CALIFORNIA FRANCHISE TAX BOARD

ANNUAL REPORT 2·0·0·0

Kathleen Connell, Chair
Claude Parrish, Member
B. Timothy Gage, Member

FRANCHISE TAX BOARD

Gerald H. Goldberg, Executive Officer

A report of the 2000 calendar year activities of the Franchise Tax Board prepared in December 2001. This report includes statistics of income compiled from the 1999 returns of individuals and corporations and the 2000 assistance claims of homeowners and renters, most of which were processed during 2000.

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ANNUAL REPORT 2•0•0•0

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Introduction

The Franchise Tax Board

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

During 2000, the three-member board was chaired by the current State Controller, Kathleen Connell. The other board members were Dean Andal, 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 4,700 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	1998 Taxable Year (Filed in 1999)	1999 Taxable Year (Filed in 2000)	Percent Change
Number of Returns	12,796,604	13,126,133	2.6
Number of Taxable Returns	8,211,743	8,522,927	3.8
Taxable Income	$ 522,562,770	$ 609,167,211	16.6
Total Tax Liability	$ 26,203,573	$ 33,106,157	26.3

Bank and Corporation Tax*

Item	Income Years Ending in 1998	Income Years Ending in 1999	Percent Change
Number of Returns	460,567	481,036	4.4
Income Reported for Taxation	$ 50,520,066	45,319,141	-10.3
Total Tax Liability	$ 5,023,555	5,305,286	5.6

Homeowner and Renter Assistance*

Item	1999 Claim Year	2000 Claim Year**	Percent Change
Number of Claimants	384,122	633,544	64.9
Amount of Assistance	$ 69,989	$ 309,445	342.1

**See the HRA discussion regarding the one-time 150% payment increase.

* Dollars in thousands

The Year in Review

During the 2000 calendar year, FTB processed the 1999 tax returns of individuals and business entities and the 2000 claims of homeowners and renters.

The Personal Income Tax Program experienced a 2.6 percent increase in the number of returns filed and a 3.8 percent increase in the number of taxable returns filed. Taxable income increased by 16.6 percent and total tax liability increased by 26.3 percent.

The Bank and Corporation Program saw the number of returns filed increase by 4.4 percent. California net income decreased by 10.3 percent and total tax liability increased by 5.6 percent.

The Homeowner and Renter Assistance Program experienced a 342 percent increase in assistance paid and a 65 percent increase in the number of claimants. This large increase was due to the legislative change of a one-time 150% increase in HRA payments.

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

Legislation enacted in 2000 had an impact on the research credit, child support enforcement, low-income housing credit, Net Operating Loss deduction carryovers, farmworker housing credit, long-term care caregiver credit, HRA one-time 150% increase, and local agency military base recovery area and manufacturing enhancement area employer hiring credits. Also, California added two new Voluntary Contribution Funds: The California Peace Officer Memorial Foundation Fund, and the Birth Defects Research Fund.

For more information about these measures and other legislation enacted in 2000, 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 2000, the department implemented or participated in significant technological initiative projects to improve the efficiency of the department's programs. These included the Direct Filing Portal, which is a technology channel that allows self-preparers to electronically file returns directly to FTB via the Internet rather than a commercial transmitter. It gives taxpayers the comfort level to overcome the reluctance to e-file and to take advantage of all the benefits it has to offer. Also, it enables FTB to offer additional customer services in the future, including the filing of single or multiple returns, payments, and inquiries from tax practitioners and transmitters. As the number of e-filed returns increases, FTB benefits from a reduction in the number of paper returns that must be processed and stored.

General Fund

The programs administered by the department collected over $48.2 billion, representing 65.5 percent of the General Fund revenue for 1999.

The Personal Income Tax Program accounted for 56.3 percent of the General Fund and the Bank and Corporation Tax Program accounted for over 9.2 percent.

General Fund

	1999		2000		
	Amount (Millions)	Percent Of Total	Amount (Millions)	Percent Of Total	Percent Change
Personal Income Tax	$ 33,001.7	52.8	$ 41,485.2	56.3	25.7
Bank and Corporation Tax	5,751.4	9.2	6,763.0	9.2	17.6
Subtotal	$ 38,753.1	62.0	$ 48,248.2	65.5	24.5
Retail Sales and Use Tax	19,915.5	31.9	21,487.5	29.2	7.9
Estate, Gift and Inheritance Tax	924.3	1.5	867.2	1.2	-6.2
Insurance Company Tax	1,275.1	2.0	1,324.9	1.8	3.9
Cigarette Tax	140.8	0.2	130.9	0.2	-7.0
Alcoholic Beverage Excise Tax	279.3	0.4	286.2	0.4	2.5
Horse Racing Fees	13.0	0.0	6.0	0.0	-53.8
Other Revenues Plus Interest on Investments	1,212.7	1.9	1,271.2	1.7	4.8
Subtotal	$ 23,760.7	38.0	$ 25,373.9	34.5	6.8
Total	$ 62,513.8	100.0	$ 73,622.1	100.0	17.8

*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.

Calendar Year Collections: Cash Basis*

Franchise Tax Board 65.5%

General Fund Revenues: 2000 Calendar Year

Personal Income Tax 56.3%

Bank and Corporation Tax 9.2%

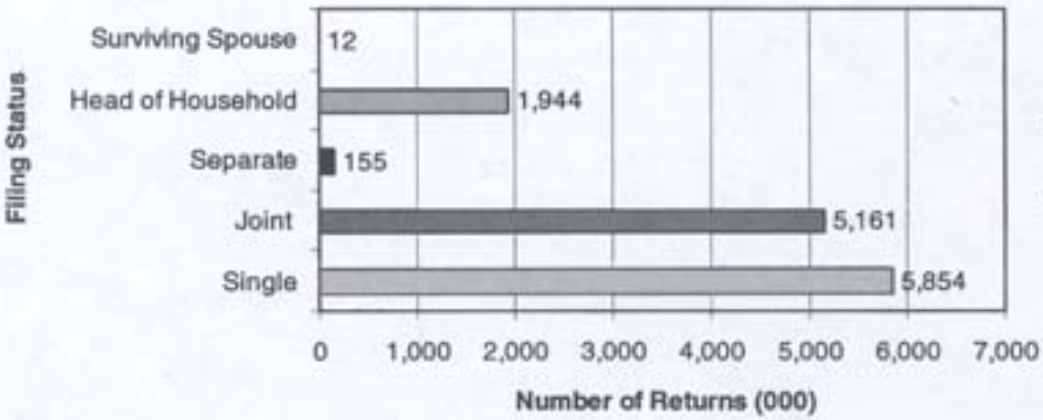
All Other Sources Sales, Cigarette, Inheritance, Liquor, Horse Racing Fees, Insurance, Etc. 34.5%

Personal Income Tax

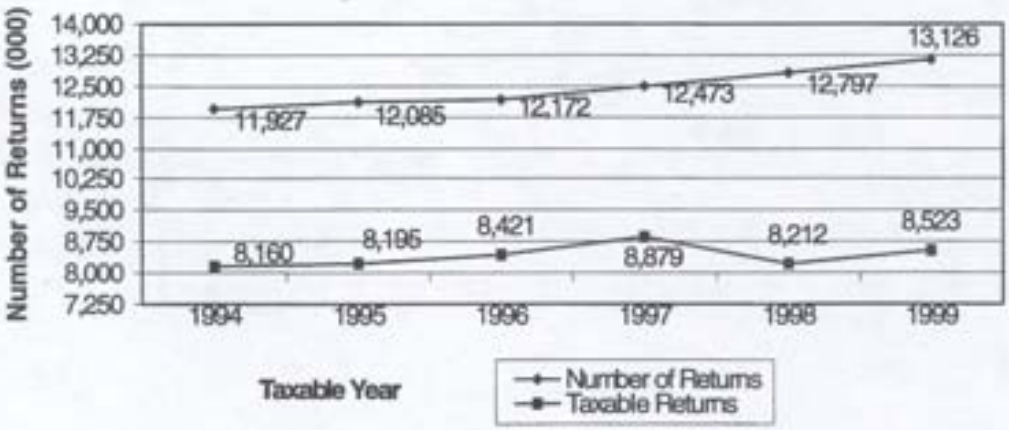
Introduction

The 13.1 million 1999 California full-year resident personal income tax (PIT) returns filed represent an increase of 2.6 percent, or 330,000 returns, from 1998. This total consisted of nearly 5.9 million single filers, nearly 5.2 million married joint filers, more than 1.9 million head of household filers, almost 155,000 married separate filers, and more than 12,000 surviving spouse filers. Of the nearly 13.1 million returns filed, more than 602,000 were Form 540 2EZ, nearly 1.6 million were Form 540EZ, almost 3.1 million were Form 540A (short form), and approximately 7.9 million were Form 540 (long form). Over 2.0 million tax returns were filed electronically in 2000, an increase of 55.1% from 1999. The amount of self-assessed taxes was almost $33.1 billion, an increase of 26.3 percent over the previous year.

The statewide median adjusted gross income for all filers increased from $28,251 in 1998 to $29,376 in 1999, a 4.0 percent increase from the previous year. For taxpayers filing jointly, the statewide median income increased from $52,145 in 1998 to $54,770 in 1999, a 5.0 percent increase. For the past 28 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 1999, reporting $93,510, while Imperial County had the lowest, reporting $26,836. The highest median income for all filers was also in Marin County, at $42,879.

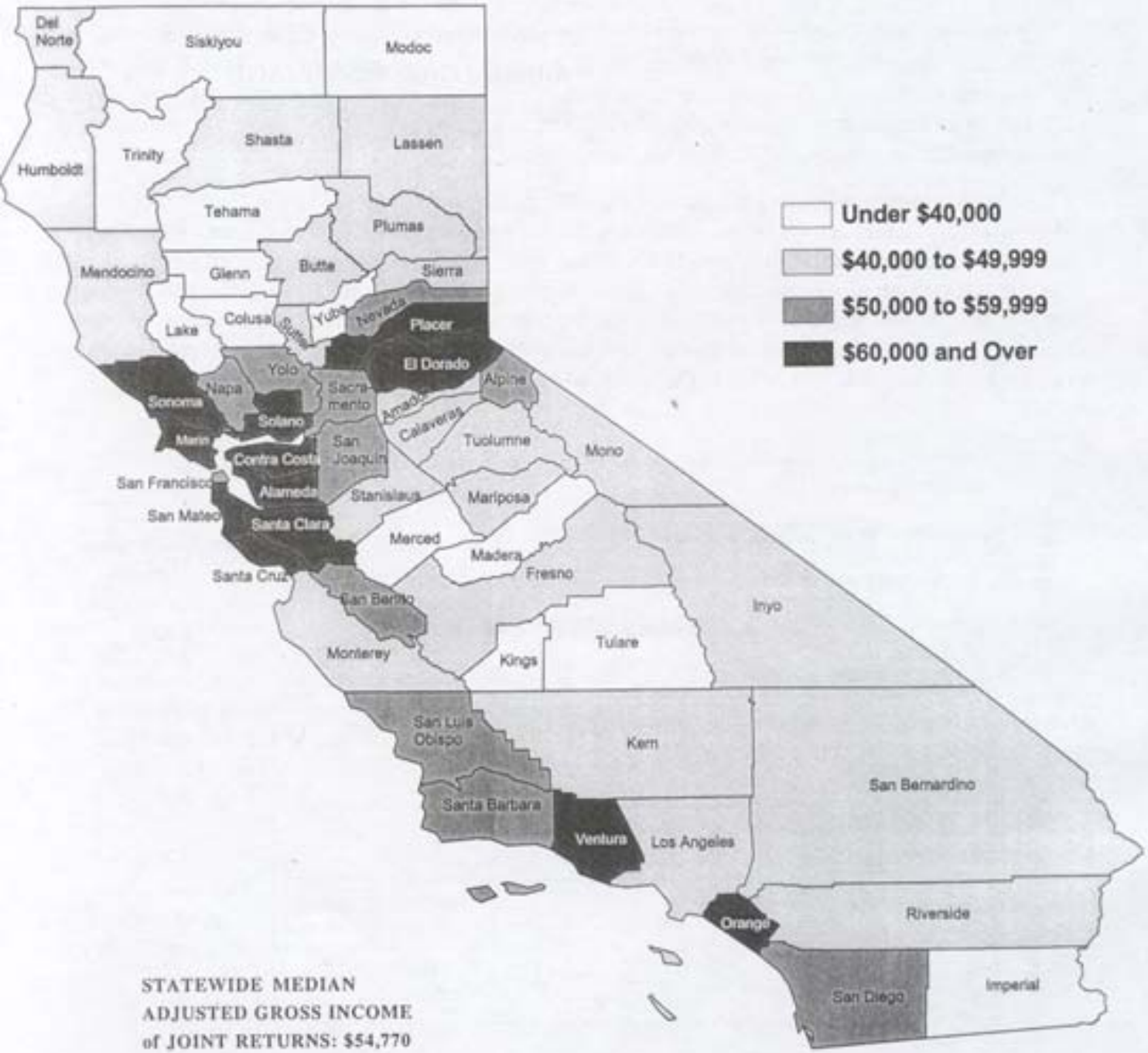


Personal Income Tax: Returns by Filing Status



Personal Income Tax: Number of Returns History

Median Adjusted Gross Income of Joint Returns by County: 1999 Taxable Year



STATEWIDE MEDIAN
ADJUSTED GROSS INCOME
of JOINT RETURNS: $54,770

The largest gains in median income were reported in San Francisco County, with an 8.0 percent increase for all filers, and Alpine County with a 10.1 percent increase for joint filers. All counties experienced an increase in median income for the "all returns" and "joint returns" categories in 1999.

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 is derived from FTB's Tax Return Master File. The Tax Return Master File includes data from all 1999 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 2000 filing season. This section and the majority of the Appendix B tables summarize only 1999 California resident tax returns filed during 2000. 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 103,745 resident returns for the 1999 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 1999 inflation adjustment factor was 2.6 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 12 illustrates the process used to arrive at California AGI.

The combined total federal income of full-year resident California taxpayers for 1999 was $743.8 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 $49.2 billion (11.2 percent), net sale of capital assets of $35.6 billion (61.1 percent), and net partnership and S corporation income of $4.8 billion (20.6 percent).

Reductions to federal income due to adjustments amounted to over $8.2 billion and included: payments to tax deferred retirement accounts and self-employed health plans, job related moving expense, one-half of self-employment

1999 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 •Student Loan •Medical Savings •Foreign Earned Income Exclusion

***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 •Reward from Crime Hotline •Income from Recycling Beverage Containers •Rebates from Water Agencies •Dividends from Controlled Foreign Corporations •Net Interest Income for Zone Businesses

***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 Loss •Income Exempted by U.S. Treaty •Foreign Earned Income Exclusion

***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 •SDI •Foreign Taxes •Adoption Related Expenses •Contribution of Stock to Private Foundations •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 •Credit Recapture

***Equals* Total Tax Liability**

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

***Plus* Voluntary Contributions**

***Equals* Overpayment or Balance Due**

Item	1998 Taxable Year Amount (Millions)	1999 Taxable Year Amount (Millions)	1999 Taxable Year Percent of Total Income	1999 Taxable Year Percent Change
Federal Income:				
Wages and Salaries	$ 441,126.9	$ 490,324.9	65.9	11.2
Interest	22,108.8	21,476.9	2.9	-2.9
Dividends	13,851.6	15,720.3	2.1	13.5
Pensions and Annuities	30,282.6	32,463.9	4.4	7.2
Net Business Income	35,183.6	35,616.1	4.8	1.2
Net Sale of Capital Assets	58,259.7	93,840.1	12.6	61.1
Net Rent and Royalty Income	3,902.1	4,596.7	0.6	17.8
Net Partnership and S Corporation Income	23,253.4	28,052.2	3.8	20.6
Net Estate and Trust Income	1,828.6	1,972.3	0.3	7.9
Net Farm Income	- 319.1	- 656.7	-0.1	105.8
Net Other Income [1]	16,353.3	20,617.6	2.8	26.1
Total Federal Income	$ 645,037.6	$ 743,831.9	100.0	15.3
Total Federal Adjustments	$ 7,981.8	$ 8,236.4	1.1	3.2
Total Federal Adjusted Gross Income (AGI) [2]	$ 637,248.5	$ 735,029.0		15.3
California Adjustments:				
Schedule CA Subtractions	$ 23,894.4	$ 27,082.2		13.3
Schedule CA Additions	14,077.2	13,716.7		-2.6
Total California Adjustments	$ -9,817.2	$ -13,365.5		36.1
Total California AGI Reported	$ 627,433.7	$ 721,662.2		15.0

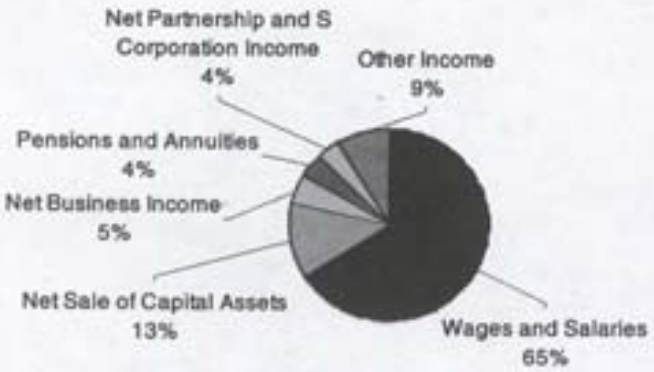
* Totals may not add due to rounding.

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

2 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.

Personal Income Tax: Sources of Adjusted Gross Income*

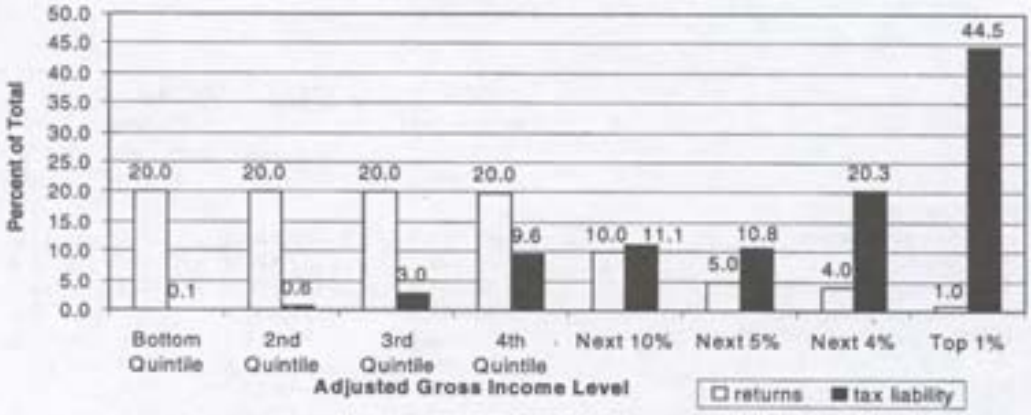
Sources of Federal Income



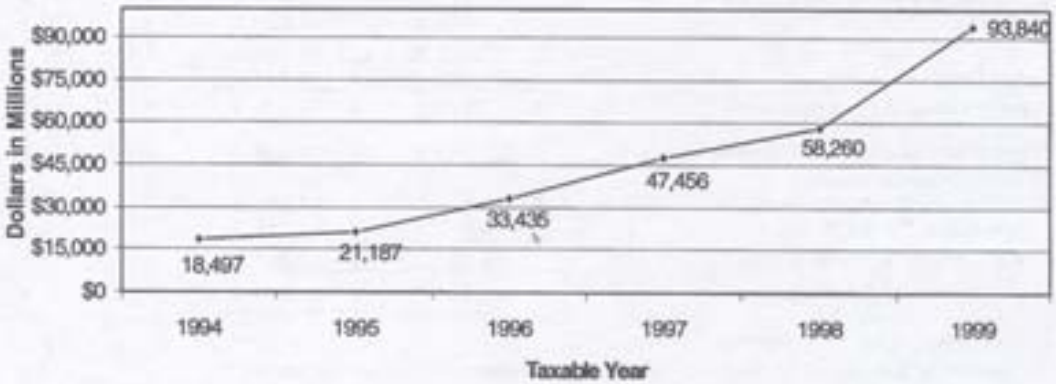
tax, penalty for early withdrawal of savings, and alimony paid.

California taxpayers reported total federal AGI of $735.0 billion. From federal AGI, taxpayers subtracted $27.1 billion and added $13.7 billion 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

Personal Income Tax: Returns and Tax by AGI Level



Personal Income Tax: Capital Assets History



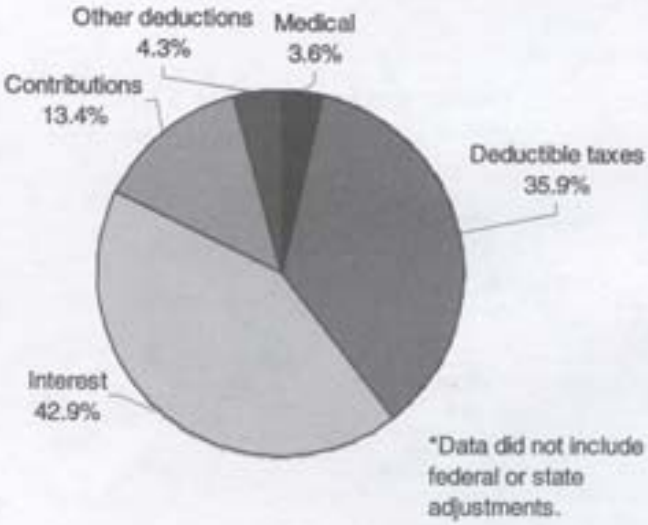
between federal and state tax treatment of: interest on state and municipal bonds issued by a state other than California, net operating loss, passive activity losses, depreciation and amortization, capital gain/loss, and others.

For 1999, total California AGI reported by resident taxpayers was $721.7 billion, a 15.0 percent increase from 1998.

Capital gains income showed a strong 61 percent increase from 1998, growing from 9.3 percent to 12.6 percent of total income. Wages and salaries, the largest income category, grew by nearly $50 billion or 11.2 percent from 1998.

Tax liability was unevenly spread among income groups. The top 1 percent of returns based on AGI accounted for nearly 45 percent of

Sources of Federal Itemized Deductions*



Type of Deduction	1998 Taxable Year Amount (Millions)	1999 Taxable Year Amount (Millions)	Percent of Total	Percent Change
Medical Deductions	$ 3,794.2	$ 4,365.1	3.6	15.0
Deductible Taxes:				
State and Local Income Tax	26,512.8	31,734.2	25.8	19.7
Real Estate Tax	9,895.9	10,757.3	8.8	8.7
Personal Property Tax	1,210.5	1,179.8	1.0	-2.5
Other Taxes	528.8	441.4	0.4	-16.5
Total Taxes	$ 38,148.0	$ 44,112.6	35.9	15.6
Interest:				
Mortgage Interst	46,950.0	49,482.4	40.2	5.4
Other	2,748.1	3,218.5	2.6	17.1
Total Interest	$ 49,698.1	$ 52,700.9	42.9	6.0
Contributions:				
Cash	9,564.3	10,444.9	8.5	9.2
Non-cash	5,239.8	6,496.1	5.3	24.0
Carryover from Prior Year	2,344.7	2,586.9	2.1	10.3
Total Contributions[1]	$ 14,028.4	$ 16,504.7	13.4	17.7
Casualty and Theft Loss	202.5	160.3	0.1	-20.8
Miscellaneous Deductions	7,710.3	8,530.9	6.9	10.6
Adjustments to Federal Deductions[2]	- 1,720.6	- 3,436.2	-2.8	99.7
Total Federal Intemized Deductions	111,860.9	$ 122,938.3	100.0	9.9
California Adjustments[3]	- 25,512.1	- 29,961.8		17.4
Adjustments to California Deductions[2]	- 3,294.8	- 3,837.5		16.5
Total California Itemized Deductions	$ 83,054.0	$ 89,139.0		7.3

* 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.

Personal Income Tax: Itemized Deductions by Type*

all tax liability. The top 5 percent paid 65 percent of all tax.

Deductions

The standard deduction for 1999 was $2,711 for single or married filing separate filers. For married filing joint, head of household and surviving spouse filers, the standard deduction was $5,422.

The total amount of standard deductions claimed by resident California taxpayers was $31.6 billion for the 1999 taxable year, a 4.7 percent increase from the 1998 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 4.9 million returns (37.6 percent) filed for the 1999 taxable year included state itemized deductions. The total amount of itemized deductions claimed after federal and California adjustments for 1999 was $89.1 billion, 7.3 percent more than 1998. Of note for 1999 were the significant increases in itemized deductions of state and local income tax of 19.7 percent,

total contributions of 17.7 percent, and medical deductions of 15.0 percent.

Taxable Income

California taxable income after deductions totaled $609.2 billion in 1999, compared to $522.6 billion in 1998. This represented a 16.6 percent increase.

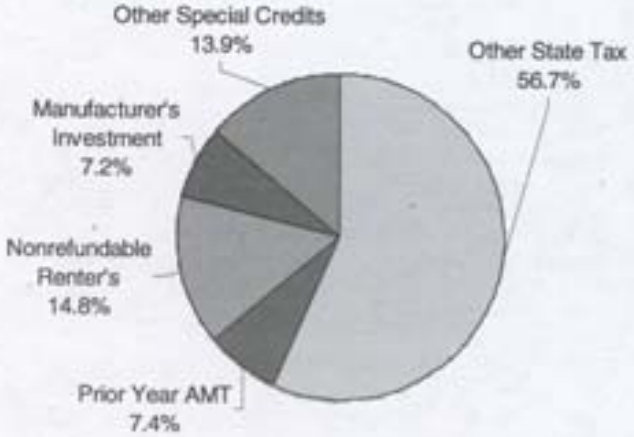
Tax Credits

The total amount of tax credits claimed by Californians for 1999 was over $4.0 billion, nearly $8.5 million less than 1998. This represented a decrease of nearly 0.2 percent. The credits for personal, dependent, senior, and blind exemptions amounted to more than $3.5 billion and accounted for 87.9 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 enumeration of various tax credits applied for 1999. 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. As observed in Table 9, of nearly $560 million of special credits applied as tax reductions, the Other State Tax Credit accounted for $318 million, by far the largest single tax credit. Other tax credits that represented significant tax reductions included the Nonrefundable Renter's Credit ($83 million), Prior Year Alternative

Special Credits by Type



Minimum Tax ($41 million), and the Manufacturer's Investment Credit ($40 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 in order to claim it must have a tax liability. Prior to tax year 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.

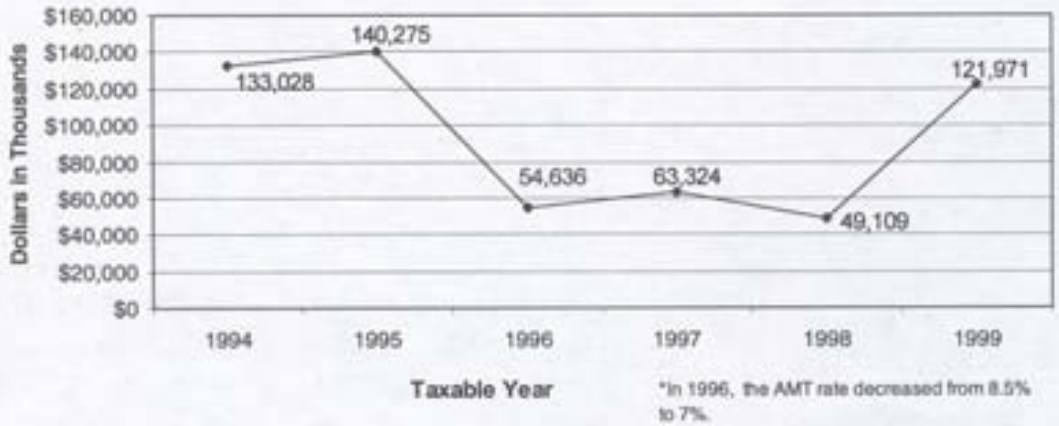
If a taxpayer is subject to AMT, the AMT is added to the taxpayer's regular tax liability. Generally, a taxpayer is subject to AMT if

alternative minimum taxable income (AMTI, defined as taxable income plus AMT adjustments and preferences) totals more than $58,749 for filers who are married filing joint or qualified widow(er); $44,062 for filers who are single or head of household; and $29,374 for filers who are married filing separate. For 1999, there were 16,300 filers who paid $122 million in AMT compared to 11,000 filers who paid $49 million in 1998. This represented a 47.3 percent increase in the number of AMT filers and an 148.3 percent increase in the amount of AMT paid compared to 1998.

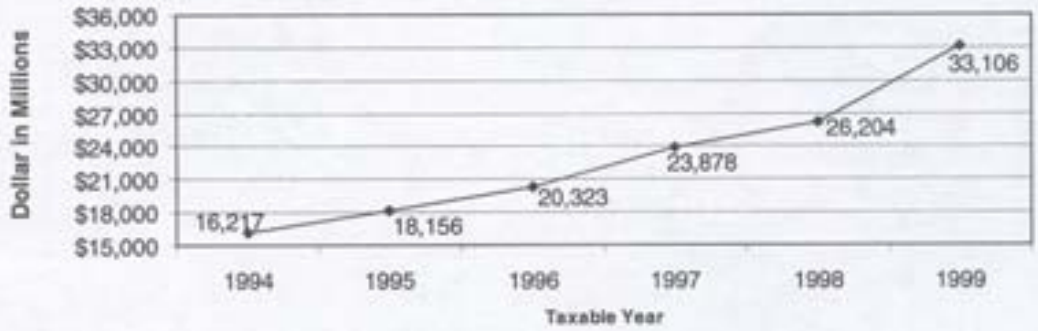
California's AMT provisions may also increase a taxpayer's regular tax, even if AMT is not owed. This may occur because most California tax credits, including exemption credits, are limited by the taxpayer's tentative minimum tax (TMT). TMT is the amount of tax calculated by multiplying AMTI minus any 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 $33.1 billion for 8.5 million returns that reported a tax liability for the 1999 taxable year. This compared to $26.2 billion for 8.2 million returns that reported a tax liability in 1998. The total tax liability increased 26.3 percent from 1998. The number of taxable returns filed increased by 3.8 percent.



Personal Income Tax: Alternative Minimum Tax History*



Personal Income Tax: Total Tax Liability History

Payments, Withholding, Estimated Tax, SDI and Overpayments

For 1999, $20.6 billion in taxes were paid through wage and salary withholding. This was a 13.8 percent increase over the $18.1 billion paid in 1998. Withholding was reported on 10.4 million returns and represented 62.2 percent of the self-assessed total tax liability.

Estimated tax payments of almost $12.4 billion were claimed on nearly 1.4 million returns. This was a 34.0 percent increase from the $9.2 billion paid in 1998.

Claims for excess state disability insurance (SDI) were reported on more than 583,800 returns and totaled 37.8 million, averaging $65 per claim.

The amount of overpayments, before any voluntary contributions were made or any credits were applied to 1999 taxes, was $5.2 billion on more than 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. The Peace Officer Memorial Fund and Birth Defects Research Fund were added in 2000.

Of the remaining voluntary contributions on the state tax return, the highest contributions were to the Endangered Species Account of more than $569,300, the Breast Cancer Fund of around $508,600, and the State Children's Trust Fund of more than $488,600.

Refunds, Transfers, and Balances Due

The number of refunds issued was 7.9 million, a slight increase of 35,000 for 1999. The refund amount totaled nearly $4.0 billion, an increase of 1.1 percent from the amount refunded for 1998. The average refund issued was $505 per refund return.

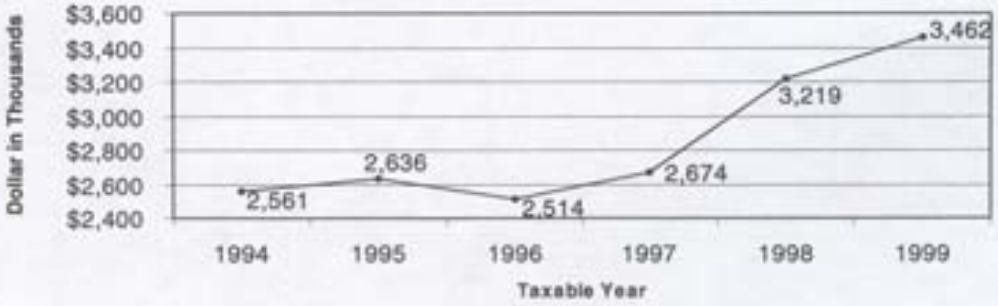
Transfers of overpayments to the 2000 taxable year totaled $1.2 billion on over 445,700 returns, compared to $925 million on nearly 460,000 returns for 1998 that were transferred to 1999.

The number of balance due returns for 1999 was nearly 3.3 million, compared to 3.1 million in 1998, a increase of 6.0 percent. Balances due for 1999 totaled almost $5.3 billion, compared to $3.7 billion in 1998, a 42.6 percent increase.

High-Income Returns

For 1999, 338,960 returns reported income of $200,000 or more, of which 550 or 0.2 percent had no net tax liability. This represented a decrease of 11.3 percent in the number of untaxed high-income taxpayers over 1998. The Los Angeles Revitalization Zone Credit was the greatest contributor to tax reductions for these high-income return filers. The Manufacturer's Investment Credit also contributed heavily to tax reductions for this category of taxpayer.

Personal Income Tax: Voluntary Contributions History

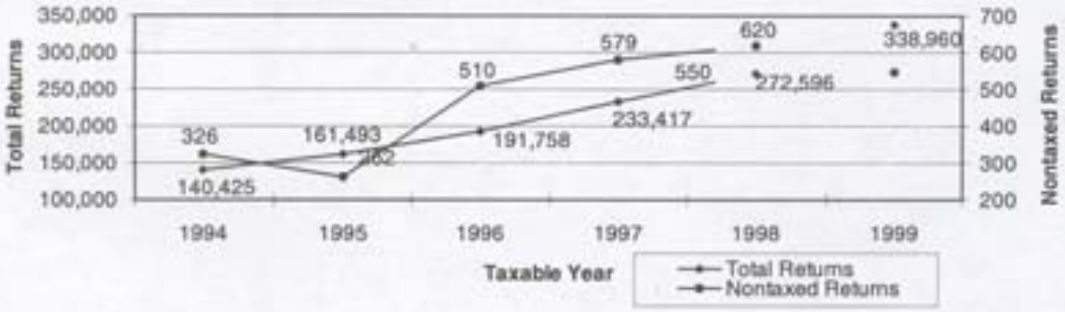


*Personal Income Tax: Voluntary Contributions**

Contribution	1998 Taxable Year			1999 Taxable Year		
	Number of Contributors	Amount Contributed	Average Amount Contributed	Number of Contributors	Amount Contributed	Average Amount Contributed
California Seniors Fund	42,285	$216,110	$5.11	38,306	$228,797	$5.97
Alzheimer's Disease Fund	53,132	362,998	$6.83	51,549	410,368	$7.96
Endangered Species Account	65,549	574,723	$8.77	58,838	569,316	$9.68
State Children's Trust Fund	65,928	472,743	$7.17	59,194	488,679	$8.26
Breast Cancer Fund	66,554	474,723	$7.13	60,730	508,642	$8.38
Firefighter's Memorial Fund	27,047	134,023	$4.96	24,397	131,859	$5.40
Public School Library Fund	45,760	300,136	$6.56	40,723	301,821	$7.41
D.A.R.E. (Drug Abuse Resistance Education) Fund	34,216	175,946	$5.14	28,748	153,166	$5.33
Military Museum Fund	15,448	56,492	$3.66	n/a	n/a	n/a
Emergency Food Assistance Fund	51,178	326,199	$6.37	41,086	282,297	$6.87
Mexican American Veterans Memorial Account	16,465	61,705	$3.75	15,156	63,261	$4.17
Peace Officer Memorial Fund	n/a	n/a	n/a	21,294	115,446	$5.42
Birth Defects Research Fund	n/a	n/a	n/a	31,287	157,818	$5.04
Subtotal	483,562	$ 3,155,798	$6.53	471,308	$ 3,411,470	$7.24
Seniors Special Fund	5,154	62,924	$12.21	3,992	50,704	$12.70
Total	488,716	$ 3,218,722	$6.59	475,300	$ 3,462,174	$7.28

*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 1998-99 resident, part-year, and nonresident tax returns. Therefore, the data reflected herein were different from the sample data presented in Appendix B, Table 4A.

Personal Income Tax: High-Income Returns History



Personal Income Tax: Largest Deduction or Credit on 1999 Nontaxed High-Income Returns[1]

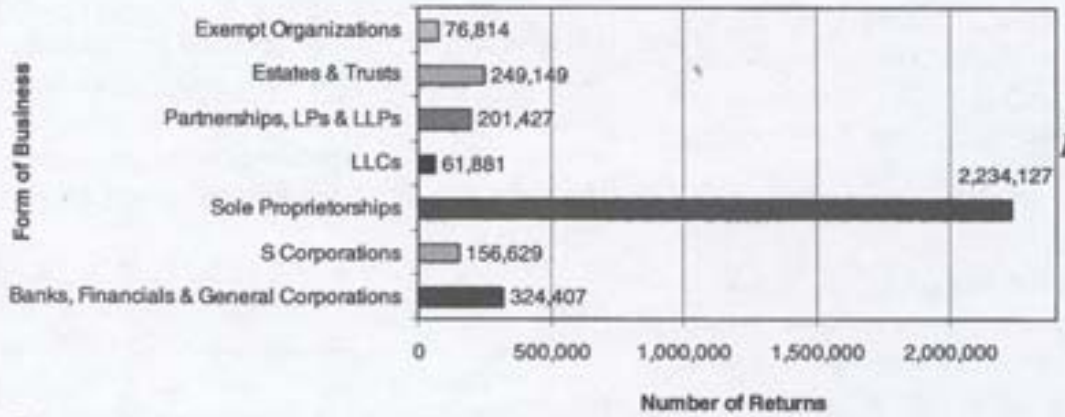
Item	Number of Returns	Percent of Total[2]
LA Revitalization Zone	129	23.5
Manufacturer's Investment Credit	103	18.7
E Z Hire,Sales,Use Tax Credit	102	18.5
Miscellaneous Deductions	49	8.9
Research And Development Credit	34	6.2
Other State Tax Credit	19	3.5
Prior Year Minimum Tax Credit	16	2.9
Casualty Loss	15	2.7
Mortgage Interest-Inst.	15	2.7
Contribution Carryover	13	2.4
Medical Expense Allowed	12	2.2
Cash Contributions	6	1.1
Non-Cash Contributions	6	1.1
Unknown Credit	6	1.1
State Tax Refund	5	0.9
Expenses Allowed	4	0.7
Investment Interest	4	0.7
Low Income Housing Credit	*	*
Solar Energy Credit	*	*
Real Estate Tax	*	*
Target Tax	*	*
Recycling Equipment Credit	*	*
Residential Rental & Farm Sales Credit	*	*
Total	550	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 fewer returns.

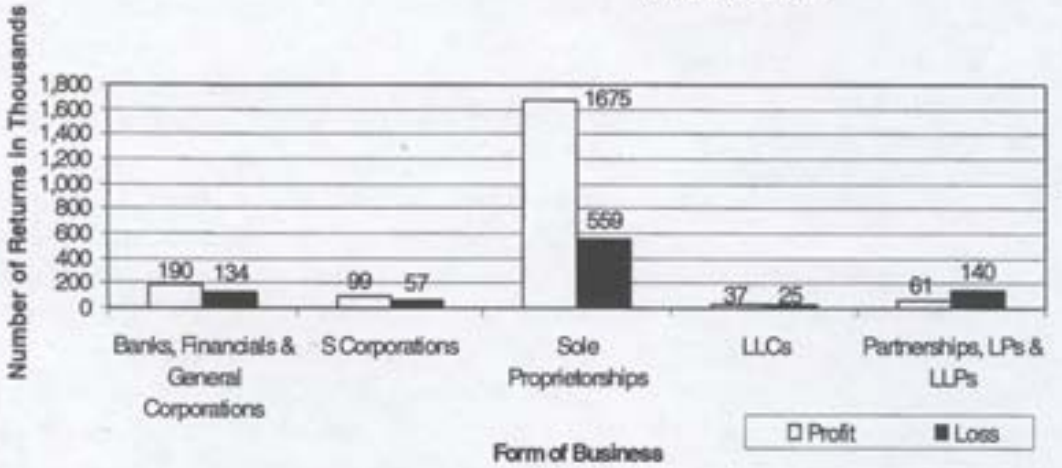
Business Income

How Businesses Report Income in California

The following forms of businesses report income in California: incorporated businesses (banks, financial and general corporations, and S corporations), sole proprietorships, Limited Liability Companies (LLC's), partnerships, Limited Partnerships (LP's) and Limited Liability Partnerships (LLP's), estates and trusts, and exempt organizations. For 1999, 324,407 California banks, financial and general corporations filed returns, reporting $525 billion in profit and $208 billion in loss. The total number of S corporations returns filed was 156,629, reporting $41.9 billion in profit and $5.3 billion in loss. There were 2,234,127 returns filed as sole proprietorships, reporting $43.1 billion in profit and $4.2 billion in loss. 61,881 LLCs filed returns, reporting $29.3 billion in profit and $11.8 billion in loss. Partnerships, LPs, and LLPs filed 201,427 returns, reporting $52.8 billion in profit and $21.9 billion in loss. There were 249,149 returns filed by estates and trusts, and 76,814 returns filed by exempt organizations.

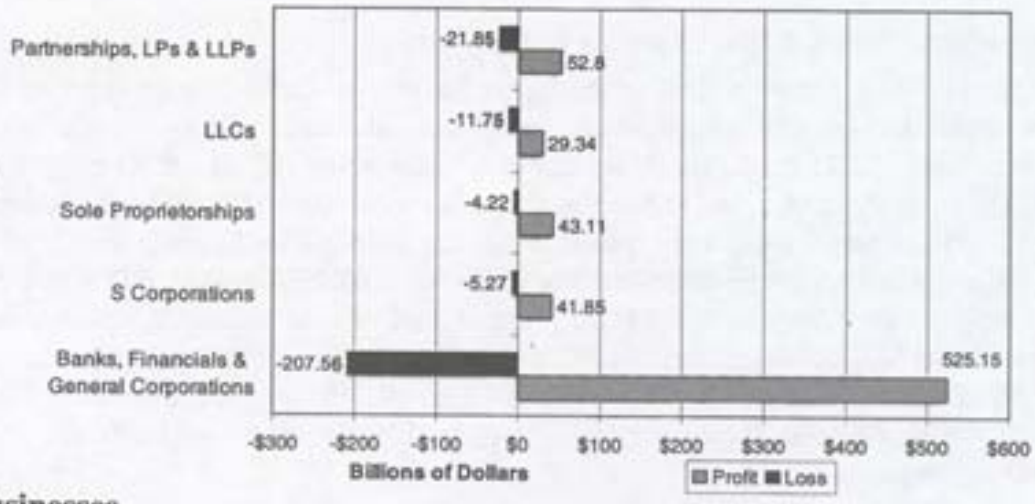


Number of Returns Filed by Form of Business



Number of Returns : Profit and Loss

Profit and Loss by Form of Business



Incorporated Businesses

Incorporated businesses include banks, financials, general corporations and S corporations. Most California banks and corporations file Form 100, Corporation Franchise or Income Tax Return. S corporations must file Form 100S, California S Corporation Franchise or Income Tax Return.

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

The 1999 sample included 5,954 large banks and corporations and 10,036 other banks and corporations. Included among these were 4,822 S corporations. The tables in the statistical appendix provide summary statistics for all incorporated businesses.

Accounting Periods

Banks, financials, general corporations, and S corporations file returns on either a calendar or fiscal-year basis. All returns and tax are due no later than two-and-a half months after the accounting period ends. FTB automatically grants filing date extensions for seven months. However, tax due must be paid by the original due date.

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. California corporations may report federal income and deductions on their California return. However, certain adjustments must be made to reflect differences between federal and California tax laws. Typical California adjustments include the disallowance of the federal deduction for taxes on or measured by income, the inclusion of interest received on government obligations (except for corporations subject to only the income tax), the exclusion of inter-company 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. Currently, corporations in the banking, savings and loan, agricultural, or extractive industries are exempt from the sales double-weighting requirement. Generally, once the apportionment factors have been determined, the average is applied in determining the income attributable to California.

Apportionment of Income

Corporations that are doing business both within and outside of California are required to file Schedule R, Apportionment and Allocation of Income. Non-business 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. Non-business income from tangible property is allocated to the state where the property is physically located. The sum of the applicable non-business 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. The apportionment formula (property, payroll, and double or single 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.

Tax Rates and Minimum Tax

For 1999, the franchise tax rate and the income tax rate for general 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 corporations (including S corporations, financial corporations and real estate mortgage investment conduits (REMICs)) that were subject to the franchise tax were required to pay at least the minimum franchise tax of $800. An exception to this rule applied to qualified new corporations. For income years beginning on or after January 1, 1999, and before January 1, 2000, 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 $500. If during the income year,

the corporation's gross receipts exceeded $1 million or the lax liability exceeded the minimum franchise tax of $800, the corporation must pay an additional amount of $300.

Other pre-existing exceptions were qualified inactive gold and quicksilver mining corporations that were required to pay a minimum of $25 and credit unions with less than $25,000 in gross receipts that were not required to pay the minimum tax.

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.

Estimated Tax

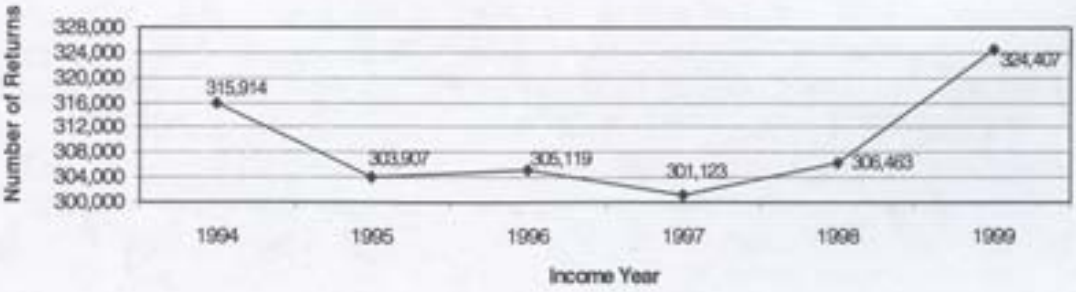
Corporations are required to pay their tax on a current basis through estimated tax payments for the privilege of exercising their franchise to do business in California. Corporations pay the estimated tax in quarterly installments during the income year. For corporations subject to the franchise tax,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

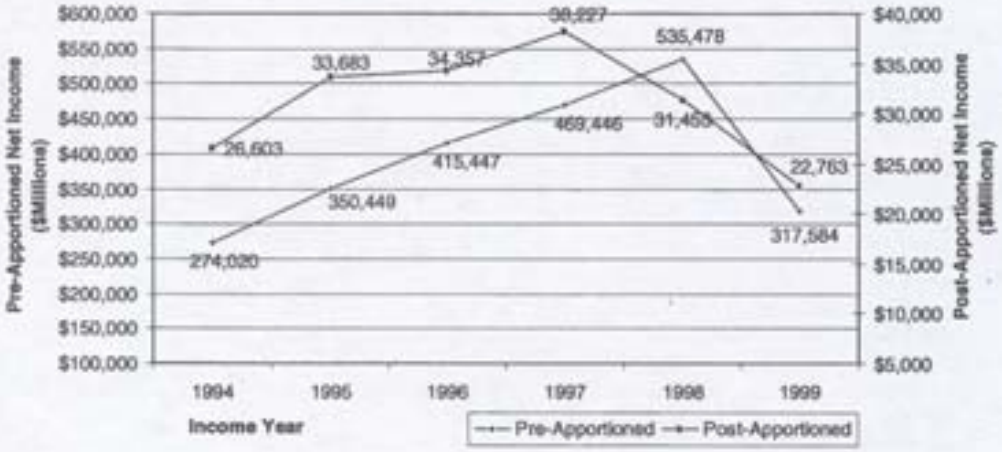
Banks, Financial and General Corporations

Returns Filed

The total number of bank and corporation returns filed was 324,407, a 5.9 percent increase over the previous year. Of those returns filed for 1999, 1.5 percent had state net income that exceeded $1 million. These corporations accounted for 82.6 percent of the total taxes paid by all corporations. Corporations with less than $25,000 in state net income comprised 77.5 percent of all returns filed, yet accounted for only 5.1 percent of taxes paid. Corporations with negative income accounted for 35.0 percent of the total returns filed, reporting $42.0 billion in losses, an increase of 33.2 percent from 1998.

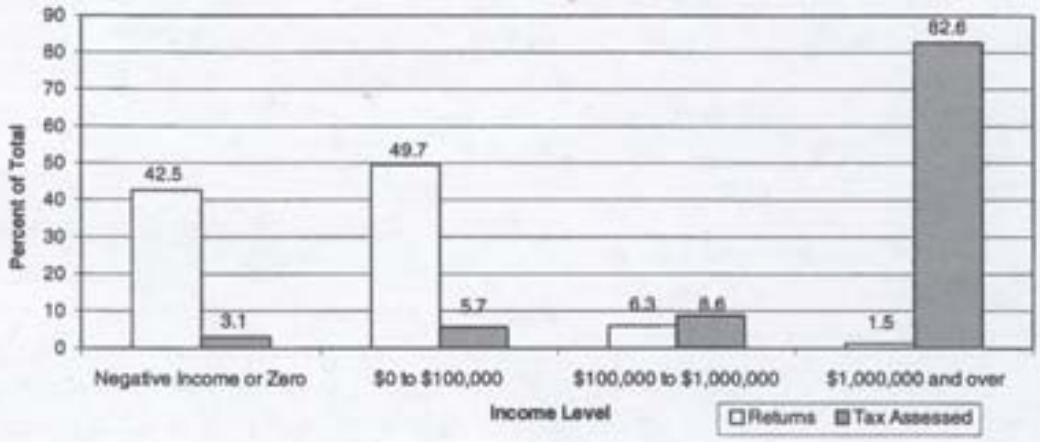
Number of Returns History





Banks, Financial, and General Corporations: Pre-Apportioned and Post-Apportioned Net Income

Banks, Financial, and General Corporations: State Net Income and Loss History



Banks, Financial, and General Corporations: Number of Returns and Tax Percentages by State Net Income

Banks, Financial, and General Corporations: Sources of Income*

	1998 Income Year		1999 Income Year		
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	Percent Change
Gross Receipts	244,948	$ 26,921,839,607	250,482	$ 26,135,280,537	-2.9
Less Cost of Goods Sold	148,833	$ 23,471,308,311	154,118	$ 23,166,604,066	-1.3
Gross Profit	244,754	$ 3,450,531,295	249,317	$ 2,968,676,472	-14.0
Dividends	26,425	264,289,709	23,444	262,301,234	-0.8
Interest on Obligations	7,862	38,799,650	7,804	70,806,083	82.5
Other Interest	156,121	738,318,476	173,396	668,315,715	-9.5
Gross Rents	26,681	130,337,573	24,769	152,245,877	16.8
Gross Royalties	5,248	82,267,530	3,841	93,934,961	14.2
Capital Gain (Loss)	22,655	146,958,044	21,471	92,002,357	-37.4
Ordinary Gain (Loss)	45,668	36,595,355	48,842	26,807,437	-26.7
Other Income	107,602	500,271,790	116,192	528,287,442	5.6
Miscellaneous	2,026	9,783,978	2,807	4,974,379	-49.2
Total Income	282,443	$ 5,398,153,400	296,707	$ 4,868,351,957	-9.8

*Totals may not add due to rounding.

Accounting Periods

For the 1999 income year, 46.2 percent of corporations reporting state net income filed returns with an accounting period ending December 31 and 10.9 percent filed with an accounting period ending June 30.

Income and Deductions

Corporations reported over $4.8 trillion in total income for 1999. This amount was a combination of gross receipts ($26.1 trillion) less the cost of goods sold ($23.2 trillion) plus other income. Other income, which totaled nearly $1.9 trillion, includes dividends, interest, rents, royalties, capital gains, and other miscellaneous items.

Total deductible expenses were over $4.3 trillion for 1999. The largest single expense was for the category of "other deductions" at $1.4 trillion, followed by "salaries and wages" at $1.0 trillion and "interest" at $752.8 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.

Apportionment of Income

For 1999, the number of corporations with apportioned multi-state or multi-national activity was 34,554, compared to 35,511 in 1998, a 2.7 percent decrease. The state net income after apportionment was $24.6 billion, compared to $32.0 billion in 1998, a 23.1 percent decrease.

California property valuation totaled $867 billion for all apportioning corporations (excluding banks and other financial corporations), which represented 10.3 percent of the total property value for apportioning corporations. California wages and salaries amounted to $206 billion, or

Item	1998 Income Year Number Of Returns	1998 Income Year Amount (Thousands)	1999 Income Year Number Of Returns	1999 Income Year Amount (Thousands)	Percent Change
Compensation of Officers	177,165	$ 89,324,704	177,550	$ 86,558,031	-3.1
Salaries and Wages	171,846	1,087,216,758	172,754	981,675,086	-9.7
Repairs	173,135	103,142,311	177,506	68,394,274	-33.7
Bad Debts	55,497	71,453,128	59,305	75,180,010	5.2
Rents	193,979	197,705,788	207,187	157,363,178	-20.4
Taxes	280,054	201,892,615	290,427	164,170,527	-18.7
Interest	165,981	779,276,748	169,978	752,752,262	-3.4
Contributions	55,836	5,991,611	57,905	8,672,330	44.7
Depreciation/Amortization	219,422	414,463,409	223,938	359,299,026	-13.3
Depletion	1,432	6,014,455	1,213	8,403,074	39.7
Advertising	152,645	135,892,158	152,763	141,309,441	4.0
Pension/Profit Sharing Plans	58,387	53,835,392	64,606	36,982,424	-31.3
Employee Benefit Plans	89,910	129,937,813	100,047	100,250,807	-22.8
Other Deductions	283,230	1,487,898,297	299,119	1,430,449,103	-3.9
Miscellaneous Deductions	1,269	2,273,117	1,319	220,385	-90.3
Total Returns with Deductions	290,332	$ 4,766,318,304	306,616	$ 4,371,679,958	-8.3

*Totals may not add due to rounding.

Banks, Financial, and General Corporations: Deductions by Type*

13.6 percent of total payroll. California sales amounted to $1.1 trillion or 9.2 percent of total sales. The net effect of these factors was an average apportionment of 10.6 percent of unitary income to California. This compared to 7.3 percent in 1998.

Credits

The total amount of tax credits used by California corporations (including S corporations) for 1999 was $889 million, a 5.7 percent decrease from $943 million in 1998. 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 1999, compiled for Banks, Financial, General and S corporations.

Item	1998 Income Year Number of Returns	1998 Income Year Amount (Thousands)	1999 Income Year Number of Returns	1999 Income Year Amount (Thousands)	Percent Change
Total Property Values					
Within and Outside of California	33,864	$ 10,544,121,953	33,731	$ 8,409,904,196	-20.2
Within California	25,099	$ 803,227,121	24,819	$ 867,495,360	8.0
Statewide Average Property Factor		7.6%		10.3%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	31,652	$ 1,614,334,083	32,380	$ 1,514,714,772	-6.2
Within California	24,567	$ 178,469,939	24,308	$ 205,750,044	15.3
Statewide Average Payroll Factor		11.1%		13.6%	
Total Sales					
Within and Outside of California	34,711	$ 21,817,487,204	34,431	$ 12,118,193,492	-44.5
Within California	29,979	$ 1,133,994,100	29,662	$ 1,115,749,757	-1.6
Statewide Average Sales Factor		5.2%		9.2%	
Overall Average Apportionment Factor	35,511	7.3%	34,554	10.6%	

*Excludes banks and other financial corporation returns.

Banks, Financial, and General Corporations: Apportionment Formula*

Note that information presented in Table 5 was developed from the Business Entities Tax System and may differ from information presented elsewhere in the report that was developed from sample data. Of interest is the growing impact of tax credits on corporate tax liabilities and, in particular, the impact of the Research Credit at $346 million and the Manufacturers' Investment Credit (MIC) at $331 million.

Alternative Minimum Tax

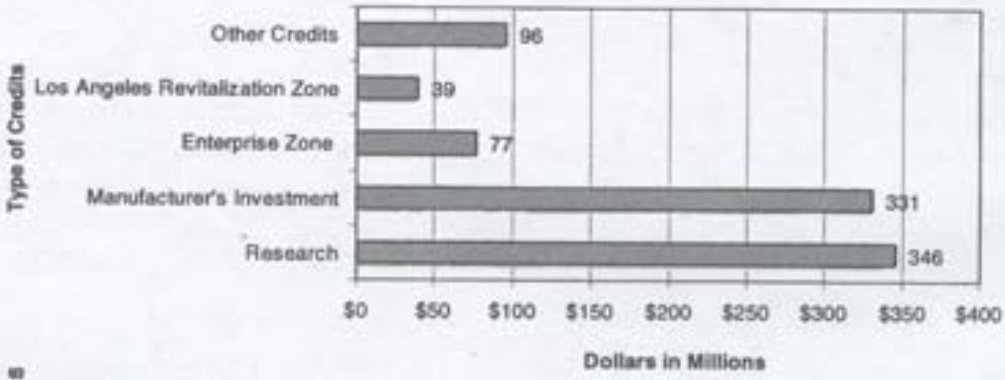
Each bank or corporation whose taxable income plus adjustments and tax preference items total more than $40,000 may owe AMT. To determine if AMT is due, corporations must calculate their alternative minimum taxable income (AMTI) by re-computing certain deductions and income items and by increasing regular 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 1999, 3,240 corporations paid $106.8 million in AMT.

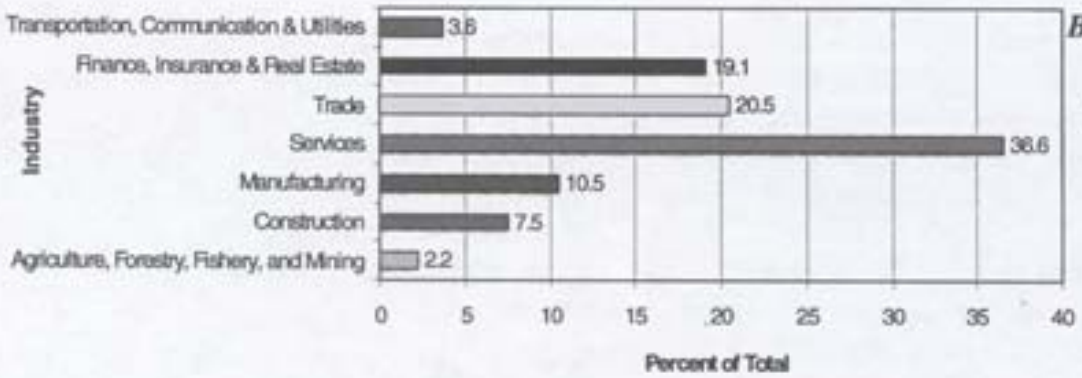
Total Tax Liability

For income years ending in 1999, the amount of total tax from bank and corporation taxpayers was almost $4.9 billion, which was an increase of 5.1 percent over 1998. Of the $4.9 billion in total tax, the manufacturing sector accounted for nearly $1.3 billion in tax for income years ending in 1999. This, the largest portion of taxes paid by a major sector, represented 25.9 percent of total corporate tax liability but represented only 34,149 tax returns, or 10.5 percent of the total number of corporate tax returns filed. The finance,

Banks, Financial, and General Corporations: Credits by Type



Banks, Financial, and General Corporations: Total Tax Liability History



Banks, Financial, and General Corporations: Number of Returns by Industry

insurance and real estate industry accounted for nearly $1.2 billion in tax, which represented 24.0 percent of total corporate tax liability, and 62,073 tax returns, which represented 19.1 percent of corporate returns filed. The next highest amounts of tax were generated by the trade industry and the transportation, communication and utilities sector. The trade industry accounted for $0.9 billion in tax, which represented 18.3 percent of total tax liability, and 66,345 tax returns, or 20.5 percent of returns filed. The transportation, communication and utilities sector accounted for $0.7 billion in tax, or 13.9 percent of total tax, and 11,799 returns, or 3.6 percent of corporate tax returns filed.

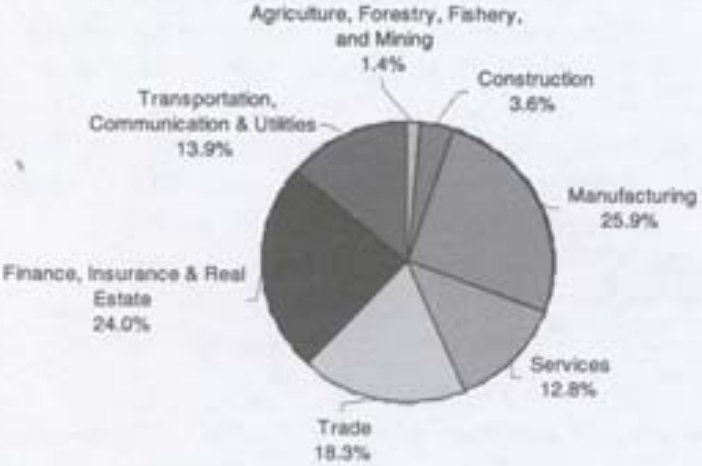
Estimated Tax

Corporations paid $4.5 billion in 1999 estimated tax payments, compared to $4.8 billion in 1998, a 5.7 percent decrease.

Overpayments and Final Payments

78,125 corporations had overpayments totaling over $2.4 billion, a 4.5 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.

Total Tax Liability by Industry



In addition, 122,024 corporations made final payments of over $1.1 billion, an increase in final payments of 2.9 percent over the previous year.

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 partnership. Income is also "passed through" to the individual shareholders and is taxable to them.

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

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 its 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.

Returns Filed

For the 1999 income year, 156,629 corporations filed as S corporations, an increase of 1.6 percent over 1998. Of those returns filed for 1999, 62.6 percent had state net income. S corporations with negative income accounted for 37.4 percent of the total returns filed, reporting $4.4 billion in losses.

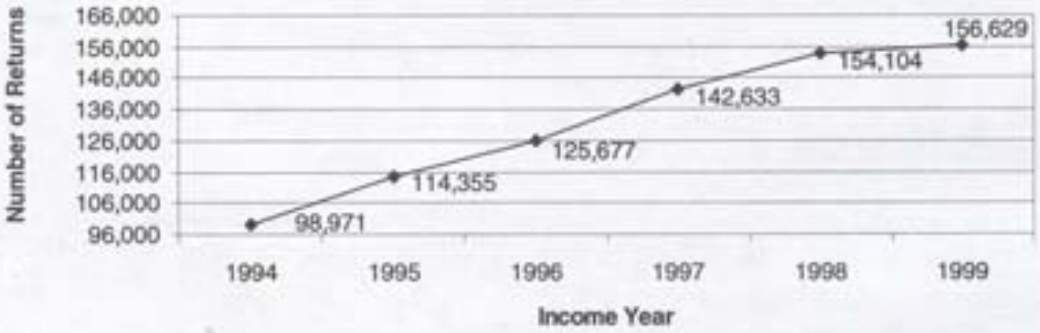
Accounting Periods

For the 1999 income year, 95.4 percent of S corporations reporting state net income filed returns with an accounting period ending December 31.

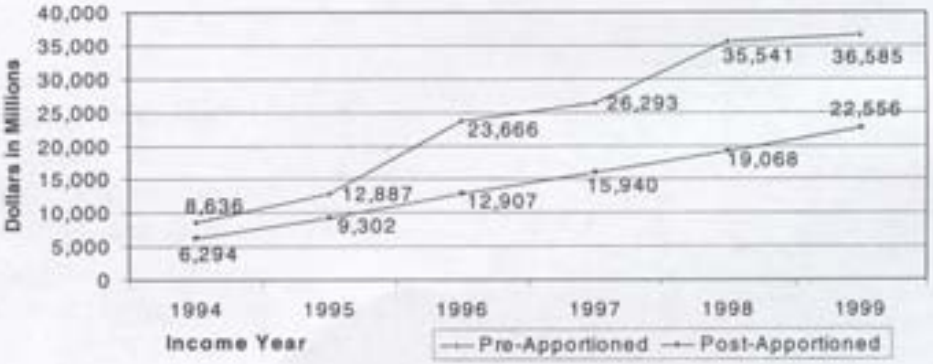
Income and Deductions

S corporations reported nearly $192 billion in total income for 1999. This amount was a combination of gross receipts ($461 billion) less the cost of goods sold ($297 billion) plus other income, which totaled over $27 billion. Total

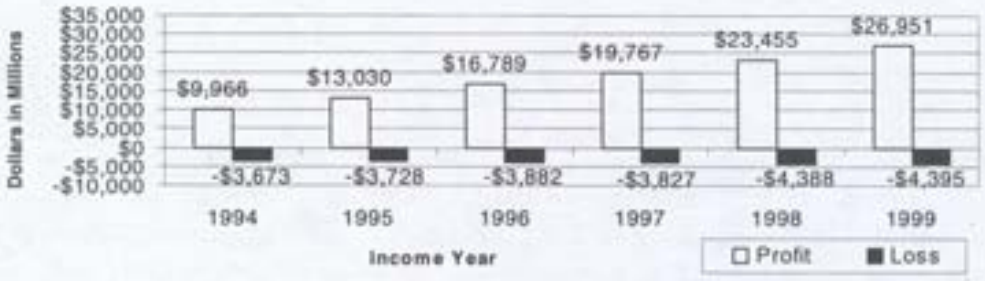
S Corporations: Number of Returns History



S Corporations: Pre-Apportioned and Post-Apportioned Net Income



S Corporations: State Net Income and Loss History



deductible expenses were nearly $155 billion for 1999. The largest single expense was for the category of "other deductions" at $57 billion, followed by "salaries and wages" at $45 billion and "compensation of officers" at $15 billion.

Apportionment of Income

For 1999, the number of S corporations with apportioned multi-state or multi-national activity was 11,408, compared to 11,319 in 1998, a 0.8 percent increase. The state net income after apportionment was $5.2 billion, compared to $4.9 billion in 1998, a 6.1 percent increase. California property valuation totaled $34 billion for all apportioning S corporations (excluding banks and other financial corporations), which represented 32.8 percent of the total property value for apportioning S corporations. California wages and salaries amounted to $16 billion, or 33.1 percent of total payroll. California sales amounted to $77 billion or 30.7 percent of total sales. The net effect of these factors for S corporations was an average apportionment of 31.9 percent of the unitary income to California. This compared to 23.7 percent in 1998.

Total Tax Liability

For income years ending in 1999, the amount of total tax from S corporation taxpayers was over $454 million, which was an increase of 11.5 percent over 1998. Of the $454 million in total tax, the services sector accounted for nearly $134

*S Corporations: Sources of Income**

	1998 Income Year		1999 Income Year		
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	Percent Change
Gross Receipts	125,878	$ 481,838,534	130,499	$ 461,109,689	-4.3
Less Cost of Goods Sold	73,150	$ 294,682,193	78,224	$ 296,537,340	0.6
Gross Profit	126,236	$ 187,156,341	131,193	$ 164,572,348	-12.1
Dividends	9,243	208,537	10,816	261,193	25.3
Interest on Obligations	59,784	3,392,275	61,297	1,954,043	-42.4
Gross Royalties	953	67,327	1,407	109,720	63.0
Ordinary Gain (Loss)	12,860	549,857	9,840	607,898	10.6
Net Gain (Loss)	23,882	12,474,317	26,739	10,660,313	-14.5
Other Income	57,728	10,086,348	59,910	11,362,763	12.7
Net Income from Rental Real Estate	10,331	566,014	9,765	1,032,952	82.5
Net Income from Other Rental Activity	1,150	49,254	1,629	93,639	90.1
Other Portfolio Income	942	57,833	1,004	927,465	1503.7
Miscellaneous	48	1,048	494	51,413	4805.8
Total Income	136,813	$ 214,609,151	141,461	$ 191,633,747	-10.7

*Totals may not add due to rounding.

*S Corporations: Deductions by Type**

Item	1998 Income Year Number Of Returns	1998 Income Year Amount (Thousands)	1999 Income Year Number Of Returns	1999 Income Year Amount (Thousands)	Percent Change
Compensation of Officers	76,391	$ 15,290,529	81,617	$ 14,861,963	-2.8
Salaries and Wages	81,425	58,823,152	86,226	45,459,559	-22.7
Repairs	79,910	1,865,787	86,818	1,812,010	-2.9
Bad Debts	20,479	970,332	22,577	1,261,576	30.0
Rents	95,407	14,028,948	101,007	8,531,927	-39.2
Taxes	142,880	8,240,083	143,608	6,609,777	-19.8
Interest	77,336	5,029,626	78,703	4,972,952	-1.1
Contributions	45,860	466,317	50,552	853,316	83.0
Depreciation/Amortization	100,665	7,118,641	103,071	4,581,261	-35.6
Depletion	271	15,660	135	8,954	-42.8
Advertising	79,127	4,286,530	83,055	4,477,807	4.5
Pension/Profit Sharing Plans	24,487	1,572,584	30,263	1,771,079	12.6
Employee Benefit Plans	34,745	1,699,030	36,915	2,111,288	24.3
Other Deductions	147,360	57,429,996	153,265	56,781,377	-1.1
Recovery Property	37,285	337,789	44,871	471,161	39.5
Portfolio Income	1,453	24,973	2,339	51,211	105.1
Interest on Investment Debts	2,021	79,888	1,444	196,175	145.6
Miscellaneous Deductions	305	4,112	102	51,856	1161.1
Total Returns with Deductions	147,503	$ 177,283,977	149,790	$ 154,865,249	-12.6

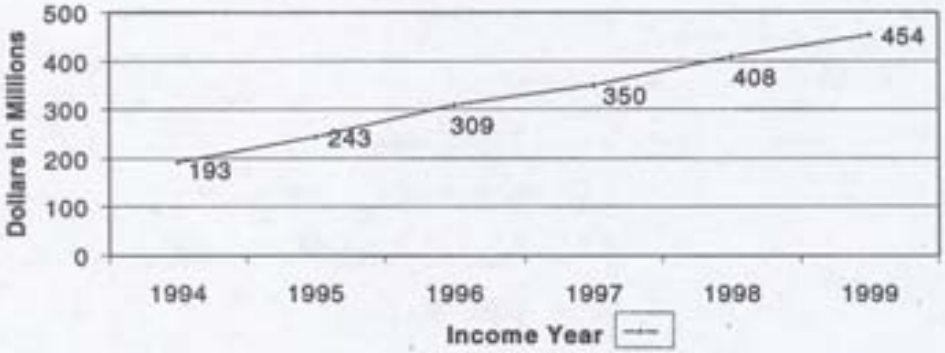
*Totals may not add due to rounding.

*S Corporations: Apportionment Formula**

Item	1998 Income Year Number of Returns	1998 Income Year Amount (Thousands)	1999 Income Year Number of Returns	1999 Income Year Amount (Thousands)	Percent Change
Total Property Values					
Within and Outside of California	10,097	$ 138,263,027	11,011	$ 102,875,841	-25.6
Within California	6,323	$ 30,524,087	7,842	$ 33,769,424	10.6
Statewide Average Property Factor		22.1%		32.8%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	9,937	$ 61,097,823	9,300	$ 48,749,207	-20.2
Within California	5,618	$ 14,061,849	7,182	$ 16,135,962	14.7
Statewide Average Payroll Factor		23.0%		33.1%	
Total Sales					
Within and Outside of California	10,541	$ 268,844,516	11,194	$ 249,632,747	-7.1
Within California	8,820	$ 66,878,203	9,863	$ 76,750,284	14.8
Statewide Average Sales Factor		24.9%		30.7%	
Overall Average Apportionment Factor	11,319	23.7%	11,408	31.9%	

*Excludes banks and other financial corporation returns.

S Corporations: Total Tax Liability History



million in tax for income years ending in 1999. This, the largest portion of taxes paid by a single sector, represented 29.4 percent of total S corporation tax liability, and represented 67,752 tax returns, or 43.2 percent of the total number of S corporation tax returns filed. The trade industry accounted for nearly $100 million in tax, which represented 21.9 percent of total S corporation tax liability, and 34,862 tax returns, which represented 22.3 percent of S corporation returns filed. The next highest amounts of tax were generated by the finance, insurance and real estate industry, and the manufacturing sector. The finance, insurance and real estate industry accounted for more than $77 million in tax, or 17.1 percent of total tax liability, and 19,923 tax returns, or 12.7 percent of S corporation returns filed. The manufacturing sector accounted for over $73 million in tax, which represented 16.2 percent of total tax, and 13,770 returns, or 8.8 percent of the S corporation tax returns filed.

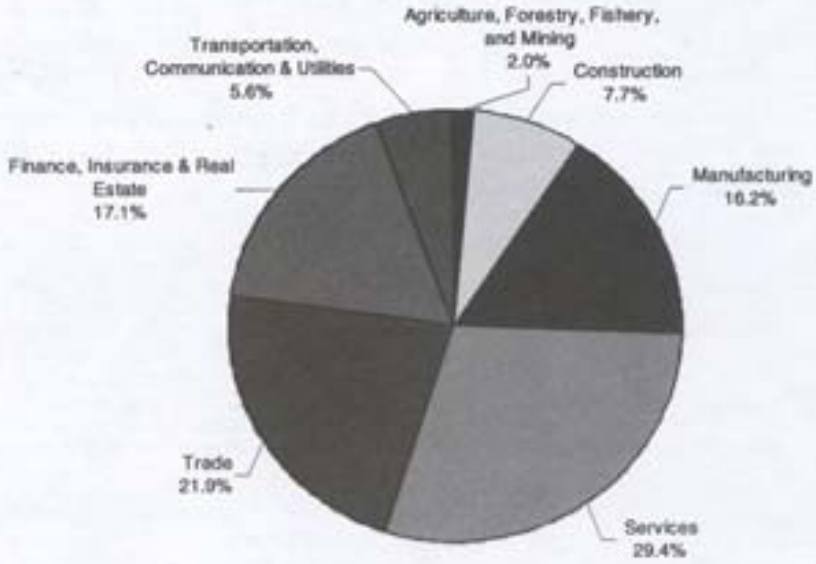
Estimated Tax

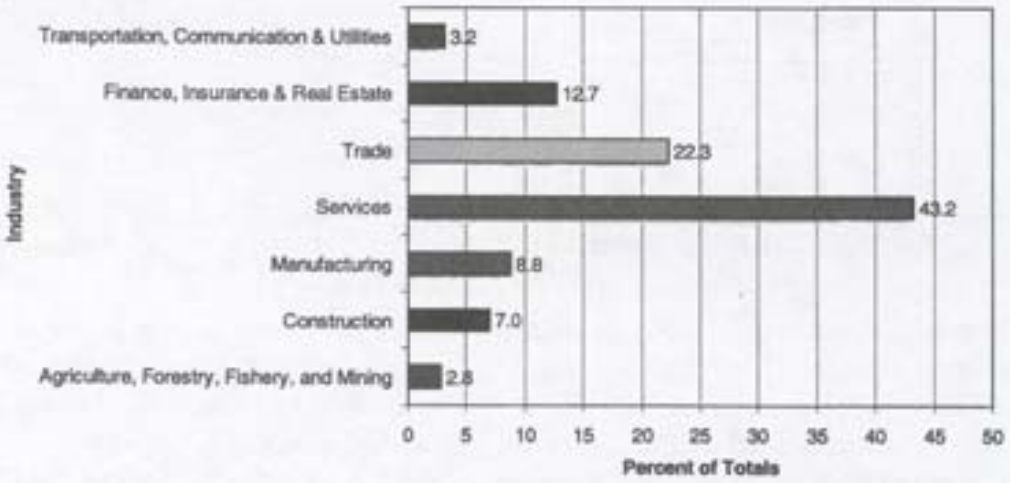
S corporations paid $329 million in 1999 estimated tax payments, compared to $288 million in 1998, a 14.2 percent increase.

Overpayments and Final Payments

37,895 S corporations had overpayments totaling over $113 million, a 24.8 percent increase in the amount of overpayments from the prior year. These overpayments were either applied to the

Total Tax Liability by Industry





S Corporations: Number of Returns by Industry

estimated tax for the following year, applied to another income year's liability, or refunded.

In addition, 53,557 S corporations made final payments of over $175 million, an increase in final payments of 15.1 percent over the previous year.

Sole Proprietorships

A sole proprietorship is a form of business in which one person directly owns the assets of the business and is directly responsible for its debts, in contrast to a partnership or a corporation.

Because a sole proprietorship is not a separate legal entity, like a partnership or a corporation, it is not itself a taxable entity. The sole proprietor must report income and expenses from the business on the federal Schedule C Profit or Loss from Business, Form 1040 and on the Business Income or (Loss) line on the Schedule CA, Form 540 for California.

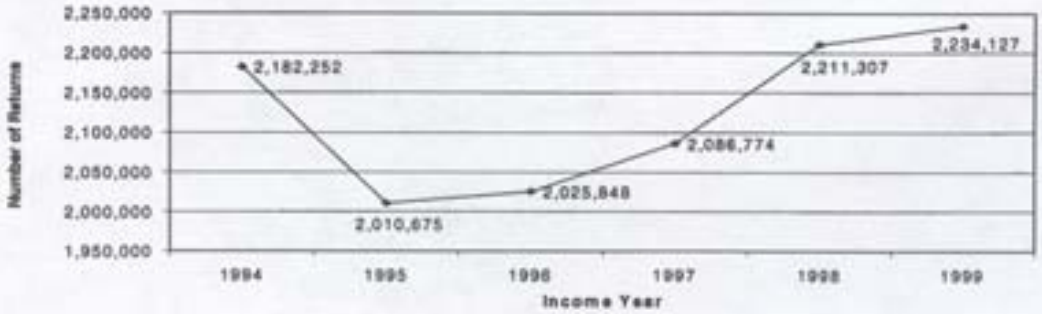
Data Sources

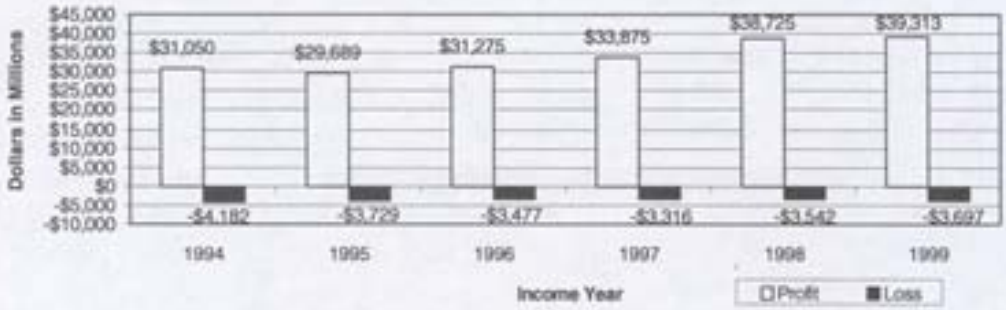
The source of sole proprietorships data is a stratified random sample of personal income tax returns filed during the 2000 filing season. Additional information on this sample is presented in the Personal Income Tax section of this report.

Returns Filed

For the 1999 income year, 2,234,127 returns included a sole proprietorship, an increase of 1.0 percent over 1998. Of those returns filed for 1999, 75.0 percent of total returns reported $43.1 billion in profit. Sole proprietorships with

Sole Proprietorships: Number of Returns History





Sole Proprietorships: Profit and Loss History

negative income accounted for 25.0 percent of the total returns filed, reporting $4.2 billion in losses.

Total Tax Liability

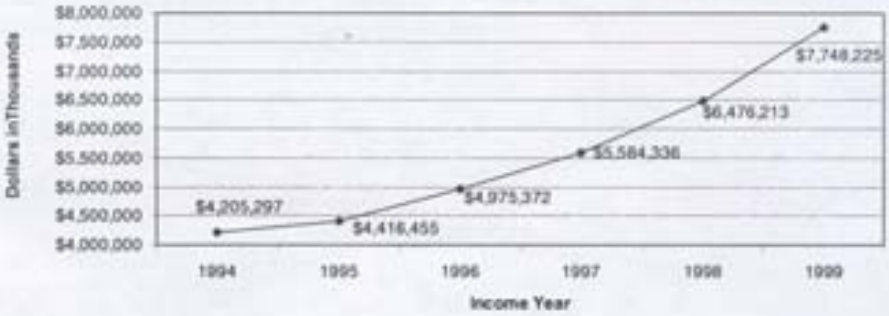
Individuals who owned sole proprietorships paid $7.7 billion in total tax for the 1999 income year, an increase of nearly 20 percent over 1998.

Tax Rates

Sole proprietorships are taxed at the same rates as individuals. See Tables 1A-1C in Appendix A for a description of the rates.

Limited Liability Companies (LLCs)

An LLC is a hybrid between a partnership and a Corporation that combines the "pass-through" treatment of a partnership with the limited liability accorded to corporate shareholders. If an LLC elects to be taxed as a corporation for tax purposes, it must file Form 100 and is subject to the applicable provisions of the Bank and Corporation Tax Law. If an LLC is treated as a partnership for tax purposes, it must file Form 568. Additionally, every LLC that is classified as a partnership or that is treated as a sole proprietorship for California tax purposes is subject to the annual LLC tax as well as a fee based on total income. The annual fee for the



Sole Proprietorships: Total Tax Liability History

1999 taxable year was as follows: $865 if the total income of the LLC from all sources reportable to California for the taxable year was $250,000 or more, but less than $500,000; $2,595 if the total income was $500,000 or more, but less than $1.0 million; $5,190 if the total income was $1.0 million or more, but less than $5.0 million; or $7,785 if the total income was $5 million or more. To determine the LLC fee, "total income" means gross income plus the cost of goods sold that are paid or incurred in connection with the trade or business of the taxpayer.

Data Sources

The LLC data presented in this section are derived From FTB's Business Entities Tax System, which includes information from all Bank and Corporation, Partnership, and LLC tax returns.

Returns Filed

For the 1999 income year, 61,881 LLC returns were filed. This represented a 41% increase over 1998. 59% reported profit, totaling nearly $30 billion; 41% reported losses totaling almost $12 billion.

Tax Recieved

LLCs paid almost $50 million in taxes for the 1999 income year. They also paid $86 million in fees.

Tax Rates

An LLC that is classified as a corporation for California tax purposes is subject to the same tax return and tax payment requirements as any other corporation. LLCs that are classified as partnerships or that are treated as sole proprietorships are subject to the annual LLC tax of $800 as well as a fee based on total income.

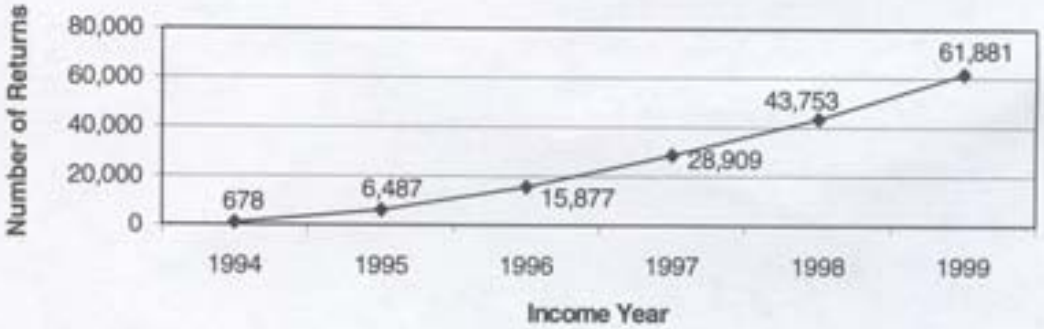
Partnerships, LPs and LLPs

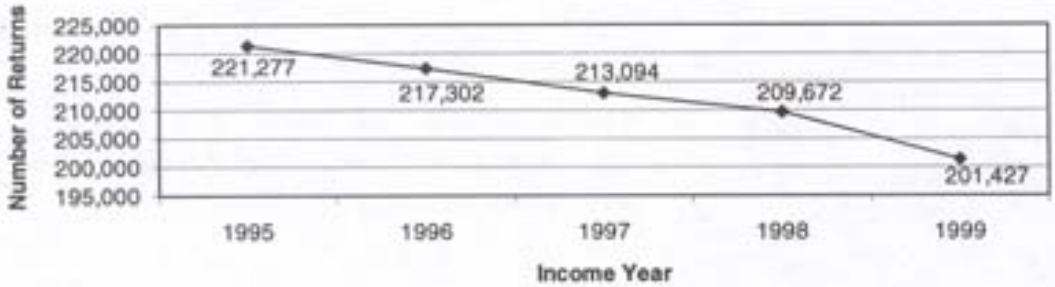
Every partnership that engages in a trade or business or has income from a California source must file a California return. Regardless of where the trade or business of the partnership is conducted, a partnership is considered to be doing business in California if any of its partners (general or limited)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

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 of federal law.

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

LLCs: Number of Returns History





Partnerships: Number of Returns History

business in California, must file a return and pay the annual tax of $800.

Data Sources

Data appearing in this report are derived from FTB's Business Entities Tax System. This file includes data from all 1999 partnership returns.

Returns Filed

For the 1999 income year, 201,427 returns filed as partnerships, a decrease of 3.9 percent over 1998. Of those returns filed for 1999, 30 percent of total returns reported almost $53 billion in profit. Partnerships with negative income accounted for 70 percent of the total returns filed, with nearly $22 billion in losses.

Minimum Tax

Partnership income is not taxed. LPs and LLPs 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.

Estates and Trusts

The personal income tax law applies to the income of estates and to property held in trust, whether the income is accumulated or distributed.

In the case of estates, if the decedent was a resident of California at the time of death, all of the estate's net income is taxable, regardless of source. If the decedent was a nonresident, only income of the estate from California sources is taxable, unless income is distributed to California beneficiaries.

In the case of a trust, taxability depends on the residence of the fiduciaries and beneficiaries. If either the fiduciary or the beneficiary is a California resident, all of the income, regardless of source, is taxable. However, all of the income derived from sources within California and not distributable is taxable to the trust irrespective of the residence of the trustees or the beneficiaries. If either the trustee or the non-contingent beneficiary is resident, the trust is taxable on all income from all sources that is not currently distributable. Form 541 is used to report the tax information of estates and trusts.

Data Sources

Data appearing in this report are based on a stratified random sample of fiduciary returns. The sample includes all estate and trust returns with adjusted total income greater than or equal to $1,000,000 or income distribution deduction greater than or equal to $500,000. For other estate and trust returns, the sample is stratified according to the amount of adjusted total income and income distribution deduction as reported on Form 541.

Returns Filed

In 1999, nearly 250,000 Estates and Trusts filed returns in California. Simple Trusts accounted for 70% of those returns, followed by Complex Trusts at 13%, and Decedent Estates and Grantor Type Trusts at 8% each. Simple trusts reported the majority of total income, deductions, and tax liability reported by all estates and trusts, accounting for 73% of gross income, 69% of total deductions and 79% of the total tax liability.

Total Tax Liability

Estates and Trusts paid $379 million in tax in 1999.

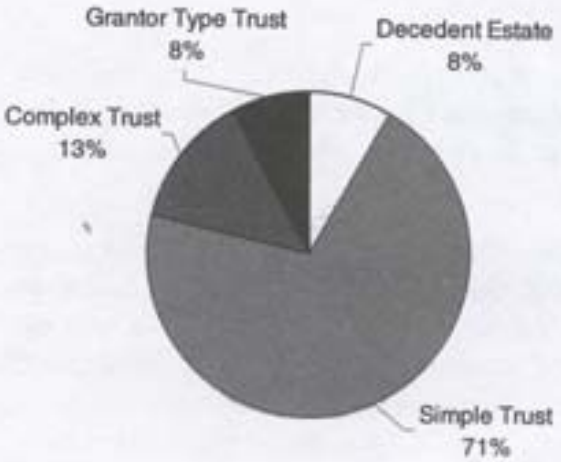
Income and Deductions

Esates and Trusts reported over $12.0 billion in total income for 1999. The largest single source of income was capital gains at nearly $5.4 billion, followed by rents, royalties, and partnerships at $2.0 billion, and dividends at over $1.8 billion. Total deductions were over $2.7 billion for 1999, led by "miscellaneous deductions" at nearly $1.7 billion, followed by fiduciary fees at $285 million, charitable contributions at $268 million, and professional fees at $259 million.

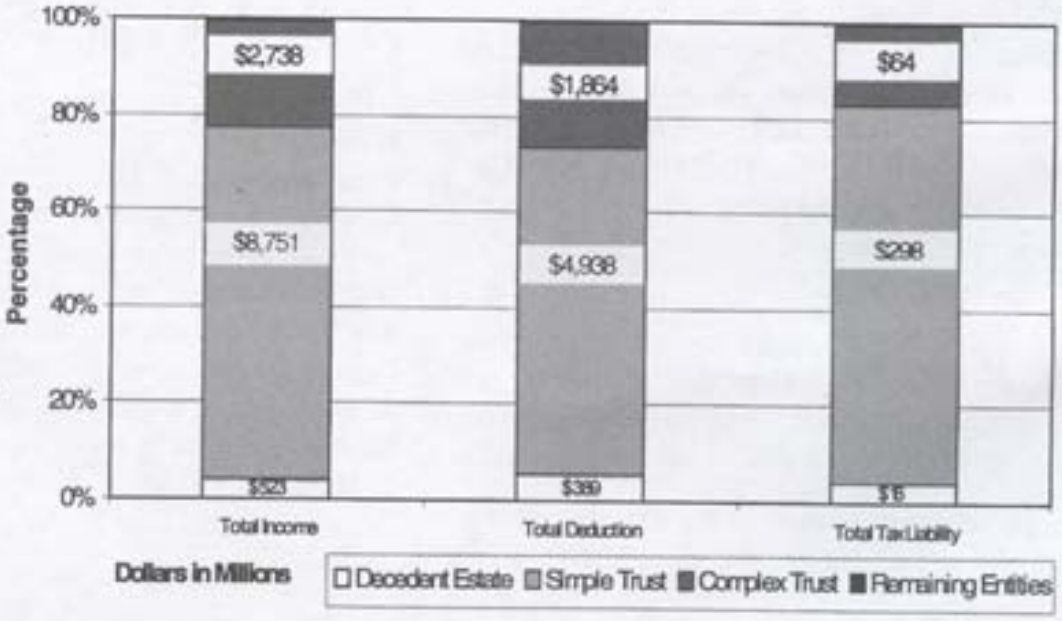
Tax Rates

The tax rates for estates and trusts are the same as for single individuals.

Fiduciary Final Returns by Entity Type



Estates and Trusts: Distribution of Gross Income, Total Deductions, and Total Tax Liability, by Entity Type



Exempt Organizations

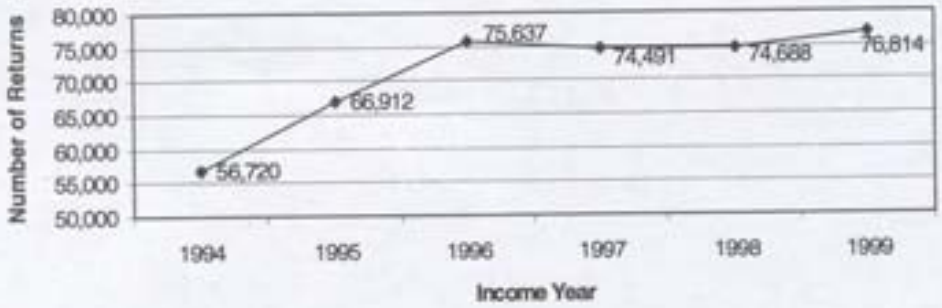
Certain organizations, both incorporated and unincorporated, are exempt from corporate tax. These exempt organizations are organized and operated for nonprofit purposes and have been granted exempt status under the law. They include churches, charitable and educational organizations, civic leagues, social clubs, fraternal societies, state-chartered credit unions, homeowner associations 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 1999, based on the Business Entities Tax System, there were a total of 147,118 active exempt organizations, of which 76,814 filed returns.

Tax Rate

Unrelated business income of exempt organizations is subject to California corporation income tax, rather than franchise tax. The tax rate on such income is the same as for non-exempt organizations.



Exempt Organizations: Number of Returns History

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. For the 1999 claim year, the program increased the limitations on total household income from $13,200 to $ 33,132 and gross household income from $24,000 to $60,240.

Indexing increased the allowable limitations on total household income from $33,132 to $33,993 and gross household income from $60,240 to $61,806 for the 2000 claim year. Legislation also requires the department to make subsequent annual adjustments to the income limitation based on the California Consumer Price Index before February 1st of each year.

The eligible claimant population rose from 384,122 individuals in 1999 to 633,544 individuals in 2000. In addition, the total amount of assistance increased from nearly $70.0 million in 1999 to nearly $309.4 million in 2000. This large growth resulted from legislation that provided a one-time increase of 150% in HRA payments for the 2000 calendar year.

Program Summary

The 2000 assistance amount represented a partial reimbursement of the 1999/2000 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 was assumed. To be eligible for assistance, a claimant's total household income from all sources for the prior calendar year could not exceed $33,993.

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 the 2000 claim year, claimants for the Homeowner and Renter Assistance Program had a one-time 150% increase of payments. Qualified homeowners can receive from $34 to $816, up from the standard $13.60 to $326.40 payments. Renters can receive assistance from $25 to $600, up from $10 to $240. The income measure is total 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.

Usually, Homeowner and Renter Assistance claims may be filed any time after May 15 through August 31. In addition, 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 2000, 633,544 qualified homeowners and renters received almost $309.4 million in residential property tax assistance through the program. This represented a 342.1 percent increase in assistance paid and an 64.9 percent increase in the number of claimants from the previous year. This increase was due to the one-time 150% increase of assistance payment in 2000 claim year. For those receiving assistance, the average household income was $11,984. The average assistance payment for 2000 was $488 versus $182 in 1999.

Homeowner Assistance

Homeowners filed 24.6 percent of the claims and received nearly $58.4 million through the assistance program, or 18.9 percent of the total amount paid. For those receiving assistance, the average household income for homeowners was $17,829. The average assistance was $374.

Those homeowners with income of $5,000 and below accounted for 3.0 percent of homeowner claimants and 5.4 percent of the total amount of homeowner assistance (Appendix D, Table 2). Those with incomes of less than $25,000 accounted for 79.6 percent of homeowner claimants and 96.7 percent of the total amount of homeowner assistance.

The counties with the highest average homeowner's assistance paid per household in 2000 were Fresno County with $406, Calaveras County with $405, and both Kings County and Lake County with $399. The number of claimants in these counties was 4,738 in Fresno County, 345 in Calaveras County, 551 in Kings County, and 949 in Lake County. In contrast, the average homeowner's assistance paid per household in 2000 to claimants in Los Angeles County was $394 with 38,786 claimants and a total amount of assistance for that county of over $15.3 million. For further information, see Appendix D, Table 4.

Renter Assistance

Renters made up the majority of the program participants by filing 75.4 percent of all claims. Renters received $251.0 million through the assistance program, representing 81.1 percent of the total amount paid. The average household income of renters was $10,072. The average assistance was $526.

Renters with income of $5,000 and below accounted for 8.1 percent of renter claimants and 9.0 percent of total amount of renter assistance (Appendix D, Table 6). Those with income of less than $25,000 accounted for 97.6 percent of renter claimants and 99.8 percent of total amount of renter assistance.

The counties with the highest average renter's assistance paid per household in 2000 were Yuba County, Fresno County, and Kern County with $548. The number of claimants in these counties was 1,407 in Yuba County, 16,565 in Fresno County, and 12,901 in Kern County. In contrast, the average renter assistance paid per household in 2000 to claimants in Los Angeles County was $523 with 166,512 claimants and a total amount of assistance for that county of more than $90.2 million. For further information, see Appendix D, Table 8.

Homeowner and Renter Assistance: 2000 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	146,880	23.2		$ 2,657,489	$ 18,093	$ 53,545	17.3		$ 365	$ 98,077
Disabled	9,248	1.5		126,127	13,638	4,861	1.6		526	6,776
Subtotal	156,128	24.6	32.9	$ 2,783,616	$ 17,829	$ 58,406	18.9	277.5	$ 374	$ 104,853
Renter*										
Senior Citizens	289,735	45.7		$ 3,194,959	$ 11,027	$ 145,811	47.1		$ 194	$ 72,434
Disabled	187,681	29.6		1,613,700	8,598	105,228	34.0		224	46,920
Subtotal	477,416	75.4	79.0	$ 4,808,659	$ 10,072	$ 251,039	81.1	360.5	$ 526	$ 119,354
Total	633,544	100.0	64.9	$ 7,592,275	$ 11,984	$ 309,445	100.0	342.1	$ 488	$ 224,207

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

Legislation

Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 2000. This section describes each bill as it affects various portions of the Revenue and Taxation Code administered by the Franchise Tax Board (FTB).

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

Unless otherwise stated, all legislation was effective for taxable years beginning on or after January 1, 2000.

AB 713 Clean-up/BOE Appeals/Deficiency Assessments & Statute of Limitations

AB 463 (Chapter 183)

Under this FTB sponsored act:

- a taxpayer who is protesting a proposed deficiency is allowed to include in the protest a request for abatement of certain related interest;
- if the taxpayer does not include the request for abatement of interest in the original protest but later appeals FTB's adverse action on the protested proposed deficiency, the taxpayer then is required to include the request for abatement of that interest with the appeal of the underlying proposed deficiency. The taxpayer cannot make a separate request for abatement of interest or appeal a denial thereof;
- if the taxpayer does not protest or appeal FTB's adverse action on the underlying proposed deficiency and is only:

  1) appealing FTB's adverse action on a request to abate that interest; or

  2) requesting an abatement of the interest that accrued between the time the deficiency was final and FTB issued its notice of tax due,

  then the time for filing an appeal to the Board of Equalization (BOE) is reduced from the present 180 days to the more customary 30 and 90 days, depending upon whether the request for interest abatement is related to unpaid or paid interest; and
- if the taxpayer does not protest or appeal the underlying proposed deficiency and FTB does not respond to the taxpayer's request for abatement of certain interest within six months, taxpayers will treat a request for abatement of interest as deemed denied. In that case, the taxpayer may file an appeal within the above time frames.

This act was operative for requests for abatement of interest and appeals made on or after January 1, 2001.

Research Expense Credit/Increase Alternative Incremental Credit

AB 465 (Chapter 103)

This act increased the state alternative incremental research expense credit to 85% of the prior federal credit amount, instead of the existing 80%.

This act was chaptered out by AB 511.

Household and Dependent Care Services Necessary for Gainful Employment Refundable Credit

AB 480 (Chapter 114)

This act allowed taxpayers with an adjusted gross income (AGI) of $100,000 or less a refundable credit equal to a percentage of the federal credit allowed for certain household and dependent care services necessary for gainful employment.

This act was effective immediately upon enactment and was operative for taxable years beginning on or after January 1, 2000.

Administrative Procedures/Small Business Regulatory Reform Act of 2000/State Agencies Adopting Regulations

AB 505 (Chapter 1059)

Under the Administrative Procedures Act within the Government Code, this act made various changes to the laws governing regulatory procedures, including requiring each state agency to establish a small business liaison.

This act was effective and operative January 1, 2001.

Research Credit/Increase Qualified Expense to 15% & Alternative Incremental Expense to 90% of Federal/Long-Term Care Caregiver Credit/Exclusion/ Education Assistance/Graduate Courses/NOL Deduction Carryover/65%/Allowed for 10 Years

AB 511 (Chapter 107)

This act:

- modified the research credit to increase the state credit for "qualified research expenses" from 12% to 15% and increased the state alternative incremental research expense credit to 90% of the prior federal amount, instead of the existing 80%.
- allowed taxpayers who are eligible caregivers a $500 non-refundable credit for each applicable individual to whom they provide long-term care. An applicable individual may be the taxpayer, spouse of the taxpayer, or qualifying (under this act) dependent who has been certified to have long-term care needs.
- allowed an employee to exclude from gross income the amount that an employer pays or incurs, up to $5,250, for the employee to take graduate level courses in pursuit of a law, business, medical, or another advanced academic or professional degree.
- incrementally increased the general net operating loss (NOL) deduction carry forward amount under both the PITL and the B&CTL from 50% to 65% and increased the NOL carry forward period from five years to 10 years.

This act was effective upon enactment and unless otherwise stated, was operative for taxable years beginning on or after January 1, 2000.

Exclusion/Interest Received from Smog Impact Fee Refunds

AB 809 (Chapter 31)

This act excluded from the gross income of taxpayers who were not allowed to deduct the vehicle smog impact fee any interest paid by the state in conjunction with the refund of the smog impact fee.

As an urgency statute, this act was effective upon enactment and applied to taxable years beginning on or after January 1, 2000.

Confidentiality/Taxpayer Communications

AB 1016 (Chapter 438)

This act entitled a taxpayer to the same protections of confidentiality for communications with respect to the tax advice given by any federally authorized tax practitioner as the taxpayer has for communications if the advising individual were an attorney. The privilege applies in any noncriminal tax matter before FTB. The privilege sunsets January 1, 2005, unless subsequent legislation extends that date.

This act also provided similar protections for communications between a taxpayer and a federally authorized tax practitioner in any noncriminal tax matter before the BOE or Employment Development Department (EDD).

This act was effective January 1, 2001, and will be repealed January 1, 2005. It applies to communications made on or after January 1, 2001.

Teacher Retention Refundable Credit/Calculation of Amount of Credit

AB 1080 (Chapter 603)

This act simplified the method of determining tax imposed on a teacher's salary for purposes of the credit limitation contained in the credentialed teacher tax credit as enacted by AB 2879 (Stats. 2000, Ch. 75).

This act was effective January 1, 2001, and applied to taxable years beginning on or after January 1, 2000.

Child Support Enforcement/Conforming Changes to Entities Authorized to Enforce Collection

AB 1358 (Chapter 808)

This act, in general, made numerous changes of a technical nature to various California Codes relating to child support enforcement. The changes were necessary to accommodate California's new child support enforcement organizational structure enacted last year, effective on January 1, 2000. In general, as it affects the laws administered by FTB, this act replaces the references to "district attorney" (DA) with "local child support agency" (local agency) and "Department of Social Services" with "Department of Child Support Services" (DCSS), the successor agency and successor department, respectively.

Additionally, this act corrected certain provisions where the new organizational structure and related statutory references inadvertently eliminated the authority for DAs, local agencies or DCSS to conduct the intended

child support enforcement activities within these organizational structures.

This act was an urgency statute effective and operative immediately upon enactment.

Low-Income Housing Credit/Increase Maximum Aggregate Amount to $50,000,000 for Calendar Year 1999 and Each Calendar Year Thereafter

AB 1626 (Chapter 3)

This act increased the aggregate allocation amount for the low-income housing credit to $50 million for each calendar year after 1999.

As a tax levy, this act was effective immediately upon enactment and applied to each calendar year after 1999.

Exclusion/Reparation Payments Received from German Foundation Known as Remembrance, Responsibility, and the Future

AB 1728 (Chapter 685)

Under the PITL, this act excluded from gross income any amounts received as reparation payments paid by the German Foundation known as Remembrance, Responsibility, and the Future, or from any other source of humanitarian reparations, to redress the injustice done to persons who were required to perform slave or forced labor during World War II.

This act was effective immediately upon enactment and was operative for taxable years beginning on or after January 1, 2000.

NOL Deduction Carryovers/55% for Taxable Years on or After 1/1/200 & Before 1/1/2002 & 60% for Taxable Years on or After 1/1/2002/Allowed for 10 Years

AB 1774 (Chapter 104)

This act incrementally increased the NOL deduction carryforward amount under both the PITL and the B&CTL.

The amount increased from 50% of the total NOL for taxable years beginning before January 1, 2000:

- to 55% for taxable years beginning on or after January 1, 2000, and before January 1, 2002; and
- to 60% for taxable years beginning on or after January 1, 2002.

Additionally, this act increased the period to carry forward an NOL from the current five years to 10 years for all NOLs generated for taxable years beginning on or after January 1, 2000. The act retained current preferential NOL treatment for new and small businesses.

This act was chaptered out by AB 511.

California Internet Tax Freedom Act/Extends Repeal Date to January 1, 2005

AB 1784 (Chapter 618)

This act extended the expiration date of the California Internet Tax Freedom Act to January 1, 2005. This act was tied to AB 2412 and would have become operative only if AB 2412 was enacted and became effective on or after January 1, 2001. Since the Governor vetoed AB 2412 on September 24, 2000, this act did not become operative. Thus, the California Internet Tax Freedom Act will be inoperative on January 1, 2002.

Exclusion/Indemnification Received by Erroneously Convicted Persons

AB 1799 (Chapter 630)

Under the Penal Code, this act amended existing law that requires the state Board of Control (BOC), where an individual has been erroneously convicted and incarcerated for a crime, to recommend to the Legislature that the

individual be appropriated an amount for the injury. This act specified that the BOC is required to recommend an appropriation of $100 a day, rather than the current amount of up to $10,000.

Under both the Penal Code and the R&TC, this act provided that the appropriation will not be treated as gross income to the recipient under the PITL.

This act was effective January 1, 2001, and applied to taxable years beginning on or after that date.

Farmworker Housing Credit

AB 1811 (Chapter 311)

Under the PITL and the B&CTL, this act made changes to the farmworker housing credit for construction and rehabilitation of qualified farmworker housing. Specifically, this act:

- made the farmworker housing credit subject to the allocation limitations under the federal low-income housing credit;
- allowed the farmworker housing credit to be claimed when the building is placed in service (or sooner under certain conditions), rather than requiring the credit to be claimed when the farmworker housing is occupied; and
- allowed the taxpayer to request certification after paying or incurring costs, rather than requiring certification first.

This act was effective immediately upon enactment and was operative for taxable years beginning on or after January 1, 2000.

Administrative Procedure Act/State Agency Regulations

AB 1822 (Chapter 1060)

Under the Administrative Procedure Act in the Government Code, this act made various changes to the rulemaking process.

This act was effective and operative on January 1, 2001.

Eliminate Reference to "Income Year" in the Income Tax Law

AB 1843 (Chapter 854)

This FTB sponsored act replaced the references to "income year" with "taxable year" in all provisions of the B&CTL, the AFITL and the PITL, eliminating the complex and unnecessary "income year" concept.

This act was effective January 1, 2001, and applied to taxable years beginning on or after January 1, 2000.

National World War II Veterans Memorial

AB 2212 (Chapter 577)

Under the AFITL, this act allowed individual taxpayers to designate a contribution on the state tax return to a newly created National World War II Veterans Memorial Trust Fund.

This act was effective and operative on January 1, 2001.

Court Ordered Debt Pilot/Reduces Minimum Fine for Referral to FTB to $100

AB 2371 (Chapter 545)

Under this act, the dollar threshold for restitution fines that are referred to FTB by the BOC for the FTB court-ordered debt (COD) collection program are lowered from $250 to $100. These referrals to FTB are limited based on the current

(computer system) capacity of FTB. These referrals to FTB are implemented as a pilot project, subject to approval of the Director of the Department of Finance.

This act was effective and operative on January 1, 2001.

HRA Appropriation

AB 2416 (Chapter 615)

This act appropriated an additional $60 million for the Homeowners and Renters Assistance (HRA) program, thus providing additional funds to cover the one-time increase of 150% in HRA payments for low-income seniors and disabled individuals for the 2000 calendar year as enacted by SB 1664 (Stats. 2000, Chapter 60).

As an urgency statute, this act was effective upon enactment.

Public Record Disclosure/Make Available in Electronic Format if Available & When Requested

AB 2799 (Chapter 982)

This act required any state or local agency that had public information in an electronic format to make that information available to the public in the electronic format in which the state agency holds the information. The requester pays the direct cost of duplicating the public record in an electronic format.

This act further required a public record to be disclosed if, on the facts of the particular case, the public interest is served by disclosing the record.

This act was effective January 1, 2001, and operative for all public record act requests made after that date.

Long-Term Care Caregiver Credit

AB 2871 (Chapter 105)

This act provided for a $500 non-refundable credit to taxpayers who are eligible caregivers for each applicable individual in need of long-term care. An applicable individual may be the taxpayer, spouse of the taxpayer, or a qualifying dependent, as defined, who has been certified to have long-term care needs. The credit will not be allowed to married couples filing a joint return with AGI of $100,000 or more and $50,000 or more for all other individuals.

This act was chaptered out by AB 511.

Health and Welfare Programs/Child Support/EDD Coordinate with FTB and Other Agencies in Developing Economic and Workforce Information

AB 2876 (Chapter 108)

This act made various changes to health and welfare programs. In addition, this act established the California Workforce and Economic Information Program that will require EDD to coordinate with specified governmental agencies, including FTB, in developing economic and workforce information.

This act, as an urgency statute, was effective and operative upon enactment.

Teacher Retention Tax Credit

AB 2879 (Chapter 75)

This act allowed a credit for credentialed teachers based on their years of service as a credentialed teacher. The credit is capped at 50% of the income attributable to teaching. The credit amount ranges from $250 for teachers with four years of service to $1,500 for 20 years of service.

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

Information Returns/Returns of Individuals and Fiduciaries/Interest on Unpaid Tax and Deficiencies

AB 2892 (Chapter 863)

This FTB sponsored act added, amended, renumbered, and repealed various sections of the R&TC to conform more closely to the language and structure of the IRC. These changes consolidated provisions, deleted obsolete provisions, and revised language for clarification pertaining to filing requirement thresholds, filing status, and assessment of interest.

This act was effective January 1, 2001. Provisions affecting the imposition or computation of tax, additions to tax, penalties, or the allowance of credits were operative for taxable years beginning on or after that date. Other provisions were operative on and after January 1, 2001.

Partial Conformity of Exempt Law to Federal Law

AB 2893 (Chapter 252)

This FTB sponsored act eliminated California's "stand alone" R&TC sections relating to exempt organizations and conformed "by reference" to the IRC sections relating to exempt organizations. The net effect is no change to the present California exempt terms and concepts.

This act was effective and operative on January 1, 2001.

Local Agency Military Base Recovery Area & Manufacturing Enhancement Area Employer Hiring Credit Vouchering Requirement

AB 2895 (Chapter 864)

This FTB sponsored act amended the Local Agency Military Recovery Areas and the Manufacturing Enhancement Areas hiring credit statutes to be consistent with the existing Enterprise Zone and Targeted Tax Area statutes to require taxpayers to obtain a voucher for new employees as a condition for claiming those credits.

This act was effective January 1, 2001, and specified that it applied to qualified disadvantaged individuals and qualified displaced employees hired on or after January 1, 2001.

Deficiency Assessments

AB 2896 (Chapter 414)

This FTB sponsored act allowed the FTB to continue its current practice of using tax returns (either paper or electronic) or information electronically captured from tax returns to make deficiency determinations. If a tax return or electronically captured return information has been destroyed or cannot be located after reasonable effort by FTB, the taxpayer is notified and has at least 30 days to provide a paper or electronic copy of the tax return to FTB. Additionally, FTB is required to provide a statement in tax booklets informing taxpayers that they may be requested to furnish FTB with a copy of the California or federal tax returns that are the subject of or related to a federal audit.

This act was effective on January 1, 2001, and expressly applied to notices of proposed deficiency assessments issued on or after January 1, 2001.

Amend Corporations Code to Reference Correct R&TC Section/Interest on Erroneous Refunds/Delete Provisions Added in Error/Technical Change to Correct Reference to "Subsection" to "Subdivision"

AB 2897 (Chapter 415)

Under the R&TC and the California Corporations Code, this FTB sponsored act made the following changes:

- corrected the reference to a renumbered section regarding the imposition of the $50 penalty for any corporation which fails to file a statement with the Secretary of State;
- clarified that interest on erroneous refund amounts begin to accrue 30 days from the date of notice and demand for repayment and deletes a reference on how interest will accrue for corporations on amounts that were erroneously made or allowed when an action is brought to court; and
- replaced incorrect references to the term "subsection" with the term "subdivision."

This act was effective and operative on January 1, 2001.

Privacy Protection Office/Personal Information Collection & Disclosure

SB 129 (Chapter 984)

This act required each state department and state agency to enact and maintain a permanent privacy policy in adherence with the Information Practices Act of 1977.

This act also created the Office of Privacy Protection under the direction of the Director of the Department of Consumer Affairs, the Secretary of State, and Consumer Services Agency.

This act was effective and operative on January 1, 2001.

Exemption/Alien Corporation Qualifying Investment Stock or Security Income/Doesn't Apply to Corporations in Unitary Business

SB 1239 (Chapter 4)

This act provided that income, gain, or loss from stocks or securities received by an alien corporation, as defined, whose sole activity in this state is derived from trading stocks or securities for its own account, as defined under federal law, will not be treated as income derived from California sources and that the alien corporation will not be considered as doing business in this state.

As a tax levy, this act was effective upon enactment and operative for taxable years beginning on or after January 1, 1999.

Court Ordered Debt/FTB May Limit to 17 Counties/ Address Disclosure to Law Enforcement

SB 1310 (Chapter 940)

This act:

- extended for one year, until January 1, 2003, the termination (sunset) of the COD collection pilot program administered by FTB;
- required FTB to address in its report that is due to the Legislature on or before April 1, 2001, the feasibility and advisability of expanding the COD collection program to accept referrals from all 58 counties;

- required the Department of Justice (DOJ), in consultation with FTB and other specified state entities, to examine ways to enhance the use and effectiveness of the Controller's offset program, which is administered by the FTB through integration with the DOJ's Wanted Persons System, and require that DOJ report to the Legislature on or before January 1, 2002;
- required the DOJ, in consultation with FTB, to examine ways to enhance the use and effectiveness of FTB's COD collection program through integration with the DOJ's Wanted Persons System and report to the Legislature on or before January 1, 2002; and
- required any state or local governmental agency, including the FTB, to provide to the DOJ, to a court, or to a California law enforcement agency the address of any person represented to be a person for whom there is an outstanding arrest warrant.

This act was effective and operative on January 1, 2001.

Manufacturing Enhancement Area Employer Hiring Credit/Allow Expansion of Area & Include Agricultural Production as Business Eligible for Credits

SB 1445 (Chapter 865)

This act provided for the expansion of a manufacturing enhancement area (MEA) in Imperial County by no more than 200 acres upon approval by the Trade and Commerce Agency.

In addition, this act expanded the definition of "qualified taxpayer" in the MEA hiring credit to include taxpayers engaged in certain agricultural business activities as defined in the Standard Industrial Classification Manual, 1987 edition.

This act was effective January 1, 2001, and operative for taxable years beginning on or after that date.

2000 Natural Heritage Preservation Tax Credit Act

SB 1647 (Chapter 113)

This act enacted the Natural Heritage Preservation Tax Credit Act of 2000 within the Public Resources Code and establishes tax credits within the R&TC.

This act allowed a tax credit to taxpayers who donate real property to the state, approved local governments, or approved nonprofit organizations designated by the state or local government. The amount of tax credit equals 55% of the fair market value of the qualified contribution that has been approved for acceptance by the Wildlife Conservation Board.

As an urgency statute, this act was effective upon enactment and applied to a qualified contribution made on or after January 1, 2000, and before December 31, 2005.

HRA/One-Time 150% Increase

SB 1664 (Chapter 60)

This act provided a one-time increase of 150% in HRA payments for low-income seniors and disabled individuals for the 2000 calendar year.

This act also moved the filing date of the claims for assistance from May 15 through August 31 to July 1 through October 15. In addition, it extended the dates by which the state assists the claimants from June 30 and before October 31 to July 15 and before November 15 of the calendar year in which the claim is filed.

As an urgency measure, this act was effective upon enactment and applied to claims filed for the calendar year beginning January 1, 2000.

Prohibit Disclosure of Information By Tax Preparers & Prohibit FTB to Approve Filing Requiring Consent to Disclose Specified Information

SB 1724 (Chapter 1084)

Under the R&TC, this act prohibited the FTB from approving electronic filing software or electronic tax forms that require taxpayers to consent to the disclosure of information as a condition of access to that software or those forms.

Under the Business and Professions Code (B&PC), this act:

- expanded criminal sanctions for disclosures of tax return information by businesses that prepare returns by adding disclosures made either within the tax-preparing firm (for purposes other than tax preparation) or to subsidiaries or affiliates of the tax-preparing firm.
- added filing an income tax return electronically to the list of activities that defines persons engaged in the business of preparing tax returns or assisting in the preparation of tax returns.
- allowed the written consent for disclosure to be done electronically with an electronic signature.
- modified the definition of "tax preparers" to include persons who, for consideration other than a fee, prepare tax returns for another person.
- made each violation of the criminal provisions regulating the practice of tax preparers a separate offense.
- specified that tax return information includes information obtained through an electronic medium.

Under the Civil Code, this act established a civil penalty for disclosure of tax return information provided by a consumer in connection with financial or business-related transactions. This consumer protection penalty is based on the taxpayer protection penalty under the B&PC.

The B&PC and Civil Code provisions do not directly impact the programs administered by FTB.

This act was effective January 1, 2001.

FTB Offset Refunds or Lottery Winnings for Civil Penalties for Prescribing Dangerous Drugs on Internet

SB 1828 (Chapter 681)

This act required FTB to subtract certain fines or civil penalties from tax refunds or lottery winnings due certain taxpayers/defendants. FTB makes such offsets upon notification by the Attorney General (AG), the Medical Board of California, or the Pharmacy Board of California of a final judgment for fines or civil penalties for specified violations relating to prescribing, dispensing, or furnishing dangerous drugs or devices via the Internet.

This act was effective on January 1, 2001, and operative for notifications made on or after January 1, 2002.

California Lung Disease and Asthma Research Fund

SB 1932 (Chapter 818)

Under the AFITL, this act allowed taxpayers to designate a contribution on the state income tax return to the California Lung Disease and Asthma Research Fund.

This act was effective and operative on January 1, 2001.

California Commission on Tax Policy in the New Economy/FTB Executive Officer, BOE, EDD, DOF, and Controller Members on Commission

SB 1933 (Chapter 619)

This act established the California Commission on Tax Policy in the New Economy to develop a long-term strategy for revising the state and local tax structure in California.

This act was effective and operative on January 1, 2001, and will be repealed on January 1, 2004.

Charitable Fundraising

SB 2015 (Chapter 475)

This act created several new provisions applicable to a charitable corporation or trustee, commercial fund-raiser, fundraising counsel, or coventurer (charitable organization). It establishes new fees and civil penalties to be applied in the case of specified violations of the Uniform Supervision of Trustees for Charitable Purposes Act (the Act).

This act allowed the Attorney General (AG) to refuse to register a charitable organization or to revoke or suspend a charitable organization if that entity violates any provision of the Act.

This act was effective and operative on January 1, 2001.

Levy on Trade or Business Property/Taxpayer Bill of Right Technical/Minimum Tax Relief for Inactivity/ Child Care Refundable Credit

SB 2170 (Chapter 647)

This act made several technical amendments to the laws administered by FTB, such as:

- clarified that trade or business property may not be levied by FTB unless the levy is approved by FTB's assistant executive officer or FTB finds that collection of the tax is in jeopardy.
- corrected an error inadvertently created by SB 1229 (Stats. 1999, Ch. 987) and carries out the intent of SB 1229 by providing relief from the annual limited partnership tax for specified limited partnerships.
- provided that adjustments made by FTB to the amount claimed by a taxpayer under the refundable child and dependent care credit law will be treated by FTB as a math error correction, but the taxpayer will be allowed the right to protest and appeal FTB's adjustment.

This act was effective and operative on January 1, 2001. The limited partnership provision was operative retroactively to taxable years beginning on or after January 1, 1997, which is consistent with the operative date for SB 1229.

Assignment of Lottery Winnings/Tax Exempt

SB 2173 (Chapter 180)

This FTB sponsored act clarified that amounts received by a California lottery prizewinner from another person as a result of the assignment (transfer) by the prizewinner of the right to receive future lottery winning payments are exempt from state and local taxes.

This act was effective on January 1, 2001, and was declaratory of existing law.

California Firefighters' Memorial Fund & Peace Officer Memorial Foundation Fund/Estimated Contributions

SB 2175 (Chapter 854)

Under the AFITL, this act specified that the $250,000 minimum contribution limitation applies to the California Peace Officer Memorial Fund and the California Firefighters' Memorial

Fund only if the repeal date is deleted for each fund.

This act was operative for taxable years beginning on or after January 1, 2000, for returns filed in 2001 and thereafter.

Legal

Rulings

During 2000, the Franchise Tax Board published one Legal Ruling on the following subject:

- The extent to which capitalized labor costs paid or incurred by a qualified taxpayer to a third-party contractor for the construction, modification or installation of qualified property constitute qualified costs for purposes of the Manufacturers' Investment Credit.

During 2000, the Franchise Tax Board published a number of FTB Notices discussing a variety of subjects including:

- Announcement of a public hearing regarding adjustment of the limited liability company fee and announcement of the revised limited liability company fee;
- Announcement of instructions and addresses for corresponding with the Settlement Bureau;
- Guidance for taxpayers needing to request changes in accounting periods or methods;
- Guidelines that Franchise Tax Board staff would follow in applying Revenue and Taxation Code Section 24344, subdivision (b), following the United States Supreme Court's decision in *Hunt-Wesson* that generally invalidated the interest offset rules;
- A list of significant legislative changes enacted during 2000.

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:

- Symposium to discuss proposed regulations 19041 and 19044 relating to protests and protest hearings;
- Second Symposium to discuss proposed regulations 19041 and 19044 relating to protests and protest hearings, specifically to explore alternative procedures and draft alternative regulatory language;
- Symposium to discuss proposed guidelines for handling interest offset issues following the United States Supreme Court's invalidation of subdivision (b) of Revenue and Taxation Code Section 24344 in *Hunt-Wesson*;
- Symposium to discuss draft regulation 19504 dealing with auditing practices and procedures;
- Announcement of draft regulation 19032 relating to audit procedures.

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.

During 2000, 872 new appeals involving nearly $83 million were filed, compared with 1,050 new appeals and $140 million in 1999.

During 2000, 878 appeals were completed, and BOE issued decisions in 501 of the completed cases. Some of the more significant appeal decisions included:

Appeals of Paul B. and Mary A. Milhous, Robert E. and Gail P. Milhous

The State Board of Equalization decided that the payroll, property and sales formula set forth in Revenue and Taxation Code Section 25128 was appropriate for determining the amount of income from a covenant not to compete to be sourced to California under the facts of that case. The Board recognized that this formula may not be appropriate in all situations and noted that the formula could be modified under Revenue and Taxation Code Section 25137 if it produced a gross distortion of income to be assigned to California. The Board reaffirmed that a covenant not to compete is a property right with its situs in the location where such competition would have occurred absent the covenant. The covenant is sourced to the place of abstinence, which is the place where the recipient of the covenant income promised not to act.

Appeal of Helmi A. Hisserich

The State Board of Equalization decided that the taxpayer could claim the minor child born to her domestic partner as her qualifying individual for head of household filing status. The Board's holding was based upon numerous specific facts presented in the case. Whether or not a particular taxpayer will be found eligible for head of household filing status based upon the *Hisserich* decision will depend upon how closely an individual taxpayer's situation matches the specific factors found to be essential in the decision.

Litigation—Filings and Closures

There were 15 actions in the nature of suits for refund that were filed against the department and 24 cases of a similar nature were closed. A total of 13 cases went to a final decision by the courts, with the Franchise Tax Board being sustained in 9 of those cases. There were 2 final published appellate decisions and 5 final unpublished appellate decisions. The Franchise Tax Board was successful in 5 of the 6 trial court decisions that were not appealed.

Particularly noteworthy decisions included:

Hunt-Wesson, Inc. v. Franchise Tax Board, (2000) 528 U.S. 458. The United States Supreme Court held that the method of assigning interest expense to classes of income provided for in Revenue and Taxation Code Section 24344(b), the "interest offset" rule, did not have a rational basis for purposes of the Due Process Clause of the 14th Amendment and therefore resulted in the taxation of a portion of the income of a non-domiciliary corporation that California had no right to tax or consider.

Hoechst Celanese v. Franchise Tax Board, published at 76 Cal App 4th 912. The California Supreme Court accepted the department's petition for review. As a result, the appellate decision was vacated.

Ceridian Corporation v. Franchise Tax Board, 85 Cal App 4th 875. Revenue and Taxation Code Section 24410 allowes California domiciled corporations a deduction with respect to dividends received from 80% or more owned insurance subsidiaries. The deduction is limited to the extent the earnings were derived from California as determined by an apportionment formula provided for in the statute. The court held that the statute discriminated in violation of the Commerce Clause of the United States Constitution both by limiting the deduction to California domiciled corporations and by limiting the deduction based upon activity in California. In addition, the court held that

application of Revenue and Taxation Code Section 19393 could not deny a refund to the taxpayer when the years involved were beyond the normal period of the statute of limitations because of 14th Amendment Due Process concerns.

Citicorp North America, Inc. v. Franchise Tax Board, 83 Cal App 4th 1403. The appellate court ruled that the making of apportionment factor assignments based upon the activities of the unitary business (the *Finnigan* rule), as compared to the activities of each individual entity (the *Joyce* rule), was proper. Citicorp North America was taxable in California. It had a unitary subsidiary, Citibank (South Dakota), which was not taxable in California. Citibank (South Dakota) had credit card customers in California. The decision sustained the assignment of Citibank (South Dakota)'s receipts from California credit card holders as California sales used to determine the amount of California income of the unitary business assigned to Citicorp North America. The court also held that it was proper for the Board of Equalization to determine that the *Joyce* rule would be readopted on a prospective basis under the application of the standards set forth in *Chevron Oil v. Huson* (1971) 404 U.S. 97.

The second issue in *Citicorp North America* involved whether the gain realized on the sale of four pieces of property, three office buildings and a residence and land in Japan, was properly characterized as business income. The court found that the sales satisfied both the functional and transactional tests and therefore did not need to reach the issues as to whether there was only the transactional test or also a functional test.

The taxpayer may file a petition with the United States Supreme Court in *Citicorp North America*.

Guy F. Atkinson Company v. Franchise Tax Board. In a significant unpublished decision, the appellate court upheld the trial court's determination that the solar energy tax credit was to be taken on a separate entity basis rather than on a unitary business basis.

Settlement

The Settlement Program settled 125 civil tax matter disputes between July of 1999 and June of 2000. The 125 settled cases involved $146 million in disputed liabilities. Of the $146 million in dispute, $98 million was sustained.

Of the cases settled, 26 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, and reported to the three-member Franchise Tax Board. The three-member Franchise Tax Board approved the remaining cases.

Appendix A:
1999 Tax Rates, Exemptions, and Standard Deductions

TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
Taxable Years 1935 - 1999

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-58[b] Taxable Income*	1959-66[c] Taxable Income*
1.0	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	10,000 to 20,000	5,000 to 10,000
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	20,000 to 30,000	10,000 to 15,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	30,000 to 40,000	15,000 to 20,000
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	40,000 to 50,000	20,000 to 25,000
6.0	25,000 to 30,000	$ 30,000 and over	$ 25,000 and over	$ 50,000 and over	25,000 to 30,000
7.0	30,000 to 40,000				$ 30,000 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*	1973-85[e,i] Taxable Income*	1986[i] Taxable Income*
0.0			Up to $ 3,420
1.0	Up to $ 4,000	Up to $ 4,000	3,420 to 10,420
2.0	4,000 to 7,000	4,000 to 7,000	10,420 to 15,620
3.0	7,000 to 10,000	7,000 to 10,000	15,620 to 20,840
4.0	10,000 to 13,000	10,000 to 13,000	20,840 to 26,160
5.0	13,000 to 16,000	13,000 to 16,000	26,160 to 31,420
6.0	16,000 to 19,000	16,000 to 19,000	31,420 to 36,660
7.0	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*	1995[f,h] Taxable Income*
1.0	Up to $ 7,300	Up to $ 8,788	Up to $ 9,332	Up to $ 9,444	Up to $ 9,662
2.0	7,300 to 17,300	8,788 to 20,828	9,332 to 22,118	9,444 to 22,384	9,662 to 22,898
4.0	17,300 to 27,300	20,828 to 32,870	22,118 to 34,906	22,384 to 35,324	22,898 to 36,136
6.0	27,300 to 37,900	32,870 to 45,632	34,906 to 48,456	35,324 to 49,038	36,136 to 50,166
8.0	37,900 to 47,900	45,632 to 57,670	48,456 to 61,240	49,038 to 61,974	50,166 to 63,400
9.3	$ 47,900 and over	57,670 to 200,000	61,240 to 212,380	61,974 to 214,928	63,400 to 219,872
10.0		200,000 to 400,000	212,380 to 424,760	214,928 to 429,858	219,872 to 439,744
11.0		$ 400,000 and over	$ 424,760 and over	$ 429,858 and over	$ 439,744 and over

Tax Rate	1996[f,j] Taxable Income*	1997[f,j] Taxable Income*	1998[f,j] Taxable Income*	1999[f,j] Taxable Income*
1.0	Up to $ 9,816	Up to $ 10,032	Up to $ 10,262	Up to $ 10,528
2.0	9,816 to 23,264	10,032 to 23,776	10,262 to 24,322	10,528 to 24,954
4.0	23,264 to 36,714	23,776 to 37,522	24,322 to 38,386	24,954 to 39,384
6.0	36,714 to 50,968	37,522 to 52,090	38,386 to 53,288	39,384 to 54,674
8.0	50,968 to 64,414	52,090 to 65,832	53,288 to 67,346	54,674 to 69,096
9.3	$ 64,414 and over	$ 65,832 and over	$ 67,346 and over	$ 69,096 and over

Footnotes follow this section.

TABLE 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single and Married Persons Filing Separately
Taxable Years 1935 - 1999

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-51 Taxable Income*	1952-58 Taxable Income*	1959-66[c] Taxable Income*
1.0	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000	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	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	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	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	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	$ 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*	1973-1985[e,i] Taxable Income*	1986[i] Taxable Income*
0.0			Up to $ 1,710
1.0	Up to $ 2,000	Up to $ 2,000	1,710 to 5,210
2.0	2,000 to 3,500	2,000 to 3,500	5,210 to 7,810
3.0	3,500 to 5,000	3,500 to 5,000	7,810 to 10,420
4.0	5,000 to 6,500	5,000 to 6,500	10,420 to 13,080
5.0	6,500 to 8,000	6,500 to 8,000	13,080 to 15,710
6.0	8,000 to 9,500	8,000 to 9,500	15,710 to 18,330
7.0	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*	1993f,h Taxable Income*	1994f,h Taxable Income*	1995f,h Taxable Income*
1.0	Up to $ 3,650	Up to $ 4,394	Up to $ 4,666	Up to $ 4,722	Up to $ 4,831
2.0	3,650 to 8,650	4,394 to 10,414	4,666 to 11,059	4,722 to 11,192	4,831 to 11,449
4.0	8,650 to 13,650	10,414 to 16,435	11,059 to 17,453	11,192 to 17,662	11,449 to 18,068
6.0	13,650 to 18,950	16,435 to 22,816	17,453 to 24,228	17,662 to 24,519	18,068 to 25,083
8.0	18,950 to 23,950	22,816 to 28,835	24,228 to 30,620	24,519 to 30,987	25,083 to 31,700
9.3	$ 23,950 and over	28,835 to 100,000	30,620 to 106,190	$ 30,987 to 107,464	$ 31,700 to 109,936
10.0		100,000 to 200,000	106,190 to 212,380	107,464 to 214,929	109,936 to 219,872
11.0		$ 200,000 and over	$ 212,380 and over	$ 214,929 and over	$ 219,872 and over

Tax Rate	1996f,j Taxable Income*	1997f,j Taxable Income*	1998[f,j] Taxable Income*	1999[f,j] Taxable Income*
1.0	Up to $ 4,908	Up to $ 5,016	Up to $ 5,131	Up to $ 5,264
2.0	4,908 to 11,632	5,016 to 11,888	5,131 to 12,161	5,264 to 12,477
4.0	11,632 to 18,357	11,888 to 18,761	12,161 to 19,193	12,477 to 19,692
6.0	18,357 to 25,484	18,761 to 26,045	19,193 to 26,644	19,692 to 27,337
8.0	25,484 to 32,207	26,045 to 32,916	26,644 to 33,673	27,337 to 34,548
9.3	$ 32,207 and over	$ 32,916 and over	$ 33,673 and over	$ 34,548 and over

Footnotes follow this section.

TABLE 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Head of Household
Taxable Years 1935 - 1999

Tax Rate	1935-42 Taxable Income*	1943-48[a] Taxable Income*	1949-58 Taxable Income*	1959-66[c] Taxable Income*	1967-72[d] Taxable Income*
1.0	Up to $ 5,000	Up to $ 10,000	Up to $ 5,000	Up to $ 2,500	Up to $ 3,000
2.0	5,000 to 10,000	10,000 to 15,000	5,000 to 10,000	2,500 to 5,000	3,000 to 4,500
3.0	10,000 to 15,000	15,000 to 20,000	10,000 to 15,000	5,000 to 7,500	4,500 to 6,000
4.0	15,000 to 20,000	20,000 to 25,000	15,000 to 20,000	7,500 to 10,000	6,000 to 7,500
5.0	20,000 to 25,000	25,000 to 30,000	20,000 to 25,000	10,000 to 12,500	7,500 to 9,000
6.0	25,000 to 30,000	$ 30,000 and over	$ 25,000 and over	12,500 to 15,000	9,000 to 10,500
7.0	30,000 to 40,000			$ 15,000 and over	10,500 to 12,000
8.0	40,000 to 50,000				12,000 to 13,500
9.0	50,000 to 60,000				13,500 to 15,000
10.0	60,000 to 70,000				$ 15,000 and over
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	1973[e] Taxable Income*	1974-85[f,i] Taxable Income*	1986[f] Taxable Income*
0.0			Up to $ 3,420
1.0	Up to $ 3,000	Up to $ 4,000	3,420 to 10,410
2.0	3,000 to 4,500	4,000 to 6,000	10,410 to 13,890
3.0	4,500 to 6,000	6,000 to 7,500	13,890 to 16,530
4.0	6,000 to 7,500	7,500 to 9,000	16,530 to 19,150
5.0	7,500 to 9,000	9,000 to 10,500	19,150 to 21,780
6.0	9,000 to 10,500	10,500 to 12,000	21,780 to 24,410
7.0	10,500 to 12,000	12,000 to 13,500	24,410 to 27,020
8.0	12,000 to 13,500	13,500 to 15,000	27,020 to 29,630
9.0	13,500 to 15,000	15,000 to 16,500	29,630 to 32,260
10.0	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*	1995[f,h] Taxable Income*
1.0	Up to $ 7,300	Up to $ 8,789	Up to $ 9,333	Up to $ 9,445	Up to $ 9,662
2.0	7,300 to 17,300	8,789 to 20,829	9,333 to 22,118	9,445 to 22,383	9,662 to 22,898
4.0	17,300 to 22,300	20,829 to 26,848	22,118 to 28,510	22,383 to 28,852	22,898 to 29,516
6.0	22,300 to 27,600	26,848 to 33,229	28,510 to 35,286	28,852 to 35,709	29,516 to 36,530
8.0	27,600 to 32,600	33,229 to 39,249	35,286 to 41,679	35,709 to 42,179	36,530 to 43,149
9.3	$ 32,600 and over	39,249 to 136,115	41,679 to 144,540	42,179 to 146,274	43,149 to 149,638
10.0		136,115 to 272,230	144,540 to 289,081	146,274 to 292,550	149,638 to 299,279
11.0		$ 272,230 and over	$ 289,081 and over	$ 292,550 and over	$ 299,279 and over

Tax Rate	1996[f,j] Taxable Income*	1997[f,j] Taxable Income*	1998[f,j] Taxable Income*	1999[f,j] Taxable Income*
1.0	Up to $ 9,817	Up to $ 10,033	Up to $ 10,264	Up to $ 10,531
2.0	9,817 to 23,264	10,033 to 23,776	10,264 to 24,323	10,531 to 24,955
4.0	23,264 to 29,988	23,776 to 30,648	24,323 to 31,353	24,955 to 32,168
6.0	29,988 to 37,114	30,648 to 37,931	31,353 to 38,803	32,168 to 39,812
8.0	37,114 to 43,839	37,931 to 44,803	38,803 to 45,833	39,812 to 47,025
9.3	$ 43,839 and over	$ 44,803 and over	$ 45,833 and over	$ 47,025 and over

Footnotes follow this section.

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS AND STANDARD DEDUCTIONS
Taxable Years 1935-1999

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]	1999[j]
I. Personal Exemptions				
a. Married Filing Joint and Surviving Spouse	$ 134	$ 136	$ 140	$ 144
b. Married Filing Separate	67	68	70	72
c. Single	67	68	70	72
d. Head of Household (Unmarried)	67	68	70	72
e. Blind (Additional)	67	68	70	72
f. Senior (Additional)	67	68	70	72
g. Estates	10	10	10	10
h. Trusts	1	1	1	1
II. Dependent Exemption	67	68	253	227
III. Standard Deductions				
a. Married Filing Joint and Surviving Spouse	$ 5,054	$ 5,166	$ 5,284	$ 5,422
b. Head of Household (Unmarried)	$ 5,054	$ 5,166	$ 5,284	$ 5,422
c. Single and Married Filing Separate	$ 2,527	$ 2,583	$ 2,642	$ 2,711

Footnotes follow this section.

TABLE 3
Bank and Corporation
SYNOPSIS OF TAX RATES
Taxable Years 1929-1999

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%	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. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	$ 200	$ 200
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-	-
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
Taxable Years 1929-1999

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[i]	1998[i]	1999[i]
I. General Corporations					
a. Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%
b. Minimum Franchise Tax*	$ 800	$ 800	$ 800	$ 800	$ 800
c. Alternative Minimum Tax**	7.0%	7.0%	6.65%	6.65%	6.65%
d. Preference Tax	-	-	-	-	-
II. S Corporations					
a. Tax Rate	2.5%	1.5%	1.5%	1.5%	1.5%
b. Financial S Corp. Add-on, In-Lieu Rate	2.170%	2%	2%	2%	2%
c. Composite Rate	4.670%	3.5%	3.5%	3.5%	3.5%
d. Minimum Franchise Tax	$ 800	$ 800	$ 800	$ 800	$ 800
e. Excess Net Passive Income Tax	9.3%	9.3%	8.84%	8.84%	8.84%
f. Built-in Gains Tax	9.3%	9.3%	8.84%	8.84%	8.84%
III. Banks					
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%
d. Minimum Franchise Tax Rate*	$ 800	$ 800	$ 800	$ 800	$ 800
e. Alternative Minimum Tax **	7.0%	7.0%	8.65%	8.65%	8.65%
f. Preference Tax	-	-	-	-	-
IV. Other Financial Corporations					
a. General Franchise Tax Rate	9.3%	9.3%	8.84%	8.84%	8.84%
b. Add-on, In-lieu Rate	2.170%	2%	2%	2%	2%
c. Composite Rate	11.470%	11.3%	10.84%	10.84%	10.84%
d. Financial Offset***	***	***	***	***	***
e. Minimum Franchise Tax*	$ 800	$ 800	$ 800	$ 800	$ 800
f. Alternative Minimum Tax**	7.0%	7.0%	8.65%	8.65%	8.65%
g. Preference Tax	-	-	-	-	-
V. Corporations Subject to Income Tax					
a. Tax Rate*	9.3%	9.3%	8.84%	8.84%	8.84%
b. Alternative Minimum Tax**	7.0%	7.0%	6.65%	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, 2.3% for 1998, and 2.6% for 1999. 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, 2.3% for 1998, and 2.6% for 1999.

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
1999 Taxable Year

TABLE 1[a]
Personal Income Tax Statistics
COMPARISON BY TAXABLE YEARS
1940 Through 1999 Taxable Years

Year	Number of Returns	Adjusted Gross[1] Income	Taxable[4] Income	Total Tax[5] Liability
1999	13,126,133	$ 721,662,168,289	$ 609,167,211,004	$ 33,106,157,944
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
1996 Through 1999 Taxable Years

Adjusted Gross Income Class	NUMBER OF RETURNS							
	1996 Taxable Year		1997 Taxable Year		1998 Taxable Year		1999 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under $ 5,000	1,254,405	10.3	1,160,539	9.3	1,131,258	8.8	1,097,220	8.4
5,000 to 9,999	1,395,539	11.5	1,385,646	11.1	1,280,215	10.0	1,272,797	9.7
10,000 to 14,999	1,316,758	10.8	1,295,073	10.4	1,324,361	10.3	1,282,099	9.8
15,000 to 19,999	1,158,670	9.5	1,166,826	9.4	1,156,480	9.0	1,187,881	9.0
20,000 to 24,999	986,187	8.1	971,772	7.8	986,532	7.7	1,006,892	7.7
25,000 to 29,999	827,109	6.8	849,962	6.8	895,890	7.0	871,833	6.6
30,000 to 39,999	1,315,017	10.8	1,385,152	11.1	1,398,204	10.9	1,463,440	11.1
40,000 to 49,999	981,867	8.1	1,021,706	8.2	1,072,338	8.4	1,097,607	8.4
50,000 to 99,999	2,144,035	17.6	2,298,942	18.4	2,464,790	19.3	2,582,917	19.7
$ 100,000 and over	792,614	6.5	937,855	7.5	1,086,536	8.5	1,263,447	9.6
Total	12,172,201	100.0	12,473,473	100.0	12,796,604	100.0	13,126,133	100.0

Adjusted Gross Income Class	ADJUSTED GROSS INCOME IN THOUSANDS							
	1996 Taxable Year		1997 Taxable Year		1998 Taxable Year		1999 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under $ 5,000	$ -3,983,642	-0.8	$ -3,439,838	-0.6	$ -2,547,837	-0.4	$ -2,083,060	-0.3
5,000 to 9,999	10,578,019	2.1	10,441,170	1.8	9,718,254	1.5	9,590,137	1.3
10,000 to 14,999	16,395,288	3.2	16,219,717	2.8	16,580,312	2.6	16,030,523	2.2
15,000 to 19,999	20,173,087	3.9	20,347,010	3.6	20,302,282	3.2	20,699,835	2.9
20,000 to 24,999	22,100,010	4.3	21,756,267	3.8	22,109,425	3.5	22,630,792	3.1
25,000 to 29,999	22,670,634	4.4	23,303,622	4.1	24,551,799	3.9	23,927,967	3.3
30,000 to 39,999	45,826,533	8.9	48,146,786	8.4	48,468,270	7.7	50,810,476	7.0
40,000 to 49,999	43,989,078	8.6	45,694,909	8.0	48,061,461	7.7	49,225,973	6.8
50,000 to 99,999	147,679,777	28.8	158,997,659	27.9	171,089,342	27.3	179,834,586	24.9
$ 100,000 and over	187,002,890	36.5	229,223,508	40.2	269,100,425	42.9	350,994,938	48.6
Total	$ 512,431,676	100.0	$ 570,690,810	100.0	$ 627,433,733	100.0	$ 721,662,168	100.0

Adjusted Gross Income Class	TOTAL TAX LIABILITY IN THOUSANDS							
	1996 Taxable Year		1997 Taxable Year		1998 Taxable Year		1999 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under $ 5,000	$ 8,703	0.0	$ 10,692	0.0	$ 8,537	0.0	$ 8,582	0.0
5,000 to 9,999	12,433	0.1	17,114	0.1	14,728	0.1	13,424	0.0
10,000 to 14,999	48,895	0.2	47,163	0.2	38,113	0.1	37,220	0.1
15,000 to 19,999	122,253	0.6	123,436	0.5	101,564	0.4	92,835	0.3
20,000 to 24,999	212,175	1.0	205,063	0.9	169,000	0.6	178,129	0.5
25,000 to 29,999	307,331	1.5	302,085	1.3	288,041	1.1	263,998	0.8
30,000 to 39,999	887,971	4.4	938,818	3.9	796,047	3.0	801,840	2.4
40,000 to 49,999	1,053,959	5.2	1,092,999	4.6	1,029,055	3.9	1,057,319	3.2
50,000 to 99,999	5,033,553	24.8	5,434,490	22.8	5,435,537	20.7	5,788,770	17.5
$ 100,000 and over	12,635,511	62.2	15,705,942	65.8	18,322,951	69.9	24,864,041	75.1
Total	$ 20,322,785	100.0	$ 23,877,801	100.0	$ 26,203,573	100.0	$ 33,106,158	100.0

Footnotes follow this section.

TABLE 3[a]

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED

State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Returns			Adjusted Gross Income[1]			Taxable Income[2]			Total Tax Liability[3]		
	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	87,175	0.7	0.7	$ -4,733,107	-0.7	-0.7	-	0.0	0.0	$ 3,253	0.0	0.0
e Zero	1,662	0.0	0.7	-	0.0	-0.7	-	0.0	0.0	303	0.0	0.0
$ 1 to 999	168,047	1.3	2.0	80,497	0.0	-0.6	3,218	0.0	0.0	33	0.0	0.0
1,000 to 1,999	190,125	1.4	3.4	283,167	0.0	-0.6	29,342	0.0	0.0	638	0.0	0.0
2,000 to 2,999	201,094	1.5	4.9	494,010	0.1	-0.5	43,385	0.0	0.0	842	0.0	0.0
3,000 to 3,999	226,810	1.7	6.7	790,232	0.1	-0.4	168,524	0.0	0.0	1,402	0.0	0.0
4,000 to 4,999	222,307	1.7	8.4	1,002,140	0.1	-0.3	321,065	0.1	0.1	2,111	0.0	0.0
5,000 to 5,999	233,046	1.8	10.1	1,273,826	0.2	-0.1	547,811	0.1	0.2	3,226	0.0	0.0
6,000 to 6,999	274,221	2.1	12.2	1,785,006	0.2	0.1	800,976	0.1	0.3	2,734	0.0	0.0
7,000 to 7,999	254,902	1.9	14.2	1,915,512	0.3	0.4	934,211	0.2	0.5	1,966	0.0	0.0
8,000 to 8,999	235,911	1.8	16.0	2,004,197	0.3	0.7	1,057,771	0.2	0.6	2,170	0.0	0.1
9,000 to 9,999	274,717	2.1	18.1	2,611,597	0.4	1.0	1,548,394	0.3	0.9	3,328	0.0	0.1
10,000 to 10,999	254,688	1.9	20.0	2,672,753	0.4	1.4	1,670,826	0.3	1.2	4,569	0.0	0.1
11,000 to 11,999	258,370	2.0	22.0	2,975,561	0.4	1.8	1,843,447	0.3	1.5	6,025	0.0	0.1
12,000 to 12,999	250,946	1.9	23.9	3,130,922	0.4	2.3	2,034,448	0.3	1.8	7,047	0.0	0.1
13,000 to 13,999	261,772	2.0	25.9	3,533,682	0.5	2.7	2,367,177	0.4	2.2	8,855	0.0	0.1
14,000 to 14,999	256,323	2.0	27.8	3,717,605	0.5	3.3	2,534,842	0.4	2.6	10,723	0.0	0.2
15,000 to 15,999	262,724	2.0	29.8	4,072,175	0.6	3.8	2,900,909	0.5	3.1	15,288	0.0	0.2
16,000 to 16,999	243,868	1.9	31.7	4,022,645	0.6	4.4	2,906,354	0.5	3.6	17,550	0.1	0.3
17,000 to 17,999	224,830	1.7	33.4	3,936,672	0.5	4.9	2,779,982	0.5	4.0	17,037	0.1	0.3
18,000 to 18,999	228,508	1.7	35.1	4,228,501	0.6	5.5	2,942,314	0.5	4.5	20,082	0.1	0.4
19,000 to 19,999	227,951	1.7	36.9	4,439,843	0.6	6.1	3,219,239	0.5	5.0	22,878	0.1	0.5
20,000 to 20,999	207,849	1.6	38.5	4,263,780	0.6	6.7	3,087,777	0.5	5.5	26,277	0.1	0.5
21,000 to 21,999	201,667	1.5	40.0	4,337,882	0.6	7.3	3,258,190	0.5	6.1	31,034	0.1	0.6
22,000 to 22,999	201,491	1.5	41.5	4,531,960	0.6	7.9	3,456,658	0.6	6.6	36,940	0.1	0.7
23,000 to 23,999	196,135	1.5	43.0	4,601,896	0.6	8.6	3,418,025	0.6	7.2	36,218	0.1	0.9
24,000 to 24,999	199,750	1.5	44.5	4,895,274	0.7	9.3	3,847,084	0.6	7.8	47,660	0.1	1.0
25,000 to 25,999	179,775	1.4	45.9	4,588,227	0.6	9.9	3,579,977	0.6	8.4	38,768	0.1	1.1
26,000 to 26,999	178,394	1.4	47.3	4,729,199	0.7	10.6	3,641,499	0.6	9.0	52,779	0.2	1.3
27,000 to 27,999	181,158	1.4	48.7	4,981,770	0.7	11.2	3,965,396	0.7	9.7	55,621	0.2	1.4
28,000 to 28,999	176,392	1.3	50.0	5,025,041	0.7	11.9	3,981,661	0.7	10.3	60,410	0.2	1.6
29,000 to 29,999	156,114	1.2	51.2	4,603,730	0.6	12.6	3,594,899	0.6	10.9	56,421	0.2	1.8
30,000 to 30,999	183,777	1.4	52.6	5,604,074	0.8	13.4	4,402,724	0.7	11.6	70,376	0.2	2.0
31,000 to 31,999	153,813	1.2	53.8	4,844,488	0.7	14.0	3,792,104	0.6	12.3	63,554	0.2	2.2
32,000 to 32,999	147,775	1.1	54.9	4,797,188	0.7	14.7	3,820,942	0.6	12.9	75,408	0.2	2.4
33,000 to 33,999	164,219	1.3	56.1	5,499,455	0.8	15.5	4,379,489	0.7	13.6	84,463	0.3	2.7
34,000 to 34,999	143,558	1.1	57.2	4,954,909	0.7	16.1	3,971,442	0.7	14.3	74,670	0.2	2.9
35,000 to 35,999	140,935	1.1	58.3	5,006,974	0.7	16.8	4,021,728	0.7	14.9	81,049	0.2	3.2
36,000 to 36,999	134,829	1.0	59.3	4,917,814	0.7	17.5	3,961,015	0.7	15.6	84,621	0.3	3.4
37,000 to 37,999	133,932	1.0	60.3	5,023,213	0.7	18.2	4,003,912	0.7	16.2	87,414	0.3	3.7
38,000 to 38,999	132,422	1.0	61.4	5,098,623	0.7	18.9	4,097,811	0.7	16.9	87,434	0.3	3.9
39,000 to 39,999	128,180	1.0	62.3	5,063,737	0.7	19.6	4,004,318	0.7	17.6	92,851	0.3	4.2
40,000 to 49,999	1,097,607	8.4	70.7	49,225,973	6.8	26.4	39,744,731	6.5	24.1	1,057,319	3.2	7.4
50,000 to 59,999	833,419	6.3	77.0	45,705,997	6.3	32.8	36,787,341	6.0	30.1	1,160,745	3.5	10.9
60,000 to 69,999	612,387	4.7	81.7	39,708,156	5.5	38.3	32,386,039	5.3	35.4	1,181,658	3.6	14.5
70,000 to 79,999	477,866	3.6	85.4	35,704,811	4.9	43.2	29,007,524	4.8	40.2	1,169,016	3.5	18.0
80,000 to 89,999	375,173	2.9	88.2	31,812,889	4.4	47.6	25,951,701	4.3	44.5	1,175,768	3.6	21.6
90,000 to 99,999	284,072	2.2	90.4	26,902,733	3.7	51.4	22,210,207	3.6	48.1	1,101,583	3.3	24.9
100,000 to 149,999	682,771	5.2	95.6	81,774,018	11.3	62.7	67,974,046	11.2	59.3	3,963,076	12.0	36.9
150,000 to 199,999	239,674	1.8	97.4	41,145,366	5.7	68.4	35,034,889	5.8	65.0	2,428,799	7.3	44.2
200,000 to 299,999	168,304	1.3	98.7	40,527,881	5.6	74.0	35,311,426	5.8	70.8	2,710,409	8.2	52.4
300,000 to 399,999	60,859	0.5	99.1	20,859,197	2.9	76.9	18,868,096	3.1	73.9	1,554,632	4.7	57.1
400,000 to 499,999	30,128	0.2	99.4	13,427,539	1.9	78.8	12,358,880	2.0	75.9	1,045,411	3.2	60.2
500,000 to 999,999	49,294	0.4	99.8	33,529,309	4.6	83.4	31,556,296	5.2	81.1	2,740,606	8.3	68.5
$ 1,000,000 and over	32,417	0.2	100.0	119,731,629	16.6	100.0	115,035,147	18.9	100.0	10,421,108	31.5	100.0
Total	13,126,133	100.0	100.0	$ 721,662,168	100.0	100.0	$ 609,167,209	100.0	100.0	$ 33,106,158	100.0	100.0

Footnotes follow this section.

TABLE 4A[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 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	87,175	2,193	$ -7,205,605	$ 2,472,498	$ -4,733,107	$ 995,062	-	$ 3,253
Zero	1,662	224	12,778	-12,778	-	6,185	-	303
$ 1 to 999	168,047	18,794	264,729	-181,529	80,497	513,249	$ 3,218	33
1,000 to 1,999	190,125	41,464	375,966	-92,799	283,167	471,807	29,342	638
2,000 to 2,999	201,094	42,973	552,930	-58,920	494,010	647,035	43,385	842
3,000 to 3,999	226,810	74,709	827,521	-37,290	790,232	746,337	168,524	1,402
4,000 to 4,999	222,307	69,879	1,055,970	-53,830	1,002,140	758,270	321,065	2,111
5,000 to 5,999	233,046	54,686	1,281,343	-7,517	1,273,826	803,481	547,811	3,226
6,000 to 6,999	274,221	55,895	1,874,468	-89,463	1,785,006	1,046,155	800,976	2,734
7,000 to 7,999	254,902	30,980	2,024,394	-108,882	1,915,512	1,079,708	934,211	1,966
8,000 to 8,999	235,911	30,672	2,081,442	-77,245	2,004,197	1,014,854	1,057,771	2,170
9,000 to 9,999	274,717	93,089	2,669,002	-57,405	2,611,597	1,089,386	1,548,394	3,328
10,000 to 10,999	254,688	84,210	2,752,087	-79,334	2,672,753	1,008,756	1,670,826	4,569
11,000 to 11,999	258,370	72,772	3,038,265	-62,704	2,975,561	1,237,684	1,843,447	6,025
12,000 to 12,999	250,946	114,928	3,229,583	-98,661	3,130,922	1,122,124	2,034,448	7,047
13,000 to 13,999	261,772	120,555	3,593,417	-59,735	3,533,682	1,251,388	2,367,177	8,855
14,000 to 14,999	256,323	118,499	3,775,231	-57,625	3,717,605	1,223,563	2,534,842	10,723
15,000 to 15,999	262,724	134,483	4,138,510	-66,335	4,072,175	1,191,605	2,900,909	15,288
16,000 to 16,999	243,868	125,275	4,061,123	-38,478	4,022,645	1,168,457	2,906,354	17,550
17,000 to 17,999	224,830	102,952	4,031,941	-95,269	3,936,672	1,174,595	2,779,982	17,037
18,000 to 18,999	228,508	102,343	4,298,864	-70,364	4,228,501	1,362,572	2,942,314	20,082
19,000 to 19,999	227,951	92,955	4,499,051	-59,208	4,439,843	1,261,374	3,219,239	22,878
20,000 to 20,999	207,849	104,149	4,368,376	-104,596	4,263,780	1,217,104	3,087,777	26,277
21,000 to 21,999	201,667	111,890	4,394,203	-56,321	4,337,882	1,105,307	3,258,190	31,034
22,000 to 22,999	201,491	112,336	4,587,135	-55,174	4,531,960	1,086,052	3,456,658	36,940
23,000 to 23,999	196,135	102,073	4,699,044	-97,148	4,601,896	1,233,523	3,418,025	36,218
24,000 to 24,999	199,750	110,958	5,004,933	-109,659	4,895,274	1,066,808	3,847,084	47,660
25,000 to 25,999	179,775	96,576	4,698,913	-110,686	4,588,227	1,015,431	3,579,977	38,768
26,000 to 26,999	178,394	115,419	4,863,937	-134,738	4,729,199	1,110,009	3,641,499	52,779
27,000 to 27,999	181,158	111,438	5,106,640	-124,870	4,981,770	1,023,882	3,965,396	55,621
28,000 to 28,999	176,392	111,893	5,145,996	-120,955	5,025,041	1,044,253	3,981,661	60,410
29,000 to 29,999	156,114	103,028	4,718,475	-114,745	4,603,730	1,017,765	3,594,899	56,421
30,000 to 30,999	183,777	115,507	5,735,754	-131,680	5,604,074	1,207,357	4,402,724	70,376
31,000 to 31,999	153,813	108,587	5,002,208	-157,720	4,844,488	1,055,561	3,792,104	63,554
32,000 to 32,999	147,775	113,406	4,943,575	-146,387	4,797,188	992,643	3,820,942	75,408
33,000 to 33,999	164,219	117,326	5,688,617	-189,162	5,499,455	1,161,095	4,379,489	84,463
34,000 to 34,999	143,558	103,730	5,118,802	-163,893	4,954,909	991,271	3,971,442	74,670
35,000 to 35,999	140,935	105,941	5,166,945	-159,970	5,006,974	1,002,090	4,021,728	81,049
36,000 to 36,999	134,829	105,306	5,107,595	-189,782	4,917,814	962,632	3,961,015	84,621
37,000 to 37,999	133,932	111,706	5,182,262	-159,048	5,023,213	1,040,107	4,003,912	87,414
38,000 to 38,999	132,422	105,409	5,327,131	-228,507	5,098,623	1,013,409	4,097,811	87,434
39,000 to 39,999	128,180	105,459	5,262,710	-198,973	5,063,737	1,062,414	4,004,318	92,851
40,000 to 49,999	1,097,607	980,464	51,004,432	-1,778,459	49,225,973	9,545,176	39,744,731	1,057,319
50,000 to 59,999	833,419	792,213	47,169,843	-1,463,846	45,705,997	8,950,394	36,787,341	1,160,745
60,000 to 69,999	612,387	603,582	40,729,878	-1,021,722	39,708,156	7,335,092	32,386,039	1,181,658
70,000 to 79,999	477,866	472,797	36,562,423	-857,612	35,704,811	6,723,904	29,007,524	1,169,016
80,000 to 89,999	375,173	373,376	32,465,114	-652,225	31,812,889	5,868,747	25,951,701	1,175,768
90,000 to 99,999	284,072	282,918	27,430,210	-527,477	26,902,733	4,693,767	22,210,207	1,101,583
100,000 to 149,999	682,771	681,562	82,999,921	-1,225,903	81,774,018	13,842,375	67,974,046	3,963,076
150,000 to 199,999	239,674	239,080	41,677,903	-532,537	41,145,366	6,126,206	35,034,889	2,428,799
200,000 to 299,999	168,304	167,984	40,935,646	-407,766	40,527,881	5,228,321	35,311,426	2,710,409
300,000 to 399,999	60,859	60,720	21,040,495	-181,298	20,859,197	1,997,122	18,868,096	1,554,632
400,000 to 499,999	30,128	30,065	13,541,274	-113,734	13,427,539	1,074,757	12,358,880	1,045,411
500,000 to 999,999	49,294	49,168	33,700,173	-170,864	33,529,309	1,980,922	31,556,296	2,740,606
1,000,000 to 1,999,999	18,761	18,711	25,731,610	-19,222	25,712,388	1,075,763	24,663,830	2,193,016
2,000,000 to 2,999,999	5,335	5,320	12,894,035	42,084	12,936,119	458,533	12,484,407	1,122,581
3,000,000 to 3,999,999	2,417	2,413	8,392,569	-39,525	8,353,044	294,086	8,062,148	726,991
4,000,000 to 4,999,999	1,359	1,353	6,079,098	-10,074	6,069,025	241,914	5,829,852	529,715
$ 5,000,000 and over	4,545	4,534	69,318,135	-2,657,081	66,661,053	2,677,654	63,994,910	5,848,805
Total	13,126,133	8,522,927	$ 735,029,020	$ -13,364,148	$ 721,662,168	$ 120,697,093	$ 609,167,209	$ 33,106,158

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 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	23,570	$ 625,001	55,248	$ 453,629	32,926	$ 149,942	11,999	$ 127,290
Zero	824	5,566	427	7,364	224	1,189	202	2,687
$ 1 to 999	85,738	335,867	54,266	49,374	37,049	19,088	10,797	49,501
1,000 to 1,999	137,506	244,141	46,611	32,144	40,792	25,369	2,771	22,830
2,000 to 2,999	150,315	461,133	59,044	40,936	46,629	28,585	8,994	20,128
3,000 to 3,999	187,464	678,201	53,199	28,373	32,828	42,509	5,986	12,498
4,000 to 4,999	189,905	880,637	51,035	40,918	27,407	25,393	6,813	27,499
5,000 to 5,999	178,599	923,922	67,504	71,817	26,797	33,918	18,299	85,163
6,000 to 6,999	208,125	1,237,630	73,880	143,033	34,978	51,043	19,105	111,718
7,000 to 7,999	199,119	1,447,558	59,012	92,531	21,629	74,973	25,419	131,255
8,000 to 8,999	179,173	1,476,256	73,618	133,312	41,742	55,880	31,597	163,008
9,000 to 9,999	224,109	2,009,698	72,190	111,255	27,904	44,633	34,181	150,899
10,000 to 10,999	200,455	1,936,837	77,809	190,726	39,260	83,744	26,020	132,973
11,000 to 11,999	200,465	2,964,707	88,002	114,095	45,798	130,079	27,257	197,472
12,000 to 12,999	194,871	2,354,144	79,685	151,809	30,806	47,297	22,580	169,073
13,000 to 13,999	212,488	2,640,194	92,952	209,522	35,940	69,169	38,230	392,969
14,000 to 14,999	201,097	2,767,642	84,641	187,345	37,489	88,206	38,937	326,343
15,000 to 15,999	207,609	3,145,367	100,794	181,437	34,701	61,199	44,517	423,744
16,000 to 16,999	189,277	3,022,273	89,364	168,218	31,286	76,885	38,665	422,846
17,000 to 17,999	173,061	2,894,037	90,077	183,951	36,758	66,234	35,855	395,311
18,000 to 18,999	181,778	3,235,662	92,093	154,458	24,906	63,542	35,202	403,066
19,000 to 19,999	185,839	3,413,401	88,982	179,262	42,031	104,283	40,139	500,380
20,000 to 20,999	169,045	3,253,526	85,708	177,555	34,140	64,196	34,872	404,574
21,000 to 21,999	160,426	3,204,315	84,745	205,040	27,082	46,499	40,059	512,272
22,000 to 22,999	167,308	3,510,514	100,197	132,647	39,379	104,635	30,490	365,065
23,000 to 23,999	159,672	3,586,220	85,238	196,842	33,924	79,017	33,651	391,784
24,000 to 24,999	171,275	3,990,272	86,248	142,080	30,576	78,350	28,546	347,837
25,000 to 25,999	151,479	3,628,568	85,165	148,690	28,658	54,636	29,968	379,349
26,000 to 26,999	146,525	3,609,401	79,368	182,587	29,446	90,655	34,467	461,056
27,000 to 27,999	152,742	4,015,923	79,653	166,363	32,778	80,422	27,963	392,408
28,000 to 28,999	153,884	4,180,722	78,213	126,383	28,728	69,539	20,401	307,166
29,000 to 29,999	133,193	3,645,334	75,102	132,132	34,380	79,194	23,089	280,875
30,000 to 30,999	158,910	4,678,269	94,444	146,245	29,460	95,309	27,406	337,996
31,000 to 31,999	128,786	3,794,553	74,220	115,292	29,267	74,330	26,450	408,250
32,000 to 32,999	127,587	3,869,144	79,279	143,466	32,438	76,296	27,984	433,025
33,000 to 33,999	140,658	4,437,071	89,877	147,663	35,261	132,588	23,682	426,407
34,000 to 34,999	123,525	3,874,877	79,954	161,368	32,878	67,982	29,751	502,011
35,000 to 35,999	121,093	4,104,731	65,842	151,298	27,278	62,217	21,590	364,542
36,000 to 36,999	114,390	3,842,714	79,022	163,694	28,825	96,223	25,677	427,076
37,000 to 37,999	121,269	4,184,792	72,022	122,973	28,568	67,915	16,436	273,452
38,000 to 38,999	115,620	4,180,708	86,915	146,457	26,696	72,646	23,391	388,356
39,000 to 39,999	113,267	4,232,915	81,771	134,037	36,145	81,712	24,873	380,403
40,000 to 49,999	965,254	40,017,813	719,352	1,340,702	301,651	742,626	197,009	3,416,980
50,000 to 59,999	742,257	37,246,983	610,577	1,182,740	270,586	696,704	152,759	2,921,247
60,000 to 69,999	552,893	32,581,164	479,874	851,829	219,705	537,368	116,583	2,251,858
70,000 to 79,999	435,856	29,387,066	397,292	696,386	193,803	523,393	89,574	1,891,982
80,000 to 89,999	337,575	25,494,911	322,377	670,322	182,621	522,644	74,426	1,488,516
90,000 to 99,999	258,324	21,209,403	254,085	655,417	150,157	435,420	59,571	1,284,388
100,000 to 149,999	616,443	62,346,978	623,305	1,774,475	416,176	1,583,203	131,770	3,509,983
150,000 to 199,999	206,901	27,611,831	225,116	1,039,656	174,613	1,000,139	44,477	1,385,623
200,000 to 299,999	141,179	24,530,760	159,819	1,186,693	134,697	1,099,231	29,067	990,851
300,000 to 399,999	49,784	11,404,333	58,519	698,355	52,141	614,148	10,475	415,724
400,000 to 499,999	24,178	6,779,796	29,059	456,504	26,236	449,393	5,165	200,551
500,000 to 999,999	39,156	15,969,703	47,777	1,163,540	44,395	1,175,225	7,997	345,460
1,000,000 to 1,999,999	15,200	10,751,554	18,319	1,019,967	17,446	839,254	2,898	149,674
2,000,000 to 2,999,999	4,486	5,075,462	5,234	467,809	5,063	406,960	794	49,249
3,000,000 to 3,999,999	2,034	3,114,409	2,375	281,009	2,316	256,176	368	24,588
4,000,000 to 4,999,999	1,147	2,097,986	1,342	222,754	1,306	180,291	172	10,501
$5,000,000 and over	3,875	18,180,304	4,493	1,800,402	4,438	1,740,660	632	74,126
Total	10,938,583	$ 490,324,899	7,152,331	$21,476,881	3,553,137	$15,720,336	1,998,048	$32,463,858

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Business Income[b]				Net Sale of Capital Assets[b]			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	12,410	$ 217,474	33,280	$ 713,540	14,842	$ 644,682	23,815	$ 60,400
Zero	-	-	-	-	-	-	f	3
$ 1 to 999	17,221	37,099	2,743	39,952	20,787	17,157	8,965	15,645
1,000 to 1,999	11,715	25,314	5,600	23,911	32,602	72,206	5,056	5,947
2,000 to 2,999	14,128	52,800	8,387	46,496	36,906	53,577	6,376	6,145
3,000 to 3,999	21,522	70,161	4,401	21,632	20,720	65,575	5,029	11,565
4,000 to 4,999	17,210	59,638	2,788	13,506	19,904	49,646	2,574	3,982
5,000 to 5,999	34,038	151,886	2,975	9,998	19,325	39,600	7,269	21,769
6,000 to 6,999	48,915	283,508	5,116	10,207	20,581	75,443	11,860	25,064
7,000 to 7,999	42,560	304,559	3,615	58,512	12,679	70,648	5,042	14,378
8,000 to 8,999	30,761	188,171	5,184	27,157	22,055	51,292	6,749	14,272
9,000 to 9,999	34,800	245,402	2,646	13,808	18,893	52,635	3,094	6,886
10,000 to 10,999	27,353	251,818	1,835	7,759	23,628	48,012	7,250	15,212
11,000 to 11,999	28,040	236,867	6,485	43,484	26,617	93,624	7,651	21,804
12,000 to 12,999	26,282	294,433	5,816	42,748	17,632	55,158	5,093	9,636
13,000 to 13,999	26,948	249,624	2,532	6,072	20,407	44,925	10,468	12,568
14,000 to 14,999	30,915	315,573	4,348	37,057	22,861	84,893	10,513	24,760
15,000 to 15,999	29,233	240,599	5,277	63,928	20,508	83,691	7,529	9,815
16,000 to 16,999	26,810	245,040	6,296	41,270	20,105	104,547	8,469	11,568
17,000 to 17,999	25,893	324,864	6,857	23,341	23,416	86,761	7,259	16,206
18,000 to 18,999	23,346	296,455	7,513	54,105	18,807	102,604	6,191	13,645
19,000 to 19,999	20,835	284,076	5,489	26,378	26,156	62,920	14,845	30,419
20,000 to 20,999	23,617	281,351	9,010	27,295	24,401	65,313	5,646	9,662
21,000 to 21,999	18,842	212,493	3,202	14,272	17,774	67,454	7,569	18,618
22,000 to 22,999	22,934	293,066	4,278	16,701	27,247	130,912	8,084	21,336
23,000 to 23,999	17,190	251,422	4,817	17,310	20,552	77,178	7,150	16,610
24,000 to 24,999	19,417	260,190	6,214	21,250	20,702	80,241	4,943	11,103
25,000 to 25,999	15,526	231,882	6,536	22,242	20,738	105,544	7,258	16,071
26,000 to 26,999	17,564	244,544	5,204	15,938	20,761	97,541	6,792	15,347
27,000 to 27,999	13,614	203,580	4,610	39,390	20,069	66,840	10,004	16,306
28,000 to 28,999	17,242	225,786	6,223	35,525	20,327	116,905	3,095	5,399
29,000 to 29,999	19,758	295,753	4,022	9,785	23,707	105,286	7,862	18,120
30,000 to 30,999	17,262	271,263	7,637	69,430	21,758	117,611	7,107	15,656
31,000 to 31,999	17,686	335,979	6,731	33,407	20,712	88,576	5,848	11,526
32,000 to 32,999	13,462	216,392	3,131	13,795	21,430	93,619	10,343	24,036
33,000 to 33,999	13,447	272,946	5,650	51,244	23,961	113,825	8,376	18,325
34,000 to 34,999	14,730	180,273	8,240	22,942	16,245	55,567	9,153	12,122
35,000 to 35,999	15,044	221,498	6,054	29,673	20,256	87,985	3,171	6,967
36,000 to 36,999	10,320	193,036	3,625	12,531	20,821	90,711	5,267	9,732
37,000 to 37,999	11,042	235,052	6,427	37,114	19,118	107,796	6,491	15,288
38,000 to 38,999	13,523	191,517	4,916	16,464	16,166	76,187	5,306	10,071
39,000 to 39,999	11,680	211,740	3,916	18,920	19,999	108,238	8,303	15,280
40,000 to 49,999	122,107	2,509,562	46,378	225,831	200,903	1,139,056	66,476	134,043
50,000 to 59,999	109,375	2,301,096	45,616	271,200	179,212	1,114,918	56,023	110,880
60,000 to 69,999	80,951	1,873,984	39,057	178,526	152,809	1,169,876	51,732	100,835
70,000 to 79,999	66,691	1,574,351	31,211	163,510	136,917	1,143,352	45,172	90,346
80,000 to 89,999	50,642	1,551,904	26,292	133,598	132,808	1,283,634	36,325	65,176
90,000 to 99,999	48,611	1,527,324	18,738	84,283	106,153	1,145,964	32,351	65,447
100,000 to 149,999	123,754	5,341,435	45,553	267,893	294,460	4,600,979	85,145	174,913
150,000 to 199,999	54,992	3,747,466	14,594	108,530	133,082	3,791,331	36,175	78,800
200,000 to 299,999	38,738	3,477,170	10,964	108,815	107,413	5,384,916	26,773	61,056
300,000 to 399,999	13,468	1,537,498	3,842	58,746	42,176	3,659,526	9,997	23,466
400,000 to 499,999	6,683	945,688	1,894	35,274	21,487	2,574,338	5,095	12,739
500,000 to 999,999	9,556	1,630,947	3,256	71,993	37,363	7,445,291	7,895	19,855
1,000,000 to 1,999,999	3,304	790,306	1,249	49,749	14,837	7,456,594	2,824	7,375
2,000,000 to 2,999,999	922	283,524	332	17,925	4,425	4,447,847	708	1,892
3,000,000 to 3,999,999	450	174,295	163	10,146	2,036	3,038,030	298	809
4,000,000 to 4,999,999	252	143,859	89	7,695	1,144	2,361,423	f	502
$5,000,000 and over	781	697,674	302	53,343	4,046	39,838,759	444	1,248
Total	1,606,112	$39,313,207	529,156	$ 3,697,146	2,447,446	$95,428,759	772,481	$ 1,588,666

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Rents and Royalties				Partnerships and S Corporations[f]			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	6,184	$ 257,079	20,277	$ 429,539	4,635	$ 155,040	13,714	$ 1,978,586
Zero	f	140	-	-	f	232	-	-
$ 1 to 999	1,856	7,391	165	2,764	1,734	6,140	176	6,146
1,000 to 1,999	615	1,736	2,186	18,816	1,689	1,773	2,100	44,736
2,000 to 2,999	1,254	5,855	915	9,130	2,737	8,612	17	1,582
3,000 to 3,999	1,249	1,796	3,291	17,617	615	1,167	416	547
4,000 to 4,999	1,971	13,185	417	11,508	510	3,660	3,247	62,047
5,000 to 5,999	3,452	7,938	620	1,280	4,029	12,094	23	786
6,000 to 6,999	4,032	8,333	6,700	43,617	3,237	10,369	1,885	12,500
7,000 to 7,999	941	2,483	4,019	20,319	f	332	520	34,495
8,000 to 8,999	5,856	12,674	4,448	38,446	522	1,731	249	34,449
9,000 to 9,999	3,850	24,463	2,872	12,160	2,659	3,972	541	3,014
10,000 to 10,999	5,648	29,961	1,220	1,275	1,827	11,780	436	4,675
11,000 to 11,999	8,347	34,825	5,839	21,517	2,898	7,023	1,607	1,157
12,000 to 12,999	6,371	40,385	414	2,182	3,054	28,955	866	12,529
13,000 to 13,999	7,343	37,750	8,384	46,864	251	784	2,427	29,422
14,000 to 14,999	5,182	22,145	7,006	30,183	3,616	31,092	824	11,383
15,000 to 15,999	3,680	11,853	4,011	39,904	3,314	24,352	3,846	16,416
16,000 to 16,999	5,363	35,644	3,025	22,030	1,380	12,026	45	4,889
17,000 to 17,999	6,637	41,304	4,436	35,475	3,005	8,986	1,613	1,886
18,000 to 18,999	3,278	8,600	8,043	30,762	3,743	72,661	1,590	8,377
19,000 to 19,999	2,807	4,204	7,107	35,548	2,700	29,638	3,569	58,498
20,000 to 20,999	4,457	30,857	7,217	49,395	3,648	56,573	1,218	19,394
21,000 to 21,999	3,860	51,432	4,219	16,858	2,910	31,123	236	4,584
22,000 to 22,999	5,654	29,525	7,456	43,598	4,006	25,392	3,121	21,110
23,000 to 23,999	4,803	29,318	5,626	27,464	3,018	31,942	1,856	60,413
24,000 to 24,999	5,939	25,112	6,225	35,484	2,610	11,798	1,912	4,231
25,000 to 25,999	4,632	28,856	5,630	36,937	4,824	79,568	1,525	4,149
26,000 to 26,999	4,684	33,037	4,220	14,900	4,228	30,032	407	1,894
27,000 to 27,999	4,901	44,671	4,520	18,667	3,420	12,917	1,227	638
28,000 to 28,999	3,216	11,390	5,224	34,246	4,339	49,890	517	2,172
29,000 to 29,999	4,630	34,479	4,021	13,748	1,223	11,175	1,015	4,450
30,000 to 30,999	4,983	42,618	5,620	38,056	2,829	20,392	1,927	2,864
31,000 to 31,999	3,833	25,054	5,723	30,572	1,916	21,319	1,519	6,163
32,000 to 32,999	4,841	29,344	5,095	35,494	2,130	10,520	2,715	53,826
33,000 to 33,999	5,157	29,143	4,547	23,717	1,320	3,945	3,144	31,652
34,000 to 34,999	4,763	32,566	8,126	40,131	1,736	8,655	1,333	5,694
35,000 to 35,999	3,766	33,631	4,726	19,733	2,131	36,466	620	6,713
36,000 to 36,999	5,541	44,316	2,930	13,168	2,324	25,441	916	5,737
37,000 to 37,999	4,982	64,211	3,237	22,884	2,234	7,638	1,444	9,571
38,000 to 38,999	4,770	49,322	7,590	45,269	1,942	26,404	647	1,194
39,000 to 39,999	3,447	26,662	7,670	50,946	2,862	21,353	2,254	54,653
40,000 to 49,999	48,306	417,885	58,892	429,441	30,717	319,403	12,977	69,955
50,000 to 59,999	39,909	316,106	44,408	268,531	29,642	417,638	12,244	80,848
60,000 to 69,999	34,475	258,402	45,465	274,602	21,820	367,989	11,296	95,760
70,000 to 79,999	26,643	245,548	40,343	285,074	19,577	343,891	7,031	58,610
80,000 to 89,999	29,612	329,304	33,808	284,380	24,081	572,694	11,499	101,413
90,000 to 99,999	19,904	310,922	32,325	243,340	18,232	503,218	10,481	116,106
100,000 to 149,999	65,192	1,040,113	84,195	582,267	58,113	1,934,321	25,736	282,027
150,000 to 199,999	30,136	772,686	15,596	162,187	39,694	1,913,918	14,093	184,994
200,000 to 299,999	28,220	940,038	12,762	221,925	40,377	3,219,653	14,264	358,044
300,000 to 399,999	11,658	494,890	5,298	94,485	18,763	2,162,766	6,562	277,790
400,000 to 499,999	6,556	388,046	2,895	66,467	10,847	1,732,138	3,458	173,936
500,000 to 999,999	11,984	956,855	4,704	118,806	20,313	5,189,879	6,553	404,322
1,000,000 to 1,999,999	4,780	603,058	1,802	66,447	8,565	4,285,032	2,729	411,461
2,000,000 to 2,999,999	1,400	219,840	518	23,744	2,423	2,047,597	921	227,501
3,000,000 to 3,999,999	621	132,526	238	12,310	1,143	1,348,149	444	104,182
4,000,000 to 4,999,999	f	90,400	126	6,911	629	919,214	269	100,537
$5,000,000 and over	1,166	427,981	482	30,109	2,043	6,611,701	1,085	1,115,286
Total	539,697	$ 9,249,888	588,874	$ 4,653,229	450,805	$34,844,183	210,906	$ 6,791,994

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 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	986	$ 15,805	260	$ 18,753	537	$ 10,244	3,280	$ 222,963
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	442	67	f	21	30	871	322	14,253
1,000 to 1,999	7	57	f	65	f	80	45	540
2,000 to 2,999	664	305	223	3	30	271	1,586	114,366
3,000 to 3,999	948	769	-	-	-	-	f	65
4,000 to 4,999	946	2,248	-	-	10	9	f	82
5,000 to 5,999	999	3,654	1,176	3,863	21	555	515	1,642
6,000 to 6,999	f	34	-	-	411	51	823	3,804
7,000 to 7,999	f	1	f	-	-	-	33	84
8,000 to 8,999	332	1,516	f	8	419	1,008	f	32
9,000 to 9,999	1,214	450	10	173	-	-	566	5,736
10,000 to 10,999	f	12	-	-	10	107	-	-
11,000 to 11,999	1,184	13,172	-	-	1,682	21,623	f	154
12,000 to 12,999	450	462	-	-	f	25	202	1,361
13,000 to 13,999	233	1,461	-	-	411	548	1,164	4,771
14,000 to 14,999	500	103	-	-	-	-	-	-
15,000 to 15,999	515	410	-	-	1,177	14,657	-	-
16,000 to 16,999	1,186	12,963	-	-	-	-	1,176	16,908
17,000 to 17,999	203	2,267	-	-	39	2,399	9	96
18,000 to 18,999	-	-	-	-	f	49	9	43
19,000 to 19,999	906	5,687	-	-	500	9,691	8	66
20,000 to 20,999	505	1,427	-	-	609	9,219	1,006	4,701
21,000 to 21,999	610	150	f	69	-	-	212	3,170
22,000 to 22,999	1,608	20,563	-	-	-	-	1,207	4,686
23,000 to 23,999	202	192	600	943	f	338	406	377
24,000 to 24,999	1,099	7,786	-	-	311	1,322	1,005	1,586
25,000 to 25,999	311	3,207	7	178	999	4,264	600	2,796
26,000 to 26,999	202	364	202	606	204	5,328	500	3,881
27,000 to 27,999	203	31	-	-	600	5,846	442	1,319
28,000 to 28,999	612	1,017	-	-	499	344	f	62
29,000 to 29,999	810	10,654	-	-	-	-	-	-
30,000 to 30,999	1,808	22,370	600	663	-	-	611	16,545
31,000 to 31,999	1,010	7,228	107	1,152	107	38	-	-
32,000 to 32,999	408	3,493	-	-	-	-	f	32
33,000 to 33,999	302	582	-	-	f	23	1,004	5,228
34,000 to 34,999	412	1,455	-	-	-	-	708	16,827
35,000 to 35,999	625	5,068	-	-	-	-	600	2,599
36,000 to 36,999	513	3,580	-	-	107	224	408	3,556
37,000 to 37,999	202	141	-	-	-	-	-	-
38,000 to 38,999	204	126	204	3	30	6	1,403	8,856
39,000 to 39,999	418	6,037	-	-	-	-	-	-
40,000 to 49,999	3,369	27,402	421	1,701	2,388	17,393	4,354	95,386
50,000 to 59,999	5,154	50,718	575	629	1,570	18,988	6,558	106,828
60,000 to 69,999	3,082	44,366	315	1,821	1,313	16,820	3,215	42,455
70,000 to 79,999	4,256	77,769	308	129	760	53,208	2,977	35,014
80,000 to 89,999	4,063	68,578	-	-	1,224	12,758	1,376	37,288
90,000 to 99,999	3,121	76,916	42	903	211	3,306	1,860	22,922
100,000 to 149,999	9,668	176,245	725	5,651	2,567	65,386	5,034	60,508
150,000 to 199,999	5,211	153,932	707	797	1,575	52,257	2,319	72,133
200,000 to 299,999	4,742	159,432	396	3,613	872	33,459	1,839	42,240
300,000 to 399,999	2,497	100,243	205	895	534	41,291	692	23,252
400,000 to 499,999	1,330	69,894	160	1,682	247	16,875	345	11,611
500,000 to 999,999	2,608	246,236	248	8,371	402	44,688	916	66,847
1,000,000 to 1,999,999	1,056	184,493	137	3,439	187	35,317	402	34,932
2,000,000 to 2,999,999	283	74,907	49	3,699	46	7,244	132	12,060
3,000,000 to 3,999,999	139	42,874	28	2,540	21	2,771	50	7,464
4,000,000 to 4,999,999	71	38,055	13	388	9	8,020	37	3,387
$5,000,000 and over	267	296,327	63	10,246	39	8,469	127	46,534
Total	74,699	$ 2,045,301	7,789	$ 73,004	22,715	$ 527,390	52,091	$ 1,184,048

Footnotes follow this section.

TABLE 4A (continued)*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	All Other Federal Income Sources[3]				Total Income	
	Profit		Loss			
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	15,242	$ 245,359	36,053	$ 6,611,521	87,061	$ -7,174,072
Zero	1,248	8,992	f	932	1,662	19,498
$ 1 to 999	18,241	131,082	4,608	126,564	157,015	431,776
1,000 to 1,999	16,711	92,978	2,228	32,346	190,125	385,446
2,000 to 2,999	25,616	80,261	1,782	60,084	201,094	502,335
3,000 to 3,999	21,554	68,977	3,286	65,408	226,810	851,176
4,000 to 4,999	33,346	91,403	3,365	34,296	222,307	1,069,263
5,000 to 5,999	32,370	90,319	4,201	83,037	231,870	1,296,517
6,000 to 6,999	43,061	128,787	1,813	47,545	273,045	1,912,685
7,000 to 7,999	48,110	137,683	1,208	40,730	254,902	2,087,792
8,000 to 8,999	40,538	179,316	2,007	43,402	235,911	2,106,953
9,000 to 9,999	53,957	157,599	581	43,346	274,717	2,709,559
10,000 to 10,999	48,402	170,724	653	33,999	254,688	2,778,502
11,000 to 11,999	49,682	178,670	1,519	31,855	258,370	3,869,150
12,000 to 12,999	51,990	210,553	3,912	24,918	250,946	3,256,834
13,000 to 13,999	50,619	152,557	2,695	56,323	261,772	3,632,956
14,000 to 14,999	51,242	162,700	3,457	53,808	256,323	3,825,783
15,000 to 15,999	51,179	144,993	1,178	42,093	262,724	4,175,460
16,000 to 16,999	46,686	134,745	1,040	40,619	243,868	4,101,577
17,000 to 17,999	56,872	181,533	1,992	48,357	224,419	4,062,789
18,000 to 18,999	51,126	159,346	4,164	57,249	228,508	4,331,642
19,000 to 19,999	52,312	242,445	5,523	95,296	227,951	4,586,736
20,000 to 20,999	57,180	206,072	2,164	28,106	207,849	4,416,633
21,000 to 21,999	59,966	241,796	2,205	62,315	201,067	4,447,120
22,000 to 22,999	60,658	187,125	540	38,333	201,491	4,648,165
23,000 to 23,999	65,508	238,973	313	18,582	196,135	4,740,388
24,000 to 24,999	50,399	198,144	1,849	20,398	199,750	5,038,711
25,000 to 25,999	59,896	195,351	254	18,862	179,775	4,752,742
26,000 to 26,999	62,273	246,476	1,268	29,574	178,394	4,904,546
27,000 to 27,999	56,417	273,407	1,116	23,642	181,158	5,154,688
28,000 to 28,999	57,626	220,445	651	30,723	176,392	5,197,350
29,000 to 29,999	56,619	246,132	1,672	38,289	154,914	4,757,556
30,000 to 30,999	61,209	254,504	1,729	55,611	183,777	5,805,311
31,000 to 31,999	64,591	273,534	284	20,731	153,813	5,039,431
32,000 to 32,999	59,499	289,651	1,004	42,169	147,775	4,995,046
33,000 to 33,999	60,029	339,559	2,370	22,899	164,219	5,745,861
34,000 to 34,999	59,978	389,682	442	32,974	142,959	5,145,404
35,000 to 35,999	57,586	238,599	316	22,954	140,935	5,220,653
36,000 to 36,999	59,063	338,089	1,033	28,416	134,829	5,151,060
37,000 to 37,999	57,611	261,418	278	14,633	133,932	5,219,452
38,000 to 38,999	62,034	329,381	612	5,805	132,422	5,368,905
39,000 to 39,999	60,678	306,897	1,446	32,472	128,180	5,331,719
40,000 to 49,999	569,142	2,801,688	8,107	234,130	1,097,405	51,529,735
50,000 to 59,999	477,357	2,550,176	7,014	191,822	833,318	47,744,774
60,000 to 69,999	373,098	2,066,272	4,490	193,683	611,913	41,087,438
70,000 to 79,999	306,136	1,892,034	4,607	104,276	477,605	36,890,778
80,000 to 89,999	231,634	1,477,923	3,964	104,678	374,544	32,752,324
90,000 to 99,999	179,935	1,252,826	3,934	100,692	284,042	27,757,814
100,000 to 149,999	433,723	3,523,258	12,914	444,942	682,519	84,110,257
150,000 to 199,999	153,901	1,859,559	6,891	237,661	239,332	42,463,231
200,000 to 299,999	107,338	1,780,497	5,463	313,630	168,284	41,714,225
300,000 to 399,999	39,546	873,193	2,688	166,234	60,842	21,367,676
400,000 to 499,999	19,120	545,024	1,430	107,174	30,127	13,759,231
500,000 to 999,999	31,762	1,143,596	2,815	551,497	49,276	34,092,384
1,000,000 to 1,999,999	12,708	709,726	1,225	376,125	18,757	25,870,555
2,000,000 to 2,999,999	3,586	300,040	378	163,666	5,332	12,927,942
3,000,000 to 3,999,999	1,647	189,684	177	50,915	2,417	8,413,120
4,000,000 to 4,999,999	939	162,859	f	45,823	1,358	6,086,327
$5,000,000 and over	3,315	1,227,668	303	516,519	4,544	69,362,961
Total	4,993,811	$32,782,280	175,300	$ 12,164,683	13,107,469	$ 743,831,870

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Individual Retirement[15, 18] Plan		Student Loan		Medical Savings		Moving Expenses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	1,030	$ 2,195	1,815	$ 1,342	12	$ 16	281	$ 1,886
Zero	f	2	-	-	-	-	-	-
$ 1 to 999	213	429	1,593	558	-	-	107	669
1,000 to 1,999	1,292	2,528	411	155	-	-	202	99
2,000 to 2,999	508	321	420	104	-	-	1,176	353
3,000 to 3,999	2,384	4,726	1,184	747	-	-	1,176	58
4,000 to 4,999	2,534	4,519	1,586	1,734	-	-	-	-
5,000 to 5,999	3,174	3,635	2,762	3,574	-	-	-	-
6,000 to 6,999	3,531	7,882	5,113	4,150	-	-	-	-
7,000 to 7,999	2,086	3,231	8,670	4,100	-	-	-	-
8,000 to 8,999	5,802	8,241	5,113	1,690	-	-	-	-
9,000 to 9,999	1,113	1,427	3,527	3,706	-	-	2,351	4,965
10,000 to 10,999	1,006	1,225	7,256	1,932	-	-	412	413
11,000 to 11,999	3,963	4,121	2,590	1,957	-	-	-	-
12,000 to 12,999	-	-	4,026	588	-	-	-	-
13,000 to 13,999	4,705	7,763	7,021	2,752	-	-	-	-
14,000 to 14,999	4,050	4,811	5,114	2,080	-	-	1,586	3,470
15,000 to 15,999	1,023	2,047	5,814	2,728	-	-	1,176	247
16,000 to 16,999	2,174	3,000	8,730	3,071	-	-	1,176	2,586
17,000 to 17,999	3,957	6,663	3,053	1,396	-	-	1,378	704
18,000 to 18,999	4,728	6,944	3,942	2,415	-	-	1,176	446
19,000 to 19,999	4,183	9,060	4,328	3,085	-	-	499	2,095
20,000 to 20,999	3,604	5,335	2,405	1,905	-	-	1,799	724
21,000 to 21,999	4,503	8,444	2,904	2,408	-	-	803	1,207
22,000 to 22,999	3,301	7,216	5,498	2,805	202	697	802	1,236
23,000 to 23,999	9,204	17,173	6,596	2,557	-	-	202	424
24,000 to 24,999	5,020	9,604	4,696	2,929	-	-	2,001	6,588
25,000 to 25,999	6,312	12,034	8,701	5,043	-	-	600	3,238
26,000 to 26,999	5,011	6,941	9,813	6,661	-	-	630	617
27,000 to 27,999	6,155	12,720	11,705	8,183	-	-	-	-
28,000 to 28,999	5,032	9,803	9,494	7,575	-	-	30	59
29,000 to 29,999	9,998	18,959	9,894	5,387	-	-	499	235
30,000 to 30,999	6,409	14,210	12,493	8,921	-	-	-	-
31,000 to 31,999	3,523	7,772	6,508	5,039	-	-	-	-
32,000 to 32,999	6,713	13,515	5,695	4,829	-	-	-	-
33,000 to 33,999	6,003	17,192	7,096	5,010	-	-	10	4
34,000 to 34,999	6,623	11,834	12,292	7,436	-	-	1,199	1,335
35,000 to 35,999	4,110	9,870	11,401	8,646	-	-	-	-
36,000 to 36,999	5,921	12,499	7,096	6,171	-	-	202	872
37,000 to 37,999	7,226	14,886	9,394	6,263	-	-	606	558
38,000 to 38,999	7,705	12,111	7,393	5,019	-	-	600	532
39,000 to 39,999	4,762	8,064	7,695	6,558	-	-	600	404
40,000 to 49,999	40,625	84,752	50,880	27,144	368	1,094	9,026	13,449
50,000 to 59,999	40,645	92,793	37,247	19,310	261	318	6,992	11,553
60,000 to 69,999	32,239	72,671	25,363	9,961	628	1,999	2,585	3,307
70,000 to 79,999	23,533	52,832	11,216	1,619	-	-	4,570	5,825
80,000 to 89,999	16,704	39,353	268	21	-	-	3,016	5,169
90,000 to 99,999	13,261	32,373	672	180	30	41	2,660	3,640
100,000 to 149,999	48,638	121,827	271	213	814	1,853	5,987	16,830
150,000 to 199,999	13,805	40,384	111	218	316	452	3,051	12,539
200,000 to 299,999	8,778	28,718	52	40	502	1,247	1,213	4,595
300,000 to 399,999	3,380	10,880	f	83	262	706	348	2,187
400,000 to 499,999	1,681	5,712	-	-	124	344	275	1,620
500,000 to 999,999	2,460	8,303	-	-	166	449	142	4,494
1,000,000 to 1,999,999	850	2,827	f	9	52	139	88	642
2,000,000 to 2,999,999	201	688	-	-	8	21	19	188
3,000,000 to 3,999,999	91	310	-	-	f	1	10	142
4,000,000 to 4,999,999	f	126	-	-	f	1	4	109
$5,000,000 and over	100	351	-	-	f	3	7	25
Total	417,623	$ 909,852	368,940	$ 212,007	3,749	$ 9,381	63,272	$ 122,338

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 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	12,549	$ 13,379	5,172	$ 8,337	453	$ 6,059	578	$ 180
Zero	-	-	f	5	-	-	-	-
$ 1 to 999	6,230	1,427	136	472	-	-	232	36
1,000 to 1,999	11,812	1,687	1,805	1,869	-	-	1,000	122
2,000 to 2,999	11,462	3,540	574	939	-	-	500	9
3,000 to 3,999	17,148	4,497	f	211	-	-	f	-
4,000 to 4,999	14,314	4,063	459	218	f	4	412	150
5,000 to 5,999	27,428	9,150	4,812	4,173	-	-	608	72
6,000 to 6,999	32,400	12,567	4,478	2,542	-	-	641	102
7,000 to 7,999	31,706	16,084	5,124	5,230	f	-	1,385	1,379
8,000 to 8,999	25,187	14,136	4,806	7,462	-	-	30	12
9,000 to 9,999	26,769	13,184	6,621	7,380	1,587	1,588	3,529	128
10,000 to 10,999	22,342	15,067	1,415	1,377	499	599	501	15
11,000 to 11,999	31,915	21,225	3,632	5,973	911	1,168	1,586	43
12,000 to 12,999	25,405	22,006	4,476	8,671	f	5	2,852	171
13,000 to 13,999	23,913	16,300	2,923	4,206	-	-	3,052	168
14,000 to 14,999	24,982	20,531	9,078	10,419	1,675	5,244	-	-
15,000 to 15,999	25,947	15,893	6,406	6,687	223	112	634	7
16,000 to 16,999	22,940	17,406	4,949	4,153	-	-	2,086	144
17,000 to 17,999	18,831	19,359	5,432	4,886	-	-	f	1
18,000 to 18,999	20,956	21,881	5,662	4,075	-	-	-	-
19,000 to 19,999	21,305	20,579	8,608	11,874	1,176	2,351	1,488	57
20,000 to 20,999	21,088	20,086	9,603	11,650	600	1,465	2,002	1,082
21,000 to 21,999	14,537	13,315	5,096	6,112	600	1,994	4,238	479
22,000 to 22,999	19,135	16,003	4,201	6,236	1,503	4,596	1,599	144
23,000 to 23,999	16,204	16,671	2,727	4,248	1,698	3,225	202	337
24,000 to 24,999	16,830	18,828	6,514	10,768	600	600	1,403	186
25,000 to 25,999	17,839	22,386	4,009	5,119	802	2,199	1,605	58
26,000 to 26,999	13,375	15,006	4,740	8,512	1,029	1,771	608	108
27,000 to 27,999	14,916	16,795	5,375	5,456	1,054	5,100	445	40
28,000 to 28,999	14,936	16,246	5,221	7,792	1,099	4,799	204	19
29,000 to 29,999	20,961	21,105	6,255	10,975	2,933	9,923	1,624	231
30,000 to 30,999	15,667	19,896	4,604	7,186	905	1,920	1,401	57
31,000 to 31,999	14,797	20,346	5,743	5,948	734	1,756	205	4
32,000 to 32,999	12,757	14,845	4,611	10,204	1,401	7,908	-	-
33,000 to 33,999	10,950	16,540	6,041	7,963	1,100	1,303	1,316	224
34,000 to 34,999	12,129	10,059	3,922	6,745	703	3,489	404	110
35,000 to 35,999	11,141	14,860	2,927	6,897	1,099	3,231	802	374
36,000 to 36,999	9,926	12,445	1,213	1,903	-	-	202	2
37,000 to 37,999	10,069	15,006	4,913	5,300	1,700	5,966	1,019	391
38,000 to 38,999	10,615	12,898	3,802	6,096	1,699	8,865	309	23
39,000 to 39,999	9,978	14,900	3,933	6,758	404	572	1,806	381
40,000 to 49,999	123,934	187,062	41,693	69,320	15,590	81,510	8,466	1,170
50,000 to 59,999	104,383	167,769	35,428	62,647	13,619	71,695	8,308	2,635
60,000 to 69,999	78,557	133,849	26,523	41,486	11,632	54,546	3,179	415
70,000 to 79,999	62,698	112,331	17,602	27,630	12,318	83,971	3,736	485
80,000 to 89,999	53,399	112,174	19,420	35,561	14,373	109,570	4,151	903
90,000 to 99,999	48,806	108,829	16,694	35,446	12,304	95,947	3,879	870
100,000 to 149,999	132,534	315,008	45,357	92,141	41,718	417,502	5,792	4,142
150,000 to 199,999	62,699	196,786	24,173	52,484	25,339	375,543	3,461	852
200,000 to 299,999	50,466	179,482	20,635	51,361	22,466	407,281	1,636	1,442
300,000 to 399,999	19,682	77,255	7,920	20,820	8,776	176,751	669	1,307
400,000 to 499,999	10,222	46,354	4,378	12,964	4,595	94,856	294	159
500,000 to 999,999	16,028	81,705	7,407	22,898	6,554	158,074	557	146
1,000,000 to 1,999,999	6,022	36,925	2,832	9,398	2,039	51,797	154	146
2,000,000 to 2,999,999	1,700	10,938	746	2,622	486	10,391	52	63
3,000,000 to 3,999,999	818	6,139	336	1,198	208	4,987	18	30
4,000,000 to 4,999,999	478	5,098	170	626	110	2,491	13	6
$5,000,000 and over	1,650	26,666	567	2,234	384	8,200	38	43
Total	1,517,467	$ 2,416,567	454,007	$ 783,863	220,701	$ 2,292,924	86,915	$ 21,860

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Alimony Paid		Total Adjustments[1]		California Adjustments[3]			
					Subtractions		Additions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	701	$ 22,871	17,080	$ 58,811	47,822	$ 3,675,376	37,704	$ 6,147,874
Zero	-	-	f	7	1,659	13,586	f	808
$ 1 to 999	37	171	12,648	5,048	24,763	317,377	3,778	134,497
1,000 to 1,999	39	211	16,340	8,426	20,042	131,425	7,771	38,626
2,000 to 2,999	7	80	18,001	6,185	26,243	130,798	4,870	71,878
3,000 to 3,999	-	-	23,449	10,962	24,212	99,681	5,733	62,391
4,000 to 4,999	-	-	22,567	11,669	38,264	101,258	4,500	47,428
5,000 to 5,999	1,675	3,669	39,872	27,255	27,506	95,282	5,110	87,764
6,000 to 6,999	-	-	55,756	35,329	41,085	148,554	7,544	59,091
7,000 to 7,999	-	-	52,486	34,354	40,809	142,862	3,512	33,980
8,000 to 8,999	-	-	35,766	32,686	38,826	126,467	2,250	49,222
9,000 to 9,999	f	2	45,060	38,370	41,516	120,247	6,195	62,842
10,000 to 10,999	-	-	35,628	23,751	36,432	115,117	2,454	35,783
11,000 to 11,999	2,351	2,822	40,024	37,636	45,374	94,264	7,612	31,560
12,000 to 12,999	1,588	1,714	33,370	33,652	41,520	130,496	5,118	31,836
13,000 to 13,999	30	142	38,608	32,835	36,561	119,982	6,836	60,247
14,000 to 14,999	1,176	8,887	44,195	59,182	40,653	116,194	7,035	58,569
15,000 to 15,999	-	-	38,960	30,672	44,855	118,936	7,531	52,601
16,000 to 16,999	412	1,637	41,003	34,561	34,539	87,170	5,092	48,692
17,000 to 17,999	202	727	29,602	38,744	46,733	152,300	3,647	57,031
18,000 to 18,999	1,378	244	32,974	38,418	40,526	119,301	6,950	48,937
19,000 to 19,999	f	37	29,839	49,466	43,693	116,988	10,012	57,780
20,000 to 20,999	600	1,379	32,201	46,620	47,613	133,805	4,587	29,208
21,000 to 21,999	202	796	28,088	37,646	45,946	116,721	5,812	60,400
22,000 to 22,999	203	403	32,739	54,316	53,529	100,939	6,662	45,764
23,000 to 23,999	404	3,696	33,102	51,761	59,009	129,291	6,501	32,143
24,000 to 24,999	-	-	28,938	50,602	51,234	126,513	3,264	16,854
25,000 to 25,999	-	-	32,445	51,057	64,551	156,859	8,287	46,173
26,000 to 26,999	608	5,391	32,434	50,231	58,274	174,894	4,292	40,156
27,000 to 27,999	617	5,949	30,082	54,970	54,096	162,107	4,355	37,236
28,000 to 28,999	630	986	31,776	49,684	49,184	156,844	4,497	35,890
29,000 to 29,999	204	36	39,577	68,966	50,794	149,297	3,696	34,552
30,000 to 30,999	1,005	4,941	34,770	59,540	56,294	184,988	6,155	53,308
31,000 to 31,999	204	979	25,224	44,202	56,863	182,172	3,228	24,452
32,000 to 32,999	701	2,067	23,768	54,264	57,432	189,990	5,518	43,603
33,000 to 33,999	600	6,686	24,705	57,932	56,767	216,204	5,638	27,042
34,000 to 34,999	204	1,591	32,051	45,346	47,217	187,746	3,192	23,854
35,000 to 35,999	1,803	7,069	29,264	51,918	49,860	193,621	2,824	33,651
36,000 to 36,999	2,399	14,816	24,446	50,117	54,488	224,543	5,261	34,761
37,000 to 37,999	-	-	25,198	50,439	56,079	186,508	3,430	27,460
38,000 to 38,999	202	5,271	25,820	53,088	57,175	246,778	5,454	18,271
39,000 to 39,999	1,099	666	22,630	38,981	59,415	224,271	3,136	25,298
40,000 to 49,999	12,718	87,078	230,841	560,164	527,517	2,068,256	47,284	289,796
50,000 to 59,999	10,393	73,993	195,543	555,407	452,592	1,740,979	40,668	277,133
60,000 to 69,999	6,539	63,411	142,436	396,275	353,275	1,303,263	32,311	281,540
70,000 to 79,999	5,180	55,863	100,360	344,234	291,116	1,053,462	27,588	195,850
80,000 to 89,999	4,265	43,179	77,784	352,531	223,410	846,125	29,404	193,900
90,000 to 99,999	2,941	55,999	66,796	336,052	173,233	711,753	24,187	184,276
100,000 to 149,999	12,158	167,921	189,103	1,172,939	417,019	1,675,334	72,716	649,431
150,000 to 199,999	6,219	138,434	84,673	847,776	155,294	888,678	39,677	356,141
200,000 to 299,999	3,793	106,458	63,029	785,215	110,869	886,425	40,191	478,659
300,000 to 399,999	1,808	64,597	24,836	356,780	41,639	437,140	18,130	255,842
400,000 to 499,999	957	44,052	13,095	206,639	20,750	282,161	10,948	168,426
500,000 to 999,999	1,599	81,008	20,433	358,816	35,040	757,044	19,764	586,180
1,000,000 to 1,999,999	698	50,524	7,942	155,500	13,907	564,978	9,213	545,756
2,000,000 to 2,999,999	198	17,093	2,247	42,250	4,032	245,833	2,861	287,917
3,000,000 to 3,999,999	109	7,594	1,064	20,548	1,844	153,532	1,348	114,007
4,000,000 to 4,999,999	63	8,110	f	17,712	1,068	128,699	f	118,626
$5,000,000 and over	189	20,037	2,019	57,830	3,749	3,420,819	2,739	763,738
Total	91,110	$ 1,191,287	2,515,289	$ 8,236,366	4,695,807	$27,082,231	666,844	$13,716,731

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 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	22,696	$ 107,028	16,089	$ 101,826	29,084	$ 94,444	14,458	$ 6,953
Zero	-	-	f	7	412	276	f	-
$ 1 to 999	4,761	52,548	4,319	2,792	6,780	13,953	4,212	1,438
1,000 to 1,999	4,244	32,743	4,543	2,120	3,530	6,492	2,640	880
2,000 to 2,999	6,515	23,731	5,248	1,117	5,470	8,505	4,336	920
3,000 to 3,999	4,201	24,967	2,622	1,674	2,856	7,307	1,356	465
4,000 to 4,999	3,415	19,659	2,136	9,363	7,156	13,928	5,262	632
5,000 to 5,999	6,123	16,905	5,883	6,048	8,930	15,379	3,773	1,572
6,000 to 6,999	7,016	38,659	3,675	1,822	9,271	14,729	7,998	1,396
7,000 to 7,999	5,874	47,599	7,702	4,081	13,210	22,070	9,263	2,832
8,000 to 8,999	9,020	72,281	8,863	14,877	20,568	25,302	10,660	1,989
9,000 to 9,999	6,957	26,485	11,295	5,956	14,927	16,133	1,300	691
10,000 to 10,999	10,751	25,339	9,240	2,246	15,123	26,969	7,438	1,516
11,000 to 11,999	11,279	134,483	13,992	56,339	16,754	28,365	7,446	1,611
12,000 to 12,999	14,245	42,425	12,922	32,610	25,029	24,299	8,182	2,630
13,000 to 13,999	19,048	126,909	26,052	6,567	24,833	30,306	10,414	2,871
14,000 to 14,999	16,105	76,066	23,777	13,534	30,741	46,740	11,638	2,988
15,000 to 15,999	12,362	38,462	19,885	8,366	26,608	36,535	15,685	3,494
16,000 to 16,999	13,164	75,451	20,768	14,592	23,936	43,777	11,221	2,483
17,000 to 17,999	19,752	88,301	27,082	12,884	32,141	41,693	20,990	6,212
18,000 to 18,999	18,677	162,104	26,421	9,607	37,302	67,985	19,137	5,354
19,000 to 19,999	16,465	109,878	34,429	13,736	32,476	37,540	15,322	4,773
20,000 to 20,999	16,510	110,532	35,907	21,886	37,363	53,119	17,357	7,383
21,000 to 21,999	10,856	55,794	34,853	18,632	36,145	52,017	11,440	6,427
22,000 to 22,999	19,501	68,236	42,171	22,724	36,077	52,473	16,190	5,733
23,000 to 23,999	15,761	84,983	41,677	34,034	40,386	69,328	24,075	9,140
24,000 to 24,999	15,587	53,389	36,245	27,564	35,050	50,675	19,371	5,190
25,000 to 25,999	12,393	60,065	31,539	17,402	32,182	40,300	18,808	5,549
26,000 to 26,999	20,412	87,962	42,870	31,563	40,354	63,796	22,264	8,302
27,000 to 27,999	13,133	54,596	44,245	38,119	35,813	45,289	17,304	5,934
28,000 to 28,999	13,515	64,994	38,465	28,431	33,988	46,655	12,076	4,673
29,000 to 29,999	17,424	55,487	44,050	35,225	36,778	59,863	18,310	5,539
30,000 to 30,999	17,303	71,118	53,786	56,111	43,830	75,318	23,552	9,105
31,000 to 31,999	13,487	56,585	51,211	42,431	43,939	70,762	22,406	7,138
32,000 to 32,999	12,447	66,813	46,532	37,538	45,385	70,698	18,865	6,178
33,000 to 33,999	14,828	59,640	56,573	58,358	47,263	83,193	19,688	8,592
34,000 to 34,999	10,707	44,511	45,319	40,121	42,341	60,755	21,241	8,232
35,000 to 35,999	13,135	75,962	48,802	51,825	44,417	61,504	19,207	5,235
36,000 to 36,999	9,902	35,927	51,721	52,844	46,010	68,010	20,535	6,582
37,000 to 37,999	13,796	56,864	56,078	67,346	45,784	67,688	20,411	7,998
38,000 to 38,999	9,349	61,830	55,480	58,891	50,266	79,119	22,632	7,853
39,000 to 39,999	13,460	53,732	57,287	72,335	52,697	82,297	22,035	8,367
40,000 to 49,999	86,318	346,141	556,337	865,363	476,896	815,281	249,257	94,403
50,000 to 59,999	62,225	329,553	533,322	1,191,763	473,364	845,909	225,008	86,016
60,000 to 69,999	40,695	210,804	446,087	1,154,967	387,765	764,618	213,110	90,322
70,000 to 79,999	26,818	180,715	386,179	1,209,515	341,796	711,637	191,432	85,644
80,000 to 89,999	17,610	139,637	325,979	1,230,308	290,364	681,120	166,300	80,423
90,000 to 99,999	11,916	74,648	251,901	1,150,432	223,523	536,750	144,033	73,102
100,000 to 149,999	23,234	251,019	644,665	4,181,210	586,305	1,706,910	393,569	210,733
150,000 to 199,999	5,577	70,120	234,010	2,469,544	213,902	808,471	159,137	93,377
200,000 to 299,999	3,404	75,941	164,219	2,783,251	152,184	723,760	111,166	72,376
300,000 to 399,999	780	27,241	59,109	1,547,025	55,006	318,525	40,788	29,257
400,000 to 499,999	486	16,929	29,379	1,073,290	27,270	176,437	20,180	15,535
500,000 to 999,999	391	14,415	48,069	2,733,811	45,175	364,062	32,202	28,963
1,000,000 to 1,999,999	91	5,752	18,275	2,138,748	17,259	186,801	12,109	12,547
2,000,000 to 2,999,999	17	1,097	5,225	1,042,395	4,927	67,335	3,460	4,279
3,000,000 to 3,999,999	f	21	2,377	688,458	2,250	35,340	1,649	2,639
4,000,000 to 4,999,999	f	11	f	486,906	1,275	23,020	f	1,276
$5,000,000 and over	f	45	4,511	4,651,667	4,311	115,692	3,044	6,045
Total	795,745	$ 4,365,132	4,912,735	$31,734,197	4,516,797	$10,757,254	2,547,867	$ 1,179,787

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 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	5,990	$ 3,428	33,819	$ 206,651	28,083	$ 421,024	9,752	$ 109,257
Zero	-	-	412	283	412	3,209	-	-
$ 1 to 999	235	63	9,460	18,246	6,766	68,826	1,230	145
1,000 to 1,999	1,191	398	6,277	9,891	2,304	14,884	1,207	221
2,000 to 2,999	41	24	8,409	10,566	7,059	61,851	2,439	145
3,000 to 3,999	33	19	3,317	9,465	3,732	22,445	66	1,115
4,000 to 4,999	520	294	7,575	24,217	4,803	28,044	1,227	95
5,000 to 5,999	232	97	12,961	23,095	8,921	82,357	765	244
6,000 to 6,999	2,975	393	11,285	18,340	7,907	59,388	2,785	2,253
7,000 to 7,999	1,074	286	15,861	29,270	11,628	98,027	803	176
8,000 to 8,999	1,195	85	22,499	42,252	19,609	115,470	8,671	1,648
9,000 to 9,999	3,796	1,543	16,412	24,323	11,427	80,475	282	178
10,000 to 10,999	3,708	1,032	18,311	31,763	14,040	68,246	3,015	2,154
11,000 to 11,999	2,027	800	22,574	87,114	16,201	134,806	3,396	21,578
12,000 to 12,999	6,543	836	27,847	60,375	22,007	160,114	1,838	71
13,000 to 13,999	9,359	2,427	31,018	42,171	25,526	149,518	2,114	3,013
14,000 to 14,999	6,400	1,357	36,067	64,618	28,794	193,494	4,715	7,753
15,000 to 15,999	3,797	954	32,813	49,349	26,065	154,371	11,052	2,458
16,000 to 16,999	5,541	3,405	27,810	64,257	20,507	188,544	3,282	416
17,000 to 17,999	5,368	2,440	39,573	63,228	23,057	169,225	5,971	2,713
18,000 to 18,999	4,544	560	41,437	83,506	32,190	281,740	5,239	2,124
19,000 to 19,999	8,769	1,200	37,945	57,249	29,502	194,168	3,602	15,108
20,000 to 20,999	7,457	2,022	45,671	84,411	37,732	282,596	6,655	16,077
21,000 to 21,999	3,112	787	40,463	77,862	32,809	260,810	3,141	2,564
22,000 to 22,999	5,625	2,081	47,898	83,011	36,431	256,054	6,158	4,769
23,000 to 23,999	4,619	1,600	51,611	113,102	38,455	354,400	5,748	4,451
24,000 to 24,999	7,525	2,477	43,668	85,906	29,703	222,233	2,815	1,262
25,000 to 25,999	6,130	2,100	38,087	65,351	30,016	214,637	2,629	358
26,000 to 26,999	6,135	1,577	50,206	105,239	37,234	298,851	5,921	3,937
27,000 to 27,999	6,533	3,340	47,748	92,683	33,160	227,194	4,333	3,546
28,000 to 28,999	9,560	2,676	41,197	82,435	33,050	254,517	5,536	2,850
29,000 to 29,999	7,732	2,288	48,502	102,915	36,447	301,767	5,726	9,163
30,000 to 30,999	8,856	3,875	58,051	144,409	42,290	318,885	5,662	5,617
31,000 to 31,999	6,748	1,748	53,449	122,079	41,356	342,919	6,943	5,472
32,000 to 32,999	10,918	3,330	52,214	117,744	41,252	343,052	5,242	4,347
33,000 to 33,999	9,435	2,574	59,207	152,717	45,612	399,792	6,252	6,230
34,000 to 34,999	5,732	2,843	49,151	111,951	41,784	318,400	4,988	4,994
35,000 to 35,999	5,811	1,824	50,449	120,388	42,543	337,067	6,877	4,013
36,000 to 36,999	6,842	2,193	54,343	129,628	42,562	343,629	6,338	16,233
37,000 to 37,999	8,644	3,750	57,929	146,783	45,242	368,015	12,039	13,454
38,000 to 38,999	8,592	3,388	56,690	149,251	47,096	362,508	5,980	10,167
39,000 to 39,999	5,288	1,279	60,629	164,278	51,101	444,894	9,723	17,711
40,000 to 49,999	71,999	29,469	571,206	1,804,516	465,273	4,153,810	69,717	90,655
50,000 to 59,999	86,203	42,853	542,495	2,166,541	460,321	4,371,315	77,769	73,001
60,000 to 69,999	63,979	26,451	452,581	2,036,357	373,299	3,790,798	74,729	63,452
70,000 to 79,999	56,792	25,200	389,953	2,031,995	330,538	3,696,628	71,169	84,702
80,000 to 89,999	55,403	27,921	328,020	2,019,771	277,886	3,255,078	66,980	83,152
90,000 to 99,999	43,509	28,324	254,021	1,788,608	213,846	2,652,686	54,853	71,403
100,000 to 149,999	119,140	77,021	648,427	6,175,875	551,316	7,983,442	151,228	221,735
150,000 to 199,999	44,708	32,566	234,895	3,403,958	198,341	3,551,173	71,286	191,128
200,000 to 299,999	31,774	28,125	165,019	3,607,512	137,911	2,994,046	55,555	235,132
300,000 to 399,999	11,201	11,668	59,468	1,906,475	49,166	1,231,024	23,973	137,835
400,000 to 499,999	5,498	7,055	29,456	1,272,317	23,765	639,592	12,251	114,556
500,000 to 999,999	8,850	13,176	48,267	3,140,012	38,614	1,229,808	22,039	274,183
1,000,000 to 1,999,999	3,260	8,679	18,341	2,346,775	14,258	514,504	9,386	300,535
2,000,000 to 2,999,999	919	2,838	5,235	1,116,848	3,931	154,975	2,888	152,203
3,000,000 to 3,999,999	410	2,705	2,387	729,141	1,811	74,643	1,429	88,340
4,000,000 to 4,999,999	250	1,552	1,342	512,753	987	42,777	807	82,418
$5,000,000 and over	864	6,399	4,516	4,779,804	3,200	143,619	2,918	643,953
Total	819,391	$ 441,395	5,226,474	$44,112,630	4,280,880	$49,482,364	961,134	$ 3,218,463

Footnotes follow this section.

TABLE 4A (continued)[8]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 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	29,563	$ 530,280	21,962	$ 81,334	11,581	$ 32,649	11,136	$ 144,803
Zero	412	3,209	412	26	f	-	-	-
$ 1 to 999	6,777	68,971	6,166	5,183	4,039	776	572	608
1,000 to 1,999	3,481	15,104	3,734	2,799	2,197	2,942	279	305
2,000 to 2,999	7,067	61,995	5,737	3,687	4,397	804	895	1,888
3,000 to 3,999	3,771	23,560	2,684	1,158	974	776	1,273	686
4,000 to 4,999	4,804	28,139	6,968	3,161	3,950	845	338	633
5,000 to 5,999	8,926	82,601	6,053	9,488	f	1,286	653	2,041
6,000 to 6,999	9,092	61,641	7,081	6,253	4,225	899	458	2,064
7,000 to 7,999	11,774	98,203	11,066	6,072	9,335	3,298	1,271	262
8,000 to 8,999	19,611	117,117	10,994	6,872	7,937	1,015	1,347	950
9,000 to 9,999	11,429	80,653	9,054	14,480	6,445	2,282	388	269
10,000 to 10,999	15,419	70,400	9,332	11,523	5,301	2,108	568	761
11,000 to 11,999	18,754	156,384	17,295	50,786	6,651	12,420	334	939
12,000 to 12,999	22,045	160,185	19,284	26,939	5,775	2,218	456	947
13,000 to 13,999	25,527	152,531	21,951	17,341	9,565	9,252	56	38
14,000 to 14,999	28,803	201,247	22,057	27,426	12,216	3,563	433	18,962
15,000 to 15,999	26,470	156,828	29,057	43,543	16,812	5,876	1,840	116,303
16,000 to 16,999	20,508	188,960	16,392	15,904	10,826	6,542	46	200
17,000 to 17,999	23,891	171,937	37,079	48,577	21,750	13,174	906	5,798
18,000 to 18,999	32,190	283,864	28,568	33,004	18,948	8,686	1,601	2,973
19,000 to 19,999	29,543	209,276	33,773	33,866	21,682	7,003	35	741
20,000 to 20,999	38,332	298,674	36,826	44,344	20,679	13,607	1,210	2,529
21,000 to 21,999	33,308	263,374	29,016	32,614	17,349	8,028	505	7,654
22,000 to 22,999	36,644	260,823	37,629	47,383	21,067	15,325	273	1,141
23,000 to 23,999	38,860	358,850	36,273	49,475	25,597	16,007	642	24,722
24,000 to 24,999	29,906	223,494	34,338	46,017	21,895	9,210	605	3,728
25,000 to 25,999	30,017	214,995	27,049	48,581	15,384	9,838	737	8,309
26,000 to 26,999	37,236	302,789	39,566	52,434	27,695	17,497	215	347
27,000 to 27,999	33,161	230,740	37,603	50,625	28,932	19,908	429	288
28,000 to 28,999	33,051	257,367	35,359	54,102	19,722	37,457	1,414	44,448
29,000 to 29,999	36,447	310,930	38,280	44,715	22,587	9,800	621	2,658
30,000 to 30,999	42,291	324,502	46,169	58,148	30,198	20,091	1,114	35,411
31,000 to 31,999	42,168	348,390	38,634	42,904	27,739	14,939	519	314
32,000 to 32,999	41,262	347,399	42,938	46,024	28,071	16,701	722	2,481
33,000 to 33,999	46,111	406,022	47,879	63,932	31,606	16,155	49	187
34,000 to 34,999	41,787	323,394	42,031	61,143	28,631	13,989	162	17,363
35,000 to 35,999	43,374	341,079	40,162	52,848	26,291	17,023	640	315
36,000 to 36,999	43,765	359,862	41,715	47,061	29,741	18,868	813	11,248
37,000 to 37,999	45,244	381,469	50,489	70,566	31,525	12,759	450	397
38,000 to 38,999	47,096	372,675	48,737	59,953	28,951	21,359	602	221
39,000 to 39,999	51,304	462,605	50,484	63,900	34,776	19,451	18	598
40,000 to 49,999	470,452	4,244,465	481,611	656,596	318,071	187,441	1,761	28,584
50,000 to 59,999	463,575	4,444,316	463,430	712,450	338,252	224,477	3,842	26,184
60,000 to 69,999	376,738	3,854,250	395,625	640,017	287,916	203,139	2,702	50,197
70,000 to 79,999	333,731	3,781,331	344,046	591,670	254,554	205,698	1,829	39,165
80,000 to 89,999	281,982	3,338,230	292,569	551,228	221,035	182,384	1,394	101,607
90,000 to 99,999	216,714	2,724,089	226,907	464,125	179,499	179,490	1,154	61,249
100,000 to 149,999	559,141	8,205,177	585,420	1,449,973	447,134	453,966	3,910	145,496
150,000 to 199,999	203,795	3,742,302	213,538	636,039	157,514	285,867	1,708	103,949
200,000 to 299,999	142,340	3,229,179	151,804	636,814	108,795	296,126	1,622	129,679
300,000 to 399,999	51,668	1,368,859	55,191	316,227	38,070	124,509	594	58,765
400,000 to 499,999	25,260	754,147	27,751	228,667	18,071	140,917	328	25,441
500,000 to 999,999	41,650	1,503,991	45,486	542,860	28,483	331,762	779	186,668
1,000,000 to 1,999,999	15,799	815,039	17,240	389,670	10,419	321,548	497	381,066
2,000,000 to 2,999,999	4,509	307,178	4,926	167,040	2,929	149,467	141	147,496
3,000,000 to 3,999,999	2,086	162,983	2,263	123,889	1,368	152,896	80	105,146
4,000,000 to 4,999,999	1,160	125,195	1,262	84,507	733	120,157	52	75,820
$5,000,000 and over	3,970	787,572	4,299	766,908	2,728	2,489,822	209	453,854
Total	4,345,791	$52,700,821	4,441,244	$10,444,871	3,119,317	$ 6,496,092	59,227	$ 2,586,896

Footnotes follow this section.

TABLE 4A (continued)*
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 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	4,842	$ 26,260	113	$ 1,095	15,913	$ 73,739	38,182	$ 952,342
Zero	412	26	-	-	f	8	412	3,681
$ 1 to 999	5,850	3,339	-	-	2,458	11,234	15,458	153,773
1,000 to 1,999	3,231	4,802	-	-	3,431	9,360	20,559	111,032
2,000 to 2,999	5,334	4,089	-	-	3,403	9,206	21,207	143,255
3,000 to 3,999	3,289	1,545	f	10	2,557	1,263	12,876	90,136
4,000 to 4,999	6,704	3,637	-	-	2,138	1,307	9,749	84,973
5,000 to 5,999	5,762	9,217	411	1,110	3,587	5,749	27,768	209,077
6,000 to 6,999	7,398	7,096	-	-	4,080	10,319	23,401	188,279
7,000 to 7,999	12,380	9,406	-	-	4,852	19,875	28,993	285,943
8,000 to 8,999	12,175	7,658	-	-	4,046	5,010	27,844	269,982
9,000 to 9,999	10,042	16,554	-	-	6,909	15,736	25,053	201,256
10,000 to 10,999	10,091	13,865	-	-	2,668	609	24,811	179,266
11,000 to 11,999	17,194	33,260	-	-	8,484	13,488	43,263	506,950
12,000 to 12,999	20,624	25,400	-	-	7,405	22,165	34,846	340,632
13,000 to 13,999	22,556	26,580	9	777	8,008	20,704	41,766	434,542
14,000 to 14,999	24,403	33,809	-	-	6,060	20,417	46,357	451,560
15,000 to 15,999	29,404	30,177	f	271	8,549	29,769	47,245	386,184
16,000 to 16,999	18,877	21,186	211	748	5,515	19,581	42,105	438,266
17,000 to 17,999	38,166	60,688	-	-	11,119	34,543	50,037	487,931
18,000 to 18,999	33,424	44,604	-	-	8,945	39,533	49,221	641,846
19,000 to 19,999	34,503	40,762	-	-	12,078	29,656	45,718	489,099
20,000 to 20,999	39,609	52,080	-	-	13,942	47,772	49,870	619,018
21,000 to 21,999	30,398	40,096	1,199	7,701	10,369	36,440	47,255	522,854
22,000 to 22,999	40,685	60,300	-	-	13,236	40,202	50,008	533,682
23,000 to 23,999	40,345	57,826	610	7,404	15,859	44,277	56,398	701,635
24,000 to 24,999	37,027	57,194	-	-	13,445	61,599	49,950	524,330
25,000 to 25,999	29,627	52,835	202	1,729	11,859	43,311	46,785	491,488
26,000 to 26,999	44,156	70,186	-	-	16,178	57,120	54,792	657,039
27,000 to 27,999	41,368	69,424	202	1	14,690	65,442	52,333	546,797
28,000 to 28,999	38,545	67,178	202	97	12,537	51,554	50,999	580,804
29,000 to 29,999	39,840	56,205	-	-	15,965	72,012	50,496	617,963
30,000 to 30,999	49,045	83,088	202	18	20,974	98,179	65,134	771,192
31,000 to 31,999	42,179	58,164	-	-	21,544	101,488	56,938	714,265
32,000 to 32,999	47,916	65,064	-	-	15,141	41,111	53,206	652,997
33,000 to 33,999	50,631	80,148	-	-	25,417	91,943	61,786	815,450
34,000 to 34,999	44,217	74,306	600	744	16,017	79,056	52,040	646,708
35,000 to 35,999	41,941	70,140	600	500	14,237	53,416	54,926	689,213
36,000 to 36,999	46,004	80,608	302	126	16,051	71,877	54,719	689,171
37,000 to 37,999	51,748	83,519	-	-	23,000	96,669	60,114	789,687
38,000 to 38,999	50,836	81,339	-	-	18,216	60,643	58,258	745,671
39,000 to 39,999	54,970	83,282	-	-	18,778	67,021	64,910	866,098
40,000 to 49,999	507,189	850,386	2,119	10,379	205,128	796,257	595,460	8,291,714
50,000 to 59,999	495,011	937,809	2,096	41,833	193,706	762,533	561,218	8,863,145
60,000 to 69,999	419,264	846,634	1,043	5,496	157,363	682,227	462,441	7,750,273
70,000 to 79,999	359,083	786,069	889	19,526	123,561	560,202	397,862	7,467,108
80,000 to 89,999	306,086	736,185	1,451	14,066	108,976	514,330	330,101	6,821,775
90,000 to 99,999	239,052	625,656	401	2,516	79,714	427,308	255,717	5,675,765
100,000 to 149,999	610,411	1,889,230	989	21,688	196,071	1,164,675	650,095	17,674,745
150,000 to 199,999	221,951	907,168	-	-	57,001	496,934	234,424	8,287,651
200,000 to 299,999	156,215	901,305	166	7,202	36,033	430,488	164,813	7,661,502
300,000 to 399,999	56,429	440,687	19	2,131	11,141	170,013	59,473	3,525,922
400,000 to 499,999	28,319	322,443	35	1,262	5,675	119,788	29,478	2,196,168
500,000 to 999,999	46,360	820,177	36	6,622	7,096	232,811	48,237	4,911,514
1,000,000 to 1,999,999	17,513	668,533	5	1,010	2,441	136,173	18,295	3,289,181
2,000,000 to 2,999,999	4,998	314,772	f	477	632	70,123	5,221	1,456,770
3,000,000 to 3,999,999	2,285	246,842	f	3,533	293	39,065	2,380	948,504
4,000,000 to 4,999,999	1,288	193,248	f	190	f	33,075	1,336	695,490
$5,000,000 and over	4,353	3,250,520	-	-	579	220,445	4,502	7,195,033
Total	4,663,555	$16,504,606	14,118	$ 160,262	1,645,215	$8,530,850	5,588,841	$122,938,327

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	California Adjustments to[3] 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	19,331	$ 90,078	32,351	$ 812,767	54,825	$ 182,295	110,317	$ 7,943
Zero	f	7	f	19	1,661	6,165	2,074	149
$ 1 to 999	3,311	480	7,414	143,375	160,633	369,874	112,341	8,089
1,000 to 1,999	5,507	1,666	7,163	72,292	182,962	399,514	87,068	6,269
2,000 to 2,999	6,454	-1,706	8,163	104,870	192,931	542,165	130,600	9,403
3,000 to 3,999	5,207	312	8,134	67,093	218,676	679,244	164,253	11,826
4,000 to 4,999	5,019	9,496	6,302	60,476	216,005	697,794	170,638	12,286
5,000 to 5,999	9,700	6,961	8,910	119,822	224,136	683,659	200,738	14,453
6,000 to 6,999	7,812	3,184	14,228	150,911	259,992	895,244	256,498	18,468
7,000 to 7,999	7,357	2,929	15,843	200,692	239,059	879,016	260,596	18,763
8,000 to 8,999	9,084	13,974	17,089	195,038	218,822	819,816	243,844	17,557
9,000 to 9,999	11,967	5,444	18,253	162,190	256,463	927,196	289,273	20,828
10,000 to 10,999	14,068	2,501	18,460	135,633	236,228	873,124	273,272	19,676
11,000 to 11,999	21,514	29,580	26,445	353,653	231,925	884,031	267,091	19,231
12,000 to 12,999	12,151	8,997	28,370	271,940	222,576	850,184	284,812	20,506
13,000 to 13,999	22,122	6,533	31,294	356,284	230,478	895,104	304,927	21,955
14,000 to 14,999	27,595	14,013	35,189	370,372	221,134	853,191	292,069	21,029
15,000 to 15,999	27,665	9,699	28,021	277,952	234,703	913,653	314,422	22,638
16,000 to 16,999	21,152	11,722	29,599	335,773	214,269	832,684	292,415	21,054
17,000 to 17,999	31,687	12,826	38,939	402,276	185,891	772,319	286,283	20,612
18,000 to 18,999	29,570	14,006	41,977	584,567	186,531	778,005	292,115	21,032
19,000 to 19,999	39,595	14,792	39,973	461,121	187,978	800,253	289,231	20,825
20,000 to 20,999	39,549	22,133	48,976	571,886	158,873	645,218	259,438	18,680
21,000 to 21,999	38,460	19,476	42,235	464,609	159,431	640,699	257,730	18,557
22,000 to 22,999	45,413	21,159	45,310	476,233	156,181	609,819	254,012	18,289
23,000 to 23,999	43,229	30,424	50,697	636,835	145,438	596,688	252,592	18,187
24,000 to 24,999	39,266	27,366	42,156	438,897	157,594	627,911	252,536	18,183
25,000 to 25,999	35,759	18,553	38,775	417,384	140,999	598,047	236,952	17,061
26,000 to 26,999	44,818	29,188	48,280	588,875	130,113	521,134	229,760	16,543
27,000 to 27,999	45,290	32,548	44,553	462,308	136,605	561,574	235,024	16,922
28,000 to 28,999	39,785	27,389	42,679	500,755	133,713	543,498	233,889	16,840
29,000 to 29,999	47,903	36,196	48,111	583,548	108,003	434,217	207,398	14,933
30,000 to 30,999	55,817	51,685	56,547	675,634	127,230	531,723	240,311	17,302
31,000 to 31,999	53,727	41,108	53,136	641,584	100,678	413,978	204,005	14,688
32,000 to 32,999	49,274	39,443	53,229	615,896	94,546	376,747	195,264	14,059
33,000 to 33,999	59,097	63,230	57,880	734,529	106,339	426,565	224,350	16,153
34,000 to 34,999	47,055	40,080	50,557	601,198	93,002	390,073	201,697	14,522
35,000 to 35,999	50,821	54,179	50,430	624,779	90,506	377,311	198,362	14,282
36,000 to 36,999	51,395	46,703	51,005	622,034	83,624	340,598	184,063	13,253
37,000 to 37,999	61,960	72,415	56,716	718,349	77,217	321,758	183,736	13,229
38,000 to 38,999	57,698	60,394	55,064	687,590	77,358	325,819	193,654	13,943
39,000 to 39,999	58,194	73,644	58,193	772,230	69,987	290,184	183,444	13,208
40,000 to 49,999	580,130	861,522	548,299	7,220,541	549,309	2,324,635	1,608,093	115,783
50,000 to 59,999	538,195	1,147,476	522,293	7,562,028	311,126	1,388,365	1,303,729	93,868
60,000 to 69,999	442,168	1,093,056	425,880	6,483,934	186,507	851,159	1,014,305	73,030
70,000 to 79,999	371,873	1,102,282	357,500	6,173,570	120,366	550,334	826,065	59,477
80,000 to 89,999	320,653	1,159,091	302,629	5,545,152	72,544	323,595	661,140	47,602
90,000 to 99,999	250,456	1,100,147	234,536	4,463,138	49,536	230,629	506,344	36,457
100,000 to 149,999	629,196	3,955,396	591,856	13,426,580	90,915	415,796	1,240,227	89,296
150,000 to 199,999	232,865	2,287,801	212,402	6,005,070	27,272	121,136	434,582	31,290
200,000 to 299,999	165,980	2,672,599	148,800	5,144,502	19,504	83,820	306,948	22,100
300,000 to 399,999	60,605	1,500,533	51,189	1,952,891	9,670	44,231	110,195	7,934
400,000 to 499,999	30,301	1,024,878	23,693	1,044,155	6,435	30,602	54,171	3,900
500,000 to 999,999	49,700	2,636,010	37,325	1,922,132	11,968	58,790	88,306	6,358
1,000,000 to 1,999,999	19,538	2,061,932	14,957	1,057,276	3,803	18,488	33,050	2,380
2,000,000 to 2,999,999	5,686	1,014,551	4,424	454,173	911	4,360	9,351	673
3,000,000 to 3,999,999	2,650	660,368	2,078	292,434	339	1,653	4,301	310
4,000,000 to 4,999,999	f	467,366	f	241,157	161	757	2,401	173
$5,000,000 and over	5,281	4,148,532	4,204	2,675,983	341	1,671	7,995	576
Total	5,009,163	$29,961,759	4,939,909	$89,138,985	8,186,222	$31,558,112	17,564,297	$ 1,264,633

Footnotes follow this section.

TABLE 4A (continued)[8]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 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	26,785	$ 6,080	28,351	$ 2,041	79,981	$ 15,983
Zero	f	-	1,659	119	1,250	210
$ 1 to 999	24,638	5,593	18,001	1,296	93,351	14,713
1,000 to 1,999	29,313	6,654	8,145	586	78,766	13,475
2,000 to 2,999	53,293	12,097	11,594	835	113,698	22,240
3,000 to 3,999	74,362	16,880	17,238	1,241	149,593	29,856
4,000 to 4,999	77,785	17,657	12,215	879	150,845	30,521
5,000 to 5,999	60,623	13,761	22,481	1,619	180,439	29,743
6,000 to 6,999	122,243	27,749	31,285	2,253	218,984	48,464
7,000 to 7,999	134,704	30,578	26,109	1,880	226,880	51,219
8,000 to 8,999	144,520	32,806	42,634	3,070	210,010	53,400
9,000 to 9,999	154,102	34,981	46,612	3,356	252,448	58,359
10,000 to 10,999	155,939	35,398	40,899	2,945	233,740	58,017
11,000 to 11,999	199,187	45,215	31,389	2,260	235,172	65,732
12,000 to 12,999	163,881	37,201	40,372	2,907	240,097	60,438
13,000 to 13,999	143,611	32,600	65,596	4,723	250,713	59,276
14,000 to 14,999	151,521	34,395	44,182	3,181	251,249	58,511
15,000 to 15,999	140,223	31,831	52,925	3,811	254,951	58,277
16,000 to 16,999	158,028	35,872	56,433	4,063	237,120	60,903
17,000 to 17,999	179,450	40,735	44,991	3,239	221,732	64,564
18,000 to 18,999	164,207	37,275	50,172	3,612	223,266	61,299
19,000 to 19,999	212,379	48,210	54,261	3,907	225,261	72,854
20,000 to 20,999	147,122	33,397	40,745	2,934	206,646	55,009
21,000 to 21,999	133,553	30,316	44,937	3,235	199,944	51,873
22,000 to 22,999	135,294	30,712	37,349	2,689	199,177	51,687
23,000 to 23,999	151,821	34,463	37,357	2,690	195,522	55,290
24,000 to 24,999	156,033	35,419	32,827	2,364	197,440	55,964
25,000 to 25,999	151,208	34,324	35,811	2,578	179,261	53,958
26,000 to 26,999	124,709	28,309	42,680	3,073	177,179	47,923
27,000 to 27,999	146,514	33,259	32,764	2,359	180,054	52,534
28,000 to 28,999	124,051	28,160	29,813	2,147	175,790	47,146
29,000 to 29,999	114,518	25,996	29,199	2,102	156,092	43,028
30,000 to 30,999	163,392	37,090	26,038	1,875	183,278	56,266
31,000 to 31,999	116,795	26,512	25,276	1,820	153,213	43,020
32,000 to 32,999	92,601	21,020	29,092	2,095	147,775	37,174
33,000 to 33,999	132,321	30,037	27,880	2,007	164,209	48,196
34,000 to 34,999	122,465	27,800	30,314	2,183	143,553	44,503
35,000 to 35,999	111,999	25,424	24,852	1,789	140,433	41,494
36,000 to 36,999	113,126	25,680	24,399	1,757	133,220	40,644
37,000 to 37,999	89,700	20,362	20,197	1,454	133,928	35,014
38,000 to 38,999	122,600	27,830	26,780	1,928	132,399	43,652
39,000 to 39,999	107,932	24,501	23,562	1,696	128,177	39,403
40,000 to 49,999	908,694	206,274	182,592	13,147	1,094,411	335,175
50,000 to 59,999	768,230	174,388	128,098	9,223	830,920	276,953
60,000 to 69,999	577,300	131,047	89,204	6,423	611,828	210,470
70,000 to 79,999	467,690	106,166	66,829	4,812	477,271	170,338
80,000 to 89,999	368,598	83,672	50,792	3,657	374,727	134,896
90,000 to 99,999	289,585	65,736	41,983	3,023	283,529	105,180
100,000 to 149,999	684,544	155,392	98,314	7,079	673,855	248,941
150,000 to 199,999	234,658	53,267	39,210	2,823	204,675	83,799
200,000 to 299,999	163,227	37,053	32,420	2,334	125,339	44,271
300,000 to 399,999	54,392	12,347	13,448	968	11,105	977
400,000 to 499,999	26,764	6,075	7,598	547	114	40
500,000 to 999,999	44,806	10,171	10,947	788	199	74
1,000,000 to 1,999,999	16,798	3,813	4,231	305	58	16
2,000,000 to 2,999,999	4,856	1,102	1,025	74	17	6
3,000,000 to 3,999,999	2,334	530	441	32	f	2
4,000,000 to 4,999,999	f	307	262	19	f	2
$5,000,000 and over	4,365	991	730	53	116	9
Total	9,746,743	$ 2,212,510	2,137,540	$ 153,903	12,145,007	$ 3,542,981

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Los Angeles Revitalization Zone Credit		Research and Development Credit		Manufacturer's Investment Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	-	-	-	-	-	-	-	-
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	499	$ 2
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	-	-	499	$ 1	1,176	8
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	-	-	-	-	-	-	-	-
7,000 to 7,999	-	-	-	-	-	-	-	-
8,000 to 8,999	-	-	-	-	-	-	-	-
9,000 to 9,999	-	-	-	-	-	-	499	14
10,000 to 10,999	-	-	-	-	-	-	-	-
11,000 to 11,999	-	-	-	-	-	-	-	-
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	-	-	-	-	-	-	-	-
14,000 to 14,999	-	-	-	-	-	-	-	-
15,000 to 15,999	-	-	-	-	-	-	-	-
16,000 to 16,999	-	-	-	-	-	-	499	9
17,000 to 17,999	-	-	-	-	-	-	1,176	158
18,000 to 18,999	-	-	-	-	-	-	-	-
19,000 to 19,999	-	-	-	-	-	-	-	-
20,000 to 20,999	-	-	-	-	-	-	701	30
21,000 to 21,999	-	-	-	-	-	-	-	-
22,000 to 22,999	-	-	-	-	-	-	309	4
23,000 to 23,999	-	-	-	-	-	-	600	277
24,000 to 24,999	-	-	-	-	-	-	499	27
25,000 to 25,999	-	-	-	-	-	-	804	59
26,000 to 26,999	-	-	-	-	-	-	-	-
27,000 to 27,999	-	-	-	-	-	-	-	-
28,000 to 28,999	-	-	-	-	-	-	1,008	46
29,000 to 29,999	-	-	-	-	-	-	600	69
30,000 to 30,999	202	$ 10	-	-	-	-	1,012	199
31,000 to 31,999	-	-	-	-	-	-	-	-
32,000 to 32,999	-	-	-	-	-	-	302	15
33,000 to 33,999	-	-	-	-	-	-	-	-
34,000 to 34,999	-	-	-	-	-	-	-	-
35,000 to 35,999	-	-	-	-	-	-	202	-
36,000 to 36,999	f	-	-	-	-	-	100	9
37,000 to 37,999	-	-	-	-	-	-	499	10
38,000 to 38,999	-	-	-	-	-	-	f	1
39,000 to 39,999	-	-	-	-	-	-	f	-
40,000 to 49,999	f	3	600	$ 1,279	-	-	3,129	268
50,000 to 59,999	261	151	-	-	261	304	3,182	1,949
60,000 to 69,999	107	250	30	7	7	1	2,862	1,635
70,000 to 79,999	-	-	-	-	368	342	1,599	821
80,000 to 89,999	-	-	30	34	262	2	2,007	907
90,000 to 99,999	40	3	-	-	172	161	1,989	1,501
100,000 to 149,999	110	21	552	1,084	707	1,115	8,168	9,407
150,000 to 199,999	232	1,431	6	58	543	3,574	4,789	6,534
200,000 to 299,999	124	1,389	208	629	607	1,816	5,984	14,582
300,000 to 399,999	66	663	186	948	466	2,178	3,297	15,350
400,000 to 499,999	40	517	66	516	197	1,651	2,292	13,268
500,000 to 999,999	314	5,356	255	1,778	766	6,480	4,771	43,353
1,000,000 to 1,999,999	145	5,508	157	3,189	575	6,566	2,479	33,511
2,000,000 to 2,999,999	61	2,762	80	2,275	240	4,013	816	14,956
3,000,000 to 3,999,999	17	1,209	50	1,765	107	1,649	451	11,120
4,000,000 to 4,999,999	20	1,470	18	564	71	1,874	246	8,045
$5,000,000 and over	49	4,897	73	7,584	246	9,181	1,028	82,170
Total	1,796	$ 25,641	$ 2,311	$ 21,710	6,094	$ 40,908	59,675	$ 260,314

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Other Special Credits		Total Special Credits		Renters Credit		G-1 Tax/5870A Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	-	-	-	-	f	$ 31	59	$ 4
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	499	$ 2	-	-	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	1,675	9	2,353	212	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	-	-	1,586	120	-	-
6,000 to 6,999	-	-	-	-	f	-	-	-
7,000 to 7,999	-	-	-	-	2,085	220	-	-
8,000 to 8,999	-	-	-	-	-	-	-	-
9,000 to 9,999	-	-	499	14	41,614	545	-	-
10,000 to 10,999	-	-	-	-	32,057	1,036	-	-
11,000 to 11,999	-	-	-	-	39,818	2,114	-	-
12,000 to 12,999	-	-	-	-	36,169	2,170	-	-
13,000 to 13,999	f	-	f	-	41,490	2,392	-	-
14,000 to 14,999	-	-	-	-	52,449	3,133	-	-
15,000 to 15,999	-	-	-	-	48,038	2,916	-	-
16,000 to 16,999	-	-	499	9	57,428	3,351	-	-
17,000 to 17,999	f	-	1,177	158	34,524	2,035	-	-
18,000 to 18,999	-	-	-	-	44,790	2,666	499	11
19,000 to 19,999	-	-	-	-	29,904	1,817	-	-
20,000 to 20,999	-	$ 112	1,105	143	50,891	3,074	-	-
21,000 to 21,999		-	-	-	47,334	3,076	-	-
22,000 to 22,999	202	17	511	21	53,105	3,270	-	-
23,000 to 23,999	609	7	1,208	284	41,493	2,575	-	-
24,000 to 24,999	-	-	499	27	41,923	2,941	499	69
25,000 to 25,999	-	-	804	59	26,810	1,670	-	-
26,000 to 26,999	f	-	f	-	15,596	832	-	-
27,000 to 27,999	209	8	209	8	15,597	1,030	40	9
28,000 to 28,999	-	-	1,008	46	17,093	1,554	202	5
29,000 to 29,999	203	107	803	176	14,309	1,191	499	27
30,000 to 30,999	f	-	1,215	209	14,803	1,200	-	-
31,000 to 31,999	600	26	600	26	13,798	1,538	-	-
32,000 to 32,999	202	5	504	20	16,208	1,904	-	-
33,000 to 33,999	202	4	202	4	10,212	1,159	-	-
34,000 to 34,999	206	13	206	13	18,102	1,845	-	-
35,000 to 35,999	212	27	414	28	17,014	1,698	-	-
36,000 to 36,999	f	-	104	10	16,703	1,740	-	-
37,000 to 37,999	9	14	508	24	20,513	2,318	-	-
38,000 to 38,999	f	1	101	2	15,818	1,859	-	-
39,000 to 39,999	202	258	203	258	14,999	1,726	-	-
40,000 to 49,999	2,298	884	6,034	2,434	149,219	17,427	1,105	361
50,000 to 59,999	1,737	640	5,440	3,043	15,533	1,835	414	92
60,000 to 69,999	1,394	734	4,108	2,600	-	-	729	291
70,000 to 79,999	2,834	2,338	4,540	3,299	-	-	307	2,350
80,000 to 89,999	571	610	2,870	1,553	-	-	822	3,474
90,000 to 99,999	1,590	1,297	3,490	2,886	-	-	361	366
100,000 to 149,999	3,570	4,274	12,423	15,430	-	-	734	1,864
150,000 to 199,999	1,337	5,046	6,751	15,534	-	-	171	64
200,000 to 299,999	1,640	4,509	8,239	21,971	-	-	203	2,857
300,000 to 399,999	654	3,239	4,333	21,251	-	-	45	166
400,000 to 499,999	555	2,801	3,004	18,224	-	-	34	422
500,000 to 999,999	1,143	9,836	6,564	63,824	-	-	11	1,193
1,000,000 to 1,999,999	671	10,319	3,556	56,854	-	-	10	349
2,000,000 to 2,999,999	195	5,713	1,203	28,471	-	-	f	80
3,000,000 to 3,999,999	107	3,430	645	18,236	-	-	-	-
4,000,000 to 4,999,999	72	2,343	359	13,927	-	-	f	69
$5,000,000 and over	187	11,639	1,324	112,128	-	-	f	92
Total	23,823	$ 70,251	89,438	$ 403,212	1,111,814	$ 82,220	6,750	$ 14,217

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Alternative Minimum Tax		Other Taxes		Taxes Withheld		Estimated Taxes Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	272	$ 2,015	1,854	$ 881	18,511	$ 19,315	5,303	$ 18,806
Zero	-	-	-	-	412	9	224	270
$ 1 to 999	-	-	223	2	57,467	5,150	4,417	401
1,000 to 1,999	499	37	1,268	61	90,021	1,709	2,353	416
2,000 to 2,999	-	-	1,176	14	113,136	2,936	1,685	44
3,000 to 3,999	-	-	2,317	35	122,983	5,470	3,263	486
4,000 to 4,999	f	2	7	1	133,673	5,787	1,997	2,129
5,000 to 5,999	-	-	2,085	196	143,760	6,353	8,562	1,588
6,000 to 6,999	1,676	54	1,169	113	163,135	8,930	4,575	2,201
7,000 to 7,999	-	-	2,964	69	158,001	10,230	1,986	1,584
8,000 to 8,999	-	-	427	26	147,277	11,928	3,331	1,515
9,000 to 9,999	499	83	2,309	297	179,943	17,441	3,731	4,935
10,000 to 10,999	f	-	2,351	71	164,726	16,012	4,446	2,126
11,000 to 11,999	499	134	2,719	247	164,547	16,510	8,902	3,614
12,000 to 12,999	499	197	1,877	93	176,053	25,185	1,882	2,016
13,000 to 13,999	-	-	1,183	113	184,401	25,190	3,992	2,752
14,000 to 14,999	-	-	2,085	203	186,704	30,122	5,757	1,416
15,000 to 15,999	1,176	509	2,376	50	187,120	40,021	6,865	3,057
16,000 to 16,999	499	239	1,790	33	175,460	36,142	12,992	4,207
17,000 to 17,999	f	2	5,038	438	166,676	36,779	8,219	2,721
18,000 to 18,999	-	-	1,126	256	171,185	38,155	13,071	4,250
19,000 to 19,999	-	-	5,064	485	174,705	47,364	13,417	5,157
20,000 to 20,999	7	4	3,701	491	160,136	52,153	13,741	5,265
21,000 to 21,999	-	-	3,801	264	162,127	53,220	14,846	7,354
22,000 to 22,999	-	-	1,911	202	163,111	60,633	14,203	5,300
23,000 to 23,999	-	-	2,304	137	156,420	61,627	11,228	6,283
24,000 to 24,999	-	-	3,700	310	169,388	73,618	14,111	8,029
25,000 to 25,999	-	-	2,506	133	149,706	65,375	12,212	5,943
26,000 to 26,999	f	11	4,213	671	147,904	74,816	12,601	7,471
27,000 to 27,999	-	-	4,409	213	155,630	88,471	16,131	12,525
28,000 to 28,999	7	7	602	242	151,822	91,967	7,070	4,246
29,000 to 29,999	-	-	5,299	774	133,314	83,095	14,809	9,635
30,000 to 30,999	-	-	7,695	1,308	161,858	104,345	13,420	13,250
31,000 to 31,999	f	7	3,808	1,041	133,214	91,715	11,365	7,523
32,000 to 32,999	-	-	5,231	1,265	129,702	95,770	13,448	9,498
33,000 to 33,999	-	-	3,433	548	144,530	118,933	15,126	13,003
34,000 to 34,999	f	56	7,900	1,806	126,410	101,561	12,450	8,207
35,000 to 35,999	-	-	3,004	167	124,010	109,917	11,541	11,804
36,000 to 36,999	-	-	6,608	510	118,055	107,662	12,456	10,719
37,000 to 37,999	42	214	3,700	415	121,525	113,522	12,309	10,242
38,000 to 38,999	-	-	3,903	571	122,043	119,246	15,609	12,442
39,000 to 39,999	-	-	6,697	844	114,638	125,361	12,644	11,206
40,000 to 49,999	442	676	38,666	4,374	985,752	1,295,555	128,652	135,915
50,000 to 59,999	1,091	1,143	34,120	5,865	755,838	1,290,007	108,423	172,319
60,000 to 69,999	403	1,134	35,945	6,824	560,405	1,196,170	79,477	135,269
70,000 to 79,999	120	78	22,997	3,604	442,640	1,129,910	70,138	141,687
80,000 to 89,999	411	133	17,550	4,258	342,269	1,036,529	69,150	177,239
90,000 to 99,999	339	286	17,548	5,524	258,285	930,761	57,015	167,491
100,000 to 149,999	1,812	4,051	33,603	13,209	619,725	3,045,881	172,818	725,482
150,000 to 199,999	1,623	8,136	8,944	6,152	206,258	1,571,084	96,127	624,402
200,000 to 299,999	1,362	10,477	4,608	3,648	140,298	1,550,792	81,880	866,292
300,000 to 399,999	785	10,681	1,375	1,430	49,045	781,404	34,607	569,715
400,000 to 499,999	559	7,611	434	256	23,799	470,305	20,058	447,595
500,000 to 999,999	937	23,568	756	586	38,173	1,182,281	34,201	1,287,959
1,000,000 to 1,999,999	415	14,995	302	435	14,915	832,785	14,557	1,149,217
2,000,000 to 2,999,999	150	7,426	79	89	4,382	387,076	4,366	635,370
3,000,000 to 3,999,999	57	3,787	36	77	1,982	231,402	2,063	443,909
4,000,000 to 4,999,999	43	2,646	16	3,263	1,133	157,570	1,164	325,572
$5,000,000 and over	125	21,572	83	4,913	3,796	1,313,439	3,994	4,146,870
Total	16,358	$ 121,971	342,895	$ 801,063	10,374,134	$20,602,696	1,360,980	$12,397,639

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Excess State Disability Insurance (SDI)		Overpayment		Credit to Next Year's Tax		Total Voluntary Contributions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	684	$ 53	22,702	$ 36,628	1,831	$ 6,593	259	$ 3
Zero	-	-	412	3	-	-	-	-
$ 1 to 999	f	-	59,523	5,544	1,645	355	821	5
1,000 to 1,999	411	5	90,975	1,915	-	-	1,586	4
2,000 to 2,999	f	-	109,245	2,924	f	23	2,351	2
3,000 to 3,999	f	-	110,442	5,622	1,214	355	2,351	28
4,000 to 4,999	-	-	115,149	7,209	1,586	1,675	4,038	26
5,000 to 5,999	7	1	128,432	6,049	2,367	196	-	-
6,000 to 6,999	-	-	142,379	9,504	3,543	300	1,675	6
7,000 to 7,999	411	5	144,765	10,844	1,804	732	2,850	21
8,000 to 8,999	-	-	133,213	12,063	1,380	301	1,176	1
9,000 to 9,999	-	-	169,818	20,425	1,177	118	1,399	21
10,000 to 10,999	-	-	147,044	15,103	f	1	-	-
11,000 to 11,999	-	-	145,827	16,261	2,351	790	3,173	29
12,000 to 12,999	30	-	157,762	21,721	2,383	1,150	3,173	25
13,000 to 13,999	f	-	174,853	21,487	921	2,084	1,176	4
14,000 to 14,999	f	-	177,410	23,855	2,361	75	1,586	10
15,000 to 15,999	-	-	179,311	31,639	3,564	147	2,351	9
16,000 to 16,999	-	-	163,444	26,046	4,346	430	1,378	14
17,000 to 17,999	309	31	151,539	25,542	592	107	2,850	5
18,000 to 18,999	-	-	159,299	25,272	6,485	2,079	1,176	6
19,000 to 19,999	-	-	168,633	33,851	1,990	323	1,977	28
20,000 to 20,999	600	8	151,475	35,814	4,615	553	3,404	26
21,000 to 21,999	-	-	152,152	34,504	4,635	1,063	600	17
22,000 to 22,999	309	42	149,177	34,569	4,649	1,116	3,598	16
23,000 to 23,999	7	2	143,494	36,805	3,421	555	1,199	13
24,000 to 24,999	600	14	152,316	39,990	5,347	1,520	1,199	8
25,000 to 25,999	202	3	133,438	40,060	3,738	543	1,799	24
26,000 to 26,999	-	-	126,949	35,969	5,044	1,568	3,202	64
27,000 to 27,999	9	-	147,796	49,918	4,951	3,812	2,102	98
28,000 to 28,999	-	-	133,157	43,341	2,526	450	2,203	118
29,000 to 29,999	-	-	117,759	43,849	5,639	1,692	2,898	51
30,000 to 30,999	-	13	140,110	57,438	6,829	5,451	1,408	19
31,000 to 31,999	3,905	23	113,244	45,247	6,242	1,635	2,001	33
32,000 to 32,999	10,200	44	103,856	38,302	4,331	1,262	600	2
33,000 to 33,999	11,045	120	126,431	57,163	4,750	1,309	2,998	29
34,000 to 34,999	6,510	96	102,918	45,208	4,248	1,250	3,200	58
35,000 to 35,999	8,109	122	104,150	48,561	4,372	1,683	202	4
36,000 to 36,999	5,904	121	97,800	43,738	3,959	931	2,702	77
37,000 to 37,999	9,808	194	97,856	48,137	4,255	1,398	802	124
38,000 to 38,999	8,402	226	101,498	51,509	3,924	1,654	2,003	16
39,000 to 39,999	6,602	225	93,973	54,164	4,631	1,724	2,214	46
40,000 to 49,999	79,934	2,622	786,333	498,233	42,588	18,167	20,167	423
50,000 to 59,999	67,665	3,528	551,060	452,048	36,783	24,751	10,137	274
60,000 to 69,999	66,920	3,676	371,775	314,782	24,710	15,079	7,155	192
70,000 to 79,999	49,417	3,229	284,852	266,071	23,265	17,751	6,113	203
80,000 to 89,999	50,718	3,555	200,846	209,193	23,229	23,222	3,739	77
90,000 to 99,999	31,922	2,660	141,437	163,639	17,457	20,129	4,200	173
100,000 to 149,999	87,145	7,980	310,411	434,946	49,268	76,934	8,327	416
150,000 to 199,999	34,771	3,939	92,765	203,947	27,222	64,004	2,087	110
200,000 to 299,999	20,678	2,623	65,239	208,935	25,730	84,857	1,140	94
300,000 to 399,999	6,840	835	23,231	104,572	11,631	49,685	354	41
400,000 to 499,999	3,592	442	11,516	74,683	6,583	43,090	217	17
500,000 to 999,999	5,327	725	20,910	211,098	12,551	118,292	384	78
1,000,000 to 1,999,999	2,348	326	8,791	172,451	5,765	108,482	104	30
2,000,000 to 2,999,999	697	101	2,631	91,767	1,828	58,872	30	7
3,000,000 to 3,999,999	312	46	1,239	59,456	897	42,495	12	3
4,000,000 to 4,999,999	192	26	723	41,048	538	30,842	8	3
$5,000,000 and over	690	107	2,559	432,707	2,046	352,704	16	125
Total	583,845	$ 37,768	8,218,044	$ 5,183,369	445,747	$ 1,198,359	141,870	$ 3,356

Footnotes follow this section.

TABLE 4A (continued)[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1999 Taxable Year

Adjusted Gross Income Class	Refund		Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	21,190	$ 30,036	1,397	$ 1,706	1,237	$ 1,434
Zero	412	3	223	28	223	60
$ 1 to 999	57,878	5,184	16,941	31	15,312	252
1,000 to 1,999	89,389	1,911	35,441	420	32,226	436
2,000 to 2,999	108,067	2,899	30,041	785	27,512	773
3,000 to 3,999	108,053	5,239	42,210	1,069	30,863	1,028
4,000 to 4,999	113,152	5,514	43,191	1,403	37,548	1,400
5,000 to 5,999	126,074	5,853	32,338	1,329	32,658	1,505
6,000 to 6,999	140,012	9,223	31,883	1,097	23,798	815
7,000 to 7,999	142,398	10,092	18,403	990	15,485	939
8,000 to 8,999	132,035	11,761	16,498	791	17,124	1,123
9,000 to 9,999	169,817	20,296	23,482	1,375	19,814	1,389
10,000 to 10,999	147,043	15,102	27,634	1,531	20,877	1,153
11,000 to 11,999	141,479	15,441	32,801	2,162	21,864	2,087
12,000 to 12,999	156,556	20,546	28,395	1,565	24,691	1,470
13,000 to 13,999	174,343	19,400	32,587	2,398	28,354	2,194
14,000 to 14,999	175,049	23,770	35,187	3,038	29,309	2,490
15,000 to 15,999	175,785	31,483	36,417	3,846	24,483	2,198
16,000 to 16,999	160,276	25,601	32,893	3,247	24,167	2,383
17,000 to 17,999	150,152	25,432	34,669	3,042	29,612	2,988
18,000 to 18,999	154,191	23,187	29,289	2,947	24,385	2,212
19,000 to 19,999	167,256	33,499	25,731	4,207	27,081	4,316
20,000 to 20,999	147,271	35,236	26,713	4,661	20,526	3,655
21,000 to 21,999	148,324	33,424	28,851	4,960	24,251	4,235
22,000 to 22,999	145,562	33,437	34,858	5,531	29,254	4,384
23,000 to 23,999	140,881	36,237	30,780	5,109	23,672	3,071
24,000 to 24,999	149,390	38,462	32,081	5,987	22,187	4,097
25,000 to 25,999	130,510	39,493	32,583	7,503	26,878	5,578
26,000 to 26,999	121,318	34,340	39,583	6,454	29,182	4,781
27,000 to 27,999	144,167	46,010	25,116	4,540	20,010	3,918
28,000 to 28,999	130,833	42,773	32,191	7,534	25,693	4,942
29,000 to 29,999	112,927	42,131	30,310	7,536	20,922	4,653
30,000 to 30,999	135,294	51,968	38,595	10,206	27,006	5,573
31,000 to 31,999	108,926	43,578	36,326	9,535	27,721	6,653
32,000 to 32,999	100,133	37,038	40,571	8,392	32,967	6,465
33,000 to 33,999	123,302	55,824	32,323	9,568	26,604	6,716
34,000 to 34,999	99,692	43,900	36,104	10,011	29,202	7,377
35,000 to 35,999	100,698	46,875	31,017	7,763	21,704	6,006
36,000 to 36,999	94,170	42,732	33,311	9,855	28,084	8,420
37,000 to 37,999	94,516	46,615	34,022	11,589	24,955	9,014
38,000 to 38,999	97,894	49,841	28,899	7,027	26,388	5,603
39,000 to 39,999	90,417	52,393	30,768	10,218	20,256	5,453
40,000 to 49,999	756,312	479,783	298,943	121,434	232,959	90,212
50,000 to 59,999	526,872	427,053	275,706	146,909	220,134	109,912
60,000 to 69,999	355,161	299,551	236,901	161,311	185,658	123,542
70,000 to 79,999	268,716	248,130	191,178	160,243	155,979	124,758
80,000 to 89,999	184,698	185,909	172,922	167,627	142,714	134,119
90,000 to 99,999	130,116	143,473	141,409	164,299	118,811	136,163
100,000 to 149,999	277,704	357,817	367,134	618,651	311,499	518,584
150,000 to 199,999	74,500	139,881	144,767	433,313	126,981	371,868
200,000 to 299,999	47,929	124,275	101,651	499,633	91,261	439,963
300,000 to 399,999	15,479	55,400	37,096	307,249	34,179	276,985
400,000 to 499,999	7,057	31,739	18,252	201,751	17,101	185,912
500,000 to 999,999	12,122	93,597	28,079	480,724	26,392	442,752
1,000,000 to 1,999,999	4,596	64,116	9,833	383,139	9,376	357,940
2,000,000 to 2,999,999	1,341	33,132	2,657	192,102	2,530	181,421
3,000,000 to 3,999,999	613	17,057	1,158	111,121	1,108	106,827
4,000,000 to 4,999,999	329	10,203	628	87,595	595	82,511
$5,000,000 and over	1,093	79,973	1,963	821,096	1,795	798,899
Total	7,891,570	$ 3,984,868	3,292,930	$ 5,251,183	2,695,157	$ 4,627,607

Footnotes follow this section.

TABLE 4B[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns - 1999 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California[2] Adjustments	California[1] AGI	California[2] Deductions	Taxable[4] Income	Total[5] Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	49,602	958	$ -2,500,460	$ 970,406	$ -1,530,054	$ 329,257	-	$ 978
Zero	1,047	223	6,539	-6,539	-	2,838	-	296
$ 1 to 999	137,511	18,794	156,379	-83,965	69,712	305,036	$ 3,218	33
1,000 to 1,999	168,539	40,643	313,272	-61,744	251,529	356,894	29,342	633
2,000 to 2,999	168,346	41,797	438,467	-28,524	409,943	436,823	43,385	828
3,000 to 3,999	178,293	74,680	655,956	-32,420	623,535	478,062	167,340	1,397
4,000 to 4,999	163,218	69,878	754,267	-22,787	731,481	427,803	313,726	2,109
5,000 to 5,999	187,822	54,675	1,039,050	-10,640	1,028,411	503,580	537,863	3,226
6,000 to 6,999	186,791	55,893	1,271,194	-55,690	1,215,504	558,230	700,432	2,729
7,000 to 7,999	162,776	30,368	1,273,365	-50,178	1,223,187	537,220	748,725	1,958
8,000 to 8,999	146,392	30,170	1,275,887	-30,904	1,244,984	503,892	794,854	2,144
9,000 to 9,999	173,962	90,994	1,661,803	-8,895	1,652,908	513,116	1,143,785	3,166
10,000 to 10,999	154,932	81,634	1,665,751	-37,095	1,628,656	440,151	1,188,665	4,486
11,000 to 11,999	152,536	69,954	1,783,341	-25,706	1,757,634	618,887	1,232,823	5,768
12,000 to 12,999	144,383	111,434	1,848,426	-46,353	1,802,072	468,477	1,337,687	6,862
13,000 to 13,999	149,532	118,297	2,063,915	-47,949	2,015,966	595,429	1,497,954	8,692
14,000 to 14,999	146,851	114,328	2,169,727	-40,926	2,128,801	562,112	1,588,940	10,480
15,000 to 15,999	149,263	131,857	2,345,450	-30,057	2,315,393	514,629	1,805,987	15,112
16,000 to 16,999	134,735	123,694	2,238,007	-16,771	2,221,236	467,656	1,768,819	17,501
17,000 to 17,999	109,170	96,335	1,955,442	-39,061	1,916,381	423,156	1,498,622	16,546
18,000 to 18,999	104,654	90,552	1,960,543	-21,333	1,939,210	521,546	1,474,432	19,604
19,000 to 19,999	97,455	88,372	1,909,645	-16,232	1,893,413	415,960	1,512,580	22,496
20,000 to 20,999	101,352	93,034	2,143,071	-63,936	2,079,135	494,858	1,617,990	24,794
21,000 to 21,999	98,992	94,980	2,157,960	-28,217	2,129,743	402,396	1,734,422	29,416
22,000 to 22,999	105,149	99,526	2,406,208	-42,004	2,364,204	416,493	1,949,209	34,838
23,000 to 23,999	94,281	88,242	2,253,819	-40,223	2,213,596	480,166	1,754,599	34,117
24,000 to 24,999	95,164	92,447	2,403,850	-70,300	2,333,550	351,295	1,988,598	44,154
25,000 to 25,999	72,792	71,673	1,901,196	-45,702	1,855,495	290,627	1,568,861	36,461
26,000 to 26,999	89,431	86,014	2,450,649	-79,767	2,370,882	403,112	1,971,898	49,687
27,000 to 27,999	83,485	82,277	2,352,327	-55,595	2,296,732	351,461	1,948,298	51,679
28,000 to 28,999	81,108	80,101	2,379,060	-67,201	2,311,859	375,985	1,936,164	54,152
29,000 to 29,999	72,434	72,231	2,196,515	-60,119	2,135,396	331,762	1,809,501	52,002
30,000 to 30,999	83,431	81,108	2,599,428	-52,525	2,546,903	465,480	2,087,210	64,100
31,000 to 31,999	68,033	66,827	2,209,121	-67,126	2,141,995	382,537	1,762,568	55,803
32,000 to 32,999	71,083	70,772	2,368,718	-61,981	2,306,737	336,050	1,973,116	65,579
33,000 to 33,999	78,990	77,387	2,708,914	-66,200	2,642,714	473,898	2,209,816	75,863
34,000 to 34,999	58,314	57,771	2,080,006	-67,851	2,012,155	280,527	1,733,790	63,402
35,000 to 35,999	60,409	59,781	2,220,507	-73,647	2,146,860	330,170	1,823,082	67,661
36,000 to 36,999	55,502	55,299	2,101,099	-77,484	2,023,615	244,875	1,780,199	69,993
37,000 to 37,999	56,797	55,590	2,200,354	-71,069	2,129,285	369,709	1,778,928	69,580
38,000 to 38,999	50,294	49,473	2,004,085	-68,931	1,935,155	286,266	1,656,613	68,358
39,000 to 39,999	54,115	53,005	2,187,026	-50,031	2,136,995	324,467	1,813,866	76,168
40,000 to 49,999	429,235	426,226	19,666,735	-444,644	19,222,091	2,897,467	16,336,225	767,103
50,000 to 59,999	262,311	260,375	14,688,595	-357,012	14,331,583	2,353,111	12,001,335	656,007
60,000 to 69,999	156,740	156,485	10,320,874	-198,638	10,122,236	1,466,282	8,655,228	528,547
70,000 to 79,999	100,536	100,208	7,642,568	-137,168	7,505,400	1,084,038	6,434,497	422,941
80,000 to 89,999	73,496	73,201	6,358,571	-127,355	6,231,216	861,482	5,372,880	369,645
90,000 to 99,999	48,649	48,580	4,704,556	-92,801	4,611,755	624,982	3,987,358	284,083
100,000 to 149,999	100,670	100,173	12,239,308	-199,764	12,039,545	1,528,902	10,524,814	798,865
150,000 to 199,999	33,842	33,795	5,839,790	-60,295	5,779,495	614,826	5,165,138	426,959
200,000 to 299,999	23,994	23,943	5,858,452	-89,576	5,768,876	506,770	5,264,611	447,399
300,000 to 399,999	8,870	8,840	3,066,213	-29,843	3,036,369	210,018	2,827,197	246,975
400,000 to 499,999	4,386	4,367	1,972,408	-16,963	1,955,445	121,697	1,834,599	162,986
500,000 to 999,999	7,047	7,029	4,817,339	-55,928	4,761,411	244,035	4,520,266	399,902
1,000,000 to 1,999,999	3,093	3,088	4,233,959	-7,809	4,226,149	189,869	4,036,683	363,775
2,000,000 to 2,999,999	854	854	2,075,398	-2,282	2,073,115	65,865	2,007,251	182,333
3,000,000 to 3,999,999	362	362	1,245,698	7,624	1,253,322	60,857	1,193,694	109,459
4,000,000 to 4,999,999	216	215	970,816	-2,668	968,148	44,571	925,468	88,425
$ 5,000,000 and over	762	760	11,400,003	-1,819,667	9,580,336	401,869	9,178,765	836,716
Total	5,854,029	4,271,569	$188,710,162	$ -4,588,061	$184,119,400	$ 30,651,529	$156,553,916	$ 6,326,971

Footnotes follow this section.

TABLE 4C[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns - 1999 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	30,202	1,136	$ -4,130,203	$ 1,346,860	$ -2,783,342	$ 592,648	-	$ 1,974
Zero	413	f	1,653	-1,653	-	2,252	-	7
$ 1 to 999	17,346	-	42,891	-37,627	5,263	136,276	-	-
1,000 to 1,999	8,088	-	29,100	-17,766	11,334	50,317	-	-
2,000 to 2,999	16,888	-	54,079	-9,767	44,312	123,223	-	-
3,000 to 3,999	15,714	-	49,609	5,629	55,238	92,622	-	-
4,000 to 4,999	19,380	f	91,844	-6,046	85,798	124,633	-	2
5,000 to 5,999	19,107	11	93,830	9,645	103,474	164,499	$ 1,341	-
6,000 to 6,999	36,325	2	246,317	-10,969	235,348	220,818	33,483	5
7,000 to 7,999	33,300	613	278,093	-29,120	248,972	224,622	59,992	8
8,000 to 8,999	32,652	3	300,916	-24,509	276,408	200,211	90,343	-
9,000 to 9,999	36,807	509	369,259	-17,082	352,178	242,325	131,987	116
10,000 to 10,999	38,912	-	423,960	-16,911	407,050	233,735	178,565	-
11,000 to 11,999	30,315	-	358,308	-9,627	348,680	197,033	157,359	-
12,000 to 12,999	44,468	-	596,351	-40,741	555,609	311,796	262,834	-
13,000 to 13,999	54,202	-	735,102	-7	735,095	337,046	405,510	-
14,000 to 14,999	41,992	1,176	613,893	-3,701	610,192	278,051	339,183	112
15,000 to 15,999	59,456	701	930,329	-6,876	923,453	386,307	552,254	10
16,000 to 16,999	55,292	204	927,502	-15,034	912,468	395,569	553,820	12
17,000 to 17,999	64,304	2,460	1,160,247	-35,186	1,125,061	467,879	669,633	171
18,000 to 18,999	67,457	10,116	1,283,099	-36,434	1,246,666	481,854	779,989	160
19,000 to 19,999	63,953	3,476	1,285,727	-38,359	1,247,368	434,207	818,677	181
20,000 to 20,999	52,192	5,014	1,099,127	-27,850	1,071,277	391,875	685,408	284
21,000 to 21,999	57,560	10,605	1,272,711	-34,307	1,238,403	425,325	831,590	531
22,000 to 22,999	54,821	5,701	1,238,726	-6,948	1,231,778	417,979	822,858	253
23,000 to 23,999	57,057	8,229	1,383,098	-45,400	1,337,698	479,959	886,222	612
24,000 to 24,999	55,084	11,211	1,382,408	-32,826	1,349,582	439,255	922,601	600
25,000 to 25,999	57,678	16,983	1,525,043	-52,116	1,472,927	434,768	1,041,347	1,009
26,000 to 26,999	52,163	18,905	1,424,760	-41,760	1,383,000	464,908	936,273	1,342
27,000 to 27,999	54,966	18,058	1,569,090	-58,810	1,510,281	383,344	1,129,075	1,713
28,000 to 28,999	58,097	19,397	1,702,298	-47,504	1,654,794	448,309	1,207,068	2,111
29,000 to 29,999	51,285	21,996	1,556,628	-44,344	1,512,284	464,634	1,050,714	2,376
30,000 to 30,999	57,025	21,480	1,800,177	-62,767	1,737,409	444,773	1,292,856	3,666
31,000 to 31,999	50,792	23,169	1,677,177	-77,110	1,600,066	403,112	1,197,022	3,475
32,000 to 32,999	47,490	27,238	1,614,838	-72,125	1,542,713	432,250	1,124,430	5,529
33,000 to 33,999	60,132	26,234	2,130,311	-114,582	2,015,729	513,550	1,502,308	4,799
34,000 to 34,999	58,143	28,662	2,098,296	-90,175	2,008,121	508,776	1,504,986	6,903
35,000 to 35,999	57,327	30,357	2,111,486	-75,155	2,036,330	501,816	1,544,967	7,421
36,000 to 36,999	50,233	27,110	1,931,758	-100,702	1,831,057	501,931	1,333,501	6,618
37,000 to 37,999	49,804	32,214	1,946,032	-77,296	1,868,736	464,565	1,405,522	9,958
38,000 to 38,999	61,232	40,241	2,509,531	-150,797	2,358,734	539,821	1,821,147	12,046
39,000 to 39,999	54,665	38,450	2,296,880	-138,717	2,158,163	547,489	1,612,331	10,886
40,000 to 49,999	512,384	413,338	24,256,549	-1,203,464	23,053,084	5,191,268	17,914,146	198,565
50,000 to 59,999	470,693	435,720	26,874,856	-1,010,254	25,864,602	5,453,964	20,415,773	382,066
60,000 to 69,999	401,933	393,760	26,924,146	-816,270	26,107,876	5,229,980	20,889,049	542,671
70,000 to 79,999	348,469	343,990	26,728,150	-683,893	26,044,257	5,204,415	20,853,100	668,818
80,000 to 89,999	286,294	284,793	24,781,857	-504,580	24,277,276	4,756,422	19,525,158	750,616
90,000 to 99,999	221,834	220,749	21,438,786	-430,577	21,008,209	3,821,996	17,186,869	759,714
100,000 to 149,999	558,526	557,850	67,912,511	-1,019,568	66,892,943	11,829,847	55,086,580	3,010,931
150,000 to 199,999	196,142	195,708	34,169,507	-456,948	33,712,559	5,265,597	28,462,208	1,898,103
200,000 to 299,999	139,333	139,079	33,882,900	-322,344	33,560,556	4,577,677	28,991,863	2,178,301
300,000 to 399,999	50,271	50,170	17,391,572	-166,320	17,225,253	1,728,674	15,501,357	1,262,668
400,000 to 499,999	24,758	24,718	11,129,767	-95,546	11,034,221	924,911	10,114,337	846,993
500,000 to 999,999	40,214	40,113	27,532,191	-142,845	27,389,346	1,651,927	25,742,226	2,225,816
1,000,000 to 1,999,999	14,900	14,856	20,436,993	-7,163	20,429,830	825,378	19,629,500	1,739,980
2,000,000 to 2,999,999	4,229	4,213	10,208,121	44,833	10,252,954	361,103	9,897,463	887,284
3,000,000 to 3,999,999	1,956	1,951	6,797,999	-40,640	6,757,358	218,481	6,540,838	588,034
4,000,000 to 4,999,999	1,074	1,070	4,813,602	-18,228	4,795,374	186,000	4,610,224	414,325
$ 5,000,000 and over	3,554	3,544	52,780,335	-89,733	52,690,603	2,102,096	50,599,719	4,625,134
Total	5,160,883	3,577,285	$ 478,072,123	$ -7,310,112	$ 470,762,008	$ 74,236,098	$ 400,847,606	$ 23,064,909

Footnotes follow this section.

TABLE 4D[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns - 1999 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	2,980	38	$ -308,646	$ 100,243	$ -208,403	$ 28,033	-	$ 170
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	-	-	3,054	-2,970	84	5,985	-	-
1,000 to 1,999	3,205	-	11,176	-6,425	4,751	8,690	-	-
2,000 to 2,999	1,235	-	8,482	-5,418	3,064	6,517	-	-
3,000 to 3,999	1,179	-	4,067	314	4,381	3,197	$ 1,184	-
4,000 to 4,999	3,535	-	15,821	1,100	16,921	9,582	7,339	-
5,000 to 5,999	2,371	-	9,485	2,986	12,471	6,617	6,024	-
6,000 to 6,999	4,027	-	25,810	426	26,236	10,917	15,319	-
7,000 to 7,999	412	-	3,748	-628	3,121	1,120	2,001	-
8,000 to 8,999	687	499	881	4,753	5,635	3,232	2,659	26
9,000 to 9,999	6,491	1,586	66,551	-5,541	61,011	17,596	43,414	45
10,000 to 10,999	2,985	2,575	30,136	661	30,797	12,678	19,538	83
11,000 to 11,999	2,503	910	31,723	-2,940	28,782	10,341	18,531	81
12,000 to 12,999	2,729	1,908	36,263	-2,013	34,250	5,753	28,497	161
13,000 to 13,999	2,260	2,258	35,334	-4,712	30,622	6,146	24,482	162
14,000 to 14,999	3,681	2,496	53,883	-1,065	52,817	10,093	42,732	123
15,000 to 15,999	1,829	1,425	40,881	-13,147	27,734	7,462	20,272	151
16,000 to 16,999	210	202	3,381	32	3,414	647	2,773	9
17,000 to 17,999	702	701	18,137	-6,054	12,083	1,903	10,180	107
18,000 to 18,999	701	499	13,173	-299	12,874	2,545	10,329	121
19,000 to 19,999	2,080	202	40,467	441	40,908	14,954	26,002	6
20,000 to 20,999	4,502	4,098	94,174	-2,386	91,789	14,413	77,376	1,022
21,000 to 21,999	2,707	2,707	57,872	-68	57,804	7,652	50,152	807
22,000 to 22,999	4,908	4,907	114,878	-4,587	110,291	26,413	84,060	1,656
23,000 to 23,999	2,798	2,798	65,520	-545	64,975	7,585	57,390	1,197
24,000 to 24,999	6,496	6,294	159,565	-574	158,991	15,638	143,353	2,826
25,000 to 25,999	2,099	2,099	53,299	629	53,929	5,568	48,360	1,061
26,000 to 26,999	2,502	2,502	68,227	-1,895	66,332	18,277	48,054	1,104
27,000 to 27,999	2,904	2,904	82,584	-3,026	79,558	13,087	66,471	1,659
28,000 to 28,999	4,994	4,994	141,566	-	141,566	13,540	128,026	3,130
29,000 to 29,999	1,705	1,503	53,892	-2,988	50,904	7,464	43,440	1,101
30,000 to 30,999	2,318	2,315	77,487	-6,557	70,930	10,984	59,947	1,575
31,000 to 31,999	3,896	2,697	123,401	-413	122,988	36,649	86,339	2,051
32,000 to 32,999	3,801	3,201	126,115	-3,107	123,008	25,375	97,633	2,525
33,000 to 33,999	2,104	2,104	74,078	-3,730	70,348	8,694	61,654	1,777
34,000 to 34,999	1,700	1,700	59,061	-209	58,852	4,624	54,228	1,603
35,000 to 35,999	3,203	2,603	118,409	-4,114	114,295	24,952	89,343	2,877
36,000 to 36,999	2,703	2,103	100,748	-1,957	98,791	22,386	76,405	2,334
37,000 to 37,999	2,010	2,001	76,218	-453	75,765	11,390	64,375	2,439
38,000 to 38,999	3,102	2,900	121,428	-1,523	119,905	40,975	81,568	2,607
39,000 to 39,999	2,097	2,097	82,745	-312	82,433	12,863	69,571	2,339
40,000 to 49,999	12,538	11,938	583,749	-14,950	568,799	102,008	466,792	20,046
50,000 to 59,999	10,132	9,840	570,328	-17,341	552,987	84,737	471,972	24,286
60,000 to 69,999	6,054	6,052	365,262	29,349	394,611	67,635	327,484	19,184
70,000 to 79,999	2,675	2,413	203,946	-6,110	197,836	47,814	150,111	9,450
80,000 to 89,999	2,447	2,447	210,154	-4,166	205,989	36,396	169,592	11,181
90,000 to 99,999	1,525	1,525	147,305	-5,237	142,068	28,191	113,877	7,734
100,000 to 149,999	3,679	3,645	431,084	5,473	436,558	77,642	363,634	27,486
150,000 to 199,999	1,983	1,983	344,547	-7,681	336,866	33,685	303,181	24,986
200,000 to 299,999	1,133	1,129	265,528	10,664	276,192	35,074	241,269	20,138
300,000 to 399,999	448	445	150,888	5,479	156,367	14,488	142,132	11,859
400,000 to 499,999	320	317	145,079	673	145,752	8,683	137,288	12,069
500,000 to 999,999	809	806	566,607	-9,623	556,983	37,251	519,783	45,884
1,000,000 to 1,999,999	296	296	411,419	-5,570	405,848	28,923	376,926	33,933
2,000,000 to 2,999,999	103	103	253,864	-838	253,025	14,988	238,037	21,719
3,000,000 to 3,999,999	38	38	134,358	-2,827	131,531	7,363	124,167	11,215
4,000,000 to 4,999,999	31	31	136,108	-258	135,850	2,995	132,855	12,013
$5,000,000 and over	134	134	3,628,144	-723,183	2,904,961	136,433	2,768,528	254,694
Total	154,742	116,968	$ 10,543,444	$ -724,217	$ 9,819,230	$ 1,266,843	$ 8,816,649	$ 606,812

Footnotes follow this section.

TABLE 4E[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household Returns - 1999 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI	California[3] Adjustments	California[1] AGI	California[2] Deductions	Taxable[4] Income	Total[1] Tax Liability
	All	Taxable	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)	(Thousands)
Negative	4,370	62	$ -262,695	$ 54,586	$ -208,109	$ 44,438	-	$ 130
Zero	202	-	4,586	-4,586	-	1,095	-	-
$ 1 to 999	11,143	-	62,405	-56,967	5,437	65,952	-	-
1,000 to 1,999	10,293	821	22,418	-6,864	15,553	55,906	-	5
2,000 to 2,999	14,624	1,176	51,902	-15,211	36,691	80,472	-	14
3,000 to 3,999	30,448	30	113,774	-10,812	102,961	166,082	-	5
4,000 to 4,999	36,174	-	194,038	-26,097	167,941	196,254	-	-
5,000 to 5,999	23,745	-	138,291	-8,827	129,464	128,747	$ 2,583	-
6,000 to 6,999	45,902	-	323,636	-23,230	300,406	248,922	51,499	-
7,000 to 7,999	58,003	-	463,600	-26,649	436,951	314,519	122,438	-
8,000 to 8,999	55,005	-	494,186	-26,586	467,600	301,145	166,718	-
9,000 to 9,999	57,456	-	571,388	-25,887	545,500	316,349	229,208	-
10,000 to 10,999	57,246	-	621,197	-21,308	599,889	318,128	281,760	-
11,000 to 11,999	72,605	1,908	859,224	-23,291	835,934	406,269	434,733	177
12,000 to 12,999	59,365	1,586	748,543	-9,553	738,990	336,098	405,430	24
13,000 to 13,999	55,778	-	759,065	-7,067	751,999	312,767	439,232	-
14,000 to 14,999	63,799	499	937,728	-11,932	925,795	373,309	563,987	8
15,000 to 15,999	52,176	499	821,850	-16,255	805,595	283,207	522,396	15
16,000 to 16,999	53,631	1,176	892,232	-6,705	885,527	304,585	580,942	28
17,000 to 17,999	50,655	3,456	898,114	-14,967	883,147	281,657	601,547	212
18,000 to 18,999	55,494	1,176	1,037,936	-11,842	1,026,094	355,532	675,002	196
19,000 to 19,999	64,463	905	1,263,211	-5,058	1,258,154	396,253	861,980	195
20,000 to 20,999	49,203	2,003	1,019,898	-10,425	1,009,474	312,707	698,149	176
21,000 to 21,999	42,205	3,598	900,758	6,812	907,570	268,834	638,763	279
22,000 to 22,999	36,614	2,203	827,324	-1,636	825,688	225,167	600,532	193
23,000 to 23,999	41,999	2,803	996,608	-10,980	985,627	265,813	719,814	292
24,000 to 24,999	43,005	1,006	1,059,868	-6,741	1,053,127	260,614	792,512	80
25,000 to 25,999	47,206	5,821	1,219,374	-13,498	1,205,876	284,467	921,409	237
26,000 to 26,999	33,893	7,796	907,090	-8,891	898,199	218,212	679,987	626
27,000 to 27,999	39,803	8,199	1,102,639	-7,440	1,095,199	275,990	821,553	571
28,000 to 28,999	32,192	7,400	923,073	-6,250	916,823	206,419	710,403	1,017
29,000 to 29,999	30,690	7,299	912,440	-7,295	905,146	213,905	691,243	941
30,000 to 30,999	40,993	10,603	1,259,124	-10,571	1,248,554	285,952	962,602	1,035
31,000 to 31,999	31,093	15,895	992,509	-13,071	979,438	233,264	746,175	2,225
32,000 to 32,999	25,401	12,195	833,904	-9,173	824,730	198,968	625,763	1,776
33,000 to 33,999	22,993	11,601	775,314	-4,650	770,664	164,952	605,712	2,023
34,000 to 34,999	25,400	15,596	881,440	-5,659	875,781	197,343	678,438	2,761
35,000 to 35,999	19,397	13,200	695,396	-7,054	688,342	139,237	549,105	3,090
36,000 to 36,999	26,392	20,793	973,990	-9,639	964,351	193,440	770,910	5,676
37,000 to 37,999	25,322	21,902	959,658	-10,230	949,427	194,443	755,087	5,437
38,000 to 38,999	17,794	12,796	692,086	-7,256	684,830	146,347	538,483	4,422
39,000 to 39,999	16,704	11,907	672,059	-9,714	662,345	165,180	497,165	3,459
40,000 to 49,999	142,233	128,161	6,441,415	-111,618	6,329,796	1,338,970	4,990,829	71,284
50,000 to 59,999	88,878	85,395	4,960,868	-77,932	4,882,936	1,035,739	3,847,215	97,964
60,000 to 69,999	47,193	46,817	3,085,495	-34,160	3,051,336	560,233	2,491,144	90,852
70,000 to 79,999	25,925	25,924	1,967,863	-29,876	1,937,986	381,181	1,556,939	67,494
80,000 to 89,999	12,937	12,936	1,114,532	-16,124	1,098,408	214,446	884,070	44,326
90,000 to 99,999	11,251	11,251	1,060,549	1,797	1,062,346	202,967	859,379	47,453
100,000 to 149,999	19,644	19,643	2,389,150	-15,223	2,373,927	402,347	1,971,608	124,194
150,000 to 199,999	7,707	7,595	1,324,059	-7,612	1,316,446	212,098	1,104,362	78,752
200,000 to 299,999	3,754	3,745	904,620	-3,644	900,976	106,133	795,067	63,272
300,000 to 399,999	1,250	1,245	423,128	10,257	433,386	43,815	389,715	32,484
400,000 to 499,999	636	636	281,616	-1,537	280,079	16,580	263,499	22,604
500,000 to 999,999	1,168	1,185	763,297	37,323	800,620	47,266	753,515	66,999
1,000,000 to 1,999,999	467	465	640,279	1,739	642,018	30,670	613,103	54,674
2,000,000 to 2,999,999	149	149	356,653	372	357,024	16,577	341,656	31,246
3,000,000 to 3,999,999	59	59	207,279	-3,385	203,893	7,366	196,527	17,671
4,000,000 to 4,999,999	38	38	158,572	11,080	169,652	8,347	161,305	14,952
$50,000,000 and over	93	93	1,491,551	-24,688	1,466,863	37,149	1,429,715	130,630
Total	1,944,278	553,248	$ 57,192,107	$ -721,700	$ 56,470,402	$ 14,400,824	$42,592,908	$ 1,094,176

Footnotes follow this section.

TABLE 4F[a]
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns - 1999 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	21	-	$ -3,602	$ 403	$ -3,199	$ 686	-	-
Zero	-	-	-	-	-	-	-	-
$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	1,176	-	4,116	-	4,116	6,374	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	f	-	687	-682	5	39	-	-
6,000 to 6,999	1,176	-	7,511	-	7,511	7,268	$ 243	-
7,000 to 7,999	411	-	5,588	-2,306	3,282	2,227	1,055	-
8,000 to 8,999	1,176	-	9,571	-	9,571	6,374	3,197	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	613	-	11,043	-4,681	6,362	4,064	2,298	-
11,000 to 11,999	411	-	5,669	-1,140	4,530	5,154	-	-
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	-	-	-	-	-	-	-	-
14,000 to 14,999	-	-	-	-	-	-	-	-
15,000 to 15,999	-	-	-	-	-	-	-	-
16,000 to 16,999	-	-	-	-	-	-	-	-
17,000 to 17,999	-	-	-	-	-	-	-	-
18,000 to 18,999	202	-	4,114	-456	3,658	1,095	2,563	-
19,000 to 19,999	-	-	-	-	-	-	-	-
20,000 to 20,999	600	-	12,105	-	12,105	3,251	8,854	-
21,000 to 21,999	203	-	4,902	-540	4,362	1,101	3,261	-
22,000 to 22,999	-	-	-	-	-	-	-	-
23,000 to 23,999	-	-	-	-	-	-	-	-
24,000 to 24,999	f	-	-757	782	25	6	19	-
25,000 to 25,999	-	-	-	-	-	-	-	-
26,000 to 26,999	404	202	13,212	-2,425	10,787	5,500	5,287	$ 20
27,000 to 27,999	-	-	-	-	-	-	-	-
28,000 to 28,999	-	-	-	-	-	-	-	-
29,000 to 29,999	-	-	-	-	-	-	-	-
30,000 to 30,999	9	-	-462	740	277	169	109	-
31,000 to 31,999	-	-	-	-	-	-	-	-
32,000 to 32,999	-	-	-	-	-	-	-	-
33,000 to 33,999	-	-	-	-	-	-	-	-
34,000 to 34,999	-	-	-	-	-	-	-	-
35,000 to 35,999	600	-	21,147	-	21,147	5,916	15,232	-
36,000 to 36,999	-	-	-	-	-	-	-	-
37,000 to 37,999	-	-	-	-	-	-	-	-
38,000 to 38,999	-	-	-	-	-	-	-	-
39,000 to 39,999	600	-	24,000	-200	23,800	12,415	11,386	-
40,000 to 49,999	1,217	802	55,985	-3,783	52,202	15,463	36,739	321
50,000 to 59,999	1,405	883	75,197	-1,308	73,889	22,843	51,046	423
60,000 to 69,999	468	468	34,101	-2,004	32,098	8,963	23,135	404
70,000 to 79,999	261	261	19,896	-565	19,331	6,455	12,876	313
80,000 to 89,999	-	-	-	-	-	-	-	-
90,000 to 99,999	813	813	79,014	-658	78,356	15,631	62,725	2,598
100,000 to 149,999	251	251	27,867	3,178	31,046	3,637	27,408	1,599
150,000 to 199,999	-	-	-	-	-	-	-	-
200,000 to 299,999	89	89	24,147	-2,866	21,281	2,666	18,615	1,299
300,000 to 399,999	20	20	8,694	-871	7,823	128	7,695	646
400,000 to 499,999	27	27	12,404	-362	12,042	2,885	9,157	759
500,000 to 999,999	34	34	20,740	208	20,948	443	20,505	2,004
1,000,000 to 1,999,999	6	6	8,961	-418	8,543	924	7,619	655
2,000,000 to 2,999,999	-	-	-	-	-	-	-	-
3,000,000 to 3,999,999	f	f	7,237	-296	6,940	19	6,921	611
4,000,000 to 4,999,999	-	-	-	-	-	-	-	-
$ 5,000,000 and over	f	f	18,102	189	18,291	107	18,183	1,631
Total	12,199	3,860	$ 511,189	$ -20,061	$ 491,129	$ 141,803	$ 356,128	$ 13,283

Footnotes follow this section.

TABLE 4G[a]
Personal Income Tax Statistics
PART-YEAR RESIDENT AND NONRESIDENT RETURNS
1999 Taxable Year

Item	Number	Amount (Thousands)
Number of Returns - All	590,407	-
Number of Returns - Taxable	402,307	-
Federal AGI	590,407	$ 138,980,829
California Adjustments[3]	590,407	2,662,930
California AGI[1]	590,407	19,187,932
California Deductions[2]	590,407	14,117,760
Taxable Income[4]	590,407	129,517,741
Total Tax Liability[5]	590,407	1,187,977
Salaries and Wages	495,190	50,854,432
Interest	389,459	8,556,006
Dividends	274,493	6,618,850
Business Income - Profit[6]	69,338	3,799,064
Business Income - Loss[6]	29,521	519,197
Net Sale of Capital Assets - Profit[8]	211,154	46,435,254
Net Sale of Capital Assets - Loss[8]	49,672	109,939
Taxable Pensions and Annuities	106,350	2,288,857
Rents and Royalties - Profit	53,835	1,544,541
Rents and Royalties - Loss	53,745	662,675
Partnerships and S Corporations - Profit[7]	81,997	27,328,969
Partnerships and S Corporations - Loss[7]	28,720	6,243,401
Estate and Trusts - Profit	11,087	1,470,130
Estate and Trusts - Loss	624	763,099
Farm Income - Profit	1,447	46,029
Farm Income - Loss	4,508	322,772
All Other Income Sources - Profit[9]	268,928	4,362,816
All Other Income Sources - Loss[9]	35,478	5,972,981
Total Income	586,457	141,593,240
Individual Retirement Plan[10, 18]	21,655	49,841
Student Loan	38,373	49,409
Medical Savings	432	1,167
Moving Expenses	102,137	269,827
Half Self-Employment Tax[10]	90,796	340,227
Self-Employed Health Insurance[10]	41,348	111,787
Self-Employed Retirement Plan[10]	33,489	577,452
Penalty on Early Withdrawal on Savings	3,270	1,431
Alimony Paid	10,103	257,005
Total Adjustments[11]	233,144	1,722,074
California Adjustments - Subtractions[3]	275,291	7,057,016
California Adjustments - Additions[3]	114,436	9,719,945
Medical Expenses	34,644	186,438

Item	Number	Amount (Thousands)
State and Local Income Taxes	299,005	$ 8,004,869
Real Estate Taxes	237,896	1,134,952
Personal Property Taxes	128,952	72,934
Other Taxes	42,289	92,450
Total Taxes	320,718	9,305,104
Mortgage Interest	212,229	2,958,787
Points, Investment and Personal Interest	68,179	2,945,664
Total Interest[12]	225,218	5,904,447
Cash/Check Contributions	260,586	3,708,700
Non-Cash Contributions	162,008	5,077,870
Contribution Carryover	5,255	1,989,146
Total Contributions[13]	270,041	8,536,883
Casualty and Theft Losses	53	9,892
All Other Deductions[14]	94,793	1,504,122
Total Federal Itemized Deductions	330,199	21,775,830
Calif. Adjs. to Fed. Itemized Deductions[3]	350,724	6,980,272
California Itemized Deductions	264,268	12,904,802
California Standard Deductions	326,139	1,212,963
Personal Exemption Credit[15]	852,919	61,410
Dependent Exemption Credit	323,417	73,415
Senior/Blind Exemption Credits	86,734	6,245
Total Exemption Credits Allowed	501,982	116,744
Los Angeles Revitalization Zone Credit	73	514
Research and Development Credit	326	835
Manufacturer's Investment Credit	671	3,199
Other State Tax Credits	23,337	53,898
Other Special Credits	2,088	7,149
Renters Credit	18,143	883
Total Special Credits	26,021	65,609
G-1 Tax/5870A Tax	178	117
Alternative Minimum Tax	2,036	5,444
Other Taxes	15,100	3,928
Taxes Withheld	399,747	688,601
Estimated Taxes Paid	80,302	580,281
Excess State Disability Insurance (SDI)	6,027	443
Overpayment	340,032	301,124
Credit to Next Year's Tax	29,598	80,774
Total Voluntary Contributions	7,798	371
Refund	317,463	220,843
Tax Due	173,167	219,955
Remittance Amount	157,010	188,236

Footnotes follow this section.

TABLE 5[4,5]
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY- Sole Proprietorships
1999 Taxable Year

Major Industry Group*	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	8,663	$ 274,000	8,851	$ 136,034	17,514	$ 2,507,555	14,875	$ 182,729
Construction	125,715	3,293,620	22,387	260,037	148,102	6,982,180	138,394	257,802
Manufacturing	23,166	566,863	9,148	76,572	32,314	1,802,811	24,104	89,686
Durable Goods	10,311	244,582	4,793	38,826	15,104	795,718	11,661	38,774
Nondurable Goods	12,855	322,281	4,355	37,746	17,210	1,007,093	12,443	50,912
Services[16]	822,254	20,601,200	227,970	1,597,774	1,050,230	84,549,300	979,593	4,762,777
Professional, Scientific, & Technical Services	271,464	9,287,652	81,042	572,951	352,506	42,599,883	335,754	2,676,735
Administrative Services	96,673	1,319,183	18,825	118,040	115,501	5,121,555	108,241	207,340
Accommodation & Food Services	32,470	871,136	12,385	167,082	44,858	2,024,981	40,120	94,075
Arts, Entertainment, & Recreation	53,942	1,197,652	46,845	320,891	100,786	9,413,348	94,039	596,362
Health Services	129,258	4,843,709	22,995	185,787	152,255	12,471,991	144,442	680,979
Other Services	238,447	3,081,868	45,878	233,023	284,324	12,917,542	256,997	507,286
Trade	144,339	3,129,327	105,740	532,651	250,079	14,491,219	232,034	624,337
Retail	118,503	2,216,444	91,241	450,172	209,744	11,699,409	194,257	491,181
Wholesale	25,836	912,883	14,499	82,479	40,335	2,791,810	37,777	133,156
Finance, Insurance, and Real Estate	136,612	5,600,665	48,430	373,702	185,042	19,046,890	171,334	1,128,941
Finance, Investment & Insurance	45,037	1,948,401	18,431	151,602	63,468	7,933,915	60,646	499,369
Real Estate	91,575	3,652,264	29,999	222,100	121,574	11,112,975	110,688	629,572
Transportation and Public Utilities	2,589	27,794	867	8,445	3,455	172,589	3,450	7,099
Information	26,117	521,296	9,898	76,553	36,014	3,510,699	32,744	199,409
Nature of Business not Allocable	316,661	5,298,441	95,863	635,374	412,520	21,594,468	375,681	1,037,623
Totals	1,606,116	$ 39,313,206	529,154	$ 3,697,142	2,135,270	$ 154,657,711	1,972,209	$ 8,290,403

* Major industry group has been modified based on the North American Industry Classification System (NAICS).

Footnotes follow this section.

TABLE 6*
Personal Income Tax Statistics
COMPARISON BY COUNTY
1999 Taxable Year

COUNTY	Population[1] July 1, 1999	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	1,448,700	624,293	$37,361,789	$34,588	7	230,492	$68,162	5	$1,754,820
Alpine	1,170	300	11,504	28,444	22	155	51,315	20	340
Amador	33,650	13,421	538,814	29,846	18	7,041	47,719	28	16,138
Butte	200,600	73,388	2,602,568	23,191	44	32,605	41,120	43	78,642
Calaveras	38,350	15,492	625,122	29,426	20	8,399	45,688	32	18,449
Colusa	18,750	7,528	241,213	20,515	56	3,418	33,622	57	7,084
Contra Costa	932,000	407,151	28,564,771	39,153	4	175,470	74,890	4	1,401,527
Del Norte	27,450	7,695	260,308	24,804	38	3,768	42,144	41	6,654
El Dorado	152,400	55,880	3,680,954	36,701	5	29,922	61,548	8	127,454
Fresno	794,200	264,302	9,699,895	22,606	49	109,140	43,377	38	310,266
Glenn	26,900	9,485	293,101	21,733	55	4,702	34,449	56	7,204
Humboldt	126,100	47,167	1,648,187	23,585	43	19,830	43,397	37	49,412
Imperial	145,600	47,066	1,356,902	18,126	58	24,045	26,836	58	32,483
Inyo	18,050	7,758	290,778	25,690	34	3,600	47,237	30	8,892
Kern	651,700	205,224	7,648,494	24,544	40	93,653	44,280	35	222,452
Kings	127,300	34,401	1,134,129	23,029	47	15,824	39,856	46	27,733
Lake	55,400	19,482	641,158	23,043	46	9,154	37,845	49	16,627
Lassen	33,350	9,581	373,417	31,223	15	5,106	48,210	27	10,350
Los Angeles	9,790,000	3,576,051	177,875,341	25,308	36	1,252,590	46,730	31	7,688,418
Madera	116,600	37,742	1,270,488	22,263	53	18,215	39,613	47	34,658
Marin	246,700	121,155	13,341,036	42,879	1	45,890	93,510	1	845,393
Mariposa	15,900	6,051	213,448	25,080	37	2,980	40,599	45	5,973
Mendocino	86,500	34,087	1,268,049	23,862	42	14,762	42,005	42	41,292
Merced	207,000	67,512	2,173,166	22,116	54	30,853	38,090	48	54,564
Modoc	9,575	2,835	85,729	23,075	45	1,534	35,163	55	2,257
Mono	10,800	4,724	187,354	24,793	39	1,831	48,788	24	6,237
Monterey	390,900	145,666	6,899,406	26,503	32	59,162	48,510	25	276,342
Napa	124,200	50,126	2,987,424	32,385	11	21,746	56,840	14	136,131
Nevada	90,500	38,476	1,897,494	29,950	17	18,641	51,192	22	75,109
Orange	2,813,700	1,181,290	70,653,817	31,902	12	488,895	61,876	7	3,215,484
Placer	232,000	117,775	6,668,407	35,749	6	57,312	63,822	6	273,862
Plumas	20,200	7,781	298,463	27,913	26	4,056	44,913	34	8,906
Riverside	1,504,100	528,067	21,741,092	26,674	31	238,257	47,656	29	665,465
Sacramento	1,202,100	480,575	21,866,897	30,343	16	187,603	55,271	16	797,473
San Benito	49,700	20,443	976,715	31,312	14	9,619	59,256	13	34,124
San Bernardino	1,674,700	570,263	22,273,749	27,115	29	249,647	48,270	26	612,367
San Diego	2,883,500	1,129,345	58,314,848	28,660	21	461,812	53,192	18	2,431,464
San Francisco	797,200	403,075	31,596,295	33,623	8	103,267	55,792	15	1,901,399
San Joaquin	562,600	196,622	8,067,521	27,684	28	87,706	50,197	23	255,880
San Luis Obispo	240,500	96,991	4,343,383	28,376	23	43,323	51,342	19	156,837
San Mateo	727,300	327,444	35,303,994	40,132	3	129,012	78,050	3	2,259,165
Santa Barbara	408,600	157,493	9,064,731	28,084	24	64,924	51,311	21	430,864
Santa Clara	1,717,600	770,976	70,361,237	40,398	2	305,478	81,156	2	4,211,264
Santa Cruz	253,400	111,902	6,386,930	29,670	19	42,004	60,002	12	301,516
Shasta	165,000	61,560	2,370,023	25,492	35	30,691	42,325	40	71,750
Sierra	3,180	1,319	47,066	27,781	27	650	42,967	39	1,124
Siskiyou	43,750	16,725	541,138	22,814	48	8,431	36,268	52	14,480
Solano	394,300	156,401	7,019,259	33,528	9	68,397	60,159	11	214,868
Sonoma	447,300	201,310	10,665,649	32,426	10	82,348	60,491	10	446,137
Stanislaus	439,800	159,153	6,111,043	25,832	33	72,857	45,283	33	184,153
Sutter	77,700	29,098	1,066,183	24,278	41	14,328	40,664	44	32,131
Tehama	55,300	17,107	529,772	22,378	51	8,414	35,559	53	13,063
Trinity	13,050	4,405	144,780	22,310	52	2,222	36,309	51	4,079
Tulare	365,400	116,444	3,651,277	19,973	57	51,052	36,839	50	97,435
Tuolumne	52,800	20,254	778,615	26,700	30	10,133	43,407	36	23,767
Ventura	751,600	305,378	16,993,845	31,791	13	136,175	60,554	9	699,576
Yolo	158,900	64,139	2,946,815	27,997	25	26,593	54,886	17	108,656
Yuba	60,000	18,525	556,305	22,436	50	8,907	35,281	54	12,160
Resident Out-of-State	-	94,076	7,542,685	24,047	-	28,695	49,264	-	473,712
Nonresident[2]	-	374,144	121,484,631	55,563	-	202,200	95,361	-	836,358
Unallocated[3]	-	26,356	1,344,887	19,079	-	6,851	45,925	-	52,347
TOTAL									
58 Counties	34,036,000	13,205,919	$726,511,908	-	-	5,238,641	-	-	$32,742,350
All	-	13,700,495	$856,884,111	$29,376	-	5,476,387	$54,770	-	$34,104,767

Footnotes follow this section.

TABLE 7[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	2,749	752	74	905	$ -118,455	$ 88
$ 1 to 9,999	92,701	6,598	27,415	21,997	473,666	1,189
10,000 to 11,999	18,693	2,291	7,242	7,287	205,651	527
12,000 to 13,999	18,917	2,633	10,966	7,705	245,781	760
14,000 to 15,999	19,104	3,034	11,074	8,495	286,527	1,115
16,000 to 17,999	18,988	3,174	11,296	9,006	322,714	1,826
18,000 to 19,999	18,492	3,464	11,253	9,448	351,229	2,504
20,000 to 21,999	18,178	3,583	11,271	9,459	381,635	3,218
22,000 to 23,999	17,521	3,712	11,036	9,414	402,862	3,978
24,000 to 25,999	17,189	3,726	11,409	9,550	429,528	4,981
26,000 to 27,999	16,798	3,853	11,985	9,956	453,644	6,233
28,000 to 29,999	16,449	3,851	11,980	9,091	476,965	7,223
30,000 to 31,999	16,469	4,012	12,676	9,099	510,284	8,489
32,000 to 33,999	15,553	3,911	12,553	8,866	513,131	9,367
34,000 to 35,999	14,754	3,889	12,277	8,502	516,306	10,218
36,000 to 37,999	14,007	3,905	12,005	8,083	518,075	10,865
38,000 to 39,999	13,363	3,951	11,804	8,085	521,155	11,659
40,000 to 41,999	12,479	3,903	11,212	7,799	511,470	12,065
42,000 to 43,999	11,725	3,977	10,724	7,417	504,015	12,295
44,000 to 45,999	11,009	3,987	10,176	7,221	495,284	12,464
46,000 to 47,999	10,452	3,869	9,841	6,914	491,183	13,024
48,000 to 49,999	9,790	3,932	9,277	6,647	479,675	13,097
50,000 to 59,999	42,180	19,686	40,835	30,684	2,310,386	67,802
60,000 to 69,999	32,972	19,053	32,515	27,145	2,136,106	69,022
70,000 to 99,999	64,634	45,913	64,338	59,477	5,385,824	204,877
$ 100,000 and over	79,127	65,833	78,978	81,542	18,557,149	1,265,934
Total	624,293	230,492	466,212	389,794	$ 37,361,789	$ 1,754,820

ALPINE[b]						
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	109	24	36	49	$ 827	$ 2
18,000 to 27,999	39	12	23	22	889	9
28,000 to 37,999	31	20	21	28	1,007	10
38,000 to 47,999	24	16	21	16	1,021	16
$ 48,000 and over	97	83	95	65	7,759	304
Total	300	155	196	180	$ 11,504	$ 340

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	118	54	f	27	$ -8,513	
$ 1 to 9,999	2,091	291	576	408	10,873	$ 20
10,000 to 11,999	523	99	f	141	5,735	12
12,000 to 13,999	509	127	243	141	6,607	13
14,000 to 15,999	498	154	232	207	7,467	23
16,000 to 17,999	510	170	273	164	8,661	40
18,000 to 19,999	485	163	275	178	9,208	57
20,000 to 21,999	418	164	213	146	8,757	56
22,000 to 23,999	422	188	229	165	9,692	67
24,000 to 25,999	404	167	246	163	10,101	89
26,000 to 27,999	412	220	277	196	11,114	97
28,000 to 29,999	347	182	251	177	10,056	104
30,000 to 31,999	329	175	251	179	10,196	111
32,000 to 33,999	352	189	269	191	11,617	143
34,000 to 35,999	335	197	269	201	11,728	156
36,000 to 37,999	282	176	238	166	10,427	147
38,000 to 39,999	275	168	236	180	10,714	157
40,000 to 41,999	262	165	237	175	10,728	181
42,000 to 43,999	251	167	235	157	10,799	183
44,000 to 45,999	244	166	234	177	10,973	201
46,000 to 47,999	234	161	228	146	11,001	217
48,000 to 49,999	239	173	226	174	11,724	229
50,000 to 59,999	1,097	848	1,062	935	60,186	1,342
60,000 to 69,999	786	677	776	654	50,800	1,318
70,000 to 99,999	1,229	1,112	1,227	1,013	101,011	3,612
$ 100,000 and over	769	688	766	591	127,153	7,561
Total	13,421	7,041	9,269	7,052	$ 538,814	$ 16,138

BUTTE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	571	231	12	165	$ -14,609	$ 4
$ 1 to 9,999	15,889	1,969	3,604	4,529	85,686	120
10,000 to 11,999	3,461	666	971	1,513	38,072	57
12,000 to 13,999	3,443	800	1,732	1,560	44,771	94
14,000 to 15,999	3,331	858	1,671	1,676	49,915	173
16,000 to 17,999	3,035	975	1,488	1,607	51,541	217
18,000 to 19,999	2,935	1,018	1,530	1,608	55,787	302
20,000 to 21,999	2,551	951	1,328	1,463	53,525	347
22,000 to 23,999	2,480	958	1,330	1,494	57,065	425
24,000 to 25,999	2,319	1,044	1,381	1,396	57,915	487
26,000 to 27,999	2,155	957	1,440	1,352	58,192	587
28,000 to 29,999	1,971	926	1,351	1,228	57,094	622
30,000 to 31,999	1,855	917	1,366	1,172	57,476	675
32,000 to 33,999	1,723	922	1,309	1,205	56,839	706
34,000 to 35,999	1,620	896	1,295	1,104	56,707	788
36,000 to 37,999	1,521	885	1,259	1,082	56,261	817
38,000 to 39,999	1,416	865	1,234	1,014	55,225	863
40,000 to 41,999	1,336	829	1,169	1,005	54,736	914
42,000 to 43,999	1,235	810	1,117	949	53,071	902
44,000 to 45,999	1,134	772	1,047	903	51,023	923
46,000 to 47,999	1,147	807	1,074	1,004	53,876	988
48,000 to 49,999	1,003	743	958	953	49,151	925
50,000 to 59,999	4,171	3,192	4,070	3,698	228,174	5,215
60,000 to 69,999	3,046	2,547	3,024	2,941	197,075	5,331
70,000 to 99,999	4,629	4,083	4,612	4,689	381,147	13,648
$ 100,000 and over	3,411	2,984	3,395	3,348	656,851	42,514
Total	73,388	32,605	44,767	44,658	$ 2,602,568	$ 78,642

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	131	56	f	55	$ -6,517	$ 1
$ 1 to 9,999	2,570	425	591	540	13,638	19
10,000 to 11,999	582	130	f	205	6,429	11
12,000 to 13,999	577	162	279	191	7,495	17
14,000 to 15,999	613	205	283	236	9,213	26
16,000 to 17,999	608	206	280	259	10,334	41
18,000 to 19,999	565	242	273	242	10,713	50
20,000 to 21,999	478	201	255	196	10,026	60
22,000 to 23,999	449	211	236	175	10,330	68
24,000 to 25,999	471	236	271	214	11,765	89
26,000 to 27,999	398	225	261	192	10,744	87
28,000 to 29,999	426	236	281	264	12,368	111
30,000 to 31,999	379	212	270	206	11,742	121
32,000 to 33,999	375	223	274	258	12,387	134
34,000 to 35,999	372	229	292	237	13,034	157
36,000 to 37,999	369	231	297	240	13,660	176
38,000 to 39,999	293	189	242	206	11,422	149
40,000 to 41,999	317	213	282	242	12,994	188
42,000 to 43,999	277	196	243	215	11,908	173
44,000 to 45,999	297	203	270	246	13,351	231
46,000 to 47,999	265	190	253	193	12,444	217
48,000 to 49,999	279	212	263	217	13,655	243
50,000 to 59,999	1,220	985	1,185	1,012	66,837	1,385
60,000 to 69,999	896	735	883	774	58,027	1,532
70,000 to 99,999	1,395	1,243	1,391	1,221	114,311	3,943
$ 100,000 and over	890	803	883	666	152,811	9,219
Total	15,492	8,399	10,225	8,702	$ 625,122	$ 18,449

COLUSA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	91	40	f	39	$ -5,131	
$ 1 to 9,999	1,784	237	413	809	9,851	$ 11
10,000 to 11,999	385	84	108	323	4,209	7
12,000 to 13,999	400	118	124	401	5,204	9
14,000 to 15,999	340	127	117	358	5,089	11
16,000 to 17,999	354	127	121	398	6,009	22
18,000 to 19,999	330	119	132	365	6,266	29
20,000 to 21,999	310	140	113	343	6,487	29
22,000 to 23,999	279	137	110	340	6,416	37
24,000 to 25,999	276	147	105	393	6,905	39
26,000 to 27,999	224	122	107	299	6,046	43
28,000 to 29,999	216	116	104	280	6,258	53
30,000 to 31,999	208	113	118	249	6,446	67
32,000 to 33,999	177	101	113	202	5,831	66
34,000 to 35,999	145	88	96	203	5,080	54
36,000 to 37,999	143	91	108	173	5,292	70
38,000 to 39,999	121	79	83	173	4,726	67
40,000 to 41,999	109	75	85	141	4,463	60
42,000 to 43,999	99	73	92	89	4,255	64
44,000 to 45,999	104	80	93	124	4,679	67
46,000 to 47,999	86	68	f	96	4,035	66
48,000 to 49,999	99	83	94	106	4,850	85
50,000 to 59,999	348	278	336	383	19,068	418
60,000 to 69,999	238	201	238	231	15,400	446
70,000 to 99,999	365	315	365	372	30,021	1,156
$ 100,000 and over	297	259	293	260	63,456	4,110
Total	7,528	3,418	3,749	7,150	$ 241,213	$ 7,084

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	1,885	583	54	646	$ -83,307	$ 62
$ 1 to 9,999	60,236	3,634	22,228	11,742	292,859	1,043
10,000 to 11,999	10,927	1,299	4,705	3,936	120,149	370
12,000 to 13,999	10,898	1,647	6,167	4,416	141,645	486
14,000 to 15,999	10,820	1,876	6,171	4,816	162,181	675
16,000 to 17,999	10,691	1,981	6,180	4,909	181,590	1,032
18,000 to 19,999	10,236	2,134	6,134	5,128	194,428	1,372
20,000 to 21,999	10,002	2,252	6,070	5,090	210,015	1,727
22,000 to 23,999	9,944	2,313	6,044	5,197	228,668	2,164
24,000 to 25,999	9,575	2,435	6,123	5,375	239,336	2,583
26,000 to 27,999	9,416	2,474	6,554	5,291	254,242	3,213
28,000 to 29,999	9,490	2,551	6,800	5,299	275,171	3,881
30,000 to 31,999	9,224	2,547	6,958	5,271	285,924	4,391
32,000 to 33,999	8,943	2,588	7,112	5,131	295,047	4,983
34,000 to 35,999	8,439	2,596	6,845	5,002	295,330	5,327
36,000 to 37,999	8,273	2,689	6,992	4,975	305,935	5,894
38,000 to 39,999	7,936	2,753	6,890	4,738	309,460	6,303
40,000 to 41,999	7,590	2,721	6,677	4,699	311,020	6,733
42,000 to 43,999	7,263	2,810	6,583	4,469	312,172	6,962
44,000 to 45,999	6,806	2,773	6,249	4,470	306,307	7,051
46,000 to 47,999	6,593	2,819	6,090	4,593	309,745	7,448
48,000 to 49,999	6,274	2,801	5,879	4,466	307,393	7,597
50,000 to 59,999	28,584	14,796	27,510	22,158	1,567,593	42,284
60,000 to 69,999	23,438	14,686	23,061	20,175	1,520,130	45,482
70,000 to 99,999	48,292	36,667	48,013	47,327	4,035,667	144,494
$ 100,000 and over	65,371	57,045	65,222	70,772	16,186,071	1,087,970
Total	407,151	175,470	313,311	270,091	$ 28,564,771	$ 1,401,527

DEL NORTE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	56	28	f	16	$ -2,779	
$ 1 to 9,999	1,629	236	357	584	8,656	$ 13
10,000 to 11,999	320	82	108	155	3,521	6
12,000 to 13,999	334	78	156	161	4,344	9
14,000 to 15,999	342	91	150	213	5,119	13
16,000 to 17,999	291	103	119	193	4,934	18
18,000 to 19,999	284	98	136	168	5,391	26
20,000 to 21,999	261	110	125	176	5,482	31
22,000 to 23,999	244	113	130	128	5,599	38
24,000 to 25,999	215	101	126	118	5,373	43
26,000 to 27,999	233	118	148	173	6,279	58
28,000 to 29,999	226	125	159	152	6,558	62
30,000 to 31,999	199	108	138	156	6,167	61
32,000 to 33,999	186	115	130	179	6,140	63
34,000 to 35,999	160	106	108	144	5,602	60
36,000 to 37,999	156	91	126	122	5,773	81
38,000 to 39,999	149	98	132	123	5,820	82
40,000 to 41,999	120	76	f	124	4,918	77
42,000 to 43,999	145	97	130	153	6,238	96
44,000 to 45,999	142	98	128	162	6,376	101
46,000 to 47,999	150	104	140	140	7,048	125
48,000 to 49,999	177	134	173	157	8,683	168
50,000 to 59,999	575	459	553	648	31,333	632
60,000 to 69,999	383	345	378	496	24,746	594
70,000 to 99,999	463	437	462	490	38,070	1,302
$ 100,000 and over	255	217	255	275	44,915	2,896
Total	7,695	3,768	4,664	5,606	$ 260,308	$ 6,654

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	384	169	15	130	$ -19,412	$ 3
$ 1 to 9,999	8,827	778	3,042	1,336	44,298	111
10,000 to 11,999	1,770	278	715	502	19,437	54
12,000 to 13,999	1,774	361	961	623	23,080	66
14,000 to 15,999	1,722	431	920	605	25,809	93
16,000 to 17,999	1,542	455	778	617	26,208	119
18,000 to 19,999	1,562	509	871	635	29,678	183
20,000 to 21,999	1,480	507	818	667	31,042	218
22,000 to 23,999	1,390	525	771	696	31,941	240
24,000 to 25,999	1,306	534	799	638	32,675	293
26,000 to 27,999	1,214	512	798	625	32,761	329
28,000 to 29,999	1,163	520	822	576	33,684	369
30,000 to 31,999	1,212	550	894	691	37,622	468
32,000 to 33,999	1,120	554	844	671	36,936	462
34,000 to 35,999	1,106	599	867	667	38,712	526
36,000 to 37,999	1,049	572	840	704	38,816	537
38,000 to 39,999	1,076	620	907	707	41,976	618
40,000 to 41,999	1,018	580	881	678	41,749	671
42,000 to 43,999	939	575	838	633	40,373	700
44,000 to 45,999	965	617	895	702	43,418	754
46,000 to 47,999	900	590	825	731	42,306	753
48,000 to 49,999	939	620	877	738	45,992	867
50,000 to 59,999	4,149	3,049	4,004	3,655	227,684	4,802
60,000 to 69,999	3,520	2,944	3,463	3,424	228,280	5,563
70,000 to 99,999	7,076	6,339	7,052	7,766	590,796	19,557
$ 100,000 and over	6,677	6,134	6,664	7,693	1,915,094	89,098
Total	55,880	29,922	41,161	37,110	$ 3,680,954	$ 127,454

FRESNO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,607	739	42	777	$ -97,452	$ 58
$ 1 to 9,999	58,115	6,532	11,671	34,330	321,878	424
10,000 to 11,999	13,392	2,474	3,525	11,482	147,290	220
12,000 to 13,999	12,826	2,611	5,019	11,325	166,512	315
14,000 to 15,999	11,954	2,896	4,638	10,906	179,129	443
16,000 to 17,999	11,269	3,117	4,260	10,610	191,476	668
18,000 to 19,999	10,728	3,318	4,359	10,574	203,678	884
20,000 to 21,999	9,538	3,101	4,055	9,329	200,129	1,065
22,000 to 23,999	8,971	3,128	4,053	8,851	206,123	1,325
24,000 to 25,999	8,301	3,169	4,215	7,956	207,377	1,612
26,000 to 27,999	7,309	3,070	4,098	7,096	197,150	1,748
28,000 to 29,999	6,739	2,910	4,033	6,350	195,345	1,948
30,000 to 31,999	6,226	2,721	4,136	5,751	192,814	2,182
32,000 to 33,999	5,814	2,692	4,077	5,374	191,740	2,394
34,000 to 35,999	5,447	2,689	4,024	5,082	190,581	2,533
36,000 to 37,999	5,060	2,616	3,934	4,763	187,134	2,673
38,000 to 39,999	4,750	2,559	3,911	4,491	185,123	2,839
40,000 to 41,999	4,412	2,571	3,788	4,273	180,850	2,844
42,000 to 43,999	4,086	2,404	3,597	3,968	175,628	3,026
44,000 to 45,999	3,943	2,479	3,604	3,779	177,352	3,152
46,000 to 47,999	3,646	2,345	3,410	3,545	171,327	3,262
48,000 to 49,999	3,528	2,315	3,357	3,447	172,852	3,455
50,000 to 59,999	14,795	10,638	14,406	15,099	809,534	18,446
60,000 to 69,999	10,687	8,608	10,600	11,428	691,950	18,604
70,000 to 99,999	17,455	15,263	17,397	19,095	1,440,621	50,708
$ 100,000 and over	13,704	12,175	13,665	14,578	2,813,756	183,438
Total	264,302	109,140	147,874	234,259	$ 9,699,895	$ 310,266

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	110	55	f	49	$ -3,909	$ 1
$ 1 to 9,999	1,979	295	427	744	10,809	13
10,000 to 11,999	473	127	120	340	5,205	7
12,000 to 13,999	516	147	211	404	6,718	12
14,000 to 15,999	435	151	170	337	6,521	16
16,000 to 17,999	454	173	168	447	7,719	28
18,000 to 19,999	439	191	166	454	8,326	33
20,000 to 21,999	388	189	158	382	8,122	38
22,000 to 23,999	353	168	146	405	8,103	44
24,000 to 25,999	339	180	161	373	8,467	55
26,000 to 27,999	296	162	176	288	7,986	68
28,000 to 29,999	264	159	157	266	7,645	66
30,000 to 31,999	263	146	172	272	8,142	84
32,000 to 33,999	248	177	156	273	8,183	75
34,000 to 35,999	200	138	132	239	6,989	75
36,000 to 37,999	208	145	162	203	7,690	102
38,000 to 39,999	177	120	148	174	6,903	96
40,000 to 41,999	180	131	152	205	7,372	98
42,000 to 43,999	151	115	129	211	6,496	86
44,000 to 45,999	134	106	129	142	6,040	92
46,000 to 47,999	138	113	125	168	6,478	100
48,000 to 49,999	109	86	f	113	5,343	101
50,000 to 59,999	492	407	487	479	27,030	633
60,000 to 69,999	356	311	353	339	23,018	639
70,000 to 99,999	495	454	493	543	40,526	1,523
$ 100,000 and over	288	256	284	302	51,177	3,118
Total	9,485	4,702	5,088	8,152	$ 293,101	$ 7,204

HUMBOLDT					
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	356	134	f	115	$ -13,515	$ 1
$ 1 to 9,999	10,051	921	2,327	2,281	52,997	77
10,000 to 11,999	2,220	336	f	752	24,419	37
12,000 to 13,999	2,225	441	1,243	857	28,924	64
14,000 to 15,999	2,075	481	1,137	819	31,076	100
16,000 to 17,999	1,992	523	1,050	970	33,805	155
18,000 to 19,999	1,818	499	1,036	899	34,523	213
20,000 to 21,999	1,609	516	895	803	33,730	241
22,000 to 23,999	1,560	544	907	842	35,837	295
24,000 to 25,999	1,415	532	893	811	35,314	321
26,000 to 27,999	1,322	536	934	738	35,643	407
28,000 to 29,999	1,283	564	921	798	37,160	443
30,000 to 31,999	1,259	561	955	802	38,977	524
32,000 to 33,999	1,173	621	914	764	38,691	513
34,000 to 35,999	1,070	565	852	727	37,440	548
36,000 to 37,999	971	578	804	704	35,889	538
38,000 to 39,999	936	571	807	760	36,481	555
40,000 to 41,999	930	602	830	790	38,147	614
42,000 to 43,999	872	558	807	685	37,495	665
44,000 to 45,999	827	571	767	654	37,163	679
46,000 to 47,999	797	559	763	596	37,437	717
48,000 to 49,999	740	552	715	606	36,274	728
50,000 to 59,999	2,883	2,271	2,830	2,576	157,795	3,647
60,000 to 69,999	2,043	1,714	2,030	1,829	132,091	3,683
70,000 to 99,999	2,834	2,488	2,825	2,576	232,321	8,608
$ 100,000 and over	1,906	1,592	1,901	1,628	382,071	25,039
Total	47,167	19,830	29,826	26,382	$ 1,648,187	$ 49,412

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	189	94	f	131	$ -14,670	$ 1
$ 1 to 9,999	13,227	3,526	1,454	10,561	73,737	39
10,000 to 11,999	2,789	1,134	649	3,139	30,667	32
12,000 to 13,999	2,701	1,129	712	3,130	35,003	50
14,000 to 15,999	2,445	1,185	593	2,971	36,586	62
16,000 to 17,999	2,069	1,056	489	2,775	35,155	80
18,000 to 19,999	1,787	951	508	2,476	33,901	96
20,000 to 21,999	1,730	964	531	2,346	36,280	132
22,000 to 23,999	1,540	872	510	2,150	35,393	158
24,000 to 25,999	1,369	809	f	2,046	34,162	160
26,000 to 27,999	1,228	723	469	1,845	33,144	187
28,000 to 29,999	1,098	681	477	1,599	31,781	209
30,000 to 31,999	1,028	602	549	1,425	31,867	267
32,000 to 33,999	868	516	456	1,247	28,633	253
34,000 to 35,999	886	550	515	1,319	31,012	297
36,000 to 37,999	799	523	512	1,232	29,552	293
38,000 to 39,999	748	458	542	1,033	29,159	361
40,000 to 41,999	710	470	550	1,005	29,135	371
42,000 to 43,999	629	404	535	773	27,064	428
44,000 to 45,999	605	386	510	902	27,214	411
46,000 to 47,999	585	385	531	813	27,470	465
48,000 to 49,999	553	361	519	738	27,098	477
50,000 to 59,999	2,237	1,630	2,148	3,179	122,252	2,521
60,000 to 69,999	1,555	1,298	1,543	2,343	100,685	2,520
70,000 to 99,999	2,284	2,076	2,278	3,349	187,958	6,371
$ 100,000 and over	1,407	1,262	1,404	1,698	256,664	16,241
Total	47,066	24,045	19,435	58,225	$ 1,356,902	$ 32,483

INYO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	64	31	f	14	$ -1,316	
$ 1 to 9,999	1,581	164	375	455	7,760	$ 12
10,000 to 11,999	357	58	f	165	3,921	8
12,000 to 13,999	335	76	147	148	4,334	8
14,000 to 15,999	294	70	146	112	4,402	13
16,000 to 17,999	312	82	163	162	5,316	26
18,000 to 19,999	282	94	132	147	5,346	25
20,000 to 21,999	231	83	112	140	4,855	29
22,000 to 23,999	237	101	119	142	5,464	36
24,000 to 25,999	220	101	125	122	5,493	44
26,000 to 27,999	188	80	129	102	5,072	51
28,000 to 29,999	202	97	140	123	5,859	60
30,000 to 31,999	157	82	114	93	4,857	55
32,000 to 33,999	183	94	143	123	6,037	74
34,000 to 35,999	178	100	145	116	6,232	80
36,000 to 37,999	155	96	125	109	5,730	84
38,000 to 39,999	160	94	142	103	6,246	107
40,000 to 41,999	150	93	142	101	6,160	106
42,000 to 43,999	112	70	105	85	4,815	93
44,000 to 45,999	124	82	120	89	5,579	113
46,000 to 47,999	114	84	104	92	5,362	95
48,000 to 49,999	127	86	123	93	6,223	137
50,000 to 59,999	530	404	524	451	29,056	694
60,000 to 69,999	408	343	404	395	26,425	730
70,000 to 99,999	674	611	672	641	55,510	2,048
$ 100,000 and over	383	324	380	294	66,039	4,164
Total	7,758	3,600	4,921	4,617	$ 290,778	$ 8,892

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	1,149	538	32	504	$ -58,638	$ 38
$ 1 to 9,999	41,383	4,995	8,191	21,907	230,650	255
10,000 to 11,999	9,581	1,885	2,551	7,625	105,394	146
12,000 to 13,999	9,636	2,183	3,593	8,202	125,202	225
14,000 to 15,999	9,560	2,473	3,496	8,380	143,255	335
16,000 to 17,999	8,443	2,609	3,054	7,827	143,416	469
18,000 to 19,999	7,739	2,643	3,000	7,518	146,882	599
20,000 to 21,999	6,905	2,568	2,803	6,899	144,930	705
22,000 to 23,999	6,571	2,642	2,767	6,525	151,028	837
24,000 to 25,999	6,036	2,638	2,803	6,399	150,822	964
26,000 to 27,999	5,578	2,546	3,010	5,753	150,585	1,173
28,000 to 29,999	5,164	2,537	2,836	5,482	149,667	1,232
30,000 to 31,999	4,856	2,436	2,976	4,970	150,449	1,429
32,000 to 33,999	4,597	2,404	3,024	4,858	151,657	1,603
34,000 to 35,999	4,299	2,374	2,985	4,416	150,396	1,773
36,000 to 37,999	4,171	2,372	3,110	4,381	154,284	1,922
38,000 to 39,999	3,814	2,279	2,962	4,191	148,678	1,945
40,000 to 41,999	3,635	2,157	3,011	3,734	149,031	2,200
42,000 to 43,999	3,584	2,241	3,072	3,793	154,101	2,316
44,000 to 45,999	3,370	2,184	2,999	3,660	151,562	2,430
46,000 to 47,999	3,296	2,150	3,019	3,512	154,902	2,699
48,000 to 49,999	3,103	2,081	2,887	3,512	152,002	2,804
50,000 to 59,999	12,982	9,496	12,529	14,759	711,188	15,086
60,000 to 69,999	9,771	7,942	9,654	11,540	632,416	16,024
70,000 to 99,999	15,829	14,062	15,760	19,210	1,305,689	44,323
$ 100,000 and over	10,172	9,218	10,138	11,364	1,898,945	118,920
Total	205,224	93,653	116,262	190,921	$ 7,648,494	$ 222,452

KINGS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	188	105	f	134	$ -14,161	
$ 1 to 9,999	7,230	898	1,441	4,479	40,041	$ 107
10,000 to 11,999	1,686	310	466	1,480	18,523	25
12,000 to 13,999	1,659	398	596	1,562	21,549	40
14,000 to 15,999	1,572	424	552	1,440	23,554	64
16,000 to 17,999	1,484	455	496	1,508	25,229	78
18,000 to 19,999	1,432	526	531	1,577	27,192	107
20,000 to 21,999	1,327	538	515	1,491	27,851	132
22,000 to 23,999	1,209	538	464	1,445	27,753	143
24,000 to 25,999	1,056	511	f	1,299	26,409	150
26,000 to 27,999	1,039	476	546	1,097	28,053	230
28,000 to 29,999	1,026	566	537	1,233	29,738	230
30,000 to 31,999	841	454	486	985	26,046	230
32,000 to 33,999	793	441	480	937	26,139	267
34,000 to 35,999	778	471	504	943	27,206	287
36,000 to 37,999	701	424	492	911	25,923	293
38,000 to 39,999	655	406	505	757	25,538	330
40,000 to 41,999	612	427	477	760	25,079	307
42,000 to 43,999	549	370	471	650	23,600	331
44,000 to 45,999	540	371	485	624	24,310	388
46,000 to 47,999	554	389	518	641	26,019	423
48,000 to 49,999	510	359	486	628	24,968	452
50,000 to 59,999	2,113	1,621	2,054	2,525	115,689	2,367
60,000 to 69,999	1,443	1,242	1,430	1,843	93,367	2,304
70,000 to 99,999	2,191	2,010	2,171	2,719	179,974	6,022
$ 100,000 and over	1,213	1,094	1,205	1,436	208,539	12,428
Total	34,401	15,824	18,333	35,104	$ 1,134,129	$ 27,733

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	200	75	f	38	$ -6,854	$ 2
$ 1 to 9,999	3,953	647	652	1,352	21,385	18
10,000 to 11,999	936	219	f	400	10,286	13
12,000 to 13,999	894	234	375	453	11,608	20
14,000 to 15,999	979	312	411	556	14,700	36
16,000 to 17,999	833	289	345	458	14,148	49
18,000 to 19,999	856	328	405	494	16,276	80
20,000 to 21,999	746	300	364	482	15,659	86
22,000 to 23,999	659	298	334	403	15,132	98
24,000 to 25,999	657	288	393	388	16,438	136
26,000 to 27,999	595	309	381	347	16,072	136
28,000 to 29,999	549	272	372	342	15,904	157
30,000 to 31,999	472	246	333	311	14,628	152
32,000 to 33,999	475	257	384	274	15,674	200
34,000 to 35,999	438	262	340	314	15,322	191
36,000 to 37,999	421	261	344	320	15,569	206
38,000 to 39,999	372	222	328	244	14,505	236
40,000 to 41,999	362	239	322	265	14,815	242
42,000 to 43,999	331	229	308	219	14,237	237
44,000 to 45,999	297	218	276	248	13,365	229
46,000 to 47,999	293	203	279	219	13,762	260
48,000 to 49,999	266	198	256	205	13,038	250
50,000 to 59,999	1,149	893	1,125	1,000	62,707	1,398
60,000 to 69,999	795	655	787	756	51,472	1,390
70,000 to 99,999	1,254	1,101	1,245	1,183	102,775	3,697
$ 100,000 and over	700	599	698	586	118,532	7,107
Total	19,482	9,154	11,318	11,857	$ 641,158	$ 16,627

LASSEN						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	79	48	f	15	$ -2,655	$ 1
$ 1 to 9,999	1,664	243	402	621	8,797	16
10,000 to 11,999	336	64	f	165	3,697	8
12,000 to 13,999	355	89	171	204	4,594	11
14,000 to 15,999	323	103	161	151	4,842	15
16,000 to 17,999	291	91	155	135	4,942	30
18,000 to 19,999	296	97	153	182	5,592	31
20,000 to 21,999	266	108	136	163	5,596	33
22,000 to 23,999	245	95	145	133	5,643	43
24,000 to 25,999	286	130	164	188	7,152	55
26,000 to 27,999	259	117	189	147	6,991	78
28,000 to 29,999	254	131	169	193	7,371	73
30,000 to 31,999	223	117	163	150	6,908	78
32,000 to 33,999	235	135	184	136	7,751	95
34,000 to 35,999	223	120	176	167	7,804	104
36,000 to 37,999	227	148	176	195	8,397	105
38,000 to 39,999	222	148	192	182	8,653	119
40,000 to 41,999	212	142	184	189	8,699	127
42,000 to 43,999	253	153	223	252	10,890	194
44,000 to 45,999	180	120	171	164	8,097	135
46,000 to 47,999	195	138	188	177	9,158	177
48,000 to 49,999	209	152	197	219	10,253	183
50,000 to 59,999	882	709	863	939	48,244	1,029
60,000 to 69,999	618	540	615	700	39,966	1,050
70,000 to 99,999	899	834	898	1,010	73,635	2,560
$ 100,000 and over	349	334	348	373	62,401	4,000
Total	9,581	5,106	6,540	7,150	$ 373,417	$ 10,350

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	25,787	7,989	600	8,569	$ -1,810,203	$ 929
$ 1 to 9,999	674,712	70,517	127,612	295,784	3,673,034	5,101
10,000 to 11,999	159,825	25,950	42,557	116,921	1,759,867	2,606
12,000 to 13,999	165,018	30,500	64,548	127,997	2,143,802	4,048
14,000 to 15,999	158,672	33,382	61,872	128,382	2,378,575	6,010
16,000 to 17,999	147,748	34,578	58,597	127,052	2,509,715	9,132
18,000 to 19,999	138,750	35,458	59,151	122,526	2,633,513	12,297
20,000 to 21,999	128,175	34,821	56,477	115,317	2,689,672	15,229
22,000 to 23,999	117,239	33,351	54,041	104,803	2,694,820	18,213
24,000 to 25,999	110,128	32,890	56,291	98,416	2,751,273	22,489
26,000 to 27,999	103,125	32,242	58,468	92,645	2,782,804	27,060
28,000 to 29,999	95,841	30,945	56,754	84,843	2,778,025	30,320
30,000 to 31,999	90,671	30,009	58,064	79,104	2,809,697	34,581
32,000 to 33,999	84,223	28,946	58,122	73,137	2,778,208	38,217
34,000 to 35,999	78,025	27,934	56,772	68,151	2,729,915	41,192
36,000 to 37,999	73,762	27,619	55,936	65,618	2,728,139	43,921
38,000 to 39,999	68,043	26,534	54,197	60,313	2,652,618	45,944
40,000 to 41,999	63,830	25,534	52,644	56,286	2,616,033	48,583
42,000 to 43,999	58,703	24,851	49,604	52,803	2,523,354	49,416
44,000 to 45,999	54,059	23,723	47,191	48,812	2,431,802	49,970
46,000 to 47,999	51,255	23,315	45,745	46,265	2,408,377	52,154
48,000 to 49,999	47,472	22,221	43,255	42,506	2,325,360	53,132
50,000 to 59,999	197,818	101,744	187,239	180,142	10,825,257	278,580
60,000 to 69,999	144,528	86,744	141,295	136,402	9,355,648	276,337
70,000 to 99,999	250,825	176,452	248,435	247,329	20,809,587	751,604
$ 100,000 and over	287,817	224,341	286,299	270,333	83,896,449	5,771,353
Total	3,576,051	1,252,590	2,081,766	2,850,456	$ 177,875,341	$ 7,688,418

MADERA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	294	164	f	162	$ -19,504	$ 16
$ 1 to 9,999	8,547	1,213	1,596	5,360	47,762	50
10,000 to 11,999	1,843	421	517	1,653	20,194	30
12,000 to 13,999	1,776	486	610	1,623	23,086	40
14,000 to 15,999	1,767	548	624	1,625	26,510	58
16,000 to 17,999	1,596	564	532	1,566	27,099	84
18,000 to 19,999	1,478	577	581	1,457	28,039	115
20,000 to 21,999	1,408	610	529	1,465	29,573	131
22,000 to 23,999	1,229	602	f	1,259	28,222	146
24,000 to 25,999	1,144	551	520	1,167	28,565	192
26,000 to 27,999	1,009	551	519	1,038	27,211	188
28,000 to 29,999	937	550	539	918	27,123	204
30,000 to 31,999	883	499	546	892	27,363	230
32,000 to 33,999	823	485	546	811	27,160	270
34,000 to 35,999	758	471	530	760	26,525	286
36,000 to 37,999	703	449	553	666	25,985	307
38,000 to 39,999	695	454	539	721	27,096	368
40,000 to 41,999	632	424	527	654	25,909	350
42,000 to 43,999	650	454	567	727	27,968	405
44,000 to 45,999	566	391	518	537	25,454	447
46,000 to 47,999	560	436	512	595	26,319	423
48,000 to 49,999	565	427	540	596	27,666	480
50,000 to 59,999	2,261	1,854	2,203	2,559	123,956	2,495
60,000 to 69,999	1,705	1,469	1,693	1,870	110,672	2,815
70,000 to 99,999	2,436	2,222	2,426	2,602	200,384	7,032
$ 100,000 and over	1,477	1,343	1,472	1,407	274,151	17,496
Total	37,742	18,215	20,240	34,690	$ 1,270,488	$ 34,658

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	1,204	288	36	345	$ -78,314	$ 292
$ 1 to 9,999	17,350	780	6,754	1,588	81,744	425
10,000 to 11,999	2,966	275	1,261	620	32,564	149
12,000 to 13,999	2,931	326	1,856	699	38,155	166
14,000 to 15,999	2,862	385	1,839	705	42,937	198
16,000 to 17,999	2,770	424	1,844	759	47,066	306
18,000 to 19,999	2,839	498	1,892	896	53,867	435
20,000 to 21,999	2,793	501	1,902	854	58,646	554
22,000 to 23,999	2,657	507	1,868	749	61,161	694
24,000 to 25,999	2,618	510	1,897	837	65,376	854
26,000 to 27,999	2,513	526	1,943	801	67,868	1,036
28,000 to 29,999	2,480	529	1,948	815	71,896	1,186
30,000 to 31,999	2,537	551	2,078	835	78,639	1,449
32,000 to 33,999	2,447	542	2,102	722	80,751	1,688
34,000 to 35,999	2,265	553	1,971	713	79,275	1,723
36,000 to 37,999	2,262	519	2,028	722	83,651	1,938
38,000 to 39,999	2,109	553	1,931	704	82,203	2,062
40,000 to 41,999	2,101	586	1,909	758	86,114	2,193
42,000 to 43,999	1,986	589	1,830	730	85,363	2,302
44,000 to 45,999	1,834	585	1,701	645	82,517	2,291
46,000 to 47,999	1,829	609	1,695	722	85,970	2,465
48,000 to 49,999	1,759	554	1,678	642	86,189	2,608
50,000 to 59,999	7,485	2,889	7,201	2,987	410,564	13,364
60,000 to 69,999	6,121	2,848	5,960	2,835	396,810	14,030
70,000 to 99,999	12,817	7,679	12,663	7,840	1,073,526	42,906
$ 100,000 and over	27,620	21,284	27,517	23,073	10,086,498	748,076
Total	121,155	45,890	97,304	53,596	$ 13,341,036	$ 845,393

MARIPOSA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	64	25	f	5	$ -1,632	
$ 1 to 9,999	1,068	179	210	250	5,507	$ 9
10,000 to 11,999	262	62	85	75	2,900	4
12,000 to 13,999	260	69	138	88	3,398	8
14,000 to 15,999	278	79	157	99	4,169	16
16,000 to 17,999	243	67	136	91	4,117	22
18,000 to 19,999	244	90	137	130	4,619	27
20,000 to 21,999	253	86	146	122	5,312	39
22,000 to 23,999	233	100	139	111	5,360	45
24,000 to 25,999	223	98	145	110	5,556	52
26,000 to 27,999	178	85	133	62	4,793	54
28,000 to 29,999	185	98	133	110	5,356	59
30,000 to 31,999	169	79	135	98	5,240	67
32,000 to 33,999	160	95	128	100	5,263	64
34,000 to 35,999	154	95	123	91	5,389	69
36,000 to 37,999	118	68	96	79	4,374	69
38,000 to 39,999	130	88	112	83	5,071	82
40,000 to 41,999	125	90	112	80	5,135	82
42,000 to 43,999	103	78	88	69	4,430	74
44,000 to 45,999	89	65	f	68	4,002	68
46,000 to 47,999	105	78	100	75	4,927	95
48,000 to 49,999	98	73	94	83	4,796	96
50,000 to 59,999	396	336	385	355	21,840	465
60,000 to 69,999	294	255	293	301	18,905	491
70,000 to 99,999	387	345	385	330	32,116	1,189
$ 100,000 and over	232	197	228	147	42,505	2,726
Total	6,051	2,980	3,920	3,212	$ 213,448	$ 5,973

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	285	115	10	70	$ -8,011	$ 3
$ 1 to 9,999	6,940	779	1,490	2,242	36,878	51
10,000 to 11,999	1,508	284	456	787	16,592	32
12,000 to 13,999	1,606	361	754	858	20,826	43
14,000 to 15,999	1,488	374	694	831	22,321	63
16,000 to 17,999	1,445	422	705	933	24,566	106
18,000 to 19,999	1,387	408	685	980	26,330	142
20,000 to 21,999	1,269	451	635	928	26,599	163
22,000 to 23,999	1,197	426	632	816	27,536	210
24,000 to 25,999	1,111	443	644	768	27,779	244
26,000 to 27,999	1,048	453	659	741	28,289	281
28,000 to 29,999	944	417	604	716	27,355	284
30,000 to 31,999	870	430	604	658	26,936	306
32,000 to 33,999	798	398	589	612	26,319	347
34,000 to 35,999	751	392	598	509	26,264	388
36,000 to 37,999	728	422	587	571	26,925	396
38,000 to 39,999	686	392	577	578	26,732	419
40,000 to 41,999	680	413	607	528	27,859	456
42,000 to 43,999	583	370	541	459	25,058	448
44,000 to 45,999	583	424	538	530	26,205	422
46,000 to 47,999	519	347	491	446	24,380	467
48,000 to 49,999	492	348	481	446	24,107	504
50,000 to 59,999	2,015	1,517	1,971	1,731	110,103	2,567
60,000 to 69,999	1,426	1,204	1,415	1,247	92,220	2,549
70,000 to 99,999	2,132	1,850	2,122	1,936	174,796	6,347
$ 100,000 and over	1,596	1,322	1,591	1,135	353,086	24,054
Total	34,087	14,762	20,680	22,056	$ 1,268,049	$ 41,292

MERCED						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	484	276	12	246	$ -24,448	$ 2
$ 1 to 9,999	14,672	1,928	2,652	8,908	80,807	74
10,000 to 11,999	3,311	726	847	3,028	36,450	47
12,000 to 13,999	3,313	803	1,238	3,073	43,054	78
14,000 to 15,999	3,123	887	1,161	2,930	46,801	111
16,000 to 17,999	3,061	1,018	1,078	3,101	51,987	168
18,000 to 19,999	2,990	1,064	1,171	3,139	56,757	236
20,000 to 21,999	2,662	1,010	1,096	2,900	55,855	284
22,000 to 23,999	2,407	1,026	1,011	2,563	55,301	317
24,000 to 25,999	2,207	1,049	1,038	2,458	55,113	377
26,000 to 27,999	2,000	1,022	1,040	2,304	53,933	405
28,000 to 29,999	1,824	955	947	2,213	52,856	431
30,000 to 31,999	1,681	941	973	1,922	52,106	466
32,000 to 33,999	1,524	855	938	1,841	50,260	507
34,000 to 35,999	1,516	907	980	1,829	53,012	559
36,000 to 37,999	1,408	920	1,011	1,627	52,055	601
38,000 to 39,999	1,379	872	1,059	1,619	53,770	699
40,000 to 41,999	1,264	833	1,022	1,548	51,816	698
42,000 to 43,999	1,169	820	969	1,474	50,220	696
44,000 to 45,999	1,061	777	914	1,411	47,730	686
46,000 to 47,999	1,021	744	941	1,196	47,990	766
48,000 to 49,999	967	734	894	1,214	47,340	792
50,000 to 59,999	3,943	3,130	3,830	4,867	215,636	4,400
60,000 to 69,999	2,686	2,297	2,664	3,369	173,851	4,418
70,000 to 99,999	3,759	3,395	3,742	4,520	308,357	10,690
$ 100,000 and over	2,080	1,864	2,067	2,251	404,558	26,055
Total	67,512	30,853	35,295	67,551	$ 2,173,166	$ 54,564

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	62	35	f	20	$ -4,080	
$ 1 to 9,999	607	126	149	175	3,010	$ 4
10,000 to 11,999	110	32	f	59	1,206	1
12,000 to 13,999	121	46	54	54	1,569	4
14,000 to 15,999	127	51	48	72	1,902	6
16,000 to 17,999	120	55	47	49	2,027	8
18,000 to 19,999	116	56	57	75	2,219	11
20,000 to 21,999	105	47	58	50	2,206	13
22,000 to 23,999	92	53	57	38	2,107	14
24,000 to 25,999	95	58	51	70	2,377	14
26,000 to 27,999	76	41	54	50	2,057	19
28,000 to 29,999	74	44	45	60	2,143	18
30,000 to 31,999	72	46	58	40	2,241	26
32,000 to 33,999	63	45	52	42	2,081	22
34,000 to 35,999	76	55	55	64	2,656	30
36,000 to 37,999	74	54	67	58	2,728	32
38,000 to 39,999	53	39	48	31	2,067	33
40,000 to 41,999	61	37	59	28	2,495	51
42,000 to 43,999	53	42	50	49	2,277	33
44,000 to 45,999	43	34	39	45	1,937	27
46,000 to 47,999	36	27	34	45	1,687	29
48,000 to 49,999	47	37	46	48	2,304	44
50,000 to 59,999	197	155	194	180	10,762	264
60,000 to 69,999	130	115	128	117	8,431	241
70,000 to 99,999	146	131	146	146	11,853	461
$ 100,000 and over	79	73	78	71	13,464	853
Total	2,835	1,534	1,709	1,736	$ 85,729	$ 2,257

MONO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	35	16	f	19	$ -973	
$ 1 to 9,999	868	66	218	182	4,658	$ 8
10,000 to 11,999	197	26	f	83	2,173	2
12,000 to 13,999	218	29	127	80	2,832	8
14,000 to 15,999	234	32	150	91	3,487	12
16,000 to 17,999	216	30	135	110	3,666	21
18,000 to 19,999	203	40	130	100	3,855	27
20,000 to 21,999	168	40	105	95	3,547	29
22,000 to 23,999	142	36	80	102	3,270	27
24,000 to 25,999	204	70	124	146	5,090	47
26,000 to 27,999	133	52	92	72	3,590	42
28,000 to 29,999	102	35	78	60	2,951	43
30,000 to 31,999	117	47	84	75	3,625	54
32,000 to 33,999	108	40	81	71	3,570	57
34,000 to 35,999	86	42	71	51	3,009	50
36,000 to 37,999	99	58	74	76	3,648	54
38,000 to 39,999	95	45	82	76	3,700	64
40,000 to 41,999	88	46	77	60	3,614	60
42,000 to 43,999	77	48	72	55	3,304	57
44,000 to 45,999	73	47	68	47	3,276	61
46,000 to 47,999	69	50	64	56	3,231	60
48,000 to 49,999	74	52	68	56	3,624	66
50,000 to 59,999	287	203	276	208	15,678	384
60,000 to 69,999	199	149	197	170	12,917	364
70,000 to 99,999	331	280	326	275	27,630	962
$ 100,000 and over	301	252	300	242	58,381	3,679
Total	4,724	1,831	3,130	2,658	$ 187,354	$ 6,237

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	838	294	18	305	$ -52,644	$ 8
$ 1 to 9,999	26,507	2,548	6,161	13,224	147,613	231
10,000 to 11,999	6,683	1,056	1,666	5,853	73,457	102
12,000 to 13,999	6,306	1,294	2,403	5,551	81,909	150
14,000 to 15,999	5,979	1,336	2,377	5,420	89,712	232
16,000 to 17,999	5,713	1,414	2,329	5,247	96,993	371
18,000 to 19,999	5,310	1,520	2,402	4,830	100,816	508
20,000 to 21,999	5,142	1,607	2,345	4,848	107,895	639
22,000 to 23,999	4,780	1,501	2,289	4,357	109,914	784
24,000 to 25,999	4,520	1,517	2,359	4,102	112,919	969
26,000 to 27,999	4,187	1,488	2,420	3,828	112,987	1,171
28,000 to 29,999	3,948	1,505	2,316	3,562	114,444	1,255
30,000 to 31,999	3,706	1,444	2,440	3,273	114,849	1,453
32,000 to 33,999	3,488	1,396	2,419	3,133	115,081	1,581
34,000 to 35,999	3,302	1,455	2,383	3,159	115,545	1,687
36,000 to 37,999	3,065	1,402	2,267	2,942	113,326	1,742
38,000 to 39,999	2,952	1,446	2,332	2,792	115,111	1,865
40,000 to 41,999	2,632	1,301	2,135	2,571	107,900	1,883
42,000 to 43,999	2,442	1,329	2,021	2,434	104,994	1,914
44,000 to 45,999	2,315	1,248	2,047	2,148	104,101	2,009
46,000 to 47,999	2,124	1,164	1,904	1,998	99,771	2,078
48,000 to 49,999	2,128	1,237	1,954	2,021	104,229	2,259
50,000 to 59,999	8,618	5,432	8,193	8,378	471,743	11,402
60,000 to 69,999	6,415	4,698	6,297	6,304	415,514	11,471
70,000 to 99,999	11,320	9,164	11,227	11,308	939,023	32,944
$ 100,000 and over	11,246	9,366	11,196	9,372	2,882,206	195,634
Total	145,666	59,162	87,900	122,960	$ 6,899,406	$ 276,342

NAPA					
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	333	125	f	123	$ -23,821	$ 7
$ 1 to 9,999	7,349	511	2,563	1,350	38,305	94
10,000 to 11,999	1,647	206	f	611	18,136	46
12,000 to 13,999	1,612	239	885	676	20,959	54
14,000 to 15,999	1,686	335	916	813	25,242	87
16,000 to 17,999	1,691	385	932	907	28,719	142
18,000 to 19,999	1,617	405	897	1,011	30,713	188
20,000 to 21,999	1,682	466	965	1,037	35,362	272
22,000 to 23,999	1,570	464	917	1,011	36,127	316
24,000 to 25,999	1,465	476	882	1,016	36,653	368
26,000 to 27,999	1,490	526	953	1,062	40,199	445
28,000 to 29,999	1,369	491	922	937	39,674	493
30,000 to 31,999	1,301	482	924	880	40,308	569
32,000 to 33,999	1,300	497	1,002	867	42,881	671
34,000 to 35,999	1,184	476	903	893	41,393	676
36,000 to 37,999	1,125	456	917	736	41,583	763
38,000 to 39,999	1,076	491	891	857	41,950	754
40,000 to 41,999	1,040	482	887	780	42,651	832
42,000 to 43,999	944	477	820	774	40,621	765
44,000 to 45,999	922	477	822	716	41,480	856
46,000 to 47,999	800	423	739	603	37,586	834
48,000 to 49,999	843	504	794	675	41,310	887
50,000 to 59,999	3,438	2,162	3,301	2,847	188,671	4,785
60,000 to 69,999	2,559	1,843	2,518	2,276	165,962	4,666
70,000 to 99,999	4,681	3,823	4,648	4,296	388,641	13,743
$ 100,000 and over	5,402	4,524	5,386	4,622	1,506,119	102,818
Total	50,126	21,746	35,990	32,376	$ 2,967,424	$ 136,131

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	358	154	f	119	$ -10,812	$ 2
$ 1 to 9,999	6,596	646	2,028	1,077	34,053	91
10,000 to 11,999	1,350	235	f	423	14,881	26
12,000 to 13,999	1,451	301	760	441	18,884	46
14,000 to 15,999	1,370	346	728	458	20,578	68
16,000 to 17,999	1,383	373	737	520	23,501	117
18,000 to 19,999	1,230	362	670	518	23,360	135
20,000 to 21,999	1,210	423	629	569	25,387	162
22,000 to 23,999	1,171	414	654	541	26,948	207
24,000 to 25,999	1,069	400	658	514	26,684	236
26,000 to 27,999	1,076	466	710	577	29,064	287
28,000 to 29,999	998	451	700	488	28,931	318
30,000 to 31,999	967	458	697	564	29,955	350
32,000 to 33,999	868	465	676	467	28,634	343
34,000 to 35,999	819	438	668	405	28,673	412
36,000 to 37,999	799	431	668	452	29,559	437
38,000 to 39,999	791	467	677	471	30,843	483
40,000 to 41,999	761	471	662	491	31,210	491
42,000 to 43,999	715	448	642	454	30,730	518
44,000 to 45,999	679	461	611	535	30,561	491
46,000 to 47,999	629	416	591	398	29,566	572
48,000 to 49,999	641	451	601	480	31,387	571
50,000 to 59,999	2,738	2,042	2,643	2,092	150,185	3,293
60,000 to 69,999	2,093	1,705	2,065	1,833	135,640	3,540
70,000 to 99,999	3,619	3,108	3,588	3,243	298,808	10,349
$ 100,000 and over	3,095	2,709	3,080	2,627	750,285	51,564
Total	38,476	18,641	26,585	20,757	$ 1,897,494	$ 75,109

ORANGE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	7,502	2,576	209	2,698	$ -539,088	$ 391
$ 1 to 9,999	189,135	16,627	53,841	51,623	982,409	2,125
10,000 to 11,999	40,579	6,213	14,120	22,048	446,499	1,016
12,000 to 13,999	42,392	7,403	19,823	26,035	551,319	1,392
14,000 to 15,999	41,881	8,444	19,527	27,920	627,823	2,010
16,000 to 17,999	39,981	9,003	18,741	28,721	679,225	3,004
18,000 to 19,999	38,347	9,617	18,982	28,975	728,116	4,061
20,000 to 21,999	36,256	9,729	18,255	27,378	761,015	5,090
22,000 to 23,999	34,126	9,558	18,008	25,356	784,423	6,216
24,000 to 25,999	32,886	9,765	18,695	25,078	821,652	7,686
26,000 to 27,999	30,787	9,727	19,128	23,373	830,759	9,151
28,000 to 29,999	29,756	9,546	19,196	22,229	862,711	10,644
30,000 to 31,999	28,392	9,330	19,553	21,679	879,845	12,021
32,000 to 33,999	26,848	9,230	19,596	19,763	885,725	13,411
34,000 to 35,999	25,614	9,232	19,491	19,046	896,201	14,630
36,000 to 37,999	24,374	9,281	19,267	18,283	901,465	15,575
38,000 to 39,999	22,765	9,117	18,562	17,561	887,695	16,222
40,000 to 41,999	21,420	8,827	18,052	16,455	877,912	17,026
42,000 to 43,999	20,033	8,624	17,170	15,885	861,192	17,490
44,000 to 45,999	19,159	8,554	16,901	15,126	861,949	18,178
46,000 to 47,999	17,849	8,348	16,038	14,144	838,571	18,593
48,000 to 49,999	16,835	8,326	15,373	13,622	824,703	18,747
50,000 to 59,999	73,248	40,299	69,290	61,652	4,013,043	100,835
60,000 to 69,999	58,349	37,687	57,036	52,780	3,782,696	106,614
70,000 to 99,999	115,985	88,785	115,033	115,408	9,676,310	331,283
$ 100,000 and over	146,791	125,047	146,250	155,666	36,929,647	2,462,073
Total	1,181,290	488,895	806,137	868,504	$ 70,653,817	$ 3,215,484

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	720	306	26	273	$ -27,882	$ 11
$ 1 to 9,999	17,953	1,330	6,330	2,655	90,440	243
10,000 to 11,999	3,625	509	1,429	1,081	39,828	103
12,000 to 13,999	3,799	588	2,185	1,223	49,456	153
14,000 to 15,999	3,766	706	2,226	1,352	56,419	217
16,000 to 17,999	3,554	771	2,078	1,410	60,403	319
18,000 to 19,999	3,373	839	1,998	1,374	64,027	423
20,000 to 21,999	3,304	890	1,962	1,388	69,372	548
22,000 to 23,999	3,109	946	1,821	1,481	71,488	606
24,000 to 25,999	2,878	947	1,789	1,419	71,846	704
26,000 to 27,999	2,863	1,035	2,015	1,331	77,221	892
28,000 to 29,999	2,761	1,014	1,964	1,356	80,034	991
30,000 to 31,999	2,609	1,036	1,956	1,438	80,853	1,061
32,000 to 33,999	2,437	1,028	1,901	1,320	80,391	1,178
34,000 to 35,999	2,441	1,094	1,979	1,342	85,430	1,346
36,000 to 37,999	2,243	1,052	1,874	1,299	83,015	1,334
38,000 to 39,999	2,290	1,108	1,951	1,439	89,261	1,489
40,000 to 41,999	2,217	1,168	1,927	1,506	90,900	1,564
42,000 to 43,999	2,054	1,121	1,825	1,402	88,269	1,570
44,000 to 45,999	2,043	1,180	1,869	1,529	91,973	1,706
46,000 to 47,999	1,843	1,065	1,692	1,355	86,620	1,736
48,000 to 49,999	1,850	1,127	1,732	1,432	90,665	1,874
50,000 to 59,999	8,530	5,720	8,222	7,217	467,600	10,623
60,000 to 69,999	6,992	5,431	6,871	6,614	453,382	11,651
70,000 to 99,999	14,146	12,279	14,078	15,217	1,177,766	39,080
$ 100,000 and over	14,375	13,022	14,336	16,294	2,999,629	192,439
Total	117,775	57,312	88,036	75,747	$ 6,668,407	$ 273,862

PLUMAS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	71	41	f	12	$ -2,364	
$ 1 to 9,999	1,487	207	378	294	7,403	$ 11
10,000 to 11,999	297	64	f	95	3,266	6
12,000 to 13,999	281	70	137	95	3,659	8
14,000 to 15,999	286	79	141	123	4,293	12
16,000 to 17,999	255	93	111	122	4,331	19
18,000 to 19,999	290	124	135	158	5,502	32
20,000 to 21,999	258	110	132	152	5,418	36
22,000 to 23,999	219	94	123	122	5,048	36
24,000 to 25,999	233	110	145	122	5,815	51
26,000 to 27,999	223	113	143	115	6,016	58
28,000 to 29,999	202	99	143	107	5,860	69
30,000 to 31,999	193	98	147	116	5,990	74
32,000 to 33,999	202	119	151	146	6,665	81
34,000 to 35,999	180	110	143	125	6,301	81
36,000 to 37,999	181	114	146	140	6,694	92
38,000 to 39,999	162	107	141	109	6,300	92
40,000 to 41,999	187	122	171	139	7,665	137
42,000 to 43,999	154	101	143	107	6,621	119
44,000 to 45,999	155	116	138	131	6,973	113
46,000 to 47,999	166	124	160	125	7,806	148
48,000 to 49,999	134	93	130	126	6,558	131
50,000 to 59,999	553	465	539	493	30,358	663
60,000 to 69,999	412	356	411	396	26,778	732
70,000 to 99,999	637	594	634	563	52,740	1,918
$ 100,000 and over	363	333	362	254	66,769	4,187
Total	7,781	4,056	5,093	4,487	$ 298,463	$ 8,906

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	3,610	1,473	88	1,132	$ -154,692	$ 26
$ 1 to 9,999	95,192	11,058	19,270	41,473	519,936	600
10,000 to 11,999	22,798	4,158	6,370	15,884	250,757	359
12,000 to 13,999	23,274	4,883	9,099	16,948	302,533	574
14,000 to 15,999	22,562	5,716	8,743	17,213	338,253	832
16,000 to 17,999	21,125	5,921	8,387	17,157	358,683	1,250
18,000 to 19,999	19,435	6,001	8,250	16,122	368,936	1,650
20,000 to 21,999	18,137	6,002	7,642	15,932	380,724	1,938
22,000 to 23,999	17,084	6,218	7,445	15,387	392,681	2,338
24,000 to 25,999	15,867	6,159	7,727	14,429	396,401	2,772
26,000 to 27,999	14,692	6,096	8,025	13,772	396,438	3,232
28,000 to 29,999	13,725	5,923	7,793	13,236	397,927	3,583
30,000 to 31,999	12,860	5,830	7,902	12,420	398,496	3,909
32,000 to 33,999	11,950	5,707	7,761	11,561	394,210	4,261
34,000 to 35,999	11,424	5,712	7,811	11,337	399,728	4,616
36,000 to 37,999	10,958	5,723	7,812	11,329	405,278	4,968
38,000 to 39,999	10,477	5,733	7,792	11,190	408,620	5,294
40,000 to 41,999	9,886	5,615	7,675	10,479	405,217	5,623
42,000 to 43,999	9,247	5,544	7,498	9,973	397,554	5,719
44,000 to 45,999	8,666	5,244	7,293	9,593	389,816	6,036
46,000 to 47,999	8,398	5,326	7,318	9,562	394,676	6,294
48,000 to 49,999	7,971	5,162	7,097	9,056	390,592	6,674
50,000 to 59,999	34,846	24,633	32,777	41,020	1,908,910	37,090
60,000 to 69,999	27,170	21,581	26,576	33,488	1,759,694	40,908
70,000 to 99,999	45,184	39,255	44,899	56,512	3,730,964	117,148
$ 100,000 and over	31,549	27,584	31,432	33,469	6,408,760	397,768
Total	528,087	238,257	310,482	469,674	$ 21,741,092	$ 665,465

SACRAMENTO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,012	722	58	677	$ -73,231	$ 28
$ 1 to 9,999	75,565	6,766	19,853	23,719	401,553	709
10,000 to 11,999	16,956	2,295	6,055	7,932	186,636	373
12,000 to 13,999	17,630	2,671	9,605	8,977	229,068	599
14,000 to 15,999	17,538	3,057	9,513	9,735	263,008	898
16,000 to 17,999	16,919	3,299	9,405	9,442	287,494	1,446
18,000 to 19,999	16,352	3,377	9,448	9,402	310,553	2,009
20,000 to 21,999	16,028	3,626	9,234	9,782	336,448	2,520
22,000 to 23,999	15,102	3,626	8,987	9,147	347,341	3,099
24,000 to 25,999	14,972	3,807	9,586	9,010	374,190	3,953
26,000 to 27,999	14,684	3,958	10,267	8,558	396,364	4,984
28,000 to 29,999	14,149	4,079	10,032	8,631	410,245	5,470
30,000 to 31,999	13,870	4,134	10,308	8,664	429,675	6,282
32,000 to 33,999	12,741	4,210	10,054	8,068	420,227	6,704
34,000 to 35,999	11,938	4,242	9,739	7,710	417,632	7,078
36,000 to 37,999	11,137	4,326	9,345	7,490	411,957	7,389
38,000 to 39,999	10,398	4,166	9,091	6,933	405,460	7,765
40,000 to 41,999	9,741	4,206	8,649	6,938	399,389	7,922
42,000 to 43,999	9,016	4,027	8,225	6,357	387,614	8,184
44,000 to 45,999	8,633	4,162	8,024	6,268	388,510	8,407
46,000 to 47,999	8,461	4,240	7,943	6,269	397,652	9,023
48,000 to 49,999	8,110	4,167	7,760	6,095	397,368	9,377
50,000 to 59,999	34,755	20,181	33,956	27,985	1,904,741	49,956
60,000 to 69,999	26,094	18,668	25,873	23,538	1,689,889	49,111
70,000 to 99,999	44,129	36,417	44,014	43,261	3,656,468	132,891
$ 100,000 and over	33,645	29,174	33,568	33,425	7,090,646	461,298
Total	480,575	187,603	338,592	314,013	$ 21,866,897	$ 797,473

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	132	47	f	63	$ -10,810	$ 1
$ 1 to 9,999	3,623	307	1,057	1,263	19,373	37
10,000 to 11,999	722	124	268	472	7,919	18
12,000 to 13,999	757	143	330	591	9,804	28
14,000 to 15,999	717	176	328	509	10,757	35
16,000 to 17,999	639	155	293	522	10,869	47
18,000 to 19,999	598	151	271	467	11,343	60
20,000 to 21,999	625	180	283	560	13,097	81
22,000 to 23,999	562	177	253	754	12,918	91
24,000 to 25,999	542	209	258	541	13,555	102
26,000 to 27,999	514	205	272	532	13,880	122
28,000 to 29,999	478	190	256	532	13,851	136
30,000 to 31,999	476	198	277	532	14,730	166
32,000 to 33,999	433	204	268	474	14,296	172
34,000 to 35,999	432	199	285	489	15,097	192
36,000 to 37,999	378	183	265	411	13,989	191
38,000 to 39,999	398	213	295	455	15,530	216
40,000 to 41,999	311	163	f	338	12,737	192
42,000 to 43,999	347	190	285	365	14,933	252
44,000 to 45,999	333	172	291	338	14,979	287
46,000 to 47,999	314	192	270	386	14,763	256
48,000 to 49,999	273	178	248	297	13,372	253
50,000 to 59,999	1,320	922	1,224	1,599	72,431	1,468
60,000 to 69,999	1,168	911	1,144	1,454	75,743	1,837
70,000 to 99,999	2,431	2,112	2,418	3,190	202,442	6,322
$ 100,000 and over	1,920	1,718	1,916	2,242	355,119	21,563
Total	20,443	9,619	13,296	19,376	$ 976,715	$ 34,124

SAN BERNARDINO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,783	1,133	67	1,245	$ -97,487	$ 43
$ 1 to 9,999	104,221	11,306	22,659	45,980	563,285	715
10,000 to 11,999	24,203	4,061	7,449	17,121	266,212	432
12,000 to 13,999	24,696	4,920	10,149	18,833	320,952	654
14,000 to 15,999	23,881	5,543	9,636	19,148	357,960	951
16,000 to 17,999	22,099	5,809	8,802	19,078	375,340	1,353
18,000 to 19,999	20,504	5,859	8,732	18,276	389,151	1,766
20,000 to 21,999	19,074	5,924	8,120	17,975	400,366	2,100
22,000 to 23,999	17,848	6,002	7,737	17,124	410,234	2,441
24,000 to 25,999	16,897	6,158	8,087	16,820	422,192	3,035
26,000 to 27,999	15,988	6,029	8,538	16,251	431,476	3,553
28,000 to 29,999	15,270	6,143	8,405	15,563	442,649	3,973
30,000 to 31,999	14,670	6,231	8,750	15,399	454,604	4,474
32,000 to 33,999	13,722	6,228	8,740	14,272	452,639	4,869
34,000 to 35,999	12,712	6,019	8,541	13,570	444,815	5,157
36,000 to 37,999	12,368	6,067	8,722	13,589	457,359	5,596
38,000 to 39,999	11,755	6,234	8,723	13,166	458,439	5,903
40,000 to 41,999	11,282	6,148	8,736	13,000	462,417	6,365
42,000 to 43,999	10,721	6,257	8,575	12,500	460,915	6,592
44,000 to 45,999	10,056	5,970	8,299	12,177	452,452	6,819
46,000 to 47,999	9,616	6,009	8,363	11,597	451,801	7,265
48,000 to 49,999	9,067	5,720	8,057	11,080	444,228	7,548
50,000 to 59,999	39,032	26,954	36,728	48,295	2,136,950	41,937
60,000 to 69,999	29,443	23,199	28,868	37,783	1,906,866	44,834
70,000 to 99,999	48,224	42,382	47,939	63,379	3,981,659	123,794
$ 100,000 and over	30,131	27,342	30,055	36,977	5,426,279	320,196
Total	570,263	249,647	337,477	540,198	$ 22,273,749	$ 612,367

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	6,342	2,064	177	2,052	$ -343,974	$ 192
$ 1 to 9,999	187,681	16,838	47,481	53,848	990,264	1,833
10,000 to 11,999	43,484	6,464	15,009	22,190	478,623	936
12,000 to 13,999	45,739	8,017	23,205	25,556	594,605	1,466
14,000 to 15,999	45,492	9,387	22,935	27,896	682,005	2,198
16,000 to 17,999	43,657	10,220	22,361	27,769	741,868	3,451
18,000 to 19,999	40,447	10,620	21,778	26,672	767,894	4,579
20,000 to 21,999	38,337	10,720	20,920	25,318	804,647	5,673
22,000 to 23,999	36,538	10,827	20,507	23,897	839,831	6,989
24,000 to 25,999	34,401	10,941	20,940	22,590	859,748	8,459
26,000 to 27,999	32,551	10,878	21,236	21,568	878,545	10,168
28,000 to 29,999	30,285	10,715	20,444	20,245	877,847	11,111
30,000 to 31,999	28,662	10,530	20,607	19,366	888,152	12,376
32,000 to 33,999	26,955	10,437	20,329	18,381	889,054	13,404
34,000 to 35,999	25,245	10,301	19,710	17,433	883,298	14,323
36,000 to 37,999	23,921	10,298	19,447	16,915	884,722	15,195
38,000 to 39,999	22,489	10,275	18,949	16,094	876,846	15,847
40,000 to 41,999	20,790	9,848	17,930	15,291	852,228	16,182
42,000 to 43,999	19,489	9,708	17,085	14,994	837,755	16,444
44,000 to 45,999	18,339	9,500	16,608	13,905	825,182	16,994
46,000 to 47,999	17,570	9,359	16,094	13,780	825,612	17,688
48,000 to 49,999	16,635	9,110	15,569	13,108	814,951	18,186
50,000 to 59,999	70,437	43,373	67,500	59,102	3,858,992	94,272
60,000 to 69,999	54,219	38,195	53,205	49,188	3,511,411	97,256
70,000 to 99,999	97,397	77,375	96,703	94,428	8,083,239	280,448
$ 100,000 and over	102,243	85,812	101,810	98,963	26,111,503	1,745,796
Total	1,129,345	461,812	758,539	760,549	$ 58,314,848	$ 2,431,464

SAN FRANCISCO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,535	492	52	483	$ -119,018	$ 65
$ 1 to 9,999	56,061	4,874	12,803	9,999	294,464	659
10,000 to 11,999	12,770	1,767	4,613	3,453	140,466	289
12,000 to 13,999	12,926	2,013	8,196	3,912	168,073	490
14,000 to 15,999	12,520	2,002	8,191	3,723	187,683	779
16,000 to 17,999	12,737	2,202	8,644	4,069	216,568	1,368
18,000 to 19,999	12,535	2,268	8,824	4,204	238,053	1,969
20,000 to 21,999	12,173	2,319	8,587	4,269	255,650	2,617
22,000 to 23,999	11,994	2,335	8,666	4,143	275,913	3,224
24,000 to 25,999	11,884	2,353	8,998	4,284	297,045	4,126
26,000 to 27,999	11,868	2,400	9,498	4,156	320,392	5,324
28,000 to 29,999	11,515	2,304	9,404	3,969	333,885	6,199
30,000 to 31,999	11,241	2,246	9,595	3,636	348,272	7,235
32,000 to 33,999	10,808	2,139	9,501	3,603	356,572	8,212
34,000 to 35,999	10,170	2,090	9,127	3,347	355,759	8,923
36,000 to 37,999	9,884	2,092	9,042	3,275	365,623	9,809
38,000 to 39,999	9,253	2,026	8,649	3,108	360,802	10,272
40,000 to 41,999	8,691	1,946	8,235	2,940	356,273	10,792
42,000 to 43,999	8,004	1,808	7,641	2,795	344,027	10,963
44,000 to 45,999	7,423	1,807	7,145	2,556	333,966	11,111
46,000 to 47,999	7,064	1,774	6,846	2,567	331,925	11,475
48,000 to 49,999	6,583	1,785	6,402	2,493	322,501	11,483
50,000 to 59,999	27,332	7,926	26,857	10,218	1,495,815	58,724
60,000 to 69,999	20,052	6,817	19,879	7,950	1,297,685	56,697
70,000 to 99,999	35,699	14,719	35,506	15,785	2,967,890	147,376
$ 100,000 and over	49,353	26,763	49,168	23,374	19,750,010	1,511,215
Total	403,075	103,267	310,069	138,311	$ 31,596,295	$ 1,901,399

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	1,064	485	23	526	$ -52,143	$ 29
$ 1 to 9,999	35,703	3,827	8,604	13,558	192,436	274
10,000 to 11,999	8,171	1,392	2,617	5,334	89,843	157
12,000 to 13,999	8,119	1,684	3,756	5,338	105,518	238
14,000 to 15,999	7,834	1,846	3,571	5,530	117,410	358
16,000 to 17,999	7,458	1,995	3,325	5,654	126,732	522
18,000 to 19,999	6,873	2,007	3,306	5,386	130,491	689
20,000 to 21,999	6,580	2,030	3,264	5,092	138,055	869
22,000 to 23,999	6,006	2,031	3,002	4,847	138,118	1,028
24,000 to 25,999	5,949	2,108	3,255	5,017	148,631	1,253
26,000 to 27,999	5,405	2,056	3,279	4,460	145,864	1,430
28,000 to 29,999	5,113	2,027	3,242	4,229	148,154	1,617
30,000 to 31,999	4,972	1,959	3,331	4,156	154,076	1,868
32,000 to 33,999	4,658	2,065	3,308	4,041	153,629	2,002
34,000 to 35,999	4,416	2,048	3,263	3,973	154,544	2,137
36,000 to 37,999	4,234	2,023	3,300	3,860	156,569	2,320
38,000 to 39,999	3,912	2,049	3,194	3,658	152,518	2,362
40,000 to 41,999	3,790	2,091	3,214	3,607	155,350	2,523
42,000 to 43,999	3,573	2,067	3,115	3,992	153,624	2,594
44,000 to 45,999	3,431	2,003	3,085	3,501	154,365	2,720
46,000 to 47,999	3,200	1,961	2,905	3,372	150,401	2,729
48,000 to 49,999	3,034	1,913	2,849	3,278	148,625	2,917
50,000 to 59,999	13,304	9,435	12,911	14,797	728,951	15,849
60,000 to 69,999	10,365	8,377	10,262	12,285	671,034	17,099
70,000 to 99,999	17,730	15,662	17,679	21,812	1,465,677	49,583
$ 100,000 and over	11,728	10,565	11,695	13,328	2,239,051	140,712
Total	196,622	87,706	125,355	164,631	$ 8,067,521	$ 255,880

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	874	356	17	277	$ -36,093	$ 15
$ 1 to 9,999	17,659	1,534	5,100	3,572	93,901	258
10,000 to 11,999	3,854	539	1,271	1,339	42,425	83
12,000 to 13,999	3,836	672	2,081	1,427	49,841	127
14,000 to 15,999	3,698	794	2,022	1,493	55,442	189
16,000 to 17,999	3,436	889	1,853	1,544	58,392	275
18,000 to 19,999	3,337	981	1,812	1,719	63,360	367
20,000 to 21,999	3,091	988	1,719	1,544	64,865	531
22,000 to 23,999	2,835	974	1,607	1,454	65,187	533
24,000 to 25,999	2,801	1,055	1,738	1,433	70,032	665
26,000 to 27,999	2,608	1,043	1,695	1,541	70,416	742
28,000 to 29,999	2,475	1,069	1,647	1,482	71,762	807
30,000 to 31,999	2,350	1,056	1,702	1,348	72,820	939
32,000 to 33,999	2,321	1,049	1,756	1,341	76,551	1,079
34,000 to 35,999	2,160	1,042	1,695	1,361	75,579	1,119
36,000 to 37,999	2,031	1,030	1,653	1,254	75,102	1,178
38,000 to 39,999	1,933	1,055	1,625	1,275	75,325	1,242
40,000 to 41,999	1,799	1,005	1,573	1,235	73,736	1,263
42,000 to 43,999	1,717	1,029	1,534	1,215	73,814	1,309
44,000 to 45,999	1,654	1,000	1,499	1,214	74,403	1,355
46,000 to 47,999	1,530	952	1,396	1,168	71,879	1,404
48,000 to 49,999	1,504	952	1,408	1,227	73,696	1,498
50,000 to 59,999	6,361	4,449	6,153	5,226	348,031	7,923
60,000 to 69,999	5,049	3,998	4,988	4,643	326,893	8,506
70,000 to 99,999	8,634	7,339	8,584	8,023	716,121	24,618
$ 100,000 and over	7,444	6,473	7,413	6,730	1,539,901	98,811
Total	96,991	43,323	65,541	56,085	$ 4,343,383	$ 156,837

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	1,799	493	34	473	$ -96,625	$ 35
$ 1 to 9,999	44,009	2,551	16,457	5,466	214,682	787
10,000 to 11,999	8,066	900	3,564	2,106	88,733	298
12,000 to 13,999	8,466	1,174	5,086	2,630	110,040	408
14,000 to 15,999	8,392	1,354	5,120	2,999	125,855	575
16,000 to 17,999	8,416	1,492	5,250	3,186	143,034	904
18,000 to 19,999	8,441	1,600	5,490	3,289	160,219	1,289
20,000 to 21,999	8,151	1,610	5,320	3,310	171,020	1,582
22,000 to 23,999	8,116	1,815	5,242	3,614	186,622	1,924
24,000 to 25,999	8,029	1,799	5,555	3,582	200,646	2,495
26,000 to 27,999	7,879	1,831	5,841	3,614	212,553	3,097
28,000 to 29,999	7,744	1,928	5,842	3,557	224,584	3,501
30,000 to 31,999	7,753	1,902	6,164	3,508	240,256	4,178
32,000 to 33,999	7,445	1,936	6,115	3,482	245,623	4,665
34,000 to 35,999	7,283	1,973	6,201	3,411	254,857	5,279
36,000 to 37,999	6,843	1,893	5,942	3,362	253,060	5,629
38,000 to 39,999	6,480	1,926	5,777	3,208	252,704	5,925
40,000 to 41,999	6,209	2,029	5,606	3,209	254,486	6,278
42,000 to 43,999	5,958	2,013	5,445	3,176	256,111	6,529
44,000 to 45,999	5,556	1,983	5,149	3,096	249,999	6,686
46,000 to 47,999	5,310	1,964	4,967	3,017	249,482	6,892
48,000 to 49,999	5,163	1,996	4,879	3,001	252,910	7,281
50,000 to 59,999	22,124	10,043	21,239	13,759	1,213,070	37,459
60,000 to 69,999	17,990	9,721	17,620	12,564	1,167,204	39,975
70,000 to 99,999	36,861	24,520	36,591	29,679	3,078,624	121,755
$ 100,000 and over	58,961	46,566	58,807	52,380	25,594,247	1,983,740
Total	327,444	129,012	259,303	178,678	$ 35,303,994	$ 2,259,165

SANTA BARBARA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,193	382	29	388	$ -103,748	$ 22
$ 1 to 9,999	27,943	2,450	7,198	9,240	148,119	288
10,000 to 11,999	6,220	973	1,963	3,473	68,372	133
12,000 to 13,999	6,261	1,165	3,063	3,744	81,379	195
14,000 to 15,999	6,050	1,300	2,988	3,773	90,774	284
16,000 to 17,999	5,976	1,521	2,950	4,054	101,613	458
18,000 to 19,999	5,642	1,556	2,933	4,042	107,102	625
20,000 to 21,999	5,296	1,641	2,764	3,864	111,215	747
22,000 to 23,999	4,831	1,525	2,621	3,567	111,101	908
24,000 to 25,999	4,748	1,566	2,830	3,380	118,629	1,156
26,000 to 27,999	4,410	1,603	2,827	3,100	119,028	1,321
28,000 to 29,999	4,151	1,551	2,657	3,138	120,311	1,460
30,000 to 31,999	3,998	1,544	2,816	2,751	123,875	1,663
32,000 to 33,999	3,705	1,529	2,710	2,734	122,250	1,834
34,000 to 35,999	3,456	1,463	2,661	2,450	120,906	1,952
36,000 to 37,999	3,373	1,499	2,665	2,449	124,804	2,132
38,000 to 39,999	3,192	1,461	2,628	2,301	124,477	2,284
40,000 to 41,999	2,871	1,419	2,422	2,211	117,716	2,186
42,000 to 43,999	2,743	1,411	2,374	2,157	117,879	2,302
44,000 to 45,999	2,678	1,462	2,393	2,195	120,550	2,414
46,000 to 47,999	2,428	1,356	2,240	1,917	114,124	2,430
48,000 to 49,999	2,238	1,276	2,081	1,773	109,664	2,472
50,000 to 59,999	9,546	6,167	9,121	8,090	522,801	12,719
60,000 to 69,999	7,394	5,329	7,238	6,511	478,619	13,442
70,000 to 99,999	12,678	10,041	12,521	11,631	1,051,845	36,893
$ 100,000 and over	14,472	11,734	14,386	11,929	4,741,326	338,546
Total	157,493	64,924	103,079	106,862	$ 9,064,731	$ 430,864

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	3,197	891	69	989	$ -150,143	$ 164
$ 1 to 9,999	107,046	7,608	35,960	22,398	532,122	1,667
10,000 to 11,999	20,155	2,634	8,713	7,947	221,475	671
12,000 to 13,999	20,039	2,894	11,504	8,911	260,377	896
14,000 to 15,999	20,154	3,239	11,363	10,023	302,209	1,283
16,000 to 17,999	20,229	3,606	11,463	10,829	343,734	1,943
18,000 to 19,999	20,104	3,835	12,042	11,020	381,904	2,771
20,000 to 21,999	19,335	3,865	11,605	11,386	405,991	3,420
22,000 to 23,999	19,108	4,196	11,589	11,268	439,450	4,248
24,000 to 25,999	18,560	4,181	12,060	11,189	463,838	5,319
26,000 to 27,999	17,941	4,226	12,543	10,863	484,318	6,586
28,000 to 29,999	17,528	4,244	12,553	10,364	508,133	7,588
30,000 to 31,999	17,412	4,407	13,174	10,579	539,616	8,862
32,000 to 33,999	16,444	4,336	13,030	9,963	542,424	9,784
34,000 to 35,999	15,905	4,454	13,012	9,839	556,604	10,883
36,000 to 37,999	15,178	4,375	12,840	9,554	561,410	12,005
38,000 to 39,999	14,388	4,419	12,603	8,943	560,958	12,671
40,000 to 41,999	13,854	4,397	12,345	8,778	567,975	13,549
42,000 to 43,999	13,079	4,448	11,842	8,400	562,306	13,974
44,000 to 45,999	12,611	4,433	11,584	8,223	567,393	14,763
46,000 to 47,999	11,847	4,362	11,007	7,983	556,747	15,038
48,000 to 49,999	11,387	4,403	10,725	7,729	557,820	15,835
50,000 to 59,999	50,193	21,768	48,323	35,112	2,751,561	85,983
60,000 to 69,999	40,838	21,072	40,122	30,413	2,648,037	92,529
70,000 to 99,999	86,506	54,978	85,993	72,706	7,234,768	295,889
$ 100,000 and over	147,938	118,207	147,590	148,343	47,960,212	3,572,943
Total	770,976	305,478	595,654	503,752	$ 70,361,237	$ 4,211,264

SANTA CRUZ						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	766	220	18	234	$ -25,904	$ 52
$ 1 to 9,999	19,662	1,468	5,124	6,734	107,026	202
10,000 to 11,999	4,556	601	1,419	2,842	50,089	89
12,000 to 13,999	4,248	636	2,175	2,422	55,245	137
14,000 to 15,999	4,007	679	2,120	2,456	60,036	199
16,000 to 17,999	3,917	771	2,009	2,556	66,526	324
18,000 to 19,999	3,727	834	2,011	2,648	70,751	428
20,000 to 21,999	3,492	866	1,905	2,629	73,275	533
22,000 to 23,999	3,316	870	1,869	2,326	76,253	660
24,000 to 25,999	3,076	880	1,848	2,144	76,935	782
26,000 to 27,999	2,954	859	1,934	2,038	79,722	963
28,000 to 29,999	2,668	814	1,790	1,876	77,378	1,060
30,000 to 31,999	2,629	814	1,933	1,638	81,485	1,245
32,000 to 33,999	2,543	794	1,943	1,696	83,807	1,430
34,000 to 35,999	2,271	781	1,791	1,502	79,476	1,428
36,000 to 37,999	2,212	799	1,793	1,520	81,840	1,505
38,000 to 39,999	2,079	777	1,741	1,476	81,079	1,623
40,000 to 41,999	2,018	774	1,746	1,397	82,679	1,795
42,000 to 43,999	1,882	793	1,663	1,352	80,869	1,759
44,000 to 45,999	1,720	782	1,553	1,305	77,410	1,697
46,000 to 47,999	1,615	730	1,482	1,151	75,909	1,809
48,000 to 49,999	1,619	766	1,514	1,107	79,315	2,005
50,000 to 59,999	6,682	3,693	6,390	5,071	365,686	9,702
60,000 to 69,999	5,465	3,413	5,376	4,339	353,918	10,857
70,000 to 99,999	10,110	7,449	10,040	8,530	843,073	31,262
$ 100,000 and over	12,668	10,141	12,626	11,332	3,253,051	227,968
Total	111,902	42,004	75,813	74,321	$ 6,386,930	$ 301,516

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	497	236	12	189	$ -15,683	$ 5
$ 1 to 9,999	11,838	1,606	2,782	3,288	63,066	98
10,000 to 11,999	2,612	530	780	1,097	28,755	47
12,000 to 13,999	2,748	714	1,310	1,289	35,707	74
14,000 to 15,999	2,625	726	1,272	1,263	39,313	120
16,000 to 17,999	2,531	806	1,198	1,336	42,998	181
18,000 to 19,999	2,400	877	1,256	1,192	45,587	241
20,000 to 21,999	2,159	913	1,074	1,191	45,314	276
22,000 to 23,999	1,966	875	1,064	1,048	45,179	312
24,000 to 25,999	1,881	894	1,093	1,171	47,008	359
26,000 to 27,999	1,797	930	1,129	1,229	48,483	411
28,000 to 29,999	1,619	863	1,108	997	46,936	462
30,000 to 31,999	1,622	930	1,124	1,101	50,256	496
32,000 to 33,999	1,471	889	1,080	1,041	48,544	534
34,000 to 35,999	1,407	853	1,043	1,083	49,236	600
36,000 to 37,999	1,429	898	1,155	1,099	52,860	706
38,000 to 39,999	1,300	848	1,087	1,011	50,688	705
40,000 to 41,999	1,216	830	1,054	1,007	49,825	738
42,000 to 43,999	1,123	782	1,001	940	48,257	740
44,000 to 45,999	1,101	792	1,011	991	49,541	815
46,000 to 47,999	1,040	758	991	924	48,882	846
48,000 to 49,999	962	746	921	846	47,082	848
50,000 to 59,999	3,973	3,245	3,874	3,762	217,346	4,557
60,000 to 69,999	2,983	2,607	2,947	2,885	192,862	4,997
70,000 to 99,999	4,384	3,940	4,362	4,449	359,927	12,740
$ 100,000 and over	2,876	2,603	2,862	2,903	632,053	39,843
Total	61,560	30,691	38,590	39,332	$ 2,370,023	$ 71,750

SIERRA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	17	10	f	4	$ -285	
$ 1 to 9,999	267	35	59	45	1,302	$ 2
10,000 to 11,999	50	f	19	17	549	1
12,000 to 13,999	43	15	22	9	567	3
14,000 to 15,999	45	10	32	6	670	3
16,000 to 17,999	65	23	30	25	1,099	4
18,000 to 19,999	41	14	23	17	780	5
20,000 to 21,999	40	15	25	11	830	6
22,000 to 23,999	39	19	22	24	894	6
24,000 to 25,999	32	14	18	16	800	7
26,000 to 27,999	23	f	16	10	619	6
28,000 to 29,999	26	12	f	28	750	5
30,000 to 31,999	51	25	40	30	1,577	22
32,000 to 33,999	39	24	27	32	1,288	15
34,000 to 35,999	33	15	25	27	1,158	17
36,000 to 37,999	34	23	31	17	1,254	17
38,000 to 39,999	31	19	29	12	1,209	23
40,000 to 41,999	28	19	24	23	1,150	16
42,000 to 43,999	41	31	34	51	1,762	25
44,000 to 45,999	33	25	28	35	1,485	23
46,000 to 47,999	27	21	26	31	1,274	21
48,000 to 49,999	23	16	20	28	1,126	20
50,000 to 59,999	94	71	92	93	5,168	112
60,000 to 69,999	67	60	67	64	4,327	112
70,000 to 99,999	90	82	89	100	7,228	255
$ 100,000 and over	40	34	40	37	6,503	398
Total	1,319	650	850	792	$ 47,086	$ 1,124

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	254	131	f	108	$ -10,842	
$ 1 to 9,999	3,661	600	805	1,002	19,089	$ 26
10,000 to 11,999	773	190	217	370	8,491	12
12,000 to 13,999	784	230	326	436	10,185	17
14,000 to 15,999	702	259	300	363	10,510	27
16,000 to 17,999	665	258	293	359	11,313	44
18,000 to 19,999	673	297	344	326	12,770	64
20,000 to 21,999	608	279	310	386	12,743	77
22,000 to 23,999	595	291	339	335	13,665	96
24,000 to 25,999	470	248	281	292	11,746	89
26,000 to 27,999	525	291	342	314	14,187	119
28,000 to 29,999	496	277	353	296	14,396	149
30,000 to 31,999	456	276	325	296	14,123	143
32,000 to 33,999	451	296	330	337	14,872	159
34,000 to 35,999	386	258	277	341	13,494	156
36,000 to 37,999	375	257	317	267	13,879	177
38,000 to 39,999	344	243	298	255	13,416	181
40,000 to 41,999	356	255	317	276	14,563	217
42,000 to 43,999	299	229	279	248	12,852	199
44,000 to 45,999	271	209	251	246	12,192	188
46,000 to 47,999	248	190	231	243	11,637	198
48,000 to 49,999	223	183	f	202	10,935	204
50,000 to 59,999	973	823	945	882	53,274	1,176
60,000 to 69,999	693	605	687	585	44,792	1,230
70,000 to 99,999	918	812	914	813	75,438	2,795
$ 100,000 and over	526	444	520	420	107,418	6,741
Total	16,725	8,431	9,819	9,998	$ 541,138	$ 14,480

SOLANO						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	522	199	11	202	$ -17,491	$ 4
$ 1 to 9,999	23,996	1,509	7,593	6,089	123,499	257
10,000 to 11,999	4,981	575	2,062	2,227	54,834	129
12,000 to 13,999	5,081	711	2,737	2,380	66,074	186
14,000 to 15,999	4,960	854	2,643	2,591	74,334	272
16,000 to 17,999	4,756	949	2,540	2,621	80,910	408
18,000 to 19,999	4,793	1,053	2,628	2,907	91,010	556
20,000 to 21,999	4,645	1,052	2,669	2,742	97,579	727
22,000 to 23,999	4,502	1,200	2,560	2,744	103,637	868
24,000 to 25,999	4,361	1,267	2,560	2,884	108,948	1,014
26,000 to 27,999	4,299	1,298	2,852	2,821	116,014	1,297
28,000 to 29,999	4,237	1,355	2,849	2,871	122,913	1,484
30,000 to 31,999	4,136	1,424	2,936	2,959	128,196	1,625
32,000 to 33,999	3,834	1,347	2,886	2,764	126,459	1,799
34,000 to 35,999	3,654	1,429	2,823	2,724	127,876	1,860
36,000 to 37,999	3,384	1,405	2,675	2,711	125,192	1,951
38,000 to 39,999	3,272	1,361	2,749	2,648	127,567	2,181
40,000 to 41,999	3,096	1,451	2,641	2,554	126,916	2,141
42,000 to 43,999	3,023	1,450	2,633	2,640	129,938	2,346
44,000 to 45,999	2,918	1,467	2,614	2,521	131,334	2,521
46,000 to 47,999	2,766	1,488	2,531	2,581	129,960	2,508
48,000 to 49,999	2,674	1,454	2,506	2,506	131,048	2,722
50,000 to 59,999	12,274	7,781	11,794	12,696	673,697	15,162
60,000 to 69,999	9,957	7,500	9,819	11,181	645,937	16,542
70,000 to 99,999	18,470	16,052	18,381	22,962	1,531,358	49,884
$ 100,000 and over	11,810	10,766	11,771	13,956	1,861,519	104,420
Total	156,401	68,397	112,463	120,482	$ 7,019,259	$ 214,868

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	1,287	375	23	365	$ -69,036	$ 44
$ 1 to 9,999	30,724	1,959	10,004	5,081	158,631	387
10,000 to 11,999	6,488	702	2,491	2,090	71,452	181
12,000 to 13,999	6,754	943	3,854	2,556	87,743	252
14,000 to 15,999	6,779	1,169	3,941	2,854	101,658	385
16,000 to 17,999	6,675	1,312	3,902	3,198	113,508	606
18,000 to 19,999	6,565	1,391	3,941	3,244	124,640	847
20,000 to 21,999	6,224	1,412	3,770	3,219	130,774	1,052
22,000 to 23,999	5,997	1,435	3,729	3,036	137,821	1,314
24,000 to 25,999	5,854	1,527	3,866	3,157	146,326	1,633
26,000 to 27,999	5,634	1,577	4,018	3,075	152,099	1,978
28,000 to 29,999	5,393	1,622	3,864	3,030	156,309	2,181
30,000 to 31,999	5,210	1,544	3,935	2,908	161,456	2,501
32,000 to 33,999	5,023	1,649	3,978	2,798	165,732	2,782
34,000 to 35,999	4,774	1,674	3,915	2,790	167,054	2,933
36,000 to 37,999	4,421	1,745	3,685	2,645	163,543	2,949
38,000 to 39,999	4,291	1,640	3,722	2,703	167,328	3,285
40,000 to 41,999	4,016	1,699	3,548	2,662	164,585	3,291
42,000 to 43,999	3,773	1,663	3,379	2,586	162,157	3,370
44,000 to 45,999	3,518	1,703	3,228	2,482	158,233	3,362
46,000 to 47,999	3,426	1,746	3,192	2,451	160,951	3,520
48,000 to 49,999	3,175	1,706	2,991	2,324	155,512	3,513
50,000 to 59,999	13,971	8,584	13,531	10,990	765,321	19,253
60,000 to 69,999	11,180	8,070	11,046	10,027	724,336	20,297
70,000 to 99,999	20,743	16,958	20,639	20,269	1,719,902	60,579
$ 100,000 and over	19,415	16,543	19,365	18,947	4,517,614	303,645
Total	201,310	82,348	147,557	121,487	$ 10,665,649	$ 446,137

STANISLAUS					
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	978	466	24	425	$ -38,453	$ 6
$ 1 to 9,999	31,806	3,662	7,468	12,679	170,608	238
10,000 to 11,999	6,796	1,270	2,248	4,479	74,720	129
12,000 to 13,999	6,858	1,562	3,060	4,795	89,228	196
14,000 to 15,999	6,600	1,735	2,953	4,751	98,948	282
16,000 to 17,999	6,065	1,779	2,686	4,581	103,081	418
18,000 to 19,999	5,841	1,844	2,693	4,947	110,817	557
20,000 to 21,999	5,230	1,784	2,407	4,480	109,786	640
22,000 to 23,999	5,098	1,958	2,362	4,515	117,223	765
24,000 to 25,999	4,696	1,923	2,457	4,181	117,286	919
26,000 to 27,999	4,484	1,944	2,595	4,079	121,034	1,098
28,000 to 29,999	4,144	1,924	2,444	3,865	120,097	1,147
30,000 to 31,999	4,075	1,892	2,577	3,896	126,312	1,368
32,000 to 33,999	3,957	1,917	2,729	3,661	130,532	1,583
34,000 to 35,999	3,749	1,974	2,671	3,671	131,209	1,606
36,000 to 37,999	3,461	1,972	2,566	3,658	127,968	1,636
38,000 to 39,999	3,278	1,881	2,614	3,525	127,812	1,851
40,000 to 41,999	2,990	1,814	2,451	3,331	122,550	1,813
42,000 to 43,999	2,876	1,861	2,426	3,173	123,678	1,873
44,000 to 45,999	2,926	1,972	2,617	3,254	131,622	2,123
46,000 to 47,999	2,614	1,813	2,415	2,945	122,828	2,068
48,000 to 49,999	2,485	1,750	2,332	2,818	121,756	2,170
50,000 to 59,999	10,988	8,365	10,662	13,091	601,459	12,383
60,000 to 69,999	7,877	6,580	7,826	9,559	509,823	12,956
70,000 to 99,999	11,718	10,443	11,690	14,448	961,837	32,835
$ 100,000 and over	7,563	6,772	7,545	8,265	1,577,281	101,489
Total	159,153	72,857	96,518	137,072	$ 6,111,043	$ 184,153

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	271	135	f	144	$ -13,177	
$ 1 to 9,999	6,006	922	1,420	2,256	32,022	$ 45
10,000 to 11,999	1,261	351	f	925	13,880	22
12,000 to 13,999	1,300	393	553	875	16,899	35
14,000 to 15,999	1,250	404	554	805	18,761	50
16,000 to 17,999	1,188	448	489	891	20,186	78
18,000 to 19,999	1,135	434	495	936	21,560	105
20,000 to 21,999	1,052	452	459	901	22,102	117
22,000 to 23,999	957	413	444	855	22,018	139
24,000 to 25,999	925	449	466	855	23,099	162
26,000 to 27,999	831	408	488	672	22,416	195
28,000 to 29,999	776	415	453	654	22,514	206
30,000 to 31,999	778	421	496	679	24,106	248
32,000 to 33,999	678	386	465	573	22,348	256
34,000 to 35,999	613	373	443	577	21,456	254
36,000 to 37,999	577	343	443	567	21,379	271
38,000 to 39,999	525	307	423	501	20,459	284
40,000 to 41,999	502	331	434	461	20,560	300
42,000 to 43,999	466	308	415	436	20,049	323
44,000 to 45,999	469	322	422	444	21,097	341
46,000 to 47,999	431	302	393	413	20,265	357
48,000 to 49,999	453	316	420	477	22,194	411
50,000 to 59,999	1,791	1,405	1,722	1,971	98,369	2,058
60,000 to 69,999	1,375	1,188	1,362	1,588	89,104	2,227
70,000 to 99,999	2,092	1,894	2,085	2,391	172,115	5,894
$ 100,000 and over	1,396	1,208	1,389	1,409	270,401	17,754
Total	29,098	14,328	17,082	23,256	$ 1,066,183	$ 32,131

TEHAMA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	190	102	f	44	$ -7,179	$ 2
$ 1 to 9,999	3,604	574	690	1,470	19,991	22
10,000 to 11,999	850	211	f	501	9,349	12
12,000 to 13,999	807	230	346	458	10,494	20
14,000 to 15,999	826	269	342	515	12,383	30
16,000 to 17,999	774	277	332	495	13,151	47
18,000 to 19,999	738	313	326	530	14,038	59
20,000 to 21,999	641	268	307	446	13,453	77
22,000 to 23,999	653	303	331	495	15,026	95
24,000 to 25,999	639	321	334	495	15,966	111
26,000 to 27,999	578	297	375	437	15,585	137
28,000 to 29,999	496	278	297	456	14,375	131
30,000 to 31,999	450	265	307	366	13,944	135
32,000 to 33,999	430	279	298	366	14,172	151
34,000 to 35,999	402	282	291	371	14,056	154
36,000 to 37,999	366	243	297	351	13,548	175
38,000 to 39,999	337	244	294	303	13,127	169
40,000 to 41,999	332	239	295	280	13,615	201
42,000 to 43,999	291	231	253	314	12,511	169
44,000 to 45,999	273	220	257	289	12,289	180
46,000 to 47,999	255	211	242	257	11,986	188
48,000 to 49,999	256	203	248	293	12,553	222
50,000 to 59,999	943	801	921	987	51,377	1,092
60,000 to 69,999	661	599	655	652	42,676	1,141
70,000 to 99,999	860	768	855	875	70,458	2,584
$ 100,000 and over	455	386	455	420	86,808	5,760
Total	17,107	8,414	9,571	12,466	$ 529,772	$ 13,063

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	59	25	f	10	$ -970	
$ 1 to 9,999	973	179	181	276	4,910	$ 5
10,000 to 11,999	219	66	f	69	2,410	3
12,000 to 13,999	210	57	92	110	2,722	6
14,000 to 15,999	203	69	97	99	3,036	9
16,000 to 17,999	160	61	67	95	2,720	9
18,000 to 19,999	171	72	89	81	3,249	18
20,000 to 21,999	185	83	94	110	3,887	22
22,000 to 23,999	145	75	81	92	3,328	24
24,000 to 25,999	129	66	80	63	3,230	25
26,000 to 27,999	147	77	98	81	3,979	34
28,000 to 29,999	139	73	99	71	4,018	44
30,000 to 31,999	131	84	97	93	4,048	41
32,000 to 33,999	114	72	84	88	3,754	43
34,000 to 35,999	72	41	61	44	2,516	32
36,000 to 37,999	105	71	84	75	3,893	52
38,000 to 39,999	90	64	75	75	3,515	50
40,000 to 41,999	84	68	75	83	3,446	42
42,000 to 43,999	75	57	67	73	3,227	47
44,000 to 45,999	74	54	72	53	3,325	59
46,000 to 47,999	63	52	61	51	2,957	53
48,000 to 49,999	71	60	69	57	3,479	65
50,000 to 59,999	257	221	252	247	14,096	300
60,000 to 69,999	157	141	157	141	10,147	279
70,000 to 99,999	264	241	264	220	21,555	808
$ 100,000 and over	108	93	108	79	28,300	2,008
Total	4,405	2,222	2,564	2,536	$ 144,780	$ 4,079

TULARE						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	911	498	24	496	$ -60,436	$ 22
$ 1 to 9,999	29,614	3,913	4,743	22,148	166,893	139
10,000 to 11,999	6,370	1,398	1,445	6,465	69,961	80
12,000 to 13,999	6,002	1,580	1,941	5,981	77,893	120
14,000 to 15,999	5,522	1,668	1,820	5,473	82,755	181
16,000 to 17,999	5,089	1,714	1,645	5,262	86,524	253
18,000 to 19,999	4,776	1,699	1,743	5,109	90,608	344
20,000 to 21,999	4,316	1,751	1,596	4,563	90,533	413
22,000 to 23,999	4,019	1,765	1,556	4,438	92,349	476
24,000 to 25,999	3,627	1,712	1,614	3,952	90,658	564
26,000 to 27,999	3,234	1,632	1,655	3,635	87,230	635
28,000 to 29,999	2,892	1,520	1,578	3,231	83,829	669
30,000 to 31,999	2,593	1,411	1,531	2,875	80,290	721
32,000 to 33,999	2,392	1,379	1,516	2,583	78,857	795
34,000 to 35,999	2,231	1,319	1,541	2,400	78,077	846
36,000 to 37,999	2,149	1,350	1,599	2,296	79,477	941
38,000 to 39,999	2,042	1,300	1,568	2,254	79,668	1,023
40,000 to 41,999	1,781	1,202	1,472	1,997	73,012	978
42,000 to 43,999	1,623	1,115	1,427	1,725	69,783	1,030
44,000 to 45,999	1,582	1,101	1,432	1,764	71,180	1,120
46,000 to 47,999	1,497	1,105	1,390	1,691	70,356	1,169
48,000 to 49,999	1,488	1,083	1,400	1,645	72,926	1,311
50,000 to 59,999	5,948	4,672	5,757	6,950	325,077	6,668
60,000 to 69,999	4,210	3,638	4,173	4,803	272,266	6,877
70,000 to 99,999	6,190	5,623	6,166	7,415	508,977	17,289
$ 100,000 and over	4,346	3,904	4,326	4,620	832,535	52,768
Total	116,444	51,052	56,658	115,771	$ 3,651,277	$ 97,435

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	187	85	f	57	$ -5,339	
$ 1 to 9,999	3,773	466	899	899	19,860	$ 26
10,000 to 11,999	862	184	f	253	9,492	14
12,000 to 13,999	850	233	388	355	11,054	41
14,000 to 15,999	763	220	369	292	11,447	37
16,000 to 17,999	751	244	378	298	12,752	57
18,000 to 19,999	760	303	367	379	14,429	75
20,000 to 21,999	703	320	338	319	14,762	84
22,000 to 23,999	663	291	339	365	15,232	105
24,000 to 25,999	625	297	371	284	15,640	122
26,000 to 27,999	540	273	368	254	14,572	133
28,000 to 29,999	543	285	380	286	15,720	155
30,000 to 31,999	523	280	380	286	16,209	171
32,000 to 33,999	472	261	376	255	15,569	190
34,000 to 35,999	458	276	374	259	16,033	220
36,000 to 37,999	436	291	355	284	16,147	212
38,000 to 39,999	443	286	386	257	17,279	260
40,000 to 41,999	401	280	367	260	16,451	244
42,000 to 43,999	402	272	358	296	17,282	282
44,000 to 45,999	396	271	372	284	17,806	318
46,000 to 47,999	317	232	304	218	14,888	284
48,000 to 49,999	348	239	343	247	17,052	343
50,000 to 59,999	1,410	1,092	1,382	1,086	77,072	1,734
60,000 to 69,999	1,083	918	1,075	1,002	70,116	1,821
70,000 to 99,999	1,555	1,370	1,548	1,406	127,707	4,561
$ 100,000 and over	990	864	988	761	189,382	12,277
Total	20,254	10,133	13,065	10,942	$ 778,615	$ 23,767

VENTURA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,782	639	46	655	$ -85,488	$ 58
$ 1 to 9,999	50,938	4,269	15,285	15,404	266,508	582
10,000 to 11,999	10,709	1,596	3,787	6,268	117,724	274
12,000 to 13,999	11,062	2,023	5,178	6,839	143,733	367
14,000 to 15,999	10,689	2,296	4,939	7,004	160,290	527
16,000 to 17,999	10,119	2,434	4,753	7,156	171,865	767
18,000 to 19,999	9,768	2,639	4,821	7,167	185,387	1,022
20,000 to 21,999	9,177	2,645	4,602	6,848	192,647	1,270
22,000 to 23,999	8,537	2,615	4,409	6,355	196,373	1,503
24,000 to 25,999	8,272	2,720	4,580	6,408	206,792	1,832
26,000 to 27,999	7,767	2,709	4,717	6,041	209,516	2,171
28,000 to 29,999	7,443	2,730	4,640	5,787	215,844	2,476
30,000 to 31,999	7,171	2,676	4,850	5,464	222,205	2,832
32,000 to 33,999	6,667	2,659	4,731	5,148	219,976	3,060
34,000 to 35,999	6,401	2,634	4,738	5,118	224,097	3,334
36,000 to 37,999	6,054	2,618	4,621	5,014	223,938	3,495
38,000 to 39,999	5,645	2,566	4,549	4,569	220,120	3,680
40,000 to 41,999	5,340	2,523	4,400	4,467	218,827	3,850
42,000 to 43,999	5,058	2,521	4,268	4,313	217,451	4,024
44,000 to 45,999	4,969	2,544	4,297	4,252	223,513	4,221
46,000 to 47,999	4,499	2,507	4,004	3,868	211,437	4,124
48,000 to 49,999	4,432	2,574	4,020	4,074	217,188	4,303
50,000 to 59,999	19,921	12,321	18,871	18,451	1,092,097	25,146
60,000 to 69,999	15,897	11,355	15,556	15,796	1,031,010	27,047
70,000 to 99,999	31,866	26,143	31,626	34,874	2,659,012	87,735
$ 100,000 and over	35,195	31,219	35,100	39,919	8,031,785	509,873
Total	305,378	136,175	207,388	237,259	$ 16,993,845	$ 699,576

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	330	126	f	200	$ -12,479	$ 2
$ 1 to 9,999	12,072	970	3,855	3,261	62,106	141
10,000 to 11,999	2,452	378	892	1,275	26,974	63
12,000 to 13,999	2,525	424	1,433	1,314	32,892	91
14,000 to 15,999	2,534	487	1,449	1,416	38,008	146
16,000 to 17,999	2,371	512	1,324	1,449	40,299	212
18,000 to 19,999	2,223	535	1,286	1,351	42,201	274
20,000 to 21,999	1,976	523	1,100	1,387	41,478	307
22,000 to 23,999	1,946	597	1,098	1,382	44,730	377
24,000 to 25,999	1,873	613	1,148	1,397	46,807	467
26,000 to 27,999	1,769	572	1,164	1,273	47,691	550
28,000 to 29,999	1,715	581	1,162	1,235	49,756	652
30,000 to 31,999	1,615	577	1,143	1,207	50,004	698
32,000 to 33,999	1,412	567	1,056	1,052	46,512	693
34,000 to 35,999	1,337	573	1,049	997	46,777	735
36,000 to 37,999	1,260	581	1,034	1,004	46,557	759
38,000 to 39,999	1,232	581	1,048	995	48,010	843
40,000 to 41,999	1,119	557	966	924	45,883	869
42,000 to 43,999	1,055	561	937	887	45,369	854
44,000 to 45,999	1,050	561	963	866	47,213	989
46,000 to 47,999	982	575	915	838	46,114	959
48,000 to 49,999	916	571	f	826	44,916	931
50,000 to 59,999	3,962	2,608	3,845	3,679	217,193	5,263
60,000 to 69,999	3,129	2,305	3,100	3,086	202,631	5,744
70,000 to 99,999	5,571	4,647	5,551	5,743	461,948	16,703
$ 100,000 and over	5,713	5,011	5,699	5,877	1,137,224	69,332
Total	64,139	26,593	44,103	44,921	$ 2,946,815	$ 108,656

YUBA						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	189	106	f	84	$ -9,372	$ 1
$ 1 to 9,999	3,791	556	585	1,808	20,124	16
10,000 to 11,999	905	211	284	602	9,962	14
12,000 to 13,999	900	261	403	580	11,716	23
14,000 to 15,999	924	304	389	721	13,867	37
16,000 to 17,999	868	302	345	775	14,730	54
18,000 to 19,999	789	303	370	624	14,963	71
20,000 to 21,999	727	315	294	707	15,265	77
22,000 to 23,999	776	373	358	639	17,839	105
24,000 to 25,999	689	341	370	645	17,225	127
26,000 to 27,999	595	325	331	571	16,063	127
28,000 to 29,999	561	325	324	556	16,245	134
30,000 to 31,999	483	275	327	462	14,971	135
32,000 to 33,999	464	284	320	429	15,305	160
34,000 to 35,999	416	269	305	399	14,550	156
36,000 to 37,999	390	266	301	401	14,417	164
38,000 to 39,999	366	247	303	355	14,275	177
40,000 to 41,999	344	239	294	353	14,108	191
42,000 to 43,999	331	228	294	299	14,219	228
44,000 to 45,999	289	209	f	293	13,003	212
46,000 to 47,999	291	227	272	294	13,676	221
48,000 to 49,999	299	240	281	315	14,633	238
50,000 to 59,999	1,053	862	1,019	1,154	57,343	1,159
60,000 to 69,999	708	614	702	776	45,621	1,144
70,000 to 99,999	937	846	931	1,003	76,757	2,651
$ 100,000 and over	440	379	438	363	74,799	4,538
Total	18,525	8,907	10,112	15,208	$ 556,305	$ 12,160

Footnotes follow this section.

TABLE 7 (continued)*
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	1,015	315	20	304	$ -70,836	$ 146
$ 1 to 9,999	19,284	1,910	3,527	4,491	103,798	140
10,000 to 11,999	4,608	560	2,215	1,484	50,658	111
12,000 to 13,999	4,796	688	3,037	1,630	62,307	210
14,000 to 15,999	4,314	771	2,668	1,562	64,604	277
16,000 to 17,999	3,682	770	2,240	1,529	62,580	383
18,000 to 19,999	3,434	773	2,199	1,542	65,181	487
20,000 to 21,999	2,978	712	1,920	1,451	62,497	539
22,000 to 23,999	2,864	723	1,885	1,391	65,780	659
24,000 to 25,999	2,666	731	1,817	1,323	66,682	780
26,000 to 27,999	2,379	675	1,706	1,177	64,203	873
28,000 to 29,999	2,220	687	1,619	1,113	64,383	959
30,000 to 31,999	2,043	627	1,586	1,026	63,326	1,027
32,000 to 33,999	1,914	571	1,529	922	63,129	1,168
34,000 to 35,999	1,764	561	1,444	956	61,760	1,239
36,000 to 37,999	1,667	528	1,420	763	61,633	1,318
38,000 to 39,999	1,503	492	1,318	799	58,607	1,333
40,000 to 41,999	1,471	536	1,323	632	60,271	1,462
42,000 to 43,999	1,338	476	1,214	640	57,538	1,473
44,000 to 45,999	1,270	487	1,172	614	57,130	1,538
46,000 to 47,999	1,147	471	1,072	586	53,875	1,493
48,000 to 49,999	1,111	448	1,052	555	54,457	1,642
50,000 to 59,999	4,679	2,064	4,495	2,491	256,290	8,322
60,000 to 69,999	3,444	1,703	3,363	1,829	222,798	8,160
70,000 to 99,999	6,285	3,597	6,209	3,748	522,707	22,643
$ 100,000 and over	10,200	6,819	10,165	7,028	5,287,327	415,329
Total	94,076	28,695	62,215	41,586	$ 7,542,685	$ 473,712

NONRESIDENT						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	5,534	2,744	110	2,848	$ -1,954,883	$ 3,508
$ 1 to 9,999	36,135	5,402	8,022	7,308	179,041	27,307
10,000 to 11,999	8,412	1,355	4,291	2,315	92,669	142
12,000 to 13,999	9,059	1,653	4,755	2,712	117,718	234
14,000 to 15,999	9,014	1,855	4,733	2,982	135,141	319
16,000 to 17,999	8,387	1,971	4,485	2,986	142,545	479
18,000 to 19,999	8,045	2,235	4,685	2,982	152,764	611
20,000 to 21,999	7,849	2,316	4,589	3,189	164,804	782
22,000 to 23,999	7,459	2,435	4,327	3,131	171,470	885
24,000 to 25,999	7,110	2,476	4,302	3,084	177,682	1,008
26,000 to 27,999	6,722	2,446	4,223	2,977	181,425	1,141
28,000 to 29,999	6,433	2,440	4,280	2,759	186,518	1,279
30,000 to 31,999	6,354	2,581	4,226	3,022	196,898	1,366
32,000 to 33,999	6,208	2,583	4,255	2,855	204,807	1,527
34,000 to 35,999	5,959	2,570	4,236	2,859	208,561	1,652
36,000 to 37,999	5,831	2,598	4,285	2,863	215,702	1,815
38,000 to 39,999	5,605	2,621	4,128	2,907	218,500	1,939
40,000 to 41,999	5,327	2,506	4,049	2,695	218,375	2,065
42,000 to 43,999	5,239	2,641	3,955	2,890	225,185	2,005
44,000 to 45,999	5,030	2,570	3,882	2,699	226,299	2,066
46,000 to 47,999	4,986	2,556	3,862	2,808	234,365	2,386
48,000 to 49,999	4,656	2,536	3,662	2,723	228,125	2,312
50,000 to 59,999	21,073	12,336	16,735	12,440	1,156,685	12,236
60,000 to 69,999	17,921	11,323	14,475	11,361	1,161,833	13,124
70,000 to 99,999	38,040	26,440	31,126	26,070	3,181,188	40,488
$ 100,000 and over	121,756	97,011	101,828	109,059	114,061,214	713,685
Total	374,144	202,200	257,506	226,524	$ 121,484,631	$ 836,358

Footnotes follow this section.

TABLE 7 (continued)[a]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1999 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	159	47	f	48	$ -4,313	
$ 1 to 9,999	7,685	482	1,925	1,847	37,684	$ 101
10,000 to 11,999	1,287	156	593	590	14,134	33
12,000 to 13,999	1,304	163	800	602	16,921	54
14,000 to 15,999	1,175	196	694	611	17,606	68
16,000 to 17,999	1,061	184	629	625	18,042	102
18,000 to 19,999	939	199	564	562	17,827	123
20,000 to 21,999	881	179	559	533	18,470	162
22,000 to 23,999	809	196	503	495	18,589	178
24,000 to 25,999	812	188	568	437	20,306	249
26,000 to 27,999	672	178	484	379	18,157	246
28,000 to 29,999	598	153	437	360	17,305	266
30,000 to 31,999	597	156	457	345	18,513	315
32,000 to 33,999	525	159	430	271	17,338	322
34,000 to 35,999	485	126	406	281	16,983	341
36,000 to 37,999	422	130	366	232	15,594	338
38,000 to 39,999	451	138	393	272	17,585	379
40,000 to 41,999	438	163	380	307	17,962	390
42,000 to 43,999	344	115	311	206	14,788	371
44,000 to 45,999	323	122	298	170	14,525	392
46,000 to 47,999	310	107	286	209	14,576	386
48,000 to 49,999	278	109	f	174	13,615	387
50,000 to 59,999	1,059	511	1,011	745	57,759	1,662
60,000 to 69,999	732	438	711	604	47,387	1,394
70,000 to 99,999	1,262	856	1,235	1,081	104,725	3,719
$ 100,000 and over	1,748	1,400	1,702	1,744	762,808	40,371
Total	26,356	6,851	16,005	13,730	$ 1,344,887	$ 52,347

STATE TOTALS						
Adjusted Gross Income Class	Number of Returns			Number Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	88,453	31,133	2,045	31,448	$ -6,715,799	$ 6,401
$ 1 to 9,999	2,349,233	229,447	568,557	829,989	12,467,497	49,565
10,000 to 11,999	524,224	83,236	164,792	314,067	5,768,182	10,815
12,000 to 13,999	536,157	98,501	246,697	342,186	6,967,567	16,138
14,000 to 15,999	521,696	110,240	240,107	350,905	7,820,877	23,664
16,000 to 17,999	494,866	116,731	230,831	352,223	8,406,595	36,162
18,000 to 19,999	469,526	121,522	232,509	345,405	8,913,717	48,889
20,000 to 21,999	440,813	121,856	222,474	330,822	9,252,257	60,575
22,000 to 23,999	414,610	121,781	215,903	310,682	9,531,576	73,217
24,000 to 25,999	394,602	122,635	223,708	298,715	9,859,993	89,969
26,000 to 27,999	372,901	121,655	232,318	282,996	10,063,667	108,496
28,000 to 29,999	353,120	119,630	227,631	266,284	10,236,617	122,062
30,000 to 31,999	338,549	117,744	233,710	254,368	10,490,683	139,132
32,000 to 33,999	317,880	116,037	232,330	238,512	10,485,898	153,488
34,000 to 35,999	299,174	114,674	227,867	227,840	10,468,257	165,525
36,000 to 37,999	284,363	114,295	225,096	220,915	10,517,255	176,967
38,000 to 39,999	267,198	112,465	220,215	209,763	10,418,124	186,829
40,000 to 41,999	251,555	110,081	213,011	199,804	10,310,881	195,682
42,000 to 43,999	235,300	108,437	204,084	191,133	10,115,005	200,538
44,000 to 45,999	221,894	106,442	197,349	182,175	9,982,865	206,503
46,000 to 47,999	210,526	104,722	191,133	174,796	9,892,373	214,556
48,000 to 49,999	199,284	102,734	182,781	167,320	9,763,051	221,160
50,000 to 59,999	852,215	486,616	812,095	741,877	46,677,714	1,175,186
60,000 to 69,999	654,185	431,567	639,469	603,622	42,376,039	1,214,294
70,000 to 99,999	1,192,047	898,076	1,177,210	1,164,497	99,043,002	3,501,099
$ 100,000 and over	1,416,119	1,154,112	1,391,503	1,373,264	473,770,206	25,707,855
Total	13,700,495	5,476,387	8,962,204	10,005,608	$ 856,884,111	$ 34,104,767

Footnotes follow this section.

TABLE 8[1]
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1999 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]															
$ 50,000	9,279,764	4,542,634	4,737,130	$ 2,453,346	6,662,838	1,180,234	623,209	725,174	76,413	11,630	266	3,922,380	637,344	177,257	149
50,000 to 100,000	2,582,917	58,030	2,524,887	5,788,770	253,972	471,742	646,921	772,905	412,064	24,156	1156	463,300	757,622	1,264,480	39,485
100,000 to 200,000	922,556	1,802	920,753	6,392,686	6,330	10,386	40,707	377,657	404,455	81,597	1423	3,645	6,796	389,456	520,857
$ 200,000 and over	340,891	733	340,158	18,471,355	1,345	1128	1,907	13,478	110,906	193,177	18,952	234	98	1,665	338,162
Total	13,126,128	4,603,199	8,522,929	$ 33,106,157	6,924,485	1,663,490	1,312,744	1,889,215	1,003,837	310,560	21,797	4,389,558	1,401,860	1,832,857	898,654
AGI Plus Tax Preference Income[3]															
Under $ 50,000	9,279,686	4,542,613	4,737,072	$ 2,453,145	6,662,790	1,180,204	623,209	725,174	76,413	11,630	266	3,922,340	637,344	177,257	131
50,000 to 100,000	2,582,183	58,042	2,524,141	5,786,562	253,733	471,632	647,122	772,763	411,622	24,156	1156	463,048	757,512	1,264,207	39,375
100,000 to 200,000	922,809	1,804	921,004	6,389,651	6,653	10,456	41,060	377,896	404,013	81,307	1423	3,926	6,907	389,717	520,455
$ 200,000 and over	341,450	740	340,711	18,476,798	1,393	1149	2,017	14,183	111,479	192,925	18,304	244	98	1,676	338,693
Total	13,126,128	4,603,199	8,522,929	$ 33,106,157	6,924,569	1,663,441	1,313,407	1,890,017	1,003,527	310,018	21,150	4,389,558	1,401,860	1,832,857	898,654
AGI Less Investment Interest[4]															
$ 50,000	9,282,974	4,543,176	4,739,797	$ 2,457,352	6,663,215	1,180,910	623,471	725,963	76,911	12,240	265	3,923,722	637,695	178,225	156
50,000 to 100,000	2,583,240	57,842	2,525,398	5,796,779	253,212	470,722	645,922	774,596	413,386	24,235	1167	462,359	757,415	1,265,898	39,726
100,000 to 200,000	921,505	1,601	919,905	6,405,164	5,677	9,974	40,109	375,939	405,582	82,646	1578	3,276	6,653	387,381	522,595
$ 200,000 and over	338,408	580	337,829	18,446,862	1,105	945	1,499	12,270	107,419	194,121	21,051	201	97	1354	336,177
Total	13,126,128	4,603,199	8,522,929	$ 33,106,157	6,923,209	1,662,551	1,311,001	1,888,767	1,003,298	313,241	24,061	4,389,558	1,401,860	1,832,857	898,654
Expanded Income[5]															
$ 50,000	9,282,896	4,543,157	4,739,740	$ 2,457,151	6,663,168	1,180,879	623,471	725,963	76,911	12,240	265	3,923,682	637,695	178,225	137
50,000 to 100,000	2,582,471	57,819	2,524,652	5,794,571	252,937	470,612	646,123	774,454	412,944	24,235	1167	462,107	757,304	1,265,625	39,616
100,000 to 200,000	921,800	1,638	920,162	6,402,161	6,036	10,044	40,472	376,188	405,100	82,383	1577	3,557	6,763	387,642	522,199
$ 200,000 and over	338,960	585	338,375	18,452,273	1,150	957	1,609	12,994	108,057	193,872	20,322	211	97	1366	336,702
Total	13,126,128	4,603,199	8,522,929	$ 33,106,157	6,923,291	1,662,492	1,311,674	1,889,599	1,003,012	312,729	23,331	4,389,558	1,401,860	1,832,857	898,654

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

1999 Taxable Year

Credit	Number	Amount (Thousands)	Percent of Total
Agricultural Transportation	23	$ 7	0.0
Child Adoption	1,589	1,614	0.3
Commercial Solar Carryover	73	144	0.0
Commercial Solar Electric Carryover	f	6	0.0
Community Development Fin. Inst. Deposits	f	21	0.0
Dependent Parent	214	47	0.0
Disabled Access	720	68	0.0
Donation of Agricultural Products Carryover	23	40	0.0
Employer Child Care Contribution	2,939	1,351	0.2
Employer Child Care Program	334	513	0.1
Enhanced Oil Recovery	69	68	0.0
Energy Conservation Carryover	290	276	0.0
Enterprise Zone Hiring and Sales	1,701	25,316	4.5
Enterprise Zone Wages	291	55	0.0
Farmworker Housing-Construction	0	0	0.0
Joint Custody Head of Household	2,891	656	0.1
Local Agency Military Base Recovery Area	17	122	0.0
Los Angeles Revitalization Zone	842	15,609	2.8
Low-Emission Vehicle	26	8	0.0
Low-Income Housing	1,837	2,914	0.5
Manufacturing Enhancement Area	9	47	0.0
Manufacturer's Investment	5,961	40,225	7.2
New Infant	201	63	0.0
Nonrefundable Renter's	1,132,825	82,758	14.8
Orphan Drug	17	3	0.0
Other State Tax	88,003	317,657	56.7
Political Contribution	1,287	141	0.0
Prior Year Alternative Minimum Tax	8,761	41,289	7.4
Prison Inmate Labor	f	4	0.0
Qualified Senior Head of Household	656	204	0.0
Recycling Equipment	54	504	0.1
Research	2,125	22,296	4.0
Residential Rental and Farm Sales Carryover	2,606	3,853	0.7
Rice Straw	27	32	0.0
Ridesharing:			
Large Employers	124	69	0.0
Small Employers	60	34	0.0
Transit Pass Carryover	247	103	0.0
Vanpool Carryover	1,008	371	0.1
Incentive Carryover	1,440	539	0.1
Salmon and Steelhead Trout Habitat	17	44	0.0
Solar Energy Carryover	211	356	0.1
Solar Pump Carryover	10	10	0.0
Targeted Tax Area	62	400	0.1
Water Conservation Carryover	44	17	0.0
Unidentified	10	34	0.0
Total	1,259,644	559,888	100.0

Footnotes follow this section.

APPENDIX B
Personal Income Tax
FOOTNOTES
1999 Taxable Year

a Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified random sample of 1999 personal income tax returns (before audit) filed during the 2000 filing season. Of the 127,000 returns sampled, 103,745 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 3 or fewer 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
1999 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 2000, 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:
1999 Income Year

TABLE I[a]
Bank and Corporation Tax Statistics
COMPARISON BY INCOME YEARS
1945 Through 1999 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
1999	481,036	284,442	166,447	30,147	$ 45,319,141	$ 91,704,716	$ 5,305,286	$ 5,111,496
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	77,649
1947	33,612	17,789	7,852	7,972	b	1,844,296	70,394	70,012
1946	28,436	15,156	5,610	7,670	b	1,484,949	55,096	54,785
1945	24,430	13,703	4,587	6,140	b	1,394,685	49,655	49,404

Footnotes follow this section.

TABLE 2[#]
Bank and Corporation Tax Statistics
COMPARISON BY STATE NET INCOME CLASS [1]
1999 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	166,447	34.6	34.6	$ -46,385,575	-	-	$ 170,919	3.2	3.2
No Income or Loss	30,147	6.3	40.9	0	-	-	22,871	0.4	3.7
$ 1 to 4,999	68,608	14.3	55.1	137,708	0.2	0.2	48,231	0.9	4.6
5,000 to 9,999	33,751	7.0	62.1	251,032	0.3	0.4	27,365	0.5	5.1
10,000 to 14,999	18,420	3.8	66.0	229,642	0.3	0.7	17,178	0.3	5.4
15,000 to 19,999	16,524	3.4	69.4	294,485	0.3	1.0	18,939	0.4	5.8
20,000 to 24,999	11,151	2.3	71.7	252,283	0.3	1.3	14,961	0.3	6.0
25,000 to 29,999	10,641	2.2	73.9	292,172	0.3	1.6	15,588	0.3	6.3
30,000 to 39,999	16,735	3.5	77.4	578,846	0.6	2.2	32,363	0.6	6.9
40,000 to 49,999	13,932	2.9	80.3	628,738	0.7	2.9	30,183	0.6	7.5
50,000 to 59,999	12,141	2.5	82.8	662,319	0.7	3.6	33,074	0.6	8.1
60,000 to 69,999	8,785	1.8	84.7	570,229	0.6	4.3	26,958	0.5	8.6
70,000 to 79,999	7,938	1.7	86.3	594,551	0.6	4.9	28,163	0.5	9.2
80,000 to 89,999	5,898	1.2	87.5	502,456	0.5	5.4	22,758	0.4	9.6
90,000 to 99,999	4,820	1.0	88.5	455,597	0.5	5.9	21,282	0.4	10.0
100,000 to 149,999	13,296	2.8	91.3	1,623,472	1.8	7.7	66,831	1.3	11.3
150,000 to 199,999	8,054	1.7	93.0	1,391,561	1.5	9.2	52,227	1.0	12.2
200,000 to 249,999	4,919	1.0	94.0	1,100,648	1.2	10.4	45,832	0.9	13.1
250,000 to 299,999	3,597	0.7	94.8	985,995	1.1	11.5	34,448	0.6	13.8
300,000 to 399,999	5,354	1.1	95.9	1,843,287	2.0	13.5	74,228	1.4	15.2
400,000 to 499,999	3,503	0.7	96.6	1,559,767	1.7	15.2	59,305	1.1	16.3
500,000 to 749,999	4,436	0.9	97.5	2,704,414	2.9	18.2	103,674	2.0	18.2
750,000 to 999,999	2,346	0.5	98.0	2,024,220	2.2	20.4	83,424	1.6	19.8
1,000,000 to 1,499,999	2,987	0.6	98.6	3,648,211	4.0	24.4	145,699	2.7	22.6
1,500,000 to 1,999,999	1,528	0.3	98.9	2,630,733	2.9	27.2	138,586	2.6	25.2
2,000,000 to 2,999,999	1,530	0.3	99.3	3,754,527	4.1	31.3	163,477	3.1	28.2
3,000,000 to 3,999,999	835	0.2	99.4	2,878,260	3.1	34.5	139,027	2.6	30.9
4,000,000 to 4,999,999	446	0.1	99.5	2,003,000	2.2	36.6	95,870	1.8	32.7
5,000,000 to 9,999,999	1,114	0.2	99.8	7,776,983	8.5	45.1	387,815	7.3	40.0
$ 10,000,000 and over	1,153	0.2	100.0	50,329,580	54.9	100.0	3,184,010	60.0	100.0
Corporations with State Net Income	284,442	59.1	-	$ 91,704,716	100.0	100.0	$ 5,111,496	96.3	-
Total	481,036	100.0	100.0	$ 45,319,141	-	-	$ 5,305,286	100.0	100.0

Footnotes follow this section.

TABLE 3[2]
Bank and Corporation Tax Statistics
COMPARISON BY INDUSTRY
1998 and 1999 Income Years

Industry	Income in Thousands					
	1998 Returns			1999 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	10,872	$ 386,213	$ 66,615	11,487	$ 455,233	$ 74,978
Construction	32,876	2,135,059	143,195	35,271	3,400,783	210,433
Manufacturing	47,088	19,238,685	1,368,530	47,918	14,683,842	1,330,263
Durable Goods[3]	29,219	10,998,722	761,308	29,749	6,850,404	706,763
Nondurable Goods[4]	17,869	8,239,963	607,222	18,169	7,833,438	623,500
Services	181,055	3,728,017	712,198	186,333	(1,556,786)	756,742
Business Services	56,708	663,789	302,931	69,484	(4,543,498)	382,962
Professional Services[5]	39,066	630,939	55,809	41,231	722,651	64,807
Other Services[6]	85,281	2,433,289	353,458	75,618	2,264,061	308,973
Trade	97,081	9,512,428	913,163	101,206	9,856,103	989,337
Wholesale Trade	48,462	4,274,261	437,686	49,399	4,447,743	453,389
Retail Trade	48,619	5,238,167	475,477	51,807	5,408,360	535,948
Finance, Insurance and Real Estate	76,247	11,729,016	1,285,074	81,997	12,386,257	1,243,170
Banks, Savings and Loans, and Other Lending Institutions[7]	1,162	6,510,669	700,882	1,062	4,452,574	515,804
Real Estate	47,874	1,965,175	212,348	56,794	3,350,212	275,527
Investment, Insurance Companies and Other Financial Businesses	27,211	3,253,172	371,844	24,141	4,583,471	451,839
Transportation, Communication and Utilities[8]	15,348	3,790,648	534,780	16,824	6,093,709	700,363
Total	460,567	$ 50,520,066	$ 5,023,555	481,036	$ 45,319,141	$ 5,305,286

Footnotes follow this section.

TABLE 4[a]
Bank and Corporation Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1999 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, 1999	6,959	2.4	$3,758,762	4.1	$280,880	5.5	11,778	2.4	$3,033,426	6.7	$285,854	5.4
Feb 28, 1999	5,958	2.1	829,425	0.9	56,822	1.1	9,526	2.0	525,864	1.2	59,780	1.1
Mar 31, 1999	12,839	4.5	3,325,501	3.6	219,079	4.3	23,039	4.8	497,484	1.1	227,667	4.3
Apr 30, 1999	6,141	2.2	1,078,957	1.2	69,826	1.4	10,222	2.1	473,344	1.0	73,172	1.4
May 31, 1999	6,615	2.3	1,784,779	1.9	108,156	2.1	10,494	2.2	1,026,694	2.3	111,615	2.1
Jun 30, 1999	20,717	7.3	4,809,541	5.2	311,033	6.1	36,305	7.5	1,132,401	2.5	324,852	6.1
Jul 31, 1999	5,458	1.9	1,546,283	1.7	61,836	1.2	9,329	1.9	458,746	1.0	65,200	1.2
Aug 31, 1999	7,256	2.6	1,662,293	1.8	106,407	2.1	11,385	2.4	945,894	2.1	111,254	2.1
Sep 30, 1999	19,074	6.7	5,053,797	5.5	297,071	5.8	31,487	6.5	2,310,707	5.1	309,858	5.8
Oct 31, 1999	8,789	3.1	2,406,749	2.6	107,091	2.1	15,539	3.2	1,674,957	3.7	112,780	2.1
Nov 30, 1999	5,105	1.8	1,573,452	1.7	115,019	2.3	8,820	1.8	1,008,693	2.2	119,043	2.2
Dec 31, 1999	179,531	63.1	63,875,177	69.7	3,378,276	66.1	303,112	63.0	32,230,931	71.1	3,504,211	66.1
Total	284,442	100.0	$ 91,704,716	100.0	$ 5,111,496	100.0	481,036	100.0	$ 45,319,141	100.0	$ 5,305,286	100.0

Footnotes follow this section.

TABLE 5[9]
Bank and Corporation Tax Statistics
TAX CREDITS ALLOWED
1999 Income Year

Credit	Number	Amount[11] (Thousands)	Percent[11] of Total
Commercial Solar Carryover	6	$ 87	0.0
Community Development Financial Institution Deposits	6	247	0.0
Disabled Access	183	21	0.0
Donation of Agricultural Products Carryover	3	68	0.0
Employer Child Care Contribution	126	681	0.1
Employer Child Care Program	38	258	0.0
Energy Conservation Carryover	2	7	0.0
Enhanced Oil Recovery	8	309	0.0
Enterprise Zone and Program Area Hiring and Sales	1,269	76,827	8.6
Farmworker Housing-Construction[10]	-	0	0.0
Jobs Tax Carryover[12]	0	0	0.0
Local Agency Military Base Recovery Area	10	654	0.1
Los Angeles Revitalization Zone	1,171	39,140	4.4
Low-Emission Vehicle[12]	0	0	0.0
Low-Income Housing	52	26,730	3.0
Manufacturer's Enhancement Area	6	46	0.0
Manufacturer's Investment	5,043	331,378	37.3
Orphan Drug	-	0	0.0
Prior Year Alternative Minimum Tax	1,245	65,307	7.3
Prison Inmate Labor	6	20	0.0
Recycling Equipment	24	466	0.1
Research	1,743	345,859	38.9
Rice Straw	2	0	0.0
Ridesharing:			
Employer Subsidized Carryover	3	210	0.0
Transit Pass Carryover	2	18	0.0
Solar Carryover	4	234	0.0
Solar Pump	-	0	0.0
Targeted Tax Area	27	309	0.0
Technological Property Contribution[12]	0	0	0.0
Salmon and Steelhead Trout Habitat Restoration[12]	2	32	0.0
Total	10,978	$ 888,840	100.0

Footnotes follow this section.

TABLE 6[a]

Bank and Corporation Tax Statistics

S CORPORATIONS: COMPARISON BY STATE NET INCOME CLASS[1]

1999 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	52,810	33.7	33.7	$ -4,395,023	-	-	$ 40,857	9.0	9.0
No Income or Loss	5,819	3.7	37.4	0	-	-	4,210	0.9	9.9
$ 1 to 5,000	13,490	8.6	46.0	27,679	0.1	0.1	9,872	2.2	12.1
5,000 to 10,000	9,988	6.4	52.4	42,780	0.2	0.3	4,599	1.0	13.1
10,000 to 15,000	5,366	3.4	55.8	74,665	0.3	0.5	4,674	1.0	14.1
15,000 to 20,000	5,687	3.6	59.5	106,028	0.4	0.9	4,580	1.0	15.1
20,000 to 25,000	4,715	3.0	62.5	94,549	0.4	1.3	3,248	0.7	15.9
25,000 to 30,000	3,939	2.5	65.0	107,298	0.4	1.7	3,043	0.7	16.5
30,000 to 40,000	5,925	3.8	68.8	217,856	0.8	2.5	5,098	1.1	17.6
40,000 to 50,000	5,677	3.6	72.4	253,198	0.9	3.4	4,507	1.0	18.6
50,000 to 60,000	4,596	2.9	75.3	282,560	1.0	4.5	4,274	0.9	19.6
60,000 to 70,000	3,306	2.1	77.5	259,100	1.0	5.4	3,845	0.8	20.4
70,000 to 80,000	2,599	1.7	79.1	256,351	1.0	6.4	3,701	0.8	21.2
80,000 to 90,000	2,590	1.7	80.8	234,330	0.9	7.3	3,337	0.7	22.0
90,000 to 100,000	1,986	1.3	82.0	206,448	0.8	8.0	2,959	0.7	22.6
100,000 to 150,000	6,804	4.3	86.4	839,818	3.1	11.1	11,915	2.6	25.2
150,000 to 200,000	4,315	2.8	89.1	828,684	3.1	14.2	11,675	2.6	27.8
200,000 to 250,000	2,138	1.4	90.5	578,038	2.1	16.4	8,183	1.8	29.6
250,000 to 300,000	1,960	1.3	91.8	607,913	2.3	18.6	8,449	1.9	31.5
300,000 to 400,000	2,775	1.8	93.5	999,961	3.7	22.3	14,176	3.1	34.6
400,000 to 500,000	1,384	0.9	94.4	885,242	3.3	25.6	12,729	2.8	37.4
500,000 to 750,000	2,163	1.4	95.8	1,549,334	5.7	31.4	20,696	4.6	41.9
750,000 to 1,000,000	1,237	0.8	96.6	1,072,890	4.0	35.3	15,105	3.3	45.3
1,000,000 to 1,500,000	1,348	0.9	97.4	2,011,249	7.5	42.8	27,866	6.1	51.4
1,500,000 to 2,000,000	658	0.4	97.9	1,360,034	5.0	47.9	18,038	4.0	55.4
2,000,000 to 3,000,000	595	0.4	98.2	1,844,668	6.8	54.7	25,205	5.5	60.9
3,000,000 to 4,000,000	366	0.2	98.5	1,257,611	4.7	59.4	17,315	3.8	64.7
4,000,000 to 5,000,000	195	0.1	98.6	905,788	3.4	62.7	12,093	2.7	67.4
5,000,000 to 10,000,000	377	0.2	98.8	2,761,883	10.2	73.0	38,570	8.5	75.9
$ 10,000,000 and over	246	0.2	99.0	7,281,043	27.0	100.0	109,616	24.1	100.0
Corporations with State Net Income	98,000	62.6	-	$ 26,951,165	100.0	100.0	$ 409,434	90.1	-
Total	156,629	100.0	100.0	$ 22,551,975	-	-	$ 454,435	100.0	100.0

Footnotes follow this section.

TABLE 7*
Bank and Corporation Tax Statistics
Apportionment* of State Net Income**
1998 and 1999 Income Years

Item	1998 Number Of Returns	1998 Amount (Thousands)	1999 Number Of Returns	1999 Amount (Thousands)	Percent Change
Net Income (After State Adjustments)	48,892	$ 561,701,623	48,276	$ 340,381,825	-39.4
Nonbusiness Income/Loss					
Dividends	1,451	$ 9,516,598	1,017	$ 8,883,745	-6.6
Interest	4,784	6,819,139	3,631	2,824,064	-58.6
Property Rental Income/Loss	1,111	101,784	835	111,328	9.4
Royalties	347	475,560	124	639,490	34.5
Gain/Loss from Sale of Assets	1,154	12,725,224	1,063	6,502,475	-48.9
Partnership Income/Loss	1,435	2,005,369	1,204	2,364,889	17.9
Miscellaneous	1,122	2,439,590	414	2,324,626	-4.7
Total Nonbusiness Income/Loss	7,515	$ 34,083,264	5,292	$ 23,650,617	-30.6
Balance of Net Income	48,892	$ 527,618,359	48,072	$ 316,731,208	-40.0
Plus Interest Offset	3,142	3,618,371	2,972	2,956,083	-18.3
Total Business Income	48,892	$ 531,236,730	48,072	$ 319,867,291	-39.8
Apportioned Business Income/Loss Attributable to California	41,334	$ 36,024,727	41,700	$ 30,480,386	-15.4
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	568	$ 42,437	219	$ 23,505	-44.6
Interest	1,304	291,951	1,535	130,527	-55.3
Property Rental Income/Loss	318	-25,741	645	-7,098	72.4
Royalties	60	957	15	5,423	466.7
Gain/Loss from Sale of Assets	499	-251,757	643	-74,432	70.4
Partnership Income/Loss	836	251,597	769	-1,368	-100.5
Miscellaneous Income/Loss	4,423	541,537	562	-699,017	-229.1
Subtotal	41,840	$ 36,875,708	42,351	$ 29,857,926	-19.0
Minus Interest Offset	1,103	106,002	980	62,115	-41.4
Balance of Net Income	41,840	$ 36,769,706	42,170	$ 29,795,811	-19.0
Capital Gain/Loss Netting	N/A	N/A	115	515,281	
Subtotal	N/A	N/A	42,170	$ 30,311,092	
Contribution Adjustment	3,847	50,386	2,697	98,460	95.4
Total State Net Income (After Apportionment)	41,840	$ 36,820,092	42,170	$ 30,409,552	-17.4
Taxable Loss	12,553	$ 19,479,091	15,558	$ 26,737,776	37.3
Taxable Profit	29,287	$ 56,299,183	26,612	$ 57,147,328	1.5

* Includes apportioning corporations reporting net income, net loss, or no income.
** Totals may not add due to rounding.

APPENDIX C
Bank and Corporation Tax
FOOTNOTES
1999 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% 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:
2000 Claims

TABLE 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-2000 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	
2000	156,128	$ 2,783,615,270	$ 17,829	$ 1,750	$ 104,852,838	$ 672	$58,406,060	$ 374	55.7
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
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
2000 Claim 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	1,628	1,628	1.0	$ -2,431,059	$ 1,242,232	$ 1,106,992	1.9	$ 680
$ 1,001 to 2,000	1,303	2,931	1.9	1,869,109	787,834	880,765	3.4	676
2,001 to 3,000	548	3,479	2.2	1,350,575	407,603	391,014	4.1	714
3,001 to 4,000	443	3,922	2.5	1,560,297	334,523	309,426	4.6	698
4,001 to 5,000	701	4,623	3.0	3,184,539	463,349	476,865	5.4	680
5,001 to 6,000	1,214	5,837	3.7	6,749,144	890,858	832,681	6.8	686
6,001 to 7,000	1,866	7,703	4.9	12,182,637	1,197,643	1,275,896	9.0	684
7,001 to 8,000	3,543	11,246	7.2	26,735,115	2,014,257	2,397,065	13.1	677
8,001 to 9,000	11,661	22,907	14.7	98,345,517	6,021,283	7,599,671	26.1	652
9,001 to 10,000	5,759	28,666	18.4	54,689,729	3,148,637	3,727,543	32.5	647
10,001 to 11,000	5,811	34,477	22.1	61,029,232	3,258,739	3,708,070	38.9	638
11,001 to 12,000	6,025	40,502	25.9	69,309,258	3,523,951	3,720,805	45.2	618
12,001 to 13,000	6,188	46,690	29.9	77,410,099	3,811,612	3,685,978	51.6	596
13,001 to 14,000	6,405	53,095	34.0	86,526,680	3,949,470	3,672,195	57.8	573
14,001 to 15,000	7,838	60,933	39.0	113,951,839	5,149,475	4,238,762	65.1	541
15,001 to 16,000	6,624	67,557	43.3	102,684,242	4,170,551	3,287,887	70.7	496
16,001 to 17,000	6,869	74,426	47.7	113,401,284	4,433,205	3,044,623	75.9	443
17,001 to 18,000	6,726	81,152	52.0	117,727,994	4,654,285	2,622,014	80.4	390
18,001 to 19,000	6,653	87,805	56.2	123,107,002	4,423,305	2,256,344	84.3	339
19,001 to 20,000	6,562	94,367	60.4	127,942,175	4,651,312	1,899,263	87.5	289
20,001 to 21,000	6,425	100,792	64.6	131,705,033	4,421,354	1,591,242	90.3	248
21,001 to 22,000	6,186	106,978	68.5	133,025,296	4,476,444	1,283,599	92.5	208
22,001 to 23,000	5,954	112,932	72.3	133,919,132	4,343,048	1,006,798	94.2	169
23,001 to 24,000	5,879	118,811	76.1	138,138,745	4,277,341	833,098	95.6	142
24,001 to 25,000	5,410	124,221	79.6	132,531,628	3,987,831	621,512	96.7	115
25,001 to 26,000	5,016	129,237	82.8	127,900,849	3,751,893	437,674	97.4	87
26,001 to 27,000	4,613	133,850	85.7	122,258,483	3,560,180	358,601	98.0	78
27,001 to 28,000	4,295	138,145	88.5	118,106,791	3,163,801	275,701	98.5	64
28,001 to 29,000	4,141	142,286	91.1	117,989,027	3,562,820	243,335	98.9	59
29,001 to 30,000	3,701	145,987	93.5	109,162,154	2,765,036	200,460	99.3	54
30,001 to 31,000	3,341	149,328	95.6	101,895,582	2,561,451	161,621	99.6	48
31,001 to 32,000	2,841	152,169	97.5	89,450,690	2,283,592	118,019	99.8	42
32,001 to 33,000	2,306	154,475	98.9	74,908,795	1,827,128	86,614	99.9	38
33,001 to 33,993	1,653	156,128	100.0	55,297,657	1,336,795	53,927	100.0	33
Total	156,128	156,128	100.0	$2,783,615,270	$ 104,852,838	$58,406,060	100.0	$ 374

TABLE 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
2000 Claim Year

Year of Birth	Number of Claimants	Household Income Class	Property Tax Paid	Amount of Assistance	Average Assistance
1950 and after	2,788	$ 37,607,670	$ 2,260,319	$ 1,525,738	$ 547
1945 through 1949	1,720	23,332,245	1,383,537	916,561	533
1940 through 1944	2,612	35,099,591	1,713,636	1,361,612	521
1935 through 1939	14,498	249,351,985	10,828,326	5,732,566	395
1930 through 1934	31,011	566,615,837	22,916,490	11,306,606	365
1929	7,244	134,013,485	5,027,880	2,586,441	357
1928	7,075	130,720,108	5,098,896	2,506,199	354
1927	7,365	136,250,753	4,871,304	2,614,222	355
1926	7,456	138,491,690	4,876,641	2,612,664	350
1925	7,410	138,136,128	4,687,491	2,590,128	350
1924	7,520	140,078,228	5,048,801	2,616,309	348
1923	7,251	132,748,857	4,724,660	2,574,240	355
1922	7,005	129,577,371	4,330,664	2,449,263	350
1921	6,735	124,446,968	4,388,128	2,364,121	351
1920	6,168	112,437,472	3,952,954	2,212,056	359
1919	5,157	92,900,062	3,061,818	1,879,950	365
1918	4,540	83,158,381	2,703,340	1,606,374	354
1917	3,845	68,426,718	2,234,723	1,415,606	368
1916	3,367	59,264,905	2,053,461	1,244,967	370
1915	2,893	50,773,466	1,748,519	1,082,269	374
1914	2,544	42,699,152	1,444,377	1,014,753	399
1913	2,129	35,331,392	1,182,047	854,468	401
1912	1,760	28,026,496	1,013,206	741,881	422
1911	1,361	22,166,019	729,440	555,254	408
1910	1,097	17,524,144	578,489	455,886	416
1909	838	13,266,896	421,470	355,352	424
1908	594	9,110,390	301,771	257,329	433
1907	476	7,250,101	268,909	206,602	434
1906	283	4,282,512	130,511	125,664	444
1905	228	3,266,604	107,450	106,049	465
1904	146	2,193,944	57,912	63,913	438
1903	109	1,548,673	51,713	51,658	474
1902	70	1,039,808	31,119	31,170	445
1901	56	791,932	27,142	26,409	472
1900 and prior	155	2,432,944	168,898	67,808	437
not available	622	9,252,383	426,796	293,973	473
Total	156,128	$ 2,783,615,270	$ 104,852,838	$ 58,406,060	$ 374

TABLE 4
Homeowners Property Tax Assistance
COMPARISON BY COUNTY
2000 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	5,673	$ 100,344,456	$ 17,688	$ 2,178,628	$ 384	$ 3,738,030	$ 659
Alpine	4	80,399	20,100	1,270	318	3,268	817
Amador	321	6,566,227	20,456	97,345	303	250,620	781
Butte	2,008	35,319,539	17,589	742,839	370	1,267,512	631
Calaveras	345	5,938,468	17,213	139,670	405	264,238	766
Colusa	141	2,243,754	15,913	56,001	397	100,247	711
Contra Costa	3,863	71,818,610	18,591	1,378,621	357	2,695,674	698
Del Norte	270	4,676,840	17,322	99,506	369	137,838	511
El Dorado	926	18,365,588	19,833	310,440	335	831,751	898
Fresno	4,738	77,432,704	16,343	1,925,229	406	2,528,872	534
Glenn	190	3,214,423	16,918	69,231	364	92,028	484
Humboldt	1,178	20,613,111	17,498	454,249	386	652,925	554
Imperial	519	7,982,886	15,381	197,458	380	193,796	373
Inyo	216	4,062,532	18,808	71,444	331	123,123	570
Kern	6,877	112,633,495	16,378	2,541,058	370	3,066,634	446
Kings	551	8,298,586	15,061	220,096	399	225,681	410
Lake	949	15,519,523	16,354	378,982	399	643,436	678
Lassen	173	2,975,590	17,200	63,382	366	95,328	551
Los Angeles	38,786	669,424,493	17,259	15,290,735	394	26,080,135	672
Madera	682	11,668,425	17,109	250,157	367	435,447	638
Marin	694	13,613,620	19,616	245,198	353	689,712	994
Mariposa	250	4,543,654	18,175	94,915	380	218,902	876
Mendocino	613	10,732,118	17,508	238,249	389	516,036	842
Merced	1,221	20,690,451	16,945	475,089	389	685,657	562
Modoc	156	2,540,673	16,286	56,138	360	54,639	350
Mono	19	383,953	20,208	5,687	299	15,496	816
Monterey	1,386	26,080,051	18,817	496,986	359	1,034,365	746
Napa	439	8,736,706	19,901	140,860	321	292,307	666
Nevada	605	11,707,463	19,351	206,196	341	570,739	943
Orange	9,361	180,411,593	19,273	3,322,816	355	7,049,440	753
Placer	1,248	24,650,362	19,752	401,442	322	1,078,267	864
Plumas	158	2,914,683	18,447	56,445	357	102,658	650
Riverside	9,810	179,821,411	18,330	3,479,297	355	6,250,506	637
Sacramento	7,118	126,991,577	17,841	2,628,029	369	4,390,346	617
San Benito	141	2,512,891	17,822	51,441	365	115,344	818
San Bernardino	9,524	165,245,968	17,350	3,598,399	378	5,731,711	602
San Diego	11,301	211,711,797	18,734	4,086,994	362	8,475,068	750
San Francisco	2,412	43,512,258	18,040	943,692	391	2,183,954	905
San Joaquin	3,390	58,791,578	17,343	1,279,800	378	1,927,879	569
San Luis Obispo	1,607	30,766,093	19,145	558,816	348	1,489,580	927
San Mateo	2,135	40,646,310	19,038	802,862	376	1,869,796	876
Santa Barbara	1,742	33,011,052	18,950	619,771	356	1,348,031	774
Santa Clara	3,966	75,012,360	18,914	1,406,549	355	2,933,885	740
Santa Cruz	898	16,507,734	18,383	327,954	365	713,020	794
Shasta	2,227	39,216,239	17,609	809,093	363	1,385,043	622
Sierra	37	681,436	18,417	12,166	329	22,763	615
Siskiyou	906	15,536,865	17,149	340,508	376	458,803	506
Solano	1,288	24,267,008	18,841	442,422	343	929,160	721
Sonoma	2,100	40,064,339	19,078	721,105	343	1,951,923	929
Stanislaus	2,597	44,147,551	16,999	1,034,019	398	1,559,940	601
Sutter	459	7,969,166	17,362	180,335	393	347,499	757
Tehama	704	12,119,526	17,215	257,305	365	363,178	516
Trinity	184	3,216,876	17,483	72,440	394	105,566	574
Tulare	2,483	39,996,819	16,108	959,046	386	1,228,719	495
Tuolumne	532	9,848,254	18,512	188,320	354	410,614	772
Ventura	2,738	53,470,585	19,529	937,364	342	2,205,575	806
Yolo	661	12,230,936	18,504	223,405	338	358,084	542
Yuba	422	6,921,064	16,401	161,050	382	218,279	517
Unallocated*	186	3,212,601	17,272	77,516	417	143,771	773
Total	156,128	$ 2,783,615,270	$ 17,829	$ 58,406,060	$ 374	$ 104,852,838	$ 672

* Unable to determine county of residence from tax return.

TABLE 5
Renters Property Tax Assistance Statistics
COMPARISON BY CLAIM YEARS
1977-2000 Years

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
2000	477,416	$ 4,808,659,371	$ 10,072	$ 251,038,764	$ 526
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
2000 Claim 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	16,039	16,039	3.4	$ 9,202,345	$ 4,009,750	$ 9,463,484	3.8	$ 590
$ 1,001 to 2,000	6,068	22,107	4.6	8,458,270	1,517,000	3,531,500	5.2	582
2,001 to 3,000	6,440	28,547	6.0	16,415,855	1,610,000	3,758,714	6.7	584
3,001 to 4,000	4,267	32,814	6.9	15,143,300	1,066,750	2,476,410	7.7	580
4,001 to 5,000	5,619	38,433	8.1	25,396,670	1,404,750	3,265,535	9.0	581
5,001 to 6,000	8,863	47,296	9.9	49,516,300	2,215,750	5,223,894	11.0	589
6,001 to 7,000	19,432	66,728	14.0	126,833,794	4,858,000	11,504,601	15.6	592
7,001 to 8,000	44,825	111,553	23.4	336,303,843	11,206,250	26,641,158	26.2	594
8,001 to 9,000	184,818	296,371	62.1	1,536,267,204	46,204,500	109,793,362	70.0	594
9,001 to 10,000	30,465	326,836	68.5	289,712,782	7,616,250	17,210,756	76.8	565
10,001 to 11,000	22,233	349,069	73.1	231,789,160	5,558,250	12,166,256	81.7	547
11,001 to 12,000	14,353	363,422	76.1	164,997,471	3,588,250	7,500,018	84.7	523
12,001 to 13,000	11,771	375,193	78.6	147,001,817	2,942,750	5,901,182	87.0	501
13,001 to 14,000	10,948	386,141	80.9	147,856,576	2,737,000	5,238,485	89.1	478
14,001 to 15,000	29,470	415,611	87.1	427,880,333	7,367,500	13,204,482	94.4	448
15,001 to 16,000	8,616	424,227	88.9	133,572,863	2,154,000	3,496,834	95.8	406
16,001 to 17,000	8,137	432,364	90.6	134,138,928	2,034,250	2,961,020	96.9	364
17,001 to 18,000	6,201	438,565	91.9	108,497,499	1,550,250	1,973,613	97.7	318
18,001 to 19,000	5,490	444,055	93.0	101,529,347	1,372,500	1,510,343	98.3	275
19,001 to 20,000	4,923	448,978	94.0	95,976,759	1,230,750	1,146,473	98.8	233
20,001 to 21,000	4,299	453,277	94.9	88,134,164	1,074,750	853,071	99.1	198
21,001 to 22,000	3,865	457,142	95.8	83,062,378	966,250	638,428	99.4	165
22,001 to 23,000	3,295	460,437	96.4	74,137,015	823,750	442,063	99.5	134
23,001 to 24,000	3,095	463,532	97.1	72,731,544	773,750	346,437	99.7	112
24,001 to 25,000	2,608	466,140	97.6	63,890,922	652,000	236,122	99.8	91
25,001 to 26,000	2,176	468,316	98.1	55,480,419	544,000	148,910	99.8	68
26,001 to 27,000	1,855	470,171	98.5	49,133,847	463,750	113,363	99.9	61
27,001 to 28,000	1,614	471,785	98.8	44,388,547	403,500	80,356	99.9	50
28,001 to 29,000	1,404	473,189	99.1	40,008,314	351,000	64,149	99.9	46
29,001 to 30,000	1,241	474,430	99.4	36,622,372	310,250	52,034	100.0	42
30,001 to 31,000	1,011	475,441	99.6	30,834,571	252,750	37,590	100.0	37
31,001 to 32,000	865	476,306	99.8	27,229,761	216,250	27,889	100.0	32
32,001 to 33,000	636	476,942	99.9	20,644,903	159,000	18,391	100.0	29
33,001 to 33,993	474	477,416	100.0	15,869,498	118,500	11,842	100.0	25
Total	477,416	477,416	100.0	$ 4,808,659,371	$ 119,354,000	$ 251,038,765	100.0	$ 526

*The renter statutory property tax equivalent is $250.

TABLE 7
Renters Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
2000 Claim Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1950 and after	104,663	$ 883,231,233	$ 26,165,750	$ 58,898,366	$ 563
1945 through 1949	27,607	243,108,548	6,901,750	15,413,238	558
1940 through 1944	28,092	248,549,828	7,023,000	15,713,543	559
1935 through 1939	46,428	464,519,945	11,607,000	24,269,653	523
1930 through 1934	65,875	711,069,547	16,468,750	33,426,795	507
1929	13,602	148,428,568	3,400,500	6,905,640	508
1928	13,677	148,979,379	3,419,250	6,942,041	508
1927	13,716	152,145,635	3,429,000	6,915,592	504
1926	13,700	152,650,871	3,425,000	6,881,399	502
1925	13,605	151,775,148	3,401,250	6,818,209	501
1924	13,109	146,411,390	3,277,250	6,577,384	502
1923	12,277	138,917,210	3,069,250	6,125,335	499
1922	11,640	131,467,184	2,910,000	5,804,701	499
1921	10,898	125,092,179	2,724,500	5,390,052	495
1920	10,596	121,249,452	2,649,000	5,244,913	495
1919	8,751	100,990,813	2,187,750	4,313,754	493
1918	7,853	91,846,364	1,963,250	3,839,045	489
1917	6,963	80,106,153	1,740,750	3,440,999	494
1916	6,143	70,868,599	1,535,750	3,018,825	491
1915	5,490	62,894,462	1,372,500	2,721,668	496
1914	5,079	57,817,873	1,269,750	2,528,641	498
1913	4,309	49,203,881	1,077,250	2,135,943	496
1912	4,638	49,774,238	1,159,500	2,388,867	515
1911	3,023	34,199,055	755,750	1,505,369	498
1910	2,521	28,182,813	630,250	1,274,418	506
1909	1,915	21,208,522	478,750	970,817	507
1908	1,484	16,806,615	371,000	741,688	500
1907	1,159	12,569,939	289,750	590,035	509
1906	883	9,315,465	220,750	457,993	519
1905	684	7,421,271	171,000	349,427	511
1904	494	5,087,216	123,500	260,278	527
1903	322	3,444,519	80,500	165,700	515
1902	257	2,530,682	64,250	137,049	533
1901	183	1,872,927	45,750	95,825	524
1900 and prior	1,591	14,209,333	397,750	879,633	553
not available	14,189	120,712,514	3,547,250	7,895,926	556
Total	477,416	$ 4,808,659,371	$ 119,354,000	$ 251,038,761	$ 526

*The renter statutory property tax equivalent is $250.

TABLE 8
Renters Property Tax Assistance Statistics
COMPARISON BY COUNTY
2000 Claim Year

County	Number of Claimants	Household Income		Assistance Paid		Property Taxes	
		Total	Average	Total	Average	Total	Average
Alameda	22,917	$ 224,993,472	$ 9,818	$ 12,186,658	$ 532	$ 5,729,250	$ 250
Alpine	-	-	-	-	-	-	-
Amador	298	3,659,583	12,280	141,327	474	74,500	250
Butte	3,150	32,823,390	10,420	1,624,468	516	787,500	250
Calaveras	337	3,843,243	11,404	166,438	494	84,250	250
Colusa	125	1,471,168	11,769	61,113	489	31,250	250
Contra Costa	8,553	85,201,316	9,962	4,442,429	519	2,138,250	250
Del Norte	640	6,537,928	10,216	328,379	513	160,000	250
El Dorado	1,015	12,444,531	12,261	473,779	467	253,750	250
Fresno	16,565	154,911,879	9,352	9,077,559	548	4,141,250	250
Glenn	334	3,408,237	10,204	178,766	535	83,500	250
Humboldt	1,990	20,911,424	10,508	1,033,706	519	497,500	250
Imperial	1,188	11,570,097	9,739	640,921	539	297,000	250
Inyo	369	4,850,737	13,146	165,867	450	92,250	250
Kern	12,901	121,615,812	9,427	7,067,657	548	3,225,250	250
Kings	1,469	13,546,597	9,222	803,661	547	367,250	250
Lake	1,203	12,554,124	10,436	613,208	510	300,750	250
Lassen	202	2,108,196	10,437	105,552	523	50,500	250
Los Angeles	166,512	1,567,315,884	9,413	90,240,478	542	41,628,000	250
Madera	1,016	10,409,648	10,246	526,841	519	254,000	250
Marin	1,229	15,500,470	12,612	565,162	460	307,250	250
Mariposa	178	1,937,708	10,886	89,536	503	44,500	250
Mendocino	1,139	12,377,885	10,867	577,429	507	284,750	250
Merced	3,002	28,423,110	9,468	1,623,997	541	750,500	250
Modoc	68	712,394	10,476	35,977	529	17,000	250
Mono	20	259,951	12,998	9,106	455	5,000	250
Monterey	2,551	30,315,833	11,884	1,223,165	479	637,750	250
Napa	809	10,810,619	13,363	357,021	441	202,250	250
Nevada	734	9,398,910	12,805	335,050	456	183,500	250
Orange	26,150	275,087,021	10,520	13,497,644	516	6,537,500	250
Placer	2,080	25,368,498	12,196	979,950	471	520,000	250
Plumas	186	1,857,907	9,989	98,387	529	46,500	250
Riverside	13,910	160,689,948	11,552	6,739,555	485	3,477,500	250
Sacramento	24,037	241,891,875	10,063	12,595,823	524	6,009,250	250
San Benito	158	1,842,538	11,662	77,111	488	39,500	250
San Bernardino	18,404	192,324,227	10,450	9,462,602	514	4,601,000	250
San Diego	36,296	391,159,545	10,777	18,415,130	507	9,074,000	250
San Francisco	26,930	273,809,426	10,167	14,208,431	528	6,732,500	250
San Joaquin	13,752	131,153,653	9,537	7,466,916	543	3,438,000	250
San Luis Obispo	2,214	27,163,233	12,269	1,033,349	467	553,500	250
San Mateo	3,959	46,755,122	11,810	1,893,179	478	989,750	250
Santa Barbara	3,469	41,242,283	11,889	1,656,584	478	867,250	250
Santa Clara	17,008	176,497,839	10,377	8,914,289	524	4,252,000	250
Santa Cruz	2,384	28,479,036	11,946	1,144,162	480	596,000	250
Shasta	2,818	29,775,057	10,566	1,442,079	512	704,500	250
Sierra	28	314,701	11,239	14,115	504	7,000	250
Siskiyou	756	8,047,249	10,645	391,242	518	189,000	250
Solano	3,634	36,154,374	9,949	1,885,457	519	908,500	250
Sonoma	4,286	55,083,219	12,852	1,938,929	452	1,071,500	250
Stanislaus	7,163	72,812,768	10,165	3,757,745	525	1,790,750	250
Sutter	901	9,634,769	10,693	458,563	509	225,250	250
Tehama	746	8,018,089	10,748	379,569	509	186,500	250
Trinity	184	1,757,206	9,550	97,143	528	46,000	250
Tulare	4,514	45,358,252	10,048	2,382,053	528	1,128,500	250
Tuolumne	752	8,678,746	11,541	366,252	487	188,000	250
Ventura	5,662	68,599,253	12,116	2,682,016	474	1,415,500	250
Yolo	2,204	22,792,186	10,341	1,139,302	517	551,000	250
Yuba	1,407	12,974,408	9,221	771,345	548	351,750	250
Unallocated*	910	9,422,797	10,355	454,592	500	227,500	250
Total	477,416	$ 4,808,659,371	$ 10,072	$ 251,038,764	$ 526	$ 119,354,000	$ 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
2000 Claim 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	1,436	192	1,628	7,638	8,401	16,039	17,667
$ 1,001 to 2,000	1,222	81	1,303	3,749	2,319	6,068	7,371
2,001 to 3,000	472	76	548	2,369	4,071	6,440	6,988
3,001 to 4,000	401	42	443	2,278	1,989	4,267	4,710
4,001 to 5,000	641	60	701	3,215	2,404	5,619	6,320
5,001 to 6,000	1,086	128	1,214	5,244	3,619	8,863	10,077
6,001 to 7,000	1,660	206	1,866	10,183	9,249	19,432	21,298
7,001 to 8,000	3,099	444	3,543	23,158	21,667	44,825	48,368
8,001 to 9,000	9,558	2,103	11,661	100,343	84,475	184,818	196,479
9,001 to 10,000	5,320	439	5,759	15,746	14,719	30,465	36,224
10,001 to 11,000	5,395	416	5,811	12,481	9,752	22,233	28,044
11,001 to 12,000	5,594	431	6,025	10,026	4,327	14,353	20,378
12,001 to 13,000	5,815	373	6,188	8,518	3,253	11,771	17,959
13,001 to 14,000	6,007	398	6,405	8,371	2,577	10,948	17,353
14,001 to 15,000	7,199	639	7,838	24,456	5,014	29,470	37,308
15,001 to 16,000	6,304	320	6,624	6,706	1,910	8,616	15,240
16,001 to 17,000	6,530	339	6,869	6,391	1,746	8,137	15,006
17,001 to 18,000	6,439	287	6,726	5,050	1,151	6,201	12,927
18,001 to 19,000	6,401	252	6,653	4,577	913	5,490	12,143
19,001 to 20,000	6,331	231	6,562	4,178	745	4,923	11,485
20,001 to 21,000	6,198	227	6,425	3,728	571	4,299	10,724
21,001 to 22,000	5,968	218	6,186	3,354	511	3,865	10,051
22,001 to 23,000	5,743	211	5,954	2,857	438	3,295	9,249
23,001 to 24,000	5,715	164	5,879	2,691	404	3,095	8,974
24,001 to 25,000	5,240	170	5,410	2,290	318	2,608	8,018
25,001 to 26,000	4,888	128	5,016	1,968	208	2,176	7,192
26,001 to 27,000	4,481	132	4,613	1,670	185	1,855	6,468
27,001 to 28,000	4,177	118	4,295	1,458	156	1,614	5,909
28,001 to 29,000	4,047	94	4,141	1,275	129	1,404	5,545
29,001 to 30,000	3,628	73	3,701	1,122	119	1,241	4,942
30,001 to 31,000	3,249	92	3,341	892	119	1,011	4,352
31,001 to 32,000	2,774	67	2,841	770	95	865	3,706
32,001 to 33,000	2,254	52	2,306	558	78	636	2,942
33,001 to 33,993	1,608	45	1,653	425	49	474	2,127
Total	146,880	9,248	156,128	289,735	187,681	477,416	633,544