

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

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

Payments	2016-2017 (Millions)	2017-2018 (Millions)	2018-2019 (Millions)
<b>Estimate Payments</b>	\$1,147	\$1,183	\$1,219
<b>Return Remittances Payments</b>	1,626	1,736	1,823
<b>Net Final Payments Adjustment<sup>1</sup></b>	1,940	2,061	2,073
<b>Other</b>	2,285	2,266	2,419
<b>Withholding (EDD)</b>	1,571	1,375	1,215
<b>Withholding (FTB)</b>	177	186	196
<b>Total</b>	8,746	8,807	8,945
<b>Refunds</b>	-3,415	-3,718	-3,871
<b>Budget Net</b>	5,331	5,089	5,074
<b>GAAP Adjustments<sup>2</sup></b>	-299	-206	-523
<b>GAAP Net</b>	\$5,032	\$4,883	\$4,551

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 2017**

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

Payments	2015-2016 (Millions)	2016-2017 (Millions)	2017-2018 (Millions)	2018-2019 (Millions)
<b>Estimate Payments</b>	\$1,054	\$1,134	\$1,145	\$1,164
<b>Return Remittances Payments</b>	1,557	1,654	1,604	1,660
<b>Net Final Payments Adjustment<sup>1</sup></b>	1,622	1,903	1,991	1,989
<b>Other</b>	2,228	2,146	2,319	2,424
<b>Withholding (EDD)</b>	1,086	1,501	1,425	1,302
<b>Withholding (FTB)</b>	125	177	189	203
<b>Total</b>	7,673	8,514	8,673	8,743
<b>Refunds</b>	-3,156	-2,942	-3,521	-3,758
<b>Budget Net</b>	4,516	5,572	5,152	4,985
<b>GAAP Adjustments<sup>2</sup></b>	-1,109	-52	-560	-802
<b>GAAP Net</b>	\$3,408	\$5,519	\$4,592	\$4,183

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 2015 - 2016 Tax Years<sup>1</sup>**  
**Resident and Non-Resident Returns**  
**Special Tax Credits Allowed - Credit Amount**

Exhibit A-2  
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Credit	2015		2016		% Change	
	Number	Amount <sup>2</sup> (Thousands)	Number	Amount <sup>2</sup> (Thousands)	Number	Amount
<b>Child and Dependent Care</b>	174,385	\$32,424	169,116	\$31,281	-3.0	-3.5
<b>Enterprise Zone Hiring and Sales</b>	34,878	336,297	30,804	225,758	-11.7	-32.9
<b>Earned Income Tax Credit</b>	386,482	200,822	375,336	199,803	-2.9	-0.5
<b>Other State Tax</b>	174,816	1,059,628	179,705	1,091,721	2.8	3.0
<b>Prior Year Alternative Minimum Tax</b>	7,064	31,194	7,055	31,541	-0.1	1.1
<b>Renter's Credit (non-refundable)</b>	1,632,472	114,910	1,723,335	121,369	5.6	5.6
<b>Research</b>	9,683	143,556	11,175	166,690	15.4	16.1
<b>Total Credits Amount&gt;\$10million</b>	2,419,780	1,918,833	2,496,526	1,868,164	3.2	-2.6
<b>California Competes</b>	226	3,750	371	6,815	64.2	81.7
<b>Child Adoption</b>	1,022	1,151	1,182	1,357	15.7	17.9
<b>College Access</b>	475	7,496	419	4,801	-11.8	-35.9
<b>Community Development Deposit</b>	184	329	120	145	-34.8	-56.0
<b>Dependent Parent</b>	233	73	1,262	373	441.6	413.7
<b>Disabled Access</b>	395	31	481	36	21.8	16.5
<b>Donation of Agricultural Products Carryover</b>	32	90	16	12	-50.0	-86.9
<b>Enhanced Oil Recovery</b>	a	37	a	16	N/A	-55.5
<b>Environmental Tax</b>	a	0	a	2	N/A	N/A
<b>Fresh Fruit or Vegetables</b>	91	548	226	520	148.4	-5.0
<b>Joint Custody Head of Household</b>	4,018	1,246	5,391	1,674	34.2	34.4
<b>Local Agency Military Base Recovery Area</b>	34	494	23	639	-32.4	29.5
<b>Low-Income Housing</b>	251	264	195	324	-22.3	22.9
<b>Manufacturing Enhancement Area</b>	4	2	9	35	125.0	1,811.7
<b>Motion Picture and TV Production</b>	24	18	10	134	-58.3	658.2
<b>Natural Heritage Preservation</b>	5	60	11	8	120.0	-86.6
<b>New Motion Picture and TV Production</b>	0	0	a	3	N/A	N/A
<b>New Employment</b>	550	1,325	425	1,161	-22.7	-12.4
<b>Qualified Senior Head of Household</b>	224	96	593	261	164.7	171.4
<b>Targeted Tax Area</b>	144	2,400	113	1,439	-21.5	-40.1
<b>Total Repealed Credits with Carryover Provisions</b>	7,329	8,892	5,093	5,555	-30.5	-37.5
<b>Total Credits Amount&lt;\$10million</b>	15,245	28,300	15,948	25,568	4.6	-9.7
<b>Grand Total</b>	2,435,025	\$1,947,133	2,512,474	\$1,893,732	3.2	-2.7

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 2015 and 2016.

**FRANCHISE TAX BOARD**

**Personal Income Tax**

**Comparison of Early Returns Processed in 2017 to Total Processed**

<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>	
Neg AGI - \$0	127	-\$7,233	\$0	\$1	
\$1 to 10,000	1,499	8,357	2,457	9	
10,001 to 20,000	2,042	30,581	18,327	42	
20,001 to 50,000	4,498	148,976	113,309	1,234	
50,001 to 100,000	2,980	211,103	174,455	5,115	
100,001 to 200,000	1,720	236,168	202,410	10,336	
200,001 to 500,000	585	165,569	148,492	10,723	
500,001 to \$1,000,000	72	47,450	45,037	3,975	
\$1,000,001 to & over	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>2016 Tax Year Returns for Residents Processed Through December 31, 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>	
Neg AGI - \$0	238	-\$32,033	\$0	\$10	
\$1 to 10,000	1,899	10,388	3,000	12	
10,001 to 20,000	2,393	35,774	21,325	52	
20,001 to 50,000	5,199	172,471	130,380	1,436	
50,001 to 100,000	3,564	253,124	208,079	6,126	
100,001 to 200,000	2,186	301,733	257,605	13,194	
200,001 to 500,000	857	246,781	220,067	15,940	
500,001 to \$1,000,000	140	93,864	87,996	7,723	
\$1,000,001 to & over	70	245,076	226,454	26,855	
<b>TOTAL</b>	<b>16,547</b>	<b>\$1,327,178</b>	<b>\$1,154,906</b>	<b>\$71,348</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	53.5	22.6	N/A	12.4	
\$1 to 10,000	79.0	80.4	81.9	70.4	
10,001 to 20,000	85.3	85.5	85.9	81.0	
20,001 to 50,000	86.5	86.4	86.9	85.9	
50,001 to 100,000	83.6	83.4	83.8	83.5	
100,001 to 200,000	78.7	78.3	78.6	78.3	
200,001 to 500,000	68.3	67.1	67.5	67.3	
500,001 to \$1,000,000	51.4	50.6	51.2	51.5	
\$1,000,001 to & over	31.2	18.5	19.4	18.6	
<b>TOTAL</b>	<b>81.9</b>	<b>66.8</b>	<b>64.8</b>	<b>51.1</b>	

Source: Franchise Tax Board Return Merge File Through 12/31/2017

Detail may not add to total due to rounding

**FRANCHISE TAX BOARD**

**Personal Income Tax**

**Comparison of Early Returns Processed in 2017 and 2018**

<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>\$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>	13,547	\$886,405	\$748,429	\$36,429	
<b>2017 Tax Year Returns for Residents Processed Through April 30, 2018</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	-\$6,826	\$0	\$2	
<b>\$1 to 10,000</b>	1,470	8,151	2,322	8	
<b>10,001 to 20,000</b>	1,999	29,903	17,722	41	
<b>20,001 to 50,000</b>	4,558	151,564	115,116	1,243	
<b>50,001 to 100,000</b>	3,129	221,793	183,206	5,279	
<b>100,001 to 200,000</b>	1,861	256,144	219,234	11,071	
<b>200,001 to 500,000</b>	678	192,798	172,517	12,400	
<b>500,001 to \$1,000,000</b>	89	59,189	56,003	4,920	
<b>\$1,000,001 to &amp; over</b>	28	59,891	58,169	6,644	
<b>TOTAL</b>	13,939	\$972,607	\$824,288	\$41,607	
<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>	-0.1	5.6	N/A	18.1	
<b>\$1 to 10,000</b>	-1.9	-2.5	-5.5	-4.0	
<b>10,001 to 20,000</b>	-2.1	-2.2	-3.3	-3.8	
<b>20,001 to 50,000</b>	1.3	1.7	1.6	0.8	
<b>50,001 to 100,000</b>	5.0	5.1	5.0	3.2	
<b>100,001 to 200,000</b>	8.2	8.5	8.3	7.1	
<b>200,001 to 500,000</b>	15.8	16.4	16.2	15.6	
<b>500,001 to \$1,000,000</b>	24.5	24.7	24.3	23.8	
<b>\$1,000,001 to &amp; over</b>	27.7	31.8	32.4	33.1	
<b>TOTAL</b>	2.9	9.7	10.1	14.2	

Source: Franchise Tax Board Return Merge File Through 04/30/2018  
 Detail may not add to total due to rounding

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Capital Gains for 2016**  
**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)	540 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)				
<b>Negative to \$0</b>	\$17	\$2,064	\$165	\$1,919	1.74%	\$80	\$49	\$1,888	\$0	-\$32,103	-5.88%
<b>\$1 to 10,000</b>	12	119	162	-7	-0.01%	10	8	-8	0	10,187	-0.08%
<b>10,001 to 30,000</b>	27	668	383	374	0.34%	62	16	328	-2	90,813	0.36%
<b>30,001 to 50,000</b>	40	840	340	606	0.55%	52	14	568	7	119,657	0.47%
<b>50,001 to 75,000</b>	49	1,252	336	1,049	0.95%	19	14	1,044	34	135,089	0.77%
<b>75,001 to 100,000</b>	113	1,254	278	1,159	1.05%	15	8	1,152	52	118,738	0.97%
<b>100,001 to 200,000</b>	321	5,738	652	5,579	5.06%	114	51	5,516	375	301,546	1.83%
<b>200,001 to 500,000</b>	378	12,007	458	12,060	10.94%	98	140	12,102	1,008	248,210	4.88%
<b>500,001 to 1,000,000</b>	109	9,908	105	9,952	9.03%	94	181	10,039	943	94,235	10.65%
<b>1,000,001 to 2,000,000</b>	85	8,841	36	8,897	8.07%	89	237	9,045	959	59,097	15.31%
<b>2,000,001 to 5,000,000</b>	90	11,001	14	11,081	10.05%	81	481	11,481	1,296	54,050	21.24%
<b>5,000,001 to \$10,000,000</b>	139	8,517	3	8,653	7.85%	53	501	9,101	1,044	31,135	29.23%
<b>\$10,000,001 and over</b>	145	48,768	2	48,912	44.37%	143	1,542	50,311	5,541	100,231	50.20%
<b>2016 Total</b>	1,526	110,978	2,933	110,234	100.00%	910	3,242	112,567	11,257	1,330,885	8.46%
<b>2015 Total</b>	-131	119,592	2,659	118,451	100.00%	915	2,517	120,063	12,175	1,287,438	9.33%
<b>2015-2016 Difference</b>	\$1,657	-\$8,614	\$274	-\$8,217		-\$5	\$725	-\$7,497	-\$918	\$43,448	-0.87%

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 2016 Preliminary PIT Sample Dataset.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Capital Gains by Year**  
**1996 Through 2016**  
**Resident Returns**

Tax Year	Net Capital Gains <sup>1</sup> (Millions)	Capital Loss Carryovers (Millions)	Capital Gains Taxes (Millions)
1996	\$33,380		
1997	12,151	\$17,499	\$3,766
1998	61,370	20,101	4,926
1999	94,096	23,690	7,682
2000	119,975	40,192	10,192
2001	49,108	60,630	3,965
2002	33,404	58,404	2,670
2003	45,763	64,791	3,650
2004	75,454	55,792	6,096
2005	112,743	58,880	9,220
2006	117,958	51,333	9,622
2007	131,779	54,323	10,877
2008	56,283	85,994	4,553
2009	28,647	97,229	2,252
2010	55,002	95,906	4,687
2011	52,101	94,797	4,150
2012	100,527	92,575	9,259
2013	78,864	82,923	7,738
2014	114,230	78,977	11,666
2015	118,451	84,264	12,175
2016	110,234	93,452	11,257

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>
2002	\$7,616	\$29,834	\$20,793	\$26,157
2003	5,737	29,226	29,086	26,343
2004	5,957	24,078	21,799	21,137
2005	7,691	26,998	21,454	23,900
2006	8,122	25,775	22,602	22,746
2007	9,740	22,758	18,847	19,111
2008	3,897	52,348	20,346	44,777
2009	7,266	42,160	41,536	39,246
2010	6,932	38,845	39,835	35,839
2011	4,728	40,554	34,184	35,823
2012	5,720	39,909	36,564	35,950
2013	8,045	36,880	33,537	33,268
2014	7,710	37,104	33,135	32,824
2015	5,810	41,454	29,681	34,720
2016	\$5,674	\$40,821	\$31,638	\$35,919

**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>
2002	\$38,597	\$36,676	\$18,785	\$34,339
2003	47,422	42,983	34,484	40,395
2004	76,096	39,050	36,085	36,858
2005	112,230	38,823	34,283	36,819
2006	116,936	32,398	30,461	30,592
2007	127,579	38,368	34,252	36,802
2008	65,958	48,206	32,282	46,186
2009	29,959	64,062	40,753	61,007
2010	56,010	65,433	52,863	62,816
2011	58,099	64,346	61,698	62,220
2012	102,811	61,666	58,073	59,519
2013	77,813	54,233	51,249	52,312
2014	113,334	50,404	49,403	48,807
2015	121,719	53,506	48,563	52,043
2016	\$113,190	\$61,942	\$52,824	\$60,177

1/ Calculated based upon allowable losses.

Source: California Franchise Tax Board 2002 - 2016 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**  
**1997 through 2016**

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)
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	354,701	8,720	81,122	578	6,979	71,192	363
2011	360,432	8,509	90,329	605	7,046	67,193	373
2012	369,920	14,119	105,078	1,086	10,726	94,171	777
2013	377,074	12,869	116,426	978	9,882	81,973	765
2014	380,205	16,468	126,689	1,206	12,398	78,692	809
2015	377,541	16,849	122,578	1,424	13,081	110,852	935
2016	367,770	\$13,428	113,328	\$1,126	\$10,750	109,625	\$986

TI Master File through April 8, 2018. 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>Total</b>	2,196	1,285	911
<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>May</b>	213	128	85
	<b>Jun</b>	319	131	188
	<b>Jul</b>	178	129	49
	<b>Aug</b>	149	134	15
	<b>Sep</b>	302	115	187
	<b>Oct</b>	189	119	70
	<b>Nov</b>	151	127	24
	<b>Dec</b>	74	59	15
	<b>Total</b>		2,596	1,405
<b>2018</b>	<b>Jan</b>	591	179	412
	<b>Feb</b>	104	75	29
	<b>Mar</b>	174	115	59
	<b>Apr *</b>	412	149	263
	<b>Total</b>		\$1,280	\$518

Source: WSCS Monthly Revenue Statistical Reports.

\*Preliminary data

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Total Tax Liability**  
**Tax Years 1996 Through 2016**  
**Non-Resident Returns**

Exhibit A-7  
1 of 1

<b>Tax Year</b>	<b>Number of Returns</b>	<b>Total Tax Liability (Millions)</b>
<b>1996</b>	576,598	\$826
<b>1997</b>	596,645	989
<b>1998</b>	589,326	1,116
<b>1999</b>	590,407	1,188
<b>2000</b>	636,000	1,510
<b>2001</b>	623,887	1,254
<b>2002</b>	608,143	1,845
<b>2003</b>	626,181	1,371
<b>2004</b>	680,451	1,686
<b>2005</b>	738,171	2,180
<b>2006</b>	752,481	2,288
<b>2007</b>	827,997	2,695
<b>2008</b>	803,822	2,272
<b>2009</b>	755,884	2,017
<b>2010</b>	802,797	2,234
<b>2011</b>	843,458	2,361
<b>2012</b>	895,476	3,178
<b>2013</b>	984,991	3,235
<b>2014</b>	1,060,183	3,921
<b>2015</b>	1,075,697	4,088
<b>2016</b>	1,114,139	\$4,278

Source: PIT Population Datasets 1996 - 2016.

**FRANCHISE TAX BOARD**

Exhibit A-8

**Personal Income Tax**

Page 1 of 1

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

**Tax Years 2013-2016**

**Resident Returns**

Income Item	% Distribution							
	Unweighted				Tax-Weighted <sup>2</sup>			
	2013	2014	2015	2016	2013	2014	2015	2016
<b>Wages</b>	69.5%	67.5%	69.1%	70.2%	61.1%	58.0%	57.8%	59.3%
<b>Taxable Interest</b>	1.1%	1.0%	1.0%	1.0%	1.3%	1.2%	1.1%	1.1%
<b>Ordinary Dividend</b>	2.3%	2.7%	2.6%	2.6%	3.0%	3.5%	3.4%	3.3%
<b>Business Income</b>	4.3%	3.9%	4.1%	4.0%	3.0%	2.8%	2.9%	2.8%
<b>Capital Gain</b>	6.9%	9.1%	9.1%	8.2%	12.2%	15.8%	16.2%	14.8%
<b>IRA Distribution</b>	1.9%	2.0%	2.1%	1.9%	1.3%	1.3%	1.4%	1.3%
<b>Pension Income</b>	5.9%	5.7%	5.8%	5.6%	3.7%	3.5%	3.5%	3.4%
<b>Rental/Royalty Income</b>	0.7%	0.7%	0.7%	0.8%	1.0%	1.0%	1.0%	1.0%
<b>Partnership Income</b>	6.3%	6.2%	6.8%	6.7%	11.0%	10.5%	11.4%	11.7%
<b>Other Income</b>	1.0%	1.1%	-1.2%	-1.2%	2.3%	2.3%	1.3%	1.2%
<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: 2013-2016 Preliminary PIT Samples

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Comparison of Resident E-Filed Returns**  
**2017 and 2018 Process Years**  
**Processed between January 1 and April 29**

Exhibit A-9  
Page 1 of 1

<b>Tax Form Line</b>	<b>PY17 # of Returns</b>	<b>PY18 # of Returns</b>	<b>% Change</b>	<b>PY17 Net Totals</b>	<b>PY18 Net Totals</b>	<b>% Change</b>
<b>Total</b>						
L7 Wages	10,923,000	11,258,327	3.1%	\$702,405,006,198	\$749,760,698,336	6.7%
L8A Taxable Interest	4,659,835	4,855,476	4.2%	4,476,735,539	4,785,913,500	6.9%
L9A Ordinary Dividends	2,743,292	2,860,129	4.3%	14,771,208,837	16,379,259,094	10.9%
L12 Business Income	2,702,069	2,833,544	4.9%	30,629,025,891	31,392,505,004	2.5%
L13 Capital Gain	2,860,651	3,074,154	7.5%	30,174,726,949	42,072,960,362	39.4%
L15B IRA Distributions	1,587,345	1,690,389	6.5%	18,774,733,101	20,978,822,099	11.7%
L16B Pensions/Annuities	4,148,882	4,288,975	3.4%	57,740,989,427	61,317,958,820	6.2%
L17 Schedule E Income	1,981,906	2,020,864	2.0%	39,666,984,511	40,671,191,904	2.5%
L19 Unemployment Compensation	1,552,874	1,624,782	4.6%	3,689,269,133	3,790,962,437	2.8%
L20B Social Security	1,682,170	1,839,561	9.4%	20,988,789,731	22,662,236,095	8.0%
L21 Other Income	1,503,979	1,572,863	4.6%	-2,222,559,345	-1,758,512,223	20.9%
L22 Total Income	11,351,319	11,638,493	2.5%	890,314,748,701	957,499,356,832	7.5%
L10 Schedule A Mortgage Interest Ded	3,207,830	3,298,056	2.8%	34,881,376,141	39,138,457,538	12.2%
L17 CA AGI	13,108,882	13,457,570	2.7%	913,479,899,365	981,351,111,108	7.4%
L18 Deduction	12,919,023	13,229,979	2.4%	164,999,895,244	168,323,243,132	2.0%
L19 Taxable Income	12,355,560	12,679,645	2.6%	771,256,364,476	831,086,498,650	7.8%
L31 Computed Tax	12,063,600	12,352,201	2.4%	42,807,879,191	46,920,620,298	9.6%
L47 Special Credits	2,382,350	2,468,595	3.6%	571,117,041	575,248,188	0.7%
L62 Mental Health Services Tax	26,286	31,075	18.2%	342,584,428	411,337,989	20.1%
L64 Total Tax	8,138,863	8,467,741	4.0%	39,470,903,059	43,540,435,362	10.3%
L92 Credit Carryforward	242,089	219,696	-9.2%	807,833,420	816,523,925	1.1%
L95 Use Tax	76,413	230,872	202.1%	\$7,224,714	\$11,494,398	59.1%

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

540 comparison for Lines 17 thru 95.

Return Merge 2017 for Line 95, PY17.

<b>Tax Year</b>	<b>CA Resident Returns</b>	<b>CA E-filed Returns</b>	<b>% E-filed Returns</b>
<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>2016</b>	16,313,879	14,413,597	88.4%
<b>2017p</b>	14,449,906	13,457,570	93.1%

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

Exhibit A-10  
PAGE 1 OF 5

**Comparison of 2015-2016 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Data Item	2015		2016		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
<b>NUMBER OF RETURNS</b>	16,294		16,586	16,586	1.8	
<b>FORM 1040 SOURCES OF INCOME</b>						
Wages, Salaries, Tip	13,464	\$898,002	13,734	\$940,286	2.0	4.7
Taxable Interest	5,404	12,391	5,523	13,191	2.2	6.5
Dividend	2,957	33,871	2,974	34,491	0.6	1.8
State Tax Refund	3,081	7,174	3,191	7,852	3.6	9.5
Alimony	66	1,588	68	1,787	3.0	12.5
Net Business Income	3,006	53,338	3,103	53,445	3.2	0.2
Business Income	2,356	59,726	2,411	60,325	2.3	1.0
Business Loss	649	6,388	691	6,880	6.5	7.7
Net Capital Gain or (Loss)	2,863	118,454	2,898	110,234	1.2	-6.9
Capital Gain	1,748	121,124	1,640	113,167	-6.2	-6.6
Capital Loss	1,116	2,670	1,258	2,933	12.7	9.9
Net Other Gain or (Loss)	239	-942	233	-986	-2.5	-4.7
Other Gain	99	2,531	99	2,470	0.0	-2.4
Other Loss	140	3,472	134	3,456	-4.3	-0.5
IRA Distributions (Taxable)	1,281	26,754	1,304	26,002	1.8	-2.8
Pension Income (Taxable)	2,498	74,865	2,484	75,601	-0.6	1.0
Net Supplemental Income	2,089	102,043	2,133	105,879	2.1	3.8
Supplemental Income (Schedule E)	1,348	122,678	1,412	128,398	4.7	4.7
Supplemental Loss (Schedule E)	741	20,634	721	22,519	-2.7	9.1
<b>Schedule E</b>						
Rental/Royalties Income	835	17,282	858	18,719	2.8	8.3
Rental/Royalties Loss	573	7,813	553	7,818	-3.5	0.1
Partnership and S Corp. Income	794	121,230	817	125,990	2.9	3.9
Partnership and S Corp. Loss	650	33,420	640	36,021	-1.5	7.8
Estate and Trust Income	96	4,755	95	5,210	-1.0	9.6
Estate and Trust Loss	27	419	15	460	-44.4	9.8
Other Income	18	468	2	1	-88.9	-99.8
Other Loss	9	40	a	a		
Net Farm Income/Loss	55	-121	57	-670	3.6	-453.7
Farm Income	19	1,251	18	970	-5.3	-22.5
Farm Loss	36	1,372	39	1,640	8.3	19.5
Unemployment Income	1,059	4,598	1,057	4,942	-0.2	7.5
Taxable Social Security Income	1,821	27,552	1,928	28,549	5.9	3.6
Net Other Income	1,463	-20,794	1,380	-20,867	-5.7	-0.4
Other Income	1,066	13,232	1,070	12,537	0.4	-5.3
Other Loss	267	34,027	310	33,404	16.1	-1.8
<b>TOTAL INCOME</b>	16,262	\$1,338,775	16,534	\$1,379,725	1.7	3.1

Source: 2015 and 2016 Preliminary Personal Income Tax Statistical Samples.

"a" 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 2015-2016 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Data Item	2015		2016		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
<b>FORM 1040 ADJUSTMENTS TO INCOME</b>						
Educator Expense	325	\$84	350	\$90	7.7	7.1
Certain Business Expenses	13	72	15	85	15.4	18.1
Taxpayer IRA Adjustments	351	1,927	340	1,864	-3.1	-3.3
Student Loan Interest Deduction	1,022	1,063	1,056	1,068	3.3	0.5
Tuition and Fees Deduction	190	394	188	387	-1.1	-1.8
Health Savings Account	108	373	138	450	27.8	20.6
Moving Expenses	71	200	76	225	7.0	12.5
Half of Self Employment Tax	2,438	4,261	2,461	4,297	0.9	0.8
Health Insurance	587	4,044	589	4,169	0.3	3.1
Keogh/SEP	170	4,502	170	4,547	0.0	1.0
Interest Penalty	43	13	36	17	-16.3	30.8
Alimony Paid	101	2,382	92	2,211	-8.9	-7.2
Domestic Production	149	1,583	58	1,633	-61.1	3.2
Other	113	169	11	133	-90.3	-21.3
<b>TOTAL ADJUSTMENTS</b>	<b>4,173</b>	<b>21,065</b>	<b>4,263</b>	<b>21,175</b>	<b>2.2</b>	<b>0.5</b>
<b>FORM 1040 ADJUSTED GROSS INCOME</b>	<b>16,265</b>	<b>1,317,710</b>	<b>16,535</b>	<b>1,358,564</b>	<b>1.7</b>	<b>3.1</b>
<b>FORM 1040 ITEMIZED DEDUCTIONS</b>						
Medical Expenses Allowed	1,026	10,586	1,050	11,263	2.3	6.4
State Tax Payment	5,819	79,817	6,053	83,266	4.0	4.3
Real Estate Tax	4,708	28,372	4,824	30,359	2.5	7.0
Personal Property Taxes	4,163	1,765	4,265	1,849	2.5	4.8
Other Taxes	950	525	846	532	-10.9	1.3
Mortgage Interest Reported on Form 1098	4,165	51,665	4,288	53,072	3.0	2.7
Mortgage Interest not on Form 1098	184	1,226	160	1,003	-13.0	-18.2
Points not reported on Form 1098	548	394	582	451	6.2	14.5
Qualified Mortgage Insurance Premiums	407	886	424	968	4.2	9.3
Investment Interest	227	2,531	222	2,759	-2.2	9.0
<b>Total Contributions</b>	<b>4,831</b>	<b>30,021</b>	<b>4,990</b>	<b>35,287</b>	<b>3.3</b>	<b>17.5</b>
Casualty Loss	10	707	8	555	-20.0	-21.5
Unrelated Employee Expenses	2,215	13,936	2,318	14,804	4.7	6.2
Tax Preparation Fees	3,106	1,353	3,341	1,559	7.6	15.2
Other Expenses	1,265	8,348	1,246	8,783	-1.5	5.2
<b>Total Expense</b>	<b>3,959</b>	<b>23,632</b>	<b>4,206</b>	<b>25,160</b>	<b>6.2</b>	<b>6.5</b>
Expenses Allowed	1,945	16,506	2,050	17,709	5.4	7.3
Miscellaneous Deduction	182	3,908	190	4,175	4.4	6.8
<b>TOTAL ITEMIZED DEDUCTIONS</b>	<b>5,894</b>	<b>\$220,185</b>	<b>6,117</b>	<b>\$234,527</b>	<b>3.8</b>	<b>6.5</b>

Source: 2015 and 2016 Preliminary Personal Income Tax Statistical Samples.

"a" 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 2015-2016 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Data Item	2015		2016		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
<b>ITEMIZED DEDUCTION ADJUSTMENT</b>						
Federal Itemized Deduction	6,756	\$233,137	7,455	\$245,668	10.3	5.4
State Tax Paid	6,604	79,193	7,354	82,509	11.4	4.2
Other Adjustments	1,281	180	1,248	-35	-2.6	-119.5
Total Itemized Deductions	6,700	154,126	6,695	163,441	-0.1	6.0
Itemized Deductions After Limitation <sup>1</sup>	6,682	144,347	6,682	153,055	0.0	6.0
<b>TOTAL SCHEDULE CA DEDUCTIONS</b>	6,759	148,375	7,938	163,950	17.4	10.5
<b>SUBTRACTION ADJUSTMENT</b>						
Wages	47	1,199	62	1,588	31.9	32.4
California Non-taxable Interest	159	710	162	905	1.9	27.5
Non-taxable Dividend Income	49	909	59	1,072	20.4	17.9
State Tax Refund	3,079	7,166	3,192	7,856	3.7	9.6
Business Income	213	454	235	473	10.3	4.2
Capital Gains	124	916	125	910	0.8	-0.7
Other Gains	50	399	53	403	6.0	1.0
IRA Distributions	6	46	8	114	33.3	147.8
Pension and Annuities	31	243	36	210	16.1	-13.6
Rents, Royalties, and Partnerships	330	3,238	356	3,513	7.9	8.5
Farm Income	14	130	19	183	35.7	40.8
Unemployment Compensation	1,057	4,597	1,054	4,932	-0.3	7.3
Social Security Income	1,821	27,557	1,929	28,589	5.9	3.7
Lottery Income	17	432	18	392	5.9	-9.3
Disaster Loss Carryover	1	98	a	a		
NOL Carryover	128	33,074	142	31,122	10.9	-5.9
Other NOL Adjustments	a	a	a	a		
Other Income Adjustments	74	1,237	68	896	-8.1	-27.6
Educator Expense	339	-87	349	-89	2.9	-2.3
Certain Business Expenses	1	-1	1	-4	0.0	-300.0
Tuition and Fees Deduction	185	-385	187	-386	1.1	-0.3
Health Savings Account	108	-371	137	-449	26.9	-21.0
Self Employment Tax	a	a	a	a		
Domestic Production	149	-1,581	58	-1,636	-61.1	-3.5
Other	3	-22	1	15	-66.7	168.2
Total Adjustments to Income Adjustment	665	-2,443	712	-2,552	7.1	-4.5
<b>TOTAL SUBTRACTION</b>	6,095	79,967	6,371	80,667	4.5	0.9
<b>ADDITION ADJUSTMENT</b>						
Wage	421	1,274	530	1,611	25.9	26.5
Other State Bond Interest	189	1,407	189	1,412	0.0	0.4
Dividend Income	167	660	202	783	21.0	18.6
Alimony	a	a	a	a		
Business Income	133	871	137	1,018	3.0	16.9
Capital Gains	116	\$2,518	117	\$3,242	0.9	28.8

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

Source: 2015 and 2016 Preliminary Personal Income Tax Statistical Samples.

"a" 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 2015-2016 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Data Item	2015		2016		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number	Amount
<b>Other Gains</b>	21	\$178	20	\$119	-4.8	-33.1
<b>Taxable IRA</b>	1	2	2	6	100.0	200.0
<b>Taxable Pensions &amp; Annuities</b>	3	53	1	4	-66.7	-92.5
<b>Rents, Royalties, and Partnerships</b>	540	8,675	565	10,346	4.6	19.3
<b>Farm Income</b>	9	340	9	269	0.0	-20.9
<b>Federal Net Operating Loss</b>	154	31,916	170	30,988	10.4	-2.9
<b>Other Income Adjustments</b>	48	1,416	49	814	2.1	-42.5
<b>Certain Business Expenses</b>	a	a	a	a		
<b>Alimony Paid</b>	a	a	a	a		
<b>Student Loan Interest Deduction</b>	3	-4	3	-5	0.0	-25.0
<b>Other</b>	2	-17	1	-18	-50.0	-5.9
<b>Total Adjustments to Income Adjustment</b>	5	-22	6	-29	20.0	-31.8
<b>TOTAL ADDITION</b>	1,553	49,304	1,708	50,583	10.0	2.6
<b>CA ADJUSTED GROSS INCOME</b>	16,294	1,287,494	16,586	1,330,885	1.8	3.4
<b>CA DEDUCTIONS FROM FORM 540</b>						
<b>Itemized</b>	5,707	141,848	5,907	151,917	3.5	7.1
<b>Standard</b>	10,584	60,679	10,678	62,453	0.9	2.9
<b>TOTAL 540 DEDUCTIONS (calculated)</b>	16,292	202,526	16,584	214,370	1.8	5.8
<b>TAXABLE INCOME</b>	15,101	1,127,736	15,413	1,158,384	2.1	2.7
<b>COMPUTED TAX</b>	15,093	74,648	15,402	75,681	2.0	1.4
<b>EXEMPTION CREDIT</b>	15,198	6,551	15,487	6,769	1.9	3.3
<b>Personal Exemptions</b>	15,520	2,341	15,821	2,423	1.9	3.5
<b>Dependents</b>	6,328	4,025	6,420	4,158	1.5	3.3
<b>NONREFUNDABLE CHILD &amp; DEP CREDIT</b>	169	31	171	32	1.2	3.2
<b>RENTER'S CREDIT</b>	1,620	115	1,710	122	5.6	6.1
<b>SPECIAL CREDITS</b>	129	1,403	135	1,339	4.7	-4.6
<b>CA ALTERNATIVE MINIMUM TAX</b>	21	104	22	112	4.8	7.7
<b>MENTAL HEALTH SERVICES TAX</b>	66	1,666	64	1,581	-3.0	-5.1
<b>OTHER TAXES</b>	430	126	411	121	-4.4	-4.0
<b>CA TOTAL TAX LIABILITY</b>	9,947	70,680	10,255	71,399	3.1	1.0
<b>PREPAYMENTS</b>						
<b>Withheld</b>	12,965	49,424	13,407	52,179	3.4	5.6
<b>Real Estate/Other Withholding</b>	54	723	49	695	-9.3	-3.9
<b>Estimates Paid</b>	1,008	29,287	1,007	29,759	-0.1	1.6
<b>Excess SDI</b>	234	66	241	71	3.0	7.6
<b>OVERPAYMENT</b>	11,072	16,536	11,636	17,609	5.1	6.5
<b>BALANCE DUE</b>	2,973	6,469	2,837	6,114	-4.6	-5.5
<b>CREDIT TRANSFERS</b>	432	4,851	446	5,819	3.2	20.0
<b>USE TAX</b>	109	20	100	23	-8.3	15.0
<b>VOLUNTARY CONTRIBUTIONS</b>	93	6	40	3	-57.0	-50.0
<b>REFUNDS</b>	10,797	11,582	11,328	11,789	4.9	1.8
<b>PAYMENT DUE</b>	2,945	\$6,331	2,840	\$6,114	-3.6	-3.4

Source: 2015 and 2016 Preliminary Personal Income Tax Statistical Samples.

"a" Values Smaller than .5 Thousands or .5 Millions Respectively.



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

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**Comparison of 2015-2016 Tax Years Preliminary Statistical Sample Data**  
**Resident Returns**

Adjusted Gross Income Class	2015		2016		% Change	
	Amount <sup>1</sup>	Average	Amount <sup>1</sup>	Average	Amount	Average
<b>Number of Returns</b>						
Negative to Zero	213		215		0.9%	
1 to 10,000	1,995		1,847		-7.4%	
10,000 to 20,000	2,480		2,447		-1.3%	
20,000 to 50,000	5,046		5,248		4.0%	
50,000 to 100,000	3,457		3,574		3.4%	
100,000 to 200,000	2,095		2,184		4.3%	
200,000 to 500,000	807		862		6.8%	
500,000 to 1,000,000	131		140		6.7%	
1,000,000 and over	70		69		-1.8%	
<b>TOTAL</b>	16,294		16,586		1.8%	
<b>Adjusted Gross Income</b>						
Negative to Zero	-\$32,829	-\$153,933	-\$32,103	-\$149,203	-2.2%	-3.1%
1 to 10,000	10,954	5,492	10,187	5,516	-7.0%	0.4%
10,000 to 20,000	37,013	14,925	36,584	14,951	-1.2%	0.2%
20,000 to 50,000	167,752	33,245	173,886	33,136	3.7%	-0.3%
50,000 to 100,000	246,058	71,180	253,827	71,020	3.2%	-0.2%
100,000 to 200,000	288,139	137,556	301,546	138,041	4.7%	0.4%
200,000 to 500,000	232,219	287,727	248,210	287,920	6.9%	0.1%
500,000 to 1,000,000	88,364	673,730	94,235	673,475	6.6%	0.0%
1,000,000 and over	249,824	3,546,754	244,513	3,534,542	-2.1%	-0.3%
<b>TOTAL</b>	1,287,495	79,017	1,330,885	80,241	3.4%	1.5%
<b>Taxable Income</b>						
Negative to Zero	1	3	-4	-21		
1 to 10,000	3,320	1,664	2,947	1,596	-11.2%	-4.1%
10,000 to 20,000	22,305	8,994	21,718	8,875	-2.6%	-1.3%
20,000 to 50,000	126,989	25,167	131,507	25,060	3.6%	-0.4%
50,000 to 100,000	202,469	58,571	208,955	58,465	3.2%	-0.2%
100,000 to 200,000	246,133	117,503	257,311	117,792	4.5%	0.2%
200,000 to 500,000	207,252	256,792	221,200	256,589	6.7%	-0.1%
500,000 to 1,000,000	83,049	633,200	88,365	631,521	6.4%	-0.3%
1,000,000 and over	236,219	3,353,595	226,386	3,272,504	-4.2%	-2.4%
<b>TOTAL</b>	1,127,736	69,212	1,158,384	69,840	2.7%	0.9%
<b>Total Tax Liability</b>						
Negative to Zero	13	60	12	58	-2.7%	-3.3%
1 to 10,000	14	7	12	6	-18.7%	-14.3%
10,000 to 20,000	54	22	53	22	-2.2%	0.0%
20,000 to 50,000	1,412	280	1,434	273	1.6%	-2.5%
50,000 to 100,000	6,048	1,749	6,121	1,713	1.2%	-2.1%
100,000 to 200,000	12,734	6,079	13,175	6,031	3.5%	-0.8%
200,000 to 500,000	15,090	18,697	16,036	18,601	6.3%	-0.5%
500,000 to 1,000,000	7,312	55,752	7,764	55,490	6.2%	-0.5%
1,000,000 and over	28,003	397,560	26,791	387,281	-4.3%	-2.6%
<b>TOTAL</b>	\$70,680	\$4,338	\$71,399	\$4,305	1.0%	-0.8%

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

Source: 2015 and 2016 Preliminary Personal Income Tax Statistical Samples.

**FRANCHISE TAX BOARD**  
**Personal Income Tax Statistics 2013 - 2016 Tax Years**  
**Resident and Non-Resident Returns<sup>1</sup>**  
**Proposition 30 Statistics**

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**Residents Only**

<b>Tax Year</b>	<b>Tax Bracket</b>			<b>Total</b>				
	<b>Number of Returns</b>			<b>Returns</b>	<b>CA AGI (Millions)</b>	<b>CA Total Tax (Millions)</b>	<b>Pre-Prop 30 Tax (Millions)</b>	<b>Net Prop 30 Tax (Millions)</b>
	<b>10.30%</b>	<b>11.30%</b>	<b>12.30%</b>					
<b>2013</b>	43,601	71,230	60,953	175,784	\$251,144	\$25,716	\$21,340	\$4,375
<b>2014</b>	50,001	82,776	74,013	206,789	314,869	32,652	26,971	5,681
<b>2015</b>	54,633	87,132	78,704	220,469	338,701	35,180	29,058	6,122
<b>2016</b>	57,970	89,884	74,572	222,426	\$335,723	\$34,144	\$28,332	\$5,811

**Residents and Non-Residents**

<b>Tax Year</b>	<b>Tax Bracket</b>			<b>Total</b>				
	<b>Number of Returns</b>			<b>Returns</b>	<b>CA AGI (Millions)</b>	<b>CA Total Tax (Millions)</b>	<b>Pre-Prop 30 Tax (Millions)</b>	<b>Net Prop 30 Tax (Millions)</b>
	<b>10.30%</b>	<b>11.30%</b>	<b>12.30%</b>					
<b>2013</b>	45,523	74,993	64,842	185,358	\$264,148	\$27,129	\$22,466	\$4,662
<b>2014</b>	52,465	87,067	78,512	218,043	331,091	34,435	28,382	6,053
<b>2015</b>	57,317	91,870	83,811	232,998	358,583	37,345	30,768	6,576
<b>2016</b>	60,462	94,442	79,531	234,436	\$354,375	\$36,177	\$29,941	\$6,236

1/ Does not include fiduciary returns.

Source: California Franchise Tax Board 2013 - 2016 PIT Sample Datasets.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Changes in Income Distribution**  
**1997 through 2016**  
**Resident Returns**

Exhibit A-12  
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<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>
<b>1997</b>	12,473	\$288,120	\$121,650	\$87,705	\$60,253	\$34,631	\$20,163	\$10,109	\$0
<b>1998</b>	12,797	310,904	128,747	92,827	63,117	36,372	21,335	10,941	0
<b>1999</b>	13,126	358,593	140,762	98,369	66,624	37,916	22,260	11,276	0
<b>2000</b>	13,441	414,010	154,260	105,456	70,511	40,022	23,594	12,078	0
<b>2001</b>	13,602	354,046	147,450	105,490	71,607	40,884	24,489	12,232	0
<b>2002</b>	13,567	336,526	145,706	105,401	71,683	41,112	24,346	12,411	0
<b>2003</b>	13,624	358,916	151,297	107,903	73,051	41,447	24,727	12,879	0
<b>2004</b>	13,833	404,838	160,780	113,863	75,767	43,358	25,616	13,067	0
<b>2005</b>	14,088	451,373	171,397	119,139	79,695	44,288	26,133	13,522	0
<b>2006</b>	14,383	480,940	178,185	124,081	82,684	45,942	27,254	14,064	0
<b>2007</b>	14,832	494,826	186,592	129,594	84,824	46,556	27,327	13,779	0
<b>2008</b>	14,581	440,399	183,323	129,478	85,984	47,212	27,550	14,252	0
<b>2009</b>	14,364	400,635	176,423	126,077	83,562	45,377	26,103	13,081	0
<b>2010</b>	14,536	435,778	182,400	128,681	84,065	45,191	25,655	13,151	0
<b>2011</b>	14,786	461,789	190,594	132,875	86,111	46,312	26,284	13,398	0
<b>2012</b>	14,963	525,176	206,065	140,721	90,019	47,911	27,147	13,782	0
<b>2013</b>	15,277	501,478	205,848	141,573	91,230	48,427	27,410	14,000	0
<b>2014</b>	15,669	556,638	217,155	148,918	94,342	49,735	28,249	14,410	0
<b>2015</b>	16,081	576,838	226,201	153,850	97,506	51,167	29,320	14,831	0
<b>2016</b>	16,371	\$580,429	\$231,698	\$157,451	\$99,569	\$52,492	\$30,340	\$15,712	\$0

Source: Franchise Tax Board 1997 through 2016 Personal Income Tax Samples.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Changes in Income Distribution**  
**1997 through 2016**  
**Resident Returns**

Exhibit A-12  
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AGI Per Return (Real 2016 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 2016 Dollars)	1997	1,422,471	271,350	162,784	332,179	223,231	73,127	43,029	23,959	8,800	74,429
	1998	1,599,228	283,583	168,488	357,606	237,192	75,190	44,190	24,845	9,089	78,101
	1999	2,029,272	309,096	176,207	414,670	268,387	76,552	44,971	25,137	9,155	84,841
	2000	2,530,489	331,052	183,527	477,234	301,409	77,977	46,008	25,731	9,492	92,097
	2001	1,570,787	288,590	171,939	358,484	239,393	75,671	44,698	25,113	8,954	78,765
	2002	1,338,963	276,199	168,440	328,596	223,476	74,854	44,177	24,984	8,962	75,291
	2003	1,459,976	282,837	169,174	343,719	231,226	74,139	43,747	24,955	9,090	76,632
	2004	1,789,593	299,319	173,914	385,644	252,541	74,997	44,054	24,896	9,171	81,132
	2005	2,122,262	317,185	178,842	428,521	275,536	75,582	43,880	24,872	9,181	85,810
	2006	2,129,257	317,549	177,115	428,502	274,678	74,854	43,538	24,706	9,172	85,390
	2007	2,153,916	319,030	180,490	433,240	277,736	74,186	42,459	23,798	8,652	85,368
	2008	1,600,424	287,545	170,730	360,441	238,856	71,524	40,993	23,081	8,558	76,603
	2009	1,327,477	275,138	167,509	326,550	221,150	70,148	39,868	21,973	7,827	72,195
	2010	1,608,389	287,783	170,698	361,310	238,842	69,741	38,962	21,460	7,891	75,383
	2011	1,576,882	294,690	172,649	361,874	239,155	69,400	38,854	21,352	7,988	75,353
	2012	2,048,173	318,564	180,663	422,546	271,265	70,974	39,183	21,611	8,062	82,219
	2013	1,705,718	308,725	178,108	383,100	251,121	70,512	39,042	21,563	8,090	78,070
	2014	1,959,340	325,236	183,582	417,832	269,702	71,050	39,293	21,648	8,139	81,968
2015	2,007,708	334,190	187,602	428,245	275,993	72,500	40,016	22,214	8,280	83,802	
2016	\$1,920,212	\$333,417	\$188,321	\$419,553	\$271,923	\$72,556	\$40,312	\$22,754	\$8,727	\$83,256	
% Change	1997-16	35.0%	22.9%	15.7%	26.3%	21.8%	-0.8%	-6.3%	-5.0%	-0.8%	11.9%
	2014-15	2.5%	2.8%	2.2%	2.5%	2.3%	2.0%	1.8%	2.6%	1.7%	2.2%
	2015-16	-4.4%	-0.2%	0.4%	-2.0%	-1.5%	0.1%	0.7%	2.4%	5.4%	-0.7%

Source: Franchise Tax Board 1997 through 2016 Personal Income Tax Samples.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Changes in Income Distribution**  
**1997 through 2016**  
**Resident Returns**

Exhibit A-12  
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<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>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>2016</b>	23.10%	16.00%	11.30%	50.40%	65.30%	17.40%	9.68%	5.47%	2.10%	100.00%	
<b>% Change</b>	<b>1997-16</b>	3.99%	1.42%	0.36%	5.77%	5.32%	-2.25%	-1.88%	-0.97%	-0.26%	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%
	<b>2015-16</b>	-0.90%	0.00%	0.10%	-0.70%	-0.60%	0.10%	0.13%	0.17%	0.12%	0.00%

Source: Franchise Tax Board 1997 through 2016 Personal Income Tax Samples.

**FRANCHISE TAX BOARD**  
**Personal Income Tax**  
**Changes in Income Distribution**  
**1997 through 2016**  
**Resident Returns**

Exhibit A-12  
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<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>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>2016</b>	45.80%	20.80%	11.40%	78.00%	89.40%	8.18%	1.98%	0.38%	0.04%	100.00%	
<b>% Change</b>	<b>1997-16</b>	8.11%	-0.44%	-0.51%	7.16%	5.81%	-3.65%	-1.76%	-0.36%	-0.06%	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%
	<b>2015-16</b>	-1.80%	0.50%	0.30%	-0.90%	-0.50%	0.28%	0.14%	0.03%	0.00%	0.00%

Source: Franchise Tax Board 1997 through 2016 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>2016-2017 (Millions)</b>	<b>2017-2018 (Millions)</b>	<b>2018-2019 (Millions)</b>
<b>Estimate Payments</b>	\$609	\$638	\$663
<b>Return Remittances Payments</b>	513	455	475
<b>Net Final Payments Adjustment<sup>1</sup></b>	10	16	22
<b>Other</b>	1,032	666	695
<b>Total</b>	2,164	1,775	1,855
<b>Refunds</b>	-1,425	-1,538	-1,607
<b>Budget Net</b>	739	238	249
<b>GAAP Adjustments<sup>2</sup></b>	471	603	439
<b>GAAP Net</b>	\$1,209	\$841	\$688

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 2017**

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

<b>Payments</b>	<b>2015-2016 (Millions)</b>	<b>2016-2017 (Millions)</b>	<b>2017-2018 (Millions)</b>	<b>2018-2019 (Millions)</b>
<b>Estimate Payments</b>	\$540	\$644	\$685	\$730
<b>Return Remittances Payments</b>	482	472	441	459
<b>Net Final Payments Adjustment<sup>1</sup></b>	4	10	16	22
<b>Other</b>	631	658	676	710
<b>Total</b>	1,657	1,784	1,819	1,921
<b>Refunds</b>	-1,387	-1,513	-1,546	-1,596
<b>Budget Net</b>	270	271	273	325
<b>GAAP Adjustments<sup>2</sup></b>	-47	286	348	413
<b>GAAP Net</b>	\$223	\$557	\$620	\$738

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 2015-2016 Tax Years**  
**Special Tax Credits Allowed**

Exhibit B-2  
Page 1 of 3

Credit	2015 <sup>3</sup>		2016		% Change	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Returns	Amount
<b>CA Motion Picture and TV Production</b>	13	\$52,602	12	\$57,593	-7.7%	9.5%
<b>Enterprise Zone &amp; Program Area</b>	6,961	484,740	6,319	379,360	-9.2%	-21.7%
<b>Low-Income Housing</b>	34	35,945	34	49,318	0.0%	37.2%
<b>Prior Year Alternative Minimum Tax</b>	1,019	27,283	1,020	21,555	0.1%	-21.0%
<b>Research</b>	3,789	1,260,852	4,262	1,469,288	12.5%	16.5%
<b>California Competes</b>	66	8,862	110	15,133	66.7%	70.8%
<b>Total Credits Amount &gt;\$10million</b>	11,882	1,870,285	11,757	1,992,248	-1.1%	6.5%
<b>Manufacturer's Investment</b>	52	705	14	109	-73.1%	-84.5%
<b>Los Angeles Revitalization Zone<sup>2</sup></b>	14	1,053	0	0	-100.0%	-100.0%
<b>Child Care Program</b>	a	63	a	54		-13.7%
<b>Prison Inmate Labor</b>	a	281	a	5		-98.3%
<b>LAMBRA</b>	16	575	14	420	-12.5%	-26.9%
<b>Community Dev. Fin. Inst. Deposits</b>	17	5,578	4	1,119	-76.5%	-79.9%
<b>Targeted Tax Area Hire and Use</b>	50	8,197	38	3,916	-24.0%	-52.2%
<b>New Jobs</b>	1,499	2,435	1,113	1,710	-25.8%	-29.8%
<b>Donated Fresh Fruits or Vegetables</b>	12	252	15	151	25.0%	-39.9%
<b>New Employment</b>	102	241	42	244	-58.8%	0.9%
<b>College Access</b>	23	715	17	226	-26.1%	-68.3%
<b>New Advanced Strategic Aircraft</b>	N/A	N/A	a	6,981		
<b>New CA Motion Picture and TV Prod.</b>	N/A	N/A	a	7,981		
<b>Other</b>	175	1,424	178	430	1.7%	-69.8%
<b>Total Credits Amount &lt;\$10million</b>	1,920	21,519	1,442	23,347	-24.9%	8.5%
<b>Tax Year Total <sup>1</sup></b>	13,802	\$1,891,804	13,199	\$2,015,595	-4.4%	6.5%

1/ The 2016 Tax Year Research Credit available is \$29,648 million, carryforward to the future years is \$28,179 million.

2/ The 2016 LARZ credit has not been claimed

3/ 2015 data is Preliminary as of April 2017.

Source: Business Entities Tax System



**FRANCHISE TAX BOARD**  
**Corporation Tax Law**  
**2015 - 2016 Tax Years**

Exhibit B-2  
Page 2 of 3

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

Industrial Sector	2015		2016		% Change	
	Returns	Credit Applied (Thousands)	Returns	Credit Applied (Thousands)	Returns	Amount
<b>Food and Kindred Products</b>	71	\$9,319	84	\$8,706	18.3%	-6.6%
<b>Chemicals and Allied Products</b>	85	6,842	89	6,586	4.7%	-3.7%
<b>Pharmaceuticals</b>	35	29,665	38	31,874	8.6%	7.4%
<b>Electrical and Electronic Equipment</b>	408	526,924	410	567,276	0.5%	7.7%
<b>Other Manufacturing</b>	770	115,649	858	148,510	11.4%	28.4%
<b>Information</b>	181	236,285	205	299,568	13.3%	26.8%
<b>Non-Bank Holding Companies</b>	142	122,815	163	118,642	14.8%	-3.4%
<b>Professional, Scientific, and Technical Services</b>	1,080	97,540	1,239	162,402	14.7%	66.5%
<b>Other</b>	1,017	115,813	1,176	125,724	15.6%	8.6%
<b>Total</b>	<b>3,789</b>	<b>\$1,260,852</b>	<b>4,262</b>	<b>\$1,469,288</b>	<b>12.5%</b>	<b>16.5%</b>

**Research Credit Amounts Available, Used, and Carried Forward: Preliminary 2016**

Research Credit	(Millions)
<b>Available</b>	\$29,648
<b>Carryover from previous years</b>	24,099
<b>Generated in current year</b>	5,549
<b>Used</b>	1,469
<b>Carryforward</b>	\$28,179

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**  
**2015 - 2016 Tax Years**

Exhibit B-2  
Page 3 of 3

**Enterprise Zone Credits Applied by Industrial Sector**

Industrial Sector	2015		2016		% Change		2016	% Distribution	
	Returns	Credit Applied (Thousands)	Returns	Credit Applied (Thousands)	Returns	Amount	Total Tax Liability (Thousands)	Total Tax Liability	2016 Credit Applied
<b>Agriculture, Forestry, Fishing, and Mining</b>	119	\$4,302	106	\$3,568	-10.9%	-17.1%	\$7,132	0.2%	0.9%
<b>Construction</b>	501	8,017	457	6,978	-8.8%	-13.0%	29,338	0.9%	1.8%
<b>Nondurable Goods Manufacturing</b>	490	42,199	443	44,285	-9.6%	4.9%	241,197	7.1%	11.7%
<b>Durable Goods Manufacturing</b>	577	38,845	551	23,200	-4.5%	-40.3%	102,288	3.0%	6.1%
<b>Wholesale Trade</b>	904	30,370	816	29,953	-9.7%	-1.4%	134,960	4.0%	7.9%
<b>Retail Trade</b>	880	144,984	814	133,645	-7.5%	-7.8%	748,827	22.2%	35.2%
<b>Accommodation and Food Services</b>	524	16,119	513	15,545	-2.1%	-3.6%	58,496	1.7%	4.1%
<b>Administrative Services</b>	208	7,829	197	6,034	-5.3%	-22.9%	45,970	1.4%	1.6%
<b>Arts, Entertainment, and Recreation Services</b>	50	1,302	50	1,469	0.0%	12.9%	3,646	0.1%	0.4%
<b>Health Services</b>	640	12,083	541	5,358	-15.5%	-55.7%	34,916	1.0%	1.4%
<b>Professional, Scientific, and Technical Services</b>	803	18,740	703	10,229	-12.5%	-45.4%	39,950	1.2%	2.7%
<b>Other Services</b>	289	4,296	262	3,429	-9.3%	-20.2%	38,374	1.1%	0.9%
<b>Finance, Investment, and Insurance</b>	232	20,245	221	14,279	-4.7%	-29.5%	602,076	17.8%	3.8%
<b>Real Estate</b>	173	11,768	142	9,243	-17.9%	-21.5%	177,947	5.3%	2.4%
<b>Information</b>	100	13,363	98	17,995	-2.0%	34.7%	273,927	8.1%	4.7%
<b>Transportation, Warehousing, and Utilities</b>	218	19,228	184	11,110	-15.6%	-42.2%	74,741	2.2%	2.9%
<b>Non-Bank Holding Companies</b>	194	72,444	164	29,655	-15.5%	-59.1%	668,535	19.8%	7.8%
<b>Other/Unknown</b>	59	18,607	57	13,385	-3.4%	-28.1%	95,602	2.8%	3.5%
<b>Total</b>	6,961	\$484,740	6,319	\$379,360	-9.2%	-21.7%	\$3,377,921	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>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
<b>2016</b>	\$3,335,221	\$3,326,822

Source: 1996-2010 Corporation Statistical Sample;  
2011-2016 BETS Extract

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Overpayment To and From 2016 Tax Year**  
**By Industry**  
**All Corporations**

Exhibit B-3  
Page 2 of 2

Industry	Number	Overpayments From Prior Year (Thousands)	Overpayments to Following Year (Thousands)
<b>Agriculture, Forestry, Fishing</b>	3,519	\$20,457	\$22,208
<b>Mining</b>	448	5,363	5,584
<b>Construction</b>	14,175	63,381	68,629
<b>Manufacturing</b>	14,520	604,364	549,420
<b>Durable goods Manufacturing</b>	9,625	327,678	297,226
<b>Nondurable Goods Manufacturing</b>	4,895	276,686	252,195
<b>Services</b>	79,894	336,537	342,706
<b>Professional, Scientific, and Technical Services</b>	33,164	161,222	171,160
<b>Administrative Services</b>	4,953	46,620	46,802
<b>Accommodation and Food Services</b>	7,103	42,405	38,719
<b>Arts, Entertainment, and Recreation</b>	7,576	18,624	20,599
<b>Health Services</b>	18,487	45,543	44,835
<b>Other Services</b>	8,611	22,125	20,590
<b>Trade</b>	32,241	516,836	565,981
<b>Wholesale Trade</b>	18,581	247,855	275,669
<b>Retail Trade</b>	13,660	268,981	290,313
<b>Finance, Insurance, and Real Estate</b>	37,791	1,491,193	1,493,711
<b>Finance, Investment and Insurance</b>	9,901	574,168	567,692
<b>Holding Companies</b>	3,657	791,259	763,798
<b>Real Estate</b>	24,233	125,765	162,222
<b>Transportation, Warehousing, and Utilities</b>	4,682	57,354	75,597
<b>Information and Communications</b>	6,243	196,334	154,967
<b>Unknown</b>	616	43,403	48,019
<b>Total</b>	194,129	\$3,335,221	\$3,326,822

Source: BETS Extract

**FRANCHISE TAX BOARD**  
**Limited Liability Companies (LLC's)**  
**1997 to 2016**

Fiscal Year	New LLC Registrations <sup>2</sup>	LLC Returns			
		Returns Received	LLC Tax Paid (Millions)	LLC Fee Paid (Millions)	Total Revenue (Millions)
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	110,585	440,013	352	527	879
2015/16 <sup>1</sup>	126,073	523,653	\$419	\$548	\$967

1/ 2015/16 taxes and fees are projected from 2015 final data and 2016 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 Mar 30, 2018).

**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		Amount of Carrybacks (Millions)	NOL's Generated (Millions)
	Number of Returns	Amount (Millions)	Number of Returns	Amount (Millions)		
1997	367,656	\$84,151	84,389	\$5,864		\$14,958
1998	359,833	76,659	82,544	5,800		18,756
1999	300,330	64,798	80,601	5,600		24,070
2000	303,627	73,901	79,466	6,258		41,402
2001	316,837	98,939	78,439	6,317		44,411
2002	338,607	125,852	26,645	1,574		41,660
2003	418,664	164,840	0	0		33,821
2004	504,440	198,661	106,578	11,399		46,798
2005	502,113	224,462	130,609	13,626		59,287
2006	504,698	256,272	119,487	14,675		47,054
2007	521,833	270,354	116,766	12,073		64,916
2008	582,492	323,198	113,470	5,855		99,648
2009	653,361	416,990	118,158	3,110		106,624
2010	718,652	520,504	134,874	3,100		64,817
2011	765,646	582,222	143,197	3,342		63,741
2012	805,143	642,621	152,557	20,173		65,632
2013	855,862	688,080	161,800	22,118	\$2,944	59,069
2014	881,264	725,974	147,372	20,209	3,876	61,324
2015	957,115	774,271	167,894	23,414	5,024	64,078
2016	785,729	\$814,935	154,265	\$20,688	\$6,634	\$75,866

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 Mar 30, 2018.

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 2016**

**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
1997	\$15,069	\$4,333	\$10,736	\$0	0.0
1998	18,860	4,962	13,898	0	0.0
1999	24,261	5,909	18,352	0	0.0
2000	41,774	11,355	0	41,774	4.8
2001	44,873	10,036	0	34,837	4.0
2002	42,450	10,521	0	31,930	3.7
2003	34,412	9,247	0	25,165	2.9
2004	47,354	11,637	0	35,717	4.1
2005	59,910	9,847	0	50,063	5.8
2006	48,067	9,716	0	38,351	4.4
2007	65,696	13,164	0	52,532	6.0
2008	99,608	15,963	0	83,645	9.6
2009	106,431	19,790	0	86,642	10.0
2010	66,274	12,928	0	53,346	6.1
2011	65,105	13,221	0	51,884	6.0
2012	65,639	11,729	0	53,910	6.2
2013	59,730	10,059	0	49,672	5.7
2014	61,001	10,028	0	50,973	5.9
2015	64,078	10,304	0	53,774	6.2
2016	\$75,866	\$0	\$0	75,866	8.7
<b>1997-2016 Totals</b>	<b>\$1,106,459</b>	<b>\$204,745</b>	<b>\$42,987</b>	<b>\$870,082</b>	<b>100.0</b>

Source: California Franchise Tax Board, Business Entity Tax System as of Mar 30, 2018.

**FRANCHISE TAX BOARD**  
**Bank and Corporation Tax**  
**California S Corporations: Aggregate Income and Tax Liability**  
**2010-2016**

Exhibit B-6  
Page 1 of 2

Year	Positive State Net Income						Negative State Net Income <sup>2</sup>			All S Corporations		
	Tax Liability > Minimum Tax			Tax Liability = Minimum Tax			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</b>	167,355	71,436	1,035	204,171	9,432	163	181,974	-9,724	126	553,500	71,144	1,324
<b>2016<sup>1</sup></b>	178,082	\$73,948	\$1,066	208,113	\$9,304	\$166	186,116	-\$10,448	\$131	572,311	\$72,804	\$1,364

1/ Data for 2016 are incomplete. They include returns processed through March 31, 2018.

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**  
**2010-2016**

Exhibit B-6  
Page 2 of 2

Year	Positive State Net Income						Negative State Net Income <sup>2</sup>			All C Corporations		
	Tax Liability > Minimum Tax			Tax Liability = Minimum Tax			Number	SNI (Millions)	Tax Liability (Millions)	Number	SNI (Millions)	Tax Liability (Millions)
	Number	SNI (Millions)	Tax Liability (Millions)	Number	SNI (Millions)	Tax Liability (Millions)						
2010	65,133	\$104,477	\$7,223	82,363	\$2,817	\$66	189,928	-\$52,465	\$130	337,424	\$54,829	\$7,419
2011	66,486	99,261	6,749	85,313	2,964	68	187,704	-52,849	131	339,503	49,376	6,948
2012	66,292	90,864	5,575	86,443	3,125	69	186,856	-53,993	138	339,591	39,996	5,782
2013	63,520	96,759	6,066	82,976	3,527	66	176,974	-48,001	131	323,470	52,285	6,263
2014	72,158	114,326	7,303	81,130	3,721	63	176,645	-52,282	120	329,932	65,766	7,486
2015	72,552	120,895	7,972	81,693	5,127	65	176,470	-55,211	122	330,715	70,811	8,160
2016 <sup>1</sup>	73,076	\$116,455	\$7,845	76,444	\$4,585	\$61	173,343	-\$64,443	\$141	322,863	\$56,597	\$8,047

1/ Data for 2016 are incomplete. They include returns processed through March 31, 2018.

2/ Data include corporations reporting zero SNI.

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

**FRANCHISE TAX BOARD**

**SNI by Corporation Type**

**1997 - 2016**

**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)
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
2016	8,216	\$34,273	140,584	\$86,355	148,800	\$120,628

**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)
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
2016	11,533	-\$11,514	159,529	-\$52,200	171,062	-\$63,713

Source: Corp Samples 1997-2016

**FRANCHISE TAX BOARD**  
**SNI by Corporation Type**  
**1997 - 2016**

**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)
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
2016	16,538	\$7,278	368,796	\$76,636	385,334	\$83,914

**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)
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
2016	8,273	-\$793	175,414	-\$10,163	183,687	-\$10,955

Source: Corp Samples 1997-2016

**FRANCHISE TAX BOARD**

**Corporation Tax**

**All Reporting Corporations**

**Comparisons of Final 2015 to Preliminary 2016 Tax Years Statistical Sample Data**

Data Item	2015		2016		% Change	
	Returns	Amount (Thousands)	Returns	Amount (Thousands)	Returns	Amount
<b>Total State Net Income After Apportionment</b>	865,593	\$140,533,903	888,882	\$129,873,325	2.7%	-7.6%
<b>Taxable Loss</b>	346,962	62,722,891	354,748	74,668,705	2.2%	19.0%
<b>Taxable Profit</b>	518,632	203,256,794	534,134	204,542,029	3.0%	0.6%
<b>NOL/Disaster loss</b>	131,606	23,107,391	121,191	20,177,297	-7.9%	-12.7%
<b>State Net Income after NOL/Disaster Loss</b>	865,593	117,426,512	888,882	109,696,028	2.7%	-6.6%
<b>Tax Before Credits and Alternative Minimum Tax</b>	865,593	10,986,899	888,882	11,042,077	2.7%	0.5%
<b>Tax Credits</b>	11,870	1,877,894	14,722	1,995,062	24.0%	6.2%
<b>Alternative Minimum Tax</b>	3,286	126,474	3,949	215,501	20.2%	70.4%
<b>Total State Tax</b>	865,593	\$9,235,478	888,882	\$9,262,638	2.7%	0.3%

Source: Corporation Statistical Sample

**FRANCHISE TAX BOARD**

**Corporation Tax**

**Comparison by Tax Years**

**1997 Through Preliminary 2016**

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)
2016	888,882	534,134	288,013	66,735	\$129,873,325	\$204,542,029	\$9,262,638	\$8,997,398
2015	865,593	518,632	280,259	66,702	140,533,903	203,256,794	9,235,478	8,979,324
2014	828,080	493,199	272,740	62,141	122,976,174	183,406,279	8,593,087	8,343,280
2013	795,684	471,053	265,301	59,330	101,527,709	160,085,117	7,280,573	7,027,724
2012	784,086	456,174	263,825	64,087	96,771,839	157,529,831	6,920,965	6,675,733
2011	754,315	433,924	266,969	53,423	93,456,480	153,587,067	7,807,574	7,566,423
2010	738,224	408,801	278,227	51,196	96,965,135	159,505,829	8,604,232	8,348,338
2009	727,675	386,606	291,740	49,329	55,367,172	135,421,975	7,858,070	7,569,183
2008	722,358	391,893	280,583	49,883	67,921,015	162,864,574	9,105,964	8,845,199
2007	709,937	395,844	262,779	51,313	121,843,379	180,823,393	9,413,628	9,172,240
2006	684,363	386,189	245,664	52,509	140,324,506	187,020,044	9,992,185	9,760,825
2005	651,059	368,978	232,578	49,503	115,372,458	162,710,971	8,671,190	8,457,437
2004	616,805	344,456	224,542	47,807	82,328,028	130,907,962	7,122,773	6,916,713
2003	589,310	321,594	220,929	46,787	50,819,214	105,077,019	6,226,829	6,021,449
2002	550,853	304,561	206,578	39,714	29,685,925	95,596,901	5,601,171	5,400,429
2001	520,056	294,873	190,570	34,613	17,559,698	93,583,560	5,122,490	4,940,261
2000	497,844	291,396	174,614	31,834	33,859,625	107,881,155	5,912,634	5,740,187
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830

Source: Corporation Statistical Sample

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by State Net Income Class**  
**Preliminary 2016 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	288,013	32.4%	32.4%	-\$74,668,705	--	--	\$222,959	2.4%	2.4%	100.0%
No Income or Loss	66,735	7.5%	39.9%	0	0.0%	0.0%	42,281	0.5%	2.9%	97.6%
<b>\$1 Under 4,999</b>	86,565	9.7%	49.6%	174,064	0.1%	0.1%	65,297	0.7%	3.6%	97.1%
<b>5,000 Under 9,999</b>	46,036	5.2%	54.8%	342,974	0.2%	0.3%	33,900	0.4%	3.9%	96.4%
<b>10,000 Under 14,999</b>	26,983	3.0%	57.9%	337,519	0.2%	0.4%	21,388	0.2%	4.2%	96.1%
<b>15,000 Under 19,999</b>	34,297	3.9%	61.7%	598,410	0.3%	0.7%	31,822	0.3%	4.5%	95.8%
<b>20,000 Under 24,999</b>	23,756	2.7%	64.4%	529,044	0.3%	1.0%	22,793	0.2%	4.8%	95.5%
<b>25,000 Under 29,999</b>	21,099	2.4%	66.8%	574,160	0.3%	1.2%	20,566	0.2%	5.0%	95.2%
<b>30,000 Under 39,999</b>	38,332	4.3%	71.1%	1,317,879	0.6%	1.9%	36,800	0.4%	5.4%	95.0%
<b>40,000 Under 49,999</b>	29,949	3.4%	74.4%	1,353,796	0.7%	2.6%	41,138	0.4%	5.8%	94.6%
<b>50,000 Under 59,999</b>	24,937	2.8%	77.3%	1,366,030	0.7%	3.2%	34,350	0.4%	6.2%	94.2%
<b>60,000 Under 69,999</b>	15,460	1.7%	79.0%	1,005,052	0.5%	3.7%	23,473	0.3%	6.4%	93.8%
<b>70,000 Under 79,999</b>	17,130	1.9%	80.9%	1,280,934	0.6%	4.3%	26,783	0.3%	6.7%	93.6%
<b>80,000 Under 89,999</b>	14,743	1.7%	82.6%	1,252,717	0.6%	5.0%	33,023	0.4%	7.1%	93.3%
<b>90,000 Under 99,999</b>	12,691	1.4%	84.0%	1,198,644	0.6%	5.5%	26,453	0.3%	7.4%	92.9%
<b>100,000 Under 149,999</b>	41,725	4.7%	88.7%	5,103,576	2.5%	8.0%	107,278	1.2%	8.5%	92.6%
<b>150,000 Under 199,999</b>	19,353	2.2%	90.9%	3,369,697	1.6%	9.7%	72,312	0.8%	9.3%	91.5%
<b>200,000 Under 249,999</b>	17,143	1.9%	92.8%	3,835,622	1.9%	11.6%	89,028	1.0%	10.3%	90.7%
<b>250,000 Under 299,999</b>	9,086	1.0%	93.8%	2,484,144	1.2%	12.8%	55,080	0.6%	10.9%	89.7%
<b>300,000 Under 399,999</b>	13,244	1.5%	95.3%	4,583,871	2.2%	15.0%	98,003	1.1%	11.9%	89.1%
<b>400,000 Under 499,999</b>	7,857	0.9%	96.2%	3,521,822	1.7%	16.7%	85,333	0.9%	12.8%	88.1%
<b>500,000 Under 749,999</b>	10,763	1.2%	97.4%	6,543,007	3.2%	19.9%	150,250	1.6%	14.5%	87.2%
<b>750,000 Under 999,999</b>	5,273	0.6%	98.0%	4,585,152	2.2%	22.2%	110,906	1.2%	15.7%	85.5%
<b>1,000,000 Under 1,499,999</b>	5,902	0.7%	98.7%	7,157,011	3.5%	25.7%	196,500	2.1%	17.8%	84.3%
<b>1,500,000 Under 1,999,999</b>	2,889	0.3%	99.0%	4,946,574	2.4%	28.1%	141,523	1.5%	19.3%	82.2%
<b>2,000,000 Under 2,999,999</b>	2,731	0.3%	99.3%	6,633,632	3.2%	31.3%	181,542	2.0%	21.3%	80.7%
<b>3,000,000 Under 3,999,999</b>	1,499	0.2%	99.5%	5,203,376	2.5%	33.9%	164,806	1.8%	23.1%	78.7%
<b>4,000,000 Under 4,999,999</b>	890	0.1%	99.6%	3,984,801	1.9%	35.8%	116,375	1.3%	24.3%	76.9%
<b>5,000,000 Under 9,999,999</b>	1,772	0.2%	99.8%	12,491,001	6.1%	41.9%	460,530	5.0%	29.3%	75.7%
<b>\$10,000,000 And Over</b>	2,026	0.2%	100.0%	118,767,552	58.1%	100.0%	6,550,147	70.7%	100.0%	70.7%
<b>Total</b>	888,882	100.0%	100.0%	\$129,873,325	100.0%	100.0%	\$9,262,638	100.0%	100.0%	100.0%

Source: Corporation Statistical Sample

04/12/2018

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**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Industry**  
**All Reporting Corporations**  
**2015 and Preliminary 2016 Tax Years**

Exhibit B-8  
Page 4 of 9

Industry	2015		2016		% Change	
	Number	Net Income (Thousands)	Number	Net Income (Thousands)	Number	Income
<b>Agriculture, Forestry, Fishing, and Mining</b>	11,813	\$858,224	14,143	-\$1,134,748	19.7%	-232.2%
<b>Construction</b>	72,212	7,340,744	73,438	8,661,946	1.7%	18.0%
<b>Manufacturing</b>	47,867	31,072,629	46,914	29,103,675	-2.0%	-6.3%
<b>Durable Goods Manufacturing</b>	30,340	16,158,263	30,071	14,847,441	-0.9%	-8.1%
<b>Nondurable Goods Manufacturing</b>	17,527	14,914,367	16,843	14,256,234	-3.9%	-4.4%
<b>Services</b>	390,006	18,539,183	392,354	17,406,740	0.6%	-6.1%
<b>Professional, Scientific, and Technical Services</b>	161,785	-164,293	169,256	-464,409	4.6%	-182.7%
<b>Administrative Services</b>	23,784	2,185,155	24,838	2,699,641	4.4%	23.5%
<b>Accommodation and Food Services</b>	41,110	2,956,763	30,677	3,302,872	-25.4%	11.7%
<b>Arts, Entertainment, and Recreation</b>	32,828	4,576,782	39,857	2,971,266	21.4%	-35.1%
<b>Health Services</b>	72,681	7,326,739	76,530	7,179,779	5.3%	-2.0%
<b>Other Services</b>	57,818	1,658,037	51,196	1,717,589	-11.5%	3.6%
<b>Trade</b>	136,199	29,407,133	150,330	30,222,261	10.4%	2.8%
<b>Wholesale Trade</b>	67,654	14,091,025	78,450	13,902,792	16.0%	-1.3%
<b>Retail Trade</b>	68,545	15,316,109	71,880	16,319,470	4.9%	6.6%
<b>Finance, Insurance, and Real Estate</b>	148,422	42,880,435	156,105	38,241,667	5.2%	-10.8%
<b>Finance, Investment and Insurance</b>	37,554	17,279,885	37,776	13,141,468	0.6%	-23.9%
<b>Holding Companies</b>	6,213	17,870,481	6,784	16,103,273	9.2%	-9.9%
<b>Real Estate</b>	104,655	7,730,069	111,545	8,996,927	6.6%	16.4%
<b>Transportation, Warehousing, and Utilities</b>	27,654	5,608,644	28,686	3,617,590	3.7%	-35.5%
<b>Information and Communications</b>	31,420	4,826,911	26,912	3,754,193	-14.3%	-22.2%
<b>Total</b>	865,593	\$140,533,903	888,882	\$129,873,325	2.7%	-7.6%

Source: Corporation Statistical Sample

04/12/2018

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**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Industry**  
**Positive Net Income Corporations**  
**2015 and Preliminary 2016 Tax Years**

Exhibit B-8  
Page 5 of 9

Industry	2015		2016		% Change	
	Number	Net Income (Thousands)	Number	Net Income (Thousands)	Number	Net Income
<b>Agriculture, Forestry, Fishing, and Mining</b>	5,733	\$2,865,337	8,463	\$2,482,349	47.6%	-13.4%
<b>Construction</b>	47,962	9,131,056	49,870	10,200,728	4.0%	11.7%
<b>Manufacturing</b>	27,807	41,970,307	26,842	40,671,957	-3.5%	-3.1%
<b>Durable Goods Manufacturing</b>	17,911	23,231,720	17,092	22,574,251	-4.6%	-2.8%
<b>Nondurable Goods Manufacturing</b>	9,896	18,738,586	9,750	18,097,706	-1.5%	-3.4%
<b>Services</b>	243,765	41,643,577	245,966	41,584,976	0.9%	-0.1%
<b>Professional, Scientific, and Technical Services</b>	98,322	17,127,107	96,555	17,777,642	-1.8%	3.8%
<b>Administrative Services</b>	16,635	3,320,333	14,148	3,600,409	-15.0%	8.4%
<b>Accommodation and Food Services</b>	23,690	3,979,515	18,960	4,416,856	-20.0%	11.0%
<b>Arts, Entertainment, and Recreation</b>	20,928	5,400,737	24,384	3,890,631	16.5%	-28.0%
<b>Health Services</b>	48,464	8,924,186	57,656	8,867,314	19.0%	-0.6%
<b>Other Services</b>	35,726	2,891,699	34,263	3,032,123	-4.1%	4.9%
<b>Trade</b>	81,321	36,000,155	88,442	37,363,861	8.8%	3.8%
<b>Wholesale Trade</b>	41,274	17,390,410	45,345	17,646,286	9.9%	1.5%
<b>Retail Trade</b>	40,047	18,609,745	43,097	19,717,574	7.6%	6.0%
<b>Finance, Insurance, and Real Estate</b>	79,517	52,663,208	83,085	54,011,468	4.5%	2.6%
<b>Finance, Investment and Insurance</b>	21,021	20,849,766	22,556	20,928,192	7.3%	0.4%
<b>Holding Companies</b>	3,209	20,799,631	2,198	20,622,699	-31.5%	-0.9%
<b>Real Estate</b>	55,287	11,013,811	58,331	12,460,577	5.5%	13.1%
<b>Transportation, Warehousing, and Utilities</b>	16,756	6,910,699	17,761	5,473,978	6.0%	-20.8%
<b>Information and Communications</b>	15,770	12,072,455	13,705	12,752,714	-13.1%	5.6%
<b>Total</b>	518,631	\$203,256,794	534,134	\$204,542,029	3.0%	0.6%

Source: Corporation Statistical Sample



**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Industry**  
**Net Loss or No Income Corporations**  
**2015 and Preliminary 2016 Tax Years**

Exhibit B-8  
Page 6 of 9

Industry	2015		2016		% 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>	6,080	\$2,007,113	5,680	\$3,617,097	-6.6%	80.2%
<b>Construction</b>	24,250	1,790,313	23,568	1,538,782	-2.8%	-14.0%
<b>Manufacturing</b>	20,060	10,897,677	20,073	11,568,282	0.1%	6.2%
<b>Durable Goods Manufacturing</b>	12,429	7,073,458	12,980	7,726,810	4.4%	9.2%
<b>Nondurable Goods Manufacturing</b>	7,631	3,824,220	7,093	3,841,472	-7.1%	0.5%
<b>Services</b>	146,239	23,104,394	146,387	24,178,236	0.1%	4.6%
<b>Professional, Scientific, and Technical Services</b>	63,462	17,291,400	72,700	18,242,051	14.6%	5.5%
<b>Administrative Services</b>	7,148	1,135,178	10,690	900,768	49.6%	-20.6%
<b>Accommodation and Food Services</b>	17,420	1,022,752	11,717	1,113,984	-32.7%	8.9%
<b>Arts, Entertainment, and Recreation</b>	11,900	823,954	15,473	919,365	30.0%	11.6%
<b>Health Services</b>	24,217	1,597,447	18,874	1,687,535	-22.1%	5.6%
<b>Other Services</b>	22,092	1,233,662	16,933	1,314,533	-23.4%	6.6%
<b>Trade</b>	54,878	6,593,022	61,888	7,141,599	12.8%	8.3%
<b>Wholesale Trade</b>	26,380	3,299,386	33,105	3,743,495	25.5%	13.5%
<b>Retail Trade</b>	28,498	3,293,636	28,783	3,398,104	1.0%	3.2%
<b>Finance, Insurance, and Real Estate</b>	68,905	9,782,773	73,019	15,769,801	6.0%	61.2%
<b>Finance, Investment and Insurance</b>	16,533	3,569,881	15,219	7,786,724	-7.9%	118.1%
<b>Holding Companies</b>	3,004	2,929,151	4,586	4,519,426	52.7%	54.3%
<b>Real Estate</b>	49,368	3,283,742	53,214	3,463,651	7.8%	5.5%
<b>Transportation, Warehousing, and Utilities</b>	10,898	1,302,055	10,925	1,856,387	0.2%	42.6%
<b>Information and Communications</b>	15,650	7,245,544	13,208	8,998,521	-15.6%	24.2%
<b>Total</b>	346,960	\$62,722,891	354,748	\$74,668,705	2.2%	19.0%

Source: Corporation Statistical Sample  
04/12/2018

(sk)Ex-B8.xlsx

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Accounting Period**  
**Preliminary 2016 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, 2016	2,037	0.4%	\$5,890,690	2.9%	\$404,915	4.5%	6,469	0.7%	\$3,870,627	3.0%	\$408,699	4.4%
Feb 28, 2016	2,440	0.5%	1,099,523	0.5%	69,248	0.8%	2,990	0.3%	565,625	0.4%	69,734	0.8%
Mar 31, 2016	5,183	1.0%	5,167,765	2.5%	297,440	3.3%	11,712	1.3%	983,729	0.8%	302,438	3.3%
Apr 30, 2016	3,076	0.6%	2,234,764	1.1%	77,551	0.9%	3,701	0.4%	1,610,486	1.2%	78,137	0.8%
May 31, 2016	2,012	0.4%	2,561,960	1.3%	103,140	1.1%	4,619	0.5%	2,017,673	1.6%	105,281	1.1%
Jun 30, 2016	12,212	2.3%	5,905,137	2.9%	376,821	4.2%	22,519	2.5%	3,196,788	2.5%	386,924	4.2%
Jul 31, 2016	4,903	0.9%	3,356,205	1.6%	129,661	1.4%	10,036	1.1%	2,469,478	1.9%	132,607	1.4%
Aug 31, 2016	5,841	1.1%	2,274,764	1.1%	154,574	1.7%	8,118	0.9%	931,174	0.7%	156,526	1.7%
Sep 30, 2016	17,607	3.3%	11,116,558	5.4%	342,544	3.8%	38,852	4.4%	9,223,669	7.1%	360,161	3.9%
Oct 31, 2016	6,437	1.2%	5,754,294	2.8%	332,508	3.7%	12,210	1.4%	5,002,699	3.9%	336,388	3.6%
Nov 30, 2016	2,553	0.5%	1,616,018	0.8%	49,862	0.6%	5,101	0.6%	783,839	0.6%	51,168	0.6%
Dec 31, 2016	469,833	88.0%	157,564,354	77.0%	6,659,134	74.0%	762,555	85.8%	99,217,536	76.4%	6,874,575	74.2%
	534,134	100.0%	\$204,542,029	100.0%	\$8,997,398	100.0%	888,882	100.0%	\$129,873,325	100.0%	\$9,262,638	100.0%

Source: Corporation Statistical Sample

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Accounting Period**  
**Preliminary 2016 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, 2016</b>	2,011	1.4%	\$5,701,964	4.7%	\$403,396	5.2%	6,435	2.0%	\$3,687,216	6.5%	\$407,174	5.2%
<b>Feb 28, 2016</b>	2,420	1.6%	1,028,950	0.9%	67,620	0.9%	2,965	0.9%	501,437	0.9%	68,101	0.9%
<b>Mar 31, 2016</b>	5,132	3.4%	4,895,648	4.1%	293,557	3.8%	11,644	3.6%	712,761	1.3%	298,540	3.8%
<b>Apr 30, 2016</b>	3,012	2.0%	1,999,430	1.7%	74,815	1.0%	3,628	1.1%	1,380,012	2.4%	75,388	1.0%
<b>May 31, 2016</b>	1,936	1.3%	2,420,856	2.0%	101,546	1.3%	4,201	1.3%	1,935,100	3.4%	103,412	1.3%
<b>Jun 30, 2016</b>	11,428	7.7%	5,389,503	4.5%	369,934	4.8%	21,690	6.8%	2,704,220	4.8%	380,002	4.8%
<b>Jul 31, 2016</b>	4,865	3.3%	2,899,384	2.4%	123,092	1.6%	9,989	3.1%	2,014,521	3.5%	126,031	1.6%
<b>Aug 31, 2016</b>	5,770	3.9%	2,068,954	1.7%	152,075	2.0%	8,043	2.5%	734,688	1.3%	154,021	2.0%
<b>Sep 30, 2016</b>	15,795	10.6%	9,529,699	7.9%	323,138	4.2%	30,807	9.6%	7,843,472	13.8%	335,762	4.3%
<b>Oct 31, 2016</b>	6,042	4.1%	5,061,120	4.2%	324,332	4.2%	11,502	3.6%	4,424,045	7.8%	327,962	4.2%
<b>Nov 30, 2016</b>	2,408	1.6%	957,922	0.8%	41,296	0.5%	4,945	1.5%	155,807	0.3%	42,592	0.5%
<b>Dec 31, 2016</b>	87,981	59.1%	78,674,556	65.2%	5,465,849	70.6%	204,013	63.8%	30,821,332	54.2%	5,555,284	70.5%
	148,800	100.0%	\$120,627,986	100.0%	\$7,740,650	100.0%	319,861	100.0%	\$56,914,610	100.0%	\$7,874,269	100.0%

Source: Corporation Statistical Sample

**FRANCHISE TAX BOARD**  
**Corporation Tax**  
**Comparison by Accounting Period**  
**Preliminary 2016 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
<b>Jan 31, 2016</b>	a		\$188,726	0.2%	\$1,519	0.1%	34	0.0%	\$183,411	0.3%	\$1,524	0.1%
<b>Feb 28, 2016</b>	a		70,572	0.1%	1,629	0.1%	25	0.0%	64,188	0.1%	1,633	0.1%
<b>Mar 31, 2016</b>	51	0.0%	272,117	0.3%	3,883	0.3%	68	0.0%	270,969	0.4%	3,899	0.3%
<b>Apr 30, 2016</b>	a		235,334	0.3%	2,737	0.2%	73	0.0%	230,474	0.3%	2,749	0.2%
<b>May 31, 2016</b>	77	0.0%	141,103	0.2%	1,594	0.1%	418	0.1%	82,574	0.1%	1,868	0.1%
<b>Jun 30, 2016</b>	784	0.2%	515,634	0.6%	6,887	0.5%	829	0.1%	492,569	0.7%	6,923	0.5%
<b>Jul 31, 2016</b>	a		456,821	0.5%	6,569	0.5%	47	0.0%	454,957	0.6%	6,576	0.5%
<b>Aug 31, 2016</b>	a		205,810	0.2%	2,499	0.2%	74	0.0%	196,487	0.3%	2,505	0.2%
<b>Sep 30, 2016</b>	1,812	0.5%	1,586,859	1.9%	19,406	1.5%	8,044	1.4%	1,380,198	1.9%	24,399	1.8%
<b>Oct 31, 2016</b>	395	0.1%	693,174	0.8%	8,175	0.7%	709	0.1%	578,654	0.8%	8,426	0.6%
<b>Nov 30, 2016</b>	144	0.0%	658,095	0.8%	8,566	0.7%	157	0.0%	628,032	0.9%	8,576	0.6%
<b>Dec 31, 2016</b>	381,851	99.1%	78,889,798	94.0%	1,193,285	95.0%	558,542	98.2%	68,396,204	93.7%	1,319,291	95.0%
	385,334	100.0%	\$83,914,044	100.0%	\$1,256,748	100.0%	569,021	100.0%	\$72,958,715	100.0%	\$1,388,369	100.0%

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>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>	1,974	4,743	42%
<i>January through March</i>	1,079	2,644	41%
<b>May through June</b>	1,704	2,932	58%
<b>July through September</b>	917	1,763	52%
<b>October through December</b>	1,251	2,586	48%
<b>2017</b>			
<b>January through April</b>	1,637	4,205	39%
<i>January through March</i>	793	2,167	37%
<b>May through June</b>	1,673	3,077	54%
<b>July through September</b>	892	1,906	47%
<b>October through December</b>	1,708	3,360	51%
<b>2018</b>			
<i>January through Feb*</i>	\$456	\$877	52%

Source: California Franchise Tax Board Business Entity Tax System.

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

\*February 2018 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

	Agriculture, Mining, and Construction (Millions)	Manufacturing, Durables (Millions)	Manufacturing, Non-Durables (Millions)	Banks and Savings and Loans (Millions)	Information (Millions)	Other Financial (Millions)	Trade (Millions)	Services (Millions)	Transportation, Communications, and Utilities (Millions)	Total (Millions)
<b>January through April Payments</b>										
<b>2016<sup>2</sup></b>	\$22	\$135	\$247	\$632	\$171	\$199	\$372	\$135	\$60	\$1,973
<b>2017</b>	42	128	205	328	138	209	374	128	85	1,637
<b>Difference</b>	\$20	-\$7	-\$42	-\$304	-\$33	\$10	\$2	-\$7	\$25	-\$336
<b>% Difference</b>	91%	-5%	-17%	-48%	-19%	5%	0%	-5%	42%	-17%
<b>May through June Payments</b>										
<b>2016<sup>3</sup></b>	\$15	\$124	\$233	\$642	\$111	\$164	\$255	\$87	\$67	\$1,698
<b>2017</b>	20	190	291	470	96	145	291	92	78	1,673
<b>Difference</b>	\$5	\$65	\$58	-\$172	-\$15	-\$18	\$36	\$5	\$12	-\$25
<b>% Difference</b>	31%	53%	25%	-27%	-13%	-11%	14%	5%	17%	-1%
<b>July through September Payments</b>										
<b>2016</b>	\$4	\$23	\$108	\$82	\$104	\$149	\$368	\$57	\$22	\$917
<b>2017<sup>4</sup></b>	11	40	86	163	54	50	347	103	37	891
<b>Difference</b>	\$7	\$18	-\$22	\$80	-\$50	-\$98	-\$21	\$46	\$15	-\$26
<b>% Difference</b>	184%	80%	-21%	97%	-48%	-66%	-6%	80%	67%	-3%
<b>October through December Payments</b>										
<b>2016<sup>5</sup></b>	\$37	\$88	\$275	\$134	\$73	\$184	\$277	\$108	\$72	\$1,248
<b>2017<sup>6</sup></b>	29	73	287	576	72	215	202	133	116	1,702
<b>Difference</b>	-\$8	-\$15	\$12	\$442	-\$1	\$31	-\$75	\$25	\$44	\$455
<b>% Difference</b>	-22%	-18%	4%	330%	-1%	17%	-27%	23%	62%	36%
<b>January through February* Payments</b>										
<b>2017</b>	\$12	\$6	\$25	\$50	\$38	\$12	\$156	\$25	\$0	\$323
<b>2018</b>	9	20	42	33	34	6	237	73	3	456
<b>Difference</b>	-\$4	\$14	\$17	-\$16	-\$4	-\$6	\$81	\$48	\$3	\$133
<b>% Difference</b>	-31%	226%	70%	-33%	-11%	-53%	52%	194%	#DIV/0!	41%
<b>Total Payments from above</b>										
<b>2016 - 2017</b>	\$90	\$376	\$887	\$1,540	\$497	\$707	\$1,428	\$413	\$220	\$6,158
<b>2017 - 2018</b>	110	452	911	1,570	394	624	1,450	530	319	6,360
<b>Difference</b>	\$20	\$75	\$23	\$30	-\$102	-\$83	\$23	\$117	\$99	\$202
<b>% Difference</b>	22%	20%	3%	2%	-21%	-12%	2%	28%	45%	3%

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 \$1.2 million from unidentified industry

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

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

5/ Does not include \$3.8 million from unidentified industry

6/ Does not include \$5.7 million from unidentified industry

\* February 2018 is preliminary

**FRANCHISE TAX BOARD**

**Business Entities Tax**

**Tax Paid Above the Minimum Tax by C and S Corporations  
and Minimum Tax Paid by Business Entities  
2006 - 2016**

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>	83,175	8,300	167,408	1,005	234,932	208	360,600	291	491,070	393	67,976	54	5,947	5
<b>2016</b>	67,339	\$6,632	178,082	\$1,066	231,333	\$189	394,229	\$297	510,262	\$408	68,495	\$55	5,993	\$5

1/ Data for 2016 are from returns processed through March 31, 2018).

Source: BETS.

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

**FRANCHISE TAX BOARD**  
**Business Entities Tax**  
**Alternative Minimum Tax Paid by Corporations**  
**2006 - 2016**

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

<b>Alternative Minimum Tax</b>		
<b>Tax Year</b>	<b>Returns</b>	<b>Amount (Millions)</b>
<b>2006</b>	2,803	\$74
<b>2007</b>	2,409	77
<b>2008</b>	1,219	34
<b>2009</b>	1,084	42
<b>2010</b>	534	18
<b>2011</b>	1,056	14
<b>2012</b>	1,567	57
<b>2013</b>	3,171	107
<b>2014</b>	2,451	81
<b>2015</b>	2,965	109
<b>2016</b>	2,709	\$196

Source: 2016 fromBETS (returns processed through Mar 31, 2018).