

**FRANCHISE TAX BOARD**  
**Personal Income Tax Law**  
**Resident and Non-Resident**

Exhibit A-1  
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**Accrual Estimates<sup>3</sup>**

Payments	2015-2016 (Millions)	2016-2017 (Millions)	2017-2018 (Millions)
<b>Estimate Payments</b>	\$1,051	\$1,042	\$1,074
<b>Return Remittances Payments</b>	1,551	1,559	1,597
<b>Net Final Payments Adjustment<sup>1</sup></b>	1,669	1,696	1,732
<b>Other</b>	2,290	2,271	2,381
<b>Withholding (EDD)</b>	1,157	1,206	1,290
<b>Withholding (FTB)</b>	125	146	171
<b>Total</b>	7,842	7,921	8,245
<b>Refunds</b>	-3,148	-2,860	-3,014
<b>Budget Net</b>	4,695	5,061	5,230
<b>GAAP Adjustments<sup>2</sup></b>	-725	-978	-1,074
<b>GAAP Net</b>	\$3,970	\$4,083	\$4,157

1/ Due to the passage of Prop 30

2/ Included: Chapter 751 Statutes of 2008 change to Sept estimated payments, Accelerated revenue estimate payments, Net final payments, & Net final payments due to Prop 30

3/ Numbers may have DOF adjustments to actuals due to Prop 30 and use DOF projections in their calculation

**Reported in November 2016**  
**Accrual Estimates<sup>3</sup>**

Payments	2014-2015 (Millions)	2015-2016 (Millions)	2016-2017 (Millions)	2017-2018 (Millions)
<b>Estimate Payments</b>	\$1,039	\$1,048	\$1,052	\$1,084
<b>Return Remittances Payments</b>	1,398	1,396	1,441	1,459
<b>Net Final Payments Adjustment<sup>1</sup></b>	1,656	1,641	1,680	1,726
<b>Other</b>	2,093	2,175	2,116	2,188
<b>Withholding (EDD)</b>	1,176	1,072	1,201	1,290
<b>Withholding (FTB)</b>	147	125	128	131
<b>Total</b>	7,510	7,457	7,617	7,878
<b>Refunds</b>	-2,586	-2,639	-2,752	-2,900
<b>Budget Net</b>	4,924	4,818	4,865	4,977
<b>GAAP Adjustments<sup>2</sup></b>	-287	-424	-765	-996
<b>GAAP Net</b>	\$4,637	\$4,394	\$4,099	\$3,981

1/ Due to the passage of Prop 30.

2/ Included: Chapter 751 Statutes of 2008 change to Sept estimated payments, Accelerated revenue estimate payments, Net final payments, & Net final payments due to Prop 30.

3/ Numbers may have DOF adjustments to actuals due to Prop 30 and use DOF projections in their calculation.

**FRANCHISE TAX BOARD**  
**Personal Income Tax Statistics 2014 - 2015 Tax Years<sup>1</sup>**  
**Resident and Non-Resident Returns**  
**Special Tax Credits Allowed - Credit Amount**

Exhibit A-2  
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Credit	2014		2015		% Change	
	Number	Amount <sup>2</sup> (Thousands)	Number	Amount <sup>2</sup> (Thousands)	Number	Amount
<b>Child and Dependent Care</b>	183,383	\$33,621	174,385	\$32,424	-4.9	-3.6
<b>Enterprise Zone Hiring and Sales</b>	37,448	400,806	34,878	336,297	-6.9	-16.1
<b>Earned Income Tax Credit</b>	0	0	386,482	200,822	N/A	N/A
<b>Other State Tax</b>	173,422	958,388	174,816	1,059,628	0.8	10.6
<b>Prior Year Alternative Minimum Tax</b>	7,065	26,579	7,064	31,194	0.0	17.4
<b>Renter's Credit (non-refundable)</b>	1,590,683	112,401	1,632,472	114,910	2.6	2.2
<b>Research</b>	6,716	114,981	9,683	143,556	44.2	24.9
<b>Total Credits Amount &gt; \$10million</b>	1,998,717	1,646,775	2,419,780	1,918,833	21.1	16.5
<b>California Competes</b>	60	261	226	3,750	276.7	1,334.4
<b>Child Adoption</b>	995	1,305	1,022	1,151	2.7	-11.9
<b>College Access</b>	523	2,469	475	7,496	-9.2	203.6
<b>Community Development Deposit</b>	111	377	184	329	65.8	-12.7
<b>Dependent Parent</b>	226	69	233	73	3.1	5.2
<b>Disabled Access</b>	424	32	395	31	-6.8	-2.1
<b>Donation of Agricultural Products Carryover</b>	27	102	32	90	18.5	-11.4
<b>Enhanced Oil Recovery</b>	a	11	a	37	N/A	221.0
<b>Environmental Tax</b>	9	8	a	0	N/A	-98.9
<b>Fresh Fruit or Vegetables</b>	77	471	91	548	18.2	16.2
<b>Joint Custody Head of Household</b>	4,419	1,339	4,018	1,246	-9.1	-7.0
<b>Local Agency Military Base Recovery Area</b>	33	369	34	494	3.0	34.0
<b>Low-Income Housing</b>	291	599	251	264	-13.7	-56.0
<b>Manufacturing Enhancement Area</b>	6	3	4	2	-33.3	-44.4
<b>Motion Picture and TV Production</b>	22	74	24	18	9.1	-76.1
<b>Natural Heritage Preservation</b>	a	3	5	60	N/A	1,939.4
<b>New Employment</b>	762	2,624	550	1,325	-27.8	-49.5
<b>Qualified Senior Head of Household</b>	1,549	658	224	96	-85.5	-85.4
<b>Targeted Tax Area</b>	139	2,277	144	2,400	3.6	5.4
<b>Total Repealed Credits with Carryover Provisions</b>	8,475	17,188	7,329	8,892	-13.5	-48.3
<b>Total Credits Amount &lt; \$10million</b>	18,152	30,240	15,245	28,300	-16.0	-6.4
<b>Grand Total</b>	2,016,869	\$1,677,015	2,435,025	\$1,947,133	20.7	16.1

1/ Largely the listed tax years; also includes amended and prior-year returns that were filed during the same period.

2/ Totals may not add due to rounding.

a/ Data are not shown for table entries with small numbers of taxpayers but are included in the appropriate totals.

Source: PIT Population Datasets 2014 and 2015.

**FRANCHISE TAX BOARD**

**Personal Income Tax**

**Comparison of Early Returns Processed in 2016 to Total Processed**

<b>2015 Tax Year Returns for Residents Processed Through April 30, 2016</b>					
<b>Adjusted Gross Income Class</b>	<b>Returns (Thousands)</b>	<b>Adjusted Gross Income (Millions)</b>	<b>Taxable Income (Millions)</b>	<b>Tax Liability (Millions)</b>	
Neg AGI - \$0	128	-\$7,360	\$0	\$2	
\$1 to 10,000	1,613	9,023	2,720	9	
10,001 to 20,000	2,162	32,351	19,479	44	
20,001 to 50,000	4,432	146,658	111,632	1,223	
50,001 to 100,000	2,945	208,780	172,519	5,108	
100,001 to 200,000	1,699	233,067	199,809	10,301	
200,001 to 500,000	565	159,557	143,212	10,398	
500,001 to \$1,000,000	70	46,321	44,062	3,908	
\$1,000,001 to & over	23	51,896	50,574	5,851	
<b>TOTAL</b>	<b>13,636</b>	<b>\$880,294</b>	<b>\$744,009</b>	<b>\$36,844</b>	
<b>2015 Tax Year Returns for Residents Processed Through December 31, 2016</b>					
<b>Adjusted Gross Income Class</b>	<b>Returns (Thousands)</b>	<b>Adjusted Gross Income (Millions)</b>	<b>Taxable Income (Millions)</b>	<b>Tax Liability (Millions)</b>	
Neg AGI - \$0	234	-\$32,636	\$0	\$14	
\$1 to 10,000	1,979	10,860	3,226	13	
10,001 to 20,000	2,474	36,988	22,186	55	
20,001 to 50,000	5,046	167,149	126,514	1,408	
50,001 to 100,000	3,455	245,183	201,599	6,009	
100,001 to 200,000	2,103	289,548	247,276	12,794	
200,001 to 500,000	805	231,093	206,326	15,030	
500,001 to \$1,000,000	133	89,801	84,472	7,456	
\$1,000,001 to & over	71	249,879	236,314	28,049	
<b>TOTAL</b>	<b>16,301</b>	<b>\$1,287,865</b>	<b>\$1,127,914</b>	<b>\$70,828</b>	
<b>Percent of Total</b>					
<b>Adjusted Gross Income Class</b>	<b>Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Tax Liability</b>	
Neg AGI - \$0	54.6	22.6	N/A	13.7	
\$1 to 10,000	81.5	83.1	84.3	69.5	
10,001 to 20,000	87.4	87.5	87.8	81.2	
20,001 to 50,000	87.8	87.7	88.2	86.9	
50,001 to 100,000	85.2	85.2	85.6	85.0	
100,001 to 200,000	80.8	80.5	80.8	80.5	
200,001 to 500,000	70.2	69.0	69.4	69.2	
500,001 to \$1,000,000	52.4	51.6	52.2	52.4	
\$1,000,001 to & over	32.9	20.8	21.4	20.9	
<b>TOTAL</b>	<b>83.7</b>	<b>68.4</b>	<b>66.0</b>	<b>52.0</b>	

Source: Franchise Tax Board Return Merge File Through 12/31/2016

Detail may not add to total due to rounding

**FRANCHISE TAX BOARD**

**Personal Income Tax**

**Comparison of Early Returns Processed in 2016 and 2017**

<b>2015 Tax Year Returns for Residents Processed Through April 30, 2016*</b>					
<b>Adjusted Gross Income Class</b>	<b>Returns (Thousands)</b>	<b>Adjusted Gross Income (Millions)</b>	<b>Taxable Income (Millions)</b>	<b>Tax Liability (Millions)</b>	
<b>Neg AGI -</b>	<b>\$0</b>	128	-\$7,360	\$0	\$2
<b>\$1 to 10,000</b>	1,613	9,023	2,720	9	
<b>10,001 to 20,000</b>	2,162	32,351	19,479	44	
<b>20,001 to 50,000</b>	4,432	146,658	111,632	1,223	
<b>50,001 to 100,000</b>	2,945	208,780	172,519	5,108	
<b>100,001 to 200,000</b>	1,699	233,067	199,809	10,301	
<b>200,001 to 500,000</b>	565	159,557	143,212	10,398	
<b>500,001 to \$1,000,000</b>	70	46,321	44,062	3,908	
<b>\$1,000,001 to &amp; over</b>	23	51,896	50,574	5,851	
<b>TOTAL</b>	<b>13,636</b>	<b>\$880,294</b>	<b>\$744,009</b>	<b>\$36,844</b>	
<b>2016 Tax Year Returns for Residents Processed Through April 30, 2017</b>					
<b>Adjusted Gross Income Class</b>	<b>Returns (Thousands)</b>	<b>Adjusted Gross Income (Millions)</b>	<b>Taxable Income (Millions)</b>	<b>Tax Liability (Millions)</b>	
<b>Neg AGI -</b>	<b>to \$0</b>	127	-\$7,233	\$0	\$1
<b>\$1 to 10,000</b>	1,499	8,357	2,457	9	
<b>10,001 to 20,000</b>	2,042	30,581	18,327	42	
<b>20,001 to 50,000</b>	4,498	148,976	113,309	1,234	
<b>50,001 to 100,000</b>	2,980	211,103	174,455	5,115	
<b>100,001 to 200,000</b>	1,720	236,168	202,410	10,336	
<b>200,001 to 500,000</b>	585	165,569	148,492	10,723	
<b>500,001 to \$1,000,000</b>	72	47,450	45,037	3,975	
<b>\$1,000,001 to &amp; over</b>	22	45,433	43,943	4,993	
<b>TOTAL</b>	<b>13,547</b>	<b>\$886,405</b>	<b>\$748,429</b>	<b>\$36,429</b>	
<b>Percentage Change</b>					
<b>Adjusted Gross Income Class</b>	<b>Returns</b>	<b>Adjusted Gross Income</b>	<b>Taxable Income</b>	<b>Tax Liability</b>	
<b>Neg AGI -</b>	<b>to \$0</b>	-0.3	1.7	N/A	-32.1
<b>\$1 to 10,000</b>	-7.0	-7.4	-9.7	-7.7	
<b>10,001 to 20,000</b>	-5.5	-5.5	-5.9	-4.8	
<b>20,001 to 50,000</b>	1.5	1.6	1.5	0.9	
<b>50,001 to 100,000</b>	1.2	1.1	1.1	0.1	
<b>100,001 to 200,000</b>	1.2	1.3	1.3	0.3	
<b>200,001 to 500,000</b>	3.6	3.8	3.7	3.1	
<b>500,001 to \$1,000,000</b>	2.8	2.4	2.2	1.7	
<b>\$1,000,001 to &amp; over</b>	-6.5	-12.5	-13.1	-14.7	
<b>TOTAL</b>	<b>-0.7</b>	<b>0.7</b>	<b>0.6</b>	<b>-1.1</b>	

\* Matching number of process days in 2016 to 2017 for comparison

Source: Franchise Tax Board Return Merge File Through 04/30/2017

Detail may not add to total due to rounding

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Capital Gains for 2015**  
**Resident Returns**

Exhibit A-4  
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Adjusted Gross Income Class	1040 Schedule D		1040		Capital Gains % Dist.	Schedule CA		Total Capital Gains (Millions)	Capital Gains Tax Last Dollar Method <sup>2</sup> (Millions)	Capital Gains Tax Avg Method <sup>3</sup> (Millions)	Adjusted Gross Income (Millions)	Capital Gains as a % of AGI
	Short Term Gains (Millions)	Long Term Gains (Millions)	Capital Losses (Millions)	Net Capital Gains <sup>1</sup> (Millions)		Adjustments- Subtractions (Millions)	Adjustments- Additions (Millions)					
Negative to \$0	-\$37	\$2,573	\$163	\$2,388	2.02%	\$104	\$45	\$2,335	\$0	\$0	-\$32,829	-7.11%
\$1 to 10,000	5	396	143	294	0.25%	27	15	282	0	2	10,954	2.57%
10,001 to 30,000	23	735	305	569	0.48%	28	24	565	1	8	88,992	0.63%
30,001 to 50,000	39	1,027	310	855	0.72%	25	8	838	13	13	115,773	0.72%
50,001 to 75,000	13	1,314	326	1,133	0.96%	27	18	1,129	43	31	130,129	0.87%
75,001 to 100,000	20	1,544	266	1,481	1.25%	26	24	1,480	78	56	115,929	1.28%
100,001 to 200,000	16	6,375	601	6,165	5.20%	84	45	6,125	437	337	288,139	2.13%
200,001 to 500,000	-89	13,382	405	13,151	11.10%	138	170	13,183	1,127	1,007	232,219	5.68%
500,001 to 1,000,000	-142	10,446	90	10,314	8.71%	100	187	10,401	977	920	88,364	11.77%
1,000,001 to 2,000,000	-130	9,955	32	9,823	8.29%	76	195	9,942	1,061	1,019	59,399	16.74%
2,000,001 to 5,000,000	-105	12,662	13	12,595	10.63%	100	451	12,946	1,451	1,441	55,529	23.31%
5,000,001 to \$10,000,000	-96	10,030	3	9,954	8.40%	59	469	10,364	1,197	1,199	33,002	31.40%
\$10,000,001 and over	339	49,143	2	49,733	41.98%	123	866	50,476	5,793	6,037	101,893	49.54%
<b>2015 Total</b>	-144	119,582	2,660	118,454	100.00%	916	2,518	120,066	12,177	12,070	1,287,494	9.33%
<b>2014 Total</b>	3,927	111,098	2,545	114,230		950	2,176	115,459	11,666		1,207,528	9.56%
<b>2014-2015 Difference</b>	-\$4,072	\$8,484	\$114	\$4,224		-\$34	\$342	\$4,607	\$511		\$79,966	-0.24%

1/ Figures may not add due to taxpayer inconsistencies in reporting and rounding.

2/ We treat capital gains as the last dollar at the highest marginal rate.

3/ Total tax liability (less mental health tax) divided by taxable income multiplied by net capital gains

Source: California Franchise Tax Board 2015 Preliminary PIT Sample Dataset.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Capital Gains by Year**  
**1996 Through 2015**  
**Resident Returns**

Tax Year	Net Capital Gains <sup>1</sup> (Millions)	Capital Loss Carryovers (Millions)	Capital Gains Taxes (Millions)
<b>1996</b>	\$33,380		
<b>1997</b>	12,151	\$17,499	\$3,766
<b>1998</b>	61,370	20,101	4,926
<b>1999</b>	94,096	23,690	7,682
<b>2000</b>	119,975	40,192	10,192
<b>2001</b>	49,108	60,630	3,965
<b>2002</b>	33,404	58,404	2,670
<b>2003</b>	45,763	64,791	3,650
<b>2004</b>	75,454	55,792	6,096
<b>2005</b>	112,743	58,880	9,220
<b>2006</b>	117,958	51,333	9,622
<b>2007</b>	131,779	54,323	10,877
<b>2008</b>	56,283	85,994	4,553
<b>2009</b>	28,647	97,229	2,252
<b>2010</b>	55,002	95,906	4,687
<b>2011</b>	52,101	94,797	4,150
<b>2012</b>	100,527	92,575	9,259
<b>2013</b>	78,864	82,923	7,738
<b>2014</b>	114,230	78,977	11,666
<b>2015</b>	\$118,454	\$84,201	\$12,177

1/ Gains reported on Federal 1040 before CA Adjustments.  
Source: California Franchise Tax Board PIT Sample Datasets.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Gross Capital Gains and Losses**  
**Resident Returns**

**Short Term**

<b>Tax Year</b>	<b>Gross Gain (Millions)</b>	<b>Gross Loss (Millions)</b>	<b>Carry-In (Millions)</b>	<b>Carry-Out<sup>1</sup> (Millions)</b>
<b>2002</b>	\$7,616	\$29,834	\$20,793	\$26,157
<b>2003</b>	5,737	29,226	29,086	26,343
<b>2004</b>	5,957	24,078	21,799	21,137
<b>2005</b>	7,691	26,998	21,454	23,900
<b>2006</b>	8,122	25,775	22,602	22,746
<b>2007</b>	9,740	22,758	18,847	19,111
<b>2008</b>	3,897	52,348	20,346	44,777
<b>2009</b>	7,266	42,160	41,536	39,246
<b>2010</b>	6,932	38,845	39,835	35,839
<b>2011</b>	4,728	40,554	34,184	35,823
<b>2012</b>	5,720	39,909	36,564	35,950
<b>2013</b>	8,045	36,880	33,537	33,268
<b>2014</b>	7,710	37,104	33,135	32,824
<b>2015</b>	\$5,800	\$41,417	\$29,638	\$34,682

**Long Term**

<b>Tax Year</b>	<b>Gross Gain (Millions)</b>	<b>Gross Loss (Millions)</b>	<b>Carry-In (Millions)</b>	<b>Carry-Out<sup>1</sup> (Millions)</b>
<b>2002</b>	\$38,597	\$36,676	\$18,785	\$34,339
<b>2003</b>	47,422	42,983	34,484	40,395
<b>2004</b>	76,096	39,050	36,085	36,858
<b>2005</b>	112,230	38,823	34,283	36,819
<b>2006</b>	116,936	32,398	30,461	30,592
<b>2007</b>	127,579	38,368	34,252	36,802
<b>2008</b>	65,958	48,206	32,282	46,186
<b>2009</b>	29,959	64,062	40,753	61,007
<b>2010</b>	56,010	65,433	52,863	62,816
<b>2011</b>	58,099	64,346	61,698	62,220
<b>2012</b>	102,811	61,666	58,073	59,519
<b>2013</b>	77,813	54,233	51,249	52,312
<b>2014</b>	113,334	50,404	49,403	48,807
<b>2015</b>	\$121,709	\$53,482	\$48,670	\$52,018

1/ Calculated based upon allowable losses.

Source: California Franchise Tax Board 2002 - 2015 PIT Sample Datasets.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Resident and Non-Resident Returns**

Exhibit A-5  
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**Form 541**  
**Fiduciary Tax Liability Revenue**  
**1996 through 2015**

Tax Year	All Tax Liability		Positive Total Tax Liability Allowed			Positive Total Tax Liability Allowed Historical Nov Prelim	
	Number	AGI	Number	Amount	AGI	Number	Amount
		Amount			Amount		
		(Millions)		(Millions)	(Millions)		(Millions)
1996			93,834	\$192		68,754	\$94
1997			97,113	283		92,569	248
1998			106,740	410		82,208	232
1999			109,569	470		101,124	400
2000			142,954	605		137,693	533
2001			86,416	285		82,204	252
2002			71,822	230		68,013	205
2003			76,698	330		72,103	280
2004			95,709	551		86,106	416
2005			110,862	768		95,945	486
2006			124,394	1,013		107,558	563
2007			134,727	1,449		117,412	576
2008			83,193	602		71,728	368
2009	352,782	\$7,339	73,433	493	\$5,743	61,451	225
2010	354,541	8,719	81,085	578	6,977	71,192	363
2011	360,197	8,535	90,266	605	7,044	67,193	373
2012	369,474	14,131	104,958	1,085	10,718	94,171	777
2013	376,003	12,479	116,057	923	9,467	81,973	765
2014	378,166	16,348	125,891	1,193	12,267	78,692	809
2015	369,718	\$16,535	120,012	\$1,522	\$12,798	110,852	\$935

TI Master File through April 2, 2017. Previous and Prior are accrued back to the appropriate year in this exhibit.  
Source: BIDS.

**FRANCHISE TAX BOARD**  
**Revenues from FTB Withholding Programs**  
**Resident and Non-Resident Returns**

Exhibit A-6  
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		Revenue from All Withholding Programs (Millions)	Real Estate Withholding (Millions)	All Other Withholding (Millions)
<b>2009</b>	<b>Total</b>	\$510	\$276	\$235
<b>2010</b>	<b>Total</b>	625	308	318
<b>2011</b>	<b>Total</b>	684	255	428
<b>2012</b>	<b>Total</b>	980	413	567
<b>2013</b>	<b>Total</b>	1,471	755	716
<b>2014</b>	<b>Total</b>	1,822	1,046	776
<b>2015</b>	<b>Jan</b>	389	146	243
	<b>Feb</b>	100	83	16
	<b>Mar</b>	104	90	15
	<b>Apr</b>	259	100	160
	<b>May</b>	193	115	78
	<b>Jun</b>	267	122	145
	<b>Jul</b>	138	114	24
	<b>Aug</b>	150	136	14
	<b>Sep</b>	270	115	154
	<b>Oct</b>	121	104	17
	<b>Nov</b>	104	90	15
	<b>Dec</b>	101	71	30
		<b>Total</b>	2,196	1,285
<b>2016</b>	<b>Jan</b>	417	143	274
	<b>Feb</b>	102	79	23
	<b>Mar</b>	119	89	29
	<b>Apr</b>	281	100	181
	<b>May</b>	225	122	103
	<b>Jun</b>	280	127	153
	<b>Jul</b>	136	113	23
	<b>Aug</b>	132	111	21
	<b>Sep</b>	319	121	198
	<b>Oct</b>	139	108	31
	<b>Nov</b>	118	107	11
	<b>Dec</b>	83	64	19
		<b>Total</b>	2,352	1,284
<b>2017</b>	<b>Jan</b>	471	171	300
	<b>Feb</b>	105	82	23
	<b>Mar</b>	196	110	86
	<b>Apr*</b>	249	102	147
	<b>Total</b>	\$1,021	\$465	\$556

Source: WSCS Monthly Revenue Statistical Reports.

\*Preliminary Data

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Total Tax Liability**  
**Tax Years 1996 Through 2015**  
**Non-Resident Returns**

Exhibit A-7  
1 of 1

<b>Tax Year</b>	<b>Number of Returns</b>	<b>Total Tax Liability (Thousands)</b>
<b>1996</b>	576,598	\$826,047
<b>1997</b>	596,645	989,057
<b>1998</b>	589,326	1,115,774
<b>1999</b>	590,407	1,187,977
<b>2000</b>	636,000	1,509,854
<b>2001</b>	623,887	1,254,106
<b>2002</b>	608,143	1,845,020
<b>2003</b>	626,181	1,371,429
<b>2004</b>	680,451	1,685,546
<b>2005</b>	738,171	2,179,969
<b>2006</b>	752,481	2,288,095
<b>2007</b>	827,997	2,695,219
<b>2008</b>	803,822	2,272,404
<b>2009</b>	755,884	2,016,555
<b>2010</b>	802,797	2,233,910
<b>2011</b>	843,458	2,360,759
<b>2012</b>	895,476	3,177,814
<b>2013</b>	984,991	3,234,774
<b>2014</b>	1,060,183	3,920,696
<b>2015</b>	1,075,697	\$4,088,247

Source: PIT Population Datasets 1996 - 2015.

**FRANCHISE TAX BOARD**

**Personal Income Tax**

**Tax-Weighted Distribution of Income by Source**

**Tax Years 2012-2015**

**Resident Returns**

Income Item	% Distribution							
	Unweighted				Tax-Weighted <sup>2</sup>			
	2012	2013	2014	2015	2012	2013	2014	2015
<b>Wages</b>	67.4%	69.5%	67.5%	69.1%	57.1%	61.1%	58.0%	57.8%
<b>Taxable Interest</b>	1.3%	1.1%	1.0%	1.0%	1.5%	1.3%	1.2%	1.1%
<b>Ordinary Dividend</b>	2.8%	2.3%	2.7%	2.6%	3.9%	3.0%	3.5%	3.4%
<b>Business Income</b>	4.2%	4.3%	3.9%	4.1%	3.0%	3.0%	2.8%	2.9%
<b>Capital Gain</b>	8.7%	6.9%	9.1%	9.1%	15.8%	12.2%	15.8%	16.2%
<b>IRA Distribution</b>	2.0%	1.9%	2.0%	2.1%	1.6%	1.3%	1.3%	1.4%
<b>Pension Income</b>	5.7%	5.9%	5.7%	5.8%	3.4%	3.7%	3.5%	3.5%
<b>Rental/Royalty Income</b>	0.7%	0.7%	0.7%	0.7%	1.0%	1.0%	1.0%	1.0%
<b>Partnership Income</b>	6.2%	6.3%	6.2%	6.8%	10.6%	11.0%	10.5%	11.4%
<b>Other Income</b>	1.0%	1.0%	1.1%	-1.2%	2.2%	2.3%	2.3%	1.3%
<b>Adjusted Total Income<sup>1</sup></b>	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1/ Income is Federal Total Income adjusted for income sources exempt from tax in California. Excluded income sources are: state tax refund, taxable social security income, and unemployment insurance income.

2/ Per tax return adjustment = (Total tax minus child and dependent care credit) divided by adjusted total income.

Source: 2012-2015 Preliminary PIT Samples.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Comparison of Resident E-Filed Returns**  
**2016 and 2017 Process Years**  
**Processed between January 1 and April 02**

Exhibit A-9  
Page 1 of 1

<b>Tax Form Line</b>	<b>PY16 # of Returns</b>	<b>PY17 # of Returns</b>	<b>% Change</b>	<b>PY16 Net Totals</b>	<b>PY17 Net Totals</b>	<b>% Change</b>
<b>Total</b>						
L7 Wages	7,770,264	7,588,417	-2.3%	\$410,172,003,624	\$413,186,913,970	0.7%
L8A Taxable Interest	2,794,567	2,795,792	0.0%	1,810,425,304	1,798,446,499	-0.7%
L9A Ordinary Dividends	1,493,059	1,506,179	0.9%	5,113,584,459	4,945,508,510	-3.3%
L12 Business Income	1,523,554	1,535,088	0.8%	11,927,685,934	11,314,422,738	-5.1%
L13 Capital Gain	1,580,523	1,590,120	0.6%	9,816,923,449	8,054,746,446	-18.0%
L15B IRA Distributions	955,728	1,001,547	4.8%	9,760,372,663	9,711,577,098	-0.5%
L16B Pensions/Annuities	2,632,874	2,573,321	-2.3%	35,129,435,880	34,981,051,704	-0.4%
L17 Schedule E Income	1,035,415	1,049,851	1.4%	9,665,571,829	9,568,586,070	-1.0%
L19 Unemployment Compensation	1,116,283	1,117,510	0.1%	2,666,494,645	2,547,797,875	-4.5%
L20B Social Security	980,729	1,009,965	3.0%	11,813,880,198	11,852,849,347	0.3%
L21 Other Income	913,975	951,222	4.1%	-687,698,835	-880,731,314	-28.1%
L22 Total Income	7,798,241	7,543,491	-3.3%	485,363,489,495	483,460,147,832	-0.4%
L10 Schedule A Mortgage Interest Ded	1,924,025	1,893,459	-1.6%	22,808,956,020	29,374,529,376	28.8%
L17 CA AGI	9,083,593	8,836,442	-2.7%	503,768,566,898	502,923,498,139	-0.2%
L18 Deduction	7,870,536	8,667,423	10.1%	97,048,746,056	103,342,088,529	6.5%
L19 Taxable Income	8,641,921	8,369,586	-3.2%	421,050,810,541	415,126,113,999	-1.4%
L31 Computed Tax	7,385,428	8,154,066	10.4%	18,892,303,672	19,378,107,149	2.6%
L47 Special Credits	1,337,146	1,721,657	28.8%	230,425,206	253,606,760	10.1%
L62 Mental Health Services Tax	6,390	5,595	-12.4%	71,998,948	55,902,675	-22.4%
L64 Total Tax	5,142,711	5,124,558	-0.4%	17,251,936,153	17,085,210,847	-1.0%
L92 Credit Carryforward	99,013	98,062	-1.0%	188,824,551	203,594,622	7.8%
L95 Use Tax	43,739	45,440	3.9%	\$2,055,701	\$2,241,145	9.0%

1040 comparison for Lines 7 thru 22 and Schedule A Line 10.

540 comparison for Lines 17 thru 95.

<b>Tax Year</b>	<b>CA Resident Returns</b>	<b>CA E-filed Returns</b>	<b>% E-filed Returns</b>
<b>2010</b>	14,814,546	11,423,481	77.1%
<b>2011</b>	15,042,368	12,083,467	80.3%
<b>2012</b>	15,152,753	12,480,984	82.4%
<b>2013</b>	15,487,117	13,078,122	84.4%
<b>2014</b>	15,823,183	13,603,156	86.0%
<b>2015</b>	16,300,636	14,136,826	86.7%
<b>2016p</b>	9,372,975	8,836,442	94.3%

**FRANCHISE TAX BOARD**  
**Personal Income Tax Statistics**

Exhibit A-10  
PAGE 1 OF 5

**Comparison of 2014-2015 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Data Item	2014		2015		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
<b>NUMBER OF RETURNS</b>	15,856		16,294		2.8	
<b>FORM 1040 SOURCES OF INCOME</b>						
Wages, Salaries, Tip	13,074	\$844,138	13,464	\$898,002	3.0	6.4
Taxable Interest	5,409	12,433	5,404	12,391	-0.1	-0.3
Dividend	2,969	33,607	2,957	33,871	-0.4	0.8
State Tax Refund	3,069	6,798	3,081	7,174	0.4	5.5
Alimony	67	1,665	66	1,588	-1.5	-4.6
Net Business Income	2,877	49,139	3,006	53,338	4.5	8.5
Business Income	2,252	55,414	2,356	59,726	4.6	7.8
Business Loss	625	6,275	649	6,388	3.8	1.8
Net Capital Gain or (Loss)	2,836	114,277	2,863	118,454	1.0	3.7
Capital Gain	1,796	116,826	1,748	121,124	-2.7	3.7
Capital Loss	1,039	2,549	1,116	2,670	7.4	4.7
Net Other Gain or (Loss)	243	-1,083	239	-942	-1.6	13.0
Other Gain	98	2,510	99	2,531	1.0	0.8
Other Loss	145	3,593	140	3,472	-3.4	-3.4
IRA Distributions (Taxable)	1,213	24,424	1,281	26,754	5.6	9.5
Pension Income (Taxable)	2,457	71,492	2,498	74,865	1.7	4.7
Net Supplemental Income	2,082	92,148	2,089	102,043	0.3	10.7
Supplemental Income (Schedule E)	1,327	112,187	1,348	122,678	1.6	9.4
Supplemental Loss (Schedule E)	755	20,039	741	20,634	-1.9	3.0
<b>Schedule E</b>						
Rental/Royalties Income	841	16,936	835	17,282	-0.7	2.0
Rental/Royalties Loss	586	7,711	573	7,813	-2.2	1.3
Partnership and S Corp. Income	769	111,466	794	121,230	3.3	8.8
Partnership and S Corp. Loss	634	33,293	650	33,420	2.5	0.4
Estate and Trust Income	105	4,862	96	4,755	-8.6	-2.2
Estate and Trust Loss	22	434	27	419	22.7	-3.5
Other Income	17	363	18	468	5.9	28.9
Other Loss	5	42	9	40	80.0	-4.8
Net Farm Income/Loss	52	194	55	-121	5.8	-162.4
Farm Income	18	1,381	19	1,251	5.6	-9.4
Farm Loss	34	1,186	36	1,372	5.9	15.7
Unemployment Income	1,177	5,051	1,059	4,598	-10.0	-9.0
Taxable Social Security Income	1,742	25,300	1,821	27,552	4.5	8.9
Net Other Income	1,421	-21,624	1,463	-20,794	3.0	3.8
Other Income	1,036	13,079	1,066	13,232	2.9	1.2
Other Loss	250	34,704	267	34,027	6.8	-2.0
<b>TOTAL INCOME</b>	15,824	\$1,257,958	16,262	\$1,338,775	2.8	6.4

Source: 2014 and 2015 Preliminary Personal Income Tax Statistical Samples.

\*\*\*\* Values Smaller than .5 Thousands or .5 Millions Respectively.

**FRANCHISE TAX BOARD**  
**Personal Income Tax Statistics**

Exhibit A-10  
PAGE 2 OF 5

**Comparison of 2014-2015 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Data Item	2014		2015		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
<b>FORM 1040 ADJUSTMENTS TO INCOME</b>						
Educator Expense	317	\$81	325	\$84	2.5	3.7
Certain Business Expenses	14	75	13	72	-7.1	-4.0
Taxpayer IRA Adjustments	325	1,734	351	1,927	8.0	11.1
Student Loan Interest Deduction	998	1,026	1,022	1,063	2.4	3.6
Tuition and Fees Deduction	191	387	190	394	-0.5	1.8
Health Savings Account	114	391	108	373	-5.3	-4.6
Moving Expenses	70	184	71	200	1.4	8.7
Half of Self Employment Tax	2,359	4,021	2,438	4,261	3.3	6.0
Health Insurance	537	3,573	587	4,044	9.3	13.2
Keogh/SEP	161	4,136	170	4,502	5.6	8.8
Interest Penalty	50	13	43	13	-14.0	0.0
Alimony Paid	88	1,962	101	2,382	14.8	21.4
Domestic Production	154	1,501	149	1,583	-3.2	5.5
Other	117	125	113	169	-3.4	35.2
<b>TOTAL ADJUSTMENTS</b>	<b>4,039</b>	<b>19,208</b>	<b>4,173</b>	<b>21,065</b>	<b>3.3</b>	<b>9.7</b>
<b>FORM 1040 ADJUSTED GROSS INCOME</b>	<b>15,827</b>	<b>1,238,750</b>	<b>16,265</b>	<b>1,317,710</b>	<b>2.8</b>	<b>6.4</b>
<b>FORM 1040 ITEMIZED DEDUCTIONS</b>						
Medical Expenses Allowed	998	9,910	1,026	10,586	2.8	6.8
State Tax Payment	5,692	72,483	5,819	79,817	2.2	10.1
Real Estate Tax	4,631	25,888	4,708	28,372	1.7	9.6
Personal Property Taxes	4,068	1,670	4,163	1,765	2.3	5.7
Other Taxes	982	515	950	525	-3.3	1.9
Mortgage Interest Reported on Form 1098	4,118	51,209	4,165	51,665	1.1	0.9
Mortgage Interest not on Form 1098	181	1,277	184	1,226	1.7	-4.0
Points not reported on Form 1098	540	346	548	394	1.5	13.9
Qualified Mortgage Insurance Premiums	404	772	407	886	0.7	14.8
Investment Interest	224	2,505	227	2,531	1.3	1.0
Total Contributions	4,729	28,340	4,831	30,021	2.2	5.9
Casualty Loss	10	319	10	707	0.0	121.6
Unrelated Employee Expenses	2,247	13,556	2,215	13,936	-1.4	2.8
Tax Preparation Fees	3,119	1,319	3,106	1,353	-0.4	2.6
Other Expenses	1,253	7,868	1,265	8,348	1.0	6.1
Total Expense	3,924	22,734	3,959	23,632	0.9	4.0
Expenses Allowed	1,930	15,848	1,945	16,506	0.8	4.2
Miscellaneous Deduction	155	3,745	182	3,908	17.4	4.4
<b>TOTAL ITEMIZED DEDUCTIONS</b>	<b>5,765</b>	<b>\$206,730</b>	<b>5,894</b>	<b>\$220,185</b>	<b>2.2</b>	<b>6.5</b>

Source: 2014 and 2015 Preliminary Personal Income Tax Statistical Samples.

\*\*\*\* Values Smaller than .5 Thousands or .5 Millions Respectively.

**FRANCHISE TAX BOARD**  
**Personal Income Tax Statistics**

Exhibit A-10  
PAGE 3 OF 5

**Comparison of 2014-2015 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Data Item	2014		2015		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
<b>ITEMIZED DEDUCTION ADJUSTMENT</b>						
Federal Itemized Deduction	6,581	\$219,145	6,756	\$233,137	2.7	6.4
State Tax Paid	6,417	72,074	6,604	79,193	2.9	9.9
Other Adjustments	1,261	217	1,281	180	1.6	-17.1
Total Itemized Deductions	6,531	147,263	6,700	154,126	2.6	4.7
Itemized Deductions After Limitation <sup>1</sup>	6,503	137,910	6,682	144,347	2.8	4.7
<b>TOTAL SCHEDULE CA DEDUCTIONS</b>	6,591	141,636	6,759	148,375	2.5	4.8
<b>SUBTRACTION ADJUSTMENT</b>						
Wages	52	1,213	47	1,199	-9.6	-1.2
California Non-taxable Interest	173	716	159	710	-8.1	-0.8
Non-taxable Dividend Income	49	732	49	909	0.0	24.2
State Tax Refund	3,067	6,795	3,079	7,166	0.4	5.5
Business Income	226	355	213	454	-5.8	27.9
Capital Gains	130	951	124	916	-4.6	-3.7
Other Gains	50	450	50	399	0.0	-11.3
IRA Distributions	4	13	6	46	50.0	253.8
Pension and Annuities	16	259	31	243	93.8	-6.2
Rents, Royalties, and Partnerships	312	3,125	330	3,238	5.8	3.6
Farm Income	15	93	14	130	-6.7	39.8
Unemployment Compensation	1,178	5,054	1,057	4,597	-10.3	-9.0
Social Security Income	1,761	25,617	1,821	27,557	3.4	7.6
Lottery Income	15	991	17	432	13.3	-56.4
Disaster Loss Carryover	1	69	1	98	0.0	42.0
NOL Carryover	133	35,160	128	33,074	-3.8	-5.9
Other NOL Adjustments	****	****	****	****		
Other Income Adjustments	56	1,550	74	1,237	32.1	-20.2
Educator Expense	331	-84	339	-87	2.4	-3.6
Certain Business Expenses	2	-6	1	-1	-50.0	83.3
Tuition and Fees Deduction	187	-381	185	-385	-1.1	-1.0
Health Savings Account	115	-392	108	-371	-6.1	5.4
Self Employment Tax	****	****	****	****		
Domestic Production	154	-1,502	149	-1,581	-3.2	-5.3
Other	1	-21	3	-22	200.0	-4.8
Total Adjustments to Income Adjustment	665	-2,381	665	-2,443	0.0	-2.6
<b>TOTAL SUBTRACTION</b>	6,109	80,849	6,095	79,967	-0.2	-1.1
<b>ADDITION ADJUSTMENT</b>						
Wage	338	1,074	421	1,274	24.6	18.6
Other State Bond Interest	206	1,450	189	1,407	-8.3	-3.0
Dividend Income	156	626	167	660	7.1	5.4
Alimony	****	****	****	****		
Business Income	134	790	133	871	-0.7	10.3
Capital Gains	138	\$2,176	116	\$2,518	-15.9	15.7

1/ includes itemized smaller than the standard before taxpayer choice.

Source: 2014 and 2015 Preliminary Personal Income Tax Statistical Samples.

\*\*\*\* Values Smaller than .5 Thousands or .5 Millions Respectively.

**FRANCHISE TAX BOARD**  
**Personal Income Tax Statistics**

Exhibit A-10  
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**Comparison of 2014-2015 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Data Item	2014		2015		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
<b>Other Gains</b>	21	\$190	21	\$178	0.0	-6.3
<b>Taxable IRA</b>	2	5	1	2	-50.0	-60.0
<b>Taxable Pensions &amp; Annuities</b>	7	21	3	53	-57.1	152.4
<b>Rents, Royalties, and Partnerships</b>	522	7,681	540	8,675	3.4	12.9
<b>Farm Income</b>	10	335	9	340	-10.0	1.5
<b>Federal Net Operating Loss</b>	162	33,006	154	31,916	-4.9	-3.3
<b>Other Income Adjustments</b>	43	1,811	48	1,416	11.6	-21.8
<b>Certain Business Expenses</b>	****	****	****	****		
<b>Alimony Paid</b>	****	****	****	****		
<b>Student Loan Interest Deduction</b>	3	-5	3	-4	0.0	20.0
<b>Other</b>	2	-35	2	-17	0.0	51.4
<b>Total Adjustments to Income Adjustment</b>	6	-41	5	-22	-16.7	46.3
<b>TOTAL ADDITION</b>	1,491	49,132	1,553	49,304	4.2	0.4
<b>CA ADJUSTED GROSS INCOME</b>	15,856	1,207,533	16,294	1,287,494	2.8	6.6
<b>CA DEDUCTIONS FROM FORM 540</b>						
<b>Itemized</b>	5,588	135,488	5,707	141,848	2.1	4.7
<b>Standard</b>	10,267	58,214	10,584	60,679	3.1	4.2
<b>TOTAL 540 DEDUCTIONS (calculated)</b>	15,855	193,702	16,292	202,526	2.8	4.6
<b>TAXABLE INCOME</b>	14,699	1,057,524	15,101	1,127,736	2.7	6.6
<b>COMPUTED TAX</b>	14,676	69,385	15,093	74,648	2.8	7.6
<b>EXEMPTION CREDIT</b>	14,848	6,464	15,198	6,551	2.4	1.3
<b>Personal Exemptions</b>	15,150	2,268	15,520	2,341	2.4	3.2
<b>Dependents</b>	6,320	4,030	6,328	4,025	0.1	-0.1
<b>NONREFUNDABLE CHILD &amp; DEP CREDIT</b>	171	31	169	31	-1.2	0.0
<b>RENTER'S CREDIT</b>	1,492	106	1,620	115	8.6	8.5
<b>SPECIAL CREDITS</b>	124	1,342	129	1,403	4.0	4.5
<b>CA ALTERNATIVE MINIMUM TAX</b>	16	75	21	104	31.3	38.7
<b>MENTAL HEALTH SERVICES TAX</b>	62	1,535	66	1,666	6.5	8.5
<b>OTHER TAXES</b>	402	131	430	126	7.0	-3.8
<b>CA TOTAL TAX LIABILITY</b>	9,475	65,460	9,947	70,680	5.0	8.0
<b>PREPAYMENTS</b>						
<b>Withheld</b>	12,480	45,766	12,965	49,424	3.9	8.0
<b>Real Estate/Other Withholding</b>	46	540	54	1,720	17.4	218.5
<b>Estimates Paid</b>	994	27,274	1,008	29,287	1.4	7.4
<b>Excess SDI</b>	212	65	234	66	10.4	1.5
<b>OVERPAYMENT</b>	10,586	14,371	11,072	16,536	4.6	15.1
<b>BALANCE DUE</b>	2,809	6,140	2,973	6,469	5.8	5.4
<b>CREDIT TRANSFERS</b>	395	4,485	432	4,851	9.4	8.2
<b>USE TAX</b>	99	15	109	20	10.1	33.3
<b>VOLUNTARY CONTRIBUTIONS</b>	102	6	93	6	-8.8	0.0
<b>REFUNDS</b>	10,301	9,739	10,797	11,582	4.8	18.9
<b>PAYMENT DUE</b>	2,831	\$6,210	2,945	\$6,331	4.0	1.9

Source: 2014 and 2015 Preliminary Personal Income Tax Statistical Samples.

\*\*\*\* Values Smaller than .5 Thousands or .5 Millions Respectively.

**FRANCHISE TAX BOARD**  
**Personal Income Tax Statistics**

**EXHIBIT A-10**  
**PAGE 5 OF 5**

**Comparison of 2014-2015 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Adjusted Gross Income Class	2014		2015		% Change	
	Amount <sup>1</sup>	Average	Amount <sup>1</sup>	Average	Amount	Average
<b>Number of Returns</b>						
Negative to Zero	187		213		13.9%	
1 to 10,000	2,005		1,995		-0.5%	
10,000 to 20,000	2,517		2,480		-1.5%	
20,000 to 50,000	4,911		5,046		2.8%	
50,000 to 100,000	3,345		3,457		3.4%	
100,000 to 200,000	1,980		2,095		5.8%	
200,000 to 500,000	726		807		11.1%	
500,000 to 1,000,000	120		131		9.1%	
1,000,000 and over	66		70		7.2%	
<b>TOTAL</b>	15,856		16,294		2.8%	
<b>Adjusted Gross Income</b>						
Negative to Zero	-\$34,856	-\$186,219	-\$32,829	-\$153,933	-5.8%	-17.3%
1 to 10,000	10,846	5,410	10,954	5,492	1.0%	1.5%
10,000 to 20,000	37,651	14,961	37,013	14,925	-1.7%	-0.2%
20,000 to 50,000	162,468	33,084	167,752	33,245	3.3%	0.5%
50,000 to 100,000	237,339	70,960	246,058	71,180	3.7%	0.3%
100,000 to 200,000	273,102	137,949	288,139	137,556	5.5%	-0.3%
200,000 to 500,000	208,579	287,225	232,219	287,727	11.3%	0.2%
500,000 to 1,000,000	81,098	674,490	88,364	673,730	9.0%	-0.1%
1,000,000 and over	231,306	3,520,912	249,824	3,546,754	8.0%	0.7%
<b>TOTAL</b>	1,207,533	76,156	1,287,495	79,017	6.6%	3.8%
<b>Taxable Income</b>						
Negative to Zero	0	0	1	3		
1 to 10,000	3,355	1,673	3,320	1,664	-1.0%	-0.5%
10,000 to 20,000	22,799	9,059	22,305	8,994	-2.2%	-0.7%
20,000 to 50,000	122,617	24,969	126,989	25,167	3.6%	0.8%
50,000 to 100,000	194,793	58,239	202,469	58,571	3.9%	0.6%
100,000 to 200,000	233,203	117,795	246,133	117,503	5.5%	-0.2%
200,000 to 500,000	186,016	256,155	207,252	256,792	11.4%	0.2%
500,000 to 1,000,000	76,229	633,993	83,049	633,200	8.9%	-0.1%
1,000,000 and over	218,513	3,326,169	236,219	3,353,595	8.1%	0.8%
<b>TOTAL</b>	1,057,524	66,695	1,127,736	69,212	6.6%	3.8%
<b>Total Tax Liability</b>						
Negative to Zero	12	64	13	60	7.5%	-6.3%
1 to 10,000	14	7	14	7	5.3%	0.0%
10,000 to 20,000	61	24	54	22	-11.9%	-8.3%
20,000 to 50,000	1,340	273	1,412	280	5.3%	2.6%
50,000 to 100,000	5,757	1,721	6,048	1,749	5.1%	1.6%
100,000 to 200,000	12,092	6,108	12,734	6,079	5.3%	-0.5%
200,000 to 500,000	13,556	18,667	15,090	18,697	11.3%	0.2%
500,000 to 1,000,000	6,709	55,797	7,312	55,752	9.0%	-0.1%
1,000,000 and over	25,920	394,545	28,003	397,560	8.0%	0.8%
<b>TOTAL</b>	\$65,460	\$4,128	\$70,680	\$4,338	8.0%	5.1%

1/ The Number of Returns are in Thousands. The Adjusted Gross Income, Taxable Income, and Total Tax Liability Amounts are in Millions.

Source: 2014 and 2015 Preliminary Personal Income Tax Statistical Samples.

**FRANCHISE TAX BOARD**  
**Personal Income Tax Statistics 2012 - 2015 Tax Years**  
**Resident and Non-Resident Returns<sup>1</sup>**  
**Proposition 30 Statistics**

Exhibit A-11  
Page 1 of 1

Tax Year	Tax Bracket			Total				
	Number of Returns			Returns	CA AGI (Millions)	CA Total Tax (Millions)	Pre-Prop 30 Tax (Millions)	Net Prop 30 Tax (Millions)
	10.30%	11.30%	12.30%					
2012	3,067	7,911	57,902	68,880	\$309,709	\$32,541	\$26,643	\$5,898
2013	3,181	8,966	52,648	64,795	264,148	27,129	22,466	4,662
2014	3,623	11,928	63,691	79,242	331,091	34,435	28,382	6,053
2015	4,021	13,798	68,040	85,859	\$358,577	\$37,344	\$30,768	\$6,576

1/ Does not include fiduciary returns.

Source: California Franchise Tax Board 2012 - 2015 PIT Sample Datasets.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Changes in Income Distribution**  
**1996 through 2015**  
**Resident Returns**

Exhibit A-12  
1 of 4

<b>Lower Bound on AGI for each Quintile</b>									
<b>Tax Year</b>	<b>Number of Returns (Thousands)</b>	<b>Top 1%</b>	<b>Top 5%</b>	<b>Top 10%</b>	<b>Top Quintile</b>	<b>4th Quintile</b>	<b>3rd Quintile</b>	<b>2nd Quintile</b>	<b>Bottom Quintile</b>
1996	12,172	\$258,002	\$112,709	\$82,676	\$56,981	\$32,978	\$19,162	\$9,535	\$0
1997	12,473	288,120	121,650	87,705	60,253	34,631	20,163	10,109	0
1998	12,797	310,904	128,747	92,827	63,117	36,372	21,335	10,941	0
1999	13,126	358,593	140,762	98,369	66,624	37,916	22,260	11,276	0
2000	13,441	414,010	154,260	105,456	70,511	40,022	23,594	12,078	0
2001	13,602	354,046	147,450	105,490	71,607	40,884	24,489	12,232	0
2002	13,567	336,526	145,706	105,401	71,683	41,112	24,346	12,411	0
2003	13,624	358,916	151,297	107,903	73,051	41,447	24,727	12,879	0
2004	13,833	404,838	160,780	113,863	75,767	43,358	25,616	13,067	0
2005	14,088	451,373	171,397	119,139	79,695	44,288	26,133	13,522	0
2006	14,383	480,940	178,185	124,081	82,684	45,942	27,254	14,064	0
2007	14,832	494,826	186,592	129,594	84,824	46,556	27,327	13,779	0
2008	14,581	440,399	183,323	129,478	85,984	47,212	27,550	14,252	0
2009	14,364	400,635	176,423	126,077	83,562	45,377	26,103	13,081	0
2010	14,536	435,778	182,400	128,681	84,065	45,191	25,655	13,151	0
2011	14,786	461,789	190,594	132,875	86,111	46,312	26,284	13,398	0
2012	14,963	525,176	206,065	140,721	90,019	47,911	27,147	13,782	0
2013	15,277	501,478	205,848	141,573	91,230	48,427	27,410	14,000	0
2014	15,669	556,638	217,155	148,918	94,342	49,735	28,249	14,410	0
2015	16,081	\$576,838	\$226,201	\$153,850	\$97,506	\$51,167	\$29,320	\$14,831	\$0

Source: Franchise Tax Board 1996 through 2015 Personal Income Tax Samples.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Changes in Income Distribution**  
**1996 through 2015**  
**Resident Returns**

AGI Per Return (Real 2015 Dollars)											
	Tax Year	Top 1%	Next 4%	Next 5%	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Overall Per Return AGI
AGI Per Return (Real 2015 Dollars)	<b>1996</b>	\$1,218,900	\$248,751	\$152,444	\$297,613	\$202,990	\$69,561	\$40,709	\$22,623	\$8,251	\$68,828
	<b>1997</b>	1,393,684	265,859	159,490	325,456	218,714	71,647	42,159	23,474	8,622	72,922
	<b>1998</b>	1,566,865	277,844	165,078	350,370	232,392	73,669	43,296	24,342	8,905	76,520
	<b>1999</b>	1,988,206	302,841	172,641	406,278	262,956	75,003	44,061	24,629	8,970	83,124
	<b>2000</b>	2,479,280	324,352	179,813	467,576	295,310	76,399	45,077	25,210	9,299	90,233
	<b>2001</b>	1,538,999	282,750	168,460	351,230	234,549	74,140	43,793	24,604	8,772	77,171
	<b>2002</b>	1,311,866	270,610	165,031	321,946	218,953	73,339	43,283	24,479	8,781	73,767
	<b>2003</b>	1,430,431	277,114	165,751	336,764	226,546	72,638	42,861	24,450	8,906	75,082
	<b>2004</b>	1,753,378	293,262	170,395	377,840	247,431	73,479	43,162	24,392	8,985	79,490
	<b>2005</b>	2,079,315	310,766	175,223	419,849	269,960	74,053	42,992	24,369	8,995	84,074
	<b>2006</b>	2,086,168	311,123	173,530	419,831	269,120	73,339	42,657	24,206	8,987	83,662
	<b>2007</b>	2,110,328	312,574	176,838	424,473	272,116	72,685	41,600	23,316	8,477	83,640
	<b>2008</b>	1,568,037	281,726	167,275	353,146	234,022	70,077	40,163	22,614	8,385	75,053
	<b>2009</b>	1,300,613	269,570	164,119	319,942	216,675	68,729	39,061	21,528	7,669	70,734
	<b>2010</b>	1,575,841	281,959	167,243	353,998	234,009	68,330	38,174	21,026	7,731	73,857
	<b>2011</b>	1,544,971	288,727	169,155	354,551	234,315	67,996	38,068	20,920	7,827	73,828
	<b>2012</b>	2,006,725	312,118	177,007	413,995	265,775	69,537	38,390	21,174	7,898	80,555
	<b>2013</b>	1,671,200	302,477	174,504	375,348	246,039	69,085	38,252	21,126	7,926	76,490
<b>2014</b>	1,919,690	318,654	179,867	409,376	264,245	69,612	38,498	21,210	7,975	80,309	
<b>2015</b>	\$1,967,079	\$327,427	\$183,806	\$419,578	\$270,407	\$71,033	\$39,206	\$21,765	\$8,113	\$82,106	
% Change	<b>1996-15</b>	61.4%	31.6%	20.6%	41.0%	33.2%	2.1%	-3.7%	-3.8%	-1.7%	19.3%
	<b>2013-14</b>	14.9%	5.3%	3.1%	9.1%	7.4%	0.8%	0.6%	0.4%	0.6%	5.0%
	<b>2014-15</b>	2.5%	2.8%	2.2%	2.5%	2.3%	2.0%	1.8%	2.6%	1.7%	2.2%

Source: Franchise Tax Board 1996 through 2015 Personal Income Tax Samples.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Changes in Income Distribution**  
**1996 through 2015**  
**Resident Returns**

Exhibit A-12  
3 of 4

<b>AGI Concentration</b>											
	<b>Tax Year</b>	<b>Top 1%</b>	<b>Next 4 %</b>	<b>Next 5 %</b>	<b>Top 10%</b>	<b>Top Quintile</b>	<b>4th Quintile</b>	<b>3rd Quintile</b>	<b>2nd Quintile</b>	<b>Bottom Quintile</b>	<b>Total</b>
<b>AGI Concentration</b>	<b>1996</b>	17.71%	14.46%	11.07%	43.24%	58.99%	20.21%	11.83%	6.57%	2.40%	100.00%
	<b>1997</b>	19.11%	14.58%	10.94%	44.63%	59.98%	19.65%	11.56%	6.44%	2.36%	100.00%
	<b>1998</b>	20.48%	14.52%	10.79%	45.79%	60.74%	19.25%	11.32%	6.36%	2.33%	100.00%
	<b>1999</b>	23.92%	14.55%	10.38%	48.88%	63.27%	18.05%	10.60%	5.93%	2.16%	100.00%
	<b>2000</b>	27.48%	14.38%	9.96%	51.82%	65.45%	16.93%	9.96%	5.59%	2.06%	100.00%
	<b>2001</b>	19.94%	14.66%	10.91%	45.51%	60.79%	19.21%	11.35%	6.38%	2.27%	100.00%
	<b>2002</b>	17.78%	14.67%	11.19%	43.64%	59.36%	19.88%	11.74%	6.64%	2.38%	100.00%
	<b>2003</b>	19.05%	14.76%	11.04%	44.85%	60.35%	19.35%	11.42%	6.51%	2.37%	100.00%
	<b>2004</b>	22.06%	14.76%	10.72%	47.53%	62.25%	18.49%	10.86%	6.14%	2.26%	100.00%
	<b>2005</b>	24.73%	14.79%	10.42%	49.94%	64.22%	17.62%	10.23%	5.80%	2.14%	100.00%
	<b>2006</b>	24.94%	14.88%	10.37%	50.18%	64.34%	17.53%	10.20%	5.79%	2.15%	100.00%
	<b>2007</b>	25.20%	14.90%	10.60%	50.80%	65.10%	17.40%	10.00%	5.60%	2.00%	100.00%
	<b>2008</b>	20.90%	15.00%	11.10%	47.10%	62.40%	18.70%	10.70%	6.00%	2.20%	100.00%
	<b>2009</b>	18.40%	15.20%	11.60%	45.20%	61.30%	19.40%	11.00%	6.10%	2.20%	100.00%
	<b>2010</b>	21.30%	15.30%	11.30%	47.90%	63.40%	18.50%	10.30%	5.69%	2.09%	100.00%
	<b>2011</b>	20.90%	15.60%	11.50%	48.00%	63.50%	18.40%	10.30%	5.67%	2.12%	100.00%
	<b>2012</b>	24.90%	15.50%	11.00%	51.40%	66.00%	17.30%	9.53%	5.26%	1.96%	100.00%
<b>2013</b>	21.80%	15.80%	11.40%	49.10%	64.30%	18.10%	10.00%	5.52%	2.07%	100.00%	
<b>2014</b>	23.90%	15.90%	11.20%	51.00%	65.80%	17.30%	9.59%	5.28%	1.99%	100.00%	
<b>2015</b>	24.00%	16.00%	11.20%	51.10%	65.90%	17.30%	9.55%	5.30%	1.98%	100.00%	
<b>% Change</b>	<b>1996-15</b>	6.29%	1.54%	0.13%	7.86%	6.91%	-2.91%	-2.28%	-1.27%	-0.42%	0.00%
	<b>2013-14</b>	2.10%	0.10%	-0.20%	1.90%	1.50%	-0.80%	-0.41%	-0.24%	-0.08%	0.00%
	<b>2014-15</b>	0.10%	0.10%	0.00%	0.10%	0.10%	0.00%	-0.04%	0.02%	-0.01%	0.00%

Source: Franchise Tax Board 1996 through 2015 Personal Income Tax Samples.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Changes in Income Distribution**  
**1996 through 2015**  
**Resident Returns**

Exhibit A-12  
4 of 4

<b>Tax Concentration</b>											
	<b>Tax Year</b>	<b>Top 1%</b>	<b>Next 4 %</b>	<b>Next 5 %</b>	<b>Top 10%</b>	<b>Top Quintile</b>	<b>4th Quintile</b>	<b>3rd Quintile</b>	<b>2nd Quintile</b>	<b>Bottom Quintile</b>	<b>Total</b>
<b>Tax Concentration</b>	<b>1996</b>	36.35%	21.38%	12.24%	69.98%	83.10%	12.33%	3.76%	0.73%	0.08%	100.00%
	<b>1997</b>	37.69%	21.24%	11.91%	70.84%	83.59%	11.83%	3.74%	0.74%	0.10%	100.00%
	<b>1998</b>	40.58%	21.20%	11.69%	73.47%	85.16%	10.69%	3.40%	0.65%	0.09%	100.00%
	<b>1999</b>	44.53%	20.32%	10.79%	75.64%	86.85%	9.51%	2.99%	0.57%	0.08%	100.00%
	<b>2000</b>	48.74%	19.40%	10.00%	78.13%	88.21%	8.45%	2.68%	0.57%	0.09%	100.00%
	<b>2001</b>	39.48%	21.51%	11.80%	72.79%	85.27%	10.62%	3.35%	0.69%	0.07%	100.00%
	<b>2002</b>	36.66%	22.15%	12.54%	71.35%	84.63%	11.13%	3.43%	0.73%	0.08%	100.00%
	<b>2003</b>	38.73%	22.22%	12.17%	73.12%	85.67%	10.45%	3.14%	0.65%	0.08%	100.00%
	<b>2004</b>	42.70%	21.61%	11.41%	75.73%	87.10%	9.49%	2.78%	0.56%	0.07%	100.00%
	<b>2005</b>	47.53%	20.33%	10.42%	78.29%	88.64%	8.32%	2.49%	0.50%	0.05%	100.00%
	<b>2006</b>	47.92%	20.37%	10.23%	78.52%	88.52%	8.44%	2.49%	0.49%	0.06%	100.00%
	<b>2007</b>	48.10%	20.20%	10.40%	78.70%	89.00%	8.20%	2.30%	0.50%	0.10%	100.00%
	<b>2008</b>	42.80%	21.30%	11.70%	75.80%	87.60%	9.30%	2.60%	0.50%	0.04%	100.00%
	<b>2009</b>	36.90%	21.90%	12.80%	71.60%	85.20%	11.20%	3.00%	0.50%	0.10%	100.00%
	<b>2010</b>	40.90%	21.30%	12.10%	74.20%	86.90%	10.10%	2.54%	0.43%	0.05%	100.00%
	<b>2011</b>	41.10%	22.50%	12.40%	76.00%	88.40%	9.07%	2.18%	0.34%	0.04%	100.00%
	<b>2012</b>	50.60%	19.40%	10.50%	80.40%	90.70%	7.34%	1.68%	0.29%	0.04%	100.00%
<b>2013</b>	45.40%	20.90%	11.60%	77.90%	89.40%	8.27%	1.91%	0.33%	0.04%	100.00%	
<b>2014</b>	48.00%	20.20%	11.00%	79.30%	90.20%	7.68%	1.76%	0.32%	0.04%	100.00%	
<b>2015</b>	47.60%	20.30%	11.10%	78.90%	89.90%	7.90%	1.84%	0.35%	0.04%	100.00%	
<b>% Change</b>	<b>1996-15</b>	11.25%	-1.08%	-1.14%	8.92%	6.80%	-4.43%	-1.92%	-0.38%	-0.04%	0.00%
	<b>2013-14</b>	2.60%	-0.70%	-0.60%	1.40%	0.80%	-0.59%	-0.15%	-0.01%	0.00%	0.00%
	<b>2014-15</b>	-0.40%	0.10%	0.10%	-0.40%	-0.30%	0.22%	0.08%	0.03%	0.00%	0.00%

Source: Franchise Tax Board 1996 through 2015 Personal Income Tax Samples.

**FRANCHISE TAX BOARD  
Corporation Tax Law**

Exhibit B-1  
Page 1 of 1

**Accrual Estimates<sup>3</sup>**

<b>Payments</b>	<b>2015-2016 (Millions)</b>	<b>2016-2017 (Millions)</b>	<b>2017-2018 (Millions)</b>
<b>Estimate Payments</b>	\$557	\$598	\$622
<b>Return Remittances Payments</b>	453	399	418
<b>Net Final Payments Adjustment<sup>1</sup></b>	-10	-10	-11
<b>Other</b>	618	572	596
<b>Total</b>	1618	1559	1626
<b>Refunds</b>	-1652	-1757	-1824
<b>Budget Net</b>	-34	-198	-198
<b>GAAP Adjustments<sup>2</sup></b>	-144	-49	-76
<b>GAAP Net</b>	-\$178	-\$247	-\$274

1/ Due to the passage of Prop 39.

2/ Included: Chapter 751 Statutes of 2008 change to Sept estimated payments, Accelerated revenue estimate payments, Net final payments.

3/ Numbers may have DOF adjustments to actuals due to Prop 39 and use DOF projections in their calculation.

**Reported in November 2016**

**Accrual Estimates<sup>3</sup>**

<b>Payments</b>	<b>2014-2015 (Millions)</b>	<b>2015-2016 (Millions)</b>	<b>2016-2017 (Millions)</b>	<b>2017-2018 (Millions)</b>
<b>Estimate Payments</b>	\$589	\$569	\$604	\$628
<b>Return Remittances Payments</b>	388	403	400	419
<b>Net Final Payments Adjustment<sup>1</sup></b>	14	-10	-10	-11
<b>Other</b>	682	545	571	595
<b>Total</b>	1672	1507	1565	1631
<b>Refunds</b>	-2290	-1775	-1662	-1718
<b>Budget Net</b>	-618	-268	-97	-87
<b>GAAP Adjustments<sup>2</sup></b>	118	-185	-140	-128
<b>GAAP Net</b>	-\$500	-\$453	-\$238	-\$214

1/ Due to the passage of Prop 39.

2/ Included: Chapter 751 Statutes of 2008 change to Sept estimated payments, Accelerated revenue estimate payments, Net final payments.

3/ Numbers may have DOF adjustments to actuals due to Prop 39 and use DOF projections in their calculation.

**FRANCHISE TAX BOARD**  
**Corporation Tax Law 2014-2015 Tax Years**  
**Special Tax Credits Allowed**

Exhibit B-2  
Page 1 of 3

Credit	2014		2015		% Change	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Returns	Amount
<b>CA Motion Picture and TV Production</b>	15	\$55,508	13	\$52,602	-13.3%	-5.2%
<b>Enterprise Zone &amp; Program Area</b>	7,298	518,069	6,961	484,740	-4.6%	-6.4%
<b>Low-Income Housing</b>	32	38,274	34	35,945	6.3%	-6.1%
<b>Prior Year Alternative Minimum Tax</b>	908	29,888	1,019	27,283	12.2%	-8.7%
<b>Research</b>	3,477	1,282,060	3,789	1,260,852	9.0%	-1.7%
<b>Total Credits Amount &gt;\$10million</b>	11,730	1,923,799	11,816	1,861,422	0.7%	-3.2%
<b>Manufacturer's Investment</b>	68	701	52	705	-23.5%	0.6%
<b>Los Angeles Revitalization Zone</b>	62	3,032	14	1,053	-77.4%	-65.3%
<b>Child Care Program</b>	3	51	5	63	66.7%	23.5%
<b>Prison Inmate Labor</b>	4	426	5	281	25.0%	-34.1%
<b>LAMBRA</b>	16	1,101	16	575	0.0%	-47.8%
<b>Community Dev. Fin. Inst. Deposits</b>	13	1,094	17	5,578	30.8%	409.7%
<b>Targeted Tax Area Hire and Use</b>	51	5,644	50	8,197	-2.0%	45.2%
<b>New Jobs</b>	2,296	4,260	1,499	2,435	-34.7%	-42.8%
<b>Donated Fresh Fruits or Vegetables</b>	10	227	12	252	20.0%	11.0%
<b>California Competes</b>	18	2,724	66	8,862	266.7%	225.3%
<b>New Employment</b>	37	9,211	102	241	175.7%	-97.4%
<b>College Access</b>	12	24	23	715	91.7%	2903.3%
<b>Other</b>	187	630	175	1,424	-6.4%	126.1%
<b>Total Credits Amount &lt;\$10million</b>	2,777	29,125	2,036	30,382	-26.7%	4.3%
<b>Tax Year Total <sup>1</sup></b>	14,507	\$1,952,924	13,852	\$1,891,804	-4.5%	-3.1%

1/ The 2015 Tax Year Research Credit available is \$29,873 million, carryforward to the future years is \$28,613 million.  
Source: Business Entities Tax System.

**FRANCHISE TAX BOARD**  
**Corporation Tax Law**  
**2014 - 2015 Tax Years**

Exhibit B-2  
Page 2 of 3

**Research and Development Credits Applied by Industrial Sector**

Industrial Sector	2014		2015		% Change	
	Returns	Credit Applied (Thousands)	Returns	Credit Applied (Thousands)	Returns	Amount
<b>Food and Kindred Products</b>	65	\$8,916	71	\$9,319	9.2%	4.5%
<b>Chemicals and Allied Products</b>	84	5,778	85	6,842	1.2%	18.4%
<b>Pharmaceuticals</b>	34	46,394	35	29,665	2.9%	-36.1%
<b>Electrical and Electronic Equipment</b>	406	488,952	408	526,924	0.5%	7.8%
<b>Other Manufacturing</b>	764	117,516	770	115,649	0.8%	-1.6%
<b>Information</b>	180	284,914	181	236,285	0.6%	-17.1%
<b>Other</b>	1,940	329,481	2,236	336,066	15.3%	2.0%
<b>Total</b>	3,477	\$1,282,060	3,789	\$1,260,852	9.0%	-1.7%

**Research Credit Amounts Available, Used, and Carried Forward: Preliminary 2015**

Research Credit	(Millions)
<b>Available</b>	\$29,873
<b>Carryover from previous years</b>	23,455
<b>Generated in current year</b>	6,419
<b>Used</b>	1,261
<b>Carryforward</b>	\$28,613

1/ Limited to corporations that claimed the credit for the given tax year.

Source: Business Entities Tax System, Corporation Sample.

**FRANCHISE TAX BOARD**  
**Corporation Tax Law**  
**2014 - 2015 Tax Years**

Exhibit B-2  
Page 3 of 3

**Enterprise Zone Credits Applied by Industrial Sector**

Industrial Sector	2014		2015		% Change		2015	% Distribution	
	Returns	Credit Applied (Thousands)	Returns	Credit Applied (Thousands)	Returns	Amount	Total Tax Liability (Thousands)	Total Tax Liability	2015 Credit Applied
<b>Agriculture, Forestry, Fishing, and Mining</b>	143	\$5,546	119	\$4,302	-16.8%	-22.4%	\$7,380	0.2%	0.9%
<b>Construction</b>	479	7,400	501	8,017	4.6%	8.3%	13,298	0.4%	1.7%
<b>Nondurable Goods Manufacturing</b>	534	54,578	490	42,199	-8.2%	-22.7%	430,014	12.5%	8.7%
<b>Durable Goods Manufacturing</b>	624	32,214	577	38,845	-7.5%	20.6%	190,608	5.5%	8.0%
<b>Wholesale Trade</b>	1,011	35,688	904	30,370	-10.6%	-14.9%	152,974	4.4%	6.3%
<b>Retail Trade</b>	859	148,603	880	144,984	2.4%	-2.4%	664,909	19.3%	29.9%
<b>Accommodation and Food Services</b>	550	13,029	524	16,119	-4.7%	23.7%	54,030	1.6%	3.3%
<b>Administrative Services</b>	214	7,983	208	7,829	-2.8%	-1.9%	38,526	1.1%	1.6%
<b>Arts, Entertainment, and Recreation Services</b>	58	1,550	50	1,302	-13.8%	-16.0%	6,206	0.2%	0.3%
<b>Health Services</b>	697	13,698	640	12,083	-8.2%	-11.8%	47,801	1.4%	2.5%
<b>Professional, Scientific, and Technical Services</b>	837	13,696	803	18,740	-4.1%	36.8%	41,604	1.2%	3.9%
<b>Other Services</b>	295	5,272	289	4,296	-2.0%	-18.5%	31,290	0.9%	0.9%
<b>Finance, Investment, and Insurance</b>	248	40,633	232	20,245	-6.5%	-50.2%	608,241	17.7%	4.2%
<b>Real Estate</b>	162	9,469	173	11,768	6.8%	24.3%	78,396	2.3%	2.4%
<b>Information</b>	112	26,022	100	13,363	-10.7%	-48.6%	226,069	6.6%	2.8%
<b>Transportation, Warehousing, and Utilities</b>	208	15,977	218	19,228	4.8%	20.3%	81,566	2.4%	4.0%
<b>Non-Bank Holding Companies</b>	175	49,676	194	72,444	10.9%	45.8%	668,953	19.5%	14.9%
<b>Other/Unknown</b>	92	37,034	59	18,607	-35.9%	-49.8%	97,333	2.8%	3.8%
<b>Total</b>	7,298	\$518,069	6,961	\$484,740	-4.6%	-6.4%	\$3,439,198	100.0%	100.0%

Source: Business Entities Tax System.

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Overpayment To and From Current Tax Year**

<b>Tax Year</b>	<b>Overpayments From Prior Year (Thousands)</b>	<b>Overpayments to Following Year (Thousands)</b>
<b>1996</b>	\$1,371,449	\$1,433,451
<b>1997</b>	1,489,932	1,479,586
<b>1998</b>	1,601,122	1,804,830
<b>1999</b>	1,751,800	1,635,993
<b>2000</b>	1,654,094	1,698,278
<b>2001</b>	1,724,351	1,749,449
<b>2002</b>	1,689,638	1,838,500
<b>2003</b>	1,855,466	1,894,994
<b>2004</b>	2,004,468	2,089,895
<b>2005</b>	2,081,720	2,567,769
<b>2006</b>	3,011,366	3,149,442
<b>2007</b>	2,806,421	2,537,324
<b>2008</b>	2,582,482	2,524,811
<b>2009</b>	2,561,086	3,016,708
<b>2010</b>	3,131,367	3,179,330
<b>2011</b>	3,095,314	2,722,630
<b>2012</b>	3,185,086	3,076,644
<b>2013</b>	3,339,162	3,302,864
<b>2014</b>	3,308,489	3,050,639
<b>2015</b>	\$3,382,151	\$3,276,131

Source: 1996-2010 Corporation Statistical Sample;  
2011-2015 BETS Extract.

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Overpayment To and From 2015 Tax Year**  
**By Industry**  
**All Corporations**

Industry	Number	Overpayments From Prior Year (Thousands)	Overpayments to Following Year (Thousands)
<b>Agriculture, Forestry, Fishing</b>	3,244	\$16,927	\$22,216
<b>Mining</b>	491	9,257	5,283
<b>Construction</b>	13,261	50,136	60,805
<b>Manufacturing</b>	14,123	776,841	582,030
<b>Durable goods Manufacturing</b>	9,402	423,252	317,668
<b>Nondurable Goods Manufacturing</b>	4,721	353,590	264,362
<b>Services</b>	74,375	328,870	331,912
<b>Professional, Scientific, and Technical Services</b>	30,771	149,120	157,285
<b>Administrative Services</b>	4,709	46,991	45,951
<b>Accommodation and Food Services</b>	6,463	35,735	41,547
<b>Arts, Entertainment, and Recreation</b>	6,938	17,029	16,994
<b>Health Services</b>	17,239	56,378	49,058
<b>Other Services</b>	8,255	23,616	21,077
<b>Trade</b>	30,798	513,579	494,179
<b>Wholesale Trade</b>	18,037	281,300	254,341
<b>Retail Trade</b>	12,761	232,278	239,838
<b>Finance, Insurance, and Real Estate</b>	36,588	1,315,308	1,466,042
<b>Finance, Investment and Insurance</b>	9,281	509,889	587,279
<b>Holding Companies</b>	3,477	701,895	774,974
<b>Real Estate</b>	23,830	103,524	103,790
<b>Transportation, Warehousing, and Utilities</b>	4,428	50,269	54,628
<b>Information and Communications</b>	5,967	182,998	130,406
<b>Unknown</b>	712	137,965	128,629
<b>Total</b>	183,987	\$3,382,151	\$3,276,131

Source: BETS Extract.

**FRANCHISE TAX BOARD**  
**Limited Liability Companies (LLC's)**  
**1996 to 2015**

Exhibit B-4  
Page 1 of 1

Fiscal Year	New LLC Registrations <sup>2</sup>	LLC Returns			
		Returns Received	LLC Tax Paid (Millions)	LLC Fee Paid (Millions)	Total Revenue (Millions)
1995/96	7,817	6,957	\$5	\$3	\$8
1996/97	12,549	16,529	13	10	23
1997/98	18,645	29,651	23	21	45
1998/99	24,898	44,702	37	35	72
1999/00	26,221	63,618	52	89	142
2000/01	26,186	81,259	69	141	209
2001/02	30,964	98,834	79	166	245
2002/03	35,958	116,294	93	186	279
2003/04	46,241	139,454	112	212	324
2004/05	58,097	165,007	135	248	382
2005/06	70,025	196,269	158	287	445
2006/07	73,337	222,545	183	320	503
2007/08	81,536	247,522	199	325	524
2008/09	76,482	270,888	217	626	843
2009/10	71,380	285,058	228	331	559
2010/11	75,051	314,676	252	360	611
2011/12	80,275	339,568	272	397	669
2012/13	89,841	378,690	303	428	731
2013/14	89,531	412,219	330	460	790
2014/15 <sup>1</sup>	110,585	439,456	\$352	\$510	\$862

1/ 2014/15 taxes and fees are projected from 2014 final data and 2015 preliminary data.

2/ Source: Registrations are reported for the year of registration.

Source: Secretary of State; Tax data sourced from FTB Business Entities Section (as of April 3, 2017).

**FRANCHISE TAX BOARD**

Exhibit B-5

**Corporation Tax**

Page 1 of 2

**Net Operating Loss**

**Aggregate Data Relating to Bank and Corporation NOLs**

Income Year	NOLs Not Yet Deducted as of Beginning of Year		Taxpayers With NOL Deductions		NOL's Generated	
	Number of Returns	Amount (Millions)	Number of Returns	Amount (Millions)	Amount of Carrybacks (Millions)	Amount of Carryforwards (Millions)
1996	369,554	\$82,082	86,426	\$5,192		\$15,205
1997	367,656	83,700	84,389	5,864		14,958
1998	359,833	75,313	82,544	5,800		18,756
1999	300,330	62,115	80,601	5,600		24,070
2000	303,627	70,709	79,466	6,258		41,402
2001	316,837	95,227	78,439	6,317		44,411
2002	338,607	121,587	26,645	1,574		41,660
2003	418,664	160,515	0	0		33,821
2004	504,440	194,336	106,578	11,399		46,798
2005	502,113	219,611	130,609	13,626		59,287
2006	504,698	250,747	119,487	14,675		47,054
2007	521,833	264,035	116,766	12,073		64,916
2008	582,492	316,878	113,429	5,860		98,902
2009	653,306	409,920	118,096	3,110		106,671
2010	718,534	513,482	134,750	3,099		64,784
2011	765,461	575,166	143,003	3,310		63,659
2012	804,838	635,516	152,180	20,243		65,568
2013	855,700	680,841	155,183	21,661	\$3,362	58,681
2014	884,122	714,499	134,293	19,701	3,578	60,457
2015	933,438	\$751,677	128,253	\$22,775	\$4,921	\$62,598

1/ Includes unused but potentially usable NOL carryforwards due to S-Corp conversions as well as those associated with corporations that are active or have dissolved, merged, been suspended, become inactive, or been subsumed within combined reports.

Source: California Franchise Tax Board, Business Entity Tax System as of April 3, 2017.

Detail may not add to totals due to rounding.

**FRANCHISE TAX BOARD**

**Corporation Tax**

**Net Operating Loss**

**Distribution of NOL Stocks at the End of 2015**

**Income Year, by Vintage**

Year NOL was Generated	Total NOLs Generated (Millions)	Total NOLs Deducted (Millions)	Subtractions for Expirations (Millions)	NOLs Remaining	
				Amount (Millions)	% Share
1996	\$15,205	\$3,470	\$11,734	\$0	0.0
1997	14,958	3,677	11,282	0	0.0
1998	18,756	4,231	14,525	0	0.0
1999	24,070	4,980	19,091	0	0.0
2000	41,402	9,443	0	31,959	4.0
2001	44,411	8,649	0	35,763	4.5
2002	41,660	9,142	0	32,518	4.1
2003	33,821	8,185	0	25,636	3.2
2004	46,798	10,458	0	36,340	4.6
2005	59,287	10,005	0	49,282	6.2
2006	47,054	9,339	0	37,715	4.8
2007	64,916	13,020	0	51,896	6.5
2008	98,902	15,975	0	82,928	10.5
2009	106,671	20,543	0	86,128	10.9
2010	64,784	13,630	0	51,154	6.5
2011	63,659	13,611	0	50,048	6.3
2012	65,568	11,217	0	54,351	6.9
2013	58,681	9,014	0	49,667	6.3
2014	60,457	6,081	0	54,376	6.9
2015	62,598	0	0	62,598	7.9
<b>1996-2015 Totals</b>	<b>\$1,033,659</b>	<b>\$184,667</b>	<b>\$56,632</b>	<b>\$792,360</b>	<b>100.0</b>

Source: California Franchise Tax Board, Business Entity Tax System as of April 3, 2017.

**FRANCHISE TAX BOARD**

**Bank and Corporation Tax**

**California S Corporations: Aggregate Income and Tax Liability  
2010-2015**

Year	Positive State Net Income						Negative State Net Income			All S Corporations		
	Tax Liability > Minimum Tax			Tax Liability = Minimum Tax			S Corporations <sup>2</sup>					
	Number	SNI (Millions)	Tax Liability (Millions)	Number	SNI (Millions)	Tax Liability (Millions)	Number	SNI (Millions)	Tax Liability (Millions)	Number	SNI (Millions)	Tax Liability (Millions)
<b>2010</b>	111,963	\$44,526	\$653	174,200	\$7,054	\$140	162,733	-\$9,684	\$117	448,896	\$41,896	\$910
<b>2011</b>	112,286	44,516	652	175,092	7,132	141	164,300	-9,727	118	451,678	41,921	911
<b>2012</b>	121,508	52,721	766	183,525	9,030	148	161,068	-9,065	115	466,101	52,686	1,029
<b>2013</b>	130,060	47,592	693	185,810	9,323	150	169,073	-9,065	115	484,943	47,851	958
<b>2014</b>	148,865	59,190	863	194,328	9,033	156	176,245	-9,227	124	519,438	58,997	1,143
<b>2015<sup>1</sup></b>	165,218	\$68,286	\$988	200,694	\$9,203	\$161	177,216	-\$9,310	\$123	543,128	\$68,178	\$1,272

1/ Data for 2015 are incomplete. They include returns processed through April 3, 2017.

2/ Data include corporations reporting zero SNI.

Source: California Franchise Tax Board, Business Entity Tax System.

**FRANCHISE TAX BOARD  
Bank and Corporation Tax**

**California C Corporations: Aggregate Income and Tax Liability  
2010-2015**

Year	Positive State Net Income						Negative State Net Income			All C Corporations		
	Tax Liability > Minimum Tax			Tax Liability = Minimum Tax			C Corporations <sup>2</sup>					
	Number	SNI (Millions)	Tax Liability (Millions)	Number	SNI (Millions)	Tax Liability (Millions)	Number	SNI (Millions)	Tax Liability (Millions)	Number	SNI (Millions)	Tax Liability (Millions)
<b>2010</b>	65,133	\$104,477	\$7,223	82,363	\$2,817	\$66	189,928	-\$52,465	\$130	337,424	\$54,829	\$7,419
<b>2011</b>	66,486	99,261	6,749	85,313	2,964	68	187,704	-52,849	131	339,503	49,376	6,948
<b>2012</b>	66,292	90,864	5,575	86,443	3,125	69	186,856	-53,993	138	339,591	39,996	5,782
<b>2013</b>	63,520	96,759	6,066	82,976	3,527	66	176,974	-48,001	131	323,470	52,285	6,263
<b>2014</b>	72,158	114,326	7,303	81,130	3,721	63	176,645	-52,282	120	329,932	65,766	7,486
<b>2015<sup>1</sup></b>	67,822	\$99,110	\$6,767	70,224	\$2,514	\$56	151,893	-\$52,150	\$110	289,939	\$49,475	\$6,934

1/ Data for 2015 are incomplete. They include returns processed through April 3, 2017.

2/ Data include corporations reporting zero SNI.

Source: California Franchise Tax Board, Business Entity Tax System.

**FRANCHISE TAX BOARD**

**SNI by Corporation Type**

**1996 - 2015**

**SNI By Year for Financial versus Non-Financial C Corporations  
Corporations with SNI>0**

Years	Financial		Non-Financial		Total	
	Number	Amount (Millions)	Number	Amount (Millions)	Number	Amount (Millions)
1996	17,772	\$9,271	156,106	\$49,929	173,878	\$59,200
1997	12,472	11,990	162,294	51,949	174,766	63,939
1998	12,112	11,294	164,424	51,691	176,536	62,986
1999	9,490	10,118	176,953	54,635	186,443	64,754
2000	8,850	11,884	162,160	64,256	171,010	76,141
2001	8,035	13,323	161,356	51,107	169,391	64,430
2002	8,063	17,327	156,533	47,676	164,596	65,003
2003	6,700	19,416	151,104	51,573	157,804	70,990
2004	7,730	20,494	160,766	67,198	168,496	87,692
2005	8,780	21,714	161,545	89,277	170,325	110,991
2006	8,525	24,782	162,164	104,759	170,689	129,540
2007	8,553	21,385	160,144	100,627	168,697	122,012
2008	8,971	16,794	151,786	94,238	160,757	111,032
2009	6,674	14,846	133,710	77,195	140,384	92,041
2010	8,091	20,412	133,953	89,978	142,044	110,390
2011	8,378	22,607	137,581	78,219	145,959	100,825
2012	8,117	22,327	138,146	71,455	146,263	93,782
2013	8,319	24,139	139,421	75,374	147,740	99,513
2014	12,125	31,814	135,924	83,160	148,049	114,974
2015	11,990	\$34,710	138,310	\$88,855	150,300	\$123,565

**SNI By Year for Financial versus Non-Financial C Corporations  
Corporations with SNI<=0**

Years	Financial		Non-Financial		Total	
	Number	Amount (Millions)	Number	Amount (Millions)	Number	Amount (Millions)
1996	13,868	-\$5,365	117,372	-\$19,478	131,240	-\$24,843
1997	10,888	-3,734	115,470	-21,977	126,358	-25,711
1998	9,978	-3,053	119,987	-28,476	129,965	-31,530
1999	8,915	-2,974	129,050	-39,017	137,965	-41,991
2000	8,835	-4,963	131,579	-63,643	140,414	-68,606
2001	7,998	-4,739	140,591	-65,248	148,589	-69,987
2002	7,915	-4,685	152,019	-54,496	159,934	-59,181
2003	8,758	-4,771	154,271	-42,810	163,029	-47,582
2004	10,365	-3,892	155,241	-37,776	165,606	-41,668
2005	9,571	-3,067	154,141	-37,191	163,712	-40,258
2006	10,894	-3,813	155,171	-34,194	166,065	-38,007
2007	11,198	-8,776	157,288	-38,656	168,486	-47,431
2008	12,966	-34,357	159,632	-46,527	172,598	-80,884
2009	9,488	-16,122	158,923	-49,849	168,411	-65,971
2010	11,090	-11,928	153,430	-39,257	164,520	-51,186
2011	10,061	-9,451	150,270	-40,906	160,331	-50,357
2012	8,210	-6,868	153,407	-45,260	161,617	-52,127
2013	11,930	-6,385	149,268	-42,473	161,198	-48,857
2014	7,811	-5,243	154,747	-46,465	162,558	-51,708
2015	7,847	-\$6,115	158,761	-\$48,177	166,608	-\$54,291

Source: Corp Samples 1996-2015.

**FRANCHISE TAX BOARD**  
**SNI by Corporation Type**  
**1996 - 2015**

**SNI By Year for Financial versus Non-Financial S Corporations**  
**Corporations with SNI>0**

Years	Financial		Non-Financial		Total	
	Number	Amount (Millions)	Number	Amount (Millions)	Number	Amount (Millions)
1996	4,875	\$1,170	72,983	\$15,619	77,858	\$16,789
1997	7,277	1,923	80,150	17,844	87,427	19,767
1998	4,210	1,812	92,215	21,640	96,425	23,452
1999	4,292	2,186	93,708	24,765	98,000	26,951
2000	4,516	2,729	115,870	29,012	120,386	31,741
2001	5,799	2,819	119,684	26,334	125,483	29,153
2002	6,824	2,554	133,141	28,040	139,965	30,594
2003	9,602	3,438	154,188	30,649	163,790	34,087
2004	7,867	3,857	168,111	39,421	175,978	43,277
2005	9,773	3,884	188,881	47,937	198,654	51,821
2006	10,263	4,365	205,238	53,115	215,501	57,480
2007	10,282	5,250	216,865	53,561	227,147	58,811
2008	8,827	4,280	222,309	47,553	231,136	51,832
2009	10,859	3,239	235,362	40,142	246,221	43,381
2010	11,064	3,874	255,693	45,243	266,757	49,116
2011	11,652	4,172	276,313	48,590	287,965	52,762
2012	13,020	5,582	293,020	59,558	306,040	65,139
2013	13,861	5,163	309,452	55,409	323,313	60,572
2014	10,938	5,247	331,367	63,179	342,305	68,426
2015	12,326	\$6,781	353,741	\$74,347	366,067	\$81,128

**SNI By Year for Financial versus Non-Financial S Corporations**  
**Corporations with SNI<=0**

Years	Financial		Non-Financial		Total	
	Number	Amount (Millions)	Number	Amount (Millions)	Number	Amount (Millions)
1996	5,689	-\$383	42,130	-\$3,499	47,819	-\$3,882
1997	5,145	-359	50,061	-3,468	55,206	-3,827
1998	2,074	-289	55,569	-4,099	57,643	-4,388
1999	2,506	-294	56,124	-4,101	58,630	-4,395
2000	2,819	-523	63,215	-4,892	66,034	-5,415
2001	4,042	-452	72,552	-5,585	76,594	-6,037
2002	4,727	-445	81,632	-6,285	86,359	-6,730
2003	4,542	-480	100,144	-6,197	104,686	-6,676
2004	3,739	-424	103,004	-6,488	106,743	-6,912
2005	4,673	-302	113,696	-6,778	118,369	-7,080
2006	5,488	-740	126,620	-7,948	132,108	-8,689
2007	6,516	-1,096	139,091	-10,453	145,607	-11,549
2008	6,332	-972	151,536	-13,088	157,868	-14,059
2009	8,871	-1,268	163,787	-12,816	172,658	-14,084
2010	6,684	-1,060	158,220	-10,295	164,904	-11,355
2011	6,413	-861	153,648	-8,913	160,061	-9,774
2012	8,701	-711	150,482	-8,286	159,183	-8,997
2013	5,371	-938	158,063	-8,762	163,434	-9,700
2014	7,862	-722	160,613	-8,231	168,475	-8,952
2015	9,604	-\$537	165,670	-\$9,174	175,274	-\$9,711

Source: Corp Samples 1996-2015.

**FRANCHISE TAX BOARD**

**Corporation Tax**

**All Reporting Corporations**

**Comparisons of Final 2014 to Preliminary 2015 Tax Years Statistical Sample Data**

Data Item	2014		2015		% Change	
	Returns	Amount (Thousands)	Returns	Amount (Thousands)	Returns	Amount
<b>Total State Net Income After Apportionment</b>	828,080	\$122,976,174	858,249	\$140,689,744	3.6%	14.4%
<b>Taxable Loss</b>	334,881	60,430,105	341,882	64,002,540	2.1%	5.9%
<b>Taxable Profit</b>	493,199	183,406,279	516,367	204,692,284	4.7%	11.6%
<b>NOL/Disaster loss</b>	125,761	18,929,367	131,333	23,256,627	4.4%	22.9%
<b>State Net Income after NOL/Disaster Loss</b>	828,080	104,046,807	858,249	117,433,117	3.6%	12.9%
<b>Tax Before Credits and Alternative Minimum Tax</b>	828,080	10,442,755	858,249	11,022,834	3.6%	5.6%
<b>Tax Credits</b>	15,855	1,948,921	11,013	1,910,938	-30.5%	-1.9%
<b>Alternative Minimum Tax</b>	2,898	99,143	2,674	126,898	-7.7%	28.0%
<b>Total State Tax</b>	828,080	\$8,593,087	858,249	\$9,238,795	3.6%	7.5%

Source: Corporation Statistical Sample.

**FRANCHISE TAX BOARD**

**Corporation Tax**

**Comparison by Tax Years**

**1996 Through Preliminary 2015**

Tax Year	Number of Returns				Income Reported for State Taxation		Tax Assessed	
	All Reporting Corporations	Corporations Reporting Net Income	Corporations Reporting Net Loss	Reporting No Income or Loss	All Reporting Corporations (Thousands)	Corporations Reporting Net Income (Thousands)	All Reporting Corporations (Thousands)	Corporations Reporting Net Income (Thousands)
1996	430,796	251,737	155,933	23,126	\$47,264,188	\$75,989,249	\$4,881,666	\$4,725,216
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
2000	497,844	291,396	174,614	31,834	33,859,625	107,881,155	5,912,634	5,740,187
2001	520,056	294,873	190,570	34,613	17,559,698	93,583,560	5,122,490	4,940,261
2002	550,853	304,561	206,578	39,714	29,685,925	95,596,901	5,601,171	5,400,429
2003	589,310	321,594	220,929	46,787	50,819,214	105,077,019	6,226,829	6,021,449
2004	616,805	344,456	224,542	47,807	82,328,028	130,907,962	7,122,773	6,916,713
2005	651,059	368,978	232,578	49,503	115,372,458	162,710,971	8,671,190	8,457,437
2006	684,363	386,189	245,664	52,509	140,324,506	187,020,044	9,992,185	9,760,825
2007	709,937	395,844	262,779	51,313	121,843,379	180,823,393	9,413,628	9,172,240
2008	722,358	391,893	280,583	49,883	67,921,015	162,864,574	9,105,964	8,845,199
2009	727,675	386,606	291,740	49,329	55,367,172	135,421,975	7,858,070	7,569,183
2010	738,224	408,801	278,227	51,196	96,965,135	159,505,829	8,604,232	8,348,338
2011	754,315	433,924	266,969	53,423	93,456,480	153,587,067	7,807,574	7,566,423
2012	784,086	456,174	263,825	64,087	96,771,839	157,529,831	6,920,965	6,675,733
2013	795,684	471,053	265,301	59,330	101,527,709	160,085,117	7,280,573	7,027,724
2014	828,080	493,199	272,740	62,141	122,976,174	183,406,279	8,593,087	8,343,280
2015	858,249	516,367	277,582	64,300	\$140,689,744	\$204,692,284	\$9,238,795	\$8,984,651

Source: Corporation Statistical Sample.

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by State Net Income Class**  
**Preliminary 2015 Tax Year**

Net Income Taxable in California	Returns			Net Income			Tax Assessed			
	Number	% of Total	% Cumulative	Amount (Thousands)	% of Total	% Cumulative	Amount (Thousands)	% of Total	% Cumulative	% Cumulative Reverse
Net Loss	277,582	32.3%	32.3%	-\$64,002,540	--	--	\$210,995	2.3%	2.3%	100.0%
No Income or Loss	64,300	7.5%	39.8%	0	0.0%	0.0%	43,149	0.5%	2.8%	97.7%
<b>\$1 To \$4,999</b>	81,201	9.5%	49.3%	140,678	0.1%	0.1%	61,938	0.7%	3.4%	97.2%
<b>5,000 To 9,999</b>	44,627	5.2%	54.5%	336,790	0.2%	0.2%	34,421	0.4%	3.8%	96.6%
<b>10,000 To 14,999</b>	28,907	3.4%	57.9%	354,722	0.2%	0.4%	23,157	0.3%	4.0%	96.2%
<b>15,000 To 19,999</b>	36,208	4.2%	62.1%	632,410	0.3%	0.7%	33,374	0.4%	4.4%	96.0%
<b>20,000 To 24,999</b>	25,680	3.0%	65.1%	573,404	0.3%	1.0%	27,889	0.3%	4.7%	95.6%
<b>25,000 To 29,999</b>	22,237	2.6%	67.7%	613,658	0.3%	1.3%	20,879	0.2%	4.9%	95.3%
<b>30,000 To 39,999</b>	33,481	3.9%	71.6%	1,170,480	0.6%	1.9%	38,242	0.4%	5.3%	95.1%
<b>40,000 To 49,999</b>	27,136	3.2%	74.7%	1,204,379	0.6%	2.5%	40,155	0.4%	5.8%	94.7%
<b>50,000 To 59,999</b>	24,680	2.9%	77.6%	1,361,977	0.7%	3.1%	25,592	0.3%	6.1%	94.2%
<b>60,000 To 69,999</b>	18,924	2.2%	79.8%	1,230,396	0.6%	3.7%	30,052	0.3%	6.4%	93.9%
<b>70,000 To 79,999</b>	14,478	1.7%	81.5%	1,084,725	0.5%	4.3%	22,606	0.2%	6.6%	93.6%
<b>80,000 To 89,999</b>	12,629	1.5%	83.0%	1,068,889	0.5%	4.8%	25,656	0.3%	6.9%	93.4%
<b>90,000 To 99,999</b>	8,837	1.0%	84.0%	837,318	0.4%	5.2%	20,512	0.2%	7.1%	93.1%
<b>100,000 To 149,999</b>	42,263	4.9%	88.9%	5,113,646	2.5%	7.7%	116,800	1.3%	8.4%	92.9%
<b>150,000 To 199,999</b>	19,269	2.2%	91.2%	3,362,785	1.6%	9.3%	78,596	0.9%	9.2%	91.6%
<b>200,000 To 249,999</b>	13,692	1.6%	92.8%	3,060,706	1.5%	10.8%	66,420	0.7%	10.0%	90.8%
<b>250,000 To 299,999</b>	9,585	1.1%	93.9%	2,628,201	1.3%	12.1%	69,553	0.8%	10.7%	90.0%
<b>300,000 To 399,999</b>	11,838	1.4%	95.3%	4,087,312	2.0%	14.1%	81,114	0.9%	11.6%	89.3%
<b>400,000 To 499,999</b>	7,649	0.9%	96.1%	3,411,141	1.7%	15.8%	77,975	0.8%	12.4%	88.4%
<b>500,000 To 749,999</b>	10,576	1.2%	97.4%	6,449,923	3.2%	18.9%	142,741	1.5%	14.0%	87.6%
<b>750,000 To 999,999</b>	4,366	0.5%	97.9%	3,783,516	1.8%	20.8%	103,363	1.1%	15.1%	86.0%
<b>1,000,000 To 1,499,999</b>	6,297	0.7%	98.6%	7,682,115	3.8%	24.5%	173,048	1.9%	17.0%	84.9%
<b>1,500,000 To 1,999,999</b>	2,718	0.3%	98.9%	4,680,319	2.3%	26.8%	143,257	1.6%	18.5%	83.0%
<b>2,000,000 To 2,999,999</b>	2,926	0.3%	99.3%	7,122,628	3.5%	30.3%	201,059	2.2%	20.7%	81.5%
<b>3,000,000 To 3,999,999</b>	1,487	0.2%	99.5%	5,136,061	2.5%	32.8%	158,382	1.7%	22.4%	79.3%
<b>4,000,000 To 4,999,999</b>	872	0.1%	99.6%	3,899,691	1.9%	34.7%	140,420	1.5%	23.9%	77.6%
<b>5,000,000 To \$9,999,999</b>	1,838	0.2%	99.8%	12,851,677	6.3%	41.0%	467,856	5.1%	29.0%	76.1%
<b>\$10,000,000 And Over</b>	1,965	0.2%	100.0%	120,812,736	59.0%	100.0%	6,559,593	71.0%	100.0%	71.0%
<b>Total</b>	858,249	100.0%	100.0%	\$140,689,744	100.0%	100.0%	\$9,238,795	100.0%	100.0%	100.0%

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Industry**  
**All Reporting Corporations**  
**2014 and Preliminary 2015 Tax Years**

Exhibit B-8  
Page 4 of 9

Industry	2014		2015		% Change	
	Number	Net Income (Thousands)	Number	Net Income (Thousands)	Number	Income
<b>Agriculture, Forestry, Fishing, and Mining</b>	12,638	\$2,035,364	12,003	\$882,078	-5.0%	-56.7%
<b>Construction</b>	69,722	5,498,531	71,954	7,360,038	3.2%	33.9%
<b>Manufacturing</b>	46,866	28,880,274	48,309	31,102,913	3.1%	7.7%
<b>Durable Goods Manufacturing</b>	30,141	14,041,490	30,330	16,181,198	0.6%	15.2%
<b>Nondurable Goods Manufacturing</b>	16,725	14,838,785	17,979	14,921,716	7.5%	0.6%
<b>Services</b>	367,239	13,978,232	385,549	18,905,718	5.0%	35.3%
<b>Professional, Scientific, and Technical Services</b>	141,175	-546,785	156,762	123,357	11.0%	122.6%
<b>Administrative Services</b>	27,723	2,453,033	23,506	2,164,476	-15.2%	-11.8%
<b>Accommodation and Food Services</b>	33,339	2,745,269	39,949	3,022,856	19.8%	10.1%
<b>Arts, Entertainment, and Recreation</b>	37,693	2,257,088	35,514	4,536,339	-5.8%	101.0%
<b>Health Services</b>	73,506	5,215,184	78,335	7,580,657	6.6%	45.4%
<b>Other Services</b>	53,803	1,854,443	51,483	1,478,033	-4.3%	-20.3%
<b>Trade</b>	134,469	25,892,918	136,199	29,250,473	1.3%	13.0%
<b>Wholesale Trade</b>	69,459	11,828,262	69,287	13,433,923	-0.2%	13.6%
<b>Retail Trade</b>	65,010	14,064,656	66,912	15,816,551	2.9%	12.5%
<b>Finance, Insurance, and Real Estate</b>	144,192	37,658,555	147,415	42,553,992	2.2%	13.0%
<b>Finance, Investment and Insurance</b>	33,575	15,750,763	34,871	17,127,850	3.9%	8.7%
<b>Holding Companies</b>	7,493	14,760,238	6,895	17,710,997	-8.0%	20.0%
<b>Real Estate</b>	103,124	7,147,554	105,649	7,715,146	2.4%	7.9%
<b>Transportation, Warehousing, and Utilities</b>	26,590	1,806,866	22,470	5,558,031	-15.5%	207.6%
<b>Information and Communications</b>	26,364	7,225,435	34,350	5,076,500	30.3%	-29.7%
<b>Total</b>	828,080	\$122,976,174	858,249	\$140,689,744	3.6%	14.4%

Source: Corporation Statistical Sample.

04/14/2017

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**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Industry**  
**Positive Net Income Corporations**  
**2014 and Preliminary 2015 Tax Years**

Exhibit B-8  
Page 5 of 9

Industry	2014		2015		% Change	
	Number	Net Income (Thousands)	Number	Net Income (Thousands)	Number	Net Income
<b>Agriculture, Forestry, Fishing, and Mining</b>	7,591	\$3,173,847	5,748	\$2,930,615	-24.3%	-7.7%
<b>Construction</b>	45,397	7,301,912	47,743	9,187,387	5.2%	25.8%
<b>Manufacturing</b>	27,122	40,328,241	28,384	42,181,846	4.7%	4.6%
<b>Durable Goods Manufacturing</b>	17,638	21,849,961	17,830	23,399,240	1.1%	7.1%
<b>Nondurable Goods Manufacturing</b>	9,484	18,478,280	10,554	18,782,607	11.3%	1.6%
<b>Services</b>	228,444	35,071,816	239,650	42,255,679	4.9%	20.5%
<b>Professional, Scientific, and Technical Services</b>	87,698	14,762,972	95,748	17,529,267	9.2%	18.7%
<b>Administrative Services</b>	16,842	3,290,704	17,200	3,229,885	2.1%	-1.8%
<b>Accommodation and Food Services</b>	19,197	3,702,081	21,937	4,137,772	14.3%	11.8%
<b>Arts, Entertainment, and Recreation</b>	23,480	3,105,091	21,392	5,423,287	-8.9%	74.7%
<b>Health Services</b>	48,164	7,367,819	54,428	9,326,216	13.0%	26.6%
<b>Other Services</b>	33,063	2,843,150	28,945	2,609,251	-12.5%	-8.2%
<b>Trade</b>	80,438	32,585,823	84,239	35,957,434	4.7%	10.3%
<b>Wholesale Trade</b>	39,802	15,557,790	41,963	16,842,904	5.4%	8.3%
<b>Retail Trade</b>	40,636	17,028,033	42,276	19,114,531	4.0%	12.3%
<b>Finance, Insurance, and Real Estate</b>	75,322	46,874,642	79,593	52,644,030	5.7%	12.3%
<b>Finance, Investment and Insurance</b>	19,357	18,650,971	19,683	20,844,011	1.7%	11.8%
<b>Holding Companies</b>	3,650	17,785,059	4,633	20,646,506	26.9%	16.1%
<b>Real Estate</b>	52,315	10,438,612	55,277	11,153,513	5.7%	6.8%
<b>Transportation, Warehousing, and Utilities</b>	16,102	4,072,469	12,013	6,877,173	-25.4%	68.9%
<b>Information and Communications</b>	12,783	13,997,529	18,997	12,658,119	48.6%	-9.6%
<b>Total</b>	493,199	\$183,406,279	516,367	\$204,692,284	4.7%	11.6%

Source: Corporation Statistical Sample.

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Industry**  
**Net Loss or No Income Corporations**  
**2014 and Preliminary 2015 Tax Years**

Exhibit B-8  
Page 6 of 9

Industry	2014		2015		% Change	
	Number	Net Loss or No Income (Thousands)	Number	Net Loss or No Income (Thousands)	Number	Net Loss or No Income
<b>Agriculture, Forestry, Fishing, and Mining</b>	5,044	\$1,138,483	6,255	\$2,048,537	24.0%	79.9%
<b>Construction</b>	24,326	1,803,381	24,211	1,827,349	-0.5%	1.3%
<b>Manufacturing</b>	19,744	11,447,967	19,926	11,078,933	0.9%	-3.2%
<b>Durable Goods Manufacturing</b>	12,503	7,808,472	12,500	7,218,042	0.0%	-7.6%
<b>Nondurable Goods Manufacturing</b>	7,241	3,639,495	7,426	3,860,891	2.6%	6.1%
<b>Services</b>	138,795	21,093,584	145,898	23,349,963	5.1%	10.7%
<b>Professional, Scientific, and Technical Services</b>	53,478	15,309,757	61,014	17,405,911	14.1%	13.7%
<b>Administrative Services</b>	10,881	837,671	6,306	1,065,409	-42.0%	27.2%
<b>Accommodation and Food Services</b>	14,142	956,811	18,012	1,114,917	27.4%	16.5%
<b>Arts, Entertainment, and Recreation</b>	14,213	848,002	14,121	886,949	-0.6%	4.6%
<b>Health Services</b>	25,342	2,152,635	23,907	1,745,558	-5.7%	-18.9%
<b>Other Services</b>	20,739	988,707	22,538	1,131,218	8.7%	14.4%
<b>Trade</b>	54,031	6,692,905	51,960	6,706,961	-3.8%	0.2%
<b>Wholesale Trade</b>	29,656	3,729,528	27,324	3,408,981	-7.9%	-8.6%
<b>Retail Trade</b>	24,375	2,963,377	24,636	3,297,980	1.1%	11.3%
<b>Finance, Insurance, and Real Estate</b>	68,872	9,216,088	67,822	10,090,035	-1.5%	9.5%
<b>Finance, Investment and Insurance</b>	14,218	2,900,208	15,188	3,716,161	6.8%	28.1%
<b>Holding Companies</b>	3,844	3,024,821	2,262	2,935,507	-41.2%	-3.0%
<b>Real Estate</b>	50,810	3,291,059	50,372	3,438,367	-0.9%	4.5%
<b>Transportation, Warehousing, and Utilities</b>	10,489	2,265,603	10,457	1,319,143	-0.3%	-41.8%
<b>Information and Communications</b>	13,580	6,772,095	15,353	7,581,619	13.1%	12.0%
<b>Total</b>	334,881	\$60,430,105	341,882	\$64,002,540	2.1%	5.9%

Source: Corporation Statistical Sample.  
04/14/2017

(sk)Ex-B8.xlsx

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Accounting Period**  
**Preliminary 2015 Tax Year**  
**All Corporations**

Exhibit B-8  
Page 7 of 9

Accounting Period Ending	Corporations Reporting Positive Net Income						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income		Tax Assessed	
	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Number	% of Total	Amount (Thousands)	% Total	Amount (Thousands)	% Total
Jan 31, 2015	2,725	0.5%	\$5,131,870	2.5%	\$327,715	3.6%	3,959	0.5%	\$2,877,227	2.0%	\$328,852	3.6%
Feb 28, 2015	2,279	0.4%	2,116,989	1.0%	143,111	1.6%	6,830	0.8%	1,573,079	1.1%	146,933	1.6%
Mar 31, 2015	7,616	1.5%	5,404,057	2.6%	277,841	3.1%	15,037	1.8%	3,441,316	2.4%	283,614	3.1%
Apr 30, 2015	1,533	0.3%	1,071,306	0.5%	54,648	0.6%	7,241	0.8%	647,779	0.5%	59,338	0.6%
May 31, 2015	1,061	0.2%	3,232,652	1.6%	111,671	1.2%	1,124	0.1%	2,600,912	1.8%	111,799	1.2%
Jun 30, 2015	13,647	2.6%	7,195,778	3.5%	400,987	4.5%	19,675	2.3%	5,685,479	4.0%	406,051	4.4%
Jul 31, 2015	2,067	0.4%	2,627,128	1.3%	105,747	1.2%	3,208	0.4%	2,039,572	1.4%	106,728	1.2%
Aug 31, 2015	2,664	0.5%	2,371,260	1.2%	137,571	1.5%	5,630	0.7%	1,455,486	1.0%	140,156	1.5%
Sep 30, 2015	9,917	1.9%	10,306,409	5.0%	348,003	3.9%	15,212	1.8%	8,666,830	6.2%	353,168	3.8%
Oct 31, 2015	3,747	0.7%	4,696,730	2.3%	233,823	2.6%	7,049	0.8%	3,993,806	2.8%	237,737	2.6%
Nov 30, 2015	916	0.2%	1,738,983	0.8%	65,589	0.7%	3,925	0.5%	1,139,760	0.8%	66,054	0.7%
Dec 31, 2015	468,196	90.7%	158,799,121	77.6%	6,777,945	75.4%	769,359	89.6%	106,568,497	75.7%	6,998,364	75.7%
	516,367	100.0%	\$204,692,284	100.0%	\$8,984,651	100.0%	858,249	100.0%	\$140,689,744	100.0%	\$9,238,795	100.0%

Source: Corporation Statistical Sample.

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Accounting Period**  
**Preliminary 2015 Tax Year**  
**C Corporations**

Exhibit B-8  
Page 8 of 9

Accounting Period Ending	C Corporations Reporting Positive Net Income						All Reporting C Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income		Tax Assessed	
	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Number	% of Total	Amount (Thousands)	% Total	Amount (Thousands)	% Total
<b>Jan 31, 2015</b>	2,710	1.8%	\$5,052,048	4.1%	\$326,871	4.2%	3,942	1.2%	\$2,900,948	4.2%	\$328,006	4.2%
<b>Feb 28, 2015</b>	2,269	1.5%	1,986,886	1.6%	141,389	1.8%	6,710	2.1%	1,479,471	2.1%	145,123	1.8%
<b>Mar 31, 2015</b>	7,589	5.0%	5,090,329	4.1%	274,474	3.5%	15,009	4.7%	3,127,796	4.5%	280,246	3.5%
<b>Apr 30, 2015</b>	1,524	1.0%	964,634	0.8%	53,038	0.7%	7,231	2.3%	541,107	0.8%	57,727	0.7%
<b>May 31, 2015</b>	1,038	0.7%	2,752,459	2.2%	104,740	1.3%	1,098	0.3%	2,121,202	3.1%	104,866	1.3%
<b>Jun 30, 2015</b>	13,621	9.1%	5,261,448	4.3%	372,125	4.8%	19,647	6.2%	3,751,447	5.4%	377,185	4.8%
<b>Jul 31, 2015</b>	2,035	1.4%	2,291,514	1.9%	100,439	1.3%	3,176	1.0%	1,703,958	2.5%	101,420	1.3%
<b>Aug 31, 2015</b>	2,542	1.7%	1,854,682	1.5%	130,378	1.7%	5,506	1.7%	939,302	1.4%	132,959	1.7%
<b>Sep 30, 2015</b>	8,842	5.9%	9,159,662	7.4%	335,050	4.3%	14,082	4.4%	7,611,289	11.0%	340,164	4.3%
<b>Oct 31, 2015</b>	3,089	2.1%	4,276,542	3.5%	228,541	2.9%	4,824	1.5%	3,604,535	5.2%	230,039	2.9%
<b>Nov 30, 2015</b>	783	0.5%	1,297,882	1.1%	59,821	0.8%	3,788	1.2%	708,326	1.0%	60,281	0.8%
<b>Dec 31, 2015</b>	104,259	69.4%	83,576,444	67.6%	5,649,259	72.6%	231,893	73.2%	40,783,652	58.9%	5,744,618	72.7%
	150,300	100.0%	\$123,564,529	100.0%	\$7,776,125	100.0%	316,908	100.0%	\$69,273,033	100.0%	\$7,902,634	100.0%

Source: Corporation Statistical Sample.

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Accounting Period**  
**Preliminary 2015 Tax Year**  
**S Corporations**

Exhibit B-8  
Page 9 of 9

Accounting Period Ending	S Corporations Reporting Positive Net Income						All Reporting S Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income		Tax Assessed	
	Number	% of Total	Amount (Thousands)	% of Total	Amount (Thousands)	% of Total	Number	% of Total	Amount (Thousands)	% Total	Amount (Thousands)	% Total
Jan 31, 2015	a	0.0%	\$79,822	0.1%	\$844	0.1%	17	0.0%	-\$23,720	0.0%	\$846	0.1%
Feb 28, 2015	9	0.0%	130,103	0.2%	1,722	0.1%	120	0.0%	93,609	0.1%	1,810	0.1%
Mar 31, 2015	a	0.0%	313,728	0.4%	3,367	0.3%	28	0.0%	313,520	0.4%	3,368	0.3%
Apr 30, 2015	9	0.0%	106,672	0.1%	1,611	0.1%	9	0.0%	106,672	0.1%	1,611	0.1%
May 31, 2015	a	0.0%	480,193	0.6%	6,930	0.6%	25	0.0%	479,710	0.7%	6,933	0.5%
Jun 30, 2015	26	0.0%	1,934,330	2.4%	28,862	2.4%	28	0.0%	1,934,032	2.7%	28,867	2.2%
Jul 31, 2015	32	0.0%	335,614	0.4%	5,308	0.4%	32	0.0%	335,614	0.5%	5,308	0.4%
Aug 31, 2015	a	0.0%	516,579	0.6%	7,193	0.6%	124	0.0%	516,185	0.7%	7,197	0.5%
Sep 30, 2015	1,076	0.3%	1,146,748	1.4%	12,953	1.1%	1,130	0.2%	1,055,541	1.5%	13,004	1.0%
Oct 31, 2015	a	0.0%	420,188	0.5%	5,282	0.4%	2,225	0.4%	389,271	0.5%	7,698	0.6%
Nov 30, 2015	133	0.0%	441,102	0.5%	5,768	0.5%	137	0.0%	431,434	0.6%	5,774	0.4%
Dec 31, 2015	363,937	99.4%	75,222,677	92.7%	1,128,685	93.4%	537,466	99.3%	65,784,845	92.1%	1,253,746	93.8%
	366,067	100.0%	\$81,127,755	100.0%	\$1,208,526	100.0%	541,341	100.0%	\$71,416,711	100.0%	\$1,336,161	100.0%

a/ Data are not shown for tables entries with small numbers of taxpayers but are included in the appropriate totals.  
Source: Corporation Statistical Sample.

**FRANCHISE TAX BOARD**

**Corporation Tax**

**Large Corporation Payments versus All Corporation Payments  
for Selected Months<sup>1</sup>**

Exhibit B-9

Page 1 of 2

	<b>Large Payments (Millions)</b>	<b>All Payments (Millions)</b>	<b>% of All Payments</b>
<b>2009</b>			
<b>January through April</b>	\$1,862	\$4,150	45%
<i>January through March</i>	1,099	2,430	45%
<b>May through June w/LCUP</b>	4,020	4,969	81%
<b>May through June w/o LCUP</b>	1,427	2,376	60%
<b>July through September</b>	1,287	2,208	58%
<b>October through December</b>	1,406	2,347	60%
<b>2010</b>			
<b>January through April</b>	2,079	3,937	53%
<i>January through March</i>	1,407	2,469	57%
<b>May through June</b>	1,468	2,380	62%
<b>July through September</b>	1,059	1,786	59%
<b>October through December</b>	1,727	2,644	65%
<b>2011</b>			
<b>January through April</b>	1,861	3,882	48%
<i>January through March</i>	1,205	2,318	52%
<b>May through June</b>	1,716	2,739	63%
<b>July through September</b>	771	1,613	48%
<b>October through December</b>	1,167	2,195	53%
<b>2012</b>			
<b>January through April</b>	1,378	3,453	40%
<i>January through March</i>	818	2,021	40%
<b>May through June</b>	1,508	2,470	61%
<b>July through September</b>	605	1,330	45%
<b>October through December</b>	1,020	1,910	53%
<b>2013</b>			
<b>January through April</b>	1,571	3,637	43%
<i>January through March</i>	985	2,146	46%
<b>May through June</b>	1,572	2,564	61%
<b>July through September</b>	564	1,323	43%
<b>October through December</b>	1,059	2,029	52%
<b>2014</b>			
<b>January through April</b>	1,649	3,946	42%
<i>January through March</i>	910	2,166	42%
<b>May through June</b>	1,792	2,841	63%
<b>July through September</b>	826	1,736	48%
<b>October through December</b>	1,410	2,541	56%
<b>2015</b>			
<b>January through April</b>	1,774	4,232	42%
<i>January through March</i>	991	2,334	42%
<b>May through June</b>	1,932	3,036	64%
<b>July through September</b>	812	1,795	45%
<b>October through December</b>	1,370	2,606	53%
<b>2016</b>			
<b>January through April</b>	1,973	4,743	42%
<i>January through March</i>	1,067	2,644	40%
<b>May through June</b>	1,705	2,932	58%
<b>July through September</b>	778	1,763	44%
<b>October through December</b>	1,252	2,586	48%
<b>2017</b>			
<i>January through March*</i>	\$794	\$2,157	37%

Source: California Franchise Tax Board Business Entity Tax System.

1/ Large payments are defined as payments of more than \$1 million.

\* February and March 2017 Large Payments and March 2017 All Payments is preliminary

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Large Corporation Payments by Industry**  
**for Selected Months<sup>1</sup>**

**Exhibit B-9**  
**Page 2 of 2**

	<b>Agriculture, Mining, and Construction (Millions)</b>	<b>Manufacturing, Durables (Millions)</b>	<b>Manufacturing, Non-Durables (Millions)</b>	<b>Banks and Savings and Loans (Millions)</b>	<b>Information (Millions)</b>	<b>Other Financial (Millions)</b>	<b>Trade (Millions)</b>	<b>Services (Millions)</b>	<b>Transportation, Communications, and Utilities (Millions)</b>	<b>Total (Millions)</b>
<b>January through April Payments</b>										
2015 <sup>2</sup>	\$23	\$136	\$237	\$586	\$117	\$194	\$315	\$106	\$57	\$1,772
2016 <sup>3</sup>	22	142	247	632	171	196	372	130	60	1,972
<b>Difference</b>	-\$1	\$6	\$10	\$46	\$54	\$2	\$57	\$24	\$2	\$200
<b>% Difference</b>	-4%	4%	4%	8%	46%	1%	18%	23%	4%	11%
<b>May through June Payments</b>										
2015 <sup>4</sup>	\$19	\$154	\$276	\$650	\$154	\$233	\$256	\$104	\$81	\$1,928
2016 <sup>5</sup>	16	124	232	642	111	165	255	87	67	1,699
<b>Difference</b>	-\$3	-\$30	-\$43	-\$8	-\$44	-\$68	-\$1	-\$16	-\$14	-\$229
<b>% Difference</b>	-17%	-19%	-16%	-1%	-28%	-29%	0%	-16%	-17%	-12%
<b>July through September Payments</b>										
2015 <sup>6</sup>	\$12	\$53	\$149	\$76	\$66	\$107	\$256	\$61	\$25	\$806
2016 <sup>7</sup>	5	20	104	83	101	93	295	53	22	777
<b>Difference</b>	-\$8	-\$33	-\$45	\$7	\$35	-\$14	\$40	-\$8	-\$3	-\$29
<b>% Difference</b>	-61%	-62%	-30%	9%	52%	-13%	15%	-13%	-11%	-4%
<b>October through December Payments</b>										
2015 <sup>8</sup>	\$31	\$61	\$254	\$455	\$72	\$146	\$197	\$92	\$59	\$1,367
2016 <sup>9</sup>	44	87	275	135	73	169	276	107	73	1,239
<b>Difference</b>	\$13	\$26	\$20	-\$320	\$1	\$23	\$79	\$15	\$14	-\$128
<b>% Difference</b>	43%	43%	8%	-70%	1%	16%	40%	17%	23%	-9%
<b>January through March* Payments</b>										
2016	\$14	\$75	\$87	\$310	\$115	\$105	\$231	\$107	\$22	\$1,067
2017 <sup>10</sup>	20	32	77	145	93	91	251	67	15	791
<b>Difference</b>	\$6	-\$43	-\$11	-\$165	-\$21	-\$14	\$20	-\$40	-\$7	-\$277
<b>% Difference</b>	42%	-58%	-12%	-53%	-19%	-13%	9%	-38%	-32%	-26%
<b>Total Payments from above</b>										
2015 - 2016	\$100	\$479	\$1,004	\$2,078	\$525	\$786	\$1,255	\$470	\$245	\$6,940
2016 - 2017	107	405	935	1,637	549	714	1,449	444	236	6,477
<b>Difference</b>	\$7	-\$74	-\$69	-\$441	\$25	-\$72	\$194	-\$25	-\$8	-\$463
<b>% Difference</b>	7%	-15%	-7%	-21%	5%	-9%	15%	-5%	-3%	-7%

Source: California Franchise Tax Board Business Entity Tax System. Detail may not add to totals due to rounding.

1/ Large payments are defined as payments of more than \$1 million.

2/ Does not include \$1.5 million from unidentified industry

3/ Does not include \$1.1 million from unidentified industry

4/ Does not include \$4.2 million from unidentified industry

5/ Does not include \$6.3 million from unidentified industry

6/ Does not include \$6.2 million from unidentified industry

7/ Does not include \$1.3 million from unidentified industry

8/ Does not include \$3.3 million from unidentified industry

9/ Does not include \$12.5 million from unidentified industry

10/ Does not include \$3.5 million from unidentified industry

\* February and March 2017 is preliminary

**FRANCHISE TAX BOARD  
Business Entities Tax**

Exhibit B-10  
1 of 2

**Tax Paid Above the Minimum Tax by C and S Corporations and Minimum Tax Paid by Business Entities  
2005 - 2015**

Tax Year	Non Minimum Tax				Minimum Tax									
	C Corporations <sup>1</sup>		S Corporations <sup>1</sup>		C Corporations <sup>1</sup>		S Corporations <sup>1</sup>		Limited Liability Companies		Limited Partnerships		Limited Liability Partnerships	
	Returns	Amount (Millions)	Returns	Amount (Millions)	Returns	Amount (Millions)	Returns	Amount (Millions)	Returns	Amount (Millions)	Returns	Amount (Millions)	Returns	Amount (Millions)
<b>2006</b>	79,905	\$8,845	91,803	\$780	265,255	\$230	254,573	\$204	221,277	\$177	54,558	\$44	4,530	\$4
<b>2007</b>	74,319	8,223	91,414	789	266,188	227	280,026	224	246,327	197	54,761	44	4,720	4
<b>2008</b>	67,798	7,974	92,167	707	267,663	226	296,301	237	266,730	213	56,492	45	5,334	4
<b>2009</b>	50,834	6,835	89,946	569	258,656	219	330,243	264	281,634	225	57,081	46	5,490	4
<b>2010</b>	93,030	7,518	93,030	636	252,693	218	339,118	271	302,932	242	59,150	47	5,092	4
<b>2011</b>	84,003	6,649	134,066	677	223,544	187	313,934	251	316,228	253	61,832	49	5,290	4
<b>2012</b>	80,870	5,480	141,920	813	227,011	190	323,303	259	357,914	286	62,602	50	5,370	4
<b>2013</b>	111,351	6,679	159,377	731	202,945	162	336,646	269	411,319	329	62,696	50	5,584	4
<b>2014</b>	72,158	7,303	148,865	863	257,774	183	370,573	280	438,155	351	64,223	51	5,580	4
<b>2015</b>	67,822	\$6,767	165,218	\$988	222,117	\$166	377,910	\$284	477,661	\$382	66,570	\$53	5,864	\$5

1/ Estimates from Corp Model (data for 2015 are from returns processed through April 3, 2017).

Source: BETS and Corporation Model.

Note: The annual tax of \$800 does not apply to general partnerships.

**FRANCHISE TAX BOARD**  
**Business Entities Tax**  
**Alternative Minimum Tax Paid by Corporations**  
**2005-2015**

**Exhibit B-10**  
**2 of 2**

<b>Alternative Minimum Tax</b>						
<b>Tax Year</b>	<b>C Corps</b>		<b>S Corps</b>		<b>All Corps</b>	
	<b>Returns</b>	<b>Amount (Millions)</b>	<b>Returns</b>	<b>Amount (Millions)</b>	<b>Returns</b>	<b>Amount (Millions)</b>
<b>2006</b>	2,803	\$74	469	\$16	3,272	\$89
<b>2007</b>	2,409	77	752	22	3,161	99
<b>2008</b>	1,219	34	211	13	1,430	47
<b>2009</b>	1,084	42	203	6	1,287	48
<b>2010</b>	534	18	316	14	850	32
<b>2011</b>	1,056	14	257	14	1,314	28
<b>2012</b>	1,567	57	150	8	1,717	65
<b>2013</b>	3,171	107	398	18	3,569	125
<b>2014</b>	2,451	81	251	18	2,702	98
<b>2015</b>	2,965	\$109	325	\$12	3,290	\$121

Source: 2015 estimates are from Corp Model (returns processed through Apr 3, 2017).