

PART-YEAR RESIDENT and NON-RESIDENT RETURNS

Tax Year 2004

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	680,451	-
Number of Returns - Taxable	434,275	-
Federal AGI	680,451	\$ 173,570,259
California Adjustments	405,522	12,740,289
California AGI	680,451	7,527,828
California Deductions	680,451	18,021,607
Taxable Income	680,451	177,857,094
Total Tax Liability	680,451	1,685,546
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	537,038	61,948,390
Interest	396,790	9,070,861
Dividends	277,578	10,576,347
Business Income - Profit ⁸	80,204	3,620,166
Business Income - Loss ⁸	40,130	5,077,974
Net Sale of Capital Assets - Profit	157,110	70,150,376
Net Sale of Capital Assets - Loss	107,362	266,779
Taxable Pensions and Annuities	117,144	3,566,393
Rents and Royalties - Profit	54,157	2,623,333
Rents and Royalties - Loss	50,189	1,939,988
Partnerships and S Corporations - Profit ⁹	96,396	45,619,758
Partnerships and S Corporations - Loss ⁹	87,880	16,933,536
Estate and Trusts - Profit	12,753	853,393
Estate and Trusts - Loss	1,240	540,450
Farm Income - Profit	1,973	46,907
Farm Income - Loss	7,080	372,404
All Other Income Sources - Profit ¹⁰	481,181	8,408,302
All Other Income Sources - Loss ¹⁰	53,981	17,850,690
Total Income	644,102	173,405,044
Individual Retirement Plan ^{11, 12}	26,458	105,438
Student Loan	53,267	33,569
Tuition & Fees	23,124	40,626
Moving Expenses	109,382	409,412
Half Self-Employment Tax ¹²	114,753	385,483
Self-Employed Health Insurance ¹²	47,396	351,433
Self-Employed Retirement Plan ¹²	27,525	902,599
Penalty on Early Withdrawal on Savings	4,247	759
Alimony Paid	4,566	132,370
Total Adjustments ¹³	284,535	2,373,576

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
California Adjustments - Subtractions	332,842	15,330,308
California Adjustments - Additions	177,351	28,070,597
Medical Expenses	51,245	427,676
State and Local Income Taxes	306,097	7,785,849
Real Estate Taxes	255,566	1,849,535
Personal Property Taxes	119,902	59,246
Other Taxes	36,750	106,507
Total Taxes	310,539	9,801,138
Mortgage Interest	229,692	3,524,458
Points, Investment and Personal Interest	76,037	2,676,448
Total Interest	240,331	6,200,906
Cash/Check Contributions	245,465	4,223,028
Non-Cash Contributions	167,183	2,481,361
Contribution Carryover	11,078	2,746,945
Total Contributions ¹⁴	257,409	7,135,695
Casualty and Theft Losses	206	4,674
All Other Deductions ¹⁵	112,422	2,172,861
Total Federal Itemized Deductions	310,177	22,122,460
Calif. Adjs. to Fed. Itemized Deductions	521,306	9,251,870
California Itemized Deductions	333,173	16,504,272
California Standard Deductions	347,280	1,517,335
Personal Exemption Credit ¹⁵	1,011,750	85,999
Dependent Exemption Credit	425,379	112,726
Senior/Blind Exemption Credits	110,619	9,403
Total Exemption Credits Allowed	578,086	168,457
Other Special Credits	1,459	6,586
Renters Credit	22,133	1,030
Excess State Disability Insurance (SDI)	4,154	902
California Child and Dependent Credit	6,666	1,217
Total Special Credits	34,716	157,178
G-1 Tax/5870A Tax	219	19
Alternative Minimum Tax	2,566	4,462
Other Taxes	14,810	6,097
Taxes Withheld	432,013	952,206
Estimated Taxes Paid	69,554	876,939
Credit to Next Year's Tax	28,865	142,274
Overpayment	413,643	692,807
Total Voluntary Contributions	8,088	218
Refund	390,064	551,795
Tax Due	164,412	299,103
Remittance Amount	111,325	207,117

Footnotes follow this section.