

C CORPORATIONS: APPORTIONMENT FORMULA RESULTS*

Apportionment Factor	2005		2006		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	34,579	\$ 11,726,402,826	40,891	\$ 16,567,182,159	41.3
Within California	24,781	\$ 1,085,944,042	28,270	\$ 1,157,252,939	6.6
Statewide Average Property Factor		9.3%		7.0%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	33,337	\$ 2,061,990,419	39,237	\$ 2,541,703,778	23.3
Within California	24,756	\$ 275,435,085	29,773	\$ 289,922,792	5.3
Statewide Average Payroll Factor		13.4%		11.4%	
Total Sales					
Within and Outside of California	37,185	\$ 28,458,508,730	42,272	\$ 28,686,785,647	0.8
Within California	29,979	\$ 1,476,237,217	33,358	\$ 1,647,157,479	11.6
Statewide Average Sales Factor		5.2%		5.7%	
Overall Average Apportionment Factor	37,785	8.3%	42,993	7.5%	

* Excludes banks and other financial corporation returns.

S CORPORATIONS: APPORTIONMENT FORMULA RESULTS*

Apportionment Factor	2005		2006		Percent Change
	Number of Returns	Amount (Thousands)	Number of Returns	Amount (Thousands)	
Total Property Values					
Within and Outside of California	19,177	\$ 467,093,596	24,469	\$ 624,787,777	33.8
Within California	10,622	\$ 82,580,938	14,247	\$ 84,608,739	2.5
Statewide Average Property Factor		17.7%		13.5%	
Total Payroll (Wages and Salaries)					
Within and Outside of California	19,062	\$ 185,823,353	23,772	\$ 244,865,979	31.8
Within California	12,540	\$ 32,978,201	14,790	\$ 36,747,008	11.4
Statewide Average Payroll Factor		17.7%		15.0%	
Total Sales					
Within and Outside of California	21,336	\$ 1,056,079,898	25,723	\$ 1,837,069,513	74.0
Within California	16,044	\$ 167,431,464	20,742	\$ 211,753,545	26.5
Statewide Average Sales Factor		15.9%		11.5%	
Overall Average Apportionment Factor	21,416	16.6%	26,969	13.1%	

* Excludes banks and other financial corporation returns.