TABLE B-9.2
Personal Income Tax: Statistics for Resident Tax Returns
HIGH INCOME RETURNS
BY INCOME LEVEL TYPE and AVERAGE TAX LIABILITY
Tax Year 2008

Income Levels	Number of Returns				Average Tax Liability			
	Total	Non-Taxable	Taxable	Total Tax Liability *(Thousands)*	$1 Under $1,000	$1,000 Under $2,000	$2,000 Under $6,000	$6,000 and Over
I: *Adjusted Gross Income (AGI)*								
Under $ 50,000	9,286,924	5,748,349	3,538,575	$ 1,496,521	3,042,686	493,963	1,824	102
50,000 to 100,000	3,212,195	355,777	2,856,418	5,320,210	948,238	747,259	1,139,592	21,328
100,000 to 200,000	1,692,821	15,425	1,677,396	9,295,059	43,992	105,873	849,816	677,715
200,000 and over	611,319	2,430	608,888	25,564,420	1,288	640	7,289	599,672
Total	**14,803,259**	**6,121,982**	**8,681,277**	**$ 41,676,210**	**$ 4,036,204**	**$ 1,347,734**	**$ 1,998,521**	**$ 1,298,818**
II: *AGI* Plus *Tax Preference Income* [1]								
Under $ 50,000	9,286,908	5,748,354	3,538,554	$ 1,496,431	3,042,682	493,963	1,809	100
50,000 to 100,000	3,212,208	355,780	2,856,427	5,320,345	948,238	747,259	1,139,591	21,338
100,000 to 200,000	1,692,662	15,428	1,677,233	9,293,826	44,006	105,873	849,818	677,537
200,000 and over	611,482	2,419	609,063	25,565,608	1,278	640	7,303	599,842
Total	**14,803,259**	**6,121,982**	**8,681,277**	**$ 41,676,210**	**$ 4,036,204**	**$ 1,347,734**	**$ 1,998,521**	**$ 1,298,818**
III: *AGI* Less *Investment Interest* [2]								
Under $ 50,000	9,289,188	5,749,429	3,539,759	$ 1,498,237	3,043,305	494,464	1,876	114
50,000 to 100,000	3,212,888	355,538	2,857,350	5,323,211	947,946	747,958	1,140,118	21,328
100,000 to 200,000	1,692,237	14,904	1,677,333	9,307,075	43,761	104,763	849,747	679,062
200,000 and over	608,946	2,111	606,835	25,547,687	1,192	550	6,780	598,313
Total	**14,803,259**	**6,121,982**	**8,681,277**	**$ 41,676,210**	**$ 4,036,204**	**$ 1,347,734**	**$ 1,998,521**	**$ 1,298,818**
IV: *Expanded Income* [3]								
Under $ 50,000	9,289,170	5,749,433	3,539,737	$ 1,498,134	3,043,301	494,464	1,861	111
50,000 to 100,000	3,212,901	355,542	2,857,359	5,323,346	947,946	747,958	1,140,117	21,338
100,000 to 200,000	1,692,267	14,905	1,677,362	9,307,672	43,775	104,763	849,739	679,085
200,000 and over	608,921	2,102	606,819	25,547,058	1,182	550	6,805	598,283
Total	**14,803,259**	**6,121,982**	**8,681,277**	**$ 41,676,210**	**$ 4,036,204**	**$ 1,347,734**	**$ 1,998,521**	**$ 1,298,818**

[1] Tax preference income is reported on Form FTB Schedule P and includes: excluded portion of capital gains, accelerated depreciation in excess of straight line, excess depletion, and several other statutory amounts.
[2] Interest paid on borrowed money used for capital investments other than mortgages.
[3] Expanded income is adjusted gross income plus tax preference income less investment expenses.