

**TABLE B-4G**  
**Personal Income Tax Statistics**  
**PART-YEAR RESIDENT and NONRESIDENT RETURNS**  
**Tax Year 2012**

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	826,213	-
Number of Returns - Taxable	502,948	-
Federal AGI	826,213	\$ 335,637,052
California Adjustments	539,628	12,602,317
California AGI	826,213	25,464,173
California Deductions	826,213	33,463,041
Taxable Income	826,213	328,280,044
Total Tax Liability	826,213	2,763,229
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	687,394	96,862,851
Interest	437,208	13,950,967
Dividends	303,716	26,505,437
Business Income - Profit <sup>8</sup>	116,069	6,011,424
Business Income - Loss <sup>8</sup>	46,500	3,022,003
Net Sale of Capital Assets - Profit	166,045	110,879,851
Net Sale of Capital Assets - Loss	129,145	318,087
Taxable Pensions and Annuities	144,482	4,556,060
Rents and Royalties - Profit	100,076	3,891,845
Rents and Royalties - Loss	78,121	1,944,946
Partnerships and S Corporations - Profit <sup>9</sup>	170,672	124,976,937
Partnerships and S Corporations - Loss <sup>9</sup>	150,268	39,096,329
Estate and Trusts - Profit	26,736	3,334,622
Estate and Trusts - Loss	12,312	668,356
Farm Income - Profit	1,869	58,875
Farm Income - Loss	7,439	398,291
All Other Income Sources - Profit <sup>10</sup>	568,428	18,861,726
All Other Income Sources - Loss <sup>10</sup>	93,629	20,279,438
Total Income	821,598	344,148,997
Individual Retirement Plan <sup>11, 12</sup>	19,722	118,264
Student Loan	76,195	81,463
Tuition & Fees	16,638	47,463
Moving Expenses	104,023	422,862
Half Self-Employment Tax <sup>12</sup>	155,699	865,085
Self-Employed Health Insurance <sup>12</sup>	73,473	786,294
Self-Employed Retirement Plan <sup>12</sup>	42,680	1,733,923
Penalty on Early Withdrawal on Savings	4,902	1,490
Alimony Paid	11,742	1,620,088
Total Adjustments <sup>13</sup>	344,787	8,443,261
California Adjustments - Subtractions	385,155	25,359,133
California Adjustments - Additions	283,346	37,961,449

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
Medical Expenses	61,382	684,115
State and Local Income Taxes	401,648	20,023,469
Real Estate Taxes	317,544	3,551,847
Motor Vehicle Taxes		
Other Taxes	35,520	125,659
Total Taxes	412,075	23,788,665
Mortgage Interest	272,244	4,071,003
Points, Investment and Personal Interest	96,351	3,776,455
Total Interest	293,959	7,847,458
Cash/Check Contributions	308,245	14,191,995
Non-Cash Contributions	201,455	3,943,012
Contribution Carryover	10,568	4,150,334
Total Contributions <sup>14</sup>	329,919	21,918,780
Casualty and Theft Losses	814	20,315
All Other Deductions <sup>15</sup>	133,187	5,689,510
Total Federal Itemized Deductions	413,764	59,961,470
Calif. Adjs. to Fed. Itemized Deductions	560,323	21,669,653
California Itemized Deductions	361,341	31,016,393
California Standard Deductions	464,057	2,446,648
Personal Exemption Credit <sup>15</sup>	1,204,337	125,251
Dependent Exemption Credit	478,605	153,633
Senior/Blind Exemption Credits	159,969	16,637
Total Exemption Credits Allowed	704,876	238,827
Other Special Credits	2,905	13,388
Renters Credit	28,547	1,276
Excess State Disability Insurance (SDI)	4,238	1,101
California Child and Dependent Credit	2,515	518
Total Special Credits	75,359	178,161
G-1 Tax/5870A Tax	-	0
Alternative Minimum Tax	10,242	6,348
Mental Health Tax	2,956	65,234
Other Taxes	16,247	4,552
Taxes Withheld	455,728	1,441,973
Estimated Taxes Paid	88,794	1,598,746
Credit to Next Year's Tax	33,754	286,424
Overpayment	461,781	978,867
Total Voluntary Contributions	5,003	213
Refund	435,244	692,344
Tax Due	187,018	372,163
Remittance Amount	33,402	59,860

Footnotes follow this section.