

**TABLE B-4G**  
**Personal Income Tax Statistics**  
**PART-YEAR RESIDENT and NONRESIDENT RETURNS**  
**Tax Year 2011**

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	782,122	-
Number of Returns - Taxable	467,704	-
Federal AGI	782,122	\$ 202,478,658
California Adjustments	511,811	14,105,872
California AGI	782,122	29,445,492
California Deductions	782,122	24,010,786
Taxable Income	782,122	235,415,431
Total Tax Liability	782,122	2,092,575
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	649,242	90,731,344
Interest	433,058	12,946,792
Dividends	288,957	19,533,036
Business Income - Profit <sup>8</sup>	124,654	7,345,592
Business Income - Loss <sup>8</sup>	35,358	1,504,769
Net Sale of Capital Assets - Profit	125,745	51,150,044
Net Sale of Capital Assets - Loss	154,187	397,746
Taxable Pensions and Annuities	128,606	3,935,686
Rents and Royalties - Profit	93,308	4,362,316
Rents and Royalties - Loss	73,077	1,240,995
Partnerships and S Corporations - Profit <sup>9</sup>	149,872	93,987,297
Partnerships and S Corporations - Loss <sup>9</sup>	134,775	37,772,921
Estate and Trusts - Profit	27,304	2,789,447
Estate and Trusts - Loss	16,974	451,164
Farm Income - Profit	660	51,565
Farm Income - Loss	4,154	552,837
All Other Income Sources - Profit <sup>10</sup>	542,696	13,800,399
All Other Income Sources - Loss <sup>10</sup>	100,600	23,130,082
Total Income	777,962	235,582,819
Individual Retirement Plan <sup>11, 12</sup>	16,786	91,159
Student Loan	57,828	59,473
Tuition & Fees	15,174	33,168
Moving Expenses	99,764	373,092
Half Self-Employment Tax <sup>12</sup>	156,599	780,709
Self-Employed Health Insurance <sup>12</sup>	67,522	705,124
Self-Employed Retirement Plan <sup>12</sup>	36,642	1,483,823
Penalty on Early Withdrawal on Savings	5,762	1,365,853
Alimony Paid	11,378	460,215,009
Total Adjustments <sup>13</sup>	336,319	5,491,379

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
California Adjustments - Subtractions	370,042	33,856,190
California Adjustments - Additions	273,742	47,962,063
Medical Expenses	56,989	494,298
State and Local Income Taxes	375,702	15,485,121
Real Estate Taxes	274,685	2,975,337
Motor Vehicle Taxes		
Other Taxes	27,771	132,329
Total Taxes	382,140	18,683,654
Mortgage Interest	233,854	3,812,570
Points, Investment and Personal Interest	84,439	2,100,462
Total Interest	254,510	5,913,031
Cash/Check Contributions	277,516	6,793,586
Non-Cash Contributions	176,992	3,399,189
Contribution Carryover	12,491	1,205,147
Total Contributions <sup>14</sup>	297,335	10,978,643
Casualty and Theft Losses	120	18,730
All Other Deductions <sup>15</sup>	141,174	4,042,177
Total Federal Itemized Deductions	385,459	40,145,134
Calif. Adjs. to Fed. Itemized Deductions	523,214	17,478,412
California Itemized Deductions	347,624	21,758,890
California Standard Deductions	433,121	2,251,896
Personal Exemption Credit <sup>15</sup>	1,137,127	115,987
Dependent Exemption Credit	467,104	147,139
Senior/Blind Exemption Credits	146,035	14,896
Total Exemption Credits Allowed	664,867	223,159
Other Special Credits	2,395	8,344
Renters Credit	25,415	1,286
Excess State Disability Insurance (SDI)	1,434	555
California Child and Dependent Credit	1,108	174
Total Special Credits	42,897	142,357
G-1 Tax/5870A Tax		
Alternative Minimum Tax	8,343	14,850
Mental Health Tax	2,561	55,971
Other Taxes	16,926	5,208
Taxes Withheld	453,726	1,212,975
Estimated Taxes Paid	76,490	1,268,514
Credit to Next Year's Tax	44,497	343,471
Overpayment	457,324	886,243
Total Voluntary Contributions	3,088	168
Refund	421,922	542,703
Tax Due	161,164	255,797
Remittance Amount	36,545	50,998

Footnotes follow this section.