

TABLE 4G^a
Personal Income Tax Statistics
PART-YEAR RESIDENT AND NONRESIDENT RETURNS
1996 Taxable Year

Item	Number	Amount (Thousands)	Item	Number
Number of Returns - All	528,393	-	State and Local Income Taxes	234,564
Number of Returns - Taxable	375,350	-	Real Estate Taxes	197,026
Federal AGI	528,393	\$ 84,058,335	Other Taxes	162,914
California Adjustments ³	528,393	1,094,326	Total Taxes	252,274
California AGI ¹	528,393	12,883,538	Mortgage Interest	175,832
California Deductions ²	528,393	9,251,070	Points, Investment and Personal Interest	62,266
Taxable Income ⁴	528,393	78,457,896	Total Interest ¹²	187,832
Total Tax Liability ⁵	528,393	740,904	Cash/Check Contributions	206,408
Salaries and Wages	433,903	36,147,989	Non-Cash Contributions	123,745
Interest	381,872	6,033,022	Contribution Carryover	3,416
Dividends	218,184	4,250,449	Total Contributions ¹³	211,709
Business Income - Profit ⁶	68,113	2,844,049	Casualty and Theft Losses	514
Business Income - Loss ⁶	30,897	375,906	All Other Deductions ¹⁴	87,733
Net Sale of Capital Assets - Profit ⁸	156,704	19,433,574	Calif. Adjs. to Fed. Itemized Deductions ³	272,472
Net Sale of Capital Assets - Loss ⁸	47,930	133,830	California Itemized Deductions	226,280
Taxable Pensions and Annuities	105,206	1,889,440	California Standard Deductions	302,112
Rents and Royalties - Profit	50,915	1,162,575	Personal Exemption Credit ¹⁵	792,473
Rents and Royalties - Loss	58,131	616,893	Dependent Exemption Credit	323,501
Partnerships and S Corporations - Profit ⁷	67,110	18,933,087	Senior/Blind Exemption Credits	82,411
Partnerships and S Corporations - Loss ⁷	29,033	2,988,776	Los Angeles Revitalization Zone Credit	2,224
Estate and Trusts - Profit	9,780	731,218	Manufacturer's Investment Credit	320
Estate and Trusts - Loss	979	304,996	Other State Tax Credits	22,744
Farm Income - Profit	1,822	46,118	Rideshare - Vanpool Credit	87
Farm Income - Loss	5,661	248,130	Other Special Credits	7,415
All Other Income Sources - Profit ⁹	352,571	3,117,353	Total Special Credits	32,285
All Other Income Sources - Loss ⁹	56,023	6,118,552	G-1 Tax/5870A Tax	253
Individual Retirement Plan ^{10, 18}	30,387	45,009	Alternative Minimum Tax	3,856
Moving Expenses	90,572	248,743	Other Taxes	11,564
Half Self-Employment Tax ¹⁰	81,689	249,966	Taxes Withheld	338,938
Self-Employed Health Insurance ¹⁰	35,365	40,821	Estimated Taxes Paid	63,972
Self-Employed Retirement Plan ¹⁰	24,049	389,475	Excess State Disability Insurance (SDI)	4,230
Penalty on Early Withdrawal on Savings	3,489	639	Overpayment	268,051
Alimony Paid	6,573	151,695	Credit to Next Year's Tax	23,925
Total Adjustments ¹¹	182,081	1,153,371	Total Voluntary Contributions	4,022
California Adjustments - Subtractions ³	252,018	5,830,537	Refund	252,582
California Adjustments - Additions ³	105,275	6,924,863	Tax Due	171,116
Medical Expenses	27,322	142,472	Remittance Amount	156,961

Footnotes follow this section.

TABLE 4G^a
Personal Income Tax Statistics
PART-YEAR RESIDENT AND NONRESIDENT RETURNS
1996 Taxable Year

Amount (Thousands)
\$ 81,011,585
52,668,989
1,509,283
135,189,858
67,459,078
66,594,947
134,054,025
66,810,960
16,667,815
767,685
211,748,035
35,659
323,186,963
4,363,830
8,149,060
1,102,010
53,096
21,675
5,522
2,529
947
35,011
5
4,845
43,336
82
2,401
3,565
479,998
344,857
452
207,425
57,423
75
150,694
123,171
111,294