

TABLE C-5
Corporation Tax
APPORTIONMENT FORMULA RESULTS *
Tax Years 2007 - 2008
ALL CORPORATIONS

Apportionment Factor	2007		2008		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	60,619	\$ 13,448,468,286	70,075	\$ 12,685,365,723	-5.7
Within California	40,775	\$ 1,294,966,335	42,051	\$ 1,307,603,950	1.0
Statewide Average Property Factor		9.6%		10.3%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	56,796	\$ 2,704,963,431	66,336	\$ 2,589,402,782	-4.3
Within California	40,191	\$ 321,334,480	42,240	\$ 331,089,266	3.0
Statewide Average Payroll Factor		11.9%		12.8%	
Total Sales					
Within and Outside of California	64,577	\$ 33,513,674,748	71,750	\$ 32,935,035,917	-1.7
Within California	54,132	\$ 1,765,803,976	57,983	\$ 1,786,619,886	1.2
Statewide Average Sales Factor		5.3%		5.4%	
Overall Average Apportionment Factor	57,931	8.0%	66,456	8.7%	

* Excludes banks and other financial corporation returns.