

**TABLE B-8**  
**Personal Income Tax Statistics**  
**SPECIAL TAX CREDITS ALLOWED**  
**Tax Year 2008**

Credit	Number	Amount	Percent of Total
<b>Credits Available in Tax Year 2008</b>			
Child Adoption	1,647	\$ 2,007,763	0.2
Child and Dependent Care	469,954	137,710,726	12.0
Community Development Fin. Inst. Deposits	43	17,715	0.0
Dependent Parent	366	103,115	0.0
Disabled Access	428	35,237	0.0
Employer Child Care Contribution	4,031	1,689,634	0.1
Employer Child Care Program	633	155,375	0.0
Enhanced Oil Recovery	17	202,131	0.0
Enterprise Zone Hiring and Sales	21,907	170,966,019	14.9
Enterprise Zone Wages	744	160,107	0.0
Environmental Tax	15	781,303	0.1
Farmworker Housing-Construction	3	2,813	0.0
Joint Custody Head of Household	7,290	1,942,722	0.2
Joint Strike Fighter Property	-	-	-
Joint Strike Fighter Wage	6	12,132	0.0
Local Agency Military Base Recovery Area	61	268,675	0.0
Long-Term Caregiver	-	-	-
Low Income Housing	373	1,663,412	0.1
Manufacturing Enhancement Area	11	19,424	0.0
Natural Heritage Preservation	23	313,909	0.0
Nonrefundable Renter's	1,435,999	102,835,369	8.9
Other State Tax	126,820	638,300,959	55.5
Prior Year Alternative Minimum Tax	5,045	19,321,405	1.7
Prison Inmate Labor	15	6,113	0.0
Qualified Senior Head of Household	2,874	1,074,875	0.1
Research	3,618	58,315,512	5.1
Rice Straw	31	68,234	0.0
Solar Systems	309	412,118	0.0
Targeted Tax Area	233	3,776,154	0.3
Teachers Retention	-	-	-
Unidentified	4	15,114	0.0
<b>Total Credits Available in Tax Year 2008</b>	<b>2,082,500</b>	<b>1,142,178,065</b>	<b>99.2</b>
<b>Expired Credits with Carryover Provisions</b>			
Agricultural Transportation	43	\$ 142,798	0.0
Commercial Solar Electric Carryover	5	4,783	0.0
Commercial Solar Energy Carryover	37	65,986	0.0
Donation of Agricultural Products Carryover	9	82,043	0.0
Energy Conservation Carryover	1,192	874,582	0.1
Los Angeles Revitalization Zone	159	2,113,043	0.2
Low Emission Vehicle	324	204,040	0.0
Manufacturer's Investment	159	1,730,357	0.2
New Infant	89	47,313	0.0
Orphan Drug	6	3,179	0.0
Political Contribution	2,793	1,076,842	0.1
Recycling Equipment	369	134,805	0.0
Residential Rental and Farm Sales Carryover	394	368,468	0.0
Ridesharing:			
Large Employers	158	90,608	0.0
Small Employers	67	20,073	0.0
Transit Pass Carryover	376	162,224	0.0
Vanpool Carryover	812	346,696	0.0
Incentive Carryover	2,208	1,015,814	0.1
Salmon and Steelhead Trout Habitat	10	2,524	0.0
Solar Energy Carryover	212	274,035	0.0
Solar Pump Carryover	13	21,840	0.0
Water Conservation Carryover	148	40,342	0.0
<b>Total Expired Credits with Carryover Provisions</b>	<b>9,583</b>	<b>8,822,395</b>	<b>0.8</b>
<b>Total</b>	<b>2,092,083</b>	<b>\$ 1,151,000,460</b>	<b>100.0</b>

Footnotes follow this section.