

Accrual Estimates
(\$ in Millions)

Payments	2008-2009	2009-2010	2010-2011
Estimate Payments	\$782.5	\$311.2	\$283.5
Return Remittances Payments	761.4	584.2	689.0
Other	1,413.1	1,639.3	1,669.9
Withholding (EDD)	800.2	925.2	1,067.6
Withholding (FTB)	33.7	41.0	45.1
Total	\$3,790.9	\$3,501.0	\$3,755.2
Refunds	-2,782.1	-2,104.8	-1,807.3
Budget Net	\$1,008.8	\$1,396.3	\$1,947.9
GAAP Adjustments*	\$1,130.3	-\$913.1	-\$1,525.1
GAAP Net	\$2,139.1	\$483.1	\$422.8

*Included: Chapter 751 Statutes of 2008 change to Sept estimated payments
2008-2009 - 2010-2011 additional: Accelerated revenue estimate payments & Net final payments
04/22/2010 \Accrual 0410.xls

Reported in November 09

Accrual Estimates
(\$ in Millions)

Payments	2008-2009	2009-2010	2010-2011
Estimate Payments	\$777.8	\$294.3	\$277.2
Return Remittances Payments	536.2	556.8	708.4
Other	1,413.1	1,585.3	1,667.9
Withholding (EDD)	793.0	948.3	1,134.9
Withholding (FTB)	33.7	33.7	33.7
Total	\$3,553.8	\$3,418.4	\$3,822.0
Refunds	-2,482.6	-2,149.2	-1,984.9
Budget Net	\$1,071.2	\$1,269.2	\$1,837.1
GAAP Adjustments*	\$1,130.3	-\$902.0	-\$1,523.6
GAAP Net	\$2,201.5	\$367.1	\$313.5

*Included: Chapter 751 Statutes of 2008 change to Sept estimated payments
2008-2009 - 2010-2011 additional: Accelerated revenue estimate payments & Net final payments
12/18/2009 \Accrual 1109.xls

FRANCHISE TAX BOARD
Personal Income Tax

Exhibit A-2
Page 1 of 1

STATUS OF REFUND CLAIMS REMAINING TO BE PROCESSED
INVENTORY AS OF April 30, 2010
RETURNS NOT ON TAXPAYER INFORMATION SYSTEM

	Number	Amount (Thousands)	
Refund returns in Receiving	590,520	\$513,847	_1
Non-remittance returns in Transcriptions/Imaging	192,866	\$167,824	_1
Claim for Refund returns on Return Validation File	96,238	\$120,400	_2
Total:	879,624	\$802,071	

_1 Average April refund of \$870 applied to inventory.

_2 Average refund of \$1,251

FTB/Research 05/03/10

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FRANCHISE TAX BOARD
 Personal Income Tax
 Comparison of Early Returns Processed in 2009 to Total Processed

2008 Tax Year Resident Returns Through April 25, 2009				
Adjusted Gross Income Class	Returns (000)	Adjusted Gross Income (\$ mil)	Taxable Income (\$ mil)	Tax Liability (\$ mil)
Less Than \$0	150.6	(6,791.9)	0.0	1.4
1 to 10,000	1,635.6	8,902.9	2,855.7	7.8
10,001 to 20,000	2,070.9	31,075.4	18,709.6	44.6
20,001 to 50,000	4,340.4	143,925.8	105,408.5	1,292.0
50,001 to 100,000	2,874.2	203,194.9	156,524.9	4,691.4
100,001 to 200,000	1,468.3	198,803.6	158,733.0	8,019.0
200,001 to 500,000	383.9	107,161.9	91,805.7	6,680.6
500,001 to 1,000,000	45.9	30,655.2	28,634.4	2,434.6
1,000,001 and over	17.1	37,810.0	36,541.3	3,469.5
TOTAL	12,986.9	\$754,737.9	\$599,213.0	\$26,640.9
2008 Tax Year Resident Returns Through December 2009				
Adjusted Gross Income Class	Returns (000)	Adjusted Gross Income (\$ mil)	Taxable Income (\$ mil)	Tax Liability (\$ mil)
Less Than \$0	232.4	(23,778.3)	0.0	5.7
1 to 10,000	1,976.4	10,418.4	3,327.1	11.0
10,001 to 20,000	2,306.8	34,586.3	20,752.5	52.0
20,001 to 50,000	4,771.2	158,249.4	115,332.7	1,439.6
50,001 to 100,000	3,216.1	227,665.7	174,949.4	5,307.1
100,001 to 200,000	1,692.7	229,908.5	183,114.0	9,305.4
200,001 to 500,000	491.9	139,441.1	118,435.9	8,634.4
500,001 to 1,000,000	76.4	51,685.2	47,332.5	3,977.1
1,000,001 and over	42.5	144,243.8	135,870.9	12,936.8
TOTAL	14,806.3	\$972,420.1	\$799,115.0	\$41,669.0
Percent of Total				
Adjusted Gross Income Class	Returns	Adjusted Gross Income	Taxable Income	Tax Liability
Less Than \$0	64.8%	28.6%	N/A	25.0%
1 to 10,000	82.8%	85.5%	85.8%	71.1%
10,001 to 20,000	89.8%	89.8%	90.2%	85.7%
20,001 to 50,000	91.0%	90.9%	91.4%	89.7%
50,001 to 100,000	89.4%	89.3%	89.5%	88.4%
100,001 to 200,000	86.7%	86.5%	86.7%	86.2%
200,001 to 500,000	78.0%	76.9%	77.5%	77.4%
500,001 to 1,000,000	60.1%	59.3%	60.5%	61.2%
1,000,001 and over	40.2%	26.2%	26.9%	26.8%
TOTAL	87.7%	77.6%	75.0%	63.9%

Source: Franchise Tax Board Return Merge File
 Detail may not add to total due to rounding

FRANCHISE TAX BOARD

Personal Income Tax

Comparison of Early Returns in 2009 and 2010

2008 Tax Year Returns for Residents Processed Through April 25*, 2009				
Adjusted Gross Income Class	Returns (000)	Adjusted Gross Income (\$ mil)	Taxable Income (\$ mil)	Tax Liability (\$ mil)
Less Than \$0	150.6	(6,791.9)	0.0	1.4
1 to 10,000	1,635.6	8,902.9	2,855.7	7.8
10,001 to 20,000	2,070.9	31,075.4	18,709.6	44.6
20,001 to 50,000	4,340.4	143,925.8	105,408.5	1,292.0
50,001 to 100,000	2,874.2	203,194.9	156,524.9	4,691.4
100,001 to 200,000	1,468.3	198,803.6	158,733.0	8,019.0
200,001 to 500,000	383.9	107,161.9	91,805.7	6,680.6
500,001 to 1,000,000	45.9	30,655.2	28,634.4	2,434.6
1,000,001 and over	17.1	37,810.0	36,541.3	3,469.5
TOTAL	12,986.9	\$754,737.9	\$599,213.0	\$26,640.9
2009 Tax Year Returns for Residents Processed Through April 24*, 2010				
Adjusted Gross Income Class	Returns (000)	Adjusted Gross Income (\$ mil)	Taxable Income (\$ mil)	Tax Liability (\$ mil)
Less Than \$0	147.4	(7,386.1)	\$0	1.6
1 to 10,000	1,569.8	8,399.8	2,660.0	6.7
10,001 to 20,000	1,943.3	29,057.3	17,358.1	52.5
20,001 to 50,000	3,776.1	124,320.4	91,596.8	1,327.5
50,001 to 100,000	2,353.7	166,106.7	129,424.5	4,572.6
100,001 to 200,000	1,167.6	157,683.0	126,922.1	7,050.9
200,001 to 500,000	280.8	77,529.6	66,510.5	5,060.0
500,001 to 1,000,000	29.4	19,529.1	18,229.5	1,588.7
1,000,001 and over	10.2	21,934.9	21,180.4	2,045.6
TOTAL	11,278.4	\$597,174.7	\$473,881.8	\$21,706.1
Percentage Change				
Adjusted Gross Income Class	Returns	Adjusted Gross Income	Taxable Income	Tax Liability
Less Than \$0	-2.1%	-8.7%	N/A	15.7%
1 to 10,000	-4.0%	-5.7%	-6.9%	-13.6%
10,001 to 20,000	-6.2%	-6.5%	-7.2%	17.7%
20,001 to 50,000	-13.0%	-13.6%	-13.1%	2.8%
50,001 to 100,000	-18.1%	-18.3%	-17.3%	-2.5%
100,001 to 200,000	-20.5%	-20.7%	-20.0%	-12.1%
200,001 to 500,000	-26.8%	-27.7%	-27.6%	-24.3%
500,001 to 1,000,000	-36.0%	-36.3%	-36.3%	-34.7%
1,000,001 and over	-40.2%	-42.0%	-42.0%	-41.0%
TOTAL	-13.2%	-20.9%	-20.9%	-18.5%

* Matching number of process days in 2009 to 2010 for comparison
 Source: Franchise Tax Board Return Merge File Through 04-24-2010
 Detail may not add to total due to rounding

**FRANCHISE TAX BOARD
PERSONAL INCOME TAX STATISTICS**

EXHIBIT A-4
PAGE 1 OF 5

Comparison of 2007-2008 Tax Years Preliminary Full Sample Statistical Sample Data

Resident Returns

(Returns in Thousands, Amounts in Millions **** Values Smaller than .5 Thousands or .5 Millions respectively)

Data Item	2007*		2008*		% Change	
	Returns	Amount	Returns	Amount	Number	Amount
NUMBER OF RETURNS	15,016		14,806	14,806	-1.4	
FORM 1040 SOURCES OF INCOME						
Wages, Salaries, Tip	12,530	712,846	12,398	716,250	-1.1	0.5
Taxable Interest	7,329	37,379	7,029	29,324	-4.1	-21.6
Dividend	3,400	30,444	3,273	27,282	-3.7	-10.4
State Tax Refund	3,130	5,462	3,055	5,469	-2.4	0.1
Alimony	71	1,451	61	1,121	-14.3	-22.7
Net Business Income	2,742	43,871	2,611	41,671	-4.8	-5.0
Business Income	2,081	51,141	1,960	48,837	-5.8	-4.5
Business Loss	661	7,271	651	7,166	-1.5	-1.4
Net Capital Gain or (Loss)	3,024	132,164	2,704	56,283	-10.6	-57.4
Capital Gain	1,988	134,586	1,081	60,282	-45.6	-55.2
Capital Loss	1,036	2,422	1,623	3,999	56.7	65.1
Net Other Gain or (Loss)	169	-532	183	-3,427	8.1	-543.7
Other Gain	74	1,366	56	1,083	-24.6	-20.7
Other Loss	95	1,898	127	4,510	33.7	137.6
IRA Distributions (Taxable)	960	14,498	1,015	17,183	5.7	18.5
Pension Income (Taxable)	2,203	49,334	2,244	52,589	1.8	6.6
Net Supplemental Income	1,934	56,934	1,910	51,022	-1.2	-10.4
Supplemental Income (Schedule E)	1,060	86,876	1,032	82,423	-2.6	-5.1
Supplemental Loss (Schedule E)	874	29,942	878	31,401	0.5	4.9
Schedule E						
Rental/Royalties Income	614	13,473	616	14,028	0.4	4.1
Rental/Royalties Loss	702	11,552	715	10,712	1.9	-7.3
Partnership and S Corp. Income	649	85,274	622	80,549	-4.1	-5.5
Partnership and S Corp. Loss	586	33,616	563	35,632	-3.9	6.0
Estate and Trust Income	100	3,599	95	3,331	-5.3	-7.5
Estate and Trust Loss	29	499	29	788	0.1	58.0
Other Income	23	352	22	329	-3.6	-6.6
Other Loss	14	99	11	84	-21.4	-14.8
Net Farm Income/Loss	58	-535	57	-1,021	-1.2	-91.0
Farm Income	17	756	13	655	-25.2	-13.3
Farm Loss	40	1,291	44	1,676	9.2	29.9
Unemployment Income	945	3,946	1,208	5,944	27.8	50.6
Taxable Social Security Income	1,452	16,789	1,442	16,857	-0.7	0.4
Net Other Income	1,428	-4,077	1,448	-6,624	1.4	-62.5
Other Income	962	11,552	956	11,413	-0.7	-1.2
Other Loss	183	15,615	194	18,064	6.1	15.7
TOTAL INCOME	15,011	1,099,974	14,802	1,009,923	-1.4	-8.2

Source: 2007 and 2008 Personal Income Tax Statistical Samples

*Preliminary Data

**FRANCHISE TAX BOARD
PERSONAL INCOME TAX STATISTICS**

EXHIBIT A-4
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Comparison of 2007-2008 Tax Years Preliminary Full Sample Statistical Sample Data
Resident Returns

(Returns in Thousands, Amounts in Millions **** Values Smaller than .5 Thousands or .5 Millions respectively)

Data Item	2007*		2008*		% Change	
	Returns	Amount	Returns	Amount	Number	Amount
FORM 1040 ADJUSTMENTS TO INCOME						
Educator Expense	282	72	271	70	-4.0	-3.3
Certain Business Expenses	11	48	12	53	5.2	11.1
Taxpayer IRA Adjustments	378	1,571	314	1,462	-17.0	-6.9
Student Loan Interest Deduction	745	618	758	644	1.7	4.2
Tuition and Fees Deduction	485	918	479	897	-1.2	-2.2
Health Savings Account	67	200	80	257	20.0	28.4
Moving Expenses	75	196	77	221	3.3	12.7
Half of Self Employment Tax	2,303	3,684	2,146	3,495	-6.8	-5.1
Health Insurance	515	2,874	495	2,871	-3.9	-0.1
Keogh/SEP	183	3,863	151	3,959	-17.3	2.5
Interest Penalty	153	55	167	67	9.0	22.6
Alimony Paid	86	1,566	95	1,670	10.7	6.6
Domestic Production	272	858	236	814	-13.1	-5.1
Other	252	166	226	63	-10.5	-62.0
TOTAL ADJUSTMENTS	3,934	16,688	3,798	16,543	-3.5	-0.9
FORM 1040 ADJUSTED GROSS INCOME	15,013	1,083,285	14,805	993,380	-1.4	-8.3
FORM 1040 ITEMIZED DEDUCTIONS						
Medical Expenses Allowed	1,305	10,316	1,338	10,911	2.5	5.8
State Tax Payment	6,119	54,904	5,916	53,847	-3.3	-1.9
Real Estate Tax	5,155	24,026	4,937	24,130	-4.2	0.4
Personal Property Tax	4,505	1,708	4,343	1,603	-3.6	-6.2
Other Taxes	1,440	447	1,329	418	-7.7	-6.4
Mortgage Interest Reported on Form 1098	4,847	98,405	4,630	86,943	-4.5	-11.6
Mortgage Interest not on Form 1098	170	1,445	166	1,452	-2.3	0.5
Points not reported on Form 1098	680	667	608	449	-10.5	-32.7
Qualified Mortgage Insurance Premiums	71	118	120	255	68.0	116.3
Investment Interest	279	4,655	252	3,435	-9.6	-26.2
Total Contributions	5,048	24,907	4,862	21,351	-3.7	-14.3
Casualty Loss	18	447	13	463	-27.0	3.6
Unrelated Employee Expenses	2,549	12,303	2,461	12,596	-3.5	2.4
Tax Preparation Fees	3,397	1,132	3,313	1,153	-2.5	1.9
Other Expenses	1,564	5,821	1,506	5,782	-3.7	-0.7
Total Expense	4,125	19,238	4,024	19,516	-2.4	1.4
Expenses Allowed	2,088	13,402	2,087	14,402	-0.1	7.5
Miscellaneous Deduction	235	4,120	230	4,514	-2.1	9.6
TOTAL ITEMIZED DEDUCTIONS	6,224	231,653	6,006	219,535	-3.5	-5.2
ITEMIZED DEDUCTION ADJUSTMENT						
Federal Itemized Deduction	7,142	241,599	6,541	226,280	-8.4	-6.3
State Tax Paid	7,010	55,084	6,422	53,942	-8.4	-2.1
Other Adjustments	425	35	442	169	4.1	377.4
Total Itemized Deductions	6,703	186,810	6,514	172,412	-2.8	-7.7
Itemized Deductions After Limitation**	6,704	179,591	6,515	166,401	-2.8	-7.3
TOTAL CA DEDUCTIONS	7,332	183,132	6,547	168,346	-10.7	-8.1

Source: 2007 and 2008 Personal Income Tax Statistical Samples

*Preliminary Data

**FRANCHISE TAX BOARD
PERSONAL INCOME TAX STATISTICS**

EXHIBIT A-4
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Comparison of 2007-2008 Tax Years Preliminary Full Sample Statistical Sample Data
Resident Returns

(Returns in Thousands, Amounts in Millions **** Values Smaller than .5 Thousands or .5 Millions respectively)

Data Item	2007*		2008*		% Change	
	Returns	Amount	Returns	Amount	Number	Amount
SUBTRACTION ADJUSTMENT						
Wages	43	801	38	779	-10.7	-2.8
California Non-taxable Interest	352	3,906	321	2,454	-8.7	-37.2
Non-taxable Dividend Income	118	699	102	603	-13.5	-13.8
State Tax Refund	3,140	5,467	3,059	5,466	-2.6	0.0
Business Income	198	486	141	287	-28.9	-40.9
Capital Gains	78	854	54	467	-30.9	-45.3
Other Gains	29	226	29	213	0.8	-5.8
IRA Distributions	15	77	13	53	-13.8	-31.4
Pension and Annuities	20	182	20	195	-0.8	7.3
Rents, Royalties, and Partnerships	251	2,075	201	1,653	-19.9	-20.3
Farm Income	16	45	13	42	-18.1	-6.8
Unemployment Compensation	942	3,937	1,203	5,918	27.8	50.3
Social Security Income	1,456	16,965	1,454	17,080	-0.1	0.7
Lottery Income	12	494	14	339	12.8	-31.3
Disaster Loss Carryover	2	82	1	108	-57.2	32.5
NOL Carryover	112	10,781	124	14,341	11.1	33.0
Other NOL Adjustments	****	10	****	31	****	214.2
Other Income Adjustments	46	982	50	908	9.7	-7.6
Educator Expense	319	-82	314	-80	-1.7	2.4
Certain Business Expenses	2	-4	2	-12	-6.0	-184.1
Tuition and Fees Deduction	520	-997	512	-953	-1.6	4.4
Health Savings Account	65	-198	79	-256	21.7	-29.0
Domestic Production	273	-866	238	-815	-12.7	5.9
Other	21	-91	11	-33	-48.4	63.6
Total Adjustments to Income Adjustment	936	-2,273	915	-2,171	-2.2	4.5
TOTAL SUBTRACTION	5,941	45,744	5,951	48,733	0.2	6.5
ADDITION ADJUSTMENT						
Wage	37	208	42	221	15.0	6.2
Other State Bond Interest	213	1,462	230	1,319	8.2	-9.8
Dividend Income	66	337	58	340	-12.2	0.8
Alimony	****	2	1	1	****	-53.1
Business Income	60	383	157	850	162.4	121.7
Capital Gains	110	697	78	532	-29.2	-23.7
Other Gains	12	94	11	205	-4.9	118.9
Taxable IRA	1	2	2	10	120.8	526.7
Taxable Pensions & Annuities	3	11	2	46	-32.1	316.8
Rents, Royalties, and Partnerships	397	5,036	468	8,069	17.8	60.2
Farm Income	4	70	11	211	187.8	201.8
Federal Net Operating Loss	131	14,656	139	16,902	6.1	15.3
Other Income Adjustments	35	633	40	625	15.7	-1.2
Certain Business Expenses	1	****	****	****	****	****

**includes itemized smaller than the standard before taxpayer choice

Source: 2007 and 2008 Personal Income Tax Statistical Samples

*Preliminary Data

**FRANCHISE TAX BOARD
PERSONAL INCOME TAX STATISTICS**

EXHIBIT A-4
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Comparison of 2007-2008 Tax Years Preliminary Full Sample Statistical Sample Data

Resident Returns

(Returns in Thousands, Amounts in Millions **** Values Smaller than .5 Thousands or .5 Millions respectively)

Data Item	2007*		2008*		% Change	
	Returns	Amount	Returns	Amount	Number	Amount
Alimony Paid	****	****	****	-2	****	****
Student Loan Interest Deduction	5	-2	3	-12	-34.9	-461.7
Other	3	-10	1	-10	-70.3	-2.6
Total Adjustments to Income Adjustment	9	-12	6	-25	-29.5	-101.9
TOTAL ADDITION	935	23,651	1,077	29,367	15.2	24.2
CA ADJUSTED GROSS INCOME	15,016	1,061,495	14,806	973,630	-1.4	-8.3
CA DEDUCTIONS FROM FORM 540						
Itemized	6,113	176,806	5,930	164,791	-3.0	-6.8
Standard	8,902	44,113	8,874	46,683	-0.3	5.8
TOTAL 540 DEDUCTIONS (calculated)	15,016	220,919	14,805	211,473	-1.4	-4.3
TAXABLE INCOME	15,016	872,869	14,806	799,561	-1.4	-8.4
COMPUTED TAX	13,717	52,486	13,519	44,964	-1.4	-14.3
EXEMPTION CREDIT	13,978	5,385	13,933	5,751	-0.3	6.8
RENTER'S CREDIT	1,369	98	1,355	98	-1.0	0.0
SPECIAL CREDITS	138	896	120	756	-13.1	-15.6
CA ALTERNATIVE MINIMUM TAX	8	37	11	50	35.2	35.2
MENTAL HEALTH SERVICES TAX	52	1,430	39	943	-24.6	-34.0
OTHER TAXES	453	120	466	129	2.8	7.3
CA TOTAL TAX LIABILITY	9,031	49,693	8,684	41,676	-3.8	-16.1
PREPAYMENTS						
Withheld	12,000	32,687	11,758	32,413	-2.0	-0.8
Real Estate/Other Withholding	36	606	18	311	-49.7	-48.6
Estimates Paid	1,175	20,991	1,171	16,856	-0.3	-19.7
Excess SDI	247	37	223	45	-9.9	22.4
CA Child Care Expense Credit	482	142	455	134	-5.6	-5.9
OVERPAYMENT	9,966	10,682	10,233	12,030	2.7	12.6
BALANCE DUE	3,050	5,912	2,450	3,947	-19.7	-33.2
CREDIT TRANSFERS	414	2,574	527	2,800	27.3	8.8
USE TAX	38	7	53	8	39.2	7.6
VOLUNTARY CONTRIBUTIONS	99	4	114	4	15.5	1.9
REFUNDS	9,678	8,100	9,885	9,220	2.1	13.8
PAYMENT DUE	3,056	5,914	2,460	3,949	-19.5	-33.2

Source: 2007 and 2008 Personal Income Tax Statistical Samples

*Preliminary Data

**FRANCHISE TAX BOARD
PERSONAL INCOME TAX STATISTICS**

Comparison of 2007-2008 Tax Years Preliminary Full Sample Statistical Sample Data
Resident Returns

Adjusted Gross Income Class	2007*		2008*		% Change	
	Amount ^a	Average	Amount ^a	Average	Amount	Average
Number of Returns						
Negative to Zero	185		225		21.7%	
1 to 10,000	2,083		1,938		-7.0%	
10,000 to 20,000	2,343		2,355		0.5%	
20,000 to 50,000	4,865		4,773		-1.9%	
50,000 to 100,000	3,227		3,212		-0.5%	
100,000 to 200,000	1,665		1,693		1.6%	
200,000 to 500,000	501		493		-1.7%	
500,000 to 1,000,000	91		76		-16.2%	
1,000,000 and over	56		43		-23.7%	
TOTAL	15,016		14,806		-1.4%	
Adjusted Gross Income						
Negative to Zero	-15,525	-84,080	-24,242	-107,852	56.2%	28.3%
1 to 10,000	11,358	5,452	10,495	5,416	-7.6%	-0.7%
10,000 to 20,000	35,056	14,959	35,499	15,077	1.3%	0.8%
20,000 to 50,000	161,536	33,203	158,734	33,254	-1.7%	0.2%
50,000 to 100,000	228,362	70,762	227,701	70,897	-0.3%	0.2%
100,000 to 200,000	226,093	135,762	229,685	135,687	1.6%	-0.1%
200,000 to 500,000	143,913	287,064	140,158	284,319	-2.6%	-1.0%
500,000 to 1,000,000	61,533	679,755	51,239	675,693	-16.7%	-0.6%
1,000,000 and over	209,169	3,755,369	144,361	3,395,391	-31.0%	-9.6%
TOTAL	1,061,495	70,690	973,630	65,758	-8.3%	-7.0%
Taxable Income						
Negative to Zero	0	0	0	0		
1 to 10,000	3,908	1,876	3,418	1,764	-12.5%	-6.0%
10,000 to 20,000	21,457	9,156	21,368	9,075	-0.4%	-0.9%
20,000 to 50,000	116,770	24,002	115,021	24,096	-1.5%	0.4%
50,000 to 100,000	173,331	53,710	174,965	54,477	0.9%	1.4%
100,000 to 200,000	179,273	107,648	182,938	108,072	2.0%	0.4%
200,000 to 500,000	123,294	245,937	118,967	241,333	-3.5%	-1.9%
500,000 to 1,000,000	56,922	628,809	46,884	618,253	-17.6%	-1.7%
1,000,000 and over	197,913	3,553,283	136,000	3,198,743	-31.3%	-10.0%
TOTAL	872,869	58,128	799,561	54,001	-8.4%	-7.1%
Total Tax Liability						
Negative to Zero	4	23	6	26	35.5%	13.0%
1 to 10,000	14	7	9	5	-35.0%	-28.6%
10,000 to 20,000	63	27	53	23	-16.2%	-14.8%
20,000 to 50,000	1,611	331	1,429	299	-11.3%	-9.7%
50,000 to 100,000	5,541	1,717	5,320	1,657	-4.0%	-3.5%
100,000 to 200,000	9,439	5,668	9,295	5,491	-1.5%	-3.1%
200,000 to 500,000	9,191	18,334	8,680	17,607	-5.6%	-4.0%
500,000 to 1,000,000	4,817	53,217	3,936	51,904	-18.3%	-2.5%
1,000,000 and over	19,011	341,325	12,948	304,531	-31.9%	-10.8%
TOTAL	49,693	3,309	41,676	2,815	-16.1%	-14.9%

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

Source: 2007 and 2008 Personal Income Tax Statistical Samples.

* Preliminary Data

FRANCHISE TAX BOARD
 Personal Income Tax Statistics
 Special Tax Credits Allowed
 Credit Amount > \$10 million
 2007 - 2008 Tax Years*

Credit	2007		2008		Percent Change	
	Number	Amount (\$ Thousands)	Number	Amount (\$ Thousands)	Number	Amount
Child and Dependent Care	524,775	158,386	469,954	137,711	-10.4	-13.1
Enterprise Zone Hiring and Sales	14,349	171,080	21,907	170,966	52.7	-0.1
Other State Tax	130,745	755,013	126,820	638,301	-3.0	-15.5
Prior Year Alternative Minimum Tax	6,309	28,889	5,045	19,321	-20.0	-33.1
Renter's Credit (non-refundable)	1,451,839	103,855	1,435,999	102,835	-1.1	-1.0
Research	3,771	73,880	3,618	58,316	-4.1	-21.1
Subtotal	2,131,788	1,291,104	2,063,343	1,127,450	-3.2	-12.7

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

FRANCHISE TAX BOARD
 Personal Income Tax Statistics
 Special Tax Credits Allowed
 Credit Amount < \$10 million
 2007 - 2008 Tax Years**

Credit	2007		2008		Percent Change	
	Number	Amount (\$ Thousands)	Number	Amount (\$ Thousands)	Number	Amount
Agricultural Transportation	46	173	43	143	-6.5	-17.6
Child Adoption	1,775	2,047	1,647	2,008	-7.2	-1.9
Commercial Solar Energy Carryover	35	70	37	66	5.7	-6.3
Commercial Solar Electric Carryover	4	3	5	5	25.0	70.8
Community Development Deposit	48	22	43	18	-10.4	-19.6
Dependent Parent	1,056	271	366	103	-65.3	-62.0
Disabled Access	447	39	428	35	-4.3	-10.2
Donation of Agricultural Products Carryover	12	6	9	82	-25.0	1305.3
Employer Child Care Contribution	4,219	1,773	4,031	1,690	-4.5	-4.7
Employer Child Care Program	588	149	633	155	7.7	4.2
Enhanced Oil Recovery	35	287	17	202	-51.4	-29.6
Energy Conservation Carryover	1,702	1,124	1,192	875	-30.0	-22.2
Enterprise Zone Wages	631	137	744	160	17.9	16.8
Environmental Tax	24	2,331	15	781	-37.5	-66.5
Farm Workers' Housing	8	15	3	3	-62.5	-81.5
Joint Custody Head of Household	6,091	1,569	7,290	1,943	19.7	23.8
Joint Strike Fighter Property	0	0	0	0	N/A	N/A
Joint Strike Fighter Wage	3	10	6	12	100.0	24.3
Local Agency Military Base Recovery Area	58	546	61	269	5.2	-50.8
Long Term Caregiver	12	43	0	0	-100.0	-100.0
Los Angeles Revitalization Zone	202	3,023	159	2,113	-21.3	-30.1
Low-Emission Vehicle	487	374	324	204	-33.5	-45.4
Low-Income Housing	500	1,839	373	1,663	-25.4	-9.6
Manufacturing Enhancement Area	16	30	11	19	-31.3	-36.1
Manufacturer's Investment	266	3,719	159	1,730	-40.2	-53.5
Natural Heritage Preservation	35	1,293	23	314	-34.3	-75.7
New Infant	113	58	89	47	-21.2	-18.2
Orphan Drug	8	10	6	3	-25.0	-68.8
Political Contribution	2,672	1,035	2,793	1,077	4.5	4.0
Prison Inmate Labor	6	19	15	6	150.0	-67.9
Qualified Senior Head of Household	2,903	1,092	2,874	1,075	-1.0	-1.5
Recycling Equipment	386	128	369	135	-4.4	5.2
Residential Rental and Farm Sales Carryover	480	688	394	368	-17.9	-46.4
Rice Straw	50	188	31	68	-38.0	-63.7
Ridesharing:						
Incentive Carryover	2,168	960	2,208	1,016	1.8	5.8
Large Employers	173	111	158	91	-8.7	-18.5
Small Employers	82	31	67	20	-18.3	-35.5
Transit Pass Carryover	320	134	376	162	17.5	21.3
Vanpool Carryover	1,117	472	812	347	-27.3	-26.6
Salmon and Steelhead Trout Habitat	8	1	10	3	25.0	201.2
Solar Energy Carryover	252	303	212	274	-15.9	-9.4
Solar Pump Carryover	9	4	13	22	44.4	513.8
Solar Systems Credit	929	892	309	412	-66.7	-53.8
Targeted Tax Area	205	4,527	233	3,776	13.7	-16.6
Teachers Retention	0	0	0	0	N/A	N/A
Water Conservation Carryover	211	56	148	40	-29.9	-27.4
Unidentified Special Credits	39	303	4	15	-89.7	-95.0
Subtotal	30,431	31,904	28,740	23,550	-5.6	-26.2
Grand Total	2,162,219	1,323,008	2,092,083	1,151,000	-3.2	-13.0

* Less than \$500

^a Omitted for confidentiality reasons

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

FRANCHISE TAX BOARD
 Personal Income Tax
 Gross Capital Gains and Losses by Major Asset Category
 1986 Through 2008
 (In \$ Millions)

Tax Year	Stocks /a	Residential		Non-		Total
		Other securities	Real Estate /b	Residential Real Estate	Other	
Gross Gain						
1986	\$ 19,395	\$ 1,276	\$ 6,555	\$ 5,722	\$ 11,923	\$ 44,871
1987	11,158	891	2,127	2,906	9,855	26,937
1988	10,928	897	6,253	2,720	10,313	31,111
1989	9,478	838	6,675	3,332	10,633	30,956
1990	7,895	901	5,103	2,672	7,373	23,944
1991	9,413	1,249	3,514	2,446	6,710	23,331
1992	8,412	1,516	2,775	1,620	8,627	22,949
1993	14,792	1,924	3,394	1,791	7,344	29,245
1994	12,897	1,553	3,680	1,906	8,771	28,807
1995	22,495	2,627	1,360	4,618	6,910	38,010
1996	25,742	2,065	2,517	1,289	14,359	45,973
1997	32,715	3,823	3,493	2,916	18,781	61,728
1998	37,724	4,883	6,837	2,334	28,826	80,604
1999	66,254	5,075	5,969	4,258	36,481	118,037
2000	113,426	6,235	12,499	2,625	30,562	165,347
2001	42,221	3,967	11,574	5,065	23,151	85,978
2002	31,998	3,583	10,580	4,562	17,229	67,952
2003	29,345	3,300	9,577	6,161	22,640	71,023
2004	39,706	3,156	15,492	6,860	31,460	96,575
2005	53,960	5,385	18,943	10,099	51,844	140,231
2006	55,770	7,440	16,421	7,958	55,416	143,004
2007	60,194	9,797	10,413	6,510	66,643	153,556
2008	\$ 39,140	\$ 9,194	\$ 7,064	\$ 4,068	\$ 45,754	\$ 105,219
Gross Loss /c						
1986	\$ 2,453	\$ 436	\$ 83	\$ 179	\$ 1,046	\$ 4,197
1987	5,225	1,180	58	137	1,235	7,835
1988	3,522	1,111	362	178	2,633	7,806
1989	4,136	1,117	510	145	4,428	10,336
1990	4,837	1,225	363	470	1,944	8,839
1991	2,991	2,716	314	218	3,305	9,544
1992	3,214	1,063	738	283	3,486	8,784
1993	5,700	1,385	1,136	946	3,293	12,459
1994	4,820	2,696	1,527	561	4,392	13,996
1995	9,000	2,562	1,859	176	7,117	20,714
1996	6,786	1,379	444	830	5,603	15,041
1997	8,732	1,897	1,001	603	2,710	14,943
1998	13,271	4,319	674	1,061	4,788	24,112
1999	13,557	4,488	430	279	5,865	24,619
2000	39,003	4,209	438	771	6,466	50,887
2001	40,124	7,115	596	345	8,108	56,288
2002	31,260	8,321	450	275	7,340	47,646
2003	14,538	3,211	218	979	4,557	23,503
2004	15,103	2,256	81	276	3,451	21,167
2005	19,336	3,223	364	137	7,616	30,676
2006	14,546	3,527	344	203	4,583	23,202
2007	11,169	4,108	511	377	6,675	22,839
2008	\$ 43,263	\$ 27,159	\$ 2,580	\$ 983	37,378	\$ 111,362

/a Includes capital gain distributions

/b For years prior to 1998, capital gains for sale of primary residences were excluded because they were largely rolled forward.

/c Excludes capital loss carryovers.

Source: California Franchise Tax Board - Capital Assets Samples (various years)

Detail may not add to totals due to rounding

FRANCHISE TAX BOARD
 Personal Income Tax
 Gross Capital Gains and Losses by Holding Period
 2007 and 2008
 (\$ in Millions)

Holding Periods and Selected Asset Categories	Tax Year				2007 to 2008 Change			
	2007		2008		Gain		Loss	
	Gain	Loss	Gain	Loss	Amount	Percent	Amount	Percent
1 Year or Less								
Stocks /a	\$ 6,415	\$ 5,170	\$ 5,432	\$ 27,216	- \$ 983	-15.3	\$ 22,046	426.5
Residential Real Estate	24	34	9	78	-15	-64.0	44	127.9
NonResidential R/E	66	85	70	19	4	6.2	-66	-77.4
Other /b	7,635	4,797	7,718	32,269	83	1.1	27,471	572.6
Subtotal	\$ 14,140	\$ 10,086	\$ 13,229	\$ 59,582	- \$ 911	-6.4	\$ 49,495	490.7
More Than 1 Year /c								
Stocks /a	\$ 53,779	\$ 5,999	\$ 33,708	\$ 16,047	- \$ 20,071	-37.3	\$ 10,048	167.5
Residential Real Estate	10,389	477	7,056	2,502	-3,333	-32.1	2,025	425.1
NonResidential R/E	6,443	291	3,997	963	-2,446	-38.0	672	230.6
Other /b	68,805	5,985	47,229	32,268	-21,576	-31.4	26,283	439.1
Subtotal	\$ 139,416	\$ 12,752	\$ 91,990	\$ 51,780	- \$ 47,426	-34.0	\$ 39,028	306.0
Total								
Stocks /a	\$ 60,194	\$ 11,169	\$ 39,140	\$ 43,263	- \$ 21,054	-35.0	\$ 32,094	287.4
Residential Real Estate	10,413	511	7,065	2,580	-3,348	-32.2	2,069	405.1
NonResidential R/E	6,510	377	4,067	982	-2,442	-37.5	606	160.9
Other /b	76,440	10,783	54,947	64,537	-21,494	-28.1	53,754	498.5
TOTAL	\$ 153,556	\$ 22,839	\$105,219	\$ 111,362	- \$ 48,338	-31.5	\$ 88,523	387.6

/a Includes capital gains distributions.

/b Includes assets sold within partnerships and S corporations, bonds, other nonstock securities, and all remaining asset categories, except capital loss carryovers.

/c Includes transactions with unknown holding periods.

Source: California Franchise Tax Board - Capital Assets Samples (various years)

Detail may not add to totals due to rounding

FRANCHISE TAX BOARD
 Personal Income Tax
 Gross Capital Gains and Losses by Sources
 1986 Through 2008
 (In \$ Millions)

Tax Year	Flow-Through				Total
	Individuals	Businesses	Entities	Installment sales /a /b	
Gross Gain					
1986	\$ 23,621	\$ 6,530	\$ 7,942	\$ 6,878	\$ 44,871
1987	18,170	583	3,884	4,300	26,937
1988	9,198	5,929	8,869	4,115	31,111
1989	11,197	8,594	8,236	2,928	30,956
1990	9,213	6,244	5,745	2,722	23,944
1991	10,974	3,914	5,100	3,343	23,331
1992	11,007	3,081	5,642	3,220	22,949
1993	17,174	3,364	5,851	2,856	29,245
1994	15,471	4,071	6,471	2,794	28,807
1995	26,451	2,691	7,010	1,859	38,010
1996	27,936	3,664	12,055	2,317	45,973
1997	36,134	4,895	16,411	4,289	61,728
1998	48,747	7,530	19,965	4,363	80,604
1999	79,318	7,348	25,119	6,252	118,037
2000	122,977	10,609	26,783	4,977	165,347
2001	48,037	14,164	19,104	4,673	81,305
2002	36,471	12,597	14,723	4,161	67,952
2003	37,749	10,232	17,916	5,126	71,023
2004	54,913	13,778	22,801	5,083	96,575
2005	73,022	21,441	38,992	6,776	140,231
2006	72,241	17,765	46,809	6,190	143,004
2007	78,608	11,236	56,564	7,149	153,556
2008	\$ 57,735	\$ 9,216	\$ 32,733	\$ 5,535	\$ 105,219
Gross Loss					
1986	\$ 3,401	\$ 410	\$ 378	\$ 7	\$ 4,197
1987	7,265	66	504	1	7,835
1988	5,914	786	1,105	1	7,806
1989	6,919	1,345	2,072	/c	10,336
1990	6,735	1,022	1,081	/c	8,839
1991	7,507	810	1,225	2	9,544
1992	5,288	2,033	1,453	11	8,784
1993	7,982	2,401	1,792	284	12,459
1994	9,476	2,427	2,042	51	13,996
1995	13,111	4,064	3,501	38	20,714
1996	10,075	1,384	3,582	/c	15,041
1997	11,392	2,063	1,488	0	14,943
1998	20,804	1,899	2,252	0	24,956
1999	20,326	1,151	3,141	2	24,619
2000	44,891	1,285	4,689	22	50,887
2001	49,443	1,204	5,641	0	56,288
2002	41,041	1,047	5,557	1	47,646
2003	18,869	1,659	2,975	0	23,503
2004	18,514	799	1,778	76	21,167
2005	27,094	1,577	2,005	0	30,676
2006	19,405	998	2,795	4	23,202
2007	18,355	1,358	3,126	0	22,839
2008	\$ 92,887	\$ 4,460	\$ 14,013	\$ 3	111,362

/a The source of 1992 capital gains from installment sales was 50 percent individuals, 46 percent businesses, and 4 percent other.

/b The source of 1992 capital losses from installment sales was distributed 31 percent individuals and 69 percent for businesses.

/c Less than \$0.5 million.

Source: California Franchise Tax Board: Capital Assets Study
 Detail may not add to totals due to rounding

FRANCHISE TAX BOARD
 Personal Income Tax
 Capital Gains
 Capital Gains by Year - Resident Taxpayers Only
 (In \$ Millions)

Year	Net Capital Gains	Capital Loss Carryovers	Capital Gains Taxes
1985	\$ 25,139		
1986	44,344		
1987	20,361		
1988	24,854		
1989	25,867		
1990	22,211		
1991	17,264		
1992	17,265		
1993	19,518		
1994	18,497		
1995	21,187		
1996	33,380		
1997	47,456	\$ 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	61,569	2,670
2003	45,763	75,578	3,650
2004	75,454	68,906	6,096
2005	112,743	66,713	9,220
2006	117,958	57,524	9,622
2007	131,779	64,074	10,877
2008	\$ 56,283	\$ 118,530	\$ 4,553

Source: California Franchise Tax Board PIT Samples - various years

FRANCHISE TAX BOARD
 Personal Income Tax
 Capital Gains
 Capital Gains for 2008 - Resident Taxpayers Only

Adjusted Gross Income Class	Capital Gains (\$ in Millions)	Capital Gains Percentage Distribution	Capital Gains Tax (\$ in Millions)	Adjusted Gross Income (\$ in Millions)	Capital Gains as a Percentage of AGI
Negative to \$0	\$ 1,707	3.03%	-	-\$24,242	
\$1 to \$10,000	(148)	-0.26%	-	10,495	-1.41%
\$10,001 to \$30,000	(92)	-0.16%	-	84,691	-0.11%
\$30,001 to \$50,000	106	0.19%	(4)	109,542	0.10%
\$50,001 to \$75,000	359	0.64%	2	122,980	0.29%
\$75,001 to \$100,000	384	0.68%	13	104,721	0.37%
\$100,001 to \$200,000	2,190	3.89%	154	229,865	0.95%
\$200,001 to \$500,000	5,374	9.55%	424	140,154	3.83%
\$500,001 and over	46,404	82.45%	3,964	195,600	23.72%
TOTAL	\$ 56,283	100.00%	\$ 4,553	\$ 973,806	5.78%

Source: California Franchise Tax Board 2008 PIT Sample.

FRANCHISE TAX BOARD
Personal Income Tax

Form 541
Fiduciary Tax Liability Revenue
1987 through 2008

Tax Year	Number	Amount (\$ millions)
1987	50,198	\$137.5
1988	68,216	151.6
1989	76,952	144.6
1990	69,753	132.6
1991	71,313	122.3
1992	67,373	121.4
1993	73,153	109.3
1994	68,696	127.3
1995	79,513	167.7
1996	93,818	191.6
1997	97,091	283.1
1998	106,707	409.8
1999	109,527	469.5
2000	142,878	598.8
2001	86,331	284.2
2002	71,711	229.3
2003	76,542	328.7
2004	95,435	544.8
2005	110,340	757.8
2006	123,378	979.7
2007	132,635	1,214.4
2008	79,043	463.8

Source: TI Master File through April 18, 2010

04/19/2010

\\Fiduciary Tax Liability.xls

Franchise Tax Board
 Personal Income Tax
 Revenues from FTB Withholding Programs
 (\$ Millions)

Exhibit A-8
 Page 1 of 1

		Withholding Deposits	Revenue from all Withholding Programs	Real Estate Withholding	All Other Withholding
2010	APR	85.1	46.9	20.4	26.5
	MAR	32.1	33.4	21.1	12.3
	FEB	31.4	23.5	18.1	5.4
	JAN	105.3	66.6	23.0	43.6
2009	DEC	48.8	40.5	21.8	18.6
	NOV	28.2	26.0	23.5	2.5
	OCT	37.0	34.7	23.7	11.1
	SEP	63.5	63.0	21.9	41.1
	AUG	32.9	33.0	26.8	6.3
	JUL	33.7	31.8	24.2	7.6
	JUN	51.5	38.7	20.3	18.4
	MAY	32.3	60.8	24.5	36.3
	APR	72.0	36.1	17.9	18.2
	MAR	24.7	22.3	16.3	6.0
	FEB	30.7	39.7	19.1	20.6
	JAN	83.1	83.7	35.6	48.0
2008	DEC	50.0	29.5	17.0	12.5
	NOV	37.7	30.2	27.1	3.1
	OCT	53.2	67.8	41.0	26.9
	SEP	91.4	61.5	37.7	23.8
	AUG	56.5	54.6	48.7	5.8
	JUL	51.7	74.0	43.8	30.2
	JUN	87.1	61.2	48.1	13.0
	MAY	62.4	88.0	56.2	31.7
	APR	94.2	78.5	34.7	43.8
	MAR	56.7	72.5	56.6	15.9
	FEB	108.2	80.9	43.8	37.1
	JAN	95.2	120.0	77.4	42.6
2007	DEC	107.4	114.7	72.2	42.5
	NOV	81.4	75.4	65.6	9.8
	OCT	87.9	84.6	53.8	30.8
	SEP	131.8	114.4	83.0	31.4
	AUG	100.9	156.1	143.2	12.9
	JUL	107.5	104.2	71.4	32.8
	JUN	129.4	100.0	89.2	10.8
	MAY	114.6	131.4	92.4	39.0
	APR	136.4	96.0	69.5	26.5
	MAR	109.4	186.1	153.4	32.7
	FEB	136.7	79.6	48.0	31.6
	JAN	140.0	157.2	127.5	29.7

Source: MIS Report & WSCS Revenue Report

FRANCHISE TAX BOARD
Personal Income Tax
Nonresident Total Tax Liability
Tax Years 1998 Through 2008

Tax Year	Number of Returns	Total Tax Liability (Thousands)
1998	589,326	\$1,115,774
1999	590,407	\$1,187,977
2000	636,000	\$1,509,854
2001	623,887	\$1,254,106
2002	608,143	\$1,845,020
2003	626,181	\$1,371,429
2004	680,451	\$1,685,546
2005	738,171	\$2,179,969
2006	752,481	\$2,288,095
2007	827,997	\$2,695,219
2008	803,822	\$2,272,404

Source: Return Merge

FRANCHISE TAX BOARD
 Personal Income Tax
 Changes in Income Distribution
 1993 through 2008

LOWER BOUND ON AGI FOR EACH QUINTILE AND CENTILE									
Quintiles	Number of Returns (thousands)	Top 1%	Top 5%	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile
1993	11,930	\$212,069	\$97,996	\$74,974	\$53,577	\$31,717	\$18,646	\$9,246	\$0
1994	12,158	\$220,718	\$100,440	\$76,469	\$54,224	\$32,027	\$18,772	\$9,466	\$0
1995	12,085	\$236,427	\$105,557	\$78,359	\$54,221	\$31,190	\$18,179	\$9,382	\$0
1996	12,172	\$258,002	\$112,709	\$82,676	\$56,981	\$32,978	\$19,162	\$9,535	\$0
1997	12,473	\$288,120	\$121,650	\$87,705	\$60,253	\$34,631	\$20,163	\$10,109	\$0
1998	12,797	\$310,904	\$128,747	\$92,827	\$63,117	\$36,372	\$21,335	\$10,941	\$0
1999	13,126	\$358,593	\$140,762	\$98,369	\$66,624	\$37,916	\$22,260	\$11,276	\$0
2000	13,441	\$414,010	\$154,260	\$105,456	\$70,511	\$40,022	\$23,594	\$12,078	\$0
2001	13,602	\$354,046	\$147,450	\$105,490	\$71,607	\$40,884	\$24,489	\$12,232	\$0
2002	13,567	\$336,526	\$145,706	\$105,401	\$71,683	\$41,112	\$24,346	\$12,411	\$0
2003	13,624	\$358,916	\$151,297	\$107,903	\$73,051	\$41,447	\$24,727	\$12,879	\$0
2004	13,833	\$404,838	\$160,780	\$113,863	\$75,767	\$43,358	\$25,616	\$13,067	\$0
2005	14,088	\$451,373	\$171,397	\$119,139	\$79,695	\$44,288	\$26,133	\$13,522	\$0
2006	14,383	\$480,940	\$178,185	\$124,081	\$82,684	\$45,942	\$27,254	\$14,064	\$0
2007	14,832	\$494,826	\$186,592	\$129,594	\$84,824	\$46,556	\$27,327	\$13,779	\$0
2008	14,582	\$440,399	\$183,323	\$129,476	\$85,977	\$47,211	\$27,548	\$14,263	\$0

Source: Franchise Tax Board. 1993 through 2008 Personal Income Tax Samples.

FRANCHISE TAX BOARD
 Personal Income Tax
 Changes in Income Distribution
 1993 through 2008

AGI Per Return (Real 2008 Dollars)											
	Income Distribution Segment	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 2008 dollars)	1993	\$804,099	\$201,867	\$130,358	\$226,336	\$161,156	\$63,841	\$37,883	\$21,041	\$7,528	\$58,289
	1994	\$810,357	\$204,922	\$131,505	\$228,758	\$162,996	\$63,704	\$37,779	\$21,130	\$7,623	\$58,647
	1995	\$912,664	\$213,145	\$133,216	\$243,132	\$169,365	\$61,346	\$35,848	\$20,159	\$7,394	\$58,822
	1996	\$1,111,303	\$226,793	\$138,987	\$271,342	\$185,072	\$63,421	\$37,116	\$20,626	\$7,523	\$62,752
	1997	\$1,270,659	\$242,390	\$145,411	\$296,727	\$199,407	\$65,322	\$38,437	\$21,402	\$7,861	\$66,485
	1998	\$1,428,552	\$253,318	\$150,506	\$319,441	\$211,878	\$67,166	\$39,474	\$22,194	\$8,119	\$69,765
	1999	\$1,812,701	\$276,108	\$157,402	\$370,415	\$239,744	\$68,383	\$40,172	\$22,454	\$8,178	\$75,787
	2000	\$2,260,426	\$295,721	\$163,940	\$426,302	\$269,242	\$69,655	\$41,098	\$22,985	\$8,479	\$82,268
	2001	\$1,403,147	\$257,791	\$153,589	\$320,226	\$213,844	\$67,595	\$39,928	\$22,432	\$7,998	\$70,359
	2002	\$1,196,064	\$246,722	\$150,463	\$293,527	\$199,626	\$66,865	\$39,462	\$22,318	\$8,006	\$67,256
	2003	\$1,304,162	\$252,652	\$151,119	\$307,036	\$206,548	\$66,226	\$39,078	\$22,291	\$8,120	\$68,454
	2004	\$1,598,601	\$267,375	\$155,354	\$344,487	\$225,589	\$66,993	\$39,352	\$22,239	\$8,192	\$72,473
	2005	\$1,895,767	\$283,334	\$159,756	\$382,788	\$246,130	\$67,516	\$39,197	\$22,218	\$8,201	\$76,652
	2006	\$1,902,015	\$283,659	\$158,212	\$382,771	\$245,364	\$66,865	\$38,891	\$22,069	\$8,193	\$76,276
	2007	\$1,924,042	\$284,982	\$161,228	\$387,003	\$248,095	\$66,269	\$37,928	\$21,258	\$7,729	\$76,257
2008	\$1,429,556	\$256,857	\$152,507	\$321,955	\$213,357	\$63,883	\$36,613	\$20,619	\$7,685	\$68,434	
Percentage Change	1993-08	77.8%	27.2%	17.0%	42.2%	32.4%	0.1%	-3.4%	-2.0%	2.1%	17.4%
	2006-07	1.2%	0.5%	1.9%	1.1%	1.1%	-0.9%	-2.5%	-3.7%	-5.7%	0.0%
	2007-08	-25.7%	-9.9%	-5.4%	-16.8%	-14.0%	-3.6%	-3.5%	-3.0%	-0.6%	-10.3%

Source: Franchise Tax Board. 1993 through 2008 Personal Income Tax Samples.

FRANCHISE TAX BOARD
 Personal Income Tax
 Changes in Income Distribution
 1993 through 2008

AGI Concentration											
	Income Distribution Segment	Top 1%	Next 4 %	Next 5 %	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Total
AGI Concentration	1993	13.8%	13.9%	11.2%	38.8%	55.3%	21.9%	13.0%	7.2%	2.6%	100.0%
	1994	13.8%	14.0%	11.2%	39.0%	55.6%	21.7%	12.9%	7.2%	2.6%	100.0%
	1995	15.5%	14.5%	11.3%	41.3%	57.6%	20.9%	12.2%	6.9%	2.5%	100.0%
	1996	17.7%	14.5%	11.1%	43.2%	59.0%	20.2%	11.8%	6.6%	2.4%	100.0%
	1997	19.1%	14.6%	10.9%	44.6%	60.0%	19.7%	11.6%	6.4%	2.4%	100.0%
	1998	20.5%	14.5%	10.8%	45.8%	60.7%	19.3%	11.3%	6.4%	2.3%	100.0%
	1999	23.9%	14.5%	10.4%	48.9%	63.3%	18.0%	10.6%	5.9%	2.2%	100.0%
	2000	27.5%	14.4%	10.0%	51.8%	65.5%	16.9%	10.0%	5.6%	2.1%	100.0%
	2001	19.9%	14.7%	10.9%	45.5%	60.8%	19.2%	11.3%	6.4%	2.3%	100.0%
	2002	17.8%	14.7%	11.2%	43.6%	59.4%	19.9%	11.7%	6.6%	2.4%	100.0%
	2003	19.1%	14.8%	11.0%	44.9%	60.3%	19.3%	11.4%	6.5%	2.4%	100.0%
	2004	22.1%	14.8%	10.7%	47.5%	62.3%	18.5%	10.9%	6.1%	2.3%	100.0%
	2005	24.7%	14.8%	10.4%	49.9%	64.2%	17.6%	10.2%	5.8%	2.1%	100.0%
	2006	24.9%	14.9%	10.4%	50.2%	64.3%	17.5%	10.2%	5.8%	2.1%	100.0%
	2007	25.2%	14.9%	10.6%	50.8%	65.1%	17.4%	10.0%	5.6%	2.0%	100.0%
2008	20.9%	15.0%	11.1%	47.0%	62.4%	18.7%	10.7%	6.0%	2.3%	100.0%	
Percentage Change	1993-08	7.1%	1.1%	-0.1%	8.2%	7.1%	-3.2%	-2.3%	-1.2%	-0.3%	0.0%
	2006-07	0.3%	0.0%	0.2%	0.6%	0.8%	-0.1%	-0.2%	-0.2%	-0.1%	0.0%
	2007-08	-4.3%	0.1%	0.5%	-3.8%	-2.7%	1.3%	0.7%	0.4%	0.3%	0.0%

Source: Franchise Tax Board. 1993 through 2008 Personal Income Tax Samples.

FRANCHISE TAX BOARD
 Personal Income Tax
 Changes in Income Distribution
 1993 through 2008

Tax Concentration											
	Income Distribution Segment	Top 1%	Next 4%	Next 5%	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Total
Tax Concentration	1993	33.3%	20.9%	12.5%	66.7%	80.5%	13.9%	4.6%	0.9%	0.1%	100.0%
	1994	32.6%	21.2%	12.4%	66.1%	80.7%	13.8%	4.5%	0.9%	0.1%	100.0%
	1995	35.6%	21.6%	12.3%	69.6%	83.1%	12.4%	3.7%	0.7%	0.1%	100.0%
	1996	36.4%	21.4%	12.2%	70.0%	83.1%	12.3%	3.8%	0.7%	0.1%	100.0%
	1997	37.7%	21.2%	11.9%	70.8%	83.6%	11.8%	3.7%	0.7%	0.1%	100.0%
	1998	40.6%	21.2%	11.7%	73.5%	85.2%	10.7%	3.4%	0.7%	0.1%	100.0%
	1999	44.5%	20.3%	10.8%	75.6%	86.9%	9.5%	3.0%	0.6%	0.1%	100.0%
	2000	48.7%	19.4%	10.0%	78.1%	88.2%	8.4%	2.7%	0.6%	0.1%	100.0%
	2001	39.5%	21.5%	11.8%	72.8%	85.3%	10.6%	3.4%	0.7%	0.1%	100.0%
	2002	36.7%	22.1%	12.5%	71.4%	84.6%	11.1%	3.4%	0.7%	0.1%	100.0%
	2003	38.7%	22.2%	12.2%	73.1%	85.7%	10.5%	3.1%	0.7%	0.1%	100.0%
	2004	42.7%	21.6%	11.4%	75.7%	87.1%	9.5%	2.8%	0.6%	0.1%	100.0%
	2005	47.5%	20.3%	10.4%	78.3%	88.6%	8.3%	2.5%	0.5%	0.1%	100.0%
2006	47.9%	20.4%	10.2%	78.5%	88.5%	8.4%	2.5%	0.5%	0.1%	100.0%	
2007	48.1%	20.2%	10.4%	78.7%	89.0%	8.2%	2.3%	0.5%	0.1%	100.0%	
2008	42.8%	21.3%	11.7%	75.8%	87.6%	9.3%	2.6%	0.5%	0.04%	100.0%	
Percentage Change	1993-08	9.5%	0.4%	-0.8%	9.1%	7.1%	-4.6%	-2.0%	-0.4%	0.0%	0.0%
	2006-07	0.2%	-0.2%	0.2%	0.2%	0.5%	-0.2%	-0.2%	0.0%	0.0%	0.0%
	2007-08	-5.3%	1.1%	1.3%	-2.9%	-1.4%	1.1%	0.3%	0.0%	-0.1%	0.0%

Source: Franchise Tax Board. 1993 through 2008 Personal Income Tax Samples.

Tax-Weighted Distribution of Income by Source
California Residents
Tax Year 2008

Income Item	Percent Distribution	
	Unweighted	Tax-Weighted**
Wages	73.0%	61.3%
Taxable Interest	3.0%	2.9%
Ordinary Dividend	2.8%	3.6%
Business Income	4.2%	3.3%
Capital Gain	5.7%	11.4%
IRA Distribution	1.8%	1.3%
Pension Income	5.4%	3.5%
Rental/Royalty Income	0.3%	1.2%
Partnership Income	4.6%	10.3%
Other Income	-0.7%	1.2%
Adjusted Total Income*	100.0%	100.0%

* 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
Unemployment insurance income

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

Source : 2008 PIT Sample

Accrual Estimates
(\$ in Millions)

Payments	2008-2009	2009-2010	2010-2011
Estimate Payments	\$759.1	\$493.7	\$482.6
Return Remittances Payments	468.1	405.8	516.0
Other	385.5	485.0	575.5
Total	1,612.7	1,384.5	1,574.1
Refunds	-1,512.9	-1,431.7	-1,367.2
Budget Net	\$99.9	-\$47.2	\$206.9
GAAP Adjustments*	-\$465.3	-\$35.3	-\$5.8
GAAP Net	-\$365.4	-\$82.4	\$201.1

*Included: Chapter 751 Statutes of 2008 change to Sept estimated payments
2008-2009 additional: LCUP corporate penalty refunds
2008-2009 & 2009-2010 additional: Accelerated revenue estimate payments & Net final payments
04/22/2010 \Accrual 0410.xls

Reported in November 09

Accrual Estimates
(\$ in Millions)

Payments	2008-2009	2009-2010	2010-2011
Estimate Payments	\$783.5	\$482.6	\$442.5
Return Remittances Payments	368.2	351.2	374.1
Other	361.7	432.3	466.5
Total	1,513.4	1,266.1	1,283.1
Refunds	-1,730.8	-1,459.2	-1,344.6
Budget Net	-\$217.5	-\$193.1	-\$61.5
GAAP Adjustments*	-\$473.1	-\$50.2	-\$9.2
GAAP Net	-\$690.6	-\$243.3	-\$70.7

*Included: Chapter 751 Statutes of 2008 change to Sept estimated payments
2008-2009 additional: LCUP corporate penalty refunds
2008-2009 & 2009-2010 additional: Accelerated revenue estimate payments & Net final payments
12/18/2009 \Accrual 1109.xls

FRANCHISE TAX BOARD
Corporation Tax

All Reporting Corporations
Comparison of 2007 to Preliminary 2008 Tax Years Statistical Sample Data
(Amounts in Thousands of Dollars)

Data Item	2007		2008		Percent Change	
	Returns	Amount	Returns	Amount	Returns	Amount
Total State Net Income After Apportionment	709,937	121,843,379	711,267	67,976,248	0.2%	-44.2%
Taxable Loss	314,093	58,980,014	324,048	94,079,202	3.2%	59.5%
Taxable Profit	395,844	180,823,393	387,220	162,055,450	-2.2%	-10.4%
NOL/Disaster loss	110,112	12,782,851	102,272	5,596,020	-7.1%	-56.2%
State Net Income after NOL/Disaster Loss	709,937	109,060,528	711,267	62,380,228	0.2%	-42.8%
Tax Before Credits and Alternative Minimum Tax	709,937	11,268,001	711,267	10,680,721	0.2%	-5.2%
Tax Credits	7,346	1,953,536	10,257	1,670,404	39.6%	-14.5%
Alternative Minimum Tax	2,409	77,129	1,467	33,667	-39.1%	-56.3%
Total State Tax	709,937	9,413,628	711,267	9,057,478	0.2%	-3.8%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax

Comparison by Tax Years
1967 Through Preliminary 2008

Tax Year	Dollars in Thousands							
	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	Corporations Reporting Net Income	All Reporting Corporations	Corporations Reporting Net Income
2008	711,267	387,219	275,826	48,222	\$67,976,248	\$162,055,450	\$9,057,478	\$8,802,285
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
1996	430,796	251,737	155,933	23,126	47,264,188	75,989,249	4,881,666	4,725,216
1995	418,262	239,375	155,296	23,591	42,984,525	68,927,509	4,757,092	4,587,671
1994	414,201	229,352	157,739	27,110	33,105,424	57,424,151	4,284,781	4,123,726
1993	418,108	217,858	170,818	29,432	20,117,987	48,332,148	3,928,594	3,745,763
1992	418,135	213,264	174,740	30,131	16,113,691	44,969,835	3,866,080	3,670,634
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,861,375	3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
1989	447,714	229,559	166,445	51,711	32,910,946	52,883,979	4,384,191	4,271,180
1988	448,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184
1987	464,186	245,505	164,936	53,745	29,718,893	45,619,163	4,057,893	4,000,107
1986	414,602	216,677	149,684	48,241	25,457,211	40,042,508	3,656,450	3,604,958
1985	388,244	207,388	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	52,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606

FRANCHISE TAX BOARD
Corporation Tax

Comparison by State Net Income Class
Preliminary 2008 Tax Year

Net Income Taxable in California	Dollars in Thousands									
	Returns			Net Income Less Net Loss			Tax Assessed			
	Number	Percent of Total	Percent Cumulative	Amount	Percent of Total	Percent Cumulative	Amount	Percent of Total	Percent Cumulative	Percent Cumulative Reverse
Net Loss	275,826	38.8%	38.8%	(\$94,079,202)	--	--	\$224,371	2.5%	2.5%	100.0%
No Income or Loss	48,222	6.8%	45.6%	0	0.0%	0.0%	30,823	0.3%	2.8%	97.5%
\$1 Under 5,000	80,015	11.2%	56.8%	159,013	0.1%	0.1%	62,544	0.7%	3.5%	97.2%
5,000 Under 10,000	38,383	5.4%	62.2%	275,893	0.2%	0.3%	29,437	0.3%	3.8%	96.5%
10,000 Under 15,000	28,268	4.0%	66.2%	346,448	0.2%	0.5%	24,509	0.3%	4.1%	96.2%
15,000 Under 20,000	18,682	2.6%	68.8%	329,982	0.2%	0.7%	19,038	0.2%	4.3%	95.9%
20,000 Under 25,000	19,988	2.8%	71.6%	446,276	0.3%	1.0%	19,529	0.2%	4.5%	95.7%
25,000 Under 30,000	14,048	2.0%	73.6%	386,016	0.2%	1.2%	16,860	0.2%	4.7%	95.5%
30,000 Under 40,000	23,087	3.2%	76.8%	797,683	0.5%	1.7%	28,479	0.3%	5.0%	95.3%
40,000 Under 50,000	20,234	2.8%	79.7%	903,153	0.6%	2.2%	24,934	0.3%	5.3%	95.0%
50,000 Under 60,000	18,045	2.5%	82.2%	988,692	0.6%	2.9%	34,383	0.4%	5.7%	94.7%
60,000 Under 70,000	9,895	1.4%	83.6%	638,851	0.4%	3.3%	17,007	0.2%	5.9%	94.3%
70,000 Under 80,000	10,853	1.5%	85.1%	810,949	0.5%	3.8%	23,887	0.3%	6.1%	94.1%
80,000 Under 90,000	8,470	1.2%	86.3%	714,326	0.4%	4.2%	23,467	0.3%	6.4%	93.9%
90,000 Under 100,000	9,731	1.4%	87.7%	919,315	0.6%	4.8%	24,517	0.3%	6.7%	93.6%
100,000 Under 150,000	25,626	3.6%	91.3%	3,177,506	2.0%	6.7%	89,542	1.0%	7.7%	93.3%
150,000 Under 200,000	13,015	1.8%	93.1%	2,271,464	1.4%	8.1%	61,653	0.7%	8.3%	92.3%
200,000 Under 250,000	9,052	1.3%	94.4%	2,026,189	1.3%	9.4%	53,966	0.6%	8.9%	91.7%
250,000 Under 300,000	5,270	0.7%	95.1%	1,429,678	0.9%	10.3%	36,789	0.4%	9.3%	91.1%
300,000 Under 400,000	7,302	1.0%	96.2%	2,512,883	1.6%	11.8%	60,316	0.7%	10.0%	90.7%
400,000 Under 500,000	5,067	0.7%	96.9%	2,262,879	1.4%	13.2%	52,583	0.6%	10.6%	90.0%
500,000 Under 750,000	6,642	0.9%	97.8%	4,043,103	2.5%	15.7%	138,129	1.5%	12.1%	89.4%
750,000 Under 1,000,000	3,438	0.5%	98.3%	2,967,063	1.8%	17.5%	101,673	1.1%	13.2%	87.9%
1,000,000 Under 1,500,000	3,576	0.5%	98.8%	4,341,027	2.7%	20.2%	153,068	1.7%	14.9%	86.8%
1,500,000 Under 2,000,000	1,957	0.3%	99.1%	3,355,792	2.1%	22.3%	118,217	1.3%	16.2%	85.1%
2,000,000 Under 3,000,000	1,968	0.3%	99.4%	4,792,795	3.0%	25.2%	185,225	2.0%	18.3%	83.8%
3,000,000 Under 4,000,000	1,024	0.1%	99.5%	3,521,497	2.2%	27.4%	158,294	1.7%	20.0%	81.7%
4,000,000 Under 5,000,000	678	0.1%	99.6%	3,020,261	1.9%	29.3%	109,206	1.2%	21.2%	80.0%
5,000,000 Under 10,000,000	1,378	0.2%	99.8%	9,516,761	5.9%	35.1%	430,886	4.8%	26.0%	78.8%
\$10,000,000 And Over	1,527	0.2%	100.0%	105,099,957	64.9%	100.0%	6,704,147	74.0%	100.0%	74.0%
Total	711,267	100.0%	100.0%	\$67,976,248	100.0%	100.0%	\$9,057,478	100.0%	100.0%	100.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD

Corporation Tax

Comparison by Industry
All Reporting Corporations
2007 and Preliminary 2008 Tax Years

Industry	Income in Thousands				Percent Change	
	2007		2008		Number	Income
	Number	Net Income Less Net Loss	Number	Net Income Less Net Loss		
Agriculture, Forestry, Fishing, and Mining	11,353	\$1,210,530	10,024	\$1,751,233	-11.7%	44.7%
Construction	65,928	7,244,776	65,303	2,540,373	-0.9%	-64.9%
Manufacturing	46,679	39,355,313	47,431	33,897,401	1.6%	-13.9%
Durable Goods Manufacturing	31,239	18,076,452	29,509	15,514,337	-5.5%	-14.2%
Nondurable Goods Manufacturing	15,440	21,278,861	17,922	18,383,064	16.1%	-13.6%
Services	283,826	10,191,856	285,659	9,100,066	0.6%	-10.7%
Professional, Scientific, and Technical Services	115,227	1,180,523	114,398	366,174	-0.7%	-69.0%
Administrative Services	22,869	1,779,014	26,139	1,830,076	14.3%	2.9%
Accommodation and Food Services	26,319	1,369,281	23,488	703,594	-10.8%	-48.6%
Arts, Entertainment, and Recreation	31,096	1,234,747	29,308	1,431,076	-5.7%	15.9%
Health Services	53,781	3,305,630	55,962	3,425,545	4.1%	3.6%
Other Services	34,534	1,322,661	36,364	1,343,600	5.3%	1.6%
Trade	121,475	23,732,489	124,779	19,563,619	2.7%	-17.6%
Wholesale Trade	65,662	12,017,610	60,847	10,126,007	-7.3%	-15.7%
Retail Trade	55,813	11,714,879	63,932	9,437,611	14.5%	-19.4%
Finance, Insurance, and Real Estate	132,392	23,180,828	131,190	-11,698,129	-0.9%	-150.5%
Finance, Investment and Insurance	31,493	13,338,248	32,876	-15,999,291	4.4%	-220.0%
Holding Companies	4,979	3,404,383	2,747	1,711,767	-44.8%	-49.7%
Real Estate	95,920	6,438,198	95,567	2,589,395	-0.4%	-59.8%
Transportation, Warehousing, and Utilities	18,392	4,846,096	21,273	2,571,046	15.7%	-46.9%
Information and Communications	29,892	12,081,490	25,608	10,250,638	-14.3%	-15.2%
Total	709,937	\$121,843,379	711,267	\$67,976,248	0.2%	-44.2%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD

Corporation Tax

Comparison by Industry
Positive Net Income Corporations
2007 and Preliminary 2008 Tax Years

Industry	Income in Thousands				Percent Change	
	2007		2008		Number	Net Income
	Number	Net Income	Number	Net Income		
Agriculture, Forestry, Fishing, and Mining	6,125	\$2,468,747	5,826	\$2,866,146	-4.9%	16.1%
Construction	39,066	10,702,390	37,597	8,222,535	-3.8%	-23.2%
Manufacturing	26,771	51,450,231	25,753	47,816,929	-3.8%	-7.1%
Durable Goods Manufacturing	17,797	27,319,853	16,007	25,871,894	-10.1%	-5.3%
Nondurable Goods Manufacturing	8,974	24,130,377	9,746	21,945,035	8.6%	-9.1%
Services	160,077	26,122,236	166,830	26,554,753	4.2%	1.7%
Professional, Scientific, and Technical Services	66,158	12,226,951	69,277	12,784,316	4.7%	4.6%
Administrative Services	12,981	2,653,923	12,850	2,592,624	-1.0%	-2.3%
Accommodation and Food Services	11,390	2,266,162	11,186	1,945,054	-1.8%	-14.2%
Arts, Entertainment, and Recreation	18,006	2,135,907	16,244	2,304,338	-9.8%	7.9%
Health Services	32,296	4,821,084	36,254	4,937,553	12.3%	2.4%
Other Services	19,246	2,018,209	21,019	1,990,868	9.2%	-1.4%
Trade	67,233	30,161,427	65,005	27,116,240	-3.3%	-10.1%
Wholesale Trade	37,202	15,626,256	30,237	14,008,555	-18.7%	-10.4%
Retail Trade	30,031	14,535,172	34,768	13,107,685	15.8%	-9.8%
Finance, Insurance, and Real Estate	70,371	36,539,568	64,240	27,809,042	-8.7%	-23.9%
Finance, Investment and Insurance	16,621	20,850,362	16,403	15,283,110	-1.3%	-26.7%
Holding Companies	2,137	5,763,470	1,079	5,748,572	-49.5%	-0.3%
Real Estate	51,613	9,925,737	46,758	6,777,361	-9.4%	-31.7%
Transportation, Warehousing, and Utilities	10,835	6,337,139	12,339	4,942,101	13.9%	-22.0%
Information and Communications	15,363	17,041,654	9,630	16,727,702	-37.3%	-1.8%
Total	395,841	\$180,823,393	387,220	\$162,055,450	-2.2%	-10.4%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax

Comparison by Industry
Net Loss or No Income Corporations
2007 and Preliminary 2008 Tax Years

Industry	Loss in Thousands				Percent Change	
	2007		2008		Number	Net Loss or No Income
	Number	Net Loss or No Income	Number	Net Loss or No Income		
Agriculture, Forestry, Fishing, and Mining	5,228	\$1,258,217	4,199	\$1,114,913	-19.7%	-11.4%
Construction	26,862	3,457,614	27,706	5,682,162	3.1%	64.3%
Manufacturing	19,908	12,094,918	21,678	13,919,528	8.9%	15.1%
Durable Goods Manufacturing	13,442	9,243,402	13,502	10,357,557	0.4%	12.1%
Nondurable Goods Manufacturing	6,466	2,851,516	8,176	3,561,971	26.4%	24.9%
Services	123,749	15,930,381	118,829	17,454,687	-4.0%	9.6%
Professional, Scientific, and Technical Services	49,069	11,046,428	45,121	12,418,142	-8.0%	12.4%
Administrative Services	9,888	874,909	13,289	762,548	34.4%	-12.8%
Accommodation and Food Services	14,929	896,881	12,302	1,241,460	-17.6%	38.4%
Arts, Entertainment, and Recreation	13,090	901,160	13,064	873,262	-0.2%	-3.1%
Health Services	21,485	1,515,455	19,708	1,512,008	-8.3%	-0.2%
Other Services	15,288	695,548	15,345	647,268	0.4%	-6.9%
Trade	54,242	6,428,938	59,774	7,552,621	10.2%	17.5%
Wholesale Trade	28,460	3,608,645	30,610	3,882,548	7.6%	7.6%
Retail Trade	25,782	2,820,293	29,164	3,670,074	13.1%	30.1%
Finance, Insurance, and Real Estate	62,021	13,358,740	66,950	39,507,171	7.9%	195.7%
Finance, Investment and Insurance	14,872	7,512,114	16,473	31,282,401	10.8%	316.4%
Holding Companies	2,842	2,359,087	1,668	4,036,805	-41.3%	71.1%
Real Estate	44,307	3,487,539	48,809	4,187,965	10.2%	20.1%
Transportation, Warehousing, and Utilities	7,557	1,491,043	8,934	2,371,055	18.2%	59.0%
Information and Communications	14,528	4,960,164	15,978	6,477,065	10.0%	30.6%
Total	314,095	\$58,980,014	324,048	\$94,079,202	3.2%	59.5%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax

Comparison by Accounting Period
Preliminary 2008 Tax Year

Accounting Period Ending	Dollars in thousands											
	Corporations Reporting Positive Net Income						All Reporting Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Number	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Jan 31, 2008	4,528	1.2%	\$3,506,838	2.2%	\$244,973	2.8%	5,956	0.8%	\$2,374,738	3.5%	\$246,306	2.7%
Feb 29, 2008	3,071	0.8%	4,105,729	2.5%	300,628	3.4%	3,677	0.5%	3,261,788	4.8%	301,244	3.3%
Mar 31, 2008	10,721	2.8%	6,414,783	4.0%	383,189	4.4%	20,116	2.8%	2,861,545	4.2%	390,769	4.3%
Apr 30, 2008	2,682	0.7%	1,305,338	0.8%	53,099	0.6%	7,843	1.1%	752,144	1.1%	57,326	0.6%
May 31, 2008	5,023	1.3%	3,514,000	2.2%	168,239	1.9%	10,923	1.5%	3,023,945	4.4%	173,032	1.9%
Jun 30, 2008	14,942	3.9%	7,523,894	4.6%	480,977	5.5%	30,082	4.2%	5,070,639	7.5%	492,795	5.4%
Jul 31, 2008	5,665	1.5%	3,727,182	2.3%	135,357	1.5%	9,162	1.3%	(83,137)	-0.1%	138,338	1.5%
Aug 31, 2008	5,825	1.5%	2,586,987	1.6%	178,593	2.0%	12,327	1.7%	2,192,481	3.2%	183,010	2.0%
Sep 30, 2008	10,539	2.7%	10,507,906	6.5%	599,561	6.8%	25,016	3.5%	6,062,408	8.9%	611,131	6.7%
Oct 31, 2008	5,416	1.4%	2,734,541	1.7%	91,324	1.0%	8,675	1.2%	1,862,037	2.7%	94,235	1.0%
Nov 30, 2008	3,295	0.9%	1,499,020	0.9%	52,818	0.6%	10,398	1.5%	393,539	0.6%	58,624	0.6%
Dec 31, 2008	315,510	81.5%	114,629,230	70.7%	6,113,528	69.5%	567,091	79.7%	40,204,120	59.1%	6,310,668	69.7%
	387,219	100.0%	\$162,055,450	100.0%	\$8,802,285	100.0%	711,266	100.0%	\$67,976,248	100.0%	\$9,057,478	100.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
 Corporation Tax Law
 Special Tax Credits Allowed
 Credit Amount > \$10 million
 2007-2008 Tax Years

Credit	2007		2008		Percent Change
	Number	Amount (\$ Thousands)	Number	Amount (\$ Thousands)	
Enterprise Zone and Program Area Hiring and Sales	4,114	235,927	4,578	274,576	16.4%
Low-Income Housing	42	59,878	32	49,154	-17.9%
Manufacturer's Investment	829	91,795	646	32,953	-64.1%
Prior Year Alternative Minimum Tax	1,177	26,857	1,166	38,377	42.9%
Research	2,184	1,484,865	2,445	1,233,385	-16.9%
Subtotal	8,346	\$ 1,899,323	8,867	\$ 1,628,445	-14.3%

FRANCHISE TAX BOARD
 Corporation Tax Law
 Special Tax Credits Allowed
 Credit Amount < \$10 million
 2007-2008 Tax Years

Credit	2007		2008		Percent Change
	Number	Amount (\$ Thousands)	Number	Amount (\$ Thousands)	
Child Care Contribution	62	722	55	1,164	61.2%
Child Care Program	20	252	25	334	32.4%
Commercial Solar Energy	3	216	3	165	-23.5%
Disabled Access	144	16	135	18	17.4%
Enhanced Oil Recovery	13	1,323	10	3,662	176.7%
Local Agency Military Base Recovery Area	31	1,789	26	2,970	66.0%
Los Angeles Revitalization Zone Carryover	310	8,728	246	4,612	-47.2%
Recycling Equipment	9	955	5	15	-98.4%
Rice Straw	7	44	5	23	-47.4%
Solar Energy	4	71	3	7	-90.4%
Solar Energy Systems	34	244	21	131	-46.3%
Solar Pump	3	11	3	13	21.4%
Targeted Tax Area	58	6,234	61	4,335	-30.5%
Other	32	8,115	31	11,321	39.5%
Subtotal	730	28,719	629	28,769	0.2%
Grand Total	9,076	\$ 1,928,042	9,496	\$ 1,657,215	-14.0%

Enterprise Zone Credits Applied by Industrial Sector

Industrial Sector	2007		2008		Percent Change		2008 Total Tax Liability (\$ Thousands)	Percent Distribution	
	Returns	Credit Applied (\$ Thousands)	Returns	Credit Applied (\$ Thousands)	Returns	Amount		Total Tax Liability	2008 Credit Applied
Agriculture, Forestry, Fishing, and Mining	47	5,183	62	3,751	31.9%	-27.6%	148,948	1.6%	1.4%
Construction	403	8,224	426	6,997	5.7%	-14.9%	299,905	3.3%	2.5%
Nondurable Goods Manufacturing	406	33,678	423	27,291	4.2%	-19.0%	1,546,632	17.1%	9.9%
Durable Goods Manufacturing	523	23,203	503	23,954	-3.8%	3.2%	1,084,567	12.0%	8.7%
Wholesale Trade	669	20,380	720	23,280	7.6%	14.2%	807,525	8.9%	8.5%
Retail Trade	452	45,711	485	56,499	7.3%	23.6%	844,477	9.3%	20.6%
Accommodation and Food Services	225	4,318	246	4,897	9.3%	13.4%	91,145	1.0%	1.8%
Administrative Services	102	3,662	124	4,551	21.6%	24.3%	123,889	1.4%	1.7%
Arts, Entertainment, and Recreation Services	23	322	33	587	43.5%	82.0%	65,807	0.7%	0.2%
Health Services	199	5,594	291	5,637	46.2%	0.8%	168,670	1.9%	2.1%
Professional, Scientific, and Technical Services	352	5,853	445	10,127	26.4%	73.0%	522,628	5.8%	3.7%
Other Services	146	7,691	167	5,418	14.4%	-29.6%	93,199	1.0%	2.0%
Finance, Investment, and Insurance	143	22,383	149	22,146	4.2%	-1.1%	1,184,220	13.1%	8.1%
Real Estate	95	4,448	99	1,965	4.2%	-55.8%	300,699	3.3%	0.7%
Information	52	6,239	69	29,279	32.7%	369.3%	1,045,759	11.5%	10.7%
Transportation, Warehousing, and Utilities	133	10,152	162	18,190	21.8%	79.2%	359,465	4.0%	6.6%
Non-Bank Holding Companies	93	24,513	116	20,370	24.7%	-16.9%	369,942	4.1%	7.4%
Other/Unknown	51	4,373	58	9,638	13.7%	120.4%	0	0.0%	3.5%
Total	4,114	235,927	4,578	274,576	11.3%	16.4%	9,057,478	100.0%	100.0%

Research and Development Credits Applied by Industrial Sector

Industrial Sector	2007		2008		Percent Change	
	Returns	Credit Applied (\$ Thousands)	Returns	Credit Applied (\$ Thousands)	Returns	Amount
Food and Kindred Products	35	1,344	43	1,084	22.9%	-19.3%
Chemicals and Allied Products	57	8,902	59	7,821	3.5%	-12.1%
Pharmaceuticals	33	275,303	37	144,108	12.1%	-47.7%
Electrical and Electronic Equipment	423	590,833	439	531,250	3.8%	-10.1%
Other Manufacturing	559	161,958	574	96,613	2.7%	-40.3%
Information	57	92,222	74	131,833	29.8%	43.0%
Other	1,020	354,303	1,219	320,675	19.5%	-9.5%
Total	2,184	1,484,865	2,445	1,233,385	12.0%	-16.9%

Research Credit Amounts Available, Used, and Carried Forward (\$ Millions): 2007

Research Credit	
Available	\$10,324
Carryover from previous years	\$7,970
Generated in current year	\$2,354
Used	\$1,485
Carryforward	\$8,839

FRANCHISE TAX BOARD

Exhibit B-4

Corporation Tax

1 of 3

Large Corporation Payments versus All Corporation Payments
for Selected Months /1
(\$ in Millions)

	Large Payments	All Payments	Percentage of All Payments
2001			
January through April	1,291	2,769	47%
May through June	780	1,378	57%
July through September	824	1,533	54%
October through December	786	1,516	52%
2002			
January through April	1,103	2,471	45%
May through June	740	1,282	58%
July through September	999	1,657	60%
October through December	1,081	1,822	59%
2003			
January through April	1,484	2,971	50%
May through June	956	1,547	62%
July through September	1,070	1,849	58%
October through December	1,019	1,776	57%
2004			
January through April	1,984	3,669	54%
January through March	767	1,701	45%
May through June	1,172	1,804	65%
July through September	1,485	2,361	63%
October through December	1,319	2,229	59%
2005			
January through April	4,977	7,032	71%
May through June	1,371	2,094	65%
July through September	1,949	2,844	69%
October through December	1,630	2,540	64%
2006			
January through April	2,127	4,105	52%
January through March	1,195	2,313	52%
May through June	1,375	2,158	64%
July through September	1,981	3,006	66%
October through December	2,006	3,018	66%
2007			
January through April	2,120	4,268	50%
January through March	1,184	2,418	49%
May through June	1,366	2,160	63%
July through September	1,955	3,101	63%
October through December	1,376	2,507	55%
2008			
January through April	1,795	4,027	45%
January through March	980	2,247	44%
May through June	1,432	2,204	65%
July through September	1,503	2,994	50%
October through December	1,554	2,567	61%
2009			
January through April	1,862	4,150	45%
January through March	1,099	2,430	45%
May through June w/LCUP	4,020	4,969	81%
May through June w/o LCUP	1,427	2,376	60%
July through September	1,287	2,208	58%
October through December	1,406	2,347	60%
2010			
January through March	1,321	2,460	54%

Source: California Franchise Tax Board Business Entity Tax System.
/1 Large payments are defined as payments of more than \$1 million.

Corporation Tax
Large Corporation Payments vs. All Corporation Payments /1
including LCUP
(\$ Millions)

Exhibit B-4
2 of 3

	Agriculture, Mining, and Construction	Manufacturing, Durables	Manufacturing, Non-Durables	Banks and Savings and Loans	Information	Other Financial	Trade	Services	Transportation, Communications, and Utilities	Total
January through April Payments										
2008	86	334	392	200	224	204	267	92	63	1,862
2009	54	456	272	270	318	109	192	155	37	1,862
Difference	-33	122	-120	70	94	-95	-75	62	-26	0
% Difference	-38%	36%	-31%	35%	42%	-46%	-28%	68%	-41%	0%
May through June Payments										
2008	63	142	366	193	199	118	212	85	54	1,432
2009	101	614	529	1,207	485	252	320	188	324	4,020
Difference	38	472	163	1,014	286	134	108	103	270	2,588
% Difference	60%	333%	45%	526%	143%	113%	51%	121%	500%	181%
July through September Payments										
2008	77	166	385	172	141	229	191	73	68	1,503
2009	28	231	247	130	117	115	152	79	187	1,287
Difference	-50	65	-138	-42	-24	-114	-39	7	119	-216
% Difference	-64%	39%	-36%	-24%	-17%	-50%	-21%	9%	176%	-14%
October through December Payments										
2008	43	215	424	117	191	97	238	104	125	1,554
2009	16	262	330	160	118	118	223	57	122	1,406
Difference	-28	47	-93	42	-73	21	-14	-47	-3	-148
% Difference	-64%	22%	-22%	36%	-38%	21%	-6%	-46%	-2%	-10%
January through March Payments										
2009	39	256	155	163	161	66	134	111	14	1,099
2010	5	363	228	133	130	123	181	112	47	1,321
Difference	-34	106	74	-30	-31	57	48	1	32	223
% Difference	-87%	41%	48%	-18%	-19%	87%	36%	1%	224%	20%
Total Payments from above										
2008-09	309	1113	1720	845	916	713	1043	465	324	7,449
2009-10	203	1925	1606	1900	1168	716	1069	591	717	9,896
Difference	-106	812	-114	1055	252	3	26	126	393	2446
% Difference	-34%	73%	-7%	125%	27%	0%	3%	27%	121%	33%

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.

Corporation Tax
Large Corporation Payments vs. All Corporation Payments /1
excluding LCUP
(\$ Millions)

	Agriculture, Mining, and Construction	Manufacturing, Durables	Manufacturing, Non-Durables	Banks and Savings and Loans	Information	Other Financial	Trade	Services	Transportation, Communications, and Utilities	Total
January through April Payments										
2008	86	334	392	200	224	204	267	92	63	1,862
2009	54	456	272	270	318	109	192	155	37	1,862
Difference	-33	122	-120	70	94	-95	-75	62	-26	0
% Difference	-38%	36%	-31%	35%	42%	-46%	-28%	68%	-41%	0%
May through June Payments										
2008	63	142	366	193	199	118	212	85	54	1,432
2009	62	214	196	251	212	128	201	123	39	1,427
Difference	-1	72	-170	59	13	10	-11	38	-15	-5
% Difference	-2%	51%	-46%	30%	6%	9%	-5%	45%	-29%	0%
July through September Payments										
2008	77	166	385	172	141	229	191	73	68	1,503
2009	28	231	247	130	117	115	152	79	187	1,287
Difference	-50	65	-138	-42	-24	-114	-39	7	119	-216
% Difference	-64%	39%	-36%	-24%	-17%	-50%	-21%	9%	176%	-14%
October through December Payments										
2008	43	215	424	117	191	97	238	104	125	1,554
2009	16	262	330	160	118	118	223	57	122	1,406
Difference	-28	47	-93	42	-73	21	-14	-47	-3	-148
% Difference	-64%	22%	-22%	36%	-38%	21%	-6%	-46%	-2%	-10%
January through March Payments										
2009	39	256	155	163	161	66	134	111	14	1,099
2010	5	363	228	133	130	123	181	112	47	1,321
Difference	-34	106	74	-30	-31	57	48	1	32	223
% Difference	-87%	41%	48%	-18%	-19%	87%	36%	1%	224%	20%
Total Payments from above										
2008-09	309	1113	1720	845	916	713	1043	465	324	7,449
2009-10	164	1525	1274	944	895	593	950	526	431	7,303
Difference	-146	412	-447	99	-21	-121	-92	61	107	-147
% Difference	-47%	37%	-26%	12%	-2%	-17%	-9%	13%	33%	-2%

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.

FRANCHISE TAX BOARD
Corporation Tax

Overpayments To and From Current Tax Year
(Amounts in Thousands)

Tax Year	Overpayments From Prior Year	Overpayments to Following Year
2005	\$2,081,720	\$2,567,769
2006	\$3,011,366	\$3,149,442
2007	\$2,806,421	\$2,537,324
2008	\$2,516,876	\$2,456,932

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
 Limited Liability Companies (LLCs)
 1994 to 2008 and Projections
 (\$ in Millions)

Fiscal Year	New LLC Registrations /b	LLC Returns			
		Returns Received	LLC Tax Paid	LLC Fee Paid	Total Revenue
1994/95	920	676	\$0.8	\$0.3	\$1.1
1995/96	7,817	6,957	\$5.4	\$2.7	\$8.1
1996/97	12,549	16,529	\$13.0	\$10.6	\$23.6
1997/98	18,645	29,651	\$23.5	\$21.3	\$44.8
1998/99	24,898	44,702	\$36.6	\$35.4	\$72.0
1999/00	26,221	63,618	\$52.2	\$89.3	\$141.5
2000/01	26,186	81,259	\$68.5	\$140.6	\$209.2
2001/02	30,964	98,834	\$79.1	\$165.9	\$244.9
2002/03	35,958	116,294	\$93.3	\$185.6	\$278.9
2003/04	46,241	139,454	\$112.4	\$212.5	\$324.9
2004/05	58,097	165,743	\$134.7	\$247.8	\$382.5
2005/06	70,025	196,269	\$158.4	\$287.0	\$445.5
2006/07	73,337	222,545	\$182.8	\$320.3	\$503.0
2007/08	81,536	247,327	\$198.4	\$325.0	\$523.3
2008/09 /a	76,482	266,935	\$214.3	\$643.4	\$857.7
2009/10 /c	71,384		\$223.4	\$358.0	\$581.5
2010/11 /c			\$245.8	\$393.8	\$639.6
2011/12 /c			\$270.4	\$433.2	\$703.6
2012/13 /c			\$297.4	\$476.5	\$773.9

/a 2008/09 returns, tax, and fee data are projected from 2008 data.

/b Registrations are reported for the year of registration.

/c Projections

Source: Registrations, Secretary of the State; Tax data are from FTB Business Entities Section.

FRANCHISE TAX BOARD
 Limited Liability Companies (LLCs)
 (\$ in Million)

Distribution of LLCs filing a California Tax Return by Industry 2008 Fee Year							
	All LLCs		Fees	LLCs with Fee Greater Than Zero		LLCs with Zero Fees	
	Number of LLCs	Percentage		Number of LLCs	Percentage	Number of LLCs	Percentage
Agriculture, Forestry, Fishing	5,305	2.0%	\$ 10,162,780	2,099	2.8%	3,206	1.7%
Mining	686	0.3%	\$ 1,188,320	225	0.3%	461	0.2%
Transportation and Warehousing	4,691	1.8%	\$ 8,473,740	1,620	2.1%	3,071	1.6%
Construction	8,064	3.0%	\$ 10,118,920	1,831	2.4%	6,233	3.3%
Manufacturing, Nondurable Goods	3,285	1.2%	\$ 9,366,110	1,477	2.0%	1,808	1.0%
Manufacturing, Durable Goods	3,339	1.3%	\$ 9,366,620	1,503	2.0%	1,836	1.0%
Wholesale Trade	7,240	2.7%	\$ 18,002,190	3,043	4.0%	4,197	2.2%
Retail Trade	9,527	3.6%	\$ 15,935,940	3,538	4.7%	5,989	3.2%
Information	8,926	3.4%	\$ 10,446,470	1,939	2.6%	6,987	3.7%
Finance, Investment, and Insurance	20,067	7.6%	\$ 25,277,170	4,816	6.4%	15,251	8.0%
Real Estate	127,950	48.3%	\$ 117,232,050	34,400	45.6%	93,550	49.3%
Professional, Scientific, and Technical Services	22,675	8.6%	\$ 24,268,200	6,002	8.0%	16,673	8.8%
Holding Companies	2,951	1.1%	\$ 2,972,070	531	0.7%	2,420	1.3%
Administrative Services	3,746	1.4%	\$ 5,947,400	1,241	1.6%	2,505	1.3%
Other Services	7,633	2.9%	\$ 6,551,680	1,982	2.6%	5,651	3.0%
Health Services	3,790	1.4%	\$ 9,337,210	1,655	2.2%	2,135	1.1%
Arts, Entertainment, and Recreation	7,962	3.0%	\$ 6,965,520	1,721	2.3%	6,241	3.3%
Accommodation and Other Services	8,148	3.1%	\$ 19,689,970	4,317	5.7%	3,831	2.0%
other	9,044	3.4%	\$ 5,692,090	1,394	1.8%	7,521	4.0%
Total	265,029	100.0%	\$ 316,994,450	75,463	100.0%	189,566	100.0%

Source: California Franchise Tax Board, 2008 Business Entities Master File (as of April 18, 2010).

FRANCHISE TAX BOARD
 Limited Liability Companies (LLCs)
 (\$ in Millions)

The Number of LLCs at each Fee Level					
Gross Receipts	Annual Fee	Number of Firms	Percentage of total	Amount Paid	Percentage of total
Less than \$250,000	\$0	189,566	71.5%	\$0.00	0.0%
\$250,000 to \$499,999	\$900	25,385	9.6%	\$22.85	7.2%
\$500,000 to \$999,999	\$2,500	18,391	6.9%	\$45.98	14.5%
\$1 million to \$4,999,999	\$6,000	21,566	8.1%	\$129.22	40.8%
\$5 million to \$9,999,999	\$11,790	4,174	1.6%	\$49.11	15.5%
\$10 million to \$19,999,999	\$11,790	2,519	1.0%	\$29.60	9.3%
\$20 million to \$49,999,999	\$11,790	1,801	0.7%	\$21.16	6.7%
\$50 million or more	\$11,790	1,627	0.6%	\$19.06	6.0%
Total		265,029	100.0%	\$316.99	100.0%

Source: California Franchise Tax Board, 2008 Business Entities Master File (as of April 18, 2010).

FRANCHISE TAX BOARD
 Corporation Tax
 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		New NOL Carryforwards		Expirations of NOL Deductions /a	NOLs Not Yet Deducted as of End of Year
	Number of Returns	Amount (\$Mil)	Number of Returns	Amount (\$Mil)	Losses	Amount of Carryforward (\$Mil)	Amount (\$Mil)	Amount (\$Mil)
1987	107,191	9,534	13,713	832	17,326	8,663	-	17,365
1988	182,661	17,365	61,744	1,939	19,475	9,737	-	25,163
1989	213,587	25,163	65,253	2,119	22,440	11,220	1,904	32,361
1990	243,940	32,361	70,607	2,451	26,127	13,064	5,118	37,856
1991	238,525	37,856	35,598	947	28,110	14,055	-	50,964
1992	293,093	50,964	0	0	31,405	15,702	-	66,666
1993	356,665	66,666	58,157	3,052	29,650	14,825	-	78,439
1994	377,489	78,439	106,486	5,142	26,119	13,060	6,143	80,214
1995	373,858	80,214	90,150	5,172	27,778	13,889	6,849	82,082
1996	369,554	82,082	86,426	5,192	30,409	15,205	7,387	84,708
1997	367,656	84,708	84,389	5,864	29,917	14,958	15,479	78,323
1998	359,833	78,323	82,544	5,800	37,512	18,756	23,163	68,116
1999	300,330	68,116	80,601	5,600	48,141	24,070	8,741	77,845
2000	303,627	77,845	79,459	6,254	77,241	41,599	9,463	103,727
2001	316,821	103,727	78,426	6,403	80,992	44,546	10,498	131,372
2002	338,574	131,372	26,639	1,625	69,589	41,753	1,024	170,476
2003	418,537	170,476	0	0	56,515	33,909	-	204,385
2004	504,198	204,385	106,342	11,021	52,765	46,920	8,948	231,337
2005	501,561	231,337	138,364	14,525	52,546	52,546	13,022	256,335
2006	509,523	256,335	129,087	14,921	49,746	49,746	17,328	273,832
2007	535,143	273,832	123,720	12,270	63,556	63,556	-	325,119
2008	592,899	325,119	95,861	5,412	94,927	94,927	-	414,634

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

Source: California Franchise Tax Board, Business Entity Tax System as of April 13, 2010. 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 2008
 Income Year, by Vintage

Year NOL was Generated	Total NOLs Generated (\$Bil)	Total NOLs Deducted (\$Bil)	Subtractions for Expirations (\$Bil)	NOLs Remaining	
				\$ Amount (\$Bil)	% Share
1985	2.5	0.5	1.9	0.0	0.0
1986	7.1	2.0	5.1	0.0	0.0
1987	8.7	2.5	6.1	0.0	0.0
1988	9.7	2.9	6.8	0.0	0.0
1989	11.2	3.8	7.4	0.0	0.0
1990	13.1	4.7	8.3	0.0	0.0
1991	14.1	8.0	6.0	0.0	0.0
1992	15.7	1.7	14.0	0.0	0.0
1993	14.8	4.5	10.3	0.0	0.0
1994	13.1	4.3	8.7	0.0	0.0
1995	13.9	4.4	9.5	0.0	0.0
1996	15.2	4.7	10.5	0.0	0.0
1997	15.0	5.0	10.0	0.0	0.0
1998	18.8	5.7	13.0	0.0	0.0
1999	24.1	6.7	17.3	0.0	0.0
2000	41.6	10.9	0.0	30.7	7.4
2001	44.5	9.0	0.0	35.5	8.6
2002	41.8	9.5	0.0	32.2	7.8
2003	33.9	7.9	0.0	26.0	6.3
2004	46.9	7.5	0.0	39.4	9.5
2005	52.5	5.7	0.0	46.9	11.3
2006	49.7	3.7	0.0	46.1	11.1
2007	63.6	0.7	0.0	62.9	15.2
2008	94.9	0.0	0.0	94.9	22.9
Totals	666.2	116.5	135.1	414.6	100.0

Source: California Franchise Tax Board, Business Entity Tax System as of April 13, 2010

Detail may not add to totals due to rounding.

FRANCHISE TAX BOARD

Exhibit B-8

Corporation Tax

1 of 1

California S Corporations: Aggregate Income and Tax Liability
2001-2008
(\$ in Millions)

Income Category of S Corporations	2001	2002	Pct Change	2003	Pct Change	2004	Pct Change	2005	Pct Change	2006	Pct Change	2007	Pct Change	2008 /a	Pct Change
Positive State Net Income S Corporations:															
-- Number	126,347	142,051	12.4	158,808	11.8	181,938	14.6	206,461	13.5	224,572	8.8	233,366	3.9	235,643	1.0
-- SNI	29,415	30,392	3.3	33,641	10.7	43,587	29.6	51,255	17.6	57,593	12.4	58,159	1.0	50,850	-12.6
-- Tax Liability	450	486	7.8	541	11.4	670	23.7	784	17.0	872	11.3	885	1.4	804	-9.2
Negative State Net Income S Corporations: /a															
-- Number	79,583	91,939	15.5	101,419	10.3	115,319	13.7	129,549	12.3	143,290	10.6	153,066	6.8	163,916	7.1
-- SNI	-6,118	-6,487	6.0	-6,543	0.9	-7,458	14.0	-8,457	13.4	-9,091	7.5	-11,934	31.3	-13,947	16.9
-- Tax Liability	54	62	14.9	68	10.0	75	11.0	84	12.2	98	16.2	106	8.0	116	9.8
All S Corporations:															
-- Number	205,930	233,990	13.6	260,227	11.2	297,257	14.2	336,010	13.0	367,862	9.5	386,432	5.0	399,559	3.4
-- SNI	23,298	23,906	2.6	27,098	13.4	36,129	33.3	31,725	-12.2	48,502	52.9	46,225	-4.7	36,903	-20.2
-- Tax Liability	504	547	8.6	609	11.2	745	22.3	868	16.5	970	11.8	991	2.1	920	-7.1

/a Data include corporations reporting zero SNI.

Source: California Franchise Tax Board, Business Entity Tax System as of Apr 19, 2010.

FRANCHISE TAX BOARD
Corporation Tax
Alternative Minimum Tax
2004 through 2008 Income Years

Industry	2004 AMT			2005 AMT			2006 AMT			2007 AMT			2008 AMT			Percent Change	
	Number	Amount (\$ mil)	Average (\$ 000)	Number	Amount (\$ mil)	Average (\$ 000)	Number	Amount (\$ mil) /a	Average (\$ 000)	Number	Amount (\$ mil) /a	Average (\$ 000)	Number	Amount (\$ mil) /a	Average (\$ 000)	2007 to 2008	
																Number	Amount
Agric, Forestry, Fishing, and Mining	64	2.0	31.3	111	2.2	19.4	112	2.8	25.0	76	2.4	31.6	70	1.9	26.6	-7.9	-22.5
Construction	206	1.9	9.2	324	2.8	8.5	327	3.7	11.3	285	3.4	11.9	166	1.7	10.0	-41.8	-50.9
Manufacturing																	
Durable Goods	272	8.6	31.6	426	9.0	21.1	430	13.4	31.2	365	24.7	67.7	210	7.4	35.2	-42.5	-70.0
Nondurable Goods	141	5.1	36.2	179	4.8	26.8	176	9.4	53.6	178	12.5	70.2	103	4.2	41.2	-42.1	-66.1
Services																	
Professional, Scientific, and Technical	245	3.1	12.7	363	8.2	22.5	365	10.7	29.2	339	6.4	18.9	193	1.7	8.8	-43.1	-73.6
Other Services	270	1.7	6.3	322	2.6	8.0	304	3.7	12.2	280	4.5	15.9	168	1.0	5.7	-40.0	-78.5
Trade																	
Retail Trade	125	3.7	29.6	184	3.0	16.3	153	2.6	17.1	128	2.7	21.3	100	1.1	10.6	-21.9	-61.0
Wholesale Trade	197	2.2	11.2	297	4.6	15.4	285	6.7	23.5	255	3.5	13.8	196	8.1	41.3	-23.1	130.3
Finance, Insurance, and Real Estate																	
Finance, Investment and Insurance	85	4.4	51.8	119	1.7	14.3	122	4.1	33.6	103	3.2	31.3	49	0.5	10.0	-52.4	-84.8
Holding Companies	96	4.5	46.9	140	6.1	43.5	160	13.2	82.5	157	20.6	131.2	78	4.2	53.6	-50.3	-79.7
Real Estate	201	4.6	22.9	231	5.1	22.0	199	2.4	12.2	146	1.6	10.9	98	1.3	12.8	-32.9	-21.4
Transport, Warehousing, and Utilities	95	1.3	13.7	115	2.2	19.1	106	1.6	15.3	108	2.0	18.4	70	0.9	13.0	-35.2	-54.3
Information and Communications	96	3.8	39.6	148	5.9	39.9	133	3.9	29.3	108	3.4	31.5	70	1.4	19.6	-35.2	-59.7
Total /b	2,093	46.9	22.4	2,976	59.4	20.0	2,889	78.5	27.2	2,569	93.1	36.3	1,598	37.2	23.3	-37.8	-60.1

/a 2008 AMT may be incomplete.

/b Total includes corporations in the above industries and in unknown industry.

Source: California Franchise Tax Board, Business Entity Tax System as of April 19, 2010.