

TABLE C-6A
C CORPORATIONS^c : APPORTIONMENT OF STATE NET INCOME

Item	2011		2012		Percent Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	44,332	\$1,104,062,257	49,221	\$999,377,978	-9.5
Nonbusiness Income/Loss					
Dividends	212	1,660,462	979	4,781,358	188.0
Interest	546	5,888,489	1,538	244,467	-95.8
Property Rental Income/Loss	320	71,202	809	251,597	253.4
Royalties	70	33,470	14	15,228	-54.5
Gain/Loss from Sale of Assets	34	1,607,677	81	2,157,186	34.2
Partnership Income/Loss	13	666,064	47	1,456,728	118.7
Miscellaneous	495	747,523	167	2,258,258	202.1
Total Nonbusiness Income/Loss	808	10,674,889	2,497	11,164,821	4.6
Total Separately Apportionable Business Income	3,832	19,398,410	3,686	18,474,133	-4.8
Balance of Net Business Income	43,518	1,073,988,958	48,784	969,739,024	-9.7
Plus Interest Offset	76	20,085	591	68,728	242.2
Total Business Income	43,518	1,074,009,043	48,784	969,807,752	-9.7
Apportioned Business Income/Loss Attributable to California	33,418	57,915,380	40,563	48,031,485	-17.1
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	50	1,777	400	2,027	14.1
Interest	390	(190,181)	487	(238,044)	-25.2
Property Rental Income/Loss	298	11,877	635	20,690	74.2
Royalties	4	2,410	4	1,266	-47.5
Gain/Loss from Sale of Assets	12	33,415	53	-1,302,135	-3996.9
Partnership Income/Loss	5	123,120	38	42,805	-65.2
Miscellaneous Income/Loss	454	33,530	113	224,258	568.8
Total Nonbusiness Income/Loss Wholly Allocable to California	578	15,947	1,189	(1,249,132)	-7933.0
Subtotal	33,829	57,931,327	40,624	46,782,353	-19.2
Minus Interest Offset	54	1,567	47	3,589	129.0
Balance of Net Income	33,829	57,929,760	40,577	46,778,764	-19.2
Total Separately Apportioned Business Income	1,855	(102,876)	1,385	4,496	104.4
Plus Capital Gain/Loss Netting	4,661	1,692,506	4,089	2,870,041	69.6
Subtotal	35,569	59,519,390	41,712	49,653,301	-16.6
Contribution Adjustment	1,118	2,381	1,489	20,067	742.9
Total State Net Income (After Apportionment)	35,575	59,521,771	41,712	49,673,368	-16.5
Taxable Loss	14,084	32,062,984	17,240	34,980,446	9.1
Taxable Profit	21,490	\$91,584,754	24,472	\$84,653,815	-7.6

TABLE C-6B
S CORPORATIONS^c : APPORTIONMENT OF STATE NET INCOME

Item	2011		2012		Percent Change
	Number	Amount (Thousands)	Number	Amount (Thousands)	
Net Income (After State Adjustments)	37,075	\$91,808,836	37,043	\$134,249,604	46.2
Nonbusiness Income/Loss					
Dividends	242	282,066	703	2,414,433	756.0
Interest	1,332	178,556	1,537	322,539	80.6
Property Rental Income/Loss	1,031	181,828	227	54,665	-69.9
Royalties	71	1,412	18	2,645	87.3
Gain/Loss from Sale of Assets	334	1,375,847	282	1,922,481	39.7
Partnership Income/Loss	13	1,711,075	31	1,353,274	-20.9
Miscellaneous	299	505,677	248	611,071	20.8
Total Nonbusiness Income/Loss	2,463	4,236,461	2,108	6,681,108	57.7
Total Separately Apportionable Business Income	168	782,369	1,128	959,179	22.6
Balance of Net Business Income	36,301	86,790,006	37,041	126,609,318	45.9
Plus Interest Offset	142	17,225	97	13,579	-21.2
Total Business Income	36,301	86,807,231	37,041	126,622,896	45.9
Apportioned Business Income/Loss Attributable to California	30,386	10,943,955	29,211	13,254,410	21.1
Nonbusiness Income/Loss Wholly Allocable to California					
Dividends	104	41,521	77	87,935	111.8
Interest	230	26,762	955	23,289	-13.0
Property Rental Income/Loss	1,003	16,316	111	53,768	229.5
Royalties	5	426	4	1,015	138.5
Gain/Loss from Sale of Assets	60	211,668	30	166,416	-21.4
Partnership Income/Loss	6	88,205	15	66,818	-24.2
Miscellaneous Income/Loss	187	26,511	96	35,858	35.3
Total Nonbusiness Income/Loss Wholly Allocable to California	1,313	411,409	1,156	435,098	5.8
Subtotal	30,520	11,355,364	29,502	13,689,508	20.6
Minus Interest Offset	26	15,143	86	10,818	-28.6
Balance of Net Income	30,520	11,340,220	29,416	13,678,689	20.6
Total Separately Apportioned Business Income	227	36,807	1,671	78,771	114.0
Plus Capital Gain/Loss Netting	12	51,276	1	169	-99.7
Subtotal	30,678	11,428,303	30,946	13,757,630	20.4
Contribution Adjustment	971	305	1,361	48,482	15802.9
Total State Net Income (After Apportionment)	30,678	11,428,608	30,946	13,806,112	20.8
Taxable Loss	6,525	1,402,574	4,417	1,115,753	-20.4
Taxable Profit	24,153	\$12,831,182	26,529	\$14,921,865	16.3

Includes apportioning corporations which report net income, net loss, or no income.
Detail may not add to total due to rounding.