

PART-YEAR RESIDENT and NONRESIDENT RETURNS

Tax Year 2005

Element	Number of Returns	Amount (Thousands)
Synopsis of California Tax Liability Computations		
Number of Returns - All	738,171	-
Number of Returns - Taxable	492,280	-
Federal AGI	738,171	\$ 235,700,201
California Adjustments	412,812	-7,387,653
California AGI	738,171	32,750,079
California Deductions	738,171	17,789,569
Taxable Income	738,171	215,341,257
Total Tax Liability	738,171	2,179,969
Elements of California Tax Liability Computations		
Salaries and Wages	627,217	79,528,015
Interest	446,987	17,002,646
Dividends	280,261	10,721,890
Business Income - Profit ⁸	99,994	5,372,701
Business Income - Loss ⁸	36,423	969,468
Net Sale of Capital Assets - Profit	179,796	87,257,819
Net Sale of Capital Assets - Loss	97,344	228,653
Taxable Pensions and Annuities	117,149	2,654,929
Rents and Royalties - Profit	73,461	2,088,900
Rents and Royalties - Loss	53,435	1,095,775
Partnerships and S Corporations - Profit ⁹	119,677	60,884,549
Partnerships and S Corporations - Loss ⁹	105,270	23,118,858
Estate and Trusts - Profit	17,215	1,548,782
Estate and Trusts - Loss	3,147	244,186
Farm Income - Profit	587	53,950
Farm Income - Loss	4,036	228,321
All Other Income Sources - Profit ¹⁰	452,809	6,837,745
All Other Income Sources - Loss ¹⁰	62,166	8,747,397
Total Income	737,448	239,297,359
Individual Retirement Plan ^{11, 12}	19,223	76,589
Student Loan	58,824	36,376
Tuition & Fees	26,614	73,198
Moving Expenses	114,385	458,500
Half Self-Employment Tax ¹²	133,660	556,049
Self-Employed Health Insurance ¹²	56,402	395,455
Self-Employed Retirement Plan ¹²	36,817	1,456,671
Penalty on Early Withdrawal on Savings	6,690	2,510
Alimony Paid	12,179	272,806
Total Adjustments ¹³	310,695	3,674,464

Element	Number of Returns	Amount (Thousands)
Elements of California Tax Liability Computations (continued)		
California Adjustments - Subtractions	23,707,891	15,330,308
California Adjustments - Additions	182,416	16,320,238
Medical Expenses	70,227	742,805
State and Local Income Taxes	382,494	11,942,963
Real Estate Taxes	307,843	2,189,501
Personal Property Taxes	167,679	114,434
Other Taxes	59,392	208,607
Total Taxes	389,762	14,455,505
Mortgage Interest	274,316	4,252,763
Points, Investment and Personal Interest	85,081	3,579,539
Total Interest	292,417	7,832,302
Cash/Check Contributions	317,896	4,979,201
Non-Cash Contributions	209,548	3,047,521
Contribution Carryover	7,490	1,913,263
Total Contributions ¹⁴	332,183	8,216,237
Casualty and Theft Losses	4,199	64,034
All Other Deductions ¹⁵	145,742	2,687,290
Total Federal Itemized Deductions	393,515	28,758,944
Calif. Adjs. to Fed. Itemized Deductions	562,817	11,490,607
California Itemized Deductions	342,431	16,042,619
California Standard Deductions	394,240	1,746,950
Personal Exemption Credit ¹⁵	1,087,537	94,616
Dependent Exemption Credit	428,659	116,595
Senior/Blind Exemption Credits	108,570	9,446
Total Exemption Credits Allowed	639,947	133,625
Other Special Credits	1,518	8,110
Renters Credit	35,493	1,578
Excess State Disability Insurance (SDI)	1,995	537
California Child and Dependent Credit	5,751	1,315
Total Special Credits	34,757	135,802
G-1 Tax/5870A Tax	-	0
Alternative Minimum Tax	2,838	4,376
Mental Health Services Tax	2,932	60,362
Other Taxes	17,564	5,760
Taxes Withheld	473,574	974,413
Estimated Taxes Paid	77,351	1,276,346
Credit to Next Year's Tax	36,055	174,079
Overpayment	454,712	719,736
Total Voluntary Contributions	3,014	57
Refund	424,886	545,607
Tax Due	177,964	391,105
Remittance Amount	115,030	264,701

Footnotes follow this section.