

TABLE C-5A
C CORPORATIONS: APPORTIONMENT FORMULA RESULTS*

Apportionment Factor	2010		2011		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	41,545	\$ 12,563,362,165	32,957	\$ 14,488,811,905	15.3
Within California	28,029	\$ 1,225,042,350	18,085	\$ 830,725,115	-32.2
Statewide Average Property Factor		9.8%		5.7%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	41,034	\$ 2,660,452,283	31,568	\$ 1,801,733,343	-32.3
Within California	29,878	\$ 296,272,785	21,513	\$ 194,661,692	-34.3
Statewide Average Payroll Factor		11.1%		10.8%	
Total Sales					
Within and Outside of California	41,670	\$ 32,115,736,891	39,329	\$ 38,768,084,762	20.7
Within California	34,951	\$ 1,450,491,029	32,138	\$ 1,466,463,848	1.1
Statewide Average Sales Factor		4.5%		3.8%	
Overall Average Apportionment Factor	37,883	7.5%	34,213	6.0%	

* Excludes banks and other financial corporation returns.

TABLE C-5B
S CORPORATIONS: APPORTIONMENT FORMULA RESULTS*

Apportionment Factor	2010		2011		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	29,474	\$ 604,546,993	29,139	\$ 509,172,553	-15.8
Within California	14,589	\$ 93,698,984	15,741	\$ 77,078,050	-17.7
Statewide Average Property Factor		15.5%		15.1%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	26,635	\$ 202,981,348	26,910	\$ 343,583,032	69.3
Within California	15,278	\$ 37,777,533	17,156	\$ 31,349,764	-17.0
Statewide Average Payroll Factor		18.6%		9.1%	
Total Sales					
Within and Outside of California	32,038	\$ 1,026,305,945	34,535	\$ 1,881,608,808	83.3
Within California	23,816	\$ 197,653,714	27,527	\$ 219,979,058	11.3
Statewide Average Sales Factor		19.3%		11.7%	
Overall Average Apportionment Factor	27,239	19.0%	29,877	12.0%	

* Excludes banks and other financial corporation returns.