

TABLE 4G^a
Personal Income Tax Statistics
PART-YEAR RESIDENT AND NONRESIDENT RETURNS
1999 Taxable Year

Item	Number	Amount (Thousands)
Number of Returns - All	590,407	-
Number of Returns - Taxable	402,307	-
Federal AGI	590,407	\$ 138,980,829
California Adjustments ³	590,407	2,662,930
California AGI ¹	590,407	19,187,932
California Deductions ²	590,407	14,117,760
Taxable Income ⁴	590,407	129,517,741
Total Tax Liability ⁵	590,407	1,187,977
Salaries and Wages	495,190	50,854,432
Interest	389,459	8,556,006
Dividends	274,493	6,618,850
Business Income - Profit ⁶	69,338	3,799,064
Business Income - Loss ⁶	29,521	519,197
Net Sale of Capital Assets - Profit ⁸	211,154	46,435,254
Net Sale of Capital Assets - Loss ⁸	49,672	109,939
Taxable Pensions and Annuities	106,350	2,288,857
Rents and Royalties - Profit	53,835	1,544,541
Rents and Royalties - Loss	53,745	662,675
Partnerships and S Corporations - Profit ⁷	81,997	27,328,969
Partnerships and S Corporations - Loss ⁷	28,720	6,243,401
Estate and Trusts - Profit	11,087	1,470,130
Estate and Trusts - Loss	624	763,099
Farm Income - Profit	1,447	46,029
Farm Income - Loss	4,508	322,772
All Other Income Sources - Profit ⁹	268,928	4,362,816
All Other Income Sources - Loss ⁹	35,478	5,972,981
Total Income	586,457	141,593,240
Individual Retirement Plan ^{10, 18}	21,655	49,841
Student Loan	38,373	49,409
Medical Savings	432	1,167
Moving Expenses	102,137	269,827
Half Self-Employment Tax ¹⁰	90,796	340,227
Self-Employed Health Insurance ¹⁰	41,348	111,787
Self-Employed Retirement Plan ¹⁰	33,489	577,452
Penalty on Early Withdrawal on Savings	3,270	1,431
Alimony Paid	10,103	257,005
Total Adjustments ¹¹	233,144	1,722,074
California Adjustments - Subtractions ³	275,291	7,057,016
California Adjustments - Additions ³	114,436	9,719,945
Medical Expenses	34,644	186,438

Item	Number	Amount (Thousands)
State and Local Income Taxes	299,005	\$ 8,004,869
Real Estate Taxes	237,896	1,134,952
Personal Property Taxes	128,952	72,934
Other Taxes	42,289	92,450
Total Taxes	320,718	9,305,104
Mortgage Interest	212,229	2,958,787
Points, Investment and Personal Interest	68,179	2,945,664
Total Interest ¹²	225,218	5,904,447
Cash/Check Contributions	260,586	3,708,700
Non-Cash Contributions	162,008	5,077,870
Contribution Carryover	5,255	1,989,146
Total Contributions ¹³	270,041	8,536,883
Casualty and Theft Losses	53	9,892
All Other Deductions ¹⁴	94,793	1,504,122
Total Federal Itemized Deductions	330,199	21,775,830
Calif. Adjs. to Fed. Itemized Deductions ³	350,724	6,980,272
California Itemized Deductions	264,268	12,904,802
California Standard Deductions	326,139	1,212,963
Personal Exemption Credit ¹⁵	852,919	61,410
Dependent Exemption Credit	323,417	73,415
Senior/Blind Exemption Credits	86,734	6,245
Total Exemption Credits Allowed	501,982	116,744
Los Angeles Revitalization Zone Credit	73	514
Research and Development Credit	326	835
Manufacturer's Investment Credit	671	3,199
Other State Tax Credits	23,337	53,898
Other Special Credits	2,088	7,149
Renters Credit	18,143	883
Total Special Credits	26,021	65,609
G-1 Tax/5870A Tax	178	117
Alternative Minimum Tax	2,036	5,444
Other Taxes	15,100	3,928
Taxes Withheld	399,747	688,601
Estimated Taxes Paid	80,302	580,281
Excess State Disability Insurance (SDI)	6,027	443
Overpayment	340,032	301,124
Credit to Next Year's Tax	29,598	80,774
Total Voluntary Contributions	7,798	371
Refund	317,463	220,843
Tax Due	173,167	219,955
Remittance Amount	157,010	188,236

Footnotes follow this section.