226	2,745	5,786	29,371	81,625	3,387	7,543
11,000 to 11,999	35,394	332,373	6,363	46,792	20,241	63,442	9,738	24,858
12,000 to 12,999	24,562	275,324	4,503	14,188	31,411	77,600	9,784	22,690
13,000 to 13,999	17,181	169,335	5,496	28,249	19,455	66,337	14,495	33,828
14,000 to 14,999	25,098	256,101	5,077	26,709	24,770	85,071	6,301	12,456
15,000 to 15,999	30,223	313,780	3,871	45,341	17,379	71,461	6,501	12,293
16,000 to 16,999	22,398	242,000	8,667	49,568	16,572	63,721	9,885	16,517
17,000 to 17,999	28,776	383,548	6,086	31,697	16,475	50,451	6,353	14,075
18,000 to 18,999	26,405	361,708	3,310	14,352	27,590	80,445	4,445	6,746
19,000 to 19,999	20,474	190,614	5,482	25,630	18,638	56,401	6,865	12,042
20,000 to 20,999	24,171	257,613	4,006	25,060	19,561	101,913	8,394	17,549
21,000 to 21,999	19,844	262,955	6,596	28,504	21,523	85,755	5,621	13,210
22,000 to 22,999	24,932	306,277	4,477	20,001	22,819	105,781	7,089	14,494
23,000 to 23,999	21,243	260,794	3,439	20,641	17,868	43,558	7,652	18,274
24,000 to 24,999	19,405	258,388	5,780	24,531	21,770	96,844	7,282	19,343
25,000 to 25,999	19,856	265,014	6,985	45,191	32,490	98,307	7,035	13,947
26,000 to 26,999	17,707	237,829	5,872	12,504	29,352	120,847	6,804	12,365
27,000 to 27,999	20,216	266,715	6,355	19,315	18,000	45,571	5,123	10,569
28,000 to 28,999	12,135	188,884	4,294	58,378	23,106	68,972	8,117	17,170
29,000 to 29,999	19,307	284,475	4,881	37,360	22,034	83,302	7,645	16,342
30,000 to 30,999	17,245	243,905	6,281	42,075	23,386	108,906	8,846	20,602
31,000 to 31,999	19,208	176,553	9,049	65,273	22,658	101,183	7,114	13,623
32,000 to 32,999	15,744	175,251	5,992	21,001	22,344	127,429	11,487	25,521
33,000 to 33,999	11,631	158,382	9,848	63,938	29,460	113,761	7,996	14,962
34,000 to 34,999	16,618	245,170	2,705	16,114	21,313	132,606	6,898	11,632
35,000 to 35,999	14,054	245,606	6,179	11,514	11,712	56,226	6,620	14,921
36,000 to 36,999	15,739	368,725	10,944	58,982	18,896	80,003	5,225	11,782
37,000 to 37,999	11,740	197,009	7,268	23,127	22,861	94,807	7,702	17,560
38,000 to 38,999	14,624	266,400	4,781	16,511	12,018	54,929	6,316	12,617
39,000 to 39,999	18,224	324,056	7,866	20,994	23,599	121,387	6,823	11,419
40,000 to 49,999	134,151	2,304,906	55,151	185,105	192,061	850,595	67,753	146,388
50,000 to 59,999	117,288	2,455,721	46,993	215,180	174,259	1,040,936	66,841	137,211
60,000 to 69,999	91,694	1,964,034	41,092	173,526	155,482	1,006,344	52,595	107,388
70,000 to 79,999	73,077	2,145,427	33,573	145,869	131,783	895,685	43,709	90,444
80,000 to 89,999	54,583	1,488,021	24,406	119,919	117,335	963,066	31,501	69,969
90,000 to 99,999	53,895	1,791,182	16,753	72,372	87,203	867,609	28,877	63,688
100,000 to 149,999	117,576	5,472,223	39,269	228,457	252,676	3,714,406	79,608	166,784
150,000 to 199,999	44,039	3,251,298	13,923	100,744	104,814	2,654,670	31,907	69,632
200,000 to 299,999	32,903	3,123,065	8,922	100,335	81,808	3,695,112	25,099	59,153
300,000 to 399,999	11,645	1,442,452	2,998	46,029	31,214	2,317,465	10,011	25,197
400,000 to 499,999	5,303	855,979	1,547	16,721	15,699	1,697,282	4,865	12,154
500,000 to 999,999	7,668	1,360,154	2,448	53,575	26,177	5,066,084	7,719	20,174
1,000,000 to 1,999,999	2,627	638,179	964	37,437	10,481	5,170,630	2,471	6,658
2,000,000 to 2,999,999	648	196,145	290	19,119	3,006	3,066,346	602	1,634
3,000,000 to 3,999,999	297	100,160	139	14,832	1,434	2,469,798	282	788
4,000,000 to 4,999,999	158	71,985	59	2,502	752	1,541,946	f	441
$ 5,000,000 and over	530	533,453	218	27,247	2,429	19,145,667	376	1,055
Total	1,674,520	$ 38,725,390	536,791	$ 3,541,783	2,320,585	$ 59,931,501	786,123	$ 1,671,792

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 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	8,558	$ 309,752	21,925	$ 426,241	4,595	$ 196,918	17,061	$ 2,260,846
Zero	-	-	-	-	9	657	-	-
$ 1 to 999	1,017	7,471	1,810	9,317	809	1,391	1,122	18,050
1,000 to 1,999	960	4,132	4,954	10,787	4,442	38,787	2,761	51,016
2,000 to 2,999	442	1,273	1,563	14,530	2,379	6,118	819	33,105
3,000 to 3,999	8,411	26,077	3,416	10,822	1,576	981	1,653	13,208
4,000 to 4,999	6,823	29,370	6,279	15,577	2,343	7,949	2,791	25,551
5,000 to 5,999	4,703	14,379	4,059	46,368	5,024	19,926	2,522	12,824
6,000 to 6,999	3,794	16,383	3,522	5,481	4,041	6,202	2,395	5,576
7,000 to 7,999	7,290	28,355	9,518	63,681	4,798	26,005	2,869	40,895
8,000 to 8,999	4,133	14,265	9,056	43,888	1,567	10,705	2,919	57,122
9,000 to 9,999	2,196	9,530	3,752	19,982	1,909	4,858	715	9,137
10,000 to 10,999	7,902	30,936	2,107	19,086	4,808	5,540	80	551
11,000 to 11,999	8,416	36,218	6,761	28,516	1,941	7,936	413	684
12,000 to 12,999	10,457	27,984	3,043	17,515	1,574	1,638	214	304
13,000 to 13,999	5,704	22,505	7,283	40,432	3,379	2,591	1,439	9,048
14,000 to 14,999	12,901	40,858	7,846	67,127	4,619	42,128	2,581	242,751
15,000 to 15,999	6,584	55,349	2,361	22,043	3,838	11,415	2,301	2,983
16,000 to 16,999	8,973	70,297	6,139	34,598	3,631	46,108	213	557
17,000 to 17,999	6,980	60,598	6,744	26,389	3,977	18,951	476	9,239
18,000 to 18,999	3,708	18,697	7,400	74,619	1,384	1,082	511	2,805
19,000 to 19,999	2,320	4,002	4,121	14,707	2,099	4,777	1,812	15,986
20,000 to 20,999	6,988	18,995	5,791	31,847	1,416	14,153	2,004	30,744
21,000 to 21,999	9,964	54,792	7,483	41,200	3,399	22,890	2,413	43,633
22,000 to 22,999	7,222	31,801	5,300	21,968	3,198	44,378	1,515	5,244
23,000 to 23,999	6,732	44,065	7,209	34,902	2,890	9,974	1,871	47,311
24,000 to 24,999	7,033	36,243	7,076	34,056	4,286	53,191	621	892
25,000 to 25,999	7,719	60,062	4,012	34,584	4,392	75,698	1,810	13,500
26,000 to 26,999	5,439	34,407	8,872	74,491	3,101	29,107	39	20
27,000 to 27,999	4,734	33,478	7,808	53,735	1,510	4,211	2,400	7,816
28,000 to 28,999	6,281	56,514	8,424	60,404	4,989	27,816	1,424	5,235
29,000 to 29,999	6,952	72,675	5,329	32,213	2,304	18,252	434	7,111
30,000 to 30,999	6,682	46,648	6,241	41,904	3,990	37,037	1,514	4,569
31,000 to 31,999	6,207	30,632	6,448	40,183	2,641	25,680	3,894	11,787
32,000 to 32,999	8,308	37,626	4,826	27,117	5,192	64,336	2,202	8,716
33,000 to 33,999	7,046	86,176	6,796	54,995	5,377	71,107	1,107	7,149
34,000 to 34,999	4,322	29,933	7,110	54,013	4,394	73,593	1,237	8,538
35,000 to 35,999	4,908	42,997	3,155	18,021	2,801	33,495	445	5,804
36,000 to 36,999	3,414	31,222	5,412	23,881	3,100	51,739	836	11,049
37,000 to 37,999	5,693	48,048	6,210	47,469	2,798	34,360	2,396	7,022
38,000 to 38,999	2,128	28,201	4,596	19,549	924	2,956	814	3,560
39,000 to 39,999	5,521	52,574	5,925	47,523	4,227	46,487	2,432	69,315
40,000 to 49,999	50,191	368,709	68,265	450,222	26,562	380,090	16,459	81,669
50,000 to 59,999	45,941	546,869	64,239	441,470	29,570	369,733	15,444	216,418
60,000 to 69,999	36,273	387,805	56,055	400,999	26,796	462,835	15,757	98,899
70,000 to 79,999	30,352	303,382	48,937	349,843	23,420	369,146	16,219	86,633
80,000 to 89,999	24,140	299,700	43,123	316,406	17,302	350,995	9,042	73,151
90,000 to 99,999	22,345	307,706	35,499	237,315	17,096	431,401	9,461	150,586
100,000 to 149,999	66,184	1,072,557	89,784	634,589	56,165	1,794,165	29,982	296,222
150,000 to 199,999	27,661	665,746	14,797	161,742	33,634	1,543,919	15,219	289,857
200,000 to 299,999	24,153	841,032	12,399	197,385	35,689	2,946,853	13,029	335,230
300,000 to 399,999	10,396	495,200	4,425	78,236	16,637	2,032,998	6,092	207,380
400,000 to 499,999	5,471	310,637	2,035	44,083	8,909	1,323,800	3,180	135,652
500,000 to 999,999	9,337	775,920	4,011	101,702	17,037	4,429,899	5,441	426,771
1,000,000 to 1,999,999	3,891	481,758	1,560	57,100	7,031	3,570,732	2,389	343,407
2,000,000 to 2,999,999	1,150	212,001	439	15,994	1,962	1,693,730	774	170,675
3,000,000 to 3,999,999	529	114,074	219	12,611	929	1,153,655	414	162,718
4,000,000 to 4,999,999	279	57,802	109	3,306	503	827,111	220	64,267
$ 5,000,000 and over	887	315,425	365	50,966	1,528	5,348,160	735	728,174
Total	604,747	$ 9,261,865	693,943	$ 5,359,730	452,441	$ 30,232,345	238,932	$ 6,978,962

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 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	533	$ 11,497	219	$ 82,897	816	$ 21,295	4,254	$ 251,996
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	f	41	f	-	22	3,415	17	100
1,000 to 1,999	396	465	-	-	7	1	2,463	6,655
2,000 to 2,999	510	1,530	f	-	39	130	125	1,262
3,000 to 3,999	494	620	-	-	394	267	1,288	7,690
4,000 to 4,999	597	348	-	-	-	-	1,171	12,364
5,000 to 5,999	9	152	-	-	9	1,334	396	9,363
6,000 to 6,999	1,182	1,861	-	-	3	22	35	462
7,000 to 7,999	2,735	1,943	-	-	f	7	495	1,353
8,000 to 8,999	789	74	394	927	2,196	10,644	-	-
9,000 to 9,999	1,170	7,766	-	-	11	94	405	1,940
10,000 to 10,999	467	134	-	-	35	18	37	201
11,000 to 11,999	1,662	10,261	-	-	1,171	4,196	394	4,020
12,000 to 12,999	-	-	-	-	1,170	14,661	f	1
13,000 to 13,999	1,810	14,750	-	-	f	6	401	4,798
14,000 to 14,999	1,766	383	-	-	f	20	30	68
15,000 to 15,999	986	1,220	f	76	9	-	1,188	8,020
16,000 to 16,999	3,511	38,503	f	11	596	8,416	41	202
17,000 to 17,999	f	1	19	90	65	1,334	-	-
18,000 to 18,999	1,270	771	-	-	f	168	-	-
19,000 to 19,999	1,179	780	-	-	493	6,327	f	32
20,000 to 20,999	597	220	-	-	207	119	f	28
21,000 to 21,999	430	1,160	-	-	1,193	28,208	1,593	1,708
22,000 to 22,999	403	1,082	f	1	-	-	1,103	7,611
23,000 to 23,999	809	16,243	-	-	799	6,689	7	13
24,000 to 24,999	202	339	-	-	1,594	6,764	202	304
25,000 to 25,999	603	5,018	-	-	-	-	596	3,555
26,000 to 26,999	1,007	3,463	202	17	806	15,135	1,229	11,353
27,000 to 27,999	209	1,056	-	-	-	-	610	1,639
28,000 to 28,999	200	2	100	124	200	3,750	202	893
29,000 to 29,999	302	1,959	-	-	-	-	105	621
30,000 to 30,999	404	2,229	596	338	7	53	799	16,175
31,000 to 31,999	998	2,967	-	-	202	468	200	18
32,000 to 32,999	117	34	-	-	202	187	1,396	1,463
33,000 to 33,999	967	923	-	-	-	-	798	2,637
34,000 to 34,999	1,096	12,643	406	64	f	212	798	1,780
35,000 to 35,999	801	9,799	597	14,558	7	160	602	6,366
36,000 to 36,999	594	4,616	596	14,547	-	-	-	-
37,000 to 37,999	709	3,422	200	731	1,193	50,456	1,093	3,138
38,000 to 38,999	399	642	f	19	-	-	405	3,237
39,000 to 39,999	719	2,339	-	-	493	16,161	311	3,726
40,000 to 49,999	6,569	47,847	305	883	920	6,303	4,559	53,748
50,000 to 59,999	9,059	86,035	522	3,435	2,645	51,728	4,257	22,452
60,000 to 69,999	6,427	46,975	364	2,033	889	13,295	2,735	29,766
70,000 to 79,999	3,536	47,526	200	50	504	9,622	2,131	56,639
80,000 to 89,999	3,468	22,612	156	1,075	699	3,952	1,668	15,479
90,000 to 99,999	4,250	61,526	329	1,023	1,528	29,790	2,258	25,764
100,000 to 149,999	9,427	173,158	653	786	2,747	47,169	4,245	49,864
150,000 to 199,999	5,541	108,246	249	5,559	915	59,175	2,257	65,457
200,000 to 299,999	4,456	186,514	322	1,171	893	51,547	1,534	58,709
300,000 to 399,999	1,784	98,301	188	3,785	514	44,102	770	21,292
400,000 to 499,999	1,325	90,408	64	79	200	14,907	320	15,596
500,000 to 999,999	2,212	234,072	217	2,955	421	39,982	877	44,539
1,000,000 to 1,999,999	808	121,991	157	4,663	170	29,798	344	43,305
2,000,000 to 2,999,999	210	50,598	34	1,630	45	8,650	104	11,148
3,000,000 to 3,999,999	124	43,067	18	1,587	21	8,156	54	14,350
4,000,000 to 4,999,999	79	36,390	8	154	9	8,960	29	4,706
$ 5,000,000 and over	202	364,443	55	9,133	35	4,632	110	42,150
Total	92,137	$ 1,982,985	7,177	$ 154,401	27,100	$ 632,685	53,046	$ 951,756

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	All Other Federal Income Sources[b]				Total Income	
	Profit		Loss			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	14,322	$ 262,677	42,974	$ 7,461,390	97,074	$ 7,995,088
Zero	405	2,853	f	309	406	2,348
$ 1 to 999	19,182	147,831	1,940	68,268	148,217	375,896
1,000 to 1,999	23,415	54,575	2,591	86,560	231,244	383,902
2,000 to 2,999	20,319	55,379	2,147	53,954	204,900	566,089
3,000 to 3,999	27,020	66,457	1,388	40,994	212,627	807,519
4,000 to 4,999	31,803	67,919	2,693	42,173	226,912	1,104,847
5,000 to 5,999	42,011	103,791	2,789	44,520	233,537	1,367,086
6,000 to 6,999	33,865	101,331	2,397	40,381	218,361	1,527,745
7,000 to 7,999	50,112	105,650	2,200	33,564	296,422	2,348,610
8,000 to 8,999	57,795	180,725	2,731	56,585	265,215	2,386,769
9,000 to 9,999	54,253	131,863	1,205	49,583	266,680	2,678,705
10,000 to 10,999	61,692	200,909	3,880	45,070	238,267	2,599,788
11,000 to 11,999	58,546	174,217	4,474	50,856	265,935	3,169,774
12,000 to 12,999	53,652	164,724	2,900	24,340	291,255	3,762,458
13,000 to 13,999	63,934	175,036	3,063	61,934	278,071	3,845,953
14,000 to 14,999	64,601	200,431	864	29,374	250,438	3,758,333
15,000 to 15,999	67,558	181,991	1,633	28,209	218,666	3,497,264
16,000 to 16,999	53,323	164,675	5,019	58,861	239,706	4,108,235
17,000 to 17,999	39,838	97,803	3,460	60,138	223,819	4,016,292
18,000 to 18,999	49,593	233,093	2,206	102,251	226,383	4,301,571
19,000 to 19,999	59,028	203,950	659	34,290	247,906	4,945,120
20,000 to 20,999	64,357	151,573	2,283	43,691	215,427	4,552,689
21,000 to 21,999	65,289	244,667	3,974	78,484	200,604	4,491,826
22,000 to 22,999	64,664	202,871	1,179	32,283	203,498	4,751,568
23,000 to 23,999	59,764	196,665	1,465	36,732	183,872	4,447,535
24,000 to 24,999	59,019	209,768	896	22,488	182,132	4,613,900
25,000 to 25,999	68,135	287,416	1,460	22,989	184,463	4,904,065
26,000 to 26,999	66,835	241,680	1,849	19,085	198,164	5,428,992
27,000 to 27,999	59,256	241,204	1,095	40,426	175,601	4,971,684
28,000 to 28,999	63,753	257,810	673	19,467	175,188	5,132,178
29,000 to 29,999	59,912	264,211	645	11,271	161,858	4,973,443
30,000 to 30,999	67,906	323,115	930	15,131	168,601	5,377,941
31,000 to 31,999	62,927	290,445	873	38,130	168,895	5,514,527
32,000 to 32,999	60,906	305,952	1,425	11,378	151,926	5,176,461
33,000 to 33,999	62,920	309,738	4,485	57,253	147,901	5,174,356
34,000 to 34,999	62,031	256,824	1,349	37,194	142,392	5,165,369
35,000 to 35,999	46,911	192,823	678	18,430	112,644	4,190,441
36,000 to 36,999	62,992	249,797	722	10,890	138,497	5,294,812
37,000 to 37,999	55,644	279,878	1,218	14,596	124,963	4,954,893
38,000 to 38,999	52,023	202,338	339	13,170	119,733	4,803,730
39,000 to 39,999	63,228	309,424	1,384	37,331	122,652	5,073,210
40,000 to 49,999	559,143	2,765,112	9,079	222,598	1,071,741	50,397,819
50,000 to 59,999	459,261	2,347,124	7,594	152,735	805,943	46,104,718
60,000 to 69,999	357,233	1,843,575	6,741	168,434	588,573	39,474,249
70,000 to 79,999	271,030	1,569,528	7,960	167,927	454,286	35,091,950
80,000 to 89,999	215,816	1,359,974	5,630	108,270	347,059	30,310,268
90,000 to 99,999	154,577	1,094,053	4,391	99,380	268,823	26,216,718
100,000 to 149,999	355,311	3,052,669	11,210	294,502	615,380	75,793,455
150,000 to 199,999	118,449	1,435,727	4,774	215,668	196,489	34,658,949
200,000 to 299,999	85,492	1,404,448	5,369	399,895	139,694	34,455,237
300,000 to 399,999	31,404	734,751	2,026	133,412	49,401	17,488,387
400,000 to 499,999	15,661	370,629	1,091	130,683	24,369	11,066,958
500,000 to 999,999	25,720	1,007,901	2,185	274,677	37,550	25,935,382
1,000,000 to 1,999,999	9,656	553,824	1,073	283,822	13,890	19,075,828
2,000,000 to 2,999,999	2,705	239,513	297	117,566	3,785	9,241,758
3,000,000 to 3,999,999	1,315	151,127	147	67,370	1,787	6,335,284
4,000,000 to 4,999,999	682	103,483	f	15,246	936	4,216,513
$ 5,000,000 and over	2,206	574,457	239	444,473	2,870	36,621,246
Total	4,840,400	$ 28,703,974	192,023	$ 12,350,681	12,783,648	$ 645,037,555

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Individual Retirement[10, 14] Plan		Student Loan		Medical Savings		Moving Expenses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,621	$ 3,121	985	$ 581	61	$ 66	430	$ 4,001
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	1,441	831	789	164	-	-	-	-
1,000 to 1,999	1,606	2,945	797	159	-	-	-	-
2,000 to 2,999	1,180	2,345	1,170	829	-	-	-	-
3,000 to 3,999	406	306	-	-	-	-	230	322
4,000 to 4,999	868	1,776	1,564	375	-	-	-	-
5,000 to 5,999	2,735	5,471	-	-	-	-	1,170	6,563
6,000 to 6,999	3,042	5,401	1,564	279	-	-	1,171	6,177
7,000 to 7,999	1,313	2,581	2,764	2,421	-	-	1,170	3,755
8,000 to 8,999	4,723	8,511	2,863	473	-	-	394	219
9,000 to 9,999	2,496	3,779	624	165	-	-	-	-
10,000 to 10,999	7	14	5,074	3,530	-	-	-	-
11,000 to 11,999	4,892	6,221	7,808	2,707	-	-	-	-
12,000 to 12,999	2,342	4,685	3,228	2,000	-	-	1,170	517
13,000 to 13,999	3,010	6,021	6,163	2,264	-	-	-	-
14,000 to 14,999	5,567	14,763	887	385	-	-	819	446
15,000 to 15,999	4,002	8,004	3,904	779	-	-	-	-
16,000 to 16,999	4,646	6,490	4,712	1,839	-	-	1,766	4,101
17,000 to 17,999	5,595	12,361	4,414	1,861	-	-	-	-
18,000 to 18,999	7,668	14,346	7,870	3,151	-	-	-	-
19,000 to 19,999	5,108	10,417	5,375	3,250	-	-	202	559
20,000 to 20,999	6,366	14,812	5,466	2,427	-	-	-	-
21,000 to 21,999	6,262	12,871	8,551	4,995	-	-	3,081	5,469
22,000 to 22,999	7,677	14,892	11,138	4,634	-	-	4,771	6,908
23,000 to 23,999	3,888	8,432	3,475	1,368	-	-	202	202
24,000 to 24,999	5,970	15,519	5,758	2,577	-	-	202	202
25,000 to 25,999	8,944	19,573	4,972	2,917	-	-	405	398
26,000 to 26,999	12,039	22,628	6,963	2,854	596	872	202	233
27,000 to 27,999	8,258	13,879	11,608	4,971	-	-	1,395	632
28,000 to 28,999	6,973	17,707	9,029	4,382	-	-	1,395	1,448
29,000 to 29,999	7,773	12,978	5,655	4,094	-	-	-	-
30,000 to 30,999	7,352	16,790	7,851	4,065	-	-	1,193	4,040
31,000 to 31,999	5,773	13,616	6,062	4,149	-	-	1,193	2,950
32,000 to 32,999	4,285	10,411	9,036	5,137	-	-	494	218
33,000 to 33,999	7,598	11,947	10,120	7,110	-	-	1,193	1,043
34,000 to 34,999	7,071	12,239	3,677	1,553	-	-	1,395	1,616
35,000 to 35,999	5,395	7,948	5,561	3,091	-	-	-	-
36,000 to 36,999	3,213	8,529	4,278	3,440	-	-	202	99
37,000 to 37,999	7,855	17,129	4,376	1,947	-	-	596	403
38,000 to 38,999	4,372	6,496	7,950	5,913	-	-	-	-
39,000 to 39,999	5,983	13,478	5,655	3,497	-	-	798	649
40,000 to 49,999	53,973	119,498	59,990	27,674	105	39	7,760	9,313
50,000 to 59,999	36,767	80,181	33,458	13,558	259	436	6,307	6,026
60,000 to 69,999	30,177	79,277	26,023	10,620	f	7	5,840	9,211
70,000 to 79,999	25,288	62,929	9,156	1,242	1,034	3,541	3,892	10,013
80,000 to 89,999	19,082	46,717	518	103	517	168	2,538	5,663
90,000 to 99,999	17,482	43,519	f	2	-	-	2,946	6,513
100,000 to 149,999	47,066	117,912	476	469	988	2,563	5,421	18,098
150,000 to 199,999	10,976	32,329	f	-	469	1,026	1,424	4,248
200,000 to 299,999	7,671	25,459	18	10	391	864	1,197	4,712
300,000 to 399,999	2,949	9,913	34	13	120	306	465	2,659
400,000 to 499,999	1,295	4,324	-	-	89	248	205	3,133
500,000 to 999,999	2,639	8,331	-	-	229	621	156	920
1,000,000 to 1,999,999	776	2,635	4	12	25	55	65	451
2,000,000 to 2,999,999	190	638	-	-	5	14	14	345
3,000,000 to 3,999,999	74	260	-	-	3	7	f	7
4,000,000 to 4,999,999	39	133	-	-	f	1	f	24
$ 5,000,000 and over	65	213	-	-	f	3	6	91
Total	453,844	$ 1,026,531	329,416	$ 156,036	4,895	$ 10,837	65,480	$ 134,597

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Half Self-Employment[10] Tax		Self-Employed Health[10] Insurance		Self-Employed[10] Retirement Plan		Penalty on Early Withdrawal Of Savings	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	16,472	$ 15,450	6,339	$ 7,346	471	$ 1,502	1,739	$ 399
Zero	9	46	-	-	-	-	-	-
$ 1 to 999	7,096	850	2,898	2,709	-	-	494	248
1,000 to 1,999	15,519	2,853	4,424	4,323	-	-	1,172	28
2,000 to 2,999	10,952	2,056	86	93	-	-	1,565	250
3,000 to 3,999	20,507	4,842	2,177	536	-	-	394	17
4,000 to 4,999	29,579	10,697	2,217	1,699	-	-	21	3
5,000 to 5,999	28,815	9,482	5,938	5,917	-	-	5,090	779
6,000 to 6,999	37,498	16,498	5,971	3,507	-	-	115	12
7,000 to 7,999	40,054	20,377	7,417	4,753	1,564	3,207	4,002	125
8,000 to 8,999	38,496	24,507	4,713	5,051	-	-	1,596	2,441
9,000 to 9,999	22,027	13,617	4,763	4,897	-	-	2,068	403
10,000 to 10,999	17,832	8,909	4,029	3,499	-	-	4,680	1,095
11,000 to 11,999	27,868	18,885	5,347	4,658	-	-	1,564	1,035
12,000 to 12,999	21,553	17,714	4,405	4,186	-	-	3,510	204
13,000 to 13,999	13,288	8,558	7,266	5,534	-	-	3,720	246
14,000 to 14,999	24,603	18,900	2,878	3,108	2,155	2,464	394	49
15,000 to 15,999	23,881	18,532	9,176	6,284	-	-	202	4
16,000 to 16,999	20,619	17,306	3,698	4,637	-	-	798	34
17,000 to 17,999	25,923	23,278	7,030	6,860	495	2,228	495	353
18,000 to 18,999	27,481	28,187	10,845	8,835	4,002	8,984	3,817	274
19,000 to 19,999	22,034	16,658	3,739	3,250	202	1,264	1,097	310
20,000 to 20,999	21,501	14,526	4,973	5,783	596	809	1,596	1,344
21,000 to 21,999	19,938	21,037	5,579	9,193	596	2,520	1,992	235
22,000 to 22,999	17,781	18,451	7,151	5,358	693	3,381	1,888	296
23,000 to 23,999	17,074	20,039	5,972	5,053	108	2,157	1,991	146
24,000 to 24,999	17,021	20,588	8,770	10,252	-	-	1,395	112
25,000 to 25,999	21,232	23,929	6,779	7,938	1,195	1,724	2,004	450
26,000 to 26,999	17,425	17,726	5,386	3,920	1,193	3,462	2,221	180
27,000 to 27,999	16,143	15,377	5,854	6,022	1,299	2,735	2,991	438
28,000 to 28,999	12,943	15,643	2,989	3,451	1,491	4,155	1,987	823
29,000 to 29,999	17,729	19,639	6,370	7,021	509	1,823	1,805	759
30,000 to 30,999	16,051	18,812	7,163	6,723	1,395	6,046	1,200	265
31,000 to 31,999	14,040	11,270	4,799	6,921	1,789	1,314	305	18
32,000 to 32,999	15,253	12,120	3,601	3,564	211	783	1,396	230
33,000 to 33,999	11,327	15,563	6,477	6,491	702	2,355	f	-
34,000 to 34,999	14,840	19,665	3,611	3,721	1,395	5,725	1,297	263
35,000 to 35,999	9,193	14,413	4,099	5,738	402	1,086	510	112
36,000 to 36,999	15,033	28,188	6,065	6,835	1,186	3,582	f	1
37,000 to 37,999	11,624	19,147	5,760	8,141	596	301	802	122
38,000 to 38,999	12,544	18,253	4,884	5,355	105	119	1,496	337
39,000 to 39,999	17,720	24,194	6,972	8,562	3,280	16,935	1,308	74
40,000 to 49,999	127,191	175,031	52,386	59,239	14,501	58,114	9,970	1,520
50,000 to 59,999	116,066	191,518	38,769	45,182	14,259	77,492	5,982	568
60,000 to 69,999	87,638	152,188	29,100	36,571	15,846	89,913	8,070	7,222
70,000 to 79,999	73,123	149,792	25,215	32,847	17,018	110,069	5,192	2,446
80,000 to 89,999	56,799	105,759	16,964	19,498	14,965	96,219	6,657	2,384
90,000 to 99,999	52,845	116,865	17,597	32,616	13,295	96,767	4,148	839
100,000 to 149,999	125,364	318,086	42,448	59,188	41,726	450,965	7,623	5,965
150,000 to 199,999	51,759	161,429	20,646	33,461	20,238	302,215	2,249	4,350
200,000 to 299,999	44,305	156,603	17,363	30,663	20,401	374,375	1,680	2,404
300,000 to 399,999	17,249	70,534	7,366	14,330	7,851	173,228	547	216
400,000 to 499,999	8,173	35,614	3,653	7,797	3,609	82,427	225	62
500,000 to 999,999	13,150	68,273	6,540	14,931	5,157	140,476	459	868
1,000,000 to 1,999,999	4,897	27,539	2,252	5,327	1,509	35,910	157	337
2,000,000 to 2,999,999	1,297	7,657	553	1,380	277	5,894	39	27
3,000,000 to 3,999,999	620	4,598	249	616	151	2,683	17	11
4,000,000 to 4,999,999	341	3,081	144	389	75	1,719	7	11
$ 5,000,000 and over	1,149	15,183	434	1,295	236	5,640	13	38
Total	1,590,483	$ 2,426,532	500,289	$ 613,034	218,744	$ 2,184,767	119,754	$ 43,782

Footnotes follow this section.

TABLE 4A (continued)[8]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Alimony Paid		Total Adjustments[11]		California Adjustments[3]			
					Subtractions		Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	948	$ 18,245	22,047	$ 56,500	55,851	$ 4,094,312	42,080	$ 6,886,061
Zero	-	-	10	49	395	4,588	11	1,469
$ 1 to 999	-	-	11,414	5,575	30,817	296,165	4,346	71,762
1,000 to 1,999	f	13	25,336	10,689	27,531	103,908	7,723	65,483
2,000 to 2,999	117	422	18,377	6,854	21,186	83,252	3,327	56,772
3,000 to 3,999	f	2	28,476	8,145	25,564	80,684	5,600	46,701
4,000 to 4,999	-	-	33,889	15,304	35,316	110,734	7,718	47,831
5,000 to 5,999	-	-	39,986	29,727	35,407	124,733	10,971	55,584
6,000 to 6,999	394	1	48,358	33,973	29,029	121,852	13,723	54,783
7,000 to 7,999	1,177	3,314	62,851	50,292	47,079	106,863	8,171	38,006
8,000 to 8,999	1,170	4,212	48,073	48,553	49,470	151,503	9,036	60,237
9,000 to 9,999	1,170	5,615	32,605	32,383	45,995	175,701	6,807	57,573
10,000 to 10,999	f	49	27,402	18,709	41,204	116,189	6,653	47,125
11,000 to 11,999	-	-	45,325	38,002	54,705	117,352	6,814	46,991
12,000 to 12,999	-	-	34,142	31,343	36,066	100,866	6,491	29,470
13,000 to 13,999	1,170	2	28,193	25,989	53,303	138,648	16,726	63,694
14,000 to 14,999	394	1,893	36,189	44,393	51,057	117,321	6,481	41,946
15,000 to 15,999	-	-	36,386	41,872	41,729	89,679	14,729	27,831
16,000 to 16,999	894	4,704	36,584	41,806	46,913	139,547	6,312	26,731
17,000 to 17,999	-	-	38,947	53,788	37,142	90,242	10,213	45,927
18,000 to 18,999	-	-	43,761	69,936	41,631	97,029	12,241	56,159
19,000 to 19,999	694	3,153	34,491	39,245	49,168	125,413	6,371	42,053
20,000 to 20,999	202	1,466	36,628	48,747	56,007	144,901	5,865	52,547
21,000 to 21,999	203	245	35,559	58,254	50,187	162,051	12,834	89,715
22,000 to 22,999	202	14,669	46,042	75,912	54,335	137,223	8,343	39,711
23,000 to 23,999	1,596	5,049	28,608	44,700	51,549	120,224	5,932	28,745
24,000 to 24,999	1,503	2,261	31,550	52,352	54,861	143,810	9,756	42,489
25,000 to 25,999	-	-	33,579	57,162	60,952	173,152	11,883	34,605
26,000 to 26,999	709	3,418	36,673	56,631	55,903	161,104	8,944	35,244
27,000 to 27,999	796	3,449	39,704	51,203	53,207	145,269	9,748	60,024
28,000 to 28,999	-	-	29,548	51,080	58,410	179,818	8,143	51,161
29,000 to 29,999	606	1,835	32,060	48,522	50,360	192,297	6,765	32,427
30,000 to 30,999	796	4,809	33,149	63,773	61,011	202,503	10,530	40,261
31,000 to 31,999	399	1,149	28,173	42,293	58,983	207,137	7,093	42,009
32,000 to 32,999	1,496	24,583	31,259	62,873	55,869	207,649	9,011	36,067
33,000 to 33,999	439	2,459	30,212	47,288	57,039	223,744	6,691	47,047
34,000 to 34,999	493	1,205	27,292	48,153	53,646	207,200	8,749	50,544
35,000 to 35,999	1,790	9,686	24,719	47,101	44,316	167,327	4,581	22,920
36,000 to 36,999	801	6,298	22,326	57,587	52,428	199,459	7,298	16,086
37,000 to 37,999	807	7,747	22,183	55,173	49,331	187,886	8,397	16,432
38,000 to 38,999	1,990	23,198	27,372	60,027	46,031	168,259	6,319	27,883
39,000 to 39,999	211	641	30,181	68,450	57,350	266,272	8,979	56,691
40,000 to 49,999	9,693	97,775	247,759	562,483	516,721	2,066,905	61,900	284,613
50,000 to 59,999	12,423	100,729	196,168	525,735	421,101	1,638,958	56,998	245,344
60,000 to 69,999	8,255	54,423	150,821	445,197	332,788	1,216,755	44,752	215,151
70,000 to 79,999	5,493	44,927	111,591	427,247	248,058	963,594	37,403	245,057
80,000 to 89,999	6,767	57,077	86,060	336,541	201,443	741,356	27,273	191,444
90,000 to 99,999	3,997	52,976	75,742	348,470	148,307	557,850	27,132	103,692
100,000 to 149,999	13,536	173,470	179,959	1,152,807	343,119	1,646,413	85,862	507,435
150,000 to 199,999	3,828	85,140	66,082	628,054	118,153	750,840	45,535	335,446
200,000 to 299,999	3,743	105,721	55,370	705,080	87,931	808,208	40,204	568,477
300,000 to 399,999	1,710	59,666	21,808	332,841	33,779	394,055	18,086	230,417
400,000 to 499,999	803	32,197	10,452	166,726	17,029	280,848	9,849	216,092
500,000 to 999,999	1,348	82,299	17,238	335,023	27,801	643,773	17,718	438,176
1,000,000 to 1,999,999	555	39,081	6,472	112,133	10,764	471,155	7,760	445,983
2,000,000 to 2,999,999	161	11,494	1,744	29,446	3,047	233,303	2,291	217,279
3,000,000 to 3,999,999	86	9,494	812	18,051	1,508	297,821	1,139	129,919
4,000,000 to 4,999,999	49	5,001	447	10,368	788	104,009	631	69,717
$ 5,000,000 and over	150	22,596	1,426	45,163	2,512	894,720	2,076	940,187
Total	95,767	$ 1,189,858	2,589,607	$ 7,981,773	4,453,184	$ 23,894,428	865,014	$ 14,077,225

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Medical Expenses		State and Local Income Taxes		Real Estate Taxes		Personal Property Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	25,809	$ 138,691	19,233	$ 102,718	33,083	$ 107,956	16,429	$ 7,254
Zero	-	-	9	10	10	93	-	-
$ 1 to 999	5,645	21,090	3,591	1,233	5,745	6,697	1,632	718
1,000 to 1,999	3,082	18,871	6,598	5,801	5,874	12,850	2,170	722
2,000 to 2,999	1,597	20,392	1,518	2,936	2,026	6,354	1,270	369
3,000 to 3,999	5,754	18,506	2,041	921	3,520	5,869	3,460	790
4,000 to 4,999	2,284	8,348	2,411	254	3,092	5,441	1,069	93
5,000 to 5,999	8,672	21,390	9,655	944	14,491	26,208	6,398	5,949
6,000 to 6,999	7,718	27,204	9,668	4,663	14,986	23,926	5,613	795
7,000 to 7,999	7,083	25,377	7,202	2,801	12,488	25,989	6,274	1,737
8,000 to 8,999	11,156	31,003	14,373	3,448	17,472	27,986	6,099	3,173
9,000 to 9,999	9,075	23,070	8,843	4,519	12,642	26,418	4,099	2,122
10,000 to 10,999	9,947	51,725	11,145	3,126	11,471	13,183	7,049	1,802
11,000 to 11,999	15,048	47,571	15,694	7,552	23,474	40,041	12,902	4,594
12,000 to 12,999	11,778	44,758	13,925	4,737	18,052	23,247	5,615	2,174
13,000 to 13,999	14,472	65,220	15,023	5,193	23,490	28,218	10,401	4,034
14,000 to 14,999	16,028	62,645	18,052	25,925	23,888	27,173	8,954	2,166
15,000 to 15,999	14,616	58,246	29,093	8,261	29,690	40,805	11,912	2,969
16,000 to 16,999	13,538	58,909	24,859	13,620	31,060	46,533	15,116	4,925
17,000 to 17,999	15,101	38,768	25,134	13,439	28,376	44,366	11,365	3,966
18,000 to 18,999	17,454	68,813	35,414	9,528	34,680	46,538	15,414	3,942
19,000 to 19,999	17,198	87,837	33,079	26,915	31,784	47,247	17,401	4,959
20,000 to 20,999	11,215	66,065	40,528	21,665	41,555	58,314	17,629	7,080
21,000 to 21,999	16,820	108,264	39,379	17,672	41,472	57,373	17,518	6,116
22,000 to 22,999	19,575	74,882	37,615	20,172	34,539	52,278	17,047	4,405
23,000 to 23,999	12,082	60,103	38,546	43,388	35,649	50,476	16,082	4,573
24,000 to 24,999	13,482	73,059	35,090	20,445	34,292	43,996	13,198	5,121
25,000 to 25,999	23,701	113,313	47,258	28,934	39,256	51,822	26,164	12,582
26,000 to 26,999	14,477	68,852	43,070	37,198	37,930	62,202	19,466	7,387
27,000 to 27,999	16,657	61,136	42,972	34,881	34,941	54,425	21,429	6,168
28,000 to 28,999	13,425	72,336	41,139	28,897	33,895	48,190	21,460	6,626
29,000 to 29,999	12,827	48,157	40,943	33,661	37,474	54,450	23,840	7,967
30,000 to 30,999	12,937	56,319	47,905	37,278	42,541	70,679	18,628	7,022
31,000 to 31,999	16,382	50,109	51,166	58,433	41,928	56,894	21,563	7,511
32,000 to 32,999	13,227	72,194	44,929	47,463	35,066	56,140	18,799	6,038
33,000 to 33,999	9,584	75,726	45,129	53,168	38,199	51,207	22,269	8,374
34,000 to 34,999	11,123	67,246	53,553	52,215	49,598	69,619	20,096	6,359
35,000 to 35,999	10,626	41,544	42,914	46,072	35,787	63,655	18,008	5,781
36,000 to 36,999	10,713	43,376	49,388	59,236	47,788	75,850	18,067	6,189
37,000 to 37,999	8,919	31,165	38,996	47,759	37,283	59,427	20,574	12,069
38,000 to 38,999	10,532	37,526	48,863	66,044	44,086	72,783	22,656	8,175
39,000 to 39,999	13,464	55,170	57,975	78,083	47,736	78,387	24,850	11,230
40,000 to 49,999	86,619	393,303	557,659	894,760	484,457	828,469	230,817	98,130
50,000 to 59,999	52,562	289,198	520,934	1,116,366	461,482	828,070	237,782	102,290
60,000 to 69,999	36,046	197,338	445,523	1,164,779	398,524	791,897	221,013	96,796
70,000 to 79,999	23,781	126,154	377,637	1,211,441	332,867	691,257	191,094	90,530
80,000 to 89,999	18,656	108,630	305,594	1,213,955	278,575	635,544	166,541	91,947
90,000 to 99,999	11,988	92,494	240,498	1,129,643	214,838	514,259	138,854	75,487
100,000 to 149,999	20,989	204,028	583,533	3,890,879	532,290	1,528,468	359,919	212,700
150,000 to 199,999	4,182	63,584	191,850	2,111,449	175,388	655,759	122,757	79,157
200,000 to 299,999	2,605	51,874	136,399	2,368,210	125,948	590,632	90,244	67,749
300,000 to 399,999	764	26,358	48,302	1,326,003	45,314	261,530	31,693	26,976
400,000 to 499,999	231	9,189	23,835	871,524	22,573	150,694	15,817	14,464
500,000 to 999,999	305	12,982	36,691	2,115,894	34,673	277,817	24,006	25,208
1,000,000 to 1,999,999	70	3,329	13,543	1,636,074	12,857	141,707	8,663	11,241
2,000,000 to 2,999,999	12	644	3,714	788,314	3,557	50,835	2,417	3,518
3,000,000 to 3,999,999	f	4	1,753	527,935	1,657	29,153	1,132	2,037
4,000,000 to 4,999,999	f	13	928	362,797	887	16,990	625	1,143
$ 5,000,000 and over	8	133	2,837	2,701,547	2,757	81,529	1,900	5,092
Total	763,644	$ 3,794,231	4,685,148	$ 26,512,778	4,301,053	$ 9,895,915	2,415,279	$ 1,210,491

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Other Taxes		Total Taxes		Mortgage Interest		Points and Investment Interest	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	7,613	$ 6,176	38,095	$ 224,103	30,761	$ 433,193	9,023	$ 152,165
Zero	9	8	10	111	10	550	-	-
$ 1 to 999	1,263	419	6,208	9,067	5,312	27,134	156	271
1,000 to 1,999	948	808	9,695	20,181	5,520	62,973	439	224
2,000 to 2,999	515	69	2,645	9,727	1,260	28,468	464	703
3,000 to 3,999	402	464	6,026	8,044	4,106	39,693	1,622	278
4,000 to 4,999	409	124	3,096	5,912	1,707	15,362	441	715
5,000 to 5,999	1,292	185	14,491	33,286	13,182	84,959	249	820
6,000 to 6,999	4,304	1,451	17,749	30,835	12,619	98,896	2,751	551
7,000 to 7,999	2,412	1,092	15,255	31,619	10,426	81,841	1,693	229
8,000 to 8,999	5,336	2,022	22,756	36,629	17,877	154,735	4,000	956
9,000 to 9,999	3,166	1,697	14,633	34,757	11,460	97,952	2,099	604
10,000 to 10,999	436	447	15,386	18,557	11,777	67,867	1,659	373
11,000 to 11,999	5,868	1,222	28,023	53,409	17,169	113,966	2,451	11,061
12,000 to 12,999	1,779	199	20,789	30,357	14,309	149,152	2,659	5,324
13,000 to 13,999	6,055	1,358	25,344	38,803	18,936	141,308	1,699	2,903
14,000 to 14,999	5,704	952	31,322	56,216	19,387	132,032	4,933	763
15,000 to 15,999	8,216	2,450	38,130	54,485	29,689	243,184	2,753	21,130
16,000 to 16,999	5,395	971	37,646	66,050	27,301	217,495	5,686	5,851
17,000 to 17,999	3,529	638	31,969	62,410	26,000	209,206	3,151	2,623
18,000 to 18,999	7,114	1,987	44,133	61,996	32,719	242,734	6,548	6,340
19,000 to 19,999	5,246	1,224	39,466	60,345	27,523	185,663	5,723	519
20,000 to 20,999	6,990	1,646	50,119	88,704	39,462	301,222	3,733	1,027
21,000 to 21,999	9,556	3,235	49,339	84,396	34,423	238,188	6,677	11,292
22,000 to 22,999	6,483	2,903	44,580	79,757	31,712	228,547	6,055	3,652
23,000 to 23,999	8,270	3,303	45,071	101,740	32,476	260,375	3,891	948
24,000 to 24,999	8,581	2,489	42,265	72,052	30,996	241,101	3,584	2,031
25,000 to 25,999	12,496	10,316	54,249	103,653	38,265	290,316	5,806	3,157
26,000 to 26,999	7,891	4,142	49,091	110,929	36,993	301,489	5,895	17,058
27,000 to 27,999	7,113	3,347	47,001	98,821	34,353	230,547	3,397	1,193
28,000 to 28,999	10,605	2,830	44,770	86,542	34,042	278,401	5,425	2,766
29,000 to 29,999	6,721	1,346	44,861	97,424	35,555	266,832	7,107	9,541
30,000 to 30,999	13,843	5,503	51,306	120,483	41,099	324,607	6,107	10,578
31,000 to 31,999	7,792	2,134	54,181	124,971	41,092	335,244	6,772	9,899
32,000 to 32,999	6,221	3,221	46,728	112,862	33,346	300,332	3,613	4,057
33,000 to 33,999	7,655	2,861	47,084	115,610	35,449	265,600	7,025	6,282
34,000 to 34,999	10,670	3,795	56,659	131,987	48,055	398,636	6,204	3,750
35,000 to 35,999	9,692	3,139	45,826	118,647	34,363	356,613	7,102	6,872
36,000 to 36,999	8,767	2,480	52,371	143,756	45,153	382,157	9,193	6,427
37,000 to 37,999	8,178	4,608	42,086	123,863	35,670	303,410	6,015	11,662
38,000 to 38,999	9,600	3,256	50,876	150,258	42,467	390,113	5,901	8,257
39,000 to 39,999	9,213	2,791	59,089	170,491	46,974	409,949	6,639	3,316
40,000 to 49,999	119,022	46,706	573,181	1,868,065	474,216	4,212,640	89,163	109,989
50,000 to 59,999	108,266	47,553	531,407	2,094,278	444,486	4,286,063	90,538	82,819
60,000 to 69,999	88,119	39,513	453,473	2,092,986	383,983	4,067,423	80,364	79,975
70,000 to 79,999	80,465	43,214	379,420	2,036,442	321,598	3,563,670	76,572	85,834
80,000 to 89,999	65,697	38,389	307,323	1,979,835	263,782	3,231,217	63,219	74,220
90,000 to 99,999	49,711	28,014	242,475	1,747,404	205,295	2,603,830	55,636	73,114
100,000 to 149,999	130,272	79,107	586,385	5,711,155	498,521	7,298,675	154,531	228,416
150,000 to 199,999	43,443	31,912	192,710	2,878,277	159,756	2,927,743	56,491	146,111
200,000 to 299,999	30,107	27,291	137,101	3,053,882	113,766	2,546,717	48,444	196,405
300,000 to 399,999	10,779	10,936	48,450	1,625,445	40,261	1,056,433	19,288	125,810
400,000 to 499,999	5,111	6,438	23,939	1,043,121	19,561	559,706	10,075	69,570
500,000 to 999,999	7,474	13,935	36,829	2,432,855	29,056	958,305	17,661	249,710
1,000,000 to 1,999,999	2,698	7,094	13,593	1,796,117	10,400	403,365	7,220	239,856
2,000,000 to 2,999,999	739	2,833	3,730	845,499	2,776	118,718	2,115	113,331
3,000,000 to 3,999,999	366	1,758	1,760	560,882	1,276	56,707	1,024	78,332
4,000,000 to 4,999,999	185	616	929	381,546	662	31,974	563	48,270
$ 5,000,000 and over	615	8,230	2,851	2,796,399	1,923	94,775	1,864	408,179
Total	996,417	$ 528,847	4,976,175	$ 38,148,033	4,062,313	$ 46,950,003	951,108	$ 2,748,109

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Total Interest[12]		Cash/Check Contributions		Non-Cash Contributions		Contribution Carryover	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	32,116	$ 585,358	24,945	$ 77,986	11,136	$ 31,464	12,874	$ 169,269
Zero	10	550	-	-	-	-	-	-
$ 1 to 999	5,346	27,405	5,285	6,347	4,503	1,565	560	487
1,000 to 1,999	5,527	63,197	5,063	5,928	3,055	2,572	593	1,704
2,000 to 2,999	1,269	29,171	2,149	4,112	1,068	450	461	641
3,000 to 3,999	4,106	39,971	3,705	2,117	3,370	2,117	987	1,249
4,000 to 4,999	1,709	16,076	1,778	838	796	298	553	1,086
5,000 to 5,999	13,290	85,779	6,025	4,488	5,838	8,312	569	2,498
6,000 to 6,999	12,627	99,447	9,606	6,710	5,619	1,621	186	445
7,000 to 7,999	10,532	82,070	8,779	5,033	4,331	2,210	1,218	844
8,000 to 8,999	17,877	155,691	18,841	20,578	4,918	7,295	2,158	5,448
9,000 to 9,999	11,461	98,556	8,312	9,431	7,429	4,029	111	2,223
10,000 to 10,999	12,172	68,240	8,996	7,538	5,510	2,032	89	229
11,000 to 11,999	18,339	125,026	22,123	29,170	13,000	5,055	77	214
12,000 to 12,999	14,310	154,476	17,059	14,081	7,048	11,320	417	1,210
13,000 to 13,999	18,936	144,211	16,851	14,977	11,809	7,806	701	1,001
14,000 to 14,999	19,387	132,794	22,369	28,090	10,677	6,821	4	128
15,000 to 15,999	31,253	264,314	28,335	31,966	12,341	4,707	1,210	26,027
16,000 to 16,999	27,511	223,346	28,595	24,374	18,500	7,078	406	1,158
17,000 to 17,999	26,000	211,829	20,487	12,018	15,396	520,049	1,217	4,084
18,000 to 18,999	36,244	249,075	32,669	34,595	19,361	8,145	650	365
19,000 to 19,999	27,530	186,182	30,220	36,224	21,373	9,448	584	10,937
20,000 to 20,999	40,059	302,249	39,180	43,942	26,305	8,973	819	5,628
21,000 to 21,999	35,817	249,480	38,716	61,443	22,264	8,495	1,179	204
22,000 to 22,999	32,206	232,199	36,726	38,154	18,470	8,775	252	2,100
23,000 to 23,999	32,476	261,323	34,621	38,925	21,428	8,744	610	1,496
24,000 to 24,999	31,601	243,132	30,208	38,371	18,027	15,579	1,016	1,394
25,000 to 25,999	38,468	293,473	46,540	69,531	29,248	15,287	21	84
26,000 to 26,999	37,791	318,547	41,772	50,915	22,827	11,337	643	1,485
27,000 to 27,999	34,353	231,740	40,563	47,705	22,128	12,094	1,616	8,471
28,000 to 28,999	34,446	281,167	36,497	34,745	28,474	12,937	424	531
29,000 to 29,999	35,956	276,373	37,356	43,379	26,532	13,233	214	666
30,000 to 30,999	41,811	335,184	39,859	43,059	26,140	14,278	41	118
31,000 to 31,999	42,482	345,143	42,597	38,993	27,329	15,089	623	443
32,000 to 32,999	33,655	304,388	37,266	61,402	24,285	13,385	714	807
33,000 to 33,999	36,146	271,882	41,003	46,359	31,418	14,679	647	1,794
34,000 to 34,999	48,257	402,386	47,292	76,590	28,535	14,741	821	6,944
35,000 to 35,999	35,073	363,486	38,827	45,553	23,971	15,266	1,226	1,067
36,000 to 36,999	45,458	388,584	44,231	54,262	32,474	19,776	1,504	2,843
37,000 to 37,999	35,888	315,072	34,915	45,749	26,020	12,475	714	8,414
38,000 to 38,999	42,769	398,370	44,505	67,487	25,978	16,231	319	2,992
39,000 to 39,999	47,090	413,265	46,545	63,499	30,242	16,419	204	1,205
40,000 to 49,999	478,005	4,322,629	481,279	640,339	344,147	237,302	5,982	113,549
50,000 to 59,999	448,461	4,368,881	460,880	699,666	323,851	199,646	2,420	21,225
60,000 to 69,999	388,520	4,147,398	399,080	664,476	288,961	176,189	2,673	9,609
70,000 to 79,999	325,958	3,649,503	328,373	615,059	251,390	198,492	2,395	31,945
80,000 to 89,999	267,974	3,305,436	277,217	504,724	209,032	135,029	962	15,298
90,000 to 99,999	209,021	2,676,944	214,380	423,256	161,276	139,616	703	12,462
100,000 to 149,999	507,734	7,527,092	531,367	1,275,040	409,569	483,529	3,643	113,358
150,000 to 199,999	163,492	3,073,854	174,117	571,081	132,077	216,589	1,717	70,307
200,000 to 299,999	117,990	2,743,122	127,279	536,192	91,109	212,424	1,208	154,434
300,000 to 399,999	41,960	1,182,243	45,011	282,614	31,175	135,929	488	74,038
400,000 to 499,999	20,715	629,276	22,873	198,195	14,217	78,121	418	81,983
500,000 to 999,999	31,397	1,208,015	35,120	474,912	21,445	243,091	510	414,956
1,000,000 to 1,999,999	11,591	643,221	12,935	364,267	7,494	227,127	384	223,613
2,000,000 to 2,999,999	3,196	232,049	3,555	139,927	2,046	169,823	121	68,708
3,000,000 to 3,999,999	1,500	135,038	1,681	84,643	933	123,594	70	97,820
4,000,000 to 4,999,999	787	80,244	885	62,702	502	102,714	49	80,419
$ 5,000,000 and over	2,460	502,954	2,745	640,500	1,570	1,248,391	175	481,073
Total	4,130,115	$ 49,698,106	4,240,188	$ 9,564,257	2,989,967	$ 5,239,793	63,150	$ 2,344,730

Footnotes follow this section.

TABLE 4A (continued)[8]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Total Contributions[13]		Casualty and Theft Losses		All Other Deductions[14]		Total Federal Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	4,793	$ 22,211	473	$ 3,178	18,261	$ 76,672	42,442	$ 1,056,753
Zero	-	-	-	-	-	-	10	661
$ 1 to 999	4,819	6,380	-	-	3,615	3,788	14,421	85,653
1,000 to 1,999	4,458	3,273	-	-	3,181	696	19,714	141,122
2,000 to 2,999	1,614	3,484	-	-	1,836	11,805	12,690	97,397
3,000 to 3,999	3,764	3,256	1,170	5,917	1,022	1,708	18,522	128,148
4,000 to 4,999	1,301	996	f	51	2,248	616	16,236	89,892
5,000 to 5,999	8,184	9,110	-	-	2,678	4,327	28,963	208,263
6,000 to 6,999	9,088	7,908	-	-	5,142	2,279	27,702	223,259
7,000 to 7,999	11,558	7,674	-	-	5,108	7,841	34,759	261,352
8,000 to 8,999	17,851	23,659	-	-	8,020	5,955	29,228	289,761
9,000 to 9,999	9,849	15,295	-	-	6,348	7,961	23,746	216,644
10,000 to 10,999	10,899	9,390	-	-	6,008	29,772	27,363	238,544
11,000 to 11,999	25,541	32,620	-	-	10,884	28,429	44,982	370,183
12,000 to 12,999	17,032	25,253	-	-	5,331	10,059	28,733	309,796
13,000 to 13,999	18,739	22,726	202	477	5,837	5,081	39,294	360,236
14,000 to 14,999	23,701	34,874	-	-	11,422	21,274	47,298	410,007
15,000 to 15,999	30,636	38,708	-	-	7,082	18,026	48,274	497,042
16,000 to 16,999	31,743	31,179	-	-	13,184	14,279	41,387	429,255
17,000 to 17,999	22,217	21,268	-	-	8,016	11,052	36,914	386,143
18,000 to 18,999	32,771	42,135	230	228	16,555	53,100	51,365	517,230
19,000 to 19,999	32,799	50,364	-	-	14,215	34,987	48,245	503,960
20,000 to 20,999	41,127	53,373	202	2,050	15,371	41,606	57,710	619,073
21,000 to 21,999	40,103	67,477	202	283	10,569	62,449	56,375	616,360
22,000 to 22,999	37,260	47,875	596	540	12,502	45,810	51,224	527,276
23,000 to 23,999	36,571	48,949	f	8	13,221	61,651	48,583	561,228
24,000 to 24,999	31,976	50,305	1,194	2,357	10,798	56,602	47,756	535,282
25,000 to 25,999	49,692	76,415	-	-	23,687	101,568	60,411	699,825
26,000 to 26,999	42,565	62,047	-	-	14,472	57,674	57,651	664,264
27,000 to 27,999	42,120	64,163	596	2,279	16,674	70,077	49,012	545,579
28,000 to 28,999	38,256	47,998	-	-	15,394	64,581	48,253	576,618
29,000 to 29,999	39,226	55,468	503	8,013	14,256	48,362	49,256	548,376
30,000 to 30,999	42,631	57,124	-	-	14,884	46,713	54,729	637,443
31,000 to 31,999	45,270	54,171	-	-	17,273	69,549	58,557	674,818
32,000 to 32,999	39,453	75,427	304	1,039	20,336	76,740	54,303	680,603
33,000 to 33,999	44,304	62,278	-	-	19,607	62,673	50,095	611,956
34,000 to 34,999	50,448	92,915	f	101	18,549	45,898	64,417	784,075
35,000 to 35,999	39,992	59,787	f	7	15,183	74,275	49,104	679,976
36,000 to 36,999	46,966	75,863	596	3,161	16,766	50,581	61,540	763,635
37,000 to 37,999	38,286	58,869	-	-	14,266	50,784	44,184	585,615
38,000 to 38,999	46,185	81,790	-	-	18,904	63,490	54,938	761,864
39,000 to 39,999	49,195	80,567	-	-	18,056	79,694	58,994	808,335
40,000 to 49,999	515,419	876,999	1,895	17,648	200,315	821,655	599,629	8,537,460
50,000 to 59,999	487,315	894,799	3,346	35,858	179,566	703,435	545,414	8,540,707
60,000 to 69,999	418,595	844,760	569	1,654	148,697	603,835	463,740	8,003,232
70,000 to 79,999	347,817	810,617	364	3,197	120,721	576,859	381,962	7,263,254
80,000 to 89,999	290,299	641,170	365	3,988	106,153	492,045	309,376	6,576,521
90,000 to 99,999	224,880	566,528	290	22,463	75,850	387,058	241,803	5,511,299
100,000 to 149,999	554,048	1,696,928	1,364	18,815	172,522	1,055,160	588,066	16,170,004
150,000 to 199,999	181,207	786,355	310	7,977	46,576	355,103	192,739	6,894,162
200,000 to 299,999	130,513	731,528	167	18,381	30,844	370,421	137,005	6,482,687
300,000 to 399,999	46,167	401,766	89	5,699	9,887	156,735	48,477	3,072,866
400,000 to 499,999	23,187	285,575	89	10,567	4,300	83,626	23,911	1,827,613
500,000 to 999,999	35,530	689,352	102	20,287	6,248	193,281	36,806	3,933,320
1,000,000 to 1,999,999	13,086	511,054	12	4,618	2,009	117,985	13,548	2,571,936
2,000,000 to 2,999,999	3,594	263,232	f	6	525	42,546	3,723	1,125,336
3,000,000 to 3,999,999	1,703	194,371	3	936	230	28,938	1,757	745,817
4,000,000 to 4,999,999	895	148,113	-	-	130	25,332	927	517,625
$ 5,000,000 and over	2,778	2,000,595	f	717	333	115,781	2,848	4,383,594
Total	4,442,036	$ 14,028,366	15,240	$ 202,500	1,581,667	$ 7,710,279	5,351,111	$ 111,860,935

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	California Adjustments to[9] Federal Itemized Deductions		California Itemized Deductions		California Standard Deduction		Personal Exemption[15] Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	25,268	$ 122,317	39,932	$ 914,191	57,156	$ 189,495	130,567	$ 8,879
Zero	10	10	10	652	395	1,045	427	29
$ 1 to 999	5,267	729	7,351	77,273	150,726	336,861	109,007	7,412
1,000 to 1,999	5,964	3,428	6,381	95,158	224,863	507,544	119,482	8,125
2,000 to 2,999	4,367	2,356	4,022	88,036	200,878	525,216	110,890	7,541
3,000 to 3,999	3,073	1,655	7,307	77,663	205,320	592,176	149,070	10,137
4,000 to 4,999	4,273	2,688	4,409	40,345	222,503	692,807	174,828	11,888
5,000 to 5,999	13,399	1,100	19,307	167,638	214,231	682,056	208,204	14,158
6,000 to 6,999	10,534	2,489	17,750	227,289	200,611	690,002	217,504	14,790
7,000 to 7,999	10,274	1,791	18,634	151,224	277,788	941,664	299,365	20,357
8,000 to 8,999	20,927	15,751	24,197	249,648	241,017	854,158	285,038	19,383
9,000 to 9,999	17,811	6,258	22,062	195,576	244,618	837,612	279,884	19,032
10,000 to 10,999	19,302	3,342	18,116	171,860	220,152	837,669	261,317	17,770
11,000 to 11,999	22,342	5,407	32,782	291,485	233,547	859,866	301,372	20,493
12,000 to 12,999	18,263	5,828	24,253	259,613	267,002	1,012,857	344,664	23,437
13,000 to 13,999	21,487	5,479	28,078	271,687	249,993	981,142	332,906	22,638
14,000 to 14,999	24,131	4,495	32,966	313,005	217,472	862,810	303,183	20,616
15,000 to 15,999	34,773	22,478	39,284	443,490	179,382	701,916	271,301	18,448
16,000 to 16,999	26,376	13,623	34,061	347,047	205,645	840,172	307,349	20,900
17,000 to 17,999	34,840	14,454	30,524	325,855	193,294	765,478	293,159	19,935
18,000 to 18,999	34,372	7,248	39,068	460,419	187,316	733,701	293,910	19,986
19,000 to 19,999	34,758	27,321	41,212	409,371	206,694	804,049	320,433	21,789
20,000 to 20,999	41,388	20,271	48,458	547,470	166,969	667,537	291,289	19,808
21,000 to 21,999	40,025	15,157	48,863	537,451	151,741	605,713	266,966	18,154
22,000 to 22,999	47,802	25,183	47,344	499,290	156,750	637,571	282,005	19,176
23,000 to 23,999	47,135	46,803	47,674	509,215	136,399	537,139	242,682	16,502
24,000 to 24,999	43,715	25,046	43,312	486,648	139,022	556,388	245,249	16,677
25,000 to 25,999	57,924	34,215	56,436	644,402	128,047	503,603	255,178	17,352
26,000 to 26,999	50,096	26,770	51,387	582,492	146,776	602,580	265,074	18,025
27,000 to 27,999	50,571	39,715	46,309	504,525	129,293	508,838	241,540	16,425
28,000 to 28,999	48,417	30,276	44,959	546,910	130,229	509,310	236,334	16,071
29,000 to 29,999	46,938	36,537	45,062	513,338	117,392	456,211	217,434	14,785
30,000 to 30,999	51,534	36,299	50,508	579,907	118,094	465,491	241,095	16,394
31,000 to 31,999	55,786	54,190	53,460	612,448	115,434	450,019	229,678	15,618
32,000 to 32,999	53,638	54,072	50,508	645,990	101,418	396,192	216,312	14,709
33,000 to 33,999	51,857	52,601	47,301	559,660	100,600	409,827	209,800	14,256
34,000 to 34,999	60,055	58,642	57,647	702,333	84,744	350,443	203,489	13,836
35,000 to 35,999	47,898	39,909	46,931	604,560	65,713	276,576	168,919	11,486
36,000 to 36,999	56,168	69,172	54,454	646,011	84,043	330,998	195,792	13,314
37,000 to 37,999	48,079	57,203	43,891	562,039	81,071	333,950	182,954	12,441
38,000 to 38,999	51,559	64,344	51,672	658,601	68,061	262,616	173,410	11,792
39,000 to 39,999	60,324	75,507	57,245	731,445	65,407	274,592	180,957	12,305
40,000 to 49,999	596,553	912,977	560,137	7,330,205	512,201	2,119,531	1,630,895	110,901
50,000 to 59,999	535,009	1,079,280	504,338	7,255,472	301,710	1,315,858	1,325,429	90,129
60,000 to 69,999	448,113	1,111,581	425,988	6,703,059	162,586	720,499	1,030,385	70,066
70,000 to 79,999	371,430	1,121,310	352,433	5,943,500	101,854	465,091	819,475	55,724
80,000 to 89,999	302,166	1,145,069	284,018	5,265,256	63,041	281,286	629,548	42,809
90,000 to 99,999	236,223	1,046,112	222,269	4,332,264	46,554	213,122	498,585	33,904
100,000 to 149,999	579,417	3,697,306	538,262	12,191,901	77,378	348,354	1,155,525	78,576
150,000 to 199,999	191,480	2,031,913	174,522	4,960,643	22,077	97,602	371,196	25,241
200,000 to 299,999	138,945	2,294,118	123,047	4,319,656	16,647	71,534	260,018	17,681
300,000 to 399,999	50,224	1,295,308	41,752	1,710,582	7,649	34,235	91,412	6,216
400,000 to 499,999	24,817	841,614	19,685	871,733	4,685	22,560	45,339	3,083
500,000 to 999,999	38,799	2,074,850	28,915	1,587,560	8,645	41,998	69,030	4,694
1,000,000 to 1,999,999	14,795	1,605,229	11,327	856,992	2,564	12,226	25,410	1,728
2,000,000 to 2,999,999	4,149	769,131	3,230	355,353	557	2,680	6,946	472
3,000,000 to 3,999,999	2,005	512,200	1,547	229,796	241	1,131	3,217	219
4,000,000 to 4,999,999	1,050	350,885	834	176,544	102	501	1,730	118
$ 5,000,000 and over	3,339	2,491,095	2,672	1,710,265	200	945	5,200	354
Total	4,941,234	$ 25,512,137	4,780,103	$ 83,054,041	8,016,497	$ 30,135,043	17,629,337	$ 1,198,794

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Dependent Exemption Credit		Senior/Blind Exemption Credit		Total Exemption Credits Allowed	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	36,238	$ 9,169	29,072	$ 2,035	74,187	$ 16,371
Zero	10	3	395	28	405	59
$ 1 to 999	29,305	7,414	20,849	1,459	85,506	15,212
1,000 to 1,999	40,505	10,248	9,744	682	99,633	18,033
2,000 to 2,999	39,116	9,896	13,454	942	94,955	16,904
3,000 to 3,999	31,885	8,067	19,005	1,330	130,737	18,766
4,000 to 4,999	82,863	20,964	14,050	983	152,920	32,804
5,000 to 5,999	86,738	21,945	29,749	2,082	175,852	37,271
6,000 to 6,999	102,631	25,965	27,076	1,895	177,197	40,719
7,000 to 7,999	129,590	32,786	45,518	3,186	258,354	53,002
8,000 to 8,999	150,671	38,120	46,618	3,263	235,027	56,319
9,000 to 9,999	126,694	32,054	44,133	3,089	241,704	53,033
10,000 to 10,999	149,822	37,905	49,034	3,432	222,187	57,261
11,000 to 11,999	143,050	36,192	39,064	2,736	250,628	57,462
12,000 to 12,999	181,058	45,808	48,214	3,375	282,568	70,866
13,000 to 13,999	195,082	49,356	52,908	3,704	265,693	73,644
14,000 to 14,999	167,975	42,497	46,353	3,245	244,769	63,934
15,000 to 15,999	171,435	43,373	38,667	2,707	210,163	59,469
16,000 to 16,999	157,914	39,952	38,051	2,664	236,844	62,013
17,000 to 17,999	172,396	43,616	32,815	2,297	222,193	63,341
18,000 to 18,999	178,146	45,071	53,608	3,753	221,869	67,606
19,000 to 19,999	180,861	45,758	57,667	4,037	244,841	70,523
20,000 to 20,999	155,350	39,304	44,361	3,105	212,198	61,311
21,000 to 21,999	149,831	37,907	45,901	3,213	198,609	57,151
22,000 to 22,999	165,467	41,863	49,866	3,491	201,260	63,312
23,000 to 23,999	130,503	33,017	36,599	2,562	181,781	51,142
24,000 to 24,999	136,244	34,470	32,936	2,306	180,651	51,579
25,000 to 25,999	122,711	31,046	44,703	3,129	183,666	51,209
26,000 to 26,999	162,129	41,019	38,838	2,719	197,855	61,296
27,000 to 27,999	124,531	31,506	29,859	2,090	174,767	49,335
28,000 to 28,999	151,826	38,412	33,577	2,350	174,983	53,563
29,000 to 29,999	111,042	28,094	32,312	2,262	161,252	44,401
30,000 to 30,999	123,692	31,294	34,178	2,392	167,989	49,148
31,000 to 31,999	118,992	30,105	27,820	1,947	167,398	46,962
32,000 to 32,999	93,435	23,639	32,738	2,292	151,721	40,214
33,000 to 33,999	115,079	29,115	31,050	2,174	147,884	45,041
34,000 to 34,999	111,068	28,105	22,974	1,608	142,163	42,931
35,000 to 35,999	103,371	26,153	20,854	1,460	110,944	38,154
36,000 to 36,999	80,470	20,359	30,826	2,158	138,271	35,504
37,000 to 37,999	105,170	26,608	19,389	1,357	124,158	40,175
38,000 to 38,999	96,376	24,383	18,482	1,294	118,630	36,557
39,000 to 39,999	103,700	26,236	23,454	1,642	122,618	39,922
40,000 to 49,999	894,186	226,229	180,865	12,661	1,068,341	344,602
50,000 to 59,999	712,775	180,332	128,125	8,969	801,832	276,099
60,000 to 69,999	566,687	143,372	89,878	6,291	587,197	216,954
70,000 to 79,999	456,912	115,598	59,117	4,138	451,873	173,873
80,000 to 89,999	362,596	91,737	44,722	3,131	345,232	136,790
90,000 to 99,999	259,743	65,715	35,907	2,514	267,770	101,365
100,000 to 149,999	618,750	156,544	89,006	6,230	604,821	237,423
150,000 to 199,999	194,919	49,315	34,382	2,407	171,092	74,091
200,000 to 299,999	138,640	35,076	27,292	1,910	101,612	38,910
300,000 to 399,999	45,556	11,526	10,858	760	10,395	1,028
400,000 to 499,999	21,199	5,364	6,264	438	121	38
500,000 to 999,999	34,069	8,620	9,852	690	78	24
1,000,000 to 1,999,999	12,476	3,156	3,406	238	52	18
2,000,000 to 2,999,999	3,408	862	894	63	11	5
3,000,000 to 3,999,999	1,628	412	365	26	!	1
4,000,000 to 4,999,999	875	222	203	14	!	-
$ 5,000,000 and over	2,633	666	684	48	9	2
Total	9,342,044	$ 2,363,540	2,128,602	$ 149,002	11,797,471	$ 3,564,742

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Los Angeles Revitalization Zone Credit		Manufacturer's Investment Credit		Other State Tax Credit		Other Special Credits	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	-	-	-	-	-	-	-	-
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	-	-	493	$ 4	-	-
4,000 to 4,999	-	-	-	-	493	-	-	-
5,000 to 5,999	-	-	-	-	1,662	11	-	-
6,000 to 6,999	-	-	-	-	-	-	-	-
7,000 to 7,999	-	-	-	-	-	-	-	-
8,000 to 8,999	-	-	-	-	-	-	-	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	-	-	493	$ 19	493	1	-	-
11,000 to 11,999	-	-	-	-	105	2	-	-
12,000 to 12,999	-	-	-	-	493	15	-	-
13,000 to 13,999	-	-	-	-	394	13	f	-
14,000 to 14,999	-	-	-	-	1,372	80	-	-
15,000 to 15,999	-	-	-	-	-	-	1,179	$ 72
16,000 to 16,999	-	-	-	-	394	98	-	-
17,000 to 17,999	-	-	-	-	493	27	30	7
18,000 to 18,999	-	-	-	-	-	-	f	-
19,000 to 19,999	-	-	-	-	202	8	-	-
20,000 to 20,999	-	-	-	-	596	24	-	-
21,000 to 21,999	-	-	-	-	-	-	-	-
22,000 to 22,999	-	-	-	-	494	35	7	1
23,000 to 23,999	-	-	-	-	493	299	800	54
24,000 to 24,999	-	-	-	-	-	-	f	-
25,000 to 25,999	-	-	-	-	-	-	202	54
26,000 to 26,999	-	-	-	-	493	29	208	13
27,000 to 27,999	-	-	-	-	1,491	235	f	-
28,000 to 28,999	-	-	-	-	-	-	-	-
29,000 to 29,999	-	-	-	-	494	34	404	16
30,000 to 30,999	-	-	-	-	493	3	-	-
31,000 to 31,999	-	-	-	-	105	6	202	3
32,000 to 32,999	-	-	-	-	-	-	-	-
33,000 to 33,999	-	-	-	-	100	11	-	-
34,000 to 34,999	-	-	-	-	-	-	597	126
35,000 to 35,999	-	-	-	-	202	2	-	-
36,000 to 36,999	-	-	-	-	-	-	202	43
37,000 to 37,999	-	-	-	-	202	83	106	43
38,000 to 38,999	-	-	-	-	401	61	f	2
39,000 to 39,999	-	-	-	-	596	242	105	14
40,000 to 49,999	-	-	-	-	2,033	1,716	2,973	1,774
50,000 to 59,999	f	$ 1	-	-	2,281	1,983	3,317	2,043
60,000 to 69,999	-	-	-	-	3,160	1,556	2,200	1,118
70,000 to 79,999	30	42	259	9	2,102	1,254	3,349	1,534
80,000 to 89,999	f	1	71	41	2,471	1,642	1,675	749
90,000 to 99,999	f	6	61	127	3,071	1,901	620	884
100,000 to 149,999	32	110	458	1,095	6,417	6,934	4,788	5,644
150,000 to 199,999	114	1,074	403	1,275	5,500	11,093	2,337	5,289
200,000 to 299,999	195	1,118	428	1,896	5,626	13,299	2,175	6,314
300,000 to 399,999	81	1,175	330	2,742	2,811	14,642	1,080	4,367
400,000 to 499,999	35	785	183	992	1,959	10,049	582	2,772
500,000 to 999,999	106	2,991	754	5,015	4,355	44,233	1,603	13,380
1,000,000 to 1,999,999	96	3,870	535	6,563	2,094	29,989	775	13,732
2,000,000 to 2,999,999	31	2,374	207	3,597	722	14,540	268	7,392
3,000,000 to 3,999,999	10	533	115	3,206	392	12,439	132	5,466
4,000,000 to 4,999,999	7	96	71	1,650	238	8,645	66	3,209
$ 5,000,000 and over	36	5,472	210	10,943	796	74,905	217	14,018
Total	776	$ 19,648	4,578	$ 39,170	58,782	$ 252,143	32,205	$ 90,133

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Total Special Credits		Renters Credit		G-1 Tax/5870A Tax		Alternative Minimum Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	-	-	1,260	$ 99	-	-	330	$ 2,137
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	-	-	1,781	131	-	-	-	-
1,000 to 1,999	-	-	1,170	70	-	-	-	-
2,000 to 2,999	-	-	394	24	-	-	-	-
3,000 to 3,999	493	$ 4	2,341	211	-	-	-	-
4,000 to 4,999	493	-	2,354	141	-	-	-	-
5,000 to 5,999	1,662	11	3,227	317	-	-	493	7
6,000 to 6,999	-	-	3,129	258	-	-	985	31
7,000 to 7,999	-	-	1,565	94	-	-	-	-
8,000 to 8,999	-	-	9,076	393	-	-	-	-
9,000 to 9,999	-	-	41,248	857	-	-	16	34
10,000 to 10,999	493	20	29,407	1,044	-	-	-	-
11,000 to 11,999	105	2	45,100	2,707	-	-	-	-
12,000 to 12,999	493	15	53,571	2,988	-	-	493	173
13,000 to 13,999	395	13	39,851	2,271	-	-	-	-
14,000 to 14,999	1,372	80	37,891	2,322	-	-	-	-
15,000 to 15,999	1,179	72	29,639	1,919	f	-	-	-
16,000 to 16,999	394	98	36,838	2,234	-	-	-	-
17,000 to 17,999	523	34	28,576	1,843	-	-	-	-
18,000 to 18,999	f	-	46,967	2,770	-	-	-	-
19,000 to 19,999	202	8	51,837	3,218	-	-	f	4
20,000 to 20,999	596	24	42,628	2,798	-	-	14	5
21,000 to 21,999	-	-	36,718	2,300	493	-	-	-
22,000 to 22,999	501	36	36,770	2,553	-	-	-	-
23,000 to 23,999	1,294	353	37,849	2,503	-	-	-	-
24,000 to 24,999	f	-	31,857	2,245	-	-	-	-
25,000 to 25,999	202	54	6,975	768	-	-	f	5
26,000 to 26,999	701	42	7,994	586	-	-	-	-
27,000 to 27,999	1,492	235	13,123	950	-	-	-	-
28,000 to 28,999	-	-	12,923	1,000	-	-	-	-
29,000 to 29,999	898	50	10,252	732	-	-	-	-
30,000 to 30,999	493	3	12,035	1,104	493	$ 15	-	-
31,000 to 31,999	307	9	12,668	1,338	202	-	-	-
32,000 to 32,999	-	-	13,136	1,553	-	-	-	-
33,000 to 33,999	100	11	10,572	1,267	-	-	f	1
34,000 to 34,999	597	126	10,744	1,231	-	-	213	35
35,000 to 35,999	202	2	15,811	1,842	202	44	-	-
36,000 to 36,999	202	43	12,425	1,399	897	680	12	20
37,000 to 37,999	308	126	14,331	1,520	-	-	-	-
38,000 to 38,999	403	62	12,154	1,361	-	-	f	6
39,000 to 39,999	702	256	11,351	1,360	-	-	-	-
40,000 to 49,999	5,006	3,490	128,163	14,794	100	1	609	167
50,000 to 59,999	5,340	4,027	-	-	316	307	376	152
60,000 to 69,999	5,360	2,675	-	-	364	13	114	35
70,000 to 79,999	5,482	2,840	-	-	653	288	918	1,864
80,000 to 89,999	4,218	2,434	-	-	100	1,639	412	363
90,000 to 99,999	3,723	2,919	-	-	259	103	543	329
100,000 to 149,999	11,592	13,783	-	-	439	20	1,364	2,511
150,000 to 199,999	7,983	18,731	-	-	150	71	911	2,377
200,000 to 299,999	8,085	22,627	-	-	116	641	1,419	9,231
300,000 to 399,999	4,067	22,926	-	-	17	8	540	3,454
400,000 to 499,999	2,623	14,598	-	-	-	-	314	2,662
500,000 to 999,999	6,277	65,619	-	-	17	1	606	5,263
1,000,000 to 1,999,999	3,093	54,154	-	-	12	113	250	5,952
2,000,000 to 2,999,999	1,031	27,904	-	-	4	63	59	2,659
3,000,000 to 3,999,999	551	21,645	-	-	f	40	38	2,072
4,000,000 to 4,999,999	316	13,600	-	-	f	-	13	272
$ 5,000,000 and over	1,039	105,338	-	-	f	8	57	7,288
Total	92,590	$ 401,099	957,701	$ 71,115	4,839	$ 4,060	11,104	$ 49,109

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 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	1,842	$ 506	20,621	$ 22,002	8,020	$ 26,030	641	$ 53
Zero	-	-	f	-	-	-	-	-
$ 1 to 999	-	-	47,057	2,093	1,002	296	f	-
1,000 to 1,999	523	37	115,314	2,477	5,423	1,523	30	3
2,000 to 2,999	469	30	120,003	4,845	4,228	642	-	-
3,000 to 3,999	284	27	110,059	3,475	4,213	1,768	394	19
4,000 to 4,999	2,058	179	139,300	6,485	3,166	471	-	-
5,000 to 5,999	1,389	67	149,165	6,645	4,047	1,433	-	-
6,000 to 6,999	1,566	158	126,548	7,543	4,822	3,878	-	-
7,000 to 7,999	1,683	61	184,957	12,384	9,867	2,685	-	-
8,000 to 8,999	2,570	95	165,741	11,852	7,566	2,215	105	-
9,000 to 9,999	1,482	248	181,990	16,103	7,418	2,519	-	-
10,000 to 10,999	1,390	179	170,549	14,944	2,830	453	-	-
11,000 to 11,999	2,340	113	176,766	17,865	9,078	2,762	-	-
12,000 to 12,999	1,284	160	207,212	27,082	6,680	1,537	-	-
13,000 to 13,999	2,161	138	205,984	27,311	6,791	2,570	f	-
14,000 to 14,999	2,585	262	175,755	36,514	10,861	1,853	1,170	4
15,000 to 15,999	2,587	88	163,125	27,237	11,285	2,513	-	-
16,000 to 16,999	4,188	183	173,588	34,538	15,418	3,660	-	-
17,000 to 17,999	2,268	289	171,781	38,072	11,869	2,776	-	-
18,000 to 18,999	2,287	474	165,193	36,627	13,003	3,377	-	-
19,000 to 19,999	2,660	98	192,434	53,617	13,074	3,995	-	-
20,000 to 20,999	2,684	90	175,726	53,722	10,701	4,485	f	-
21,000 to 21,999	2,583	168	159,788	51,162	10,821	5,342	-	-
22,000 to 22,999	2,587	218	160,881	56,010	15,376	6,287	-	-
23,000 to 23,999	3,317	303	151,235	62,496	12,811	5,158	-	-
24,000 to 24,999	4,186	630	153,353	64,486	15,885	6,698	596	12
25,000 to 25,999	2,605	269	154,762	70,464	16,609	8,177	596	8
26,000 to 26,999	4,566	304	165,702	85,990	13,680	14,586	-	-
27,000 to 27,999	5,460	476	151,662	83,339	17,628	7,747	7	-
28,000 to 28,999	4,270	526	153,233	89,582	16,764	12,050	-	-
29,000 to 29,999	4,273	255	137,673	87,095	15,777	11,879	-	-
30,000 to 30,999	2,598	215	148,252	98,029	16,221	9,561	3,081	33
31,000 to 31,999	4,866	303	150,883	112,129	15,603	11,381	2,879	42
32,000 to 32,999	3,875	900	127,861	98,847	16,751	9,588	9,152	90
33,000 to 33,999	3,684	467	131,371	104,669	14,988	9,503	13,811	165
34,000 to 34,999	1,991	482	123,760	106,288	16,426	13,098	6,269	99
35,000 to 35,999	1,491	75	98,349	86,470	13,354	9,942	6,759	117
36,000 to 36,999	2,484	400	122,611	125,020	13,130	10,715	9,450	256
37,000 to 37,999	2,888	575	111,601	109,288	15,346	10,719	10,036	236
38,000 to 38,999	4,577	384	107,404	118,461	10,735	8,447	10,936	223
39,000 to 39,999	3,572	518	106,695	111,377	14,485	12,848	5,462	185
40,000 to 49,999	42,742	4,381	968,657	1,287,232	125,507	136,950	89,297	3,822
50,000 to 59,999	28,728	4,651	731,694	1,266,641	112,128	168,986	61,945	2,722
60,000 to 69,999	27,493	5,861	532,293	1,117,977	91,198	162,925	53,793	2,937
70,000 to 79,999	25,490	4,909	419,463	1,061,344	79,829	159,513	45,046	2,694
80,000 to 89,999	17,000	3,028	322,258	1,000,645	58,771	163,398	37,002	2,365
90,000 to 99,999	12,255	3,214	245,623	890,908	52,943	154,200	32,358	2,357
100,000 to 149,999	31,319	12,740	553,957	2,760,724	165,725	703,625	77,923	7,029
150,000 to 199,999	6,488	4,659	169,565	1,336,043	79,122	518,912	24,421	2,667
200,000 to 299,999	4,037	2,842	115,346	1,317,081	70,207	745,006	15,884	1,877
300,000 to 399,999	858	705	39,442	662,661	28,643	482,137	5,127	652
400,000 to 499,999	318	614	19,362	431,440	15,148	341,027	2,505	313
500,000 to 999,999	594	466	28,763	912,138	26,738	991,219	3,279	443
1,000,000 to 1,999,999	177	299	10,862	625,605	10,929	964,544	1,568	222
2,000,000 to 2,999,999	46	106	3,072	277,392	3,140	460,974	481	71
3,000,000 to 3,999,999	20	89	1,405	164,223	1,543	336,025	223	33
4,000,000 to 4,999,999	18	211	f	110,294	814	233,107	114	18
$ 5,000,000 and over	57	2,964	2,309	703,079	2,621	2,269,112	388	62
Total	303,813	$ 62,689	10,120,780	$ 18,110,062	1,376,758	$ 9,248,827	532,731	$ 31,838

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Overpayment		Credit to Next Year's Tax		Total Voluntary Contributions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	24,526	$ 46,849	2,694	$ 12,232	62	$ 121
Zero	f	-	-	-	-	-
$ 1 to 999	48,053	2,387	1,572	118	2,391	8
1,000 to 1,999	120,243	3,834	3,130	496	4,680	51
2,000 to 2,999	117,327	5,259	f	37	2,340	28
3,000 to 3,999	96,994	4,697	394	579	1,170	2
4,000 to 4,999	119,271	5,976	2,341	69	f	-
5,000 to 5,999	125,666	6,407	1,170	51	4,002	16
6,000 to 6,999	110,820	10,125	1,207	207	-	-
7,000 to 7,999	177,030	12,872	2,734	642	2,832	17
8,000 to 8,999	158,615	12,667	5,880	1,012	1,400	7
9,000 to 9,999	168,895	16,186	1,564	72	1,662	12
10,000 to 10,999	155,061	12,051	f	2	2,057	35
11,000 to 11,999	163,273	15,740	829	431	4,299	14
12,000 to 12,999	201,516	22,176	2,371	297	3,904	73
13,000 to 13,999	193,858	21,510	2,938	495	4,881	22
14,000 to 14,999	169,678	30,573	4,682	296	2,556	18
15,000 to 15,999	155,877	20,182	4,523	409	2,340	5
16,000 to 16,999	170,546	24,881	1,686	215	1,564	8
17,000 to 17,999	164,377	24,324	5,881	568	3,325	18
18,000 to 18,999	149,390	21,145	4,327	722	3,517	69
19,000 to 19,999	177,667	31,777	3,391	579	404	3
20,000 to 20,999	165,922	32,966	3,405	981	796	20
21,000 to 21,999	146,515	31,657	2,625	636	3,982	102
22,000 to 22,999	151,870	33,879	2,520	429	1,395	10
23,000 to 23,999	139,252	36,439	4,810	1,704	1,789	18
24,000 to 24,999	136,227	36,720	4,211	670	1,493	50
25,000 to 25,999	136,142	38,685	7,201	1,588	1,991	46
26,000 to 26,999	144,256	54,356	5,811	1,301	2,484	23
27,000 to 27,999	130,034	40,350	7,406	1,291	2,282	38
28,000 to 28,999	134,162	46,102	7,212	3,071	2,193	24
29,000 to 29,999	119,280	42,680	4,942	1,360	596	15
30,000 to 30,999	124,244	42,814	5,780	1,605	1,993	18
31,000 to 31,999	126,692	54,514	4,124	2,931	4,870	70
32,000 to 32,999	103,824	42,086	5,439	1,588	1,888	51
33,000 to 33,999	104,788	43,217	5,809	806	5,569	53
34,000 to 34,999	102,181	53,762	4,841	1,322	3,778	69
35,000 to 35,999	89,823	45,714	4,548	1,509	3,385	95
36,000 to 36,999	97,401	50,729	3,537	1,570	904	37
37,000 to 37,999	90,905	48,773	5,624	1,431	596	13
38,000 to 38,999	84,357	46,079	2,952	1,154	1,292	205
39,000 to 39,999	86,304	49,691	5,092	1,879	1,605	9
40,000 to 49,999	759,175	515,297	43,823	17,205	19,953	617
50,000 to 59,999	542,234	441,310	33,457	23,100	10,497	375
60,000 to 69,999	375,588	331,116	29,717	22,103	9,876	242
70,000 to 79,999	266,366	264,822	26,157	19,550	6,159	358
80,000 to 89,999	198,871	221,121	22,427	20,376	3,833	125
90,000 to 99,999	138,412	153,072	16,032	16,958	4,152	156
100,000 to 149,999	293,721	406,418	53,157	74,467	8,653	303
150,000 to 199,999	87,240	174,544	24,766	51,745	2,446	142
200,000 to 299,999	60,175	188,597	23,908	76,062	1,249	89
300,000 to 399,999	20,786	101,629	10,314	47,594	319	27
400,000 to 499,999	10,822	64,981	5,754	33,754	106	22
500,000 to 999,999	17,815	165,067	10,653	96,422	182	50
1,000,000 to 1,999,999	7,164	234,920	4,746	89,988	75	19
2,000,000 to 2,999,999	2,067	67,466	1,475	45,701	17	6
3,000,000 to 3,999,999	1,011	46,217	726	32,506	8	1
4,000,000 to 4,999,999	f	32,048	437	23,094	f	1
$ 5,000,000 and over	1,780	238,221	1,393	186,329	14	97
Total	8,166,666	$ 4,869,697	460,160	$ 925,309	161,812	$ 4,123

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1998 Taxable Year

Adjusted Gross Income Class	Refund		Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	22,676	$ 34,497	1,127	$ 1,646	1,045	$ 1,221
Zero	f	-	-	-	-	-
$ 1 to 999	46,086	2,264	14,665	23	14,219	29
1,000 to 1,999	113,603	3,302	39,609	514	37,992	505
2,000 to 2,999	116,143	5,218	33,031	691	34,816	727
3,000 to 3,999	95,430	4,115	44,035	1,124	39,567	1,263
4,000 to 4,999	116,931	5,907	42,634	1,355	37,076	1,382
5,000 to 5,999	122,156	6,341	33,177	696	29,256	688
6,000 to 6,999	109,613	9,918	25,160	1,406	24,081	1,290
7,000 to 7,999	175,466	12,218	22,556	924	24,649	1,046
8,000 to 8,999	155,105	11,648	21,744	1,096	18,593	1,126
9,000 to 9,999	168,895	16,103	28,634	1,595	27,205	1,497
10,000 to 10,999	155,061	12,029	23,163	996	18,672	824
11,000 to 11,999	162,444	15,294	30,258	1,726	24,038	1,577
12,000 to 12,999	200,345	21,806	25,772	1,224	21,876	1,522
13,000 to 13,999	188,974	20,994	27,778	1,233	24,065	956
14,000 to 14,999	166,166	30,266	31,749	2,088	27,067	1,952
15,000 to 15,999	151,556	19,768	29,057	2,395	26,524	2,079
16,000 to 16,999	169,069	24,658	30,569	3,265	31,151	3,435
17,000 to 17,999	160,060	23,752	27,279	2,912	27,217	2,821
18,000 to 18,999	147,403	20,354	37,105	4,441	34,976	4,361
19,000 to 19,999	174,882	31,195	37,188	4,436	29,091	3,196
20,000 to 20,999	162,729	31,965	24,663	2,760	22,458	2,763
21,000 to 21,999	145,294	30,919	31,769	3,560	24,710	2,924
22,000 to 22,999	150,158	33,440	30,141	5,536	26,940	4,949
23,000 to 23,999	135,837	35,032	28,322	5,813	25,513	5,170
24,000 to 24,999	133,227	36,022	34,824	7,121	31,905	5,772
25,000 to 25,999	129,748	37,051	39,723	7,121	30,652	5,058
26,000 to 26,999	140,252	53,035	42,398	8,650	34,027	6,719
27,000 to 27,999	125,226	39,027	38,366	7,700	35,350	6,792
28,000 to 28,999	129,161	43,015	35,417	7,706	28,722	6,956
29,000 to 29,999	116,347	41,312	37,920	8,101	27,829	6,095
30,000 to 30,999	119,812	41,191	39,842	8,234	32,644	6,507
31,000 to 31,999	124,174	51,523	38,682	11,022	28,630	7,098
32,000 to 32,999	99,796	40,452	43,307	12,479	37,903	12,223
33,000 to 33,999	102,980	42,358	39,352	7,483	30,287	5,404
34,000 to 34,999	99,152	52,372	36,604	9,041	28,029	7,077
35,000 to 35,999	86,987	44,109	19,369	5,512	17,072	4,437
36,000 to 36,999	95,883	49,157	37,904	11,109	26,045	7,627
37,000 to 37,999	87,983	47,329	32,354	10,651	22,773	6,991
38,000 to 38,999	81,827	44,856	33,250	8,816	29,066	7,317
39,000 to 39,999	83,747	47,843	34,388	11,209	27,208	8,903
40,000 to 49,999	732,683	497,517	296,528	116,300	256,135	93,540
50,000 to 59,999	519,344	417,956	258,237	127,610	217,408	103,338
60,000 to 69,999	359,561	308,796	208,764	131,697	179,918	108,273
70,000 to 79,999	251,894	244,949	185,547	145,762	160,727	123,980
80,000 to 89,999	185,571	200,640	147,117	133,016	127,203	109,743
90,000 to 99,999	129,241	136,011	128,044	149,145	111,363	124,986
100,000 to 149,999	258,449	331,778	318,921	509,428	281,844	436,981
150,000 to 199,999	70,486	122,788	107,678	288,184	100,347	260,572
200,000 to 299,999	43,965	112,719	78,476	361,552	73,233	328,585
300,000 to 399,999	13,371	53,993	28,320	206,434	26,908	190,944
400,000 to 499,999	6,832	31,208	13,372	131,991	12,623	120,941
500,000 to 999,999	10,019	68,731	19,477	302,517	19,032	290,984
1,000,000 to 1,999,999	3,738	145,248	6,653	236,763	6,482	226,136
2,000,000 to 2,999,999	1,021	21,769	1,690	116,114	1,641	111,224
3,000,000 to 3,999,999	502	13,711	769	71,880	748	68,389
4,000,000 to 4,999,999	f	8,954	355	44,221	358	43,710
$ 5,000,000 and over	728	52,310	1,084	414,182	1,048	386,869
Total	7,856,048	$ 3,942,733	3,105,937	$ 3,682,206	2,697,957	$ 3,289,474

Footnotes follow this section.

TABLE 4B[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns - 1998 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	52,761	683	$ -2,747,888	$ 1,021,051	$ -1,726,837	$ 363,752	-	$ 758
Zero	395		4,588	-4,588	-	1,045	-	25
$ 1 to 999	131,569	15,835	168,931	-106,440	62,490	254,820	$ 2,444	25
1,000 to 1,999	197,131	46,628	322,089	-29,425	292,664	394,099	34,252	649
2,000 to 2,999	181,700	56,638	481,952	-27,242	454,710	452,119	54,056	923
3,000 to 3,999	181,345	80,028	644,134	-7,308	636,826	485,383	179,285	1,686
4,000 to 4,999	175,613	73,064	834,024	-44,859	789,165	461,779	338,626	2,319
5,000 to 5,999	171,258	54,137	967,666	-35,916	931,750	469,077	471,072	2,315
6,000 to 6,999	143,393	37,241	965,224	-31,980	933,244	472,657	531,881	2,546
7,000 to 7,999	204,082	37,362	1,558,016	-19,888	1,538,129	584,482	969,509	3,085
8,000 to 8,999	166,668	51,995	1,459,215	-40,028	1,419,187	496,471	935,435	2,505
9,000 to 9,999	179,674	97,114	1,772,757	-66,439	1,706,318	509,692	1,207,400	3,812
10,000 to 10,999	133,306	74,948	1,422,696	-19,239	1,403,457	414,697	1,001,482	4,204
11,000 to 11,999	162,716	90,074	1,910,154	-39,575	1,870,579	540,398	1,341,762	6,607
12,000 to 12,999	155,684	128,608	1,977,225	-31,142	1,946,083	471,492	1,490,321	7,456
13,000 to 13,999	141,575	119,561	1,933,425	-25,204	1,908,221	453,150	1,460,840	9,406
14,000 to 14,999	129,250	107,255	1,912,251	-43,779	1,868,472	477,406	1,392,968	9,426
15,000 to 15,999	109,056	92,620	1,714,964	-22,897	1,692,066	446,376	1,251,376	11,486
16,000 to 16,999	106,945	101,280	1,826,711	-59,836	1,766,874	391,863	1,389,799	15,701
17,000 to 17,999	106,199	96,735	1,879,379	-16,574	1,862,805	341,827	1,528,335	19,005
18,000 to 18,999	111,388	102,575	2,081,295	-14,214	2,067,081	383,189	1,688,872	22,497
19,000 to 19,999	125,531	119,582	2,481,648	-38,692	2,442,956	465,448	1,984,407	28,608
20,000 to 20,999	100,634	94,335	2,113,106	-46,575	2,066,532	409,458	1,659,326	26,744
21,000 to 21,999	92,955	89,520	2,051,623	-53,693	1,997,931	387,900	1,629,066	27,598
22,000 to 22,999	91,942	87,045	2,109,279	-41,903	2,067,376	402,848	1,672,377	31,697
23,000 to 23,999	89,618	85,403	2,146,591	-40,949	2,105,642	389,441	1,718,514	35,482
24,000 to 24,999	86,256	82,659	2,165,981	-54,545	2,111,436	397,715	1,720,852	39,826
25,000 to 25,999	87,746	83,946	2,312,238	-72,387	2,239,852	420,792	1,826,047	44,497
26,000 to 26,999	91,482	89,438	2,490,101	-67,610	2,422,491	442,890	1,995,672	51,934
27,000 to 27,999	84,548	82,933	2,367,846	-46,001	2,321,845	377,195	1,954,216	54,541
28,000 to 28,999	83,949	82,534	2,456,800	-66,654	2,390,147	348,948	2,041,304	59,019
29,000 to 29,999	79,384	75,987	2,427,269	-86,609	2,340,660	375,896	1,965,992	58,672
30,000 to 30,999	77,442	76,440	2,431,289	-71,707	2,359,582	344,101	2,022,430	64,843
31,000 to 31,999	83,222	82,109	2,710,322	-88,790	2,621,531	422,200	2,202,291	71,980
32,000 to 32,999	69,461	67,853	2,335,843	-75,770	2,260,072	339,697	1,929,019	68,025
33,000 to 33,999	63,512	62,511	2,201,880	-72,904	2,128,976	306,093	1,823,700	66,136
34,000 to 34,999	58,764	57,953	2,093,637	-64,857	2,028,779	333,064	1,700,609	62,286
35,000 to 35,999	41,416	40,002	1,515,492	-45,573	1,469,918	263,539	1,207,198	44,898
36,000 to 36,999	67,098	67,089	2,510,350	-61,293	2,449,057	362,184	2,086,918	81,210
37,000 to 37,999	48,143	48,036	1,867,467	-60,323	1,807,144	221,488	1,586,254	65,237
38,000 to 38,999	54,900	53,696	2,162,433	-49,891	2,112,542	303,650	1,809,594	75,800
39,000 to 39,999	47,139	46,613	1,924,413	-60,215	1,864,198	292,363	1,571,870	66,854
40,000 to 49,999	399,150	394,154	18,330,029	-500,035	17,829,994	2,746,153	15,094,204	725,927
50,000 to 59,999	238,627	236,864	13,331,296	-309,893	13,021,403	2,053,074	10,977,908	612,892
60,000 to 69,999	134,588	133,903	8,900,669	-215,344	8,685,324	1,277,015	7,411,554	456,999
70,000 to 79,999	83,725	83,719	6,397,191	-138,448	6,258,743	944,633	5,314,608	349,975
80,000 to 89,999	64,438	64,301	5,597,775	-132,677	5,465,097	810,453	4,655,914	320,760
90,000 to 99,999	40,949	40,781	3,946,575	-88,016	3,858,559	534,688	3,327,173	238,758
100,000 to 149,999	86,024	85,391	10,401,013	-187,650	10,213,363	1,385,840	8,841,239	674,162
150,000 to 199,999	24,570	24,548	4,278,285	-69,301	4,208,984	454,443	3,755,803	306,996
200,000 to 299,999	19,066	19,014	4,612,670	-35,339	4,577,332	421,914	4,158,543	352,534
300,000 to 399,999	7,549	7,510	2,645,054	-36,824	2,608,230	209,375	2,399,804	206,385
400,000 to 499,999	3,528	3,513	1,559,644	3,826	1,563,470	115,794	1,448,781	127,142
500,000 to 999,999	5,887	5,860	3,979,188	-15,721	3,963,468	260,657	3,704,253	328,509
1,000,000 to 1,999,999	2,074	2,067	2,848,894	-13,650	2,835,244	148,248	2,687,188	239,703
2,000,000 to 2,999,999	547	547	1,344,412	-12,290	1,332,122	64,046	1,268,076	112,893
3,000,000 to 3,999,999	289	289	1,012,677	-24,647	988,030	37,824	950,207	84,575
4,000,000 to 4,999,999	129	129	567,013	1,915	568,927	28,491	540,436	48,299
$ 5,000,000 and over	413	412	5,616,688	377	5,617,066	348,499	5,269,115	471,658
Total	5,678,403	4,143,067	$ 165,333,489	$ -2,706,180	$ 162,627,307	$ 28,313,831	$ 137,182,177	$ 6,910,465

Footnotes follow this section.

TABLE 4C[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns - 1998 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	36,861	1,288	$ -4,651,706	$ 1,553,931	$ -3,093,110	$ 654,480	-	$ 2,074
Zero	9	-	-635	635	-	541	-	-
$ 1 to 999	14,255	-	49,819	-44,161	5,658	89,948	-	-
1,000 to 1,999	12,477	30	14,977	4,652	19,629	105,589	-	32
2,000 to 2,999	9,111	-	15,840	9,342	25,182	69,353	-	-
3,000 to 3,999	12,751	35	52,363	-7,513	44,850	86,626	-	3
4,000 to 4,999	15,300	-	70,207	-2,325	67,882	88,826	-	-
5,000 to 5,999	24,299	1	143,937	-10,881	133,056	185,101	$ 3,976	-
6,000 to 6,999	30,169	12	216,559	-20,028	196,531	188,306	33,845	1
7,000 to 7,999	31,259	11	254,758	-21,199	233,559	194,527	61,331	1
8,000 to 8,999	37,892	-	342,666	-21,373	321,293	277,848	94,062	-
9,000 to 9,999	29,790	739	310,207	-26,154	284,054	221,862	102,922	185
10,000 to 10,999	31,995	908	356,032	-22,372	333,659	211,559	147,215	45
11,000 to 11,999	42,099	-	496,667	-11,108	485,559	284,856	224,915	-
12,000 to 12,999	51,997	1	671,971	-21,354	650,617	365,442	327,480	-
13,000 to 13,999	56,961	394	793,905	-25,447	768,458	344,105	427,731	49
14,000 to 14,999	49,747	200	736,554	-17,740	718,814	317,991	410,470	30
15,000 to 15,999	52,210	925	834,469	-24,658	809,811	385,029	435,922	54
16,000 to 16,999	61,324	2,357	1,059,405	-44,391	1,015,014	422,874	600,859	82
17,000 to 17,999	60,780	8,897	1,081,591	-13,444	1,068,146	431,118	642,007	192
18,000 to 18,999	63,624	2,317	1,198,363	-24,507	1,173,856	496,188	712,650	488
19,000 to 19,999	65,255	3,859	1,298,414	-26,892	1,271,523	440,740	835,247	156
20,000 to 20,999	69,343	10,647	1,457,781	-34,393	1,423,388	535,289	919,448	534
21,000 to 21,999	60,520	10,531	1,314,370	-14,470	1,299,899	465,284	837,001	670
22,000 to 22,999	71,729	10,131	1,658,226	-45,076	1,613,150	489,782	1,127,150	745
23,000 to 23,999	53,257	7,070	1,287,862	-37,905	1,249,957	397,320	854,546	506
24,000 to 24,999	57,588	17,221	1,452,830	-40,066	1,412,764	425,340	987,700	1,088
25,000 to 25,999	64,001	20,853	1,683,346	-49,919	1,633,427	523,456	1,118,505	1,346
26,000 to 26,999	59,747	17,739	1,635,731	-51,119	1,584,612	444,438	1,141,939	1,438
27,000 to 27,999	59,634	21,045	1,671,336	-34,645	1,636,691	450,817	1,189,833	2,368
28,000 to 28,999	54,394	17,566	1,599,226	-52,751	1,546,475	456,010	1,107,124	2,171
29,000 to 29,999	49,164	21,506	1,515,459	-66,148	1,449,311	373,976	1,078,172	2,643
30,000 to 30,999	66,201	31,762	2,104,647	-84,426	2,020,221	527,459	1,496,243	5,096
31,000 to 31,999	55,513	25,385	1,821,065	-74,002	1,747,063	460,153	1,287,188	4,646
32,000 to 32,999	57,410	34,149	1,964,814	-96,900	1,867,914	516,316	1,355,453	7,549
33,000 to 33,999	55,908	32,341	1,969,645	-95,507	1,874,138	449,472	1,438,654	7,683
34,000 to 34,999	55,690	26,473	1,999,857	-78,671	1,921,186	514,907	1,412,857	7,004
35,000 to 35,999	51,449	28,577	1,920,763	-93,693	1,827,070	470,589	1,357,411	7,082
36,000 to 36,999	51,715	36,730	2,002,240	-113,915	1,888,325	445,120	1,445,372	11,493
37,000 to 37,999	53,257	37,003	2,095,629	-99,330	1,996,299	450,338	1,551,143	11,844
38,000 to 38,999	50,411	28,604	2,025,485	-84,481	1,941,004	491,892	1,449,528	9,580
39,000 to 39,999	53,135	34,961	2,233,258	-136,370	2,096,888	516,555	1,581,575	12,884
40,000 to 49,999	512,660	394,204	24,230,668	-1,177,912	23,052,755	5,244,966	17,821,597	201,206
50,000 to 59,999	483,752	446,596	27,610,006	-1,046,551	26,563,455	5,610,549	20,975,959	402,112
60,000 to 69,999	412,354	400,019	27,444,586	-747,948	26,696,638	5,593,552	21,105,454	545,017
70,000 to 79,999	342,956	339,338	26,195,094	-543,149	25,651,945	5,058,993	20,600,079	678,521
80,000 to 89,999	264,673	262,974	22,826,809	-395,601	22,431,209	4,435,182	18,000,668	695,935
90,000 to 99,999	216,170	215,094	20,843,345	-352,942	20,490,403	3,824,243	16,683,292	751,052
100,000 to 149,999	509,288	508,069	61,823,671	-920,932	60,900,543	10,711,850	50,196,848	2,771,999
150,000 to 199,999	165,562	165,005	28,688,779	-356,307	28,332,472	4,429,290	23,907,903	1,595,702
200,000 to 299,999	115,585	115,346	27,974,386	-246,688	27,727,698	3,808,334	23,928,500	1,798,833
300,000 to 399,999	40,484	40,392	14,035,774	-124,568	13,911,205	1,491,118	12,426,561	1,008,616
400,000 to 499,999	20,200	20,147	9,065,573	-79,064	8,986,509	757,206	8,232,865	690,121
500,000 to 999,999	30,596	30,488	20,899,651	-191,750	20,707,901	1,320,173	19,402,365	1,651,811
1,000,000 to 1,999,999	11,233	11,186	15,333,884	-21,162	15,312,722	683,212	14,638,395	1,285,052
2,000,000 to 2,999,999	3,071	3,063	7,484,484	-10,914	7,473,570	270,380	7,203,190	639,559
3,000,000 to 3,999,999	1,414	1,410	5,008,792	-131,860	4,876,932	178,303	4,698,629	417,696
4,000,000 to 4,999,999	767	765	3,458,227	-33,893	3,424,334	143,190	3,281,286	292,262
$ 5,000,000 and over	2,284	2,280	27,999,482	22,213	28,021,694	1,264,889	26,758,444	2,409,688
Total	5,073,280	3,448,644	$ 411,683,144	$ -6,559,802	$ 405,125,808	$ 70,092,852	$ 339,659,509	$ 17,936,944

Footnotes follow this section.

TABLE 4D[8]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns - 1998 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	2,458	9	$ -313,211	$ 127,283	$ -185,929	$ 25,923	-	$ 18
Zero	f	-	-312	312	-	110	-	-
$ 1 to 999	2,591	-	25,965	-25,580	385	7,999	-	-
1,000 to 1,999	4,302	-	6,775	-190	6,585	11,409	-	-
2,000 to 2,999	790	-	4,835	-2,898	1,937	2,088	-	-
3,000 to 3,999	791	-	3,631	-822	2,809	2,090	$ 719	-
4,000 to 4,999	2,738	-	12,540	-857	11,683	9,653	3,883	-
5,000 to 5,999	3,457	-	19,688	-574	19,114	9,133	9,981	-
6,000 to 6,999	4,033	-	24,273	1,269	25,542	25,182	10,554	-
7,000 to 7,999	5,865	-	47,172	-3,525	43,647	17,751	25,896	-
8,000 to 8,999	2,162	-	25,130	-6,323	18,807	5,739	13,090	-
9,000 to 9,999	4,002	2,832	37,529	-106	37,423	12,799	24,624	27
10,000 to 10,999	889	887	8,517	869	9,386	2,396	7,029	32
11,000 to 11,999	1,565	-	19,848	-2,296	17,551	7,162	10,398	-
12,000 to 12,999	4,406	4,397	54,456	920	55,376	12,424	42,962	158
13,000 to 13,999	3,034	1,662	41,706	-1,865	39,842	18,724	21,118	149
14,000 to 14,999	3,032	1,862	45,415	-1,252	44,162	18,945	25,217	223
15,000 to 15,999	3,325	2,832	51,489	-	51,489	8,784	42,705	396
16,000 to 16,999	5,232	5,197	84,048	1,667	85,715	15,850	69,865	776
17,000 to 17,999	2,066	694	37,441	-1,575	35,866	7,611	28,254	168
18,000 to 18,999	2,848	1,677	52,141	867	53,008	18,976	34,032	263
19,000 to 19,999	6,470	6,268	128,441	-2807	125,634	22,746	102,888	1,412
20,000 to 20,999	4,370	3,177	90,016	-1,491	88,526	17,720	70,806	691
21,000 to 21,999	1,193	596	25,513	-	25,513	3,151	22,362	49
22,000 to 22,999	4,214	3,617	94,405	100	94,505	14,219	80,285	1,278
23,000 to 23,999	3,188	1,994	75,468	-1,538	73,930	32,999	41,311	763
24,000 to 24,999	1,501	1,501	36,665	180	36,845	6,281	30,565	288
25,000 to 25,999	2,584	2,382	73,099	-6,869	66,230	11,382	54,848	1,077
26,000 to 26,999	1,789	1,789	47,070	-182	46,888	4,727	42,161	1,192
27,000 to 27,999	2,186	2,186	61,999	-1,792	60,207	6,845	53,362	1,181
28,000 to 28,999	2,191	2,182	64,986	-2,411	62,575	10,231	52,345	1,328
29,000 to 29,999	4,370	3,774	132,412	-3,295	129,117	21,683	107,434	2,361
30,000 to 30,999	2,680	2,673	81,329	489	81,819	6,839	74,980	2,275
31,000 to 31,999	2,021	2,021	66,393	-3,072	63,321	5,375	57,946	2,038
32,000 to 32,999	2,279	2,278	71,166	2,232	73,398	17,335	56,063	1,210
33,000 to 33,999	2,978	2,978	101,593	-1,750	99,843	15,497	84,346	2,549
34,000 to 34,999	2,582	2,582	93,212	-3,993	89,219	15,245	73,974	2,505
35,000 to 35,999	1,789	1,789	63,727	-193	63,534	9,699	53,835	2,041
36,000 to 36,999	1,583	1,583	58,049	-399	57,650	26,378	31,271	722
37,000 to 37,999	2,179	1,583	82,632	-454	82,178	21,680	60,499	1,670
38,000 to 38,999	1,189	1,189	47,160	-1,285	45,874	5,950	39,924	1,618
39,000 to 39,999	698	698	27,628	59	27,687	5,121	22,566	903
40,000 to 49,999	15,515	14,911	702,590	-13,924	688,666	109,169	579,603	26,105
50,000 to 59,999	10,225	10,225	566,553	-9,700	556,853	116,893	439,961	22,707
60,000 to 69,999	6,192	6,052	402,929	-8,537	394,392	65,728	330,285	19,872
70,000 to 79,999	3,584	3,584	272,863	-8,206	264,657	41,978	222,680	13,829
80,000 to 89,999	2,130	2,129	182,927	-3,037	179,890	32,318	147,575	10,007
90,000 to 99,999	1,732	1,732	170,252	-3,652	166,600	21,376	145,225	10,528
100,000 to 149,999	3,617	3,585	419,599	2,048	421,647	61,116	360,563	26,929
150,000 to 199,999	917	914	155,919	-402	155,516	14,100	141,631	12,023
200,000 to 299,999	1,020	1,012	236,418	8,955	245,373	27,572	218,199	19,154
300,000 to 399,999	279	274	95,357	-108	95,248	6,314	89,023	7,766
400,000 to 499,999	190	189	75,589	8,560	84,149	4,931	79,787	7,280
500,000 to 999,999	438	437	309,922	6,845	316,767	28,809	287,958	25,073
1,000,000 to 1,999,999	235	235	318,181	-1,136	317,045	16,806	300,239	26,987
2,000,000 to 2,999,999	75	75	187,314	-3,748	183,566	16,555	167,011	15,035
3,000,000 to 3,999,999	f	f	140,939	-3,746	137,193	9,016	128,177	11,040
4,000,000 to 4,999,999	f	f	98,292	-6,709	91,583	3,397	88,185	7,824
$ 5,000,000 and over	101	101	2,261,231	21,435	2,282,666	70,311	2,212,355	203,003
Total	159,932	116,404	$ 8,408,914	$ 41,791	$ 8,450,702	$ 1,168,240	$ 7,522,555	$ 496,523

Footnotes follow this section.

TABLE 4E[8]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household Returns - 1998 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	4,983	185	$ -325,527	$ 89,159	$ -236,368	$ 58,671	-	$ 32
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	9,269	-	50,792	-47,433	3,359	59,284	-	-
1,000 to 1,999	17,328	-	40,980	-14,200	26,779	91,568	-	-
2,000 to 2,999	13,299	-	40,631	-5,683	34,948	89,693	-	-
3,000 to 3,999	17,739	-	80,530	-18,340	62,189	95,740	-	-
4,000 to 4,999	33,261	1,171	165,394	-14,862	150,531	172,895	$ 1,674	17
5,000 to 5,999	34,524	493	217,703	-21,777	195,926	186,383	13,179	54
6,000 to 6,999	40,763	1,170	280,589	-15,654	264,935	231,104	45,551	152
7,000 to 7,999	55,217	1,180	436,990	-24,245	412,745	296,128	117,224	36
8,000 to 8,999	58,484	-	519,834	-24,113	495,721	323,699	179,095	-
9,000 to 9,999	53,215	231	532,620	-25,429	507,192	288,835	219,026	9
10,000 to 10,999	72,077	394	786,629	-28,322	758,307	380,877	377,448	58
11,000 to 11,999	59,949	1,170	708,777	-17,381	691,396	318,934	372,462	9
12,000 to 12,999	79,169	791	1,006,389	-19,820	986,569	423,112	564,069	53
13,000 to 13,999	76,107	f	1,050,892	-21,694	1,029,198	434,767	600,132	-
14,000 to 14,999	68,409	1,662	1,001,991	-12,604	989,387	361,472	627,915	204
15,000 to 15,999	54,076	1,170	851,793	-14,293	837,500	305,217	534,850	29
16,000 to 16,999	66,205	432	1,107,015	-10,255	1,096,760	356,633	740,224	23
17,000 to 17,999	53,605	3,236	952,412	-12,721	939,691	304,595	635,096	72
18,000 to 18,999	48,523	694	899,892	-3,016	896,875	295,767	602,342	60
19,000 to 19,999	50,652	1,187	1,004,332	-14,969	989,362	284,485	704,877	96
20,000 to 20,999	40,484	1,594	838,311	-9,683	828,628	240,571	588,286	36
21,000 to 21,999	45,937	1,193	992,597	-4,173	988,424	286,829	705,616	92
22,000 to 22,999	36,007	2,293	820,608	-10,363	810,245	228,945	581,301	236
23,000 to 23,999	38,010	1,991	902,423	-11,088	891,335	226,594	664,896	280
24,000 to 24,999	36,989	2,385	913,522	-6,891	906,631	213,700	692,932	397
25,000 to 25,999	30,152	1,105	777,173	-9,373	767,801	192,375	575,426	169
26,000 to 26,999	45,146	8,750	1,202,034	-6,949	1,195,085	293,018	902,067	311
27,000 to 27,999	29,233	8,345	805,612	-2,808	802,805	178,506	624,299	349
28,000 to 28,999	34,653	11,340	993,245	-6,842	986,403	241,032	746,104	720
29,000 to 29,999	29,337	10,035	866,266	-3,055	863,211	196,938	666,299	686
30,000 to 30,999	22,278	7,166	685,518	-6,598	678,920	167,000	512,217	831
31,000 to 31,999	28,139	12,432	885,683	737	886,420	174,738	711,682	1,396
32,000 to 32,999	21,980	12,225	713,074	601	713,675	164,628	549,047	2,077
33,000 to 33,999	25,503	12,532	862,913	-6,537	856,376	198,424	657,952	2,238
34,000 to 34,999	25,356	15,613	884,058	-9,134	874,923	189,560	685,363	2,973
35,000 to 35,999	17,989	12,420	642,644	-4,948	637,696	137,310	500,386	2,309
36,000 to 36,999	18,101	11,340	668,792	-7,766	661,026	143,327	517,699	2,950
37,000 to 37,999	21,382	13,032	813,178	-11,347	801,830	202,484	599,463	3,373
38,000 to 38,999	13,232	10,840	513,843	-4,719	509,125	119,724	389,400	2,879
39,000 to 39,999	21,679	15,514	868,838	-13,055	855,783	191,997	663,786	5,296
40,000 to 49,999	143,713	130,171	6,523,912	-89,926	6,433,986	1,331,726	5,102,260	75,814
50,000 to 59,999	73,186	72,142	4,037,016	-27,392	4,009,624	786,646	3,223,079	86,782
60,000 to 69,999	34,663	34,144	2,256,445	-29,774	2,226,671	469,306	1,757,372	61,866
70,000 to 79,999	23,623	23,365	1,804,343	-26,195	1,778,149	354,361	1,423,787	61,471
80,000 to 89,999	14,937	14,907	1,288,006	-16,779	1,271,227	254,967	1,016,260	49,288
90,000 to 99,999	9,673	9,672	928,996	-9,165	919,831	161,272	758,646	42,127
100,000 to 149,999	16,100	15,878	1,955,306	-30,823	1,924,483	365,187	1,561,967	98,022
150,000 to 199,999	5,440	5,436	916,437	10,673	927,110	156,857	770,529	55,690
200,000 to 299,999	3,962	3,953	920,461	33,517	953,979	129,895	824,702	65,720
300,000 to 399,999	1,089	1,084	381,840	-2,138	379,703	38,011	342,470	27,489
400,000 to 499,999	434	431	191,112	2,234	193,346	15,865	177,481	14,605
500,000 to 999,999	612	608	415,094	-3,903	411,190	17,829	393,618	34,237
1,000,000 to 1,999,999	346	344	461,992	10,737	472,730	20,918	451,957	40,007
2,000,000 to 2,999,999	91	91	208,808	11,005	219,813	6,895	212,919	19,206
3,000,000 to 3,999,999	42	42	149,471	-6,062	143,409	5,707	137,702	12,038
4,000,000 to 4,999,999	19	f	82,617	4,395	87,012	1,966	85,046	7,206
$50,000,000 and over	73	73	741,869	1,920	743,789	27,502	717,655	63,136
Total	1,876,444	499,671	$ 51,324,715	$ -579,319	$ 50,745,396	$ 13,492,469	$37,826,835	$ 845,206

Footnotes follow this section.

TABLE 4F[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns - 1998 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	28	-	$ -6,713	$ 848	$ -5,865	$ 849	-	-
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	394	-	789	-789	-	2,084	-	-
1,000 to 1,999	7	-	-730	738	8	37	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	-	-	-	-	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	f	-	682	-675	7	43	-	-
7,000 to 7,999	-	-	-	-	-	-	-	-
8,000 to 8,999	9	-	-494	570	76	49	$ 27	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	-	-	-	-	-	-	-	-
11,000 to 11,999	-	-	-	-	-	-	-	-
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	394	-	5,964	-745	5,219	2,084	3,135	-
14,000 to 14,999	-	-	-	-	-	-	-	-
15,000 to 15,999	-	-	-	-	-	-	-	-
16,000 to 16,999	-	-	-	-	-	-	-	-
17,000 to 17,999	1,170	-	20,251	-	20,251	6,182	14,069	-
18,000 to 18,999	-	-	-	-	-	-	-	-
19,000 to 19,999	-	-	-	-	-	-	-	-
20,000 to 20,999	596	-	12,430	-212	12,217	11,969	249	-
21,000 to 21,999	-	-	-	-	-	-	-	-
22,000 to 22,999	202	-	4,820	-269	4,551	1,066	3,484	-
23,000 to 23,999	-	-	-	-	-	-	-	-
24,000 to 24,999	-	-	-	-	-	-	-	-
25,000 to 25,999	-	-	-	-	-	-	-	-
26,000 to 26,999	-	-	-	-	-	-	-	-
27,000 to 27,999	-	-	-	-	-	-	-	-
28,000 to 28,999	-	-	-	-	-	-	-	-
29,000 to 29,999	200	200	6,731	-764	5,967	1,055	4,912	$ 37
30,000 to 30,999	-	-	-	-	-	-	-	-
31,000 to 31,999	-	-	-	-	-	-	-	-
32,000 to 32,999	796	200	27,811	-1,746	26,065	4,206	21,859	59
33,000 to 33,999	-	-	-	-	-	-	-	-
34,000 to 34,999	-	-	-	-	-	-	-	-
35,000 to 35,999	-	-	-	-	-	-	-	-
36,000 to 36,999	-	-	-	-	-	-	-	-
37,000 to 37,999	-	-	-	-	-	-	-	-
38,000 to 38,999	-	-	-	-	-	-	-	-
39,000 to 39,999	-	-	-	-	-	-	-	-
40,000 to 49,999	1,300	106	56,555	-494	56,060	17,722	38,338	3
50,000 to 59,999	259	259	15,048	-79	14,969	4,169	10,800	196
60,000 to 69,999	776	776	50,514	-1	50,513	17,957	32,556	696
70,000 to 79,999	399	399	32,671	-2,538	30,133	8,627	21,506	726
80,000 to 89,999	881	881	77,322	-1,819	75,503	13,622	61,881	2,336
90,000 to 99,999	299	299	27,935	-382	27,553	3,808	23,745	1,085
100,000 to 149,999	609	609	78,604	-1,621	76,983	16,263	60,720	3,315
150,000 to 199,999	109	109	17,520	-56	17,463	3,554	13,909	862
200,000 to 299,999	62	62	13,482	-177	13,305	3,475	9,830	688
300,000 to 399,999	-	-	-	-	-	-	-	-
400,000 to 499,999	17	17	8,318	-312	8,006	497	7,509	642
500,000 to 999,999	27	27	21,340	-1,068	20,272	2,090	18,182	1,601
1,000,000 to 1,999,999	4	4	5,128	39	5,167	34	5,133	464
2,000,000 to 2,999,999	f	f	4,530	-78	4,452	157	4,295	393
3,000,000 to 3,999,999	f	f	8,574	-1,587	6,987	77	6,909	594
4,000,000 to 4,999,999	-	-	-	-	-	-	-	-
$ 5,000,000 and over	f	f	9,135	-478	8,657	10	8,647	731
Total	8,544	3,953	$ 498,217	$ -13,695	$ 484,519	$ 121,686	$ 371,695	$ 14,430

Footnotes follow this section.

TABLE 4G[a]
Personal Income Tax Statistics
PART-YEAR RESIDENT AND NONRESIDENT RETURNS
1998 Taxable Year

Item	Number	Amount (Thousands)
Number of Returns - All	589,326	-
Number of Returns - Taxable	406,423	-
Federal AGI	589,326	$ 126,827,143
California Adjustments[3]	589,326	1,010,759
California AGI[1]	589,326	16,958,767
California Deductions[2]	589,326	11,540,054
Taxable Income[4]	589,326	120,759,257
Total Tax Liability[5]	589,326	1,115,774
Salaries and Wages	483,245	46,040,949
Interest	408,336	8,794,230
Dividends	254,650	5,696,260
Business Income - Profit[6]	69,768	3,354,248
Business Income - Loss[6]	27,848	394,958
Net Sale of Capital Assets - Profit[8]	187,669	40,989,016
Net Sale of Capital Assets - Loss[8]	53,959	120,377
Taxable Pensions and Annuities	111,589	2,157,012
Rents and Royalties - Profit	56,840	1,550,828
Rents and Royalties - Loss	54,846	2,477,770
Partnerships and S Corporations - Profit[7]	85,432	23,426,165
Partnerships and S Corporations - Loss[7]	34,168	7,037,142
Estate and Trusts - Profit	16,583	1,123,515
Estate and Trusts - Loss	1230	383,727
Farm Income - Profit	1,149	41,250
Farm Income - Loss	4,532	250,123
All Other Income Sources - Profit[9]	251,923	4,356,180
All Other Income Sources - Loss[9]	38,926	6,375,486
Total Income	583,036	121,041,877
Individual Retirement Plan[10, 18]	17,442	56,775
Student Loan	24,921	13,328
Medical Savings	1,312	2,516
Moving Expenses	88,963	261,689
Half Self-Employment Tax[10]	84,741	299,487
Self-Employed Health Insurance[10]	40,732	77,010
Self-Employed Retirement Plan[10]	29,352	537,914
Penalty on Early Withdrawal on Savings	4,685	1,836
Alimony Paid	9,619	295,838
Total Adjustments[11]	200,711	1,557,582
California Adjustments - Subtractions[3]	261,816	9,702,617
California Adjustments - Additions[3]	135,406	10,713,378
Medical Expenses	33,670	173,682

Item	Number	Amount (Thousands)
State and Local Income Taxes	284,096	$ 6,343,385
Real Estate Taxes	233,996	1,053,309
Personal Property Taxes	126,627	76,208
Other Taxes	49,776	98,841
Total Taxes	301,698	7,571,745
Mortgage Interest	206,345	2,828,154
Points, Investment and Personal Interest	73,710	2,495,822
Total Interest[12]	218,304	5,323,977
Cash/Check Contributions	242,784	75,588,945
Non-Cash Contributions	160,760	2,071,771
Contribution Carryover	7,412	1,260,649
Total Contributions[13]	253,591	4,704,547
Casualty and Theft Losses	2,236	41,871
All Other Deductions[14]	91,272	1,341,423
Total Federal Itemized Deductions	314,328	16,770,297
Calif. Adjs. to Fed. Itemized Deductions[3]	340,295	6,298,464
California Itemized Deductions	253,659	10,305,202
California Standard Deductions	335,668	1,234,849
Personal Exemption Credit[15]	878,783	59,756
Dependent Exemption Credit	1,209,173	82,222
Senior/Blind Exemption Credits	101,081	6,873
Total Exemption Credits Allowed	483,738	119,460
Los Angeles Revitalization Zone Credit	444	865
Manufacturer's Investment Credit	1085	2,465
Other State Tax Credits	19,019	53,681
Other Special Credits	3,251	4,308
Renters Credit	16,392	737
Total Special Credits	39,733	62,061
G-1 Tax/5870A Tax	1421	6,649
Alternative Minimum Tax	4,332	78,972
Other Taxes	14,083	2,646
Taxes Withheld	398,377	614,318
Estimated Taxes Paid	70,792	505,409
Excess State Disability Insurance (SDI)	7,540	432
Overpayment	324,252	270,129
Credit to Next Year's Tax	26,304	68,455
Total Voluntary Contributions	4,795	171
Refund	305,870	202,403
Tax Due	181,031	265,906
Remittance Amount	160,404	158,146

Footnotes follow this section.

TABLE 5[8]
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY- Sole Proprietorships
1998 Taxable Year

Major Industry Group	Business and Professional[6]							
	Net Profit		Net Loss		Adjusted Gross Income[13]		Tax Assessed[13]	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Agriculture, Forestry, Fishing, and Mining	43,464	$ 751,466	10,920	$ 129,771	54,384	$ 3,421,931	22,222	$ 182,061
Construction	136,179	2,977,590	21,804	166,597	157,984	6,339,291	87,186	173,224
Manufacturing	27,895	811,459	15,634	110,223	43,529	2,704,199	27,771	118,998
Durable Goods	11,954	410,944	8,559	69,728	20,513	1,269,965	13,185	54,596
Nondurable Goods	15,941	400,514	7,074	40,496	23,015	1,434,234	14,586	64,402
Services[16]	732,067	17,832,406	210,961	1,313,009	943,027	70,061,175	632,704	3,419,309
Professional	117,935	6,302,778	22,521	156,398	140,456	15,143,502	112,725	802,964
Nonfinancial	374,473	5,920,377	114,345	684,064	488,817	27,411,895	298,012	1,149,462
Business	239,658	5,609,251	74,096	472,547	313,754	27,505,777	221,967	1,466,882
Trade	158,725	3,577,282	109,818	682,091	268,544	14,356,641	170,139	526,375
Retail	131,194	2,676,766	97,073	595,286	228,267	11,550,986	139,007	406,975
Wholesale	27,531	900,516	12,745	86,805	40,276	2,805,655	31,133	119,400
Finance, Insurance, and Real Estate	143,379	5,509,625	38,147	348,859	181,526	14,826,808	124,998	787,845
Banks and Savings & Loans	3,350	126,053	2,046	9,852	5,396	453,668	4,472	19,126
Investment & Insurance	41,400	1,952,419	12,585	163,310	53,985	5,645,949	37,890	324,984
Real Estate	98,630	3,431,152	23,515	175,697	122,145	8,727,191	82,636	443,735
Transportation, Communications, and Public Utilities	52,106	800,361	10,475	66,366	62,581	2,736,092	26,418	100,770
Nature of Business not Allocable	380,702	6,465,202	119,031	724,866	499,733	24,129,204	284,813	910,267
Totals	1,674,517	$ 38,725,390	536,790	$ 3,541,781	2,211,307	$ 138,575,340	1,376,251	$ 6,218,848

Footnotes follow this section.

TABLE 6[a]
Personal Income Tax Statistics
COMPARISON BY COUNTY
1998 Taxable Year

COUNTY	Population[c] July 1, 1998	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	1,428,300	604,608	$31,619,421	$32,958	7	225,839	$64,138	5	$1,317,304
Alpine	1,180	277	10,487	28,124	21	155	46,599	25	307
Amador	33,100	13,054	492,310	28,403	18	6,976	44,532	30	13,561
Butte	199,700	70,916	2,410,078	22,542	44	32,247	38,868	44	70,664
Calaveras	38,250	15,059	559,548	28,127	20	8,285	43,017	33	15,003
Colusa	18,650	7,415	224,902	19,252	57	3,408	31,669	57	6,846
Contra Costa	916,900	395,155	25,169,011	37,676	4	172,665	70,766	4	1,156,883
Del Norte	27,800	7,432	238,000	23,884	38	3,758	39,338	42	5,388
El Dorado	150,200	53,248	2,842,126	35,333	5	28,960	57,727	9	109,882
Fresno	785,100	258,265	9,009,574	21,694	48	108,320	41,372	36	274,534
Glenn	26,850	9,334	275,851	20,728	55	4,639	32,818	55	6,571
Humbolt	125,800	46,259	1,564,949	23,175	42	19,997	41,281	37	45,343
Imperial	143,400	46,306	1,300,982	17,133	58	24,271	24,806	58	31,937
Inyo	18,300	7,617	279,953	25,409	32	3,589	43,771	31	8,240
Kern	640,100	202,856	7,335,379	23,878	39	93,933	42,784	34	210,747
Kings	124,200	33,415	1,044,872	21,950	46	15,613	38,016	46	24,082
Lake	55,100	18,887	581,936	22,078	45	9,048	35,528	49	13,948
Lassen	33,450	9,555	346,471	29,995	14	5,126	45,999	26	8,292
Los Angeles	9,649,550	3,484,578	164,611,419	24,495	36	1,242,038	44,928	29	6,852,474
Madera	114,700	37,005	1,200,269	21,427	52	17,939	37,701	47	33,228
Marin	245,000	119,739	11,487,296	39,962	1	45,500	86,304	1	689,703
Mariposa	16,000	5,921	198,188	24,121	37	2,986	38,815	45	5,178
Mendocino	86,200	33,297	1,245,199	22,942	43	14,705	39,888	41	43,087
Merced	204,400	65,001	2,015,696	21,378	53	30,299	36,570	48	48,316
Modoc	9,760	2,810	72,798	21,499	51	1,518	32,162	56	1,965
Mono	10,600	4,565	166,283	23,202	41	1,789	47,576	23	5,131
Monterey	384,100	142,612	6,237,442	25,155	33	58,434	45,880	27	232,782
Napa	122,600	48,925	2,670,313	30,617	13	21,598	53,350	14	116,038
Nevada	90,100	36,833	1,586,003	28,772	17	18,223	47,810	22	53,687
Orange	2,763,900	1,152,838	63,552,596	30,645	12	478,972	59,303	7	2,746,732
Placer	223,100	111,536	5,714,278	33,986	6	54,921	59,769	6	215,324
Plumas	20,400	7,654	278,026	26,196	29	4,078	42,017	35	7,916
Riverside	1,458,500	505,717	19,833,058	25,748	31	232,579	45,485	28	581,187
Sacramento	1,166,100	461,865	19,887,364	29,231	15	183,491	52,772	15	639,025
San Benito	47,800	19,320	838,791	29,167	16	9,157	54,838	13	26,813
San Bernardino	1,645,800	548,264	20,677,861	26,471	28	245,547	46,631	24	545,259
San Diego	2,828,300	1,088,915	51,227,165	27,528	22	451,998	50,331	18	1,987,175
San Francisco	789,500	395,125	24,578,433	31,122	9	102,807	51,347	17	1,311,226
San Joaquin	551,500	188,622	7,336,527	26,551	27	85,598	47,827	21	222,469
San Luis Obispo	238,100	93,648	3,988,848	26,906	24	42,400	48,147	20	139,589
San Mateo	721,400	321,447	25,394,241	37,839	3	127,956	71,718	3	1,395,644
Santa Barbara	405,000	154,968	8,043,876	27,118	23	64,650	48,988	19	353,585
Santa Clara	1,701,400	758,637	53,025,952	38,105	2	301,600	75,128	2	2,716,956
Santa Cruz	250,800	110,287	5,363,414	28,153	19	41,808	56,307	12	219,304
Shasta	164,800	59,554	2,175,264	24,560	35	30,396	40,138	40	62,723
Sierra	3,310	1,275	43,222	26,585	26	665	40,407	39	995
Siskiyou	44,100	16,394	500,100	21,814	47	8,469	34,328	52	12,482
Solano	385,500	149,874	6,372,576	32,279	8	66,813	57,072	10	183,986
Sonoma	440,500	193,854	9,509,300	31,061	10	80,944	57,019	11	377,497
Stanislaus	431,100	154,037	5,690,026	24,883	34	71,806	43,362	32	166,275
Sutter	76,700	28,317	967,196	23,278	40	14,232	39,043	43	26,816
Tehama	55,200	16,629	483,010	21,169	54	8,339	33,336	54	11,136
Trinity	13,200	4,321	134,340	21,671	49	2,247	34,479	51	3,499
Tulare	361,400	114,501	3,418,036	19,294	56	50,687	35,502	50	86,786
Tuolumne	52,700	19,559	728,349	25,874	30	10,004	41,009	38	21,731
Ventura	738,200	296,280	15,256,427	30,790	11	134,024	57,876	8	592,700
Yolo	156,000	61,459	2,574,167	26,742	25	25,659	51,826	16	88,232
Yuba	60,300	17,786	510,861	21,640	50	8,752	33,544	53	10,887
Resident Out-of-State	-	99,286	6,211,467	24,521	-	31,588	47,386	-	338,278
Nonresident[e]	-	374,421	110,389,871	53,026	-	205,736	88,807	-	745,466
Unallocated[d]	-	33,204	1,762,590	21,650	-	10,084	56,601	-	69,127
TOTAL									
58 Counties	33,494,000	12,833,627	$634,900,060	-	-	5,162,457	-	-	$26,155,070
All	-	13,340,538	$753,263,988	$28,251	-	5,409,865	$52,145	-	$27,307,941

Footnotes follow this section.

TABLE 7[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	3,106	853	80	1,023	$ -100,904	$ 75
$ 1 to 9,999	93,604	7,220	28,200	23,082	475,692	1,052
10,000 to 11,999	19,172	2,334	8,028	7,195	211,116	526
12,000 to 13,999	19,455	2,780	11,487	7,953	252,743	815
14,000 to 15,999	19,533	3,222	11,458	8,734	292,949	1,233
16,000 to 17,999	19,321	3,540	11,486	9,208	328,329	1,942
18,000 to 19,999	18,993	3,819	11,699	9,462	360,658	2,698
20,000 to 21,999	17,899	3,785	11,083	9,348	375,683	3,292
22,000 to 23,999	17,631	4,030	11,013	9,539	405,366	4,159
24,000 to 25,999	17,154	3,978	11,592	9,271	428,631	5,283
26,000 to 27,999	16,921	3,955	12,032	9,300	456,780	6,416
28,000 to 29,999	16,325	3,990	12,019	8,985	473,359	7,392
30,000 to 31,999	15,941	4,025	12,261	8,832	493,954	8,481
32,000 to 33,999	15,125	4,057	12,263	8,524	498,952	9,360
34,000 to 35,999	14,650	4,127	12,092	8,492	512,584	10,199
36,000 to 37,999	13,776	4,227	11,709	8,243	509,584	10,729
38,000 to 39,999	12,941	4,150	11,379	7,738	504,630	11,317
40,000 to 41,999	12,059	4,082	10,768	7,387	494,233	11,671
42,000 to 43,999	11,110	4,000	10,011	7,161	477,605	11,796
44,000 to 45,999	10,652	4,102	9,791	7,039	479,303	12,078
46,000 to 47,999	10,062	4,056	9,352	6,679	472,828	12,426
48,000 to 49,999	9,815	4,164	9,210	6,832	480,889	13,036
50,000 to 59,999	41,100	20,408	39,584	31,061	2,250,537	65,230
60,000 to 69,999	31,620	19,368	31,142	26,854	2,048,927	64,911
70,000 to 99,999	61,152	45,785	60,829	58,815	5,095,234	190,616
$ 100,000 and over	65,491	55,782	65,329	68,820	13,339,759	850,571
Total	604,608	225,839	445,897	375,577	$ 31,619,421	$ 1,317,304

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	99	26	27	48	$ 771	
18,000 to 27,999	39	18	22	24	931	$ 8
28,000 to 37,999	27	17	20	24	876	9
38,000 to 47,999	27	20	26	17	1,143	17
$ 48,000 and over	85	74	83	66	6,766	273
Total	277	155	178	179	$ 10,487	$ 307

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	143	72	5	39	$ -5,166	$ 1
$ 1 to 9,999	2,153	302	596	427	11,231	19
10,000 to 11,999	564	97	205	185	6,177	11
12,000 to 13,999	550	159	255	164	7,163	16
14,000 to 15,999	484	147	237	161	7,237	25
16,000 to 17,999	469	188	214	202	7,971	33
18,000 to 19,999	458	206	225	183	8,708	45
20,000 to 21,999	427	185	220	210	8,970	52
22,000 to 23,999	417	203	226	141	9,578	65
24,000 to 25,999	430	224	283	148	10,744	90
26,000 to 27,999	360	174	252	163	9,715	95
28,000 to 29,999	357	183	263	164	10,369	120
30,000 to 31,999	350	185	286	174	10,825	129
32,000 to 33,999	355	221	279	177	11,717	143
34,000 to 35,999	294	173	237	175	10,282	137
36,000 to 37,999	291	182	242	204	10,762	141
38,000 to 39,999	308	189	268	168	12,017	193
40,000 to 41,999	258	174	222	181	10,579	164
42,000 to 43,999	243	179	214	191	10,446	163
44,000 to 45,999	224	169	208	166	10,082	168
46,000 to 47,999	265	197	251	201	12,466	228
48,000 to 49,999	232	179	217	201	11,372	210
50,000 to 59,999	1,012	815	982	884	55,407	1,172
60,000 to 69,999	684	607	677	597	44,160	1,152
70,000 to 99,999	1,096	997	1,092	1,005	89,666	3,143
$ 100,000 and over	630	569	627	478	99,831	5,845
Total	13,054	6,976	8,783	6,989	$ 492,310	$ 13,561

BUTTE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	626	265	18	228	$ -19,349	$ 9
$ 1 to 9,999	15,743	2,033	3,747	4,336	84,988	112
10,000 to 11,999	3,456	708	1,059	1,467	37,997	58
12,000 to 13,999	3,420	850	1,754	1,578	44,478	97
14,000 to 15,999	3,198	952	1,556	1,563	47,844	147
16,000 to 17,999	2,971	991	1,477	1,612	50,477	232
18,000 to 19,999	2,820	1,082	1,420	1,598	53,508	294
20,000 to 21,999	2,551	1,061	1,346	1,397	53,540	352
22,000 to 23,999	2,478	1,036	1,354	1,374	56,949	443
24,000 to 25,999	2,244	1,033	1,402	1,368	56,066	497
26,000 to 27,999	2,144	1,001	1,422	1,325	57,863	585
28,000 to 29,999	1,886	940	1,299	1,078	54,659	606
30,000 to 31,999	1,807	979	1,328	1,148	56,018	659
32,000 to 33,999	1,690	976	1,284	1,162	55,792	696
34,000 to 35,999	1,584	921	1,221	1,130	55,399	752
36,000 to 37,999	1,501	939	1,199	1,127	55,491	783
38,000 to 39,999	1,306	821	1,098	1,001	50,930	751
40,000 to 41,999	1,287	845	1,125	962	52,758	852
42,000 to 43,999	1,219	843	1,093	956	52,379	859
44,000 to 45,999	1,115	763	1,020	899	50,138	907
46,000 to 47,999	1,019	720	934	878	47,934	912
48,000 to 49,999	1,023	744	969	858	50,093	993
50,000 to 59,999	4,014	3,180	3,890	3,702	219,570	4,886
60,000 to 69,999	2,879	2,427	2,849	2,822	186,193	5,024
70,000 to 99,999	4,154	3,689	4,140	4,238	341,918	12,328
$ 100,000 and over	2,781	2,448	2,770	2,793	556,445	36,830
Total	70,916	32,247	42,774	42,600	$ 2,410,078	$ 70,664

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	176	77	2	63	$ -6,749	
$ 1 to 9,999	2,633	440	614	591	13,981	$ 20
10,000 to 11,999	608	146	188	203	6,667	12
12,000 to 13,999	567	177	268	207	7,383	16
14,000 to 15,999	585	191	265	228	8,767	25
16,000 to 17,999	557	242	226	237	9,435	35
18,000 to 19,999	570	250	287	214	10,826	55
20,000 to 21,999	483	219	250	210	10,135	62
22,000 to 23,999	500	248	266	188	11,495	86
24,000 to 25,999	459	231	268	246	11,477	87
26,000 to 27,999	365	199	243	211	9,851	85
28,000 to 29,999	417	242	272	239	12,091	109
30,000 to 31,999	385	240	279	216	11,937	124
32,000 to 33,999	386	241	276	258	12,743	139
34,000 to 35,999	340	217	266	212	11,893	146
36,000 to 37,999	354	238	290	232	13,088	170
38,000 to 39,999	329	218	279	196	12,822	185
40,000 to 41,999	305	212	253	248	12,513	181
42,000 to 43,999	308	225	265	240	13,252	199
44,000 to 45,999	291	228	256	255	13,081	197
46,000 to 47,999	294	212	277	206	13,828	258
48,000 to 49,999	260	204	247	209	12,732	228
50,000 to 59,999	1,137	910	1,102	1,009	62,354	1,297
60,000 to 69,999	825	728	814	769	53,343	1,333
70,000 to 99,999	1,246	1,143	1,241	1,180	102,215	3,519
$ 100,000 and over	679	607	678	475	108,389	6,433
Total	15,059	8,285	9,672	8,542	$ 559,548	$ 15,003

COLUSA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	90	42		35	$ -7,372	
$ 1 to 9,999	1,845	272	364	1,029	9,847	$ 10
10,000 to 11,999	426	105	136	385	4,655	9
12,000 to 13,999	430	139	141	496	5,588	9
14,000 to 15,999	354	134	102	431	5,298	13
16,000 to 17,999	352	142	122	422	5,981	20
18,000 to 19,999	336	165	104	476	6,368	22
20,000 to 21,999	296	145	103	385	6,201	26
22,000 to 23,999	279	147	104	385	6,420	34
24,000 to 25,999	213	97	107	262	5,328	42
26,000 to 27,999	225	122	115	278	6,069	54
28,000 to 29,999	208	123	102	277	6,021	50
30,000 to 31,999	157	85	84	174	4,851	47
32,000 to 33,999	149	81	96	166	4,902	61
34,000 to 35,999	156	105	84	228	5,452	56
36,000 to 37,999	130	85	92	175	4,812	57
38,000 to 39,999	117	83	87	134	4,557	63
40,000 to 41,999	99	72	80	117	4,050	62
42,000 to 43,999	111	78	89	136	4,771	73
44,000 to 45,999	96	59	91	82	4,314	91
46,000 to 47,999	84	67	78	78	3,940	69
48,000 to 49,999	94	76	90	109	4,603	82
50,000 to 59,999	329	269	320	359	17,995	399
60,000 to 69,999	220	182	217	216	14,295	423
70,000 to 99,999	343	304	342	337	28,396	1,104
$ 100,000 and over	276	229	274	235	57,560	3,969
Total	7,415	3,408	3,524	7,407	$ 224,902	$ 6,846

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	2,268	763	52	789	$ -103,694	$ 76
$ 1 to 9,999	60,221	3,852	22,665	11,983	293,186	912
10,000 to 11,999	11,006	1,398	4,807	4,032	121,162	347
12,000 to 13,999	11,092	1,696	6,425	4,424	144,232	510
14,000 to 15,999	10,900	2,038	6,240	4,973	163,457	711
16,000 to 17,999	10,662	2,203	6,170	4,888	181,208	1,083
18,000 to 19,999	10,383	2,350	6,203	5,122	197,135	1,439
20,000 to 21,999	9,978	2,385	6,036	4,931	209,560	1,764
22,000 to 23,999	9,900	2,557	5,982	5,253	227,682	2,204
24,000 to 25,999	9,296	2,441	6,075	5,046	232,358	2,671
26,000 to 27,999	9,499	2,608	6,659	5,077	256,427	3,358
28,000 to 29,999	9,291	2,543	6,684	5,180	269,289	3,926
30,000 to 31,999	9,046	2,627	6,857	5,022	280,406	4,441
32,000 to 33,999	8,738	2,748	6,861	5,036	288,312	4,897
34,000 to 35,999	8,438	2,765	6,877	4,869	295,294	5,463
36,000 to 37,999	8,179	2,814	6,813	5,002	302,540	5,794
38,000 to 39,999	7,667	2,760	6,525	4,742	298,904	6,147
40,000 to 41,999	7,510	2,864	6,549	4,697	307,819	6,603
42,000 to 43,999	6,884	2,841	6,124	4,405	296,006	6,638
44,000 to 45,999	6,780	2,960	6,103	4,648	305,089	6,999
46,000 to 47,999	6,506	2,957	5,972	4,425	305,759	7,298
48,000 to 49,999	6,285	3,023	5,804	4,582	307,958	7,526
50,000 to 59,999	27,785	15,099	26,555	21,749	1,524,071	40,760
60,000 to 69,999	22,989	15,110	22,581	20,282	1,490,335	43,719
70,000 to 99,999	46,338	36,410	46,060	46,712	3,866,585	137,122
$ 100,000 and over	57,514	50,853	57,345	63,086	13,107,930	854,477
Total	395,155	172,665	301,024	260,955	$ 25,169,011	$ 1,156,883

DEL NORTE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	58	31	1	7	$ -2,233	
$ 1 to 9,999	1,546	227	354	569	8,058	$ 9
10,000 to 11,999	329	90	96	169	3,632	5
12,000 to 13,999	346	95	163	165	4,463	10
14,000 to 15,999	344	110	160	203	5,151	16
16,000 to 17,999	293	98	131	175	4,980	20
18,000 to 19,999	271	114	129	196	5,145	25
20,000 to 21,999	298	134	132	189	6,264	33
22,000 to 23,999	245	135	131	112	5,629	39
24,000 to 25,999	232	124	146	163	5,805	45
26,000 to 27,999	222	112	138	161	5,975	54
28,000 to 29,999	192	107	123	165	5,582	52
30,000 to 31,999	179	111	113	153	5,543	50
32,000 to 33,999	181	112	131	152	5,978	70
34,000 to 35,999	152	107	105	150	5,314	58
36,000 to 37,999	165	101	129	143	6,105	87
38,000 to 39,999	163	106	135	144	6,358	86
40,000 to 41,999	153	91	128	158	6,270	99
42,000 to 43,999	124	92	106	123	5,334	79
44,000 to 45,999	151	114	139	142	6,793	103
46,000 to 47,999	152	101	137	169	7,145	128
48,000 to 49,999	139	99	132	165	6,801	124
50,000 to 59,999	533	460	511	631	29,276	569
60,000 to 69,999	349	318	340	393	22,526	554
70,000 to 99,999	424	396	419	479	34,646	1,169
$ 100,000 and over	191	173	190	194	31,460	1,903
Total	7,432	3,758	4,419	5,470	$ 238,000	$ 5,388

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	457	211	13	195	$ -16,758	$ 2
$ 1 to 9,999	8,577	832	3,040	1,476	42,750	100
10,000 to 11,999	1,734	309	698	479	19,099	49
12,000 to 13,999	1,729	407	888	524	22,435	70
14,000 to 15,999	1,659	465	872	591	24,851	90
16,000 to 17,999	1,560	455	834	601	26,473	135
18,000 to 19,999	1,423	513	735	627	27,015	159
20,000 to 21,999	1,461	551	801	682	30,642	211
22,000 to 23,999	1,396	553	785	683	32,124	260
24,000 to 25,999	1,237	561	775	642	30,919	274
26,000 to 27,999	1,233	564	831	614	33,286	337
28,000 to 29,999	1,171	529	775	707	33,969	355
30,000 to 31,999	1,137	554	809	671	35,262	412
32,000 to 33,999	1,102	590	833	680	36,319	458
34,000 to 35,999	1,121	643	866	686	39,235	519
36,000 to 37,999	1,074	625	852	677	39,714	549
38,000 to 39,999	1,059	646	869	711	41,277	592
40,000 to 41,999	965	589	798	728	39,569	593
42,000 to 43,999	968	632	840	723	41,619	666
44,000 to 45,999	960	639	837	742	43,211	716
46,000 to 47,999	958	643	874	809	45,010	792
48,000 to 49,999	876	587	810	734	42,910	803
50,000 to 59,999	4,022	3,082	3,833	3,655	220,770	4,581
60,000 to 69,999	3,431	2,885	3,368	3,500	222,391	5,398
70,000 to 99,999	6,546	5,899	6,523	7,094	544,621	17,904
$ 100,000 and over	5,392	4,996	5,384	6,362	1,143,416	73,856
Total	53,248	28,960	38,543	35,593	$ 2,842,126	$ 109,882

FRESNO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,858	902	56	955	$ -85,334	$ 52
$ 1 to 9,999	59,374	7,090	12,105	37,285	328,979	373
10,000 to 11,999	13,404	2,495	3,737	12,002	147,205	224
12,000 to 13,999	12,956	2,920	4,973	11,772	168,164	324
14,000 to 15,999	11,980	3,163	4,662	11,067	179,535	486
16,000 to 17,999	11,092	3,342	4,164	10,783	188,445	686
18,000 to 19,999	10,451	3,392	4,410	10,117	198,535	943
20,000 to 21,999	9,457	3,366	4,097	9,320	198,459	1,114
22,000 to 23,999	8,654	3,302	3,994	8,389	198,909	1,363
24,000 to 25,999	7,835	3,146	4,078	7,323	195,763	1,612
26,000 to 27,999	7,092	2,994	4,095	6,555	191,353	1,808
28,000 to 29,999	6,666	2,876	4,038	6,139	193,250	2,050
30,000 to 31,999	6,051	2,787	4,055	5,352	187,501	2,224
32,000 to 33,999	5,542	2,695	3,782	5,250	182,831	2,250
34,000 to 35,999	5,275	2,721	3,828	4,802	184,545	2,458
36,000 to 37,999	4,987	2,682	3,825	4,608	184,451	2,695
38,000 to 39,999	4,407	2,519	3,557	3,991	171,774	2,591
40,000 to 41,999	4,307	2,575	3,595	4,059	176,552	2,861
42,000 to 43,999	3,944	2,431	3,392	3,888	169,584	2,875
44,000 to 45,999	3,953	2,547	3,581	3,706	177,901	3,195
46,000 to 47,999	3,538	2,336	3,226	3,539	166,312	3,091
48,000 to 49,999	3,380	2,353	3,142	3,450	165,599	3,186
50,000 to 59,999	14,227	10,747	13,739	14,789	778,409	17,211
60,000 to 69,999	10,122	8,374	10,038	10,685	655,436	17,537
70,000 to 99,999	15,894	14,101	15,835	17,758	1,310,875	46,143
$ 100,000 and over	11,819	10,464	11,779	12,640	2,394,541	155,181
Total	258,265	108,320	141,783	230,224	$ 9,009,574	$ 274,534

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	120	58	2	42	$ -4,040	$ 4
$ 1 to 9,999	2,064	313	442	811	11,151	12
10,000 to 11,999	489	136	150	344	5,393	8
12,000 to 13,999	512	162	194	396	6,652	12
14,000 to 15,999	488	163	204	396	7,297	21
16,000 to 17,999	445	177	167	475	7,566	29
18,000 to 19,999	404	196	158	384	7,675	32
20,000 to 21,999	398	194	173	402	8,342	44
22,000 to 23,999	330	176	141	330	7,589	44
24,000 to 25,999	304	175	162	298	7,597	53
26,000 to 27,999	312	176	189	286	8,412	78
28,000 to 29,999	265	163	146	299	7,675	64
30,000 to 31,999	246	174	159	260	7,641	60
32,000 to 33,999	211	138	139	220	6,964	73
34,000 to 35,999	194	125	133	196	6,770	85
36,000 to 37,999	192	132	144	209	7,098	94
38,000 to 39,999	181	124	148	187	7,035	92
40,000 to 41,999	145	110	113	177	5,952	81
42,000 to 43,999	147	112	130	139	6,318	96
44,000 to 45,999	133	103	121	142	5,985	99
46,000 to 47,999	123	97	116	127	5,783	106
48,000 to 49,999	109	89	101	126	5,325	100
50,000 to 59,999	530	457	520	570	29,098	640
60,000 to 69,999	307	279	304	325	19,827	542
70,000 to 99,999	431	389	430	427	35,272	1,345
$ 100,000 and over	254	221	253	264	45,472	2,759
Total	9,334	4,639	4,939	7,832	$ 275,851	$ 6,571

HUMBOLDT						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	405	157	9	159	$ -11,881	$ 2
$ 1 to 9,999	10,029	1,011	2,401	2,356	53,211	68
10,000 to 11,999	2,168	369	719	735	23,819	41
12,000 to 13,999	2,237	471	1,276	896	29,046	74
14,000 to 15,999	2,117	507	1,172	911	31,713	111
16,000 to 17,999	1,879	524	994	857	31,952	159
18,000 to 19,999	1,824	608	1,003	910	34,673	210
20,000 to 21,999	1,580	574	911	791	33,143	243
22,000 to 23,999	1,514	568	875	798	34,767	297
24,000 to 25,999	1,414	561	908	851	35,345	346
26,000 to 27,999	1,391	623	962	829	37,542	421
28,000 to 29,999	1,324	621	908	849	38,356	454
30,000 to 31,999	1,243	630	896	828	38,540	491
32,000 to 33,999	1,143	591	887	783	37,717	541
34,000 to 35,999	1,068	606	837	732	37,356	535
36,000 to 37,999	1,050	613	853	822	38,853	572
38,000 to 39,999	962	599	813	804	37,488	579
40,000 to 41,999	896	570	785	697	36,736	603
42,000 to 43,999	856	583	773	687	36,786	638
44,000 to 45,999	798	591	731	637	35,920	617
46,000 to 47,999	717	541	675	629	33,683	621
48,000 to 49,999	714	534	685	587	34,974	705
50,000 to 59,999	2,783	2,257	2,720	2,502	152,324	3,482
60,000 to 69,999	1,953	1,667	1,940	1,788	125,988	3,527
70,000 to 99,999	2,540	2,222	2,531	2,321	207,508	7,792
$ 100,000 and over	1,654	1,399	1,649	1,485	339,391	22,216
Total	46,259	19,997	28,913	26,244	$ 1,564,949	$ 45,343

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	205	104	2	128	$ -11,308	$ 2
$ 1 to 9,999	13,888	4,142	1,452	12,428	76,944	37
10,000 to 11,999	2,947	1,205	728	3,307	32,411	40
12,000 to 13,999	2,635	1,222	652	3,278	34,203	46
14,000 to 15,999	2,314	1,193	525	2,949	34,644	57
16,000 to 17,999	2,053	1,141	493	2,780	34,845	83
18,000 to 19,999	1,813	1,031	537	2,618	34,423	108
20,000 to 21,999	1,622	957	454	2,483	34,047	113
22,000 to 23,999	1,432	832	475	2,019	32,910	159
24,000 to 25,999	1,273	765	445	1,847	31,772	161
26,000 to 27,999	1,167	693	480	1,635	31,479	203
28,000 to 29,999	996	624	412	1,473	28,855	192
30,000 to 31,999	986	605	504	1,411	30,563	254
32,000 to 33,999	801	485	430	1,172	26,407	241
34,000 to 35,999	798	500	443	1,168	27,922	290
36,000 to 37,999	774	475	508	1,083	28,636	325
38,000 to 39,999	699	431	507	916	27,261	371
40,000 to 41,999	719	457	543	986	29,441	412
42,000 to 43,999	655	423	516	921	28,134	384
44,000 to 45,999	559	382	472	800	25,160	373
46,000 to 47,999	542	365	486	770	25,469	408
48,000 to 49,999	512	355	461	751	25,055	420
50,000 to 59,999	2,037	1,574	1,949	2,918	111,331	2,271
60,000 to 69,999	1,432	1,202	1,417	2,087	92,583	2,370
70,000 to 99,999	2,139	1,947	2,133	3,054	175,640	6,089
$ 100,000 and over	1,308	1,161	1,305	1,592	252,152	16,528
Total	46,306	24,271	18,329	56,574	$ 1,300,982	$ 31,937

INYO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	63	31	2	15	$ -1,350	
$ 1 to 9,999	1,581	176	377	434	7,963	$ 12
10,000 to 11,999	332	54	94	154	3,655	5
12,000 to 13,999	328	70	161	150	4,254	9
14,000 to 15,999	333	103	165	130	5,021	16
16,000 to 17,999	289	83	140	165	4,923	23
18,000 to 19,999	241	90	117	125	4,581	23
20,000 to 21,999	243	98	117	137	5,113	30
22,000 to 23,999	261	100	132	150	6,009	47
24,000 to 25,999	195	95	98	164	4,878	36
26,000 to 27,999	204	104	124	129	5,498	47
28,000 to 29,999	196	100	148	95	5,679	63
30,000 to 31,999	193	101	147	130	5,987	67
32,000 to 33,999	187	97	149	105	6,180	90
34,000 to 35,999	166	103	133	104	5,793	71
36,000 to 37,999	177	104	142	127	6,541	99
38,000 to 39,999	161	89	138	120	6,272	114
40,000 to 41,999	152	107	139	102	6,225	104
42,000 to 43,999	137	101	125	107	5,885	95
44,000 to 45,999	106	78	97	90	4,761	85
46,000 to 47,999	119	84	110	96	5,597	110
48,000 to 49,999	144	105	138	97	7,066	156
50,000 to 59,999	515	388	500	429	28,277	681
60,000 to 69,999	389	333	388	403	25,260	698
70,000 to 99,999	590	526	589	569	48,491	1,831
$ 100,000 and over	315	269	315	247	61,394	3,729
Total	7,617	3,589	4,785	4,574	$ 279,953	$ 8,240

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	1,378	654	27	706	$ -76,871	$ 19
$ 1 to 9,999	41,929	5,123	8,690	23,232	233,718	263
10,000 to 11,999	10,193	2,123	2,652	8,757	112,093	149
12,000 to 13,999	10,037	2,447	3,577	9,025	130,338	233
14,000 to 15,999	9,050	2,619	3,210	8,278	135,553	334
16,000 to 17,999	8,265	2,723	2,957	7,894	140,302	472
18,000 to 19,999	7,740	2,790	3,010	7,611	146,856	620
20,000 to 21,999	6,949	2,714	2,879	6,929	145,800	739
22,000 to 23,999	6,263	2,663	2,682	6,236	143,919	846
24,000 to 25,999	5,880	2,641	2,923	5,873	146,912	1,065
26,000 to 27,999	5,355	2,505	2,844	5,454	144,511	1,197
28,000 to 29,999	5,183	2,621	2,922	5,316	150,220	1,327
30,000 to 31,999	4,882	2,549	2,950	5,092	151,271	1,477
32,000 to 33,999	4,427	2,391	2,878	4,646	146,118	1,600
34,000 to 35,999	4,333	2,492	2,951	4,457	151,608	1,755
36,000 to 37,999	4,144	2,401	3,037	4,461	153,260	1,912
38,000 to 39,999	3,820	2,311	2,970	3,991	148,972	2,048
40,000 to 41,999	3,742	2,332	3,007	3,992	153,445	2,265
42,000 to 43,999	3,456	2,211	2,861	3,890	148,538	2,255
44,000 to 45,999	3,392	2,245	2,917	3,857	152,624	2,415
46,000 to 47,999	3,173	2,133	2,830	3,622	149,110	2,577
48,000 to 49,999	3,072	2,122	2,829	3,279	150,488	2,797
50,000 to 59,999	12,839	9,651	12,308	15,040	702,910	14,858
60,000 to 69,999	9,402	7,843	9,285	11,198	608,693	15,519
70,000 to 99,999	14,813	13,342	14,759	18,075	1,218,633	41,575
$ 100,000 and over	9,139	8,287	9,098	10,211	1,746,359	110,431
Total	202,856	93,933	113,053	191,122	$ 7,335,379	$ 210,747

KINGS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	254	161	3	174	$ -15,324	$ 32
$ 1 to 9,999	7,339	888	1,540	4,695	40,669	50
10,000 to 11,999	1,629	335	456	1,416	17,935	26
12,000 to 13,999	1,672	432	566	1,631	21,705	37
14,000 to 15,999	1,589	456	549	1,576	23,827	60
16,000 to 17,999	1,570	542	564	1,583	26,649	100
18,000 to 19,999	1,387	561	483	1,571	26,299	104
20,000 to 21,999	1,299	575	482	1,554	27,232	129
22,000 to 23,999	1,148	545	440	1,380	26,408	139
24,000 to 25,999	1,067	537	459	1,253	26,657	153
26,000 to 27,999	962	493	463	1,144	25,926	190
28,000 to 29,999	916	478	479	1,034	26,552	240
30,000 to 31,999	815	471	476	939	25,229	239
32,000 to 33,999	743	433	486	807	24,515	251
34,000 to 35,999	718	451	443	910	25,152	264
36,000 to 37,999	673	445	480	801	24,898	287
38,000 to 39,999	640	416	491	725	24,943	326
40,000 to 41,999	596	406	465	730	24,444	321
42,000 to 43,999	591	414	503	663	25,419	372
44,000 to 45,999	542	386	462	667	24,411	345
46,000 to 47,999	522	378	472	633	24,549	391
48,000 to 49,999	501	368	460	649	24,546	411
50,000 to 59,999	1,951	1,543	1,894	2,360	106,741	2,196
60,000 to 69,999	1,386	1,220	1,372	1,636	89,679	2,259
70,000 to 99,999	1,935	1,794	1,927	2,476	158,475	5,288
$ 100,000 and over	970	885	962	1,125	167,332	9,872
Total	33,415	15,613	17,377	34,132	$ 1,044,872	$ 24,082

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	218	90	4	52	$ -6,796	$ 5
$ 1 to 9,999	3,957	694	647	1,467	21,081	18
10,000 to 11,999	974	248	236	506	10,752	12
12,000 to 13,999	968	265	427	485	12,542	23
14,000 to 15,999	887	274	380	460	13,299	37
16,000 to 17,999	876	328	378	511	14,901	59
18,000 to 19,999	792	301	388	429	15,051	77
20,000 to 21,999	744	340	359	404	15,596	92
22,000 to 23,999	700	362	330	415	16,098	97
24,000 to 25,999	572	268	343	324	14,281	119
26,000 to 27,999	605	326	392	354	16,308	140
28,000 to 29,999	548	285	383	313	15,895	159
30,000 to 31,999	485	280	363	294	15,027	159
32,000 to 33,999	457	268	329	352	15,051	168
34,000 to 35,999	416	255	320	278	14,580	192
36,000 to 37,999	434	268	363	287	16,034	225
38,000 to 39,999	357	230	306	270	13,903	218
40,000 to 41,999	336	230	290	233	13,788	221
42,000 to 43,999	333	233	298	260	14,313	221
44,000 to 45,999	301	219	276	233	13,540	237
46,000 to 47,999	249	198	232	196	11,696	204
48,000 to 49,999	250	179	235	227	12,256	240
50,000 to 59,999	1,042	813	1,015	997	56,969	1,267
60,000 to 69,999	774	653	770	723	50,204	1,350
70,000 to 99,999	1,090	980	1,087	1,023	89,294	3,263
$ 100,000 and over	522	461	520	400	86,273	5,145
Total	18,887	9,048	10,671	11,493	$ 581,936	$ 13,948

LASSEN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	72	37	1	29	$ -2,084	
$ 1 to 9,999	1,701	241	484	578	8,700	$ 14
10,000 to 11,999	359	81	120	164	3,951	7
12,000 to 13,999	358	85	192	178	4,646	13
14,000 to 15,999	317	99	160	147	4,756	15
16,000 to 17,999	301	112	141	161	5,110	21
18,000 to 19,999	296	129	153	139	5,622	29
20,000 to 21,999	284	114	141	158	5,974	38
22,000 to 23,999	295	110	185	139	6,807	61
24,000 to 25,999	271	136	170	177	6,771	55
26,000 to 27,999	268	139	163	205	7,228	67
28,000 to 29,999	256	149	157	188	7,432	67
30,000 to 31,999	255	135	180	183	7,893	85
32,000 to 33,999	230	123	175	161	7,591	101
34,000 to 35,999	239	143	180	184	8,356	108
36,000 to 37,999	207	128	168	180	7,665	104
38,000 to 39,999	209	131	179	166	8,148	131
40,000 to 41,999	255	164	206	283	10,455	158
42,000 to 43,999	217	145	195	182	9,326	168
44,000 to 45,999	235	162	210	221	10,575	179
46,000 to 47,999	196	146	179	176	9,226	172
48,000 to 49,999	213	154	204	199	10,429	204
50,000 to 59,999	879	747	861	991	47,988	976
60,000 to 69,999	611	547	606	695	39,555	1,013
70,000 to 99,999	755	711	751	877	61,374	2,086
$ 100,000 and over	276	258	275	280	42,973	2,422
Total	9,555	5,126	6,436	7,041	$ 346,471	$ 8,292

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	29,837	10,053	686	10,937	$ -2,598,105	$ 1,101
$ 1 to 9,999	678,968	75,031	132,830	309,126	3,696,180	4,745
10,000 to 11,999	163,639	27,533	47,854	120,798	1,802,922	2,773
12,000 to 13,999	167,261	32,532	65,084	131,768	2,172,346	4,400
14,000 to 15,999	157,098	34,911	61,233	130,125	2,354,764	6,469
16,000 to 17,999	145,461	36,444	58,299	126,056	2,470,496	9,616
18,000 to 19,999	134,925	36,600	58,031	119,707	2,561,173	12,689
20,000 to 21,999	123,876	35,741	55,782	111,242	2,599,529	15,497
22,000 to 23,999	114,468	34,504	53,797	101,831	2,631,361	18,894
24,000 to 25,999	107,845	33,543	55,891	95,765	2,693,844	23,624
26,000 to 27,999	100,307	32,323	57,226	88,689	2,706,731	27,701
28,000 to 29,999	93,274	30,997	56,086	81,314	2,703,976	30,948
30,000 to 31,999	86,706	29,724	56,464	74,185	2,686,222	34,928
32,000 to 33,999	81,310	28,882	56,134	69,645	2,681,910	38,763
34,000 to 35,999	75,346	27,956	54,169	65,096	2,636,171	41,112
36,000 to 37,999	70,326	27,066	53,337	60,983	2,601,085	43,584
38,000 to 39,999	65,251	26,157	51,277	57,056	2,543,914	45,666
40,000 to 41,999	61,142	25,545	49,735	53,708	2,505,964	47,687
42,000 to 43,999	56,263	24,465	47,021	50,100	2,418,510	48,282
44,000 to 45,999	52,313	23,708	44,967	46,391	2,353,313	49,474
46,000 to 47,999	49,096	22,896	43,298	43,714	2,306,898	50,926
48,000 to 49,999	45,882	22,267	41,238	41,184	2,247,673	51,994
50,000 to 59,999	190,194	101,566	178,626	173,763	10,411,677	268,866
60,000 to 69,999	138,144	86,139	134,500	133,140	8,942,323	262,094
70,000 to 99,999	237,168	171,166	234,771	236,780	19,665,673	710,849
$ 100,000 and over	258,458	204,289	256,971	243,963	74,814,869	4,999,792
Total	3,484,578	1,242,038	2,005,307	2,777,066	$ 164,611,419	$ 6,852,474

MADERA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	363	212	10	212	$ -23,390	$ 3
$ 1 to 9,999	8,682	1,251	1,677	5,837	48,560	51
10,000 to 11,999	1,911	440	502	1,788	21,007	28
12,000 to 13,999	1,812	533	610	1,740	23,565	41
14,000 to 15,999	1,757	582	594	1,742	26,352	63
16,000 to 17,999	1,560	557	555	1,527	26,491	95
18,000 to 19,999	1,488	622	516	1,593	28,206	109
20,000 to 21,999	1,302	618	532	1,261	27,282	138
22,000 to 23,999	1,188	597	507	1,185	27,314	151
24,000 to 25,999	1,112	585	519	1,113	27,798	183
26,000 to 27,999	989	534	537	958	26,679	203
28,000 to 29,999	969	555	528	1,002	28,054	221
30,000 to 31,999	845	509	528	842	26,190	237
32,000 to 33,999	831	497	551	792	27,408	292
34,000 to 35,999	768	485	531	708	26,852	293
36,000 to 37,999	723	461	562	708	26,747	345
38,000 to 39,999	657	449	515	663	25,574	338
40,000 to 41,999	640	440	517	699	26,248	354
42,000 to 43,999	625	455	552	605	26,879	375
44,000 to 45,999	571	441	489	666	25,664	345
46,000 to 47,999	544	401	496	536	25,573	428
48,000 to 49,999	536	419	499	565	26,242	453
50,000 to 59,999	2,130	1,759	2,063	2,328	116,647	2,375
60,000 to 69,999	1,568	1,378	1,553	1,741	101,545	2,578
70,000 to 99,999	2,188	2,012	2,178	2,403	179,410	6,238
$ 100,000 and over	1,246	1,147	1,244	1,218	251,371	17,291
Total	37,005	17,939	19,365	34,432	$ 1,200,269	$ 33,228

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	1,400	355	42	419	$ -94,272	$ 340
$ 1 to 9,999	17,791	876	6,922	1,821	84,588	372
10,000 to 11,999	3,180	302	1,364	675	34,970	116
12,000 to 13,999	3,079	403	1,926	716	40,016	151
14,000 to 15,999	3,069	429	1,973	809	46,073	234
16,000 to 17,999	2,988	484	1,952	795	50,867	353
18,000 to 19,999	2,940	512	1,972	855	55,852	467
20,000 to 21,999	2,886	579	1,963	946	60,563	592
22,000 to 23,999	2,761	564	1,901	907	63,482	717
24,000 to 25,999	2,770	626	2,029	889	69,225	950
26,000 to 27,999	2,542	541	1,972	803	68,614	1,072
28,000 to 29,999	2,614	618	2,048	860	75,815	1,288
30,000 to 31,999	2,598	603	2,159	777	80,512	1,522
32,000 to 33,999	2,459	565	2,115	737	81,122	1,727
34,000 to 35,999	2,412	605	2,115	726	84,457	1,873
36,000 to 37,999	2,278	596	2,028	739	84,229	1,973
38,000 to 39,999	2,142	613	1,916	721	83,536	2,047
40,000 to 41,999	2,037	624	1,843	727	83,498	2,108
42,000 to 43,999	1,993	628	1,834	725	85,691	2,293
44,000 to 45,999	1,954	633	1,822	700	87,932	2,475
46,000 to 47,999	1,767	594	1,640	672	83,045	2,453
48,000 to 49,999	1,670	608	1,567	606	81,835	2,453
50,000 to 59,999	7,487	3,058	7,146	3,138	410,057	13,153
60,000 to 69,999	6,010	3,068	5,854	3,043	389,478	13,476
70,000 to 99,999	12,567	7,849	12,389	7,804	1,051,699	41,982
$ 100,000 and over	24,345	19,167	24,260	20,892	8,244,411	593,516
Total	119,739	45,500	94,752	52,502	$ 11,487,296	$ 689,703

MARIPOSA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	79	31		24	$ -1,452	
$ 1 to 9,999	1,040	166	201	300	5,467	$ 7
10,000 to 11,999	237	67	86	82	2,616	4
12,000 to 13,999	276	87	134	105	3,582	8
14,000 to 15,999	311	103	155	123	4,659	17
16,000 to 17,999	263	79	141	90	4,475	23
18,000 to 19,999	267	89	163	89	5,067	36
20,000 to 21,999	263	109	157	108	5,523	43
22,000 to 23,999	213	100	125	103	4,899	40
24,000 to 25,999	189	84	141	90	4,718	49
26,000 to 27,999	179	89	124	95	4,829	51
28,000 to 29,999	177	96	130	71	5,132	63
30,000 to 31,999	172	98	129	88	5,328	62
32,000 to 33,999	126	80	94	86	4,149	45
34,000 to 35,999	145	95	121	85	5,068	73
36,000 to 37,999	137	89	109	113	5,069	71
38,000 to 39,999	113	76	94	71	4,393	69
40,000 to 41,999	127	89	115	72	5,197	87
42,000 to 43,999	105	87	92	93	4,511	64
44,000 to 45,999	110	89	98	93	4,936	81
46,000 to 47,999	93	77	86	82	4,367	71
48,000 to 49,999	91	67	87	76	4,456	93
50,000 to 59,999	399	335	384	373	21,889	478
60,000 to 69,999	274	241	274	242	17,720	476
70,000 to 99,999	346	307	344	287	28,488	1,059
$ 100,000 and over	189	156	188	126	33,100	2,107
Total	5,921	2,986	3,772	3,167	$ 198,188	$ 5,178

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	322	137	7	109	$ -9,186	$ 2
$ 1 to 9,999	7,007	836	1,635	2,405	36,850	48
10,000 to 11,999	1,613	307	530	777	17,709	30
12,000 to 13,999	1,552	403	707	964	20,155	47
14,000 to 15,999	1,510	405	691	979	22,622	72
16,000 to 17,999	1,494	450	718	921	25,379	117
18,000 to 19,999	1,370	469	662	959	25,997	144
20,000 to 21,999	1,240	450	646	789	26,000	178
22,000 to 23,999	1,146	466	575	742	26,367	189
24,000 to 25,999	1,028	430	611	691	25,656	230
26,000 to 27,999	1,001	472	595	754	27,003	254
28,000 to 29,999	917	441	622	628	26,600	302
30,000 to 31,999	885	422	628	630	27,427	344
32,000 to 33,999	770	422	569	568	25,392	328
34,000 to 35,999	741	424	543	615	25,923	348
36,000 to 37,999	716	418	576	594	26,467	393
38,000 to 39,999	708	424	598	579	27,595	452
40,000 to 41,999	660	436	567	560	27,039	430
42,000 to 43,999	598	409	538	469	25,724	430
44,000 to 45,999	532	372	482	440	23,920	424
46,000 to 47,999	501	373	472	450	23,540	430
48,000 to 49,999	468	334	447	415	22,924	466
50,000 to 59,999	1,917	1,512	1,877	1,720	104,627	2,387
60,000 to 69,999	1,345	1,135	1,335	1,228	86,990	2,397
70,000 to 99,999	1,883	1,631	1,877	1,630	154,212	5,713
$ 100,000 and over	1,373	1,127	1,366	1,019	372,266	26,931
Total	33,297	14,705	19,874	21,635	$ 1,245,199	$ 43,087

MERCED						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	498	279	6	274	$ -20,539	$ 2
$ 1 to 9,999	14,696	2,060	2,908	9,255	81,195	83
10,000 to 11,999	3,372	777	947	3,126	37,110	51
12,000 to 13,999	3,274	853	1,216	3,175	42,566	80
14,000 to 15,999	3,107	968	1,155	3,008	46,574	121
16,000 to 17,999	2,947	1,049	1,045	3,039	50,104	174
18,000 to 19,999	2,881	1,098	1,108	3,085	54,702	235
20,000 to 21,999	2,503	1,109	990	2,768	52,545	261
22,000 to 23,999	2,269	992	982	2,532	52,188	323
24,000 to 25,999	2,064	1,024	972	2,323	51,571	356
26,000 to 27,999	1,971	1,031	1,008	2,191	53,182	421
28,000 to 29,999	1,740	965	935	2,001	50,419	427
30,000 to 31,999	1,553	928	906	1,737	48,123	443
32,000 to 33,999	1,483	881	934	1,632	48,937	505
34,000 to 35,999	1,446	888	939	1,670	50,606	575
36,000 to 37,999	1,345	867	943	1,617	49,726	568
38,000 to 39,999	1,214	831	887	1,491	47,286	564
40,000 to 41,999	1,222	834	969	1,455	50,081	660
42,000 to 43,999	1,126	813	920	1,399	48,423	670
44,000 to 45,999	1,035	743	906	1,235	46,552	695
46,000 to 47,999	977	736	885	1,187	45,911	746
48,000 to 49,999	882	663	820	1,015	43,224	782
50,000 to 59,999	3,680	2,983	3,530	4,556	201,165	4,094
60,000 to 69,999	2,497	2,183	2,466	3,083	161,333	4,125
70,000 to 99,999	3,377	3,088	3,366	4,118	276,310	9,698
$ 100,000 and over	1,842	1,656	1,829	1,999	346,403	21,656
Total	65,001	30,299	33,572	64,971	$ 2,015,696	$ 48,316

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	85	49		30	$ -10,431	
$ 1 to 9,999	606	127	134	176	3,167	$ 4
10,000 to 11,999	102	31	39	36	1,118	2
12,000 to 13,999	144	46	70	63	1,865	7
14,000 to 15,999	127	48	54	77	1,905	6
16,000 to 17,999	136	66	53	79	2,309	7
18,000 to 19,999	124	64	65	77	2,354	11
20,000 to 21,999	108	60	51	65	2,264	13
22,000 to 23,999	85	51	49	50	1,953	13
24,000 to 25,999	84	54	50	56	2,104	15
26,000 to 27,999	90	53	62	67	2,427	24
28,000 to 29,999	82	52	56	52	2,380	20
30,000 to 31,999	74	55	55	59	2,296	24
32,000 to 33,999	58	37	40	42	1,916	22
34,000 to 35,999	54	34	46	28	1,885	28
36,000 to 37,999	71	49	63	51	2,635	36
38,000 to 39,999	50	32	46	26	1,945	35
40,000 to 41,999	62	46	56	42	2,541	39
42,000 to 43,999	47	36	46	35	2,028	32
44,000 to 45,999	52	40	51	57	2,342	39
46,000 to 47,999	39	35	38	37	1,837	31
48,000 to 49,999	47	31	47	47	2,301	54
50,000 to 59,999	181	149	179	187	9,925	235
60,000 to 69,999	124	113	123	101	8,010	233
70,000 to 99,999	116	107	114	116	9,482	361
$ 100,000 and over	62	53	62	38	10,238	674
Total	2,810	1,518	1,649	1,694	$ 72,798	$ 1,965

MONO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	38	13	3	19	$ -1,455	$ 7
$ 1 to 9,999	919	78	226	224	4,947	7
10,000 to 11,999	208	26	74	74	2,294	4
12,000 to 13,999	230	31	142	89	2,980	9
14,000 to 15,999	217	36	135	83	3,256	13
16,000 to 17,999	199	42	112	108	3,382	18
18,000 to 19,999	188	41	116	94	3,564	27
20,000 to 21,999	177	31	113	105	3,716	32
22,000 to 23,999	177	47	104	109	4,057	39
24,000 to 25,999	142	54	90	91	3,542	35
26,000 to 27,999	119	35	81	77	3,216	44
28,000 to 29,999	109	50	76	67	3,164	37
30,000 to 31,999	113	52	79	64	3,500	48
32,000 to 33,999	109	47	90	51	3,607	58
34,000 to 35,999	86	48	61	63	3,005	43
36,000 to 37,999	82	46	69	52	3,030	49
38,000 to 39,999	87	51	76	63	3,397	56
40,000 to 41,999	83	43	73	59	3,402	65
42,000 to 43,999	74	46	67	62	3,170	55
44,000 to 45,999	59	42	55	32	2,660	47
46,000 to 47,999	62	45	59	36	2,913	57
48,000 to 49,999	70	51	67	57	3,434	72
50,000 to 59,999	263	197	260	252	14,463	345
60,000 to 69,999	191	154	188	156	12,337	345
70,000 to 99,999	325	277	325	271	26,945	967
$ 100,000 and over	238	206	238	207	43,756	2,650
Total	4,565	1,789	2,979	2,565	$ 166,283	$ 5,131

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	983	355	26	370	$ -52,629	$ 15
$ 1 to 9,999	26,966	2,793	6,241	14,686	151,163	199
10,000 to 11,999	6,886	1,265	1,847	6,200	75,763	112
12,000 to 13,999	6,573	1,363	2,491	6,008	85,292	169
14,000 to 15,999	6,228	1,438	2,446	5,757	93,359	258
16,000 to 17,999	5,888	1,607	2,430	5,525	100,004	411
18,000 to 19,999	5,491	1,657	2,444	5,117	104,296	537
20,000 to 21,999	4,993	1,555	2,410	4,475	104,874	676
22,000 to 23,999	4,681	1,610	2,254	4,331	107,662	807
24,000 to 25,999	4,527	1,591	2,412	4,129	113,096	1,044
26,000 to 27,999	4,087	1,503	2,435	3,547	110,326	1,173
28,000 to 29,999	3,831	1,502	2,318	3,436	111,067	1,297
30,000 to 31,999	3,585	1,468	2,336	3,281	111,069	1,405
32,000 to 33,999	3,371	1,454	2,290	3,140	111,215	1,537
34,000 to 35,999	3,098	1,453	2,183	2,858	108,369	1,595
36,000 to 37,999	3,014	1,424	2,258	2,844	111,479	1,755
38,000 to 39,999	2,716	1,385	2,098	2,528	105,857	1,797
40,000 to 41,999	2,602	1,358	2,102	2,534	106,621	1,902
42,000 to 43,999	2,406	1,280	1,999	2,277	103,426	1,923
44,000 to 45,999	2,213	1,229	1,921	2,080	99,562	1,967
46,000 to 47,999	2,109	1,208	1,875	1,944	99,130	2,045
48,000 to 49,999	2,012	1,225	1,801	1,991	98,574	2,069
50,000 to 59,999	8,068	5,411	7,629	7,737	442,226	10,455
60,000 to 69,999	6,082	4,594	5,954	6,167	393,728	10,896
70,000 to 99,999	10,602	8,720	10,512	10,520	876,770	30,654
$ 100,000 and over	9,600	7,986	9,545	8,073	2,365,144	156,085
Total	142,612	58,434	84,257	121,555	$ 6,237,442	$ 232,782

NAPA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	385	154	13	130	$ -35,707	$ 6
$ 1 to 9,999	7,475	579	2,500	1,476	38,736	81
10,000 to 11,999	1,688	238	619	709	18,565	42
12,000 to 13,999	1,750	297	968	721	22,750	67
14,000 to 15,999	1,779	386	942	1,008	26,680	92
16,000 to 17,999	1,728	408	913	971	29,321	148
18,000 to 19,999	1,642	476	919	1,058	31,158	201
20,000 to 21,999	1,696	495	967	1,068	35,617	274
22,000 to 23,999	1,552	531	862	1,050	35,706	316
24,000 to 25,999	1,502	495	942	1,052	37,512	385
26,000 to 27,999	1,471	549	963	1,010	39,727	456
28,000 to 29,999	1,377	509	954	914	39,927	519
30,000 to 31,999	1,352	532	962	960	41,857	589
32,000 to 33,999	1,238	504	945	879	40,834	656
34,000 to 35,999	1,210	519	933	840	42,368	690
36,000 to 37,999	1,089	502	886	746	40,286	698
38,000 to 39,999	1,038	485	863	756	40,473	746
40,000 to 41,999	952	492	789	728	38,993	726
42,000 to 43,999	930	497	817	704	39,997	790
44,000 to 45,999	880	484	781	674	39,566	782
46,000 to 47,999	817	473	739	648	38,385	834
48,000 to 49,999	771	473	699	604	37,787	823
50,000 to 59,999	3,225	2,152	3,085	2,761	176,483	4,316
60,000 to 69,999	2,478	1,846	2,437	2,197	160,563	4,509
70,000 to 99,999	4,413	3,732	4,383	4,114	366,228	12,823
$ 100,000 and over	4,487	3,790	4,470	4,007	1,246,500	84,469
Total	48,925	21,598	34,351	31,785	$ 2,670,313	$ 116,038

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	432	182	10	124	$ -11,967	$ 3
$ 1 to 9,999	6,395	670	1,895	1,195	33,210	67
10,000 to 11,999	1,402	265	523	432	15,403	31
12,000 to 13,999	1,435	332	723	524	18,658	45
14,000 to 15,999	1,390	383	692	523	20,852	72
16,000 to 17,999	1,323	427	646	577	22,496	105
18,000 to 19,999	1,279	455	652	576	24,286	136
20,000 to 21,999	1,118	391	631	594	23,478	168
22,000 to 23,999	1,110	439	595	544	25,521	192
24,000 to 25,999	1,124	473	711	509	28,075	257
26,000 to 27,999	1,031	460	686	503	27,856	288
28,000 to 29,999	977	476	676	509	28,326	298
30,000 to 31,999	941	460	706	467	29,176	359
32,000 to 33,999	927	488	707	541	30,559	392
34,000 to 35,999	836	466	636	484	29,246	405
36,000 to 37,999	760	455	606	523	28,116	374
38,000 to 39,999	721	438	593	481	28,119	423
40,000 to 41,999	771	498	661	522	31,664	489
42,000 to 43,999	746	473	663	527	32,077	541
44,000 to 45,999	671	473	606	473	30,186	499
46,000 to 47,999	655	450	601	442	30,794	557
48,000 to 49,999	607	442	570	470	29,751	553
50,000 to 59,999	2,599	2,024	2,514	2,144	142,526	3,060
60,000 to 69,999	1,910	1,626	1,878	1,738	123,617	3,110
70,000 to 99,999	3,198	2,808	3,178	2,852	263,813	9,072
$ 100,000 and over	2,475	2,169	2,464	2,170	500,166	32,189
Total	36,833	18,223	24,823	20,444	$ 1,586,003	$ 53,687

ORANGE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	8,667	3,156	253	3,104	$ -568,100	$ 380
$ 1 to 9,999	190,289	17,194	55,472	55,648	993,607	1,969
10,000 to 11,999	42,183	6,447	15,437	23,565	464,523	1,012
12,000 to 13,999	43,497	7,823	20,288	27,545	565,124	1,480
14,000 to 15,999	42,547	9,210	19,590	29,102	637,773	2,107
16,000 to 17,999	40,555	9,651	19,187	29,569	688,998	3,251
18,000 to 19,999	38,266	9,897	19,232	28,073	726,418	4,324
20,000 to 21,999	35,644	10,036	18,251	27,296	748,096	5,207
22,000 to 23,999	33,985	9,940	18,044	25,478	781,088	6,527
24,000 to 25,999	32,148	9,951	18,615	23,882	803,251	8,071
26,000 to 27,999	30,603	9,757	19,288	22,623	825,908	9,626
28,000 to 29,999	29,099	9,696	18,976	21,293	843,757	10,820
30,000 to 31,999	27,668	9,400	19,416	19,754	857,391	12,412
32,000 to 33,999	26,376	9,275	19,413	18,847	870,106	13,779
34,000 to 35,999	24,893	9,322	18,834	18,166	871,096	14,684
36,000 to 37,999	23,618	9,199	18,654	17,373	873,573	15,608
38,000 to 39,999	22,422	9,099	18,217	16,905	874,357	16,470
40,000 to 41,999	20,833	8,877	17,432	15,760	853,875	16,992
42,000 to 43,999	19,415	8,638	16,580	14,933	834,559	17,272
44,000 to 45,999	18,228	8,524	15,872	14,387	820,281	17,513
46,000 to 47,999	17,400	8,496	15,462	13,929	817,541	18,174
48,000 to 49,999	16,531	8,368	14,943	13,124	809,797	18,609
50,000 to 59,999	70,908	40,337	66,659	59,790	3,886,762	97,624
60,000 to 69,999	56,555	37,925	55,108	51,903	3,666,167	103,158
70,000 to 99,999	110,977	87,062	110,055	113,370	9,252,526	317,750
$ 100,000 and over	129,531	111,692	128,990	138,891	30,754,120	2,011,913
Total	1,152,838	478,972	778,268	844,310	$ 63,552,596	$ 2,746,732

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	843	336	27	351	$ -30,250	$ 19
$ 1 to 9,999	17,818	1,497	6,310	3,021	90,218	218
10,000 to 11,999	3,512	478	1,460	979	38,586	94
12,000 to 13,999	3,668	669	2,124	1,257	47,746	146
14,000 to 15,999	3,632	720	2,121	1,344	54,440	218
16,000 to 17,999	3,530	872	1,987	1,526	60,026	329
18,000 to 19,999	3,396	927	1,972	1,545	64,399	441
20,000 to 21,999	3,163	960	1,830	1,399	66,407	514
22,000 to 23,999	3,065	1,046	1,744	1,499	70,494	608
24,000 to 25,999	2,861	995	1,853	1,401	71,501	717
26,000 to 27,999	2,700	1,014	1,830	1,405	72,844	836
28,000 to 29,999	2,634	1,071	1,839	1,397	76,357	926
30,000 to 31,999	2,518	1,079	1,881	1,350	78,015	1,043
32,000 to 33,999	2,443	1,075	1,884	1,368	80,567	1,177
34,000 to 35,999	2,351	1,112	1,848	1,402	82,268	1,224
36,000 to 37,999	2,395	1,205	1,959	1,489	88,555	1,384
38,000 to 39,999	2,176	1,122	1,812	1,460	84,879	1,395
40,000 to 41,999	2,134	1,193	1,826	1,496	87,505	1,472
42,000 to 43,999	2,038	1,156	1,781	1,499	87,587	1,543
44,000 to 45,999	1,926	1,150	1,725	1,447	86,647	1,583
46,000 to 47,999	1,831	1,130	1,654	1,492	86,075	1,621
48,000 to 49,999	1,883	1,194	1,743	1,531	92,216	1,852
50,000 to 59,999	7,941	5,588	7,612	7,116	435,610	9,670
60,000 to 69,999	6,706	5,405	6,602	6,523	434,844	11,050
70,000 to 99,999	12,899	11,458	12,827	14,085	1,072,673	35,605
$ 100,000 and over	11,473	10,469	11,443	13,129	2,234,069	139,639
Total	111,536	54,921	81,694	72,511	$ 5,714,278	$ 215,324

PLUMAS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	84	54	5	38	$ -2,046	$ 2
$ 1 to 9,999	1,566	227	457	310	8,002	15
10,000 to 11,999	313	81	101	110	3,431	4
12,000 to 13,999	279	92	116	136	3,619	7
14,000 to 15,999	303	111	140	140	4,543	13
16,000 to 17,999	286	116	117	150	4,874	17
18,000 to 19,999	276	121	143	172	5,238	27
20,000 to 21,999	228	110	126	125	4,793	33
22,000 to 23,999	237	106	128	122	5,441	39
24,000 to 25,999	233	110	158	115	5,812	55
26,000 to 27,999	224	114	148	130	6,056	60
28,000 to 29,999	221	119	154	137	6,399	65
30,000 to 31,999	203	97	151	122	6,299	80
32,000 to 33,999	210	136	150	172	6,938	80
34,000 to 35,999	175	109	141	111	6,116	83
36,000 to 37,999	161	114	131	109	5,956	79
38,000 to 39,999	171	115	144	130	6,667	101
40,000 to 41,999	155	106	137	121	6,355	109
42,000 to 43,999	135	112	117	120	5,801	80
44,000 to 45,999	147	113	139	124	6,626	116
46,000 to 47,999	141	111	133	123	6,623	111
48,000 to 49,999	135	111	128	100	6,614	124
50,000 to 59,999	534	461	520	486	29,172	616
60,000 to 69,999	373	335	371	325	24,174	662
70,000 to 99,999	567	522	566	554	46,062	1,669
$ 100,000 and over	297	275	296	205	58,460	3,669
Total	7,654	4,078	4,917	4,487	$ 278,026	$ 7,916

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	4,006	1,655	85	1,260	$ -156,076	$ 39
$ 1 to 9,999	94,509	11,740	19,108	45,285	518,742	580
10,000 to 11,999	23,016	4,335	6,595	16,513	253,308	379
12,000 to 13,999	23,331	5,314	9,092	17,642	302,968	597
14,000 to 15,999	22,176	6,044	8,459	17,314	332,166	866
16,000 to 17,999	20,170	6,225	7,858	16,573	342,732	1,264
18,000 to 19,999	18,756	6,427	7,687	16,232	355,875	1,601
20,000 to 21,999	17,585	6,288	7,617	15,142	368,937	1,983
22,000 to 23,999	16,220	6,361	7,135	14,509	372,885	2,303
24,000 to 25,999	14,969	6,163	7,513	13,780	374,122	2,770
26,000 to 27,999	14,162	6,195	7,714	13,387	382,207	3,183
28,000 to 29,999	13,171	5,955	7,589	12,215	381,853	3,569
30,000 to 31,999	12,199	5,736	7,517	11,591	377,976	3,865
32,000 to 33,999	11,418	5,753	7,298	11,180	376,593	4,113
34,000 to 35,999	10,839	5,796	7,167	11,070	379,357	4,365
36,000 to 37,999	10,326	5,596	7,281	10,575	381,936	4,807
38,000 to 39,999	9,882	5,622	7,273	10,405	385,356	5,134
40,000 to 41,999	9,269	5,512	7,095	9,822	379,921	5,279
42,000 to 43,999	9,002	5,482	7,151	9,696	387,040	5,635
44,000 to 45,999	8,720	5,504	7,218	9,718	392,330	6,057
46,000 to 47,999	7,855	5,135	6,654	8,997	369,125	5,843
48,000 to 49,999	7,759	5,197	6,839	8,664	380,238	6,468
50,000 to 59,999	33,518	24,453	31,098	40,017	1,836,445	35,332
60,000 to 69,999	25,406	20,723	24,808	31,629	1,645,077	38,232
70,000 to 99,999	41,240	36,308	40,983	52,171	3,395,978	106,724
$ 100,000 and over	26,213	23,060	26,097	27,779	5,315,966	330,197
Total	505,717	232,579	290,931	453,166	$ 19,833,058	$ 581,187

SACRAMENTO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,321	850	49	815	$ -82,090	$ 14
$ 1 to 9,999	75,869	7,227	20,770	24,698	401,686	716
10,000 to 11,999	17,507	2,422	6,613	8,271	192,697	394
12,000 to 13,999	17,623	2,833	9,893	8,545	228,984	637
14,000 to 15,999	16,949	3,159	9,384	9,580	253,990	962
16,000 to 17,999	16,490	3,510	9,195	9,027	280,217	1,497
18,000 to 19,999	15,891	3,572	9,264	9,060	301,707	2,061
20,000 to 21,999	15,234	3,799	8,903	8,866	319,903	2,539
22,000 to 23,999	15,085	3,919	9,113	8,564	346,883	3,260
24,000 to 25,999	14,863	4,065	9,620	8,840	371,454	4,094
26,000 to 27,999	14,508	4,122	10,023	8,589	391,626	32,961
28,000 to 29,999	13,949	4,107	9,850	8,477	404,433	5,519
30,000 to 31,999	12,927	4,098	9,725	7,797	400,728	6,174
32,000 to 33,999	12,075	4,192	9,542	7,413	398,230	6,514
34,000 to 35,999	11,158	4,192	8,973	7,137	390,345	6,776
36,000 to 37,999	10,592	4,249	8,858	7,011	391,756	7,072
38,000 to 39,999	10,130	4,414	8,591	7,113	395,058	7,407
40,000 to 41,999	9,402	4,320	8,223	6,714	385,444	7,597
42,000 to 43,999	8,968	4,270	8,076	6,379	385,603	8,038
44,000 to 45,999	8,535	4,234	7,839	6,116	384,042	8,364
46,000 to 47,999	8,355	4,230	7,844	6,148	392,624	8,963
48,000 to 49,999	7,992	4,250	7,576	6,093	391,443	9,186
50,000 to 59,999	33,035	20,601	32,029	27,533	1,809,583	18,106
60,000 to 69,999	24,328	18,321	24,088	22,578	1,575,008	44,950
70,000 to 99,999	40,605	34,446	40,501	40,225	3,356,354	120,991
$ 100,000 and over	27,474	24,089	27,410	27,541	5,819,656	324,233
Total	461,865	183,491	321,952	299,130	$ 19,887,364	$ 639,025

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	110	51	3	86	$ -7,695	
$ 1 to 9,999	3,676	355	1,035	1,575	19,747	$ 34
10,000 to 11,999	763	128	279	539	8,400	17
12,000 to 13,999	775	178	331	561	10,052	26
14,000 to 15,999	701	195	293	575	10,508	33
16,000 to 17,999	663	174	270	582	11,250	47
18,000 to 19,999	594	169	260	569	11,295	59
20,000 to 21,999	554	197	225	575	11,646	66
22,000 to 23,999	567	190	252	578	13,013	90
24,000 to 25,999	514	206	239	520	12,834	100
26,000 to 27,999	475	194	240	524	12,827	112
28,000 to 29,999	459	190	267	462	13,309	145
30,000 to 31,999	422	197	248	441	13,068	144
32,000 to 33,999	411	182	260	451	13,541	162
34,000 to 35,999	375	170	258	456	13,127	178
36,000 to 37,999	391	207	283	421	14,470	188
38,000 to 39,999	336	197	240	374	13,091	184
40,000 to 41,999	323	156	265	321	13,235	237
42,000 to 43,999	330	198	263	386	14,195	231
44,000 to 45,999	306	193	268	283	13,772	241
46,000 to 47,999	313	200	268	379	14,692	270
48,000 to 49,999	308	200	273	356	15,094	264
50,000 to 59,999	1,258	929	1,175	1,519	69,044	1,365
60,000 to 69,999	1,084	885	1,053	1,380	70,265	1,670
70,000 to 99,999	2,121	1,873	2,106	2,782	175,854	5,555
$ 100,000 and over	1,491	1,341	1,489	1,765	258,158	15,375
Total	19,320	9,157	12,143	18,460	$ 838,791	$ 26,813

SAN BERNARDINO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,072	1,332	75	1,375	$ -114,286	$ 37
$ 1 to 9,999	103,220	11,908	22,678	47,770	554,916	691
10,000 to 11,999	24,410	4,331	7,936	17,518	268,821	461
12,000 to 13,999	24,495	5,237	10,073	18,641	318,068	704
14,000 to 15,999	22,980	5,819	9,222	18,896	344,330	977
16,000 to 17,999	20,877	5,981	8,313	18,113	354,481	1,346
18,000 to 19,999	19,353	6,083	8,116	17,415	367,456	1,734
20,000 to 21,999	18,380	6,151	8,041	16,982	385,701	2,130
22,000 to 23,999	17,298	6,353	7,591	16,722	397,664	2,481
24,000 to 25,999	16,395	6,353	7,938	16,486	409,622	3,045
26,000 to 27,999	15,479	6,188	8,168	15,493	417,624	3,534
28,000 to 29,999	14,787	6,298	8,291	14,773	428,626	4,014
30,000 to 31,999	13,969	6,198	8,430	14,182	432,881	4,442
32,000 to 33,999	12,864	6,033	8,150	13,543	424,242	4,712
34,000 to 35,999	12,334	6,085	8,018	13,434	431,590	5,042
36,000 to 37,999	11,663	5,989	8,195	12,668	431,474	5,467
38,000 to 39,999	11,562	6,333	8,282	13,280	450,767	5,811
40,000 to 41,999	10,857	6,245	8,163	12,664	444,946	6,082
42,000 to 43,999	10,256	6,035	8,054	12,022	440,884	6,486
44,000 to 45,999	9,757	5,959	8,015	11,593	438,975	6,750
46,000 to 47,999	9,385	5,896	7,972	11,293	441,062	7,083
48,000 to 49,999	9,039	5,924	7,896	10,872	442,862	7,517
50,000 to 59,999	37,180	26,621	34,486	46,193	2,036,017	39,562
60,000 to 69,999	27,868	22,549	27,244	35,867	1,805,242	41,993
70,000 to 99,999	44,974	40,144	44,707	60,069	3,706,629	115,464
$ 100,000 and over	25,810	23,502	25,735	31,953	4,617,266	267,693
Total	548,264	245,547	319,789	519,817	$ 20,677,861	$ 545,259

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	7,387	2,535	178	2,473	$ -420,763	$ 202
$ 1 to 9,999	187,975	18,461	49,327	59,150	999,389	1,748
10,000 to 11,999	44,356	6,838	16,338	23,201	488,477	967
12,000 to 13,999	46,727	8,913	23,910	26,684	607,287	1,563
14,000 to 15,999	45,229	10,177	22,913	27,697	678,029	2,341
16,000 to 17,999	42,631	10,795	22,184	26,845	724,368	3,640
18,000 to 19,999	39,942	11,020	21,711	25,808	758,435	4,751
20,000 to 21,999	37,327	10,969	20,897	23,929	783,408	5,909
22,000 to 23,999	35,372	11,332	19,970	22,804	813,214	7,072
24,000 to 25,999	33,557	11,355	20,691	22,048	838,368	8,686
26,000 to 27,999	31,334	11,032	20,626	20,186	845,740	10,114
28,000 to 29,999	29,420	10,893	19,888	19,011	852,786	11,010
30,000 to 31,999	27,955	10,857	20,139	18,437	866,226	12,362
32,000 to 33,999	25,703	10,517	19,352	17,359	847,876	13,099
34,000 to 35,999	24,470	10,479	18,831	17,111	856,294	14,005
36,000 to 37,999	23,032	10,439	18,562	16,224	851,727	14,673
38,000 to 39,999	21,348	10,050	17,711	15,146	832,302	15,166
40,000 to 41,999	20,155	9,973	17,103	14,874	826,189	15,793
42,000 to 43,999	18,923	9,656	16,565	14,163	813,649	16,172
44,000 to 45,999	17,992	9,736	16,016	13,908	809,647	16,515
46,000 to 47,999	16,831	9,273	15,242	13,261	790,746	17,020
48,000 to 49,999	16,115	9,256	14,827	12,740	789,593	17,605
50,000 to 59,999	68,122	43,500	64,898	57,817	3,731,416	90,504
60,000 to 69,999	51,570	37,905	50,582	47,797	3,339,561	91,738
70,000 to 99,999	90,201	73,562	89,496	88,997	7,470,671	257,679
$ 100,000 and over	85,241	72,475	84,855	83,843	20,432,530	1,336,841
Total	1,088,915	451,998	722,814	731,513	$ 51,227,165	$ 1,987,175

SAN FRANCISCO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,933	583	58	661	$ -143,360	$ 211
$ 1 to 9,999	58,916	5,480	13,686	10,987	310,088	569
10,000 to 11,999	13,588	1,794	5,635	3,388	149,526	325
12,000 to 13,999	13,608	2,180	8,771	3,768	176,739	547
14,000 to 15,999	13,761	2,287	9,111	4,186	206,396	936
16,000 to 17,999	13,586	2,503	9,252	4,292	230,948	1,552
18,000 to 19,999	13,009	2,539	9,113	4,479	246,994	2,112
20,000 to 21,999	12,647	2,491	9,033	4,333	265,365	2,719
22,000 to 23,999	12,391	2,532	9,102	4,172	284,943	3,522
24,000 to 25,999	12,552	2,494	9,767	4,295	313,736	4,732
26,000 to 27,999	12,220	2,495	9,844	4,126	329,904	5,739
28,000 to 29,999	11,996	2,501	9,759	4,125	347,780	6,666
30,000 to 31,999	11,319	2,287	9,649	3,614	350,724	7,583
32,000 to 33,999	10,877	2,208	9,621	3,484	358,939	8,615
34,000 to 35,999	10,413	2,211	9,362	3,313	364,337	9,391
36,000 to 37,999	9,667	2,089	8,855	3,110	357,597	9,915
38,000 to 39,999	9,101	2,121	8,421	3,257	354,817	10,289
40,000 to 41,999	8,440	1,993	7,943	2,866	345,994	10,761
42,000 to 43,999	7,860	2,000	7,444	2,789	337,885	10,755
44,000 to 45,999	7,336	1,832	7,013	2,628	330,023	11,075
46,000 to 47,999	6,755	1,857	6,495	2,504	317,411	10,996
48,000 to 49,999	6,475	1,817	6,283	2,339	317,234	11,420
50,000 to 59,999	25,925	8,235	25,446	10,224	1,418,221	55,229
60,000 to 69,999	18,550	6,971	18,364	7,896	1,200,303	51,407
70,000 to 99,999	31,951	14,319	31,762	15,009	2,651,488	128,870
$ 100,000 and over	39,249	22,988	39,034	20,454	13,154,403	945,290
Total	395,125	102,807	298,823	136,299	$ 24,578,433	$ 1,311,226

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	1,197	540	29	543	$ -57,400	$ 49
$ 1 to 9,999	36,082	4,299	8,764	15,515	195,033	267
10,000 to 11,999	8,155	1,516	2,721	5,468	89,788	159
12,000 to 13,999	8,126	1,752	3,676	5,964	105,509	245
14,000 to 15,999	7,519	1,992	3,378	5,377	112,752	354
16,000 to 17,999	7,135	2,043	3,235	5,468	121,180	534
18,000 to 19,999	6,764	2,145	3,220	5,338	128,429	718
20,000 to 21,999	6,367	2,159	3,133	4,931	133,646	859
22,000 to 23,999	5,954	2,144	3,040	4,716	136,916	1,032
24,000 to 25,999	5,596	2,136	3,162	4,532	139,882	1,253
26,000 to 27,999	5,136	2,054	3,149	4,137	138,644	1,420
28,000 to 29,999	4,997	2,033	3,180	3,981	144,902	1,614
30,000 to 31,999	4,767	2,060	3,259	3,850	147,691	1,812
32,000 to 33,999	4,364	1,944	3,094	3,809	143,930	1,900
34,000 to 35,999	4,205	2,031	3,087	3,732	147,094	2,130
36,000 to 37,999	3,940	1,974	3,055	3,573	145,721	2,173
38,000 to 39,999	3,720	2,044	2,959	3,492	145,009	2,217
40,000 to 41,999	3,541	2,012	2,934	3,369	145,096	2,355
42,000 to 43,999	3,304	2,008	2,838	3,301	142,117	2,354
44,000 to 45,999	3,352	2,086	2,944	3,436	150,788	2,621
46,000 to 47,999	3,125	1,999	2,862	3,221	146,847	2,687
48,000 to 49,999	2,942	1,935	2,695	3,210	144,096	2,761
50,000 to 59,999	12,652	9,303	12,174	13,981	693,050	14,971
60,000 to 69,999	9,765	8,068	9,647	11,823	632,182	16,060
70,000 to 99,999	16,205	14,525	16,155	19,941	1,336,731	45,360
$ 100,000 and over	9,712	8,796	9,685	11,020	1,826,896	114,562
Total	188,622	85,598	118,075	157,728	$ 7,336,527	$ 222,469

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	1,002	415	32	340	$ -36,107	$ 10
$ 1 to 9,999	17,932	1,659	5,336	4,086	95,340	190
10,000 to 11,999	3,874	655	1,396	1,322	42,627	83
12,000 to 13,999	3,847	797	2,058	1,576	49,939	120
14,000 to 15,999	3,700	899	1,970	1,669	55,461	203
16,000 to 17,999	3,408	982	1,794	1,638	57,896	280
18,000 to 19,999	3,339	1,036	1,796	1,619	63,394	384
20,000 to 21,999	3,054	1,078	1,649	1,661	64,067	443
22,000 to 23,999	2,795	1,059	1,542	1,476	64,302	524
24,000 to 25,999	2,731	1,072	1,753	1,467	68,228	670
26,000 to 27,999	2,519	1,054	1,704	1,349	67,983	763
28,000 to 29,999	2,418	1,106	1,641	1,441	70,066	800
30,000 to 31,999	2,291	1,072	1,656	1,325	70,972	922
32,000 to 33,999	2,177	1,042	1,669	1,278	71,784	1,008
34,000 to 35,999	2,118	1,087	1,630	1,337	74,082	1,080
36,000 to 37,999	1,941	1,084	1,542	1,335	71,787	1,089
38,000 to 39,999	1,846	1,034	1,526	1,261	72,014	1,202
40,000 to 41,999	1,790	1,060	1,494	1,337	73,346	1,212
42,000 to 43,999	1,644	982	1,407	1,228	70,664	1,241
44,000 to 45,999	1,587	982	1,413	1,164	71,414	1,303
46,000 to 47,999	1,562	978	1,416	1,239	73,359	1,464
48,000 to 49,999	1,386	907	1,283	1,128	67,901	1,390
50,000 to 59,999	6,216	4,575	5,926	5,423	340,511	7,498
60,000 to 69,999	4,645	3,754	4,564	4,263	301,310	7,858
70,000 to 99,999	7,879	6,818	7,825	7,622	651,418	22,205
$ 100,000 and over	5,947	5,213	5,915	5,343	1,315,090	85,647
Total	93,648	42,400	61,937	54,927	$ 3,988,848	$ 139,589

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	2,006	567	42	583	$ -106,993	$ 90
$ 1 to 9,999	44,797	2,768	17,204	5,958	221,626	739
10,000 to 11,999	8,609	1,075	3,870	2,588	94,706	286
12,000 to 13,999	8,811	1,270	5,353	2,890	114,371	444
14,000 to 15,999	8,750	1,472	5,321	3,104	131,143	607
16,000 to 17,999	8,716	1,690	5,320	3,523	148,219	969
18,000 to 19,999	8,763	1,765	5,560	3,630	166,303	1,323
20,000 to 21,999	8,432	1,786	5,488	3,469	177,025	1,674
22,000 to 23,999	8,389	1,873	5,502	3,608	192,920	2,170
24,000 to 25,999	8,334	2,035	5,785	3,788	208,246	2,675
26,000 to 27,999	8,167	2,006	6,049	3,628	220,472	3,254
28,000 to 29,999	8,099	2,148	6,124	3,755	234,855	3,778
30,000 to 31,999	7,771	2,037	6,148	3,646	240,854	4,262
32,000 to 33,999	7,561	2,058	6,233	3,677	249,446	4,913
34,000 to 35,999	7,208	1,995	6,094	3,423	252,257	5,366
36,000 to 37,999	6,859	2,125	5,958	3,371	253,681	5,616
38,000 to 39,999	6,532	2,076	5,767	3,274	254,609	6,062
40,000 to 41,999	6,360	2,159	5,651	3,490	260,666	6,483
42,000 to 43,999	5,946	2,203	5,386	3,308	255,584	6,490
44,000 to 45,999	5,685	2,131	5,223	3,119	255,797	6,795
46,000 to 47,999	5,366	2,103	4,991	3,021	252,185	7,002
48,000 to 49,999	5,094	2,129	4,774	3,028	249,553	7,093
50,000 to 59,999	22,078	10,741	21,153	14,541	1,210,459	37,010
60,000 to 69,999	17,749	10,347	17,359	12,979	1,150,397	38,376
70,000 to 99,999	35,424	24,770	35,145	29,637	2,956,263	114,823
$ 100,000 and over	49,941	40,627	49,768	45,720	15,749,597	1,127,344
Total	321,447	127,956	251,268	176,758	$ 25,394,241	$ 1,395,644

SANTA BARBARA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,381	465	34	446	$ -104,450	$ 28
$ 1 to 9,999	27,999	2,489	7,379	9,865	150,323	309
10,000 to 11,999	6,519	1,048	2,135	3,759	71,721	126
12,000 to 13,999	6,307	1,262	3,085	3,841	81,964	200
14,000 to 15,999	6,264	1,562	2,918	4,186	93,861	303
16,000 to 17,999	6,102	1,625	3,087	4,097	103,694	522
18,000 to 19,999	5,653	1,692	2,903	4,150	107,274	637
20,000 to 21,999	5,208	1,650	2,726	3,837	109,324	766
22,000 to 23,999	4,945	1,728	2,662	3,589	113,642	968
24,000 to 25,999	4,702	1,664	2,807	3,293	117,456	1,194
26,000 to 27,999	4,298	1,574	2,758	3,030	116,004	1,337
28,000 to 29,999	4,064	1,572	2,626	2,929	117,813	1,462
30,000 to 31,999	3,901	1,504	2,778	2,576	120,834	1,763
32,000 to 33,999	3,631	1,551	2,663	2,547	119,762	1,832
34,000 to 35,999	3,474	1,523	2,625	2,494	121,561	2,006
36,000 to 37,999	3,278	1,459	2,622	2,301	121,288	2,179
38,000 to 39,999	3,064	1,490	2,492	2,277	119,482	2,186
40,000 to 41,999	2,907	1,501	2,466	2,185	119,130	2,241
42,000 to 43,999	2,711	1,505	2,310	2,165	116,546	2,237
44,000 to 45,999	2,532	1,449	2,226	2,042	113,920	2,301
46,000 to 47,999	2,392	1,358	2,162	1,809	112,381	2,507
48,000 to 49,999	2,230	1,323	2,041	1,855	109,260	2,468
50,000 to 59,999	9,367	6,189	8,872	8,001	512,880	12,556
60,000 to 69,999	7,028	5,225	6,858	6,326	454,689	12,538
70,000 to 99,999	12,152	9,748	12,017	10,965	1,006,888	35,700
$ 100,000 and over	12,859	10,494	12,763	10,696	3,816,631	263,217
Total	154,968	64,650	100,015	105,261	$ 8,043,876	$ 353,585

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	3,557	1,061	83	1,136	$ -186,326	$ 70
$ 1 to 9,999	108,922	8,073	37,297	24,457	541,857	1,485
10,000 to 11,999	20,825	2,680	9,392	8,527	229,100	693
12,000 to 13,999	20,932	3,072	12,147	9,526	272,250	960
14,000 to 15,999	21,103	3,640	11,897	10,719	316,503	1,390
16,000 to 17,999	21,196	3,907	12,146	11,501	360,122	2,172
18,000 to 19,999	20,805	4,139	12,263	11,983	395,250	2,907
20,000 to 21,999	20,090	4,208	12,224	11,400	421,763	3,683
22,000 to 23,999	19,665	4,437	12,020	11,715	452,260	4,632
24,000 to 25,999	19,188	4,512	12,746	11,066	479,439	5,884
26,000 to 27,999	18,581	4,636	12,991	11,025	501,651	6,925
28,000 to 29,999	18,156	4,528	13,296	10,552	526,368	8,145
30,000 to 31,999	17,325	4,402	13,273	10,168	536,996	9,333
32,000 to 33,999	16,830	4,628	13,424	9,913	555,225	10,491
34,000 to 35,999	15,983	4,537	13,082	9,602	559,231	11,386
36,000 to 37,999	15,389	4,636	13,025	9,497	569,241	12,313
38,000 to 39,999	14,674	4,673	12,810	9,047	572,110	13,126
40,000 to 41,999	13,563	4,496	12,036	8,374	555,908	13,632
42,000 to 43,999	13,159	4,603	11,850	8,526	565,705	14,361
44,000 to 45,999	12,600	4,597	11,489	8,064	566,836	15,001
46,000 to 47,999	12,083	4,679	11,250	7,952	567,801	15,593
48,000 to 49,999	11,704	4,772	10,968	7,828	573,502	16,307
50,000 to 59,999	50,686	23,337	48,606	36,824	2,778,281	86,121
60,000 to 69,999	41,005	22,641	40,274	31,727	2,658,255	91,403
70,000 to 99,999	86,154	57,945	85,621	76,712	7,197,162	288,240
$ 100,000 and over	124,462	102,761	124,127	128,435	30,459,462	2,080,703
Total	758,637	301,600	580,347	496,276	$ 53,025,952	$ 2,716,956

SANTA CRUZ						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	859	236	18	276	$ -30,166	$ 11
$ 1 to 9,999	20,239	1,637	5,389	7,562	111,794	186
10,000 to 11,999	4,699	607	1,514	3,064	51,606	94
12,000 to 13,999	4,524	711	2,340	2,753	58,757	156
14,000 to 15,999	4,218	813	2,136	2,864	63,263	226
16,000 to 17,999	4,007	845	2,136	2,548	68,069	360
18,000 to 19,999	3,810	972	2,022	2,784	72,348	455
20,000 to 21,999	3,508	921	1,924	2,507	73,706	564
22,000 to 23,999	3,270	978	1,844	2,306	75,186	682
24,000 to 25,999	3,013	907	1,833	2,106	75,272	825
26,000 to 27,999	2,782	839	1,831	1,886	75,060	976
28,000 to 29,999	2,801	876	1,899	1,884	81,232	1,146
30,000 to 31,999	2,603	871	1,924	1,662	80,706	1,265
32,000 to 33,999	2,435	849	1,820	1,700	80,298	1,366
34,000 to 35,999	2,309	807	1,841	1,378	80,775	1,499
36,000 to 37,999	2,222	846	1,786	1,503	82,172	1,532
38,000 to 39,999	2,033	828	1,708	1,409	79,281	1,584
40,000 to 41,999	1,956	833	1,707	1,322	80,160	1,698
42,000 to 43,999	1,821	778	1,615	1,225	78,329	1,760
44,000 to 45,999	1,705	748	1,537	1,151	76,750	1,825
46,000 to 47,999	1,643	792	1,502	1,162	77,204	1,819
48,000 to 49,999	1,562	803	1,426	1,205	76,532	1,813
50,000 to 59,999	6,604	3,816	6,286	5,065	362,000	9,630
60,000 to 69,999	5,078	3,283	4,985	3,975	328,899	10,065
70,000 to 99,999	9,855	7,393	9,794	8,582	818,245	30,254
$ 100,000 and over	10,731	8,819	10,693	10,003	2,285,936	147,513
Total	110,287	41,808	73,510	73,884	$ 5,363,414	$ 219,304

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	552	299	17	210	$ -13,721	$ 6
$ 1 to 9,999	11,787	1,717	2,776	3,556	61,792	88
10,000 to 11,999	2,653	607	853	1,128	29,231	49
12,000 to 13,999	2,707	724	1,293	1,242	35,127	173
14,000 to 15,999	2,613	807	1,264	1,256	39,158	121
16,000 to 17,999	2,511	906	1,169	1,318	42,657	182
18,000 to 19,999	2,249	911	1,099	1,285	42,652	222
20,000 to 21,999	2,164	976	1,048	1,348	45,476	259
22,000 to 23,999	2,016	978	1,057	1,178	46,298	314
24,000 to 25,999	1,872	969	1,134	1,137	46,707	374
26,000 to 27,999	1,737	964	1,124	1,081	46,869	416
28,000 to 29,999	1,572	881	1,034	1,035	45,543	427
30,000 to 31,999	1,604	959	1,109	1,104	49,718	494
32,000 to 33,999	1,426	886	1,020	1,013	47,039	518
34,000 to 35,999	1,360	868	1,038	989	47,579	591
36,000 to 37,999	1,269	837	966	1,049	46,936	603
38,000 to 39,999	1,243	850	1,019	988	48,467	679
40,000 to 41,999	1,160	820	979	1,016	47,560	665
42,000 to 43,999	1,166	823	1,039	967	50,137	782
44,000 to 45,999	1,010	754	928	849	45,404	745
46,000 to 47,999	955	740	876	919	44,873	745
48,000 to 49,999	940	720	898	801	46,041	862
50,000 to 59,999	3,949	3,263	3,823	3,798	216,087	4,534
60,000 to 69,999	2,748	2,418	2,725	2,784	177,537	4,576
70,000 to 99,999	3,864	3,524	3,848	4,053	316,472	11,143
$ 100,000 and over	2,427	2,193	2,421	2,468	523,623	33,158
Total	59,554	30,396	36,557	38,572	$ 2,175,264	$ 62,723

SIERRA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	16	11		5	$ -412	
$ 1 to 9,999	268	41	64	47	1,327	$ 2
10,000 to 11,999	43	8	16	19	478	1
12,000 to 13,999	41	13	24	7	535	2
14,000 to 15,999	57	19	28	20	849	2
16,000 to 17,999	51	16	29	13	868	5
18,000 to 19,999	48	24	27	26	905	5
20,000 to 21,999	38	11	27	10	792	7
22,000 to 23,999	35	16	18	19	805	6
24,000 to 25,999	32	14	21	16	795	8
26,000 to 27,999	29	15	20	12	781	7
28,000 to 29,999	36	24	21	28	1,046	7
30,000 to 31,999	37	21	26	28	1,151	12
32,000 to 33,999	39	25	26	30	1,287	14
34,000 to 35,999	35	26	26	27	1,220	16
36,000 to 37,999	26	18	19	31	963	12
38,000 to 39,999	35	25	32	25	1,366	18
40,000 to 41,999	40	27	33	40	1,642	28
42,000 to 43,999	32	20	27	27	1,370	27
44,000 to 45,999	23	14	21	22	1,034	20
46,000 to 47,999	21	17	20	22	987	15
48,000 to 49,999	15	9	15	16	734	14
50,000 to 59,999	93	83	90	106	5,066	94
60,000 to 69,999	66	59	65	73	4,274	116
70,000 to 99,999	88	82	88	91	7,127	265
$ 100,000 and over	31	27	31	25	6,231	293
Total	1,275	665	814	785	$ 43,222	$ 995

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	261	140	4	76	$ -10,018	$ 1
$ 1 to 9,999	3,631	626	840	1,095	19,280	27
10,000 to 11,999	830	234	242	427	9,133	12
12,000 to 13,999	806	276	346	444	10,485	20
14,000 to 15,999	784	298	342	390	11,737	32
16,000 to 17,999	727	306	331	353	12,371	50
18,000 to 19,999	675	308	328	375	12,818	61
20,000 to 21,999	532	256	286	303	11,155	69
22,000 to 23,999	602	317	306	400	13,818	90
24,000 to 25,999	538	309	326	339	13,458	107
26,000 to 27,999	495	284	325	317	13,366	110
28,000 to 29,999	476	291	318	341	13,775	126
30,000 to 31,999	447	283	317	313	13,846	142
32,000 to 33,999	393	264	295	259	12,964	150
34,000 to 35,999	371	259	283	280	12,988	152
36,000 to 37,999	367	260	305	270	13,595	182
38,000 to 39,999	336	235	288	218	13,097	196
40,000 to 41,999	350	273	302	299	14,341	200
42,000 to 43,999	285	223	261	242	12,240	182
44,000 to 45,999	240	191	226	165	10,810	185
46,000 to 47,999	242	208	222	229	11,368	183
48,000 to 49,999	207	169	197	194	10,140	192
50,000 to 59,999	920	790	894	879	50,509	1,114
60,000 to 69,999	635	553	627	546	40,947	1,125
70,000 to 99,999	774	710	773	701	62,894	2,324
$ 100,000 and over	470	406	466	366	88,981	5,450
Total	16,394	8,469	9,450	9,821	$ 500,100	$ 12,482

SOLANO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	638	257	16	292	$ -18,227	$ 6
$ 1 to 9,999	24,013	1,665	7,677	6,788	123,293	226
10,000 to 11,999	5,120	635	2,145	2,333	56,343	134
12,000 to 13,999	5,089	764	2,744	2,574	66,114	193
14,000 to 15,999	4,942	961	2,620	2,503	74,100	278
16,000 to 17,999	4,849	1,068	2,614	2,714	82,426	428
18,000 to 19,999	4,689	1,133	2,552	2,859	89,048	564
20,000 to 21,999	4,564	1,266	2,500	2,817	95,827	690
22,000 to 23,999	4,340	1,244	2,441	2,741	99,868	854
24,000 to 25,999	4,325	1,331	2,613	2,845	106,062	1,072
26,000 to 27,999	4,128	1,364	2,671	2,835	111,343	1,225
28,000 to 29,999	3,901	1,332	2,599	2,648	113,100	1,395
30,000 to 31,999	3,829	1,425	2,700	2,711	118,733	1,530
32,000 to 33,999	3,643	1,425	2,721	2,691	120,156	1,714
34,000 to 35,999	3,510	1,407	2,688	2,535	122,817	1,879
36,000 to 37,999	3,295	1,469	2,577	2,610	121,860	1,897
38,000 to 39,999	3,176	1,449	2,581	2,565	123,853	2,065
40,000 to 41,999	3,068	1,534	2,596	2,590	125,734	2,157
42,000 to 43,999	2,821	1,483	2,385	2,556	121,296	2,122
44,000 to 45,999	2,887	1,546	2,523	2,687	129,935	2,344
46,000 to 47,999	2,681	1,495	2,405	2,576	126,006	2,389
48,000 to 49,999	2,575	1,526	2,375	2,443	126,200	2,481
50,000 to 59,999	11,892	7,956	11,315	12,591	652,176	14,273
60,000 to 69,999	9,477	7,358	9,310	11,025	614,187	15,449
70,000 to 99,999	16,885	14,987	16,794	21,328	1,399,557	45,488
$ 100,000 and over	9,537	8,733	9,505	11,487	1,468,749	81,133
Total	149,874	66,813	105,667	116,344	$ 6,372,576	$ 183,966

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	1,441	466	43	457	$ -66,342	$ 44
$ 1 to 9,999	30,469	2,179	10,083	5,530	158,846	382
10,000 to 11,999	6,671	817	2,609	2,235	73,312	174
12,000 to 13,999	6,824	1,069	3,923	2,571	88,728	271
14,000 to 15,999	6,856	1,233	4,019	2,935	102,859	420
16,000 to 17,999	6,575	1,369	3,814	3,217	111,748	631
18,000 to 19,999	6,449	1,539	3,785	3,319	122,435	846
20,000 to 21,999	6,094	1,513	3,721	3,103	127,920	1,078
22,000 to 23,999	6,135	1,658	3,725	3,140	141,057	1,363
24,000 to 25,999	5,685	1,518	3,853	2,863	142,056	1,687
26,000 to 27,999	5,733	1,670	4,067	3,096	154,714	2,089
28,000 to 29,999	5,288	1,664	3,830	2,842	153,338	2,191
30,000 to 31,999	5,098	1,682	3,841	2,875	158,016	2,474
32,000 to 33,999	4,864	1,724	3,835	2,796	160,492	2,673
34,000 to 35,999	4,492	1,723	3,648	2,572	157,191	2,783
36,000 to 37,999	4,334	1,757	3,608	2,632	160,392	2,943
38,000 to 39,999	4,199	1,830	3,542	2,819	163,736	3,071
40,000 to 41,999	3,886	1,790	3,393	2,525	159,335	3,206
42,000 to 43,999	3,693	1,770	3,264	2,529	158,772	3,337
44,000 to 45,999	3,370	1,753	3,034	2,408	151,658	3,179
46,000 to 47,999	3,253	1,740	3,001	2,407	152,842	3,310
48,000 to 49,999	3,195	1,846	3,003	2,365	156,586	3,507
50,000 to 59,999	13,397	8,778	12,910	11,023	734,497	17,859
60,000 to 69,999	10,826	8,161	10,673	9,907	701,683	19,373
70,000 to 99,999	19,195	16,028	19,093	19,395	1,589,646	55,606
$ 100,000 and over	15,832	13,667	15,793	15,729	3,593,783	243,002
Total	193,854	80,944	140,110	117,290	$ 9,509,300	$ 377,497

STANISLAUS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,025	489	29	485	$ -45,785	$ 15
$ 1 to 9,999	31,952	3,993	7,598	13,723	169,433	229
10,000 to 11,999	6,822	1,349	2,267	4,526	75,003	130
12,000 to 13,999	6,783	1,656	3,010	4,757	88,157	203
14,000 to 15,999	6,365	1,790	2,794	4,659	95,407	290
16,000 to 17,999	5,933	1,925	2,518	4,825	100,870	417
18,000 to 19,999	5,879	2,084	2,605	5,016	111,584	558
20,000 to 21,999	5,340	2,029	2,424	4,752	112,114	657
22,000 to 23,999	4,935	1,986	2,368	4,283	113,369	801
24,000 to 25,999	4,489	1,933	2,412	3,977	112,145	929
26,000 to 27,999	4,163	1,907	2,355	3,948	112,315	1,012
28,000 to 29,999	4,065	1,895	2,412	3,852	117,897	1,178
30,000 to 31,999	3,971	1,891	2,509	3,704	123,118	1,388
32,000 to 33,999	3,760	1,906	2,587	3,536	124,083	1,504
34,000 to 35,999	3,480	1,908	2,464	3,348	121,768	1,552
36,000 to 37,999	3,457	2,006	2,529	3,615	127,882	1,669
38,000 to 39,999	3,203	1,965	2,438	3,354	124,861	1,757
40,000 to 41,999	2,966	1,878	2,378	3,106	121,572	1,775
42,000 to 43,999	2,859	1,927	2,426	3,018	122,943	1,886
44,000 to 45,999	2,739	1,848	2,374	3,036	123,227	1,960
46,000 to 47,999	2,569	1,778	2,342	2,839	120,710	2,083
48,000 to 49,999	2,428	1,747	2,231	2,850	118,881	2,097
50,000 to 59,999	10,256	8,068	9,905	12,029	560,801	11,489
60,000 to 69,999	7,491	6,429	7,429	9,044	484,450	12,150
70,000 to 99,999	10,630	9,605	10,602	13,219	873,346	30,024
$ 100,000 and over	6,477	5,814	6,454	7,089	1,379,875	88,522
Total	154,037	71,806	91,460	132,590	$ 5,690,026	$ 166,275

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	382	199	6	245	$ -16,302	$ 4
$ 1 to 9,999	6,135	1,083	1,436	2,629	32,403	41
10,000 to 11,999	1,296	344	396	914	14,221	24
12,000 to 13,999	1,284	437	550	861	16,695	40
14,000 to 15,999	1,218	426	508	938	18,260	54
16,000 to 17,999	1,171	460	491	939	19,885	80
18,000 to 19,999	1,091	444	497	898	20,712	107
20,000 to 21,999	986	452	432	826	20,696	114
22,000 to 23,999	931	424	450	754	21,393	147
24,000 to 25,999	840	419	476	676	21,010	166
26,000 to 27,999	750	390	433	634	20,257	175
28,000 to 29,999	747	383	447	587	21,673	211
30,000 to 31,999	715	395	457	595	22,146	234
32,000 to 33,999	624	383	429	556	20,587	220
34,000 to 35,999	624	375	447	538	21,830	258
36,000 to 37,999	562	324	434	491	20,783	284
38,000 to 39,999	523	341	396	502	20,377	275
40,000 to 41,999	466	315	377	420	19,112	279
42,000 to 43,999	496	354	430	479	21,313	306
44,000 to 45,999	462	315	413	451	20,793	354
46,000 to 47,999	472	335	421	520	22,193	369
48,000 to 49,999	404	288	378	387	19,807	371
50,000 to 59,999	1,751	1,428	1,693	1,850	96,003	1,974
60,000 to 69,999	1,302	1,139	1,284	1,529	84,350	2,100
70,000 to 99,999	1,899	1,729	1,886	2,136	155,558	5,315
$ 100,000 and over	1,186	1,050	1,181	1,182	211,443	13,315
Total	28,317	14,232	16,348	22,537	$ 967,196	$ 26,816

TEHAMA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	260	130	6	88	$ -7,650	
$ 1 to 9,999	3,616	621	675	1,445	19,866	$ 21
10,000 to 11,999	836	200	241	480	9,195	13
12,000 to 13,999	875	269	379	514	11,331	23
14,000 to 15,999	837	296	358	522	12,538	34
16,000 to 17,999	773	341	298	559	13,128	45
18,000 to 19,999	749	319	334	541	14,201	67
20,000 to 21,999	630	298	297	463	13,216	72
22,000 to 23,999	682	344	340	474	15,668	103
24,000 to 25,999	581	311	329	444	14,516	109
26,000 to 27,999	516	312	307	433	13,923	109
28,000 to 29,999	500	298	318	433	14,474	132
30,000 to 31,999	425	264	288	329	13,168	129
32,000 to 33,999	397	249	288	319	13,069	155
34,000 to 35,999	387	287	267	372	13,526	136
36,000 to 37,999	382	259	271	345	13,394	155
38,000 to 39,999	343	259	274	352	13,390	169
40,000 to 41,999	313	230	259	325	12,823	175
42,000 to 43,999	261	205	230	239	11,223	159
44,000 to 45,999	263	211	238	296	11,829	170
46,000 to 47,999	239	193	220	253	11,234	194
48,000 to 49,999	211	181	197	215	10,328	180
50,000 to 59,999	850	730	837	874	46,640	1,004
60,000 to 69,999	582	527	577	558	37,495	999
70,000 to 99,999	760	691	759	765	62,096	2,264
$ 100,000 and over	381	314	381	327	68,370	4,517
Total	16,629	8,339	8,968	11,965	$ 483,010	$ 11,136

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	64	34		27	$ -1,007	
$ 1 to 9,999	947	180	179	280	4,790	$ 5
10,000 to 11,999	226	69	72	100	2,476	3
12,000 to 13,999	217	68	97	83	2,816	5
14,000 to 15,999	174	71	63	119	2,595	6
16,000 to 17,999	182	77	79	87	3,090	12
18,000 to 19,999	195	93	82	165	3,696	16
20,000 to 21,999	186	98	102	95	3,903	23
22,000 to 23,999	135	72	80	75	3,102	23
24,000 to 25,999	150	81	94	80	3,746	31
26,000 to 27,999	135	76	92	84	3,643	34
28,000 to 29,999	115	65	81	72	3,335	38
30,000 to 31,999	112	53	91	47	3,473	51
32,000 to 33,999	107	69	75	80	3,534	42
34,000 to 35,999	109	73	81	96	3,810	49
36,000 to 37,999	73	55	61	58	2,693	38
38,000 to 39,999	88	65	72	69	3,431	49
40,000 to 41,999	79	62	67	65	3,232	48
42,000 to 43,999	94	71	88	79	4,052	66
44,000 to 45,999	72	58	65	61	3,236	58
46,000 to 47,999	64	49	60	43	3,009	61
48,000 to 49,999	64	54	61	75	3,140	50
50,000 to 59,999	246	214	240	218	13,479	296
60,000 to 69,999	174	159	172	172	11,189	295
70,000 to 99,999	206	189	205	182	16,816	617
$ 100,000 and over	107	92	107	62	23,062	1,582
Total	4,321	2,247	2,466	2,574	$ 134,340	$ 3,499

TULARE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	996	578	19	575	$ -68,457	$ 34
$ 1 to 9,999	29,483	3,890	4,911	22,092	167,074	156
10,000 to 11,999	6,787	1,433	1,571	6,943	74,559	89
12,000 to 13,999	6,200	1,576	1,993	6,219	80,522	137
14,000 to 15,999	5,648	1,756	1,830	5,758	84,545	192
16,000 to 17,999	5,090	1,645	1,606	5,400	86,466	262
18,000 to 19,999	4,704	1,839	1,697	5,114	89,300	353
20,000 to 21,999	4,198	1,800	1,579	4,520	88,094	416
22,000 to 23,999	3,902	1,836	1,527	4,347	89,701	485
24,000 to 25,999	3,440	1,715	1,521	3,885	85,982	535
26,000 to 27,999	3,063	1,583	1,560	3,357	82,709	629
28,000 to 29,999	2,694	1,500	1,449	3,021	78,056	635
30,000 to 31,999	2,592	1,473	1,565	2,861	80,333	756
32,000 to 33,999	2,376	1,455	1,506	2,542	78,386	773
34,000 to 35,999	2,281	1,416	1,501	2,541	79,814	882
36,000 to 37,999	2,064	1,337	1,501	2,208	76,289	925
38,000 to 39,999	1,910	1,282	1,460	2,114	74,473	945
40,000 to 41,999	1,827	1,239	1,467	2,020	74,903	1,035
42,000 to 43,999	1,681	1,208	1,409	1,935	72,262	1,021
44,000 to 45,999	1,555	1,115	1,390	1,639	69,962	1,113
46,000 to 47,999	1,519	1,110	1,367	1,723	71,351	1,190
48,000 to 49,999	1,354	999	1,263	1,494	66,320	1,208
50,000 to 59,999	5,734	4,648	5,527	6,618	313,046	6,422
60,000 to 69,999	3,981	3,486	3,940	4,732	257,172	6,435
70,000 to 99,999	5,706	5,213	5,680	6,799	469,412	16,153
$ 100,000 and over	3,716	3,355	3,701	4,103	695,762	44,006
Total	114,501	50,687	54,540	114,560	$ 3,418,036	$ 86,786

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	188	86	3	55	$ -4,332	
$ 1 to 9,999	3,713	493	894	939	19,587	$ 25
10,000 to 11,999	862	191	273	266	9,495	17
12,000 to 13,999	874	250	397	356	11,356	25
14,000 to 15,999	799	278	373	300	11,947	39
16,000 to 17,999	706	276	307	316	12,014	46
18,000 to 19,999	748	339	362	355	14,220	67
20,000 to 21,999	709	334	334	323	14,883	82
22,000 to 23,999	632	301	330	301	14,509	104
24,000 to 25,999	585	312	371	284	14,599	114
26,000 to 27,999	545	269	378	250	14,700	142
28,000 to 29,999	586	319	417	295	16,974	178
30,000 to 31,999	508	279	378	272	15,718	179
32,000 to 33,999	475	285	355	295	15,653	189
34,000 to 35,999	455	285	361	286	15,915	197
36,000 to 37,999	443	280	374	254	16,382	235
38,000 to 39,999	420	278	365	257	16,358	248
40,000 to 41,999	416	291	367	283	17,054	277
42,000 to 43,999	361	259	319	273	15,524	246
44,000 to 45,999	375	266	345	308	16,857	298
46,000 to 47,999	340	248	317	282	15,977	282
48,000 to 49,999	352	243	335	292	17,246	351
50,000 to 59,999	1,337	1,087	1,305	1,074	73,379	1,602
60,000 to 69,999	966	818	952	892	62,515	1,665
70,000 to 99,999	1,314	1,183	1,310	1,201	107,231	3,787
$ 100,000 and over	850	754	848	699	172,586	11,335
Total	19,559	10,004	12,370	10,708	$ 728,349	$ 21,731

VENTURA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,040	800	54	783	$ -93,027	$ 23
$ 1 to 9,999	50,107	4,403	15,434	16,286	263,508	541
10,000 to 11,999	11,105	1,846	3,958	6,797	122,154	267
12,000 to 13,999	11,290	2,190	5,224	7,315	146,836	377
14,000 to 15,999	10,936	2,491	5,073	7,431	163,977	549
16,000 to 17,999	10,022	2,647	4,660	7,237	170,331	785
18,000 to 19,999	9,498	2,710	4,594	7,144	180,368	1,028
20,000 to 21,999	8,988	2,791	4,455	7,046	188,626	1,267
22,000 to 23,999	8,496	2,902	4,274	6,661	195,302	1,517
24,000 to 25,999	8,085	2,822	4,571	6,223	202,030	1,912
26,000 to 27,999	7,609	2,828	4,590	5,848	205,296	2,184
28,000 to 29,999	7,237	2,712	4,564	5,540	209,835	2,503
30,000 to 31,999	6,895	2,696	4,708	5,128	213,715	2,826
32,000 to 33,999	6,360	2,641	4,496	5,049	209,861	2,976
34,000 to 35,999	6,089	2,631	4,438	4,852	213,120	3,255
36,000 to 37,999	5,892	2,685	4,464	4,904	217,913	3,414
38,000 to 39,999	5,488	2,557	4,367	4,416	213,985	3,647
40,000 to 41,999	5,373	2,685	4,342	4,500	220,303	3,913
42,000 to 43,999	5,113	2,631	4,257	4,436	219,778	4,059
44,000 to 45,999	4,671	2,584	3,951	4,228	210,165	3,954
46,000 to 47,999	4,457	2,466	3,885	3,962	209,467	4,133
48,000 to 49,999	4,339	2,509	3,872	3,850	212,562	4,447
50,000 to 59,999	19,524	12,421	18,281	18,115	1,070,337	24,651
60,000 to 69,999	15,499	11,376	15,144	15,689	1,004,482	26,080
70,000 to 99,999	30,635	25,772	30,388	34,243	2,551,395	83,800
$ 100,000 and over	30,532	27,228	30,448	34,529	6,534,107	408,592
Total	296,280	134,024	198,492	232,212	$ 15,256,427	$ 592,700

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	351	150	6	153	$ -12,491	$ 2
$ 1 to 9,999	12,187	1,059	3,893	3,572	62,827	130
10,000 to 11,999	2,478	390	882	1,403	27,253	58
12,000 to 13,999	2,652	471	1,491	1,556	34,503	99
14,000 to 15,999	2,408	501	1,340	1,449	36,114	136
16,000 to 17,999	2,247	525	1,283	1,316	38,173	214
18,000 to 19,999	2,031	567	1,128	1,377	38,503	253
20,000 to 21,999	1,922	562	1,081	1,318	40,315	306
22,000 to 23,999	1,947	618	1,097	1,370	44,773	395
24,000 to 25,999	1,844	614	1,155	1,284	46,064	493
26,000 to 27,999	1,783	635	1,157	1,273	48,160	564
28,000 to 29,999	1,688	613	1,146	1,182	48,919	627
30,000 to 31,999	1,523	559	1,110	1,065	47,195	676
32,000 to 33,999	1,410	603	1,045	1,083	46,507	709
34,000 to 35,999	1,346	627	1,021	1,050	47,060	746
36,000 to 37,999	1,211	589	971	992	44,753	734
38,000 to 39,999	1,140	561	952	903	44,456	792
40,000 to 41,999	1,053	530	919	791	43,149	831
42,000 to 43,999	974	523	860	821	41,876	798
44,000 to 45,999	936	549	847	764	42,109	851
46,000 to 47,999	965	566	887	814	45,365	951
48,000 to 49,999	861	537	807	760	42,199	896
50,000 to 59,999	3,883	2,631	3,775	3,604	212,872	5,193
60,000 to 69,999	2,925	2,303	2,901	2,986	189,334	5,139
70,000 to 99,999	5,029	4,273	5,009	5,203	416,630	15,002
$ 100,000 and over	4,665	4,103	4,649	4,827	857,549	51,635
Total	61,459	25,659	41,412	42,916	$ 2,574,167	$ 88,232

YUBA					
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	221	128	3	124	$ -10,418	$ 4
$ 1 to 9,999	3,824	638	683	1,961	20,254	20
10,000 to 11,999	889	214	300	572	9,799	17
12,000 to 13,999	945	288	390	680	12,269	25
14,000 to 15,999	800	285	316	642	11,987	32
16,000 to 17,999	807	319	304	735	13,720	48
18,000 to 19,999	794	345	377	636	15,046	73
20,000 to 21,999	747	339	331	650	15,676	82
22,000 to 23,999	707	380	337	615	16,257	100
24,000 to 25,999	622	304	320	600	15,528	114
26,000 to 27,999	539	286	301	520	14,547	120
28,000 to 29,999	554	333	335	479	16,065	140
30,000 to 31,999	474	279	313	450	14,686	143
32,000 to 33,999	458	308	331	373	15,118	160
34,000 to 35,999	403	262	291	365	14,128	153
36,000 to 37,999	394	260	307	405	14,584	174
38,000 to 39,999	320	228	257	317	12,496	153
40,000 to 41,999	339	250	275	349	13,902	174
42,000 to 43,999	333	252	293	341	14,304	209
44,000 to 45,999	287	215	254	285	12,911	208
46,000 to 47,999	304	232	283	348	14,284	229
48,000 to 49,999	247	195	232	228	12,089	220
50,000 to 59,999	976	815	949	1,076	53,421	1,076
60,000 to 69,999	614	531	606	606	39,694	1,025
70,000 to 99,999	845	770	843	858	68,579	2,373
$ 100,000 and over	343	296	342	310	59,935	3,816
Total	17,786	8,752	9,573	14,525	$ 510,861	$ 10,887

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 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	1,153	419	36	364	$ -69,730	$ 29
$ 1 to 9,999	19,463	1,982	3,895	4,777	105,083	138
10,000 to 11,999	4,909	670	2,442	1,812	54,096	133
12,000 to 13,999	5,113	793	3,220	1,758	66,407	236
14,000 to 15,999	4,181	796	2,523	1,593	62,637	279
16,000 to 17,999	4,021	878	2,410	1,791	68,299	418
18,000 to 19,999	3,639	869	2,331	1,737	69,108	531
20,000 to 21,999	3,390	887	2,130	1,667	71,184	622
22,000 to 23,999	3,022	806	1,943	1,517	69,508	728
24,000 to 25,999	2,881	785	1,996	1,395	72,003	924
26,000 to 27,999	2,718	774	1,924	1,367	73,301	1,023
28,000 to 29,999	2,444	746	1,789	1,209	70,822	1,080
30,000 to 31,999	2,237	649	1,735	1,152	69,289	1,219
32,000 to 33,999	2,170	668	1,758	1,096	71,572	1,394
34,000 to 35,999	2,004	666	1,638	1,055	70,115	1,419
36,000 to 37,999	1,880	647	1,593	1,041	69,508	1,463
38,000 to 39,999	1,816	616	1,604	871	70,831	1,679
40,000 to 41,999	1,590	604	1,421	851	65,162	1,559
42,000 to 43,999	1,530	587	1,395	826	65,801	1,702
44,000 to 45,999	1,408	572	1,296	703	63,327	1,698
46,000 to 47,999	1,346	548	1,268	713	63,202	1,783
48,000 to 49,999	1,253	528	1,185	698	61,427	1,790
50,000 to 59,999	5,133	2,439	4,935	2,918	281,165	9,009
60,000 to 69,999	3,781	2,058	3,712	2,310	245,050	8,739
70,000 to 99,999	6,677	4,051	6,609	4,159	554,555	23,912
$ 100,000 and over	9,527	6,550	9,486	6,832	3,747,743	274,770
Total	99,286	31,588	66,274	46,212	$ 6,211,467	$ 338,278

NONRESIDENT						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	6,289	3,120	264	3,230	$ -959,720	$ 10,685
$ 1 to 9,999	37,136	6,353	8,721	7,951	108,100	18,221
10,000 to 11,999	8,739	1,466	4,487	2,449	96,259	201
12,000 to 13,999	9,309	1,884	4,995	2,779	120,984	264
14,000 to 15,999	8,734	2,035	4,747	2,891	130,941	351
16,000 to 17,999	8,387	2,195	4,616	2,998	142,559	516
18,000 to 19,999	8,323	2,436	4,885	3,107	158,163	670
20,000 to 21,999	7,994	2,578	4,674	3,164	167,785	780
22,000 to 23,999	7,726	2,605	4,682	3,005	177,617	960
24,000 to 25,999	7,127	2,572	4,374	3,039	178,166	1,059
26,000 to 27,999	6,968	2,706	4,432	2,993	188,143	1,214
28,000 to 29,999	6,886	2,814	4,425	2,991	199,605	1,283
30,000 to 31,999	6,466	2,691	4,473	2,876	200,406	1,440
32,000 to 33,999	6,324	2,752	4,398	2,878	208,753	1,576
34,000 to 35,999	6,226	2,783	4,409	2,901	217,918	1,726
36,000 to 37,999	5,894	2,763	4,311	2,843	218,065	1,718
38,000 to 39,999	5,789	2,800	4,322	3,710	225,749	1,952
40,000 to 41,999	5,691	2,862	4,263	2,871	233,231	2,043
42,000 to 43,999	5,507	2,834	4,126	3,023	236,763	2,085
44,000 to 45,999	5,081	2,713	3,891	2,701	228,635	2,018
46,000 to 47,999	5,155	2,842	4,012	2,780	242,336	2,269
48,000 to 49,999	4,870	2,717	3,794	2,945	238,538	2,218
50,000 to 59,999	21,770	13,034	17,410	12,611	1,194,274	12,173
60,000 to 69,999	18,296	12,077	14,774	11,902	1,186,495	12,816
70,000 to 99,999	38,684	27,492	31,620	27,167	3,237,429	39,515
$ 100,000 and over	115,050	92,612	96,564	102,825	101,812,657	625,713
Total	374,421	205,736	257,669	224,630	$ 110,389,871	$ 745,466

Footnotes follow this section.

TABLE 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1998 Taxable Year

UNALLOCATED						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	214	74	6	81	$ -7,474	$ 102
$ 1 to 9,999	8,769	571	2,618	2,094	41,814	92
10,000 to 11,999	1,535	183	742	630	16,902	43
12,000 to 13,999	1,513	231	875	751	19,679	62
14,000 to 15,999	1,367	230	843	655	20,446	93
16,000 to 17,999	1,204	260	698	714	20,473	123
18,000 to 19,999	1,139	205	756	572	21,639	174
20,000 to 21,999	1,043	219	699	501	21,847	206
22,000 to 23,999	928	220	601	514	21,364	224
24,000 to 25,999	925	214	663	449	23,105	310
26,000 to 27,999	787	206	573	462	21,252	311
28,000 to 29,999	746	189	560	390	21,630	354
30,000 to 31,999	709	198	570	353	21,955	388
32,000 to 33,999	669	181	550	337	22,071	443
34,000 to 35,999	571	177	480	313	19,981	421
36,000 to 37,999	535	154	478	237	19,799	483
38,000 to 39,999	526	177	448	316	20,504	466
40,000 to 41,999	465	182	415	254	19,054	457
42,000 to 43,999	446	166	404	247	19,167	456
44,000 to 45,999	401	175	370	232	18,049	462
46,000 to 47,999	381	155	353	204	17,904	472
48,000 to 49,999	370	162	355	199	18,121	511
50,000 to 59,999	1,472	777	1,411	1,077	80,724	2,329
60,000 to 69,999	1,114	666	1,089	767	72,225	2,295
70,000 to 99,999	2,334	1,657	2,296	1,839	194,447	7,162
$ 100,000 and over	3,041	2,455	3,007	2,831	975,914	50,690
Total	33,204	10,084	21,860	17,019	$ 1,762,590	$ 69,127

STATE TOTALS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	101,439	37,545	2,563	38,025	$ -6,787,591	$ 13,878
$ 1 to 9,999	2,366,092	245,841	587,490	883,945	12,498,110	38,805
10,000 to 11,999	538,174	88,580	183,416	328,058	5,924,594	11,180
12,000 to 13,999	545,780	106,324	251,680	355,003	7,089,861	17,328
14,000 to 15,999	521,283	117,901	239,884	357,849	7,813,655	25,259
16,000 to 17,999	491,558	124,780	230,834	352,230	8,351,158	38,246
18,000 to 19,999	464,319	128,352	230,412	342,378	8,815,041	50,604
20,000 to 21,999	433,086	127,749	222,019	322,314	9,089,580	62,027
22,000 to 23,999	409,508	128,176	216,134	304,172	9,414,569	76,148
24,000 to 25,999	388,147	126,217	225,314	289,124	9,697,838	94,435
26,000 to 27,999	367,010	123,929	229,773	272,450	9,905,008	139,030
28,000 to 29,999	348,078	121,991	226,690	256,733	10,090,969	124,834
30,000 to 31,999	328,467	119,085	229,085	240,357	10,178,329	140,900
32,000 to 33,999	309,024	117,374	226,040	229,439	10,193,933	154,439
34,000 to 35,999	292,136	116,659	220,166	220,242	10,221,935	165,553
36,000 to 37,999	276,186	115,346	217,823	211,898	10,215,329	175,499
38,000 to 39,999	259,582	113,504	211,088	203,071	10,120,881	184,497
40,000 to 41,999	244,857	112,298	204,829	193,865	10,036,286	192,569
42,000 to 43,999	229,384	109,697	196,738	185,451	9,861,290	197,132
44,000 to 45,999	216,869	108,121	190,606	177,185	9,757,445	203,308
46,000 to 47,999	205,184	105,483	184,241	170,146	9,641,748	210,182
48,000 to 49,999	195,499	104,535	178,472	163,976	9,577,787	386,971
50,000 to 59,999	826,111	491,413	781,841	727,610	45,251,049	933,521
60,000 to 69,999	628,203	430,692	612,577	590,338	40,687,761	1,153,136
70,000 to 99,999	1,126,418	871,200	1,111,510	1,121,410	93,487,584	3,283,428
$ 100,000 and over	1,228,144	1,017,073	1,205,089	1,206,882	382,129,825	19,235,032
Total	13,340,538	5,409,865	8,616,314	9,744,151	$ 753,263,988	$ 27,307,941

Footnotes follow this section.

TABLE 8[1]
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1998 Taxable Year

Income Concept Class	Number of Returns			Total Tax Liability (Thousands)	Number of Returns by Size of Average Tax Rate[6]							Number of Returns by Size of Average Tax			
	Total	Non-Taxable	Taxable		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
Adjusted Gross Income[2]															
Under $ 50,000	9,245,274	4,520,789	4,724,485	$2,445,078	6,604,534	1,196,326	611,135	741,798	80,542	8,913	2,026	3,919,915	632,258	171,752	561
50,000 to 100,000	2,464,792	60,636	2,404,156	5,435,542	266,176	438,953	629,725	727,586	375,898	26,077	377	447,072	727,104	1,198,547	31,433
100,000 to 200,000	812,238	2,695	809,544	5,545,699	7,153	9,689	36,425	331,491	360,728	66,008	744	4,145	7,113	341,683	456,602
$ 200,000 and over	274,299	739	273,560	12,777,253	1,361	760	1,308	12,231	91,777	154,788	12,074	222	193	1,017	272,128
Total	12,796,603	4,584,859	8,211,744	$26,203,572	6,879,225	1,645,727	1,278,593	1,813,106	908,945	255,787	15,221	4,371,354	1,366,668	1,712,999	760,724
AGI Plus Tax Preference Income[3]															
Under $ 50,000	9,245,154	4,520,787	4,724,368	$2,444,925	6,604,521	1,196,221	611,135	741,999	80,340	8,913	2,025	3,919,808	632,258	171,745	558
50,000 to 100,000	2,464,765	60,635	2,404,129	5,435,412	266,145	439,065	629,617	727,585	375,898	26,077	377	447,147	727,104	1,198,446	31,433
100,000 to 200,000	811,844	2,694	809,151	5,541,311	7,154	9,719	36,747	331,224	360,269	65,988	744	4,177	7,083	341,781	456,109
$ 200,000 and over	274,840	743	274,097	12,781,924	1,398	764	1,527	12,846	92,102	154,400	11,802	222	223	1,027	272,624
Total	12,796,603	4,584,859	8,211,744	$26,203,572	6,879,218	1,645,769	1,279,026	1,813,654	908,610	255,379	14,948	4,371,354	1,366,668	1,712,999	760,724
AGI Less Investment Interest[4]															
Under $ 50,000	9,247,560	4,521,824	4,725,735	$2,446,481	6,604,993	1,196,504	611,542	742,306	80,645	8,943	2,626	3,920,695	632,677	171,793	570
50,000 to 100,000	2,465,216	59,953	2,405,264	5,443,774	265,365	438,128	629,772	728,342	375,538	27,695	377	446,596	726,891	1,199,792	31,985
100,000 to 200,000	811,817	2,466	809,351	5,557,782	6,724	9,428	35,714	330,885	361,055	67,239	771	3,879	7,016	340,650	457,806
$ 200,000 and over	272,010	615	271,395	12,755,535	1,018	614	1,031	10,962	89,571	155,095	13,719	184	84	765	270,363
Total	12,796,603	4,584,859	8,211,744	$26,203,572	6,878,099	1,644,674	1,278,059	1,812,495	906,809	258,973	17,493	4,371,354	1,366,668	1,712,999	760,724
Expanded Income[5]															
Under $ 50,000	9,247,410	4,521,792	4,725,617	$2,446,327	6,604,949	1,196,398	611,542	742,508	80,443	8,943	2,625	3,920,588	632,677	171,786	567
50,000 to 100,000	2,465,251	59,983	2,405,268	5,443,714	265,375	438,231	629,695	728,341	375,538	27,695	377	446,671	726,891	1,199,721	31,985
100,000 to 200,000	811,346	2,463	808,883	5,552,854	6,723	9,458	36,006	330,571	360,599	67,219	771	3,912	6,986	340,717	457,268
$ 200,000 and over	272,596	620	271,976	12,760,677	1,055	615	1,253	11,585	90,002	154,689	13,397	184	114	775	270,903
Total	12,796,603	4,584,859	8,211,744	$26,203,572	6,878,103	1,644,703	1,278,496	1,813,004	906,582	258,546	17,170	4,371,354	1,366,668	1,712,999	760,724

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 Section 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

1998 Taxable Year

Credit	Number	Amount (Thousands)	Percent of Total
Agricultural Transportation	25	$ 9	0.0
Child Adoption	1,363	1,461	0.3
Commercial Solar Carryover	77	109	0.0
Commercial Solar Electric Carryover	7	25	0.0
Community Development Fin. Inst. Deposits	3	50	0.0
Dependent Parent	106	22	0.0
Disabled Access	586	60	0.0
Donation of Agricultural Products Carryover	19	30	0.0
Employer Child Care Contribution	1,998	1,084	0.2
Employer Child Care Program	326	353	0.1
Enhanced Oil Recovery	79	222	0.0
Energy Conservation Carryover	319	254	0.0
Enterprise Zone Hiring and Sales	1,316	16,522	3.1
Enterprise Zone Wages	277	45	0.0
Farmworker Housing-Construction	3	10	0.0
Joint Custody Head of Household	1,473	317	0.1
Local Agency Military Base Recovery Area	39	122	0.0
Los Angeles Revitalization Zone	1,625	21,075	3.9
Low-Emission Vehicle	16	5	0.0
Low-Income Housing	3,139	3,577	0.7
Manufacturing Enhancement Area	13	74	0.0
Manufacturer's Investment	5,865	44,023	8.2
New Infant	204	56	0.0
Nonrefundable Renter's	933,429	67,589	12.6
Orphan Drug	8	4	0.0
Other State Tax	84,627	306,927	57.4
Political Contribution	1,473	186	0.0
Prior Year Alternative Minimum Tax	12,011	43,856	8.2
Prison Inmate Labor	5	3	0.0
Qualified Senior Head of Household	635	187	0.0
Recycling Equipment	72	521	0.1
Research	2,259	19,675	3.7
Residential Rental and Farm Sales Carryover	3,496	4,886	0.9
Rice Straw	32	39	0.0
Ridesharing:			
Large Employers	257	133	0.0
Small Employers	70	37	0.0
Transit Pass Carryover	147	65	0.0
Vanpool Carryover	1,472	535	0.1
Incentive Carryover	744	247	0.0
Salmon and Steelhead Trout Habitat	12	31	0.0
Solar Energy Carryover	232	524	0.1
Solar Pump Carryover	13	17	0.0
Targeted Tax Area	10	51	
Unidentified	7	10	0.0
Water Conservation Carryover	53	53	0.0
Total	1,059,942	$ 535,082	100.0

Footnotes follow this section.

APPENDIX B
Personal Income Tax
FOOTNOTES
1998 Taxable Year

a Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified random sample of 1998 personal income tax returns (before audit) filed during the 1999 filing season. Of the 111,615 returns sampled, 90,526 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
1998 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 1999, including nonresident and part-year resident returns. Data were derived from Return Processing Master File rather than from the stratified random sample.

20 Totals may not add due to rounding.

Appendix C:
Bank and Corporation Tax:
1998 Income Year

TABLE 1*
Bank and Corporation Tax Statistics
COMPARISON BY INCOME YEARS
1944 Through 1998 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
1998	460,567	272,961	160,269	27,337	$ 50,520,066	$ 86,437,571	$ 5,023,555	$ 4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
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]
1998 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[2]	Amount	Percent of Total	Percent Cumulative
Net Loss	160,269	34.8	34.8	$ -35,917,505	-	-	$ 147,622	2.9	2.9
No Income or Loss	27,337	5.9	40.7	0	-	-	23,052	0.5	3.4
$ 1 to 4,999	67,496	14.7	55.4	133,821	0.2	0.2	54,424	1.1	4.5
5,000 to 9,999	30,097	6.5	61.9	225,639	0.3	0.4	24,326	0.5	5.0
10,000 to 14,999	20,817	4.5	66.4	261,251	0.3	0.7	19,355	0.4	5.4
15,000 to 19,999	17,248	3.7	70.2	301,823	0.3	1.1	19,117	0.4	5.7
20,000 to 24,999	12,648	2.7	72.9	283,714	0.3	1.4	16,964	0.3	6.1
25,000 to 29,999	10,015	2.2	75.1	274,291	0.3	1.7	15,147	0.3	6.4
30,000 to 39,999	14,733	3.2	78.3	507,059	0.6	2.3	25,678	0.5	6.9
40,000 to 49,999	13,247	2.9	81.2	596,079	0.7	3.0	28,408	0.6	7.4
50,000 to 59,999	10,977	2.4	83.6	599,436	0.7	3.7	26,706	0.5	8.0
60,000 to 69,999	7,190	1.6	85.1	468,891	0.5	4.2	19,939	0.4	8.4
70,000 to 79,999	5,839	1.3	86.4	437,332	0.5	4.7	20,685	0.4	8.8
80,000 to 89,999	6,040	1.3	87.7	511,853	0.6	5.3	23,067	0.5	9.2
90,000 to 99,999	4,511	1.0	88.7	426,173	0.5	5.8	19,273	0.4	9.6
100,000 to 149,999	14,200	3.1	91.8	1,725,359	2.0	7.8	76,662	1.5	11.2
150,000 to 199,999	7,208	1.6	93.3	1,247,825	1.4	9.3	43,484	0.9	12.0
200,000 to 249,999	4,469	1.0	94.3	999,729	1.2	10.4	43,476	0.9	12.9
250,000 to 299,999	3,510	0.8	95.1	965,052	1.1	11.5	35,346	0.7	13.6
300,000 to 399,999	4,676	1.0	96.1	1,620,464	1.9	13.4	57,538	1.1	14.7
400,000 to 499,999	2,789	0.6	96.7	1,240,645	1.4	14.8	50,250	1.0	15.7
500,000 to 749,999	4,116	0.9	97.6	2,502,852	2.9	17.7	104,564	2.1	17.8
750,000 to 999,999	2,419	0.5	98.1	2,080,026	2.4	20.1	87,825	1.7	19.6
1,000,000 to 1,499,999	2,554	0.6	98.7	3,126,486	3.6	23.8	136,058	2.7	22.3
1,500,000 to 1,999,999	1,366	0.3	99.0	2,381,263	2.8	26.5	109,051	2.2	24.4
2,000,000 to 2,999,999	1,390	0.3	99.3	3,380,847	3.9	30.4	158,630	3.2	27.6
3,000,000 to 3,999,999	789	0.2	99.4	2,717,291	3.1	33.6	127,935	2.5	30.1
4,000,000 to 4,999,999	498	0.1	99.5	2,218,907	2.6	36.1	111,813	2.2	32.4
5,000,000 to 9,999,999	1,034	0.2	99.8	7,147,063	8.3	44.4	356,081	7.1	39.5
$ 10,000,000 and over	1,085	0.2	100.0	48,056,400	55.6	100.0	3,041,079	60.5	100.0
Corporations with State Net Income	272,961	59.3	-	$ 86,437,571	100.0	100.0	$ 4,852,881	96.6	-
Total	460,567	100.0	100.0	$ 50,520,066	-	-	$ 5,023,555	100.0	100.0

Footnotes follow this section.

TABLE 3[a]
Bank and Corporation Tax Statistics
COMPARISON BY INDUSTRY
1997 and 1998 Income Years

Industry	Income in Thousands					
	1997 Returns			1998 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	9,771	$ 787,092	$ 69,660	10,872	$ 386,213	$ 66,615
Construction	30,726	1,202,324	106,770	32,876	2,135,059	143,195
Manufacturing	46,559	21,667,355	1,603,960	47,088	19,238,685	1,368,530
Durable Goods[3]	29,985	12,445,332	900,423	29,219	10,998,722	761,308
Nondurable Goods[4]	16,574	9,222,023	703,537	17,869	8,239,963	607,222
Services	180,103	5,387,270	666,065	181,055	3,728,017	712,198
Business Services	38,579	2,579,372	243,718	56,708	663,789	302,931
Professional Services[5]	36,337	541,757	48,465	39,066	630,939	55,809
Other Services[6]	105,187	2,266,141	373,882	85,281	2,433,289	353,458
Trade	92,025	8,983,398	921,958	97,081	9,512,428	913,163
Wholesale Trade	49,532	4,755,189	459,877	48,462	4,274,261	437,686
Retail Trade	42,493	4,228,209	462,081	48,619	5,238,167	475,477
Finance, Insurance and Real Estate	71,311	10,728,346	1,275,116	76,247	11,729,016	1,285,074
Banks, Savings and Loans, and Other Lending Institutions[7]	1,230	6,534,549	789,425	1,162	6,510,669	700,882
Real Estate	35,533	881,352	127,364	47,874	1,965,175	212,348
Investment, Insurance Companies and Other Financial Businesses	34,548	3,312,445	358,327	27,211	3,253,172	371,844
Transportation, Communication and Utilities[8]	13,262	5,411,372	559,997	15,348	3,790,648	534,780
Total	443,757	$ 54,167,157	$ 5,203,526	460,567	$ 50,520,066	$ 5,023,555

Footnotes follow this section.

TABLE 4*
Bank and Corporation Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1998 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, 1998	5,113	1.9	$3,143,014	3.6	$231,080	4.8	8,575	1.9	$2,657,877	5.3	$234,221	4.7
Feb 28, 1998	5,332	2.0	1,135,111	1.3	80,164	1.7	10,188	2.2	571,747	1.1	84,432	1.7
Mar 31, 1998	14,870	5.4	4,168,427	4.8	240,421	5.0	26,674	5.8	1,240,600	2.5	250,695	5.0
Apr 30, 1998	5,317	1.9	1,119,117	1.3	73,845	1.5	10,202	2.2	789,448	1.6	77,856	1.5
May 31, 1998	5,315	1.9	2,570,795	3.0	106,489	2.2	10,014	2.2	1,881,841	3.7	110,693	2.2
Jun 30, 1998	22,667	8.3	5,652,538	6.5	358,132	7.4	37,713	8.2	2,569,368	5.1	371,725	7.4
Jul 31, 1998	4,873	1.8	1,605,002	1.9	66,772	1.4	8,494	1.8	1,141,403	2.3	69,848	1.4
Aug 31, 1998	7,155	2.6	1,292,464	1.5	91,775	1.9	10,817	2.3	713,360	1.4	94,953	1.9
Sep 30, 1998	17,266	6.3	6,003,216	6.9	400,565	8.3	26,800	5.8	3,885,488	7.7	410,775	8.2
Oct 31, 1998	9,477	3.5	2,050,749	2.4	103,054	2.1	14,435	3.1	1,215,286	2.4	107,508	2.1
Nov 30, 1998	4,432	1.6	1,341,583	1.6	85,504	1.8	8,933	1.9	746,938	1.5	89,214	1.8
Dec 31, 1998	171,144	62.7	56,355,555	65.2	3,015,079	62.1	287,722	62.5	33,106,710	65.5	3,121,635	62.1
Total	272,961	100.0	$ 86,437,571	100.0	$ 4,852,880	100.0	460,567	100.0	$ 50,520,066	100.0	$ 5,023,555	100.0

Footnotes follow this section.

TABLE 5[9]
Bank and Corporation Tax Statistics
TAX CREDITS ALLOWED
1998 Income Year

Credit	Number	Amount[11] (Thousands)	Percent[11] of Total
Commercial Solar Carryover	d	$ 21	0.0
Community Development Financial Institution Deposits	d	47	0.0
Disabled Access	166	16	0.0
Donation of Agricultural Products Carryover	d	2	0.0
Employer Child Care Contribution	141	953	0.1
Employer Child Care Program	39	304	0.0
Energy Conservation Carryover	d	494	0.1
Enhanced Oil Recovery	5	14	0.0
Enterprise Zone and Program Area Hiring and Sales	1,018	48,938	5.2
Farmworker Housing-Construction[10]	d	0	0.0
Jobs Tax Carryover[12]	0	0	0.0
Local Agency Military Base Recovery Area	4	7	0.0
Los Angeles Revitalization Zone	1,338	48,455	5.1
Low-Emission Vehicle[12]	0	0	0.0
Low-Income Housing	62	29,039	3.1
Manufacturer's Enhancement Area	5	30	0.0
Manufacturer's Investment	5,067	315,562	33.5
Orphan Drug	d	8	0.0
Prior Year Alternative Minimum Tax	1,290	26,908	2.9
Prison Inmate Labor	d	8	0.0
Recycling Equipment	29	1,473	0.2
Research	1,722	466,556	49.5
Ridesharing:			
Employer Subsidized Carryover	d	4	0.0
Transit Pass Carryover	d	1	0.0
Incentive Carryover	d	1	0.0
Solar Carryover	8	3,599	0.4
Solar Pump	d	63	0.0
Targeted Tax Area	d	1	0.0
Technological Property Contribution[12]	0	0	0.0
Salmon and Steelhead Trout Habitat Restoration[12]	0	0	0.0
Total	10,918	$ 942,502	100.0

Footnotes follow this section.

TABLE 6[a]
Bank and Corporation Tax Statistics
S CORPORATIONS: COMPARISON BY STATE NET INCOME CLASS [1]
1998 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[2]	Amount	Percent of Total	Percent Cumulative
Net Loss	51,950	33.7	33.7	$ -4,387,827	-	-	$ 41,631	10.2	10.2
No Income or Loss	5,692	3.7	37.4	0	-	-	4,554	1.1	11.3
$ 1 to 4,999	13,490	8.8	46.2	26,569	0.1	0.1	11,130	2.7	14.1
5,000 to 9,999	9,968	6.5	52.7	74,543	0.3	0.4	7,991	2.0	16.0
10,000 to 14,999	5,366	3.5	56.1	67,010	0.3	0.7	4,293	1.1	17.1
15,000 to 19,999	5,687	3.7	59.8	99,769	0.4	1.1	4,550	1.1	18.2
20,000 to 24,999	4,715	3.1	62.9	106,287	0.5	1.6	3,787	0.9	19.1
25,000 to 29,999	3,939	2.6	65.4	107,758	0.5	2.1	3,375	0.8	20.0
30,000 to 39,999	5,925	3.8	69.3	203,776	0.9	2.9	4,740	1.2	21.1
40,000 to 49,999	5,677	3.7	73.0	257,292	1.1	4.0	4,542	1.1	22.2
50,000 to 59,999	4,596	3.0	76.0	250,630	1.1	5.1	3,807	0.9	23.2
60,000 to 69,999	3,306	2.1	78.1	216,423	0.9	6.0	3,242	0.8	24.0
70,000 to 79,999	2,599	1.7	79.8	195,025	0.8	6.8	2,875	0.7	24.7
80,000 to 89,999	2,590	1.7	81.5	219,334	0.9	7.8	3,186	0.8	25.4
90,000 to 99,999	1,986	1.3	82.8	187,777	0.8	8.6	2,549	0.6	26.1
100,000 to 149,999	6,804	4.4	87.2	830,716	3.5	12.1	11,936	2.9	29.0
150,000 to 199,999	4,315	2.8	90.0	752,207	3.2	15.3	10,707	2.6	31.6
200,000 to 249,999	2,138	1.4	91.4	477,106	2.0	17.4	6,620	1.6	33.2
250,000 to 299,999	1,960	1.3	92.6	537,570	2.3	19.7	7,850	1.9	35.2
300,000 to 399,999	2,775	1.8	94.4	962,358	4.1	23.8	13,480	3.3	38.5
400,000 to 499,999	1,384	0.9	95.3	611,515	2.6	26.4	8,311	2.0	40.5
500,000 to 749,999	2,163	1.4	96.7	1,317,531	5.6	32.0	18,290	4.5	45.0
750,000 to 999,999	1,237	0.8	97.5	1,060,686	4.5	36.5	14,892	3.7	48.7
1,000,000 to 1,499,999	1,348	0.9	98.4	1,648,283	7.0	43.5	22,126	5.4	54.1
1,500,000 to 1,999,999	658	0.4	98.8	1,149,062	4.9	48.4	16,101	4.0	58.0
2,000,000 to 2,999,999	595	0.4	99.2	1,457,179	6.2	54.6	18,828	4.6	62.7
3,000,000 to 3,999,999	366	0.2	99.5	1,251,092	5.3	60.0	17,348	4.3	66.9
4,000,000 to 4,999,999	195	0.1	99.6	869,421	3.7	63.7	11,904	2.9	69.8
5,000,000 to 9,999,999	377	0.2	99.8	2,576,789	11.0	74.7	34,289	8.4	78.3
$ 10,000,000 and over	246	0.2	100.0	5,938,291	25.3	100.0	88,631	21.7	100.0
Corporations with State Net Income	96,425	62.6	-	$ 23,451,999	100.0	100.0	$ 361,380	88.7	-
Total	154,067	100.0	100.0	$ 19,064,172	-	-	$ 407,565	100.0	100.0

Footnotes follow this section.

APPENDIX C
Bank and Corporation Tax
FOOTNOTES
1998 Income Year

a Tables were derived from a stratified random sample of 15,990 returns. Detail may not add to totals due to rounding.

b Not available.

c Estimated.

d Data not shown for cells with 3 or less 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 8.84 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 1997 and after, the in-lieu rate was 2.0%, for a combined 10.84% (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 Farmworker Housing-Construciton credit allowed amounted to less than $500.

11 Totals may not add due to rounding.

12 There were no credits allowed for the Jobs Tax Carryover, Low-Emission Vehicle, Technological Property Contribution, or the Salmon and Steelhead Trout Habitat Restoration Credits.

Appendix D: Homeowner and Renter Assistance: 1999 Claims

TABLE 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-1999 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	
1999	117,471	$ 2,210,411,386	$ 18,817	$ 1,750	$ 76,504,288	$ 651	$15,473,224	$ 132	20.2
1998	12,448	109,578,880	8,803	1,750	6,183,193	497	1,008,634	81	16.3
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
1999 Calendar Year

Household Income Class	Number of Claimants	Cumulative Number	Percent Cumulative	Household Income	Property Tax Paid	Amount of Assistance	Percent Cumulative	Average Assistance
Not more than $1,000	1,654	1,654	1.4	$ -2,182,166	$ 1,171,975	$ 295,507	1.9	$ 179
$ 1,001 to 2,000	499	2,153	1.8	727,825	324,439	111,424	2.6	223
2,001 to 3,000	295	2,448	2.1	730,155	221,488	65,661	3.1	223
3,001 to 4,000	234	2,682	2.3	825,858	187,882	63,143	3.5	270
4,001 to 5,000	411	3,093	2.6	1,875,209	257,357	107,749	4.2	262
5,001 to 6,000	735	3,828	3.3	4,089,176	444,465	198,308	5.4	270
6,001 to 7,000	1,227	5,055	4.3	8,036,574	724,230	331,644	7.6	270
7,001 to 8,000	3,127	8,182	7.0	23,804,606	1,616,257	833,458	13.0	267
8,001 to 9,000	7,055	15,237	13.0	58,960,499	3,303,822	1,808,594	24.7	256
9,001 to 10,000	3,797	19,034	16.2	36,128,410	1,957,216	973,575	31.0	256
10,001 to 11,000	3,785	22,819	19.4	39,747,509	2,047,238	954,768	37.1	252
11,001 to 12,000	3,871	26,690	22.7	44,571,004	2,206,132	944,702	43.2	244
12,001 to 13,000	3,904	30,594	26.0	48,806,652	2,268,852	911,148	49.1	233
13,001 to 14,000	4,381	34,975	29.8	59,196,901	2,570,194	990,809	55.5	226
14,001 to 15,000	4,548	39,523	33.6	65,908,215	2,791,871	947,489	61.6	208
15,001 to 16,000	4,401	43,924	37.4	68,238,218	2,753,155	841,122	67.1	191
16,001 to 17,000	4,702	48,626	41.4	77,606,466	2,983,900	792,280	72.2	168
17,001 to 18,000	4,853	53,479	45.5	84,928,558	3,089,494	722,524	76.9	149
18,001 to 19,000	4,934	58,413	49.7	91,294,905	3,209,836	637,499	81.0	129
19,001 to 20,000	4,993	63,406	54.0	97,348,166	3,303,126	549,950	84.5	110
20,001 to 21,000	4,903	68,309	58.1	100,524,641	3,285,162	461,266	87.5	94
21,001 to 22,000	5,117	73,426	62.5	110,047,855	3,458,010	397,999	90.1	78
22,001 to 23,000	5,059	78,485	66.8	113,832,454	3,437,510	325,670	92.2	64
23,001 to 24,000	4,905	83,390	71.0	115,261,136	3,489,936	262,081	93.9	53
24,001 to 25,000	4,656	88,046	75.0	114,069,515	3,346,350	198,750	95.2	43
25,001 to 26,000	4,518	92,564	78.8	115,220,317	3,263,208	156,912	96.2	35
26,001 to 27,000	4,217	96,781	82.4	111,733,346	3,088,199	125,934	97.0	30
27,001 to 28,000	4,092	100,873	85.9	112,533,170	3,041,111	111,972	97.7	27
28,001 to 29,000	3,867	104,740	89.2	110,216,789	2,870,265	97,018	98.4	25
29,001 to 30,000	3,666	108,406	92.3	108,156,534	2,778,050	79,815	98.9	22
30,001 to 31,000	3,242	111,648	95.0	98,824,988	2,432,890	64,034	99.3	20
31,001 to 32,000	2,964	114,612	97.6	93,347,646	2,319,335	54,155	99.6	18
32,001 to 33,000	2,410	117,022	99.6	78,322,370	1,911,647	35,949	99.9	15
33,001 to 33,132	449	117,471	100.0	17,677,885	349,686	20,315	100.0	45
Total	117,471	117,471	100.0	$2,210,411,386	$76,504,288	$15,473,224	100.0	$ 132

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1999 Calendar Year

Year of Birth	Number of Claimants	Household Income Class	Property Tax Paid	Amount of Assistance	Average Assistance
1951 and after	1,242	$ 16,067,660	$ 1,027,094	$ 276,426	$ 223
1946 through 1950	762	10,126,863	553,239	166,799	219
1941 through 1945	1,205	15,528,484	763,404	261,430	217
1936 through 1940	6,700	115,488,584	4,851,673	1,031,143	154
1931 through 1935	22,520	433,250,199	16,186,175	2,878,483	128
1930	5,905	115,737,743	4,125,901	728,099	123
1929	5,686	110,893,778	3,936,235	703,703	124
1928	5,854	114,938,765	3,940,897	719,439	123
1927	5,948	116,168,474	3,942,716	724,964	122
1926	5,900	115,988,913	3,844,455	711,107	121
1925	6,075	119,282,672	3,979,252	729,529	120
1924	5,922	115,697,322	3,781,562	722,119	122
1923	5,631	109,384,158	3,509,018	692,586	123
1922	5,471	106,564,120	3,428,303	669,413	122
1921	5,136	99,127,863	3,138,463	646,182	126
1920	4,313	82,511,507	2,577,914	544,205	126
1919	3,797	73,047,689	2,260,002	475,630	125
1918	3,220	61,102,472	1,815,556	415,427	129
1917	2,856	52,530,889	1,674,850	382,497	134
1916	2,454	44,353,011	1,428,565	338,171	138
1915	2,178	38,595,965	1,197,724	308,408	142
1914	1,822	31,414,541	1,011,992	268,564	147
1913	1,604	26,819,059	838,647	244,849	153
1912	1,256	21,461,914	663,952	190,530	152
1911	1,004	16,609,409	512,328	157,621	157
1910	821	13,466,437	427,243	128,968	157
1909	564	8,897,947	291,025	90,444	160
1908	484	7,802,191	242,559	76,953	159
1907	299	4,807,405	141,422	47,916	160
1906	245	3,762,902	106,120	39,508	161
1905	151	2,288,668	69,432	26,098	173
1904	122	1,859,677	57,817	20,984	172
1903	74	1,218,470	32,137	11,519	156
1902	54	794,800	25,336	8,988	166
1901 and prior	152	2,372,474	98,464	24,142	159
not available	44	448,361	22,816	10,377	236
Total	117,471	$ 2,210,411,386	$ 76,504,288	$ 15,473,221	$ 132

TABLE 4
Homeowner's Property Tax Assistance
COMPARISON BY COUNTY
1999 Calendar Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	4,578	$ 86,594,685	$ 18,915	$ 608,274	$ 133	$ 2,760,971	$ 603
Alpine	6	146,594	24,432	468	78	5,844	974
Amador	297	6,328,339	21,308	30,463	103	241,850	814
Butte	1,083	20,404,831	18,841	137,927	127	669,420	618
Calaveras	324	6,151,649	18,987	42,818	132	259,467	801
Colusa	120	1,952,947	16,275	17,748	148	50,540	421
Contra Costa	3,684	73,065,564	19,833	447,998	122	2,521,190	684
Del Norte	227	4,055,154	17,864	30,061	132	115,081	507
El Dorado	695	14,502,159	20,866	77,758	112	629,392	906
Fresno	2,799	48,372,583	17,282	409,305	146	1,468,954	525
Glenn	173	3,006,144	17,377	21,526	124	82,116	475
Humboldt	1,005	18,079,564	17,990	142,434	142	547,247	545
Imperial	333	5,435,472	16,323	44,239	133	122,069	367
Inyo	229	4,261,609	18,610	28,289	124	132,078	577
Kern	4,121	71,529,085	17,357	550,341	134	1,880,565	456
Kings	313	5,116,964	16,348	45,658	146	138,575	443
Lake	716	12,284,535	17,157	99,999	140	432,286	604
Lassen	124	2,255,241	18,187	16,114	130	73,981	597
Los Angeles	25,243	455,891,050	18,060	3,602,211	143	15,981,759	633
Madera	340	6,332,073	18,624	43,968	129	245,415	722
Marin	710	14,519,200	20,450	87,426	123	682,721	962
Mariposa	89	1,706,667	19,176	12,203	137	73,497	826
Mendocino	551	10,003,913	18,156	76,317	139	414,777	753
Merced	572	10,100,745	17,659	80,655	141	322,651	564
Modoc	85	1,446,971	17,023	11,318	133	30,509	359
Mono	19	304,125	16,007	2,923	154	15,856	835
Monterey	1,034	19,718,143	19,070	137,242	133	747,052	722
Napa	423	8,580,394	20,285	48,066	114	278,392	658
Nevada	473	9,954,326	21,045	53,187	112	465,262	984
Orange	7,531	149,229,650	19,815	947,648	126	5,130,494	681
Placer	935	19,014,353	20,336	108,853	116	807,222	863
Plumas	103	2,051,246	19,915	12,347	120	68,771	668
Riverside	7,206	137,859,230	19,131	907,113	126	4,461,311	619
Sacramento	5,862	112,951,657	19,268	726,547	124	3,321,701	567
San Benito	135	2,602,566	19,278	17,128	127	105,910	785
San Bernardino	7,675	140,521,571	18,309	1,026,499	134	4,588,659	598
San Diego	10,792	210,922,405	19,544	1,361,629	126	7,620,854	706
San Francisco	1,758	33,705,630	19,173	236,092	134	1,421,890	809
San Joaquin	2,601	47,878,800	18,408	347,960	134	1,480,871	569
San Luis Obispo	1,706	33,766,636	19,793	208,421	122	1,612,360	945
San Mateo	1,966	39,239,828	19,959	256,351	130	1,614,304	821
Santa Barbara	1,615	31,951,455	19,784	200,444	124	1,225,423	759
Santa Clara	3,431	67,031,379	19,537	426,526	124	2,332,732	680
Santa Cruz	797	15,038,203	18,869	104,765	131	628,197	788
Shasta	1,836	33,749,493	18,382	244,935	133	1,173,608	639
Sierra	23	472,514	20,544	2,490	108	15,912	692
Siskiyou	775	13,647,020	17,609	105,816	137	399,290	515
Solano	1,067	21,651,285	20,292	125,120	117	753,330	706
Sonoma	1,622	31,689,299	19,537	201,581	124	1,400,262	863
Stanislaus	1,415	25,276,354	17,863	194,411	137	833,797	589
Sutter	383	6,921,382	18,071	52,343	137	228,395	596
Tehama	546	9,923,929	18,176	72,250	132	282,016	517
Trinity	145	2,396,482	16,527	22,547	155	88,589	611
Tulare	1,529	27,086,037	17,715	202,242	132	786,284	514
Tuolumne	356	6,907,914	19,404	43,916	123	285,855	803
Ventura	2,561	51,234,405	20,006	312,399	122	2,040,134	797
Yolo	440	8,412,794	19,120	55,578	126	237,358	539
Yuba	245	4,271,197	17,433	35,858	146	130,777	534
Unallocated*	49	905,946	18,489	6,479	132	38,465	785
Total	117,471	$ 2,210,411,386	$ 18,817	$ 15,473,224	$ 132	$ 76,504,288	$ 651

* Unable to determine county of residence from tax return.

TABLE 5
Renters Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1977-1999 Years

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
1999	266,651	$ 2,776,358,839	$ 10,412	$ 54,515,560	$ 204
1998	119,116	937,874,829	7,874	10,417,251	87
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
1999 Calendar Year

Household Income Class	Number of Claimants	Cumulative Number	Percent Cumulative	Household Income	Property Tax Paid*	Amount of Assistance	Percent Cumulative	Average Assistance
Not More than $1000	6,168	6,168	2.3	$ 1,201,089	$ 1,542,000	$ 1,323,879	2.4	$ 215
$ 1,001 to 2,000	1,876	8,044	3.0	2,685,448	469,000	394,740	3.2	210
2,001 to 3,000	2,765	10,809	4.1	7,052,560	691,250	637,513	4.3	231
3,001 to 4,000	2,063	12,872	4.8	7,354,764	515,750	472,974	5.2	229
4,001 to 5,000	2,835	15,707	5.9	12,815,583	708,750	653,003	6.4	230
5,001 to 6,000	4,823	20,530	7.7	27,015,665	1,205,750	1,133,271	8.5	235
6,001 to 7,000	11,633	32,163	12.1	77,232,514	2,908,250	2,752,511	13.5	237
7,001 to 8,000	63,132	95,295	35.7	487,219,800	15,783,000	15,015,921	41.1	238
8,001 to 9,000	66,040	161,335	60.5	547,439,881	16,510,000	15,524,148	69.5	235
9,001 to 10,000	19,842	181,177	67.9	189,422,795	4,960,500	4,431,579	77.7	223
10,001 to 11,000	9,977	191,154	71.7	104,338,516	2,494,250	2,139,983	81.6	214
11,001 to 12,000	7,585	198,739	74.5	87,198,704	1,896,250	1,559,233	84.5	206
12,001 to 13,000	6,141	204,880	76.8	76,708,798	1,535,250	1,205,659	86.7	196
13,001 to 14,000	13,994	218,874	82.1	191,394,327	3,498,500	2,583,193	91.4	185
14,001 to 15,000	8,252	227,126	85.2	119,179,449	2,063,000	1,429,233	94.0	173
15,001 to 16,000	5,117	232,243	87.1	79,320,013	1,279,250	796,035	95.5	156
16,001 to 17,000	4,356	236,599	88.7	71,801,406	1,089,000	601,424	96.6	138
17,001 to 18,000	3,592	240,191	90.1	62,873,268	898,000	431,497	97.4	120
18,001 to 19,000	3,310	243,501	91.3	61,218,529	827,500	340,691	98.0	103
19,001 to 20,000	3,094	246,595	92.5	60,346,795	773,500	268,747	98.5	87
20,001 to 21,000	2,888	249,483	93.6	59,183,390	722,000	213,131	98.9	74
21,001 to 22,000	2,550	252,033	94.5	54,819,302	637,500	152,966	99.2	60
22,001 to 23,000	2,343	254,376	95.4	52,701,076	585,750	116,953	99.4	50
23,001 to 24,000	2,094	256,470	96.2	49,195,555	523,500	87,760	99.5	42
24,001 to 25,000	1,821	258,291	96.9	44,572,530	455,250	59,565	99.7	33
25,001 to 26,000	1,543	259,834	97.4	39,353,678	385,750	40,894	99.7	27
26,001 to 27,000	1,406	261,240	98.0	37,234,650	351,500	32,321	99.8	153
27,001 to 28,000	1,245	262,485	98.4	34,229,501	311,250	26,055	99.8	21
28,001 to 29,000	1,135	263,620	98.9	32,317,276	283,750	21,063	99.9	19
29,001 to 30,000	899	264,519	99.2	26,522,833	224,750	14,409	99.9	16
30,001 to 31,000	783	265,302	99.5	23,863,919	195,750	11,164	99.9	14
31,001 to 32,000	650	265,952	99.7	20,472,630	162,500	9,766	99.9	15
32,001 to 33,000	488	266,440	99.9	15,850,158	122,000	5,463	99.9	11
33,001 to 33,132	211	266,651	100.0	12,222,437	52,750	28,816	100.0	137
Total	266,651	266,651	100.0	$ 2,776,358,839	$ 66,662,750	$ 54,515,560	100.0	$ 204

*The renter statutory property tax equivalent is $250.

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1999 Calendar Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1951 and after	49,767	$ 420,057,452	$ 12,441,750	$ 11,168,717	$ 224
1946 through 1950	14,777	127,963,232	3,694,250	3,306,506	224
1941 through 1945	15,095	131,030,420	3,773,750	3,378,075	224
1936 through 1940	21,706	210,234,079	5,426,500	4,589,087	211
1931 through 1935	37,642	415,975,534	9,410,500	7,392,232	196
1930	8,261	93,608,350	2,065,250	1,606,184	194
1928	8,368	95,098,563	2,092,000	1,624,410	194
1927	8,567	98,154,556	2,141,750	1,659,425	194
1926	8,590	98,241,223	2,147,500	1,662,643	194
1925	8,576	97,345,119	2,144,000	1,672,596	195
1924	8,476	96,691,070	2,119,000	1,647,966	194
1923	8,006	93,695,316	2,001,500	1,530,816	191
1922	7,602	88,835,577	1,900,500	1,461,590	192
1921	7,224	85,407,683	1,806,000	1,373,434	190
1920	6,856	80,482,889	1,714,000	1,311,298	191
1919	5,881	69,376,831	1,470,250	1,119,763	190
1918	5,301	63,538,419	1,325,250	1,001,514	189
1917	4,792	57,111,803	1,198,000	907,280	189
1916	4,245	50,322,622	1,061,250	804,789	190
1915	3,866	45,825,779	966,500	735,212	190
1914	3,649	42,755,226	912,250	702,509	193
1913	3,147	37,339,544	786,750	597,672	190
1912	3,313	36,616,283	828,250	663,430	200
1911	2,176	25,080,676	544,000	421,815	194
1910	1,878	21,402,773	469,500	367,308	196
1909	1,474	17,105,070	368,500	287,007	195
1908	1,173	13,887,535	293,250	223,657	191
1907	936	10,797,005	234,000	182,688	195
1906	761	8,708,423	190,250	148,520	195
1905	563	6,346,995	140,750	110,475	196
1904	447	4,940,736	111,750	89,966	201
1903	290	3,088,709	72,500	59,075	204
1902	220	2,351,496	55,000	44,270	201
1901 and prior	1,831	16,778,114	457,750	392,545	201
not available	1,195	10,163,737	298,750	271,086	214
Total	266,651	$ 2,776,358,839	$ 66,662,750	$ 54,515,560	$ 204

*The renter statutory property tax equivalent is $250.

TABLE 8
Renter Property Tax Assistance Statistics
COMPARISON BY COUNTY
1999 Calendar Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	11,052	$ 114,449,313	$ 10,356	$ 2,258,267	$ 204	$ 2,763,000	$ 250
Alpine	-	-	-	-	-	-	-
Amador	203	2,482,275	12,228	37,636	185	50,750	250
Butte	1,611	17,096,788	10,613	329,110	204	402,750	250
Calaveras	190	2,220,781	11,688	35,822	189	47,500	250
Colusa	98	1,193,816	12,182	18,294	187	24,500	250
Contra Costa	4,716	50,763,800	10,764	934,743	198	1,179,000	250
Del Norte	317	3,683,471	11,620	61,665	195	79,250	250
El Dorado	606	7,860,880	12,972	105,583	174	151,500	250
Fresno	9,474	87,101,455	9,194	2,074,393	219	2,368,500	250
Glenn	244	2,457,055	10,070	51,297	210	61,000	250
Humboldt	1,277	13,517,005	10,585	259,916	204	319,250	250
Imperial	423	4,460,138	10,544	87,582	207	105,750	250
Inyo	272	3,610,202	13,273	47,179	173	68,000	250
Kern	6,606	61,883,510	9,368	1,437,033	218	1,651,500	250
Kings	795	7,483,250	9,413	171,516	216	198,750	250
Lake	671	7,155,966	10,665	135,305	202	167,750	250
Lassen	104	1,073,807	10,325	21,790	210	26,000	250
Los Angeles	93,389	910,701,700	9,752	19,803,604	212	23,347,250	250
Madera	462	4,805,491	10,401	95,640	207	115,500	250
Marin	948	12,264,051	12,937	161,652	171	237,000	250
Mariposa	45	448,430	9,965	9,554	212	11,250	250
Mendocino	643	7,549,312	11,741	124,135	193	160,750	250
Merced	1,701	15,470,157	9,095	374,943	220	425,250	250
Modoc	53	540,807	10,204	11,064	209	13,250	250
Mono	10	135,694	13,569	1,816	182	2,500	250
Monterey	1,402	17,198,587	12,267	255,158	182	350,500	250
Napa	562	8,206,990	14,603	89,441	159	140,500	250
Nevada	527	7,126,050	13,522	88,996	169	131,750	250
Orange	15,588	161,185,159	10,340	3,166,044	203	3,897,000	250
Placer	1,318	15,974,404	12,120	244,255	185	329,500	250
Plumas	77	805,182	10,457	15,907	207	19,250	250
Riverside	7,478	90,619,927	12,118	1,383,443	185	1,869,500	250
Sacramento	12,431	129,074,047	10,383	2,533,144	204	3,107,750	250
San Benito	85	1,041,918	12,258	16,015	188	21,250	250
San Bernardino	9,537	104,895,099	10,999	1,887,455	198	2,384,250	250
San Diego	22,858	262,376,469	11,479	4,391,570	192	5,714,500	250
San Francisco	13,450	139,973,585	10,407	2,764,120	206	3,362,500	250
San Joaquin	8,363	79,114,927	9,460	1,814,250	217	2,090,750	250
San Luis Obispo	1,597	20,941,830	13,113	276,472	173	399,250	250
San Mateo	2,211	28,183,985	12,747	392,399	177	552,750	250
Santa Barbara	2,220	28,537,530	12,855	390,942	176	555,000	250
Santa Clara	9,514	100,456,079	10,559	1,938,074	204	2,378,500	250
Santa Cruz	1,512	18,448,350	12,201	279,372	185	378,000	250
Shasta	1,937	20,284,216	10,472	398,529	206	484,250	250
Sierra	15	153,508	10,234	3,228	215	3,750	250
Siskiyou	519	5,737,501	11,055	103,104	199	129,750	250
Solano	1,835	19,837,422	10,811	360,285	196	458,750	250
Sonoma	2,587	33,970,878	13,131	445,032	172	646,750	250
Stanislaus	3,376	32,762,389	9,704	714,223	212	844,000	250
Sutter	583	6,438,283	11,043	115,734	199	145,750	250
Tehama	419	4,536,117	10,826	84,039	201	104,750	250
Trinity	78	857,338	10,992	15,044	193	19,500	250
Tulare	2,221	22,540,373	10,149	461,992	208	555,250	250
Tuolumne	359	4,138,429	11,528	69,243	193	89,750	250
Ventura	3,807	47,626,987	12,510	692,729	182	951,750	250
Yolo	1,354	14,143,126	10,445	277,163	205	338,500	250
Yuba	711	6,573,017	9,245	156,962	221	177,750	250
Unallocated*	210	2,189,981	10,428	41,667	198	52,500	250
Total	266,651	$ 2,776,358,839	$ 10,412	$ 54,515,560	$ 204	$ 66,662,750	$ 250

* Unable to determine county of residence from tax return.

TABLE 9
Homeowners-Renters Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1999 Calendar Year

Household Income Class	Homeowners			Renters			Grand Total
	Claimants Age 62 and Over	Blind and Disabled	Total	Claimants Age 62 and Over	Blind and Disabled	Total	
Not more than $1,000	1,560	94	1,654	3,432	2,736	6,168	7,822
$ 1,001 to 2,000	469	30	499	1,198	678	1,876	2,375
2,001 to 3,000	268	27	295	1,550	1,215	2,765	3,060
3,001 to 4,000	212	22	234	1,237	826	2,063	2,297
4,001 to 5,000	376	35	411	1,852	983	2,835	3,246
5,001 to 6,000	689	46	735	3,216	1,607	4,823	5,558
6,001 to 7,000	1,136	91	1,227	5,828	5,805	11,633	12,860
7,001 to 8,000	2,546	581	3,127	34,812	28,320	63,132	66,259
8,001 to 9,000	6,219	836	7,055	39,638	26,402	66,040	73,095
9,001 to 10,000	3,581	216	3,797	10,022	9,820	19,842	23,639
10,001 to 11,000	3,595	190	3,785	6,997	2,980	9,977	13,762
11,001 to 12,000	3,677	194	3,871	5,835	1,750	7,585	11,456
12,001 to 13,000	3,697	207	3,904	4,862	1,279	6,141	10,045
13,001 to 14,000	4,144	237	4,381	11,881	2,113	13,994	18,375
14,001 to 15,000	4,351	197	4,548	6,837	1,415	8,252	12,800
15,001 to 16,000	4,260	141	4,401	4,248	869	5,117	9,518
16,001 to 17,000	4,568	134	4,702	3,666	690	4,356	9,058
17,001 to 18,000	4,714	139	4,853	3,126	466	3,592	8,445
18,001 to 19,000	4,822	112	4,934	3,000	310	3,310	8,244
19,001 to 20,000	4,900	93	4,993	2,808	286	3,094	8,087
20,001 to 21,000	4,801	102	4,903	2,663	225	2,888	7,791
21,001 to 22,000	5,033	84	5,117	2,366	184	2,550	7,667
22,001 to 23,000	4,966	93	5,059	2,190	153	2,343	7,402
23,001 to 24,000	4,825	80	4,905	1,942	152	2,094	6,999
24,001 to 25,000	4,590	66	4,656	1,723	98	1,821	6,477
25,001 to 26,000	4,450	68	4,518	1,450	93	1,543	6,061
26,001 to 27,000	4,165	52	4,217	1,327	79	1,406	5,623
27,001 to 28,000	4,039	53	4,092	1,180	65	1,245	5,337
28,001 to 29,000	3,808	59	3,867	1,073	62	1,135	5,002
29,001 to 30,000	3,623	43	3,666	851	48	899	4,565
30,001 to 31,000	3,206	36	3,242	746	37	783	4,025
31,001 to 32,000	2,938	26	2,964	616	34	650	3,614
32,001 to 33,000	2,384	26	2,410	464	24	488	2,898
33,001 to 33,132	442	7	449	152	59	211	660
Total	113,054	4,417	117,471	174,788	91,863	266,651	384,122