

PART-YEAR RESIDENT and NON-RESIDENT RETURNS

Tax Year 2003

Element	Number of Returns	Amount (Thousands)
Synopsis of California Tax Liability Computations		
Number of Returns - All	626,181	-
Number of Returns - Taxable	395,030	-
Federal AGI	626,181	\$ 189,887,779
California Adjustments	357,582	4,106,677
California AGI	626,181	21,824,333
California Deductions	626,181	15,106,332
Taxable Income	626,181	180,744,215
Total Tax Liability	626,181	1,371,429
Elements of California Tax Liability Computations		
Salaries and Wages	529,542	91,553,703
Interest	385,870	8,335,590
Dividends	244,423	5,724,506
Business Income - Profit ⁸	79,632	4,163,266
Business Income - Loss ⁸	30,124	706,702
Net Sale of Capital Assets - Profit	120,523	51,374,464
Net Sale of Capital Assets - Loss	124,526	310,932
Taxable Pensions and Annuities	108,921	2,450,340
Rents and Royalties - Profit	62,548	2,318,246
Rents and Royalties - Loss	47,944	708,804
Partnerships and S Corporations - Profit ⁹	111,805	38,651,806
Partnerships and S Corporations - Loss ⁹	87,071	12,453,184
Estate and Trusts - Profit	23,367	1,390,100
Estate and Trusts - Loss	1,676	183,658
Farm Income - Profit	1,446	30,147
Farm Income - Loss	2,818	183,541
All Other Income Sources - Profit ¹⁰	441,992	6,091,518
All Other Income Sources - Loss ¹⁰	62,605	5,392,532
Total Income	624,314	192,307,465
Individual Retirement Plan ^{11, 12}	13,396	43,971
Student Loan	38,866	32,156
Tuition & Fees	7,820	14,227
Moving Expenses	86,580	276,538
Half Self-Employment Tax ¹²	113,408	453,720
Self-Employed Health Insurance ¹²	47,746	300,940
Self-Employed Retirement Plan ¹²	29,783	950,662
Penalty on Early Withdrawal on Savings	5,553	1,121
Alimony Paid	5,825	173,324
Total Adjustments ¹³	246,172	2,253,848

Element	Number of Returns	Amount (Thousands)
Elements of California Tax Liability Computations (continued)		
California Adjustments - Subtractions	297,157	10,084,366
California Adjustments - Additions	168,203	14,191,042
Medical Expenses	42,540	431,880
State and Local Income Taxes	301,729	12,479,806
Real Estate Taxes	248,360	2,038,013
Personal Property Taxes	140,660	78,021
Other Taxes	58,578	79,426
Total Taxes	319,008	14,675,266
Mortgage Interest	220,860	3,254,536
Points, Investment and Personal Interest	76,312	1,618,696
Total Interest	235,472	4,873,232
Cash/Check Contributions	251,980	7,120,591
Non-Cash Contributions	172,115	2,536,797
Contribution Carryover	9,849	5,330,183
Total Contributions ¹⁴	268,693	13,761,844
Casualty and Theft Losses	624	39,136
All Other Deductions ¹⁵	122,483	2,740,217
Total Federal Itemized Deductions	320,019	27,828,300
Calif. Adjs. to Fed. Itemized Deductions	419,336	12,716,225
California Itemized Deductions	290,840	13,742,442
California Standard Deductions	335,339	1,363,890
Personal Exemption Credit ¹⁵	917,750	75,255
Dependent Exemption Credit	403,633	103,734
Senior/Blind Exemption Credits	99,590	8,166
Total Exemption Credits Allowed	526,561	148,079
Other Special Credits	2,011	5,134
Renters Credit	23,525	1,029
Excess State Disability Insurance (SDI)	2,225	366
California Child and Dependent Credit	10,411	1,344
Total Special Credits	32,906	141,308
G-1 Tax/5870A Tax	-	-
Alternative Minimum Tax	1,958	3,270
Other Taxes	10,954	2,626
Taxes Withheld	388,521	688,657
Estimated Taxes Paid	82,411	735,191
Credit to Next Year's Tax	32,644	119,044
Overpayment	379,889	475,300
Total Voluntary Contributions	4,513	69
Refund	357,586	357,678
Tax Due	145,538	244,734
Remittance Amount	113,600	144,364