

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

Apportionment Factor	2007		2008		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	39,722	\$ 13,098,621,758	47,000	\$ 12,126,343,458	-7.4
Within California	28,310	\$ 1,213,965,107	30,162	\$ 1,207,484,761	-0.5
Statewide Average Property Factor		9.3%		10.0%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	37,595	\$ 2,553,678,357	43,554	\$ 2,341,517,734	-8.3
Within California	26,822	\$ 288,620,001	27,835	\$ 296,566,261	2.8
Statewide Average Payroll Factor		11.3%		12.7%	
Total Sales					
Within and Outside of California	42,443	\$ 32,630,850,321	45,883	\$ 31,622,593,782	-3.1
Within California	37,107	\$ 1,580,564,336	37,191	\$ 1,602,365,960	1.4
Statewide Average Sales Factor		4.8%		5.1%	
Overall Average Apportionment Factor	51,621	7.6%	42,482	8.4%	

* Excludes banks and other financial corporation returns.

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

Apportionment Factor	2007		2008		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	20,898	\$ 349,846,528	23,075	\$ 559,022,265	59.8
Within California	12,465	\$ 81,001,228	11,889	\$ 100,119,189	23.6
Statewide Average Property Factor		23.2%		17.9%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	19,201	\$ 151,285,074	22,782	\$ 247,885,048	63.9
Within California	13,369	\$ 32,714,479	14,405	\$ 34,523,005	5.5
Statewide Average Payroll Factor		21.6%		13.9%	
Total Sales					
Within and Outside of California	22,134	\$ 882,824,428	25,866	\$ 1,312,442,135	48.7
Within California	17,025	\$ 185,239,640	20,792	\$ 184,253,926	-0.5
Statewide Average Sales Factor		21.0%		14.0%	
Overall Average Apportionment Factor	26,969	21.6%	23,974	14.8%	

* Excludes banks and other financial corporation returns.