

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

Apportionment Factor	2011		2012		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	32,957	\$14,488,811,905	35,929	\$8,653,604,976	-40.3
Within California	18,085	\$830,725,115	25,594	\$690,786,811	-16.8
Statewide Average Property Factor		5.7%		8.0%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	31,568	\$1,801,733,343	31,899	\$1,581,347,769	-12.2
Within California	21,513	\$194,661,692	25,036	\$164,093,522	-15.7
Statewide Average Payroll Factor		10.8%		10.4%	
Total Sales					
Within and Outside of California	39,329	\$38,768,084,762	43,230	\$30,138,601,506	-22.3
Within California	32,138	\$1,466,463,848	36,834	\$1,516,571,010	3.4
Statewide Average Sales Factor		3.8%		5.0%	
Overall Average Apportionment Factor	34,213	6.0%	40,572	7.2%	

* Excludes banks and other financial corporation returns.

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

Apportionment Factor	2011		2012		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	29,139	\$509,172,553	27,268	\$501,245,126	-1.6
Within California	15,741	\$77,078,050	13,706	\$68,730,201	-10.8
Statewide Average Property Factor		15.1%		13.7%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	26,910	\$343,583,032	26,763	\$226,810,171	-34.0
Within California	17,156	\$31,349,764	17,528	\$29,995,983	-4.3
Statewide Average Payroll Factor		9.1%		13.2%	
Total Sales					
Within and Outside of California	34,535	\$1,881,608,808	32,710	\$1,986,872,707	5.6
Within California	27,527	\$219,979,058	25,601	\$222,988,843	1.4
Statewide Average Sales Factor		11.7%		11.2%	
Overall Average Apportionment Factor	29,877	12.0%	28,369	12.2%	

* Excludes banks and other financial corporation returns.