

**TABLE C-6A**  
**C CORPORATIONS<sup>c</sup> : APPORTIONMENT OF STATE NET INCOME**

Item	2010		2011		Percent Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	45,657	\$ 657,424,174	44,336	\$ 1,103,669,564	67.9
Nonbusiness Income/Loss					
Dividends	557	\$ 3,376,201	212	\$ 1,660,462	-50.8
Interest	1,603	(143,395)	546	5,888,489	4206.5
Property Rental Income/Loss	651	124,539	320	71,202	-42.8
Royalties	44	54,627	70	33,470	-38.7
Gain/Loss from Sale of Assets	97	539,076	34	1,607,677	198.2
Partnership Income/Loss	17	35,971	13	666,064	1751.7
Miscellaneous	368	2,304,506	495	747,523	-67.6
Total Nonbusiness Income/Loss	2,076	\$ 6,291,524	808	\$ 10,674,889	69.7
Total Separately Apportionable Business Income	2,552	11,120,920	3,832	19,398,410	74.4
Balance of Net Business Income	45,500	\$ 640,011,731	43,522	\$ 1,073,596,265	67.7
Plus Interest Offset	750	43,351	76	20,085	-53.7
Total Business Income	45,500	\$ 640,055,082	43,522	\$ 1,073,616,350	67.7
Apportioned Business Income/Loss Attributable to California	38,161	\$ 68,551,026	33,423	\$ 57,903,597	-15.5
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	55	\$ 4,663	50	\$ 1,777	-61.9
Interest	525	(87,541)	390	(190,181)	-117.2
Property Rental Income/Loss	212	16,918	298	11,877	-29.8
Royalties	33	4,729	4	2,410	-49.0
Gain/Loss from Sale of Assets	73	16,177	12	33,415	106.6
Partnership Income/Loss	9	50,694	5	123,120	142.9
Miscellaneous Income/Loss	213	\$ (71,469)	454	33,530	146.9
Total Nonbusiness Income/Loss Wholly Allocable to California	855	\$ (65,829)	578	\$ 15,947	124.2
Subtotal	38,387	\$ 68,485,197	33,833	\$ 57,919,544	-15.4
Minus Interest Offset	345	6,852	54	1,567	-77.1
Balance of Net Income	38,387	\$ 68,478,345	33,833	\$ 57,917,976	-15.4
Total Separately Apportioned Business Income	462	\$ (176,768)	1,855	\$ (102,876)	41.8
Plus Capital Gain/Loss Netting	3,931	2,055,443	4,661	1,692,506	-17.7
Subtotal	38,551	\$ 70,357,019	35,573	\$ 59,507,607	-15.4
Contribution Adjustment	781	13,578	1,118	2,381	-82.5
Total State Net Income (After Apportionment)	38,551	\$ 70,370,597	35,579	\$ 59,509,987	-15.4
Taxable Loss	18,355	\$ 31,063,304	14,088	\$ 32,074,767	3.3
Taxable Profit	20,196	\$ 101,433,901	21,490	\$ 91,584,754	-9.7

**TABLE C-6B**  
**S CORPORATIONS<sup>c</sup> : APPORTIONMENT OF STATE NET INCOME**

Item	2010		2011		Percent Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	33,326	\$ 57,767,580	37,075	\$ 91,808,836	58.9
Nonbusiness Income/Loss					
Dividends	530	\$ 1,339,936	242	\$ 282,066	-78.9
Interest	1,421	216,978	1,332	178,556	-17.7
Property Rental Income/Loss	445	30,786	1,031	181,828	490.6
Royalties	11	1,264	71	1,412	11.7
Gain/Loss from Sale of Assets	355	2,352,490	334	1,375,847	-41.5
Partnership Income/Loss	444	1,729,626	13	1,711,075	-1.1
Miscellaneous	591	319,374	299	505,677	58.3
Total Nonbusiness Income/Loss	2,308	\$ 5,990,455	2,463	\$ 4,236,461	-29.3
Total Separately Apportionable Business Income	138	(203,431)	168	782,369	484.6
Balance of Net Business Income	33,324	\$ 51,980,555	36,301	\$ 86,790,006	67.0
Plus Interest Offset	76	9,342	142	17,225	84.4
Total Business Income	33,324	\$ 51,989,897	36,301	\$ 86,807,231	67.0
Apportioned Business Income/Loss Attributable to California	27,284	\$ 11,820,331	30,386	\$ 10,943,955	-7.4
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	152	\$ 33,079	104	\$ 41,521	25.5
Interest	320	25,176	230	26,762	6.3
Property Rental Income/Loss	367	19,346	1,003	16,316	-15.7
Royalties	3	418	5	426	1.9
Gain/Loss from Sale of Assets	53	76,443	60	211,668	176.9
Partnership Income/Loss	438	35,568	6	88,205	148.0
Miscellaneous Income/Loss	515	6,709	187	26,511	295.1
Total Nonbusiness Income/Loss Wholly Allocable to California	1,527	\$ 196,738	1,313	\$ 411,409	109.1
Subtotal	28,178	\$ 12,017,068	30,520	\$ 11,355,364	-5.5
Minus Interest Offset	53	6,750	26	15,143	124.3
Balance of Net Income	28,178	\$ 12,010,318	30,520	\$ 11,340,220	-5.6
Total Separately Apportioned Business Income	87	\$ 109,075	227	36,807	-66.3
Plus Capital Gain/Loss Netting	a	(444,053)	12	51,276	111.5
Subtotal	28,197	\$ 11,675,341	30,678	11,428,303	-2.1
Contribution Adjustment	1,289	1,247	971	305	-75.6
Total State Net Income (After Apportionment)	28,197	\$ 11,676,588	30,678	\$ 11,428,608	-2.1
Taxable Loss	6,960	\$ 1,773,366	6,525	\$ 1,402,574	-20.9
Taxable Profit	21,238	\$ 13,449,954	24,153	\$ 12,831,182	-4.6

Includes apportioning corporations which report net income, net loss, or no income.

Detail may not add to total due to rounding.