

TABLE B-4G
Personal Income Tax Statistics
PART-YEAR RESIDENT and NONRESIDENT RETURNS
Tax Year 2009

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	695,204	-
Number of Returns - Taxable	422,116	-
Federal AGI	695,204	\$ 204,645,453
California Adjustments	436,874	13,556,617
California AGI	695,204	21,435,707
California Deductions	695,204	30,315,246
Taxable Income	695,204	225,252,974
Total Tax Liability	695,204	1,711,205
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	578,486	106,806,573
Interest	426,223	16,205,286
Dividends	287,579	20,272,894
Business Income - Profit ⁸	95,966	4,941,979
Business Income - Loss ⁸	44,179	2,821,970
Net Sale of Capital Assets - Profit	75,936	34,600,070
Net Sale of Capital Assets - Loss	170,120	438,918
Taxable Pensions and Annuities	129,383	3,114,912
Rents and Royalties - Profit	97,739	3,218,221
Rents and Royalties - Loss	73,212	1,427,776
Partnerships and S Corporations - Profit ⁹	129,698	78,904,950
Partnerships and S Corporations - Loss ⁹	116,753	33,864,721
Estate and Trusts - Profit	32,005	2,721,191
Estate and Trusts - Loss	15,534	851,842
Farm Income - Profit	2,018	42,243
Farm Income - Loss	6,783	355,920
All Other Income Sources - Profit ¹⁰	459,271	12,804,158
All Other Income Sources - Loss ¹⁰	87,315	34,911,115
Total Income	693,079	208,965,372
Individual Retirement Plan ^{11, 12}	15,165	77,740
Student Loan	65,724	65,191
Tuition & Fees	17,302	43,835
Moving Expenses	80,998	276,544
Half Self-Employment Tax ¹²	121,417	601,762
Self-Employed Health Insurance ¹²	51,699	478,444
Self-Employed Retirement Plan ¹²	31,422	1,211,558
Penalty on Early Withdrawal on Savings	8,486	2,306
Alimony Paid	7,751	256,074
Total Adjustments ¹³	287,217	4,306,490

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
California Adjustments - Subtractions	344,043	19,676,508
California Adjustments - Additions	208,260	33,233,125
Medical Expenses	65,765	576,870
State and Local Income Taxes	337,403	14,418,285
Real Estate Taxes	274,532	2,642,625
Motor Vehicle Taxes	11,415	19,978
Other Taxes	160,321	353,399
Total Taxes	344,264	17,414,310
Mortgage Interest	234,912	4,364,323
Points, Investment and Personal Interest	76,229	2,688,163
Total Interest	253,755	7,052,486
Cash/Check Contributions	250,836	7,832,934
Non-Cash Contributions	163,305	2,362,366
Contribution Carryover	11,510	1,139,454
Total Contributions ¹⁴	269,900	10,010,035
Casualty and Theft Losses	1,305	32,775
All Other Deductions ¹⁵	133,941	4,375,119
Total Federal Itemized Deductions	347,372	37,841,502
Calif. Adjs. to Fed. Itemized Deductions	473,994	15,736,568
California Itemized Deductions	331,820	28,474,973
California Standard Deductions	363,362	1,840,274
Personal Exemption Credit ¹⁵	1,035,300	101,459
Dependent Exemption Credit	425,168	41,666
Senior/Blind Exemption Credits	115,643	11,333
Total Exemption Credits Allowed	601,175	130,682
Other Special Credits	3,981	5,014
Renters Credit	24,427	1,265
Excess State Disability Insurance (SDI)	1,870	438
California Child and Dependent Credit	5,924	1,100
Total Special Credits	37,031	108,186
G-1 Tax/5870A Tax	a	384
Alternative Minimum Tax	4,957	2,691
Mental Health Tax	2,083	40,579
Other Taxes	16,361	2,577
Taxes Withheld	397,273	914,003
Estimated Taxes Paid	80,166	1,034,874
Credit to Next Year's Tax	37,642	222,284
Overpayment	380,245	629,040
Total Voluntary Contributions	1,535	71
Refund	351,145	406,703
Tax Due	166,147	208,296
Remittance Amount	60,093	85,195

Footnotes follow this section.