

**FRANCHISE TAX BOARD
Personal Income Tax Law**

Exhibit A-1
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**Accrual Estimates
(\$ in Millions)**

Payments	2010-2011	2011-2012	2012-2013
Estimate Payments	\$571.8	\$503.6	\$418.9
Return Remittances			
Payments	968.9	796.1	1,007.2
Other	1,963.0	1,805.0	2,458.1
Withholding (EDD)	1,065.7	1,089.5	1,164.9
Withholding (FTB)	39.3	40.7	40.0
Total	\$4,608.6	\$4,234.9	\$5,089.1
Refunds	-2,103.7	-2,606.1	-2,544.5
Budget Net	\$2,504.9	\$1,628.8	\$2,544.6
GAAP Adjustments*	-\$50.5	\$2,549.6	-\$170.5
GAAP Net	\$2,454.4	\$4,178.4	\$2,374.1

*Included: Chapter 751 Statutes of 2008 change to Sept estimated payments,
Accelerated revenue estimate payments, & Net final payments
04/19/2012

\Accrual 0412.xlsx

Reported in November 2011

**Accrual Estimates
(\$ in Millions)**

Payments	2010-2011	2011-2012	2012-2013
Estimate Payments	\$579.7	\$496.9	\$417.2
Return Remittances			
Payments	865.2	778.7	905.3
Other	1,552.4	1,642.9	1,785.9
Withholding (EDD)	765.6	870.2	989.1
Withholding (FTB)	39.3	45.0	49.2
Total	\$3,802.1	\$3,833.8	\$4,146.8
Refunds	-2,528.7	-2,748.5	-2,569.7
Budget Net	\$1,273.4	\$1,085.3	\$1,577.1
GAAP Adjustments*	-\$344.2	\$438.6	-\$365.9
GAAP Net	\$929.2	\$1,523.9	\$1,211.2

*Included: Chapter 751 Statutes of 2008 change to Sept estimated payments,
Accelerated revenue estimate payments, & Net final payments
11/14/2011

\Accrual 1111.xlsx

FRANCHISE TAX BOARD
Personal Income Tax

Exhibit A-2
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STATUS OF REFUND CLAIMS REMAINING TO BE PROCESSED INVENTORY AS OF MAY 1, 2012 RETURNS NOT ON TAXPAYER INFORMATION SYSTEM		
	Number	Amount (Thousands)
Refund returns in Receiving	260,005	\$295,727 _1
Non-remittance returns in Transcriptions/Imaging	217,889	\$247,825 _1
Claim for Refund returns on Return Validation File	102,233	\$142,760 _2
Total:	580,127	\$686,312

_1 Average refund of \$1,137 applied to inventory.

_2 Average refund of \$1,396

FRANCHISE TAX BOARD

Personal Income Tax

Comparison of Early Returns Processed in 2011 to Total Processed

2010 Tax Year Resident Returns Through April 30, 2011				
Adjusted Gross Income Class	Returns (000)	Adjusted Gross Income (\$ mil)	Taxable Income (\$ mil)	Tax Liability (\$ mil)
Less Than \$0	166.7	(8,475.4)	0.0	1.6
1 to 10,000	1,664.2	8,958.8	2,800.6	8.2
10,001 to 20,000	2,067.9	30,895.3	18,508.6	56.6
20,001 to 50,000	3,906.1	128,580.7	95,652.5	1,379.6
50,001 to 100,000	2,465.6	173,965.0	137,798.0	4,894.5
100,001 to 200,000	1,233.4	166,907.9	136,532.4	7,630.2
200,001 to 500,000	318.9	88,790.8	77,069.7	5,879.3
500,001 to 1,000,000	36.7	24,450.6	22,942.7	2,007.3
1,000,001 and over	13.2	29,149.5	28,193.1	2,723.7
TOTAL	11,872.6	\$643,223.4	\$519,497.5	\$24,581.0
2010 Tax Year Resident Returns Through December 2011				
Adjusted Gross Income Class	Returns (000)	Adjusted Gross Income (\$ mil)	Taxable Income (\$ mil)	Tax Liability (\$ mil)
Less Than \$0	293.6	(34,343.1)	0.0	5.5
1 to 10,000	2,147.5	11,185.8	3,509.1	13.8
10,001 to 20,000	2,440.0	36,406.3	21,796.5	73.0
20,001 to 50,000	4,622.5	152,627.4	113,025.6	1,688.6
50,001 to 100,000	3,066.3	216,968.6	171,402.9	6,138.1
100,001 to 200,000	1,635.3	222,500.1	181,605.3	10,196.8
200,001 to 500,000	492.7	139,780.6	120,496.1	9,202.6
500,001 to 1,000,000	75.3	50,810.4	46,864.9	4,031.1
1,000,001 and over	41.4	143,952.3	136,227.6	13,168.7
TOTAL	14,814.5	\$939,888.5	\$794,928.0	\$44,518.2
Percent of Total				
Adjusted Gross Income Class	Returns	Adjusted Gross Income	Taxable Income	Tax Liability
Less Than \$0	56.8%	24.7%	N/A	29.8%
1 to 10,000	77.5%	80.1%	79.8%	59.6%
10,001 to 20,000	84.7%	84.9%	84.9%	77.5%
20,001 to 50,000	84.5%	84.2%	84.6%	81.7%
50,001 to 100,000	80.4%	80.2%	80.4%	79.7%
100,001 to 200,000	75.4%	75.0%	75.2%	74.8%
200,001 to 500,000	64.7%	63.5%	64.0%	63.9%
500,001 to 1,000,000	48.8%	48.1%	49.0%	49.8%
1,000,001 and over	31.9%	20.2%	20.7%	20.7%
TOTAL	80.1%	68.4%	65.4%	55.2%

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 2011 and 2012

2010 Tax Year Returns for Residents Processed Through April 30*, 2011					
Adjusted Gross Income Class	Returns (000)	Adjusted Gross Income (\$ mil)	Taxable Income (\$ mil)	Tax Liability (\$ mil)	
Less Than \$0	166.7	(8,475.4)	0.0	1.6	
1 to 10,000	1,664.2	8,958.8	2,800.6	8.2	
10,001 to 20,000	2,067.9	30,895.3	18,508.6	56.6	
20,001 to 50,000	3,906.1	128,580.7	95,652.5	1,379.6	
50,001 to 100,000	2,465.6	173,965.0	137,798.0	4,894.5	
100,001 to 200,000	1,233.4	166,907.9	136,532.4	7,630.2	
200,001 to 500,000	318.9	88,790.8	77,069.7	5,879.3	
500,001 to 1,000,000	36.7	24,450.6	22,942.7	2,007.3	
1,000,001 and over	13.2	29,149.5	28,193.1	2,723.7	
TOTAL	11,872.6	\$643,223.4	\$519,497.5	\$24,581.0	
2011 Tax Year Returns for Residents Processed Through April 28*, 2012					
Adjusted Gross Income Class	Returns (000)	Adjusted Gross Income (\$ mil)	Taxable Income (\$ mil)	Tax Liability (\$ mil)	
Less Than \$0	162.9	(8,941.8)	\$0	1.7	
1 to 10,000	1,678.7	9,045.3	2,801.4	8.3	
10,001 to 20,000	2,153.0	32,210.2	19,305.1	40.4	
20,001 to 50,000	4,097.8	134,953.1	101,214.8	1,127.1	
50,001 to 100,000	2,626.4	185,553.6	149,234.8	4,430.1	
100,001 to 200,000	1,355.1	183,963.7	152,930.1	7,854.3	
200,001 to 500,000	374.1	104,682.1	91,895.5	6,683.6	
500,001 to 1,000,000	44.8	29,835.3	28,134.6	2,377.4	
1,000,001 and over	16.5	37,616.3	36,417.2	3,439.7	
TOTAL	12,509.2	\$708,917.6	\$581,933.6	\$25,962.7	
Percentage Change					
Adjusted Gross Income Class	Returns	Adjusted Gross Income	Taxable Income	Tax Liability	
Less Than \$0	-2.3%	-5.5%	N/A	6.3%	
1 to 10,000	0.9%	1.0%	0.0%	1.2%	
10,001 to 20,000	4.1%	4.3%	4.3%	-28.6%	
20,001 to 50,000	4.9%	5.0%	5.8%	-18.3%	
50,001 to 100,000	6.5%	6.7%	8.3%	-9.5%	
100,001 to 200,000	9.9%	10.2%	12.0%	2.9%	
200,001 to 500,000	17.3%	17.9%	19.2%	13.7%	
500,001 to 1,000,000	21.9%	22.0%	22.6%	18.4%	
1,000,001 and over	24.6%	29.0%	29.2%	26.3%	
TOTAL	5.4%	10.2%	12.0%	5.6%	

* Matching number of process days in 2011 to 2012 for comparison
 Source: Franchise Tax Board Return Merge File Through 04-28-2012
 Detail may not add to total due to rounding

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2009-2010 Tax Years Preliminary Sample Statistical Sample Data
Resident Returns

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

Data Item	2009*		2010*		% Change	
	Returns	Amount	Returns	Amount	Number	Amount
NUMBER OF RETURNS	14,638		14,815		1.2	
FORM 1040 SOURCES OF INCOME						
Wages, Salaries, Tip	12,080	678,902	12,124	697,438	0.4	2.7
Taxable Interest	6,551	21,615	6,149	17,012	-6.1	-21.3
Dividend	3,025	19,615	2,843	22,786	-6.0	16.2
State Tax Refund	3,213	5,975	2,798	4,935	-12.9	-17.4
Alimony	70	1,286	69	1,303	-1.4	1.3
Net Business Income	2,618	39,025	2,689	41,720	2.7	6.9
Business Income	1,982	45,791	2,080	48,098	4.9	5.0
Business Loss	637	6,765	608	6,378	-4.6	-5.7
Net Capital Gain or (Loss)	2,422	28,633	2,482	55,000	2.5	92.1
Capital Gain	702	32,884	881	58,905	25.5	79.1
Capital Loss	1,721	4,252	1,601	3,905	-7.0	-8.2
Net Other Gain or (Loss)	198	-5,282	216	-6,837	9.1	-29.4
Other Gain	55	1,095	62	1,328	12.7	21.3
Other Loss	143	6,376	154	8,165	7.7	28.1
IRA Distributions (Taxable)	846	13,573	1,103	20,265	30.4	49.3
Pension Income (Taxable)	2,298	54,807	2,305	57,534	0.3	5.0
Net Supplemental Income	1,949	51,804	1,953	59,692	0.2	15.2
Supplemental Income (Schedule E)	1,057	79,751	1,090	83,706	3.1	5.0
Supplemental Loss (Schedule E)	892	27,947	864	24,015	-3.1	-14.1
Schedule E						
Rental/Royalties Income	625	13,489	648	13,547	3.7	0.4
Rental/Royalties Loss	714	10,563	703	10,141	-1.5	-4.0
Partnership and S Corp. Income	624	76,712	642	82,081	2.9	7.0
Partnership and S Corp. Loss	575	31,112	581	28,968	1.0	-6.9
Estate and Trust Income	97	3,361	89	3,326	-8.2	-1.0
Estate and Trust Loss	25	393	25	412	0.0	4.8
Other Income	20	403	22	321	10.0	-20.3
Other Loss	11	93	7	61	-36.4	-34.4
Net Farm Income/Loss	62	-1,089	59	-709	-4.8	34.9
Farm Income	17	616	16	720	-5.9	16.9
Farm Loss	46	1,705	44	1,429	-4.3	-16.2
Unemployment Income	1,343	10,930	1,797	15,523	33.8	42.0
Taxable Social Security Income	1,434	17,412	1,473	18,613	2.7	6.9
Net Other Income	1,433	-11,615	1,423	-15,037	-0.7	-29.5
Other Income	961	11,460	981	12,760	2.1	11.3
Other Loss	218	23,122	224	27,828	2.8	20.4
TOTAL INCOME	14,619	925,592	14,800	989,235	1.2	6.9

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2009-2010 Tax Years Preliminary Sample Statistical Sample Data
Resident Returns

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

Data Item	2009*		2010*		% Change	
	Returns	Amount	Returns	Amount	Number	Amount
FORM 1040 ADJUSTMENTS TO INCOME						
Educator Expense	304	77	281	83	-7.6	7.8
Certain Business Expenses	16	87	13	42	-18.8	-51.7
Taxpayer IRA Adjustments	300	1,366	285	1,411	-5.0	3.3
Student Loan Interest Deduction	757	649	792	694	4.6	6.9
Tuition and Fees Deduction	268	468	221	410	-17.5	-12.4
Health Savings Account	89	283	102	340	14.6	20.1
Moving Expenses	58	141	63	152	8.6	7.8
Half of Self Employment Tax	2,158	3,465	2,175	3,362	0.8	-3.0
Health Insurance	490	3,045	541	3,239	10.4	6.4
Keogh/SEP	148	3,220	146	3,401	-1.4	5.6
Interest Penalty	145	40	111	21	-23.4	-47.5
Alimony Paid	83	1,625	89	1,663	7.2	2.3
Domestic Production	208	675	173	942	-16.8	39.6
Other	189	74	150	33	-20.6	-55.4
TOTAL ADJUSTMENTS	3,696	15,217	3,716	15,791	0.5	3.8
FORM 1040 ADJUSTED GROSS INCOME	14,618	910,376	14,801	973,444	1.3	6.9
FORM 1040 ITEMIZED DEDUCTIONS						
Medical Expenses Allowed	1,166	10,214	1,174	9,886	0.7	-3.2
State Tax Payment	5,612	46,551	5,700	51,488	1.6	10.6
Real Estate Tax	4,738	23,343	4,776	23,186	0.8	-0.7
New Motor Vehicle Tax	681	755	634	288	-6.9	-61.9
Other Taxes	4,548	2,030	4,674	2,091	2.8	3.0
Mortgage Interest Reported on Form 1098	4,408	75,581	4,391	69,222	-0.4	-8.4
Mortgage Interest not on Form 1098	157	1,228	174	1,347	10.8	9.7
Points not reported on Form 1098	653	471	677	516	3.7	9.6
Qualified Mortgage Insurance Premiums	221	411	268	527	21.3	28.2
Investment Interest	235	2,419	223	2,323	-5.1	-4.0
Total Contributions	4,605	18,315	4,675	20,303	1.5	10.9
Casualty Loss	11	376	11	210	0.0	-44.1
Unrelated Employee Expenses	2,285	11,572	2,319	11,024	1.5	-4.7
Tax Preparation Fees	3,181	1,132	3,255	1,163	2.3	2.7
Other Expenses	1,331	5,158	1,435	5,509	7.8	6.8
Total Expense	3,864	17,851	3,918	17,684	1.4	-0.9
Expenses Allowed	1,819	12,888	1,815	12,343	-0.2	-4.2
Miscellaneous Deduction	200	4,067	193	3,185	-3.5	-21.7
TOTAL ITEMIZED DEDUCTIONS	5,696	196,802	5,779	197,013	1.5	0.1
ITEMIZED DEDUCTION ADJUSTMENT						
Federal Itemized Deduction	6,471	203,866	6,407	200,211	-1.0	-1.8
State Tax Paid	6,282	47,289	6,222	50,519	-1.0	6.8
Other Adjustments	559	34	638	-160	14.1	-570.6
Total Itemized Deductions	6,440	156,842	6,383	149,527	-0.9	-4.7
Itemized Deductions After Limitation**	6,440	151,649	6,382	143,299	-0.9	-5.5
TOTAL SCHEDULE CA DEDUCTIONS	6,486	153,932	6,415	145,795	-1.1	-5.3

Source: 2009 and 2010 Personal Income Tax Statistical Samples

*Preliminary Data

(11)EX-A4 2010 PRELIM 2012-03-20 FINAL.xlsx

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2009-2010 Tax Years Preliminary Sample Statistical Sample Data

Resident Returns

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

Data Item	2009*		2010*		% Change	
	Returns	Amount	Returns	Amount	Number	Amount
SUBTRACTION ADJUSTMENT						
Wages	45	900	43	829	-4.4	-7.9
California Non-taxable Interest	297	1,500	248	1,118	-16.5	-25.5
Non-taxable Dividend Income	80	366	55	476	-31.3	30.1
State Tax Refund	3,212	5,957	2,790	4,922	-13.1	-17.4
Business Income	175	364	170	394	-2.9	8.2
Capital Gains	47	346	64	534	36.2	54.3
Other Gains	32	245	38	337	18.8	37.6
IRA Distributions	9	58	12	102	33.3	75.9
Pension and Annuities	17	184	19	206	11.8	12.0
Rents, Royalties, and Partnerships	247	2,263	260	2,475	5.3	9.4
Farm Income	14	97	17	99	21.4	2.1
Unemployment Compensation	1,333	10,813	1,792	15,467	34.4	43.0
Social Security Income	1,427	17,636	1,503	19,166	5.3	8.7
Lottery Income	10	719	9	741	-10.0	3.1
Disaster Loss Carryover	2	108	1	131	-50.0	21.3
NOL Carryover	149	21,851	165	27,228	10.7	24.6
Other NOL Adjustments	****	29	****	26		-10.3
Other Income Adjustments	47	1,320	47	1,049	0.0	-20.5
Educator Expense	321	-82	319	-82	-0.6	0.0
Certain Business Expenses	3	-12	4	-11	33.3	8.3
Tuition and Fees Deduction	289	-509	207	-380	-28.4	25.3
Health Savings Account	87	-281	101	-337	16.1	-19.9
Domestic Production	208	-678	173	-955	-16.8	-40.9
Other	13	-91	1	-6	-92.3	93.4
Total Adjustments to Income Adjustment	741	-1,705	642	-1,799	-13.4	-5.5
TOTAL SUBTRACTION	6,029	63,262	6,021	73,489	-0.1	16.2
ADDITION ADJUSTMENT						
Wage	99	404	145	447	46.5	10.6
Other State Bond Interest	215	1,242	214	1,514	-0.5	21.9
Dividend Income	44	165	41	164	-6.8	-0.6
Alimony	****	1	****	****		
Business Income	149	584	148	698	-0.7	19.5
Capital Gains	87	506	123	834	41.4	64.8
Other Gains	15	257	19	209	26.7	-18.7
Taxable IRA	1	10	2	33	100.0	230.0
Taxable Pensions & Annuities	3	95	3	32	0.0	-66.3
Rents, Royalties, and Partnerships	449	6,381	476	7,128	6.0	11.7
Farm Income	8	157	9	203	12.5	29.3
Federal Net Operating Loss	163	22,177	175	26,762	7.4	20.7
Other Income Adjustments	41	1,485	33	812	-19.5	-45.3
Certain Business Expenses	1	-2	****	****		

***includes itemized smaller than the standard before taxpayer choice

Source: 2009 and 2010 Personal Income Tax Statistical Samples

*Preliminary Data

(11)EX-A4 2010 PRELIM 2012-03-20 FINAL.xlsx

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2009-2010 Tax Years Preliminary Sample Statistical Sample Data
Resident Returns

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

Data Item	2009*		2010*		% Change	
	Returns	Amount	Returns	Amount	Number	Amount
Alimony Paid	****	-4	****	-1		75.0
Student Loan Interest Deduction	4	-5	2	-1	-50.0	80.0
Other	2	-9	1	-10	-50.0	-11.1
Total Adjustments to Income Adjustment	7	-20	3	-12	-57.1	40.0
TOTAL ADDITION	1,121	33,467	1,209	38,798	7.9	15.9
CA ADJUSTED GROSS INCOME	14,638	880,908	14,815	939,318	1.2	6.6
CA DEDUCTIONS FROM FORM 540						
Itemized	5,766	149,837	5,677	141,460	-1.5	-5.6
Standard	8,872	46,529	9,138	48,511	3.0	4.3
TOTAL 540 DEDUCTIONS (calculated)	14,638	196,366	14,815	189,971	1.2	-3.3
TAXABLE INCOME ***	13,228	729,717	13,454	794,784	1.7	8.9
COMPUTED TAX	13,211	41,478	13,441	47,077	1.7	13.5
EXEMPTION CREDIT	13,839	3,285	14,067	3,372	1.6	2.6
Personal Exemptions	14,063	1,937	14,317	1,981	1.8	2.3
Dependents	6,158	1,162	6,231	1,207	1.2	3.9
RENTER'S CREDIT	1,885	152	1,940	155	2.9	2.0
SPECIAL CREDITS	149	790	174	1,054	16.8	33.4
CA ALTERNATIVE MINIMUM TAX	8	54	15	60	87.5	11.1
MENTAL HEALTH SERVICES TAX	31	648	38	953	22.6	47.1
OTHER TAXES	522	137	504	151	-3.4	10.2
CA TOTAL TAX LIABILITY	9,452	38,879	9,486	44,475	0.4	14.4
PREPAYMENTS						
Withheld	11,405	30,873	11,568	36,189	1.4	17.2
Real Estate/Other Withholding	13	164	14	185	7.7	12.8
Estimates Paid	1,059	13,020	967	15,500	-8.7	19.0
Excess SDI	166	46	162	48	-2.4	4.3
CA Child Care Expense Credit	427	123	422	121	-1.2	-1.6
OVERPAYMENT	8,863	9,376	9,954	11,453	12.3	22.2
BALANCE DUE	3,485	4,029	2,546	3,885	-26.9	-3.6
CREDIT TRANSFERS	461	2,616	423	2,733	-8.2	4.5
USE TAX	61	10	78	11	27.9	10.0
VOLUNTARY CONTRIBUTIONS	101	4	99	5	-2.0	25.0
REFUNDS	8,544	6,749	9,655	8,708	13.0	29.0
PAYMENT DUE	3,493	4,033	2,553	3,889	-26.9	-3.6

***Count previously included taxpayers with zero taxable income. Changed 3/21/12 per LG.

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2009-2010 Tax Years Preliminary Sample Statistical Sample Data
Resident Returns

Adjusted Gross Income Class	2009*		2010*		% Change	
	Amount ^a	Average	Amount ^a	Average	Amount	Average
Number of Returns						
Negative to Zero	274		279		1.5%	
1 to 10,000	2,128		2,101		-1.3%	
10,000 to 20,000	2,376		2,520		6.1%	
20,000 to 50,000	4,618		4,607		-0.3%	
50,000 to 100,000	3,066		3,066		0.0%	
100,000 to 200,000	1,619		1,634		0.9%	
200,000 to 500,000	457		493		7.9%	
500,000 to 1,000,000	65		74		15.1%	
1,000,000 and over	34		41		22.0%	
TOTAL	14,638		14,815		1.2%	
Adjusted Gross Income						
Negative to Zero	-31,967	-116,498	-34,383	-123,454	7.6%	6.0%
1 to 10,000	11,214	5,269	11,034	5,253	-1.6%	-0.3%
10,000 to 20,000	35,585	14,974	37,692	14,955	5.9%	-0.1%
20,000 to 50,000	153,463	33,229	151,824	32,958	-1.1%	-0.8%
50,000 to 100,000	217,129	70,818	217,035	70,796	0.0%	0.0%
100,000 to 200,000	218,905	135,228	222,059	135,931	1.4%	0.5%
200,000 to 500,000	128,785	281,662	140,050	283,832	8.7%	0.8%
500,000 to 1,000,000	43,569	673,706	50,250	675,359	15.3%	0.2%
1,000,000 and over	104,280	3,073,287	143,757	3,472,795	37.9%	13.0%
TOTAL	880,965	60,183	939,318	63,405	6.6%	5.4%
Taxable Income						
Negative to Zero	0	0	0	0		
1 to 10,000	3,595	1,689	3,455	1,645	-3.9%	-2.6%
10,000 to 20,000	21,328	8,975	22,788	9,041	6.8%	0.7%
20,000 to 50,000	112,601	24,381	112,681	24,461	0.1%	0.3%
50,000 to 100,000	168,750	55,039	171,504	55,944	1.6%	1.6%
100,000 to 200,000	175,866	108,641	181,120	110,871	3.0%	2.1%
200,000 to 500,000	109,724	239,974	120,862	244,943	10.2%	2.1%
500,000 to 1,000,000	39,843	616,101	46,336	622,762	16.3%	1.1%
1,000,000 and over	98,085	2,890,696	136,036	3,286,283	38.7%	13.7%
TOTAL	729,792	49,855	794,784	53,649	8.9%	7.6%
Total Tax Liability						
Negative to Zero	6	23	6	22	-5.2%	-4.3%
1 to 10,000	11	5	11	5	7.0%	0.0%
10,000 to 20,000	70	30	72	29	2.7%	-3.3%
20,000 to 50,000	1,744	378	1,687	366	-3.3%	-3.2%
50,000 to 100,000	6,049	1,973	6,154	2,007	1.7%	1.7%
100,000 to 200,000	9,789	6,047	10,182	6,233	4.0%	3.1%
200,000 to 500,000	8,363	18,291	9,235	18,715	10.4%	2.3%
500,000 to 1,000,000	3,420	52,880	3,980	53,491	16.4%	1.2%
1,000,000 and over	9,434	278,029	13,148	317,610	39.4%	14.2%
TOTAL	38,886	2,656	44,475	3,002	14.4%	13.0%

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

Source: 2009 and 2010 Personal Income Tax Statistical Samples.

*Preliminary Data

04/25/2012

(II)EX-A4 2010 PRELIM 2012-03-20 FINAL.xlsx

FRANCHISE TAX BOARD
Personal Income Tax Statistics
Special Tax Credits Allowed
Credit Amount > \$10 million
2009 - 2010 Tax Years*

Exhibit A-5
Page 1 of 2

Credit	2009		2010		Percent Change	
	Number	Amount (\$ Thousands)	Number	Amount (\$ Thousands)	Number	Amount
Child and Dependent Care	463,371	134,965	459,431	134,901	-0.9	0.0
Enterprise Zone Hiring and Sales	24,221	196,203	28,578	283,636	18.0	44.6
First Time Buyer	0	0	16,339	34,572	N/A	N/A
New Hire Jobs	5,503	14,450	7,161	17,668	30.1	22.3
New Home	7,826	16,554	6,729	13,989	-14.0	-15.5
New Home 2010	0	0	8,734	20,407	N/A	N/A
Other State Tax	118,348	591,200	128,448	705,325	8.5	19.3
Prior Year Alternative Minimum Tax	4,882	15,067	5,622	17,381	15.2	15.4
Renter's Credit (non-refundable)	1,945,249	154,797	2,010,534	159,625	3.4	3.1
Research	3,817	57,590	4,738	81,690	24.1	41.8
Subtotal	2,573,217	1,180,826	2,676,314	1,469,193	4.0	24.4

* 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 2009 - 2010 Tax Years**
Special Tax Credits Allowed Credit Amount < \$10 million
(\$ Thousands)***

Exhibit A-5
Page 2 of 2

Credit	2009		2010		Percent Change	
	Number	Amount ***	Number	Amount***	Number	Amount
Current Credits						
Child Adoption	1,825	2,037	1,601	1,840	-12.3	-9.7
Community Development Deposit	89	154	86	172	-3.4	11.9
Dependent Parent	408	119	316	89	-22.5	-24.9
Disabled Access	397	32	453	35	14.1	8.7
Donation of Agricultural Products Carryover	24	85	15	62	-37.5	-27.1
Employer Child Care Contribution	4,584	1,908	4,278	1,745	-6.7	-8.5
Employer Child Care Program	765	182	885	260	15.7	42.5
Enhanced Oil Recovery	12	136	16	145	33.3	6.8
Enterprise Zone Wages	649	154	596	139	-8.2	-9.9
Environmental Tax	73	119	184	61	152.1	-48.6
Joint Custody Head of Household	8,556	2,057	5,335	1,392	-37.6	-32.3
Local Agency Military Base Recovery Area	66	322	68	511	3.0	58.8
Low-Income Housing	381	846	384	1,468	0.8	73.5
Manufacturing Enhancement Area	11	16	6	62	-45.5	290.5
Natural Heritage Preservation	16	68	8	173	-50.0	155.1
Prison Inmate Labor	16	16	14	24	-12.5	54.1
Qualified Senior Head of Household	3,018	1,150	2,974	1,142	-1.5	-0.7
Targeted Tax Area	210	3,058	188	4,861	-10.5	59.0
Repealed Credits with Carryover Provisions						
Agricultural Transportation	36	92	31	58	-13.9	-36.3
Commercial Solar Energy Carryover	33	71	26	77	-21.2	8.0
Commercial Solar Electric Carryover	36	31	13	22	-63.9	-31.3
Energy Conservation Carryover	2,184	1,904	2,146	1,636	-1.7	-14.1
Farm Workers' Housing	13	14	12	13	-7.7	-2.4
Joint Strike Fighter Property	a	4	a	1	N/A	N/A
Joint Strike Fighter Wage	a	5	5	9	N/A	69.8
Los Angeles Revitalization Zone	120	1,102	150	2,016	25.0	82.9
Low-Emission Vehicle	517	508	439	228	-15.1	-55.1
Manufacturer's Investment	109	884	93	794	-14.7	-10.2
Orphan Drug	5	2	5	1	0.0	-28.6
Political Contribution	3,903	1,697	4,895	2,373	25.4	39.9
Recycling Equipment	707	299	598	341	-15.4	14.2
Residential Rental and Farm Sales Carryover	335	263	327	231	-2.4	-12.0
Rice Straw	14	26	19	143	35.7	457.1
Ridesharing:						
Incentive Carryover	3,426	1,762	2,285	1,114	-33.3	-36.8
Large Employers	299	177	282	180	-5.7	1.5
Small Employers	168	72	269	103	60.1	42.6
Transit Pass Carryover	556	273	472	230	-15.1	-15.9
Vanpool Carryover	1,466	683	1,836	953	25.2	39.6
Salmon and Steelhead Trout Habitat	16	7	16	7	0.0	3.8
Solar Energy Carryover	227	386	530	725	133.5	87.8
Solar Pump Carryover	13	9	20	42	53.8	346.9
Solar Systems Credit	256	304	204	191	-20.3	-37.3
Water Conservation Carryover	362	112	360	109	-0.6	-3.0
Young Infant	258	148	182	115	-29.5	-22.6
Unidentified Special Credits	20	130	22	164	10.0	26.7
Subtotal	36,185	23,424	32,645	26,058	-9.8	11.2
Grand Total	2,609,402	1,204,249	2,708,959	1,495,251	3.8	24.2

* 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 2010

(In \$Million)

Tax Year	Stocks /a	Other Securities	Residential Real Estate /b	Non- Residential Real Estate	Other	Total
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	61,729
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	96,674
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	41,537	9,194	7,064	4,068	45,754	107,616
2009	20,917	7,220	3,632	2,749	21,844	56,362
2010	\$36,312	\$11,214	\$2,644	\$2,873	\$36,276	\$89,320
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
2009	17,771	10,968	2,507	1,305	20,700	53,251
2010	\$12,285	\$8,031	\$4,483	\$1,726	\$8,119	\$34,644

/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
1986 Through 2010
(In \$Million)

Exhibit A-6
Page 2 of 5

Holding Periods and Selected Asset Categories	Tax Year				2009 to 2010 Change			
	2009		2010		Gain		Loss	
	Gain	Loss	Gain	Loss	Amount	Percent	Amount	Percent
1 Year or Less								
Stocks /a	\$5,426	\$4,872	\$6,226	\$4,360	\$800	14.7	-\$512	-10.5
Residential Real Estate	262	81	81	489	-181	-69.2	408	502.2
NonResidential R/E	1	23	10	21	9	780.3	-1	-6.2
Other /b	9,013	7,363	9,495	5,721	482	5.3	-1,642	-22.3
Subtotal	\$14,702	\$12,339	\$15,812	\$10,592	\$1,110	7.5	-\$1,747	-14.2
More Than 1 Year /c								
Stocks /a	\$15,491	\$12,899	\$30,086	\$7,925	\$14,596	94.2	-\$4,975	-38.6
Residential Real Estate	3,371	2,425	2,564	3,994	-807	-23.9	1,569	64.7
NonResidential R/E	2,748	1,282	2,863	1,704	115	4.2	423	33.0
Other /b	20,051	24,305	37,995	10,429	17,944	89.5	-13,876	-57.1
Subtotal	\$41,660	\$40,912	\$73,508	\$24,052	\$31,848	76.4	\$-16,859	-41.2
Total								
Stocks /a	\$20,917	\$17,771	\$36,312	\$12,285	\$15,396	73.6	-\$5,486	-30.9
Residential Real Estate	3,632	2,507	2,644	4,483	-988	-27.2	1,977	78.9
NonResidential R/E	2,749	1,305	2,873	1,726	124	4.5	421	32.3
Other /b	29,064	31,668	47,490	16,150	18,426	63.4	-15,518	-49.0
TOTAL	\$56,362	\$53,251	\$89,320	\$34,644	\$32,957	58.5	\$-18,606	-34.9

/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 2010
(In \$Million)

Tax Year	Individuals	Businesses	Flow-Through Entities	Installment Sales /a /b	Total
Gross Gain					
1986	\$23,621	\$6,530	\$7,942	\$6,878	\$44,971
1987	18,170	583	3,884	4,300	26,937
1988	9,198	5,929	8,869	4,115	28,111
1989	11,197	8,594	8,236	2,928	30,955
1990	9,213	6,244	5,745	2,722	23,924
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	38,011
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	165,346
2001	48,037	14,164	19,104	4,673	85,978
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	143,005
2007	78,608	11,236	56,564	7,149	153,556
2008	60,132	9,216	32,733	5,535	107,616
2009	31,638	5,775	15,934	3,016	56,362
2010	\$53,396	\$6,509	\$26,455	\$2,960	\$89,320
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
2009	39,161	4,383	9,707	0	53,251
2010	\$22,813	\$7,282	\$4,543	\$7	\$34,644

/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 for individuals and 69 percent for businesses.

/c Less than \$0.5 million.

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
Capital Gains by Year - Resident Taxpayers Only
1986 Through 2010
(In \$Million)

Exhibit A-6
Page 4 of 5

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
2009	28,647	141,027	2,252
2010	\$55,002	\$135,259	\$4,618

Source: California Franchise Tax Board PIT Samples - various years

FRANCHISE TAX BOARD

Personal Income Tax

Capital Gains

Capital Gains for 2010 - Resident Taxpayers Only

Exhibit A-6

Page 5 of 5

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	\$1,222	2.22%	\$(0)	-\$34,383	-3.55%
\$1 to \$10,000	\$(176)	-0.32%	\$(1)	\$11,034	-1.59%
\$10,001 to \$30,000	\$14	0.02%	\$(2)	\$86,747	0.02%
\$30,001 to \$50,000	\$153	0.28%	\$(4)	\$102,769	0.15%
\$50,001 to \$75,000	\$252	0.46%	\$0	\$117,427	0.21%
\$75,001 to \$100,000	\$443	0.81%	\$18	\$99,608	0.44%
\$100,001 to \$200,000	\$2,205	4.01%	\$140	\$222,059	0.99%
\$200,001 to \$500,000	\$4,940	8.98%	\$411	\$140,050	3.53%
\$500,001 to \$1,000,000	\$4,275	7.77%	\$373	\$50,250	8.51%
\$1,000,001 to \$2,000,000	\$4,573	8.31%	\$402	\$34,797	13.14%
\$2,000,001 to \$5,000,000	\$6,553	11.91%	\$576	\$33,136	19.78%
\$5,000,001 to \$10,000,000	\$5,016	9.12%	\$446	\$19,551	25.66%
\$10,000,001 and over	\$25,533	46.42%	\$2,328	\$56,272	45.37%
TOTAL	\$55,002	100.00%	\$4,687	\$939,317	5.86%

Source: California Franchise Tax Board 2010 PIT Sample.

FRANCHISE TAX BOARD
Personal Income Tax
Form 541
Fiduciary Tax Liability Revenue
1991 through 2010

Exhibit A-7
Page 1 of 1

Tax Year	Number	Amount (\$ millions)
1991	71,314	122.3
1992	67,375	121.4
1993	73,156	109.3
1994	68,700	127.3
1995	79,516	167.7
1996	93,822	191.6
1997	97,101	283.1
1998	106,721	409.8
1999	109,550	469.5
2000	142,930	605.1
2001	86,387	284.5
2002	71,785	230.1
2003	76,651	329.8
2004	95,614	545.9
2005	110,717	767.7
2006	124,150	1,012.4
2007	134,284	1,293.8
2008	82,262	578.2
2009	71,957	424.5
2010*	77,479	489.8

Source: TI Master File through April 17, 2012

*Preliminary Data

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
2012	APR	125.8	125.8	28.7	97.0
	MAR	39.0	39.0	24.1	14.9
	FEB	30.1	30.1	19.2	10.9
	JAN	142.1	142.0	28.5	113.5
	TOT	337.0	336.8	100.5	236.3
2011	DEC	63.1	63.1	23.2	39.9
	NOV	33.4	33.5	22.2	11.4
	OCT	39.6	39.5	26.4	13.2
	SEP	105.9	115.0	22.0	93.0
	AUG	37.9	35.0	4.1	30.9
	JUL	39.3	40.6	29.0	11.6
	JUN	102.1	94.8	25.7	69.0
	MAY	65.6	35.6	21.2	14.5
	APR	87.8	47.4	14.8	32.5
	MAR	29.2	38.9	20.8	18.0
	FEB	30.2	27.1	16.9	10.2
	JAN	144.2	111.6	28.9	82.7
TOT	778.2	683.6	255.2	428.5	
2010	DEC	70.2	82.1	33.3	48.8
	NOV	33.0	35.7	29.8	5.8
	OCT	35.5	34.2	25.8	8.4
	SEP	92.7	91.1	27.1	64.0
	AUG	32.8	35.4	24.1	11.3
	JUL	42.5	38.9	28.9	9.9
	JUN	90.6	82.2	28.7	53.5
	MAY	49.2	34.0	21.8	12.2
	APR	85.1	68.5	25.8	42.7
	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
TOT	697.9	625.5	307.5	318.0	
2009	TOT	538.4	510.3	275.7	234.6
2008	TOT	844.4	818.6	532.1	286.4
2007	TOT	1,383.5	1399.7	1069.2	330.5

Source: MIS Report & WSCS Revenue Report

FRANCHISE TAX BOARD
Personal Income Tax
Nonresident Total Tax Liability
Tax Years 1998 Through 2010

Exhibit A-9
1 of 1

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
2009	755,884	\$2,016,555
2010	802,797	\$2,233,910

Source: Return Merge

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1993 through 2010

Exhibit A-10
1 of 4

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	14,581	\$440,399	\$183,323	\$129,478	\$85,984	\$47,212	\$27,550	\$14,252	\$0
2009	14,364	\$400,635	\$176,423	\$126,077	\$83,562	\$45,377	\$26,103	\$13,081	\$0
2010	14,536	\$435,778	\$182,400	\$128,681	\$84,065	\$45,191	\$25,655	\$13,151	\$0

Source: Franchise Tax Board. 1993 through 2010 Personal Income Tax Samples.

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1993 through 2010

Exhibit A-10
2 of 4

AGI Per Return (Real 2010 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 2009 dollars)	1993	\$799,872	\$200,806	\$129,673	\$225,146	\$160,309	\$63,506	\$37,684	\$20,930	\$7,489	\$57,983
	1994	\$806,098	\$203,844	\$130,814	\$227,555	\$162,139	\$63,369	\$37,581	\$21,019	\$7,583	\$58,339
	1995	\$907,867	\$212,025	\$132,516	\$241,854	\$168,475	\$61,024	\$35,660	\$20,053	\$7,355	\$58,513
	1996	\$1,105,462	\$225,601	\$138,257	\$269,915	\$184,099	\$63,088	\$36,920	\$20,517	\$7,483	\$62,422
	1997	\$1,263,980	\$241,116	\$144,647	\$295,168	\$198,359	\$64,979	\$38,235	\$21,289	\$7,819	\$66,136
	1998	\$1,421,044	\$251,987	\$149,715	\$317,762	\$210,764	\$66,813	\$39,266	\$22,077	\$8,076	\$69,399
	1999	\$1,803,173	\$274,657	\$156,574	\$368,468	\$238,483	\$68,023	\$39,960	\$22,336	\$8,135	\$75,388
	2000	\$2,248,545	\$294,166	\$163,079	\$424,061	\$267,827	\$69,289	\$40,882	\$22,864	\$8,434	\$81,836
	2001	\$1,395,771	\$256,436	\$152,782	\$318,542	\$212,720	\$67,240	\$39,718	\$22,315	\$7,956	\$69,989
	2002	\$1,189,777	\$245,426	\$149,672	\$291,984	\$198,576	\$66,514	\$39,254	\$22,201	\$7,964	\$66,902
	2003	\$1,297,307	\$251,324	\$150,325	\$305,423	\$205,463	\$65,878	\$38,872	\$22,174	\$8,077	\$68,094
	2004	\$1,590,199	\$265,969	\$154,537	\$342,676	\$224,403	\$66,641	\$39,145	\$22,122	\$8,149	\$72,092
	2005	\$1,885,802	\$281,844	\$158,916	\$380,776	\$244,836	\$67,161	\$38,991	\$22,101	\$8,158	\$76,249
	2006	\$1,892,018	\$282,168	\$157,381	\$380,759	\$244,074	\$66,514	\$38,687	\$21,953	\$8,150	\$75,876
	2007	\$1,913,929	\$283,484	\$160,380	\$384,969	\$246,791	\$65,921	\$37,728	\$21,146	\$7,688	\$75,856
	2008	\$1,422,107	\$255,507	\$151,707	\$320,281	\$212,243	\$63,555	\$36,426	\$20,510	\$7,605	\$68,068
2009	\$1,179,571	\$244,483	\$148,845	\$290,166	\$196,510	\$62,332	\$35,426	\$19,525	\$6,955	\$64,151	
2010	\$1,429,184	\$255,719	\$151,679	\$321,053	\$212,231	\$61,971	\$34,621	\$19,069	\$7,012	\$66,984	
% Change	1993-10	78.7%	27.3%	17.0%	42.6%	32.4%	-2.4%	-8.1%	-8.9%	-6.4%	15.5%
	2008-09	-17.1%	-4.3%	-1.9%	-9.4%	-7.4%	-1.9%	-2.7%	-4.8%	-8.5%	-5.8%
	2009-10	21.2%	4.6%	1.9%	10.6%	8.0%	-0.6%	-2.3%	-2.3%	0.8%	4.4%

Source: Franchise Tax Board. 1993 through 2010 Personal Income Tax Samples.

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1993 through 2010

Exhibit A-10
3 of 4

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%	47.1%	62.4%	18.7%	10.7%	6.0%	2.2%	100.0%
2009	18.4%	15.2%	11.6%	45.2%	61.3%	19.4%	11.0%	6.1%	2.2%	100.0%	
2010	21.3%	15.3%	11.3%	47.9%	63.4%	18.5%	10.3%	5.7%	2.1%	100.0%	
% Change	1993-10	7.5%	1.4%	0.1%	9.1%	8.1%	-3.4%	-2.7%	-1.5%	-0.5%	0.0%
	2008-09	-2.5%	0.2%	0.5%	-1.9%	-1.1%	0.7%	0.3%	0.1%	0.0%	0.0%
	2009-10	2.9%	0.1%	-0.3%	2.7%	2.1%	-0.9%	-0.7%	-0.4%	-0.1%	0.0%

Source: Franchise Tax Board. 1993 through 2010 Personal Income Tax Samples.

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1993 through 2010

Exhibit A-10
4 of 4

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%
	2009	36.9%	21.9%	12.8%	71.6%	85.2%	11.2%	3.0%	0.5%	0.1%	100.0%
2010	40.9%	21.3%	12.1%	74.2%	86.9%	10.1%	2.5%	0.4%	0.1%	100.0%	
% Change	1993-10	7.6%	0.4%	-0.4%	7.5%	6.4%	-3.8%	-2.1%	-0.4%	0.0%	0.0%
	2008-09	-5.9%	0.6%	1.1%	-4.2%	-2.4%	1.9%	0.4%	0.0%	0.1%	0.0%
	2009-10	4.0%	-0.6%	-0.7%	2.6%	1.7%	-1.1%	-0.5%	-0.1%	-0.1%	0.0%

Source: Franchise Tax Board. 1993 through 2010 Personal Income Tax Samples.

FRANCHISE TAX BOARD
Personal Income Tax
Tax-Weighted Distribution of Income by Source
California Residents
Tax Years 2007-2010

Exhibit A-11
Page 1 of 1

Income Item	Percent Distribution							
	Unweighted				Tax-Weighted**			
	2007	2008	2009	2010	2007	2008	2009	2010
Wages	66.4%	73.0%	76.2%	73.4%	53.0%	61.3%	67.3%	63.4%
Taxable Interest	3.5%	3.0%	2.4%	1.8%	3.6%	2.9%	2.3%	1.9%
Ordinary Dividend	2.8%	2.8%	2.2%	2.4%	3.8%	3.6%	2.8%	3.2%
Business Income	4.1%	4.2%	4.4%	4.4%	3.0%	3.3%	3.3%	3.1%
Capital Gain	12.3%	5.7%	3.2%	5.8%	21.4%	11.4%	6.0%	10.7%
IRA Distribution	1.4%	1.8%	1.5%	2.1%	1.0%	1.3%	1.1%	1.6%
Pension Income	4.6%	5.4%	6.1%	6.1%	2.9%	3.5%	4.1%	4.0%
Rental/Royalty Income	0.2%	0.3%	0.3%	0.4%	0.9%	1.2%	1.0%	0.9%
Partnership Income	4.8%	4.6%	5.1%	5.6%	9.2%	10.3%	10.9%	10.1%
Other Income	0.0%	-0.7%	-1.5%	-1.9%	1.2%	1.2%	1.2%	1.0%
Adjusted Total Income*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	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 : 2007-2010 PIT Samples

FRANCHISE TAX BOARD
Personal Income Tax
Total Tax Liability
from Previous and Prior Tax Years*

Exhibit A-12
1 of 1

Process Year	Tax Year	Number of Original Returns	Total Tax Liability (Thousands)
2007	<= 2005	317,769	\$1,075,662
2008	<= 2006	347,745	\$1,201,779
2009	<= 2007	295,614	\$1,173,026
2010	<= 2008	322,546	\$1,187,491
2011	<= 2009	358,595	\$1,078,049

* Original returns only; amended returns are not included.
Source: Return Merge

**FRANCHISE TAX BOARD
Corporation Tax Law**

Exhibit B-1
Page 1 of 1

**Accrual Estimates
(\$ in Millions)**

Payments	2010-2011	2011-2012	2012-2013
Estimate Payments	\$524.4	\$566.3	\$577.1
Return Remittances			
Payments	393.5	405.8	429.2
Other	548.6	447.2	476.6
Total	1,466.6	1,419.4	1,482.8
Refunds	-1,180.9	-1,223.8	-1,222.4
Budget Net	\$285.7	\$195.6	\$260.4
GAAP Adjustments*	-\$1,626.0	-\$1,233.3	-\$656.0
GAAP Net	-\$1,340.3	-\$1,037.7	-\$395.6

*Included: Chapter 751 Statutes of 2008 change to Sept estimated payments, Accelerated revenue estimate payments, Net final payments, & LCUP corporate penalty refunds

04/19/2012

\\Accrual 0412.xlsx

Reported in November 2011

**Accrual Estimates
(\$ in Millions)**

Payments	2010-2011	2011-2012	2012-2013
Estimate Payments	\$528.5	\$520.1	\$495.0
Return Remittances			
Payments	374.1	423.1	470.2
Other	424.7	464.5	515.4
Total	1,327.3	1,407.7	1,480.5
Refunds	-1,237.5	-1,279.8	-1,308.7
Budget Net	\$89.8	\$127.9	\$171.9
GAAP Adjustments*	-\$1,343.8	-\$1,010.4	-\$696.1
GAAP Net	-\$1,254.0	-\$882.5	-\$524.3

*Included: Chapter 751 Statutes of 2008 change to Sept estimated payments, Accelerated revenue estimate payments, Net final payments, & LCUP corporate penalty refunds

11/14/2011

\\Accrual 1111.xlsx

FRANCHISE TAX BOARD

Corporation Tax

All Reporting Corporations

Comparisons of 2009 to Preliminary 2010 Tax Years Statistical Sample Data

(Amounts in Thousands of Dollars)

Exhibit B-2

Page 1 of 9

Data Item	2009		2010		Percent Change	
	Returns	Amount	Returns	Amount	Returns	Amount
Total State Net Income After Apportionment	727,675	55,367,172	729,570	96,319,407	0.3%	74.0%
Taxable Loss	341,069	80,054,803	324,166	68,728,093	-5.0%	-14.1%
Taxable Profit	386,606	135,421,975	405,404	165,047,500	4.9%	21.9%
NOL/Disaster loss	111,794	3,253,043	112,654	3,175,431	0.8%	-2.4%
State Net Income after NOL/Disaster Loss	727,675	52,114,129	729,570	93,143,977	0.3%	78.7%
Tax Before Credits and Alternative Minimum Tax	727,675	9,170,223	729,570	11,283,353	0.3%	23.0%
Tax Credits	8,832	1,360,132	10,245	2,484,880	16.0%	82.7%
Alternative Minimum Tax	1,084	42,081	282	12,560	-74.0%	-70.2%
Total State Tax	727,675	7,858,070	729,570	8,826,384	0.3%	12.3%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Tax Years
1967 Through Preliminary 2010

Exhibit B-2
Page 2 of 9

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
2010	729,570	405,404	275,061	49,106	\$96,319,407	\$165,047,500	\$8,826,384	\$8,581,777
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
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

Source: Corporation Statistical Sample

04/24/2012

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FRANCHISE TAX BOARD
Corporation Tax
Comparison by State Net Income Class
Preliminary 2010 Tax Year

Net Income Taxable in California	Dollars in Thousands									
	Returns			Net Income Less Net Loss			Tax Assessed			
	Number	% of Total	% Cumulative	Amount	% of Total	% Cumulative	Amount	% of Total	% Cumulative	% Cumulative Reverse
Net Loss	275,061	37.7%	37.7%	(\$68,728,093)	--	--	\$215,146	2.4%	2.4%	100.0%
No Income or Loss	49,106	6.7%	44.4%	0	0.0%	0.0%	29,461	0.3%	2.8%	97.6%
\$1 Under 5,000	86,561	11.9%	56.3%	171,961	0.1%	0.1%	67,954	0.8%	3.5%	97.2%
5,000 Under 10,000	37,863	5.2%	61.5%	271,013	0.2%	0.3%	30,825	0.3%	3.9%	96.5%
10,000 Under 15,000	26,338	3.6%	65.1%	338,979	0.2%	0.5%	22,106	0.3%	4.1%	96.1%
15,000 Under 20,000	25,709	3.5%	68.6%	447,998	0.3%	0.7%	23,215	0.3%	4.4%	95.9%
20,000 Under 25,000	21,937	3.0%	71.6%	492,333	0.3%	1.0%	21,794	0.2%	4.7%	95.6%
25,000 Under 30,000	16,234	2.2%	73.9%	447,538	0.3%	1.3%	16,177	0.2%	4.8%	95.3%
30,000 Under 40,000	25,668	3.5%	77.4%	909,335	0.6%	1.9%	28,661	0.3%	5.2%	95.2%
40,000 Under 50,000	21,903	3.0%	80.4%	978,044	0.6%	2.5%	26,987	0.3%	5.5%	94.8%
50,000 Under 60,000	17,173	2.4%	82.7%	934,755	0.6%	3.0%	20,608	0.2%	5.7%	94.5%
60,000 Under 70,000	11,505	1.6%	84.3%	746,851	0.5%	3.5%	17,434	0.2%	5.9%	94.3%
70,000 Under 80,000	10,567	1.4%	85.8%	794,490	0.5%	4.0%	20,601	0.2%	6.1%	94.1%
80,000 Under 90,000	7,676	1.1%	86.8%	653,025	0.4%	4.4%	18,289	0.2%	6.3%	93.9%
90,000 Under 100,000	8,304	1.1%	87.9%	790,154	0.5%	4.8%	19,840	0.2%	6.6%	93.7%
100,000 Under 150,000	27,878	3.8%	91.8%	3,417,825	2.1%	6.9%	80,015	0.9%	7.5%	93.4%
150,000 Under 200,000	15,227	2.1%	93.9%	2,641,476	1.6%	8.5%	62,702	0.7%	8.2%	92.5%
200,000 Under 250,000	7,300	1.0%	94.9%	1,631,817	1.0%	9.5%	36,317	0.4%	8.6%	91.8%
250,000 Under 300,000	5,422	0.7%	95.6%	1,486,079	0.9%	10.4%	35,070	0.4%	9.0%	91.4%
300,000 Under 400,000	7,164	1.0%	96.6%	2,505,146	1.5%	11.9%	65,942	0.7%	9.7%	91.0%
400,000 Under 500,000	4,618	0.6%	97.2%	2,063,282	1.3%	13.2%	51,913	0.6%	10.3%	90.3%
500,000 Under 750,000	5,374	0.7%	97.9%	3,301,882	2.0%	15.2%	92,708	1.1%	11.4%	89.7%
750,000 Under 1,000,000	3,023	0.4%	98.4%	2,611,138	1.6%	16.7%	88,458	1.0%	12.4%	88.6%
1,000,000 Under 1,500,000	3,560	0.5%	98.8%	4,323,511	2.6%	19.4%	140,241	1.6%	14.0%	87.6%
1,500,000 Under 2,000,000	1,788	0.2%	99.1%	3,103,404	1.9%	21.2%	114,991	1.3%	15.3%	86.0%
2,000,000 Under 3,000,000	1,905	0.3%	99.4%	4,594,471	2.8%	24.0%	177,357	2.0%	17.3%	84.7%
3,000,000 Under 4,000,000	864	0.1%	99.5%	2,998,396	1.8%	25.8%	106,878	1.2%	18.5%	82.7%
4,000,000 Under 5,000,000	709	0.1%	99.6%	3,135,593	1.9%	27.7%	137,262	1.6%	20.0%	81.5%
5,000,000 Under 10,000,000	1,546	0.2%	99.8%	10,859,895	6.6%	34.3%	476,772	5.4%	25.4%	80.0%
\$10,000,000 And Over	1,589	0.2%	100.0%	108,397,109	65.7%	100.0%	6,580,660	74.6%	100.0%	74.6%
Total	729,570	100.0%	100.0%	\$96,319,407	100.0%	100.0%	\$8,826,384	100.0%	100.0%	100.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Industry
All Reporting Corporations
2009 and Preliminary 2010 Tax Years

Exhibit B-2
Page 4 of 9

Industry	Income in Thousands				Percent Change	
	2009		2010		Number	Income
	Number	Net Income Less Net Loss	Number	Net Income Less Net Loss		
Agriculture, Forestry, Fishing, and Mining	11,342	\$269,307	12,594	\$1,269,382	11.0%	371.4%
Construction	67,045	291,554	65,025	470,323	-3.0%	61.3%
Manufacturing	45,237	20,615,874	44,696	36,304,564	-1.2%	76.1%
Durable Goods Manufacturing	29,672	8,646,253	29,461	20,751,657	-0.7%	140.0%
Nondurable Goods Manufacturing	15,565	11,969,622	15,235	15,552,907	-2.1%	29.9%
Services	312,363	7,728,703	307,078	12,341,875	-1.7%	59.7%
Professional, Scientific, and Technical Services	134,078	-213,232	126,715	1,748,589	-5.5%	920.0%
Administrative Services	19,245	1,061,684	22,233	1,346,564	15.5%	26.8%
Accommodation and Food Services	34,999	380,668	25,875	1,181,733	-26.1%	210.4%
Arts, Entertainment, and Recreation	34,165	1,405,199	30,380	1,749,762	-11.1%	24.5%
Health Services	56,387	3,891,155	66,442	4,843,244	17.8%	24.5%
Other Services	33,489	1,203,228	35,433	1,471,983	5.8%	22.3%
Trade	116,034	13,274,031	124,986	19,018,186	7.7%	43.3%
Wholesale Trade	55,392	7,653,433	63,285	10,072,107	14.2%	31.6%
Retail Trade	60,642	5,620,598	61,701	8,946,079	1.7%	59.2%
Finance, Insurance, and Real Estate	127,240	450,425	129,219	13,351,916	1.6%	2864.3%
Finance, Investment and Insurance	31,149	-576,195	33,675	7,567,217	8.1%	1413.3%
Holding Companies	4,742	1,153,613	2,852	3,731,247	-39.9%	223.4%
Real Estate	91,349	-126,992	92,692	2,053,452	1.5%	1717.0%
Transportation, Warehousing, and Utilities	20,359	2,781,170	19,700	4,456,224	-3.2%	60.2%
Information and Communications	28,055	9,956,107	26,272	9,106,936	-6.4%	-8.5%
Total	727,675	\$55,367,172	729,570	\$96,319,407	0.3%	74.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Industry
Positive Net Income Corporations
2009 and Preliminary 2010 Tax Years

Exhibit B-2
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Industry	Income in Thousands				Percent Change	
	2009		2010		Number	Net Income
	Number	Net Income	Number	Net Income		
Agriculture, Forestry, Fishing, and Mining	6,470	\$1,736,867	7,069	\$2,285,017	9.3%	31.6%
Construction	34,915	5,972,932	34,922	4,710,868	0.0%	-21.1%
Manufacturing	21,844	38,073,549	23,900	49,115,472	9.4%	29.0%
Durable Goods Manufacturing	14,091	22,186,940	15,973	30,657,794	13.4%	38.2%
Nondurable Goods Manufacturing	7,753	15,886,609	7,927	18,457,678	2.2%	16.2%
Services	180,734	24,704,771	187,547	29,036,300	3.8%	17.5%
Professional, Scientific, and Technical Services	77,009	11,110,246	73,119	13,384,275	-5.1%	20.5%
Administrative Services	10,532	2,094,046	14,025	2,203,409	33.2%	5.2%
Accommodation and Food Services	16,162	1,561,621	14,614	2,275,588	-9.6%	45.7%
Arts, Entertainment, and Recreation	18,109	2,425,156	19,032	2,800,031	5.1%	15.5%
Health Services	38,334	5,789,644	43,605	6,207,710	13.8%	7.2%
Other Services	20,588	1,724,058	23,152	2,165,288	12.5%	25.6%
Trade	57,632	22,196,828	65,813	26,131,803	14.2%	17.7%
Wholesale Trade	25,833	11,505,239	34,509	13,008,296	33.6%	13.1%
Retail Trade	31,799	10,691,589	31,304	13,123,507	-1.6%	22.7%
Finance, Insurance, and Real Estate	63,087	22,898,619	64,593	32,241,432	2.4%	40.8%
Finance, Investment and Insurance	14,820	12,796,589	17,114	18,718,618	15.5%	46.3%
Holding Companies	2,711	5,169,918	1,799	7,262,977	-33.6%	40.5%
Real Estate	45,556	4,932,112	45,680	6,259,836	0.3%	26.9%
Transportation, Warehousing, and Utilities	11,506	4,603,926	11,216	5,711,205	-2.5%	24.1%
Information and Communications	10,419	15,234,482	10,345	15,815,403	-0.7%	3.8%
Total	386,607	\$135,421,975	405,405	\$165,047,500	4.9%	21.9%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Industry
Net Loss or No Income Corporations
2009 and Preliminary 2010 Tax Years

Exhibit B-2
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Industry	Loss in Thousands				Percent Change	
	2009		2010		Number	Net Loss or No Income
	Number	Net Loss or No Income	Number	Net Loss or No Income		
Agriculture, Forestry, Fishing, and Mining	4,873	\$1,467,559	5,527	\$1,015,634	13.4%	-30.8%
Construction	32,130	5,681,378	30,103	4,240,545	-6.3%	-25.4%
Manufacturing	23,393	17,457,675	20,796	12,810,908	-11.1%	-26.6%
Durable Goods Manufacturing	15,581	13,540,688	13,488	9,906,137	-13.4%	-26.8%
Nondurable Goods Manufacturing	7,812	3,916,987	7,308	2,904,771	-6.5%	-25.8%
Services	131,631	16,976,067	119,531	16,694,425	-9.2%	-1.7%
Professional, Scientific, and Technical Services	57,070	11,323,478	53,597	11,635,686	-6.1%	2.8%
Administrative Services	8,713	1,032,362	8,207	856,845	-5.8%	-17.0%
Accommodation and Food Services	18,837	1,180,953	11,261	1,093,855	-40.2%	-7.4%
Arts, Entertainment, and Recreation	16,057	1,019,956	11,348	1,050,269	-29.3%	3.0%
Health Services	18,053	1,898,489	22,837	1,364,465	26.5%	-28.1%
Other Services	12,901	520,830	12,281	693,304	-4.8%	33.1%
Trade	58,402	8,922,797	59,173	7,113,617	1.3%	-20.3%
Wholesale Trade	29,559	3,851,806	28,776	2,936,189	-2.6%	-23.8%
Retail Trade	28,843	5,070,991	30,397	4,177,427	5.4%	-17.6%
Finance, Insurance, and Real Estate	64,152	22,448,194	64,627	18,889,515	0.7%	-15.9%
Finance, Investment and Insurance	16,328	13,372,785	16,562	11,151,401	1.4%	-16.6%
Holding Companies	2,031	4,016,305	1,053	3,531,730	-48.2%	-12.1%
Real Estate	45,793	5,059,104	47,012	4,206,384	2.7%	-16.9%
Transportation, Warehousing, and Utilities	8,854	1,822,756	8,484	1,254,981	-4.2%	-31.1%
Information and Communications	17,636	5,278,376	15,927	6,708,467	-9.7%	27.1%
Total	341,071	\$80,054,803	324,168	\$68,728,093	-5.0%	-14.1%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Accounting Period
Preliminary 2010 Tax Year
All Corporations

Exhibit B-2
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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	% of Total	Amount	% of Total	Amount	% of Total	Number	% of Total	Amount	% Total	Amount	% Total
Jan 31, 2010	1,416	0.3%	\$5,205,411	3.2%	\$390,168	4.5%	3,336	0.5%	\$3,640,765	3.8%	\$392,838	4.5%
Feb 28, 2010	4,022	1.0%	1,084,566	0.7%	87,921	1.0%	6,456	0.9%	258,856	0.3%	90,306	1.0%
Mar 31, 2010	7,785	1.9%	3,469,328	2.1%	251,416	2.9%	20,234	2.8%	(710,796)	-0.7%	261,514	3.0%
Apr 30, 2010	2,198	0.5%	1,362,411	0.8%	86,378	1.0%	6,031	0.8%	454,001	0.5%	89,533	1.0%
May 31, 2010	2,086	0.5%	3,278,013	2.0%	189,666	2.2%	6,335	0.9%	2,650,785	2.8%	192,653	2.2%
Jun 30, 2010	14,390	3.5%	5,810,938	3.5%	410,695	4.8%	30,747	4.2%	3,552,622	3.7%	424,298	4.8%
Jul 31, 2010	2,534	0.6%	5,022,336	3.0%	283,335	3.3%	4,869	0.7%	4,125,067	4.3%	286,589	3.2%
Aug 31, 2010	5,431	1.3%	1,899,601	1.2%	121,693	1.4%	8,461	1.2%	1,151,196	1.2%	124,118	1.4%
Sep 30, 2010	13,736	3.4%	13,613,922	8.2%	915,403	10.7%	25,969	3.6%	11,693,078	12.1%	926,234	10.5%
Oct 31, 2010	6,697	1.7%	3,772,821	2.3%	214,439	2.5%	13,805	1.9%	2,560,158	2.7%	219,411	2.5%
Nov 30, 2010	3,126	0.8%	1,009,193	0.6%	57,333	0.7%	6,877	0.9%	328,177	0.3%	60,481	0.7%
Dec 31, 2010	341,983	84.4%	119,518,960	72.4%	5,573,330	64.9%	596,451	81.8%	66,615,497	69.2%	5,758,409	65.2%
	405,404	100.0%	\$165,047,500	100.0%	\$8,581,777	100.0%	729,570	100.0%	\$96,319,407	100.0%	\$8,826,384	100.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Accounting Period
Preliminary 2010 Tax Year
C Corporations

Exhibit B-2
Page 8 of 9

Accounting Period Ending	Dollars in thousands											
	C Corporations Reporting Positive Net Income						All Reporting C Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	% of Total	Amount	% of Total	Amount	% of Total	Number	% of Total	Amount	% Total	Amount	% Total
Jan 31, 2010	1,357	1.0%	\$5,128,131	4.5%	\$389,031	5.0%	3,219	1.1%	\$3,642,743	6.5%	\$391,652	5.0%
Feb 28, 2010	3,200	2.3%	1,052,286	0.9%	86,655	1.1%	5,634	1.9%	229,292	0.4%	89,038	1.1%
Mar 31, 2010	7,771	5.5%	3,288,956	2.9%	249,325	3.2%	20,216	6.7%	(890,750)	-1.6%	259,420	3.3%
Apr 30, 2010	1,729	1.2%	1,242,775	1.1%	84,386	1.1%	4,855	1.6%	373,882	0.7%	86,975	1.1%
May 31, 2010	2,022	1.4%	3,038,760	2.7%	186,102	2.4%	5,556	1.8%	2,468,418	4.4%	188,517	2.4%
Jun 30, 2010	13,838	9.8%	5,439,327	4.8%	405,798	5.2%	30,064	10.0%	3,206,027	5.7%	419,269	5.3%
Jul 31, 2010	2,495	1.8%	4,890,995	4.3%	281,634	3.6%	4,812	1.6%	4,008,241	7.2%	284,874	3.6%
Aug 31, 2010	5,395	3.8%	1,578,973	1.4%	117,444	1.5%	8,423	2.8%	842,451	1.5%	119,868	1.5%
Sep 30, 2010	12,619	9.0%	12,604,572	11.1%	901,148	11.6%	23,863	7.9%	10,833,858	19.4%	911,147	11.5%
Oct 31, 2010	5,958	4.2%	3,256,428	2.9%	205,663	2.6%	12,700	4.2%	2,112,491	3.8%	210,337	2.7%
Nov 30, 2010	2,840	2.0%	734,770	0.6%	53,601	0.7%	6,341	2.1%	117,686	0.2%	56,549	0.7%
Dec 31, 2010	81,425	57.9%	70,894,384	62.7%	4,814,928	61.9%	176,242	58.4%	28,944,674	51.8%	4,887,778	61.8%
	140,648	100.0%	\$113,150,356	100.0%	\$7,775,714	100.0%	301,923	100.0%	\$55,889,014	100.0%	\$7,905,424	100.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Accounting Period
Preliminary 2010 Tax Year
S Corporations

Exhibit B-2
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Accounting Period Ending	Dollars in thousands											
	S Corporations Reporting Positive Net Income						All Reporting S Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income Less Net Loss		Tax Assessed	
	Number	% of Total	Amount	% of Total	Amount	% of Total	Number	% of Total	Amount	%	Amount	%
Jan 31, 2010	58	0.0%	\$77,280	0.1%	\$1,137	0.1%	118	0.0%	(\$1,978)	0.0%	\$1,186	0.1%
Feb 28, 2010	822	0.3%	32,281	0.1%	1,266	0.2%	822	0.2%	29,564	0.1%	1,268	0.1%
Mar 31, 2010	15	0.0%	180,371	0.3%	2,091	0.3%	18	0.0%	179,954	0.4%	2,094	0.2%
Apr 30, 2010	469	0.2%	119,636	0.2%	1,993	0.2%	1,176	0.3%	80,119	0.2%	2,558	0.3%
May 31, 2010	64	0.0%	239,253	0.5%	3,563	0.4%	779	0.2%	182,367	0.5%	4,136	0.4%
Jun 30, 2010	552	0.2%	371,611	0.7%	4,897	0.6%	683	0.2%	346,595	0.9%	5,029	0.5%
Jul 31, 2010	39	0.0%	131,342	0.3%	1,701	0.2%	57	0.0%	116,826	0.3%	1,715	0.2%
Aug 31, 2010	37	0.0%	320,628	0.6%	4,249	0.5%	38	0.0%	308,745	0.8%	4,250	0.5%
Sep 30, 2010	1,117	0.4%	1,009,350	1.9%	14,255	1.8%	2,106	0.5%	859,219	2.1%	15,087	1.6%
Oct 31, 2010	739	0.3%	516,393	1.0%	8,777	1.1%	1,106	0.3%	447,667	1.1%	9,074	1.0%
Nov 30, 2010	286	0.1%	274,423	0.5%	3,732	0.5%	536	0.1%	210,491	0.5%	3,932	0.4%
Dec 31, 2010	260,558	98.4%	48,624,576	93.7%	758,402	94.1%	420,209	98.3%	37,670,823	93.2%	870,630	94.5%
	264,756	100.0%	\$51,897,144	100.0%	\$806,063	100.0%	427,648	100.0%	\$40,430,393	100.0%	\$920,960	100.0%

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Corporation Tax Law 2009-2010 Tax Years
Special Tax Credits Allowed
Credit Amount > \$10 Million
(\$ Thousands) *

Credit	2009		2010		Percent Change
	Number	Amount *	Number	Amount *	
Enterprise Zone & Program Area	4,827	265,520	5,740	449,018	69.1%
Low-Income Housing	28	52,826	29	60,149	13.9%
Manufacturer's Investment	417	14,388	444	25,164	74.9%
Prior Year Alternative Minimum Tax	916	23,326	845	27,064	16.0%
Research	2,412	988,953	3,024	1,790,183	81.0%
Subtotal	8,600	\$ 1,345,013	10,082	\$ 2,351,578	74.8%

FRANCHISE TAX BOARD
Corporation Tax Law 2009-2010 Tax Years
Special Tax Credits Allowed
Credit Amount < \$10 million
(\$ Thousands) *

Exhibit B-3
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Credit	2009		2010		Percent Change
	Number	Amount *	Number	Amount *	
Child Care Contribution	45	952	56	985	3.5%
Child Care Program	22	225	20	168	-25.2%
Commercial Solar Energy	a	9	a	13	38.3%
Disabled Access	130	14	134	12	-15.8%
Enhanced Oil Recovery	8	1,175	10	1,617	37.7%
Local Agency Military Base Recovery Area	30	2,186	25	1,401	-35.9%
Los Angeles Revitalization Zone Carryover	189	2,507	156	3,358	34.0%
New Jobs	1,328	2,707	1,805	4,254	57.2%
Recycling Equipment	a	14	a	20	41.5%
Rice Straw	a	5	a	25	369.2%
Solar Energy	a	2	a	407	21072.0%
Solar Energy Systems	14	89	10	33	-63.3%
Solar Pump	a	7	a	543	7567.4%
Targeted Tax Area	60	5,843	64	6,293	7.7%
Other	30	8,268	25	868	-89.5%
Subtotal	1,867	24,003	2,305	19,998	-16.7%
Grand Total	10,467	\$ 1,369,016	12,401	\$ 2,371,576	73.2%

a Omitted for confidentiality reasons

FRANCHISE TAX BOARD
Corporation Tax Law
2009 - 2010 Tax Years

Exhibit B-3
Page 3 of 4

Research and Development Credits Applied by Industrial Sector

Industrial Sector	2009		2010		Percent Change	
	Returns	Credit Applied	Returns	Credit Applied	Returns	Amount
		(\$ Thousands)		(\$ Thousands)		
Food and Kindred Products	51	1,259	59	2,383	15.7%	89.4%
Chemicals and Allied Products	62	9,685	77	21,620	24.2%	123.2%
Pharmaceuticals	44	81,788	49	198,329	11.4%	142.5%
Electrical and Electronic Equipment	389	354,123	501	591,941	28.8%	67.2%
Other Manufacturing	496	76,584	665	175,537	34.1%	129.2%
Information	69	101,424	156	282,181	126.1%	178.2%
Other	1,301	364,091	1,517	518,191	16.6%	42.3%
Total	2,412	988,953	3,024	1,790,183	25.4%	81.0%

Research Credit Amounts Available, Used, and Carried Forward (\$ Millions): Preliminary 2010*

Research Credit	
Available	\$13,475
Carryover from previous years	\$10,674
Generated in current year	\$2,801
Used	\$1,790
Carryforward	\$11,685

* Limited to corporations that claimed the credit for the given tax year

FRANCHISE TAX BOARD
Corporation Tax Law
2009 - 2010 Tax Years

Exhibit B-3
Page 4 of 4

Enterprise Zone Credits Applied by Industrial Sector

Industrial Sector	2009		2010		Percent Change		2010	Percent Distribution	
	Returns	Credit Applied (\$ Thousands)	Returns	Credit Applied (\$ Thousands)			Total Tax Liability	Total Tax Liability	2009 Credit Applied
					(\$ Thousands)	(\$ Thousands)	(\$ Thousands)		
Agriculture, Forestry, Fishing, and Mining	100	3,980	120	4,502	20.0%	13.1%	65,288	1.7%	1.0%
Construction	371	6,271	321	3,610	-13.5%	-42.4%	24,554	0.7%	0.8%
Nondurable Goods Manufacturing	447	38,759	516	57,968	15.4%	49.6%	442,897	11.9%	12.9%
Durable Goods Manufacturing	450	24,887	514	53,034	14.2%	113.1%	309,183	8.3%	11.8%
Wholesale Trade	748	19,952	870	27,103	16.3%	35.8%	119,251	3.2%	6.0%
Retail Trade	515	67,255	654	91,273	27.0%	35.7%	534,195	14.3%	20.3%
Accommodation and Food Services	318	5,312	374	7,865	17.6%	48.1%	31,623	0.8%	1.8%
Administrative Services	136	4,134	165	5,161	21.3%	24.8%	32,013	0.9%	1.1%
Arts, Entertainment, and Recreation Services	27	356	41	629	51.9%	76.6%	3,742	0.1%	0.1%
Health Services	384	4,631	474	7,957	23.4%	71.8%	46,291	1.2%	1.8%
Professional, Scientific, and Technical Services	512	11,012	652	16,928	27.3%	53.7%	77,953	2.1%	3.8%
Other Services	171	5,305	211	10,728	23.4%	102.2%	52,837	1.4%	2.4%
Finance, Investment, and Insurance	147	11,823	201	22,254	36.7%	88.2%	567,845	15.2%	5.0%
Real Estate	88	3,370	131	6,007	48.9%	78.3%	52,621	1.4%	1.3%
Information	81	18,414	97	30,434	19.8%	65.3%	630,155	16.9%	6.8%
Transportation, Warehousing, and Utilities	156	11,945	183	14,513	17.3%	21.5%	114,477	3.1%	3.2%
Non-Bank Holding Companies	120	19,639	153	82,163	27.5%	318.4%	561,899	15.1%	18.3%
Other/Unknown	55	8,475	63	6,889	14.5%	-18.7%	66,366	1.8%	1.5%
Total	4,826	265,520	5,740	449,018	18.9%	69.1%	3,733,191	100.0%	100.0%

**FRANCHISE TAX BOARD
Corporation Tax**

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

	Large Payments	All Payments	Percentage of All Payments
2004			
January through April	1,984	3,669	54%
<i>January through March</i>	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%
<i>January through March</i>	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%
<i>January through March</i>	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%
<i>January through March</i>	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%
<i>January through March</i>	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 April	2,079	3,937	53%
<i>January through March</i>	1,407	2,469	57%
May through June	1,468	2,380	62%
July through September	1,059	1,786	59%
October through December	1,727	2,644	65%
2011			
January through April	1,861	3,882	48%
<i>January through March</i>	1,205	2,318	52%
May through June	1,716	2,739	63%
July through September	771	1,613	48%
October through December	1,167	2,195	53%
2012			
January through March*	818	2,021	40%

Source: California Franchise Tax Board Business Entity Tax System.

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

* February 2012 and March 2012 are preliminary.

FRANCHISE TAX BOARD
Corporation Tax
Large Corporation Payments by Industry
for Selected Months /1
(\$ Millions)

Exhibit B-4
Page 2 of 2

	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										
2010	31	438	436	197	289	174	290	171	53	2,079
2011	63	403	341	301	194	160	236	132	30	1,861
Difference	32	-36	-95	105	-95	-14	-54	-39	-23	-218
% Difference	105%	-8%	-22%	53%	-33%	-8%	-19%	-23%	-43%	-10%
May through June Payments										
2010	65	159	359	152	256	128	199	90	62	1,468
2011	75	216	375	373	142	154	270	73	37	1,716
Difference	11	58	16	222	-114	26	71	-17	-25	247
% Difference	16%	36%	5%	146%	-45%	21%	35%	-19%	-40%	17%
July through September Payments										
2010	16	158	127	217	68	79	252	53	89	1,059
2011*	45	49	107	170	72	51	203	46	12	755
Difference	29	-109	-20	-48	4	-28	-48	-7	-77	-304
% Difference	178%	-69%	-16%	-22%	6%	-36%	-19%	-14%	-87%	-29%
October through December Payments										
2010	21	526	223	124	181	179	194	106	173	1,727
2011	60	90	217	316	47	99	172	73	92	1,167
Difference	39	-436	-5	192	-134	-80	-22	-33	-80	-560
% Difference	187%	-83%	-2%	154%	-74%	-45%	-11%	-31%	-46%	-32%
January through March Payments										
2011	12	308	94	263	148	119	135	110	16	1,205
2012	9	94	74	255	64	97	131	74	20	818
Difference	-3	-214	-21	-8	-84	-23	-4	-36	5	-387
% Difference	-22%	-69%	-22%	-3%	-57%	-19%	-3%	-33%	30%	-32%
Total Payments from above										
2010 - 2011	145	1,589	1,239	953	942	678	1,070	530	391	7,538
2011 - 2012	254	853	1,114	1,416	519	560	1,012	397	191	6,317
Difference	109	-737	-125	463	-423	-118	-58	-133	-200	-1222
% Difference	75%	-46%	-10%	49%	-45%	-17%	-5%	-25%	-51%	-16%

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.

* Does not include \$10 million from unidentified industry

FRANCHISE TAX BOARD
Corporation Tax
Overpayment To and From Current Tax Year
(Amounts in Thousands)

Exhibit B-5
Page 1 of 1

Tax Year	Overpayments From Prior Years	Overpayments to Following Year
2006	\$3,011,366	\$3,149,442
2007	\$2,806,421	\$2,537,324
2008	\$2,582,482	\$2,524,811
2009	\$2,561,086	\$3,016,708
2010p	\$3,200,959	\$3,208,380

p: Preliminary

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Limited Liability Companies (LLC's)
1994 to 2010 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	247,522	\$198.5	\$325.0	\$523.6
2008/09	76,482	270,888	\$217.1	\$626.0	\$843.1
2009/10	71,380	284,529	\$227.7	\$325.9	\$553.6
2010/11 /a	75,051	303,647	\$244.9	\$342.2	\$587.1
2011/12 /c	80,269		\$257.2	\$359.3	\$616.4
2012/13 /c			\$270.0	\$377.2	\$647.3
2013/14 /c			\$283.5	\$396.1	\$679.6

/a 2009/10 taxes and fees are projected from 2009 actual and 2010 preliminary 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 (LLC's)
2010 Data

The Number of LLCs at each Fee Level					
Gross Receipts	Annual Fee	Number of Firms	Percentage of total	Amount Paid (\$ in Millions)	Percentage of total
Less than \$250,000	\$0	222,660	73.6%	\$0.00	0.0%
\$250,000 to \$499,999	\$900	28,275	9.3%	\$25.45	7.8%
\$500,000 to \$999,999	\$2,500	19,659	6.5%	\$49.15	15.2%
\$1 million to \$4,999,999	\$6,000	22,043	7.3%	\$132.26	40.8%
\$5 million to \$9,999,999	\$11,790	4,256	1.4%	\$50.18	15.5%
\$10 million to \$19,999,999	\$11,790	2,488	0.8%	\$29.33	9.0%
\$20 million to \$49,999,999	\$11,790	1,758	0.6%	\$20.73	6.4%
\$50 million or more	\$11,790	1,460	0.5%	\$17.21	5.3%
Total		302,599	100.0%	\$324.30	100.0%

Source: California Franchise Tax Board, 2010 Business Entities Master File (as of Apr 16, 2012).

FRANCHISE TAX BOARD

Exhibit B-7

Corporation Tax

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		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	61,736	1,939	19,475	9,737	-	25,163
1989	213,587	25,163	65,132	2,119	22,440	11,220	1,904	32,361
1990	243,940	32,361	70,541	2,451	26,127	13,064	5,118	37,856
1991	238,525	37,856	35,577	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	90,149	5,172	27,778	13,889	6,849	82,082
1996	369,554	82,082	86,426	5,192	30,409	15,205	7,508	84,587
1997	367,656	84,587	84,389	5,864	29,917	14,958	15,720	77,961
1998	359,833	77,961	82,544	5,800	37,512	18,756	23,522	67,395
1999	300,330	67,395	80,601	5,600	48,141	24,070	8,877	76,988
2000	303,627	76,988	73,017	6,258	76,883	41,402	9,603	102,530
2001	316,837	102,530	72,642	6,317	80,748	44,411	10,646	129,978
2002	338,607	129,978	26,321	1,574	69,433	41,660	1,040	169,024
2003	418,665	169,024	0	0	56,515	33,909	-	202,933
2004	504,485	202,933	81,094	10,941	52,530	46,679	9,089	229,582
2005	501,936	229,582	111,541	14,735	62,777	62,777	13,198	264,426
2006	510,194	264,426	104,119	14,966	50,110	50,110	17,529	282,041
2007	536,787	282,041	102,101	12,333	64,592	64,592	-	334,300
2008	596,961	334,300	100,080	5,756	98,971	98,971	-	427,515
2009	659,870	427,515	101,241	3,076	104,282	104,282	-	528,721
2010	721,020	528,721	108,017	2,935	62,625	62,625	-	588,411

/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 16, 2012. Detail may not add to totals due to rounding.

FRANCHISE TAX BOARD
Corporation Tax
Net Operating Loss

Exhibit B-7
2 of 2

Distribution of NOL Stocks at the End of 2009 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	3.7	7.5	0.0	0.0
1990	13.1	4.6	8.5	0.0	0.0
1991	14.1	7.8	6.3	0.0	0.0
1992	15.7	1.7	14.0	0.0	0.0
1993	14.8	4.4	10.4	0.0	0.0
1994	13.1	4.2	8.9	0.0	0.0
1995	13.9	4.3	9.6	0.0	0.0
1996	15.2	4.6	10.6	0.0	0.0
1997	15.0	4.8	10.1	0.0	0.0
1998	18.8	5.6	13.2	0.0	0.0
1999	24.1	6.5	17.5	0.0	0.0
2000	41.4	10.6	0.0	30.8	5.2
2001	44.4	9.0	0.0	35.4	6.0
2002	41.7	9.5	0.0	32.1	5.5
2003	33.9	8.0	0.0	25.9	4.4
2004	46.7	8.1	0.0	38.6	6.6
2005	62.8	6.8	0.0	56.0	9.5
2006	50.1	5.2	0.0	44.9	7.6
2007	64.6	3.0	0.0	61.6	10.5
2008	99.0	1.9	0.0	97.1	16.5
2009	104.3	1.0	0.0	103.3	17.5
2010	62.6	0.0	0.0	62.6	10.6
Totals	848.2	123.0	136.7	588.4	100.0

Source: California Franchise Tax Board, Business Entity Tax System as of April 16, 2012

Detail may not add to totals due to rounding.

**FRANCHISE TAX BOARD
Bank and Corporation Tax**

Exhibit B-8
Page 1 of 1

**California S Corporations: Aggregate Income and Tax Liability
2003-2010
(\$ in Millions)**

Income Category of S Corporations	2003	2004	Pct Change	2005	Pct Change	2006	Pct Change	2007	Pct Change	2008	Pct Change	2009	Pct Change	2010 /a	Pct Change
Positive State Net Income Tax Liability > Minimum Tax															
-- Number	158,808	181,938	14.6	206,461	13.5	224,572	8.8	235,329	4.8	104,289	1.6	96,217	-7.7	100,779	4.7
-- SNI	33,641	43,587	29.6	51,255	17.6	57,593	12.4	58,245	1.1	47,326	-12.1	38,151	-19.4	41,190	8.0
-- Tax Liability	541	670	23.7	784	17.0	872	11.3	882	1.1	694	-9.0	551	-20.6	609	10.6
Positive State Net Income Tax Liability = Minimum Tax															
-- Number				Included Above											
-- SNI										134,816		145,966	8.3	158,097	8.3
-- Tax Liability										3,876		3,942	1.7	6,026	52.9
										108		117	8.3	126	7.6
Negative State Net Income S Corporations: /b															
-- Number	101,419	115,319	13.7	129,549	12.3	143,290	10.6	155,937	8.8	168,188	7.9	172,504	2.6	160,689	-6.8
-- SNI	-6,543	-7,458	14.0	-8,457	13.4	-9,091	7.5	-12,056	32.6	-14,541	20.6	-13,915	-4.3	-10,679	-23.3
-- Tax Liability	68	75	11.0	84	12.2	98	16.1	108	10.2	120	11.0	126	4.8	117	-6.6
All S Corporations:															
-- Number	260,227	297,257	14.2	336,010	13.0	367,862	9.5	391,266	6.4	407,293	4.1	414,687	1.8	419,565	1.2
-- SNI	27,098	36,129	33.3	31,725	-12.2	48,502	52.9	46,189	-4.8	36,661	-20.6	28,177	-23.1	36,538	29.7
-- Tax Liability	609	745	22.3	868	16.5	970	11.8	990	2.1	922	-6.8	794	-13.9	853	7.4

/a Data for 2010 are incomplete. They include returns processed through April 16, 2012.

/b Data include corporations reporting zero SNI.

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

FRANCHISE TAX BOARD
Business Entities Tax
Minimum Tax Paid by Business Entities
and Alternative Minimum Tax Paid by Corporations
2005 - 2010
(\$ in Millions)

Exhibit B-9
1 of 1

Minimum Tax										
Tax Year	C Corporations		S Corporations		Limited Liability Companies		Limited Partnerships		Limited Liability Partnerships	
	Returns	Amount (\$)	Returns	Amount (\$)	Returns	Amount (\$)	Returns	Amount (\$)	Returns	Amount (\$)
2005	263,717	228	232,676	186	202,644	162	54,653	44	4,345	3
2006	265,255	230	254,573	204	221,277	177	54,558	44	4,530	4
2007	266,188	227	280,026	224	246,327	197	54,761	44	4,720	4
2008	267,663	226	296,301	237	266,730	213	56,492	45	5,334	4
2009	258,656	219	330,243	264	281,634	225	57,081	46	5,490	4
2010	248,154	210	335,641	269	302,599	242	59,543	48	5,138	4

Source: Various BETS and Estimates from Corporation Model.

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

Alternative Minimum Tax						
Tax Year	C Corps		S Corps		All Corps	
	Returns	Amount	Returns	Amount	RETURNS	AMOUNT
2005	2,702	\$55	530	\$11	3,232	\$66
2006	2,803	\$74	469	\$16	3,272	\$89
2007	2,409	\$77	752	\$22	3,161	\$99
2008	1,219	\$34	211	\$13	1,430	\$47
2009	1,084	\$42	203	\$6	1,287	\$48
2010	282	\$13	340	\$15	622	\$28

Source: Corporation Model, Using 2010 sample.

FRANCHISE TAX BOARD
SNI by Corporation Type
1991 - 2010

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

Years	Financial		Non-Financial		Total	
	Number	Amount	Number	Amount	Number	Amount
2010p	7,369	\$21,613,306,888	133,279	\$91,537,049,411	140,648	\$113,150,356,299
2009	6,674	\$14,845,932,292	133,710	\$77,195,060,174	140,384	\$92,040,992,466
2008	8,971	\$16,794,167,551	151,786	\$94,237,908,400	160,757	\$111,032,075,951
2007	8,553	\$21,385,306,306	160,144	\$100,626,670,609	168,697	\$122,011,976,915
2006	8,525	\$24,781,672,716	162,164	\$104,758,612,523	170,689	\$129,540,285,239
2005	8,780	\$21,714,051,403	161,545	\$89,277,140,178	170,325	\$110,991,191,581
2004	7,730	\$20,493,927,738	160,766	\$67,197,925,958	168,496	\$87,691,853,696
2003	6,700	\$19,416,308,487	151,104	\$51,573,366,429	157,804	\$70,989,674,916
2002	8,063	\$17,326,953,786	156,533	\$47,675,708,778	164,596	\$65,002,662,564
2001	8,035	\$13,323,006,060	161,356	\$51,107,317,110	169,391	\$64,430,323,170
2000	8,850	\$11,884,177,187	162,160	\$64,256,447,541	171,010	\$76,140,624,728
1999	9,490	\$10,118,478,109	176,953	\$54,635,072,833	186,443	\$64,753,550,942
1998	12,112	\$11,294,250,101	164,424	\$51,691,321,219	176,536	\$62,985,571,320
1997	12,472	\$11,990,126,628	162,294	\$51,948,761,555	174,766	\$63,938,888,183
1996	17,772	\$9,271,095,871	156,106	\$49,929,010,027	173,878	\$59,200,105,898
1995	17,466	\$9,417,836,120	156,865	\$47,305,479,572	174,331	\$56,723,315,692
1994	19,239	\$9,857,624,499	155,430	\$38,167,841,396	174,669	\$48,025,465,895
1993	12,762	\$7,934,443,873	156,257	\$33,242,899,644	169,019	\$41,177,343,517
1992	16,986	\$7,885,560,922	150,990	\$29,814,305,823	167,976	\$37,699,866,745
1991	18,986	\$6,180,596,126	157,466	\$32,293,671,173	176,452	\$38,474,267,299

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

Years	Financial		Non-Financial		Total	
	Number	Amount	Number	Amount	Number	Amount
2010p	10,999	-\$13,545,492,869	150,275	-\$43,715,849,470	161,274	-\$57,261,342,339
2009	9,488	-\$16,121,538,203	158,923	-\$49,849,383,522	168,411	-\$65,970,921,725
2008	12,966	-\$34,357,294,630	159,632	-\$46,526,882,495	172,598	-\$80,884,177,125
2007	11,198	-\$8,775,688,885	157,288	-\$38,655,703,402	168,486	-\$47,431,392,287
2006	10,894	-\$3,812,646,521	155,171	-\$34,194,375,562	166,065	-\$38,007,022,083
2005	9,571	-\$3,066,742,576	154,141	-\$37,191,352,336	163,712	-\$40,258,094,912
2004	10,365	-\$3,891,828,992	155,241	-\$37,776,477,605	165,606	-\$41,668,306,597
2003	8,758	-\$4,771,174,926	154,271	-\$42,810,331,940	163,029	-\$47,581,506,866
2002	7,915	-\$4,685,237,030	152,019	-\$54,495,548,484	159,934	-\$59,180,785,514
2001	7,998	-\$4,739,214,755	140,591	-\$65,247,617,121	148,589	-\$69,986,831,876
2000	8,835	-\$4,963,465,587	131,579	-\$63,643,018,533	140,414	-\$68,606,484,120
1999	8,915	-\$2,974,051,047	129,050	-\$39,016,501,028	137,965	-\$41,990,552,075
1998	9,978	-\$3,053,439,300	119,987	-\$28,476,237,998	129,965	-\$31,529,677,298
1997	10,888	-\$3,733,910,961	115,470	-\$21,977,494,935	126,358	-\$25,711,405,896
1996	13,868	-\$5,365,146,349	117,372	-\$19,477,901,477	131,240	-\$24,843,047,826
1995	13,985	-\$5,066,316,902	116,656	-\$17,184,215,124	130,641	-\$22,250,532,026
1994	15,658	-\$5,899,385,277	126,433	-\$14,868,655,768	142,091	-\$20,768,041,045
1993	15,627	-\$7,355,734,133	137,165	-\$16,849,161,437	152,792	-\$24,204,895,570
1992	16,534	-\$6,638,710,607	139,192	-\$17,892,520,378	155,726	-\$24,531,230,985
1991	16,615	-\$4,372,554,143	150,879	-\$16,966,113,437	167,494	-\$21,338,667,580

p: Preliminary

Source: Corp Samples 1991-2010

FRANCHISE TAX BOARD
SNI by Corporation Type
1991 - 2010

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

Years	Financial		Non-Financial		Total	
	Number	Amount	Number	Amount	Number	Amount
2010p	11,547	\$4,387,083,731	253,210	\$47,510,060,130	264,757	\$51,897,143,861
2009	10,859	\$3,239,034,786	235,362	\$40,141,947,723	246,221	\$43,380,982,509
2008	8,827	\$4,279,511,407	222,309	\$47,552,986,776	231,136	\$51,832,498,183
2007	10,282	\$5,250,122,170	216,865	\$53,561,294,151	227,147	\$58,811,416,321
2006	10,263	\$4,364,879,785	205,238	\$53,114,878,884	215,501	\$57,479,758,669
2005	9,773	\$3,884,485,428	188,881	\$47,936,955,574	198,654	\$51,821,441,002
2004	7,867	\$3,856,634,993	168,111	\$39,420,543,520	175,978	\$43,277,178,513
2003	9,602	\$3,438,464,471	154,188	\$30,648,880,014	163,790	\$34,087,344,485
2002	6,824	\$2,553,893,731	133,141	\$28,040,344,924	139,965	\$30,594,238,655
2001	5,799	\$2,819,049,547	119,684	\$26,334,187,413	125,483	\$29,153,236,960
2000	4,516	\$2,728,941,758	115,870	\$29,011,588,843	120,386	\$31,740,530,601
1999	4,292	\$2,185,962,802	93,708	\$24,765,202,480	98,000	\$26,951,165,282
1998	4,210	\$1,811,569,430	92,215	\$21,640,429,907	96,425	\$23,451,999,337
1997	7,277	\$1,922,657,279	80,150	\$17,844,020,347	87,427	\$19,766,677,626
1996	4,875	\$1,170,496,744	72,983	\$15,618,646,466	77,858	\$16,789,143,210
1995	6,938	\$956,876,856	57,481	\$11,227,645,057	64,419	\$12,184,521,913
1994	5,109	\$724,412,553	49,574	\$8,674,272,735	54,683	\$9,398,685,288
1993	6,351	\$580,286,256	42,487	\$6,574,518,521	48,838	\$7,154,804,777
1992	5,154	\$434,143,043	40,135	\$6,835,825,065	45,289	\$7,269,968,108
1991	4,258	\$247,351,625	38,695	\$5,455,853,000	42,953	\$5,703,204,625

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

Years	Financial		Non-Financial		Total	
	Number	Amount	Number	Amount	Number	Amount
2010p	6,615	-1,137,638,847.00	156,276	-\$10,329,111,808	162,891	-\$11,466,750,655
2009	8,871	-1,267,551,886.00	163,787	-\$12,816,329,398	172,658	-\$14,083,881,284
2008	6,332	-971,678,489.00	151,536	-\$13,087,703,029	157,868	-\$14,059,381,518
2007	6,516	-1,095,511,913.00	139,091	-\$10,453,109,686	145,607	-\$11,548,621,599
2006	5,488	-740,254,772.00	126,620	-\$7,948,260,566	132,108	-\$8,688,515,338
2005	4,673	-302,132,501.00	113,696	-\$6,778,285,576	118,369	-\$7,080,418,077
2004	3,739	-423,699,676.00	103,004	-\$6,487,928,058	106,743	-\$6,911,627,734
2003	4,542	-479,709,873.00	100,144	-\$6,196,589,063	104,686	-\$6,676,298,936
2002	4,727	-444,813,350.00	81,632	-\$6,285,377,549	86,359	-\$6,730,190,899
2001	4,042	-451,999,831.00	72,552	-\$5,585,030,105	76,594	-\$6,037,029,936
2000	2,819	-523,478,353.00	63,215	-\$4,891,567,885	66,034	-\$5,415,046,238
1999	2,506	-294,345,538.00	56,124	-\$4,100,677,120	58,630	-\$4,395,022,658
1998	2,074	-288,539,220.00	55,569	-\$4,099,288,088	57,643	-\$4,387,827,308
1997	5,145	-359,304,719.00	50,061	-\$3,467,697,997	55,206	-\$3,827,002,716
1996	5,689	-383,434,073.00	42,130	-\$3,498,578,855	47,819	-\$3,882,012,928
1995	4,349	-292,939,259.00	44,034	-\$3,322,625,578	48,383	-\$3,615,564,837
1994	4,697	-461,961,147.00	38,061	-\$3,088,724,915	42,758	-\$3,550,686,062
1993	4,669	-444,483,271.00	42,790	-\$3,564,782,601	47,459	-\$4,009,265,872
1992	4,902	-324,738,656.00	44,243	-\$4,000,174,085	49,145	-\$4,324,912,741
1991	3,081	-423,328,668.00	42,262	-\$3,370,203,030	45,343	-\$3,793,531,698

p: Preliminary
Source: Corp Samples 1991-2010