

TABLE B-4G
Personal Income Tax Statistics
PART-YEAR RESIDENT and NONRESIDENT RETURNS
Tax Year 2008

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	735,878	-
Number of Returns - Taxable	464,267	-
Federal AGI	735,878	\$ 253,624,717
California Adjustments	443,013	-1,058,624
California AGI	735,878	26,395,294
California Deductions	735,878	38,293,279
Taxable Income	735,878	237,621,798
Total Tax Liability	735,878	2,101,273
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	624,279	88,012,288
Interest	430,746	21,633,423
Dividends	272,810	21,041,888
Business Income - Profit ⁸	105,311	8,013,844
Business Income - Loss ⁸	42,641	1,632,352
Net Sale of Capital Assets - Profit	124,549	66,971,183
Net Sale of Capital Assets - Loss	134,494	334,979
Taxable Pensions and Annuities	119,588	3,560,302
Rents and Royalties - Profit	83,034	3,444,935
Rents and Royalties - Loss	73,829	1,386,176
Partnerships and S Corporations - Profit ⁹	139,470	114,010,949
Partnerships and S Corporations - Loss ⁹	136,477	64,124,055
Estate and Trusts - Profit	42,192	2,552,039
Estate and Trusts - Loss	29,056	3,974,146
Farm Income - Profit	680	30,418
Farm Income - Loss	5,834	320,214
All Other Income Sources - Profit ¹⁰	489,405	11,639,095
All Other Income Sources - Loss ¹⁰	82,614	10,674,811
Total Income	728,807	258,493,724
Individual Retirement Plan ^{11, 12}	15,250	86,350
Student Loan	67,288	70,787
Tuition & Fees	24,261	60,301
Moving Expenses	115,051	419,003
Half Self-Employment Tax ¹²	146,479	974,488
Self-Employed Health Insurance ¹²	61,955	582,624
Self-Employed Retirement Plan ¹²	39,151	1,541,525
Penalty on Early Withdrawal on Savings	9,353	6,582
Alimony Paid	7,215	328,157
Total Adjustments ¹³	337,074	4,886,512

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
California Adjustments - Subtractions	345,124	25,270,117
California Adjustments - Additions	219,459	24,211,494
Medical Expenses	68,396	1,527,720
State and Local Income Taxes	362,374	16,735,391
Real Estate Taxes	272,995	2,386,031
Personal Property Taxes	156,997	87,208
Other Taxes	34,295	123,830
Total Taxes	367,329	19,332,459
Mortgage Interest	247,074	4,869,231
Points, Investment and Personal Interest	69,350	3,972,440
Total Interest	263,005	8,841,671
Cash/Check Contributions	263,395	8,000,452
Non-Cash Contributions	163,424	4,476,281
Contribution Carryover	8,054	1,067,097
Total Contributions ¹⁴	278,574	12,160,666
Casualty and Theft Losses	1,170	23,319
All Other Deductions ¹⁵	158,476	12,221,242
Total Federal Itemized Deductions	369,701	51,274,180
Calif. Adjs. to Fed. Itemized Deductions	470,719	19,958,554
California Itemized Deductions	345,967	36,332,086
California Standard Deductions	389,910	1,961,193
Personal Exemption Credit ¹⁵	1,072,090	106,137
Dependent Exemption Credit	439,691	135,878
Senior/Blind Exemption Credits	129,074	12,778
Total Exemption Credits Allowed	618,882	200,572
Other Special Credits	2,540	4,127
Renters Credit	29,320	1,482
Excess State Disability Insurance (SDI)	2,737	618
California Child and Dependent Credit	6,454	1,773
Total Special Credits	38,458	126,541
G-1 Tax/5870A Tax	-	0
Alternative Minimum Tax	3,049	2,328
Mental Health Tax	3,429	218,003
Other Taxes	15,219	6,508
Taxes Withheld	448,526	1,055,709
Estimated Taxes Paid	88,521	1,209,803
Credit to Next Year's Tax	41,622	246,444
Overpayment	454,922	763,462
Total Voluntary Contributions	2,179	56
Refund	427,452	516,977
Tax Due	159,459	409,924
Remittance Amount	72,294	118,265

Footnotes follow this section.