

**FRANCHISE TAX BOARD
Personal Income Tax Law**

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

Payments	2011-2012	2012-2013	2013-2014
Estimate Payments	\$629.5	\$601.6	\$677.9
Return Remittances Payments	909.6	1,044.9	908.1
Net Final Payments Adjustment*	3,152.0	887.0	1,049.0
Other	1,942.9	2,052.5	2,143.6
Withholding (EDD)	1,472.2	1,547.7	1,642.5
Withholding (FTB)	57.6	68.9	91.7
Total	8,163.8	6,202.5	6,512.8
Refunds	-2,098.8	-2,186.9	-2,289.4
Budget Net	6,065.0	4,015.6	4,223.4
GAAP Adjustments**	1,155.5	-1,312.8	-649.6
GAAP Net	\$7,220.5	\$2,702.8	\$3,573.7

*Due to the passage of Prop 30

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

04/25/2013

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Reported in November 2012

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

Payments	2011-2012	2012-2013	2013-2014
Estimate Payments	\$635.8	\$617.2	\$694.1
Return Remittances Payments	938.7	968.5	925.0
Net Final Payments Adjustment*	3,074.0	219.0	258.0
Other	1,792.8	2,037.5	2,114.9
Withholding (EDD)	1,406.9	1,452.4	1,503.0
Withholding (FTB)	57.6	70.0	93.8
Total	7,905.8	5,364.6	5,588.8
Refunds	-2,323.1	-2,285.7	-2,461.7
Budget Net	5,582.6	3,078.9	3,127.1
GAAP Adjustments**	-1,436.9	-1,756.0	-856.7
GAAP Net	\$4,145.8	\$1,322.9	\$2,270.4

*Due to the passage of Prop 30

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

02/21/2013

\\Accrual 1112.xlsx

**FRANCHISE TAX BOARD
Personal Income Tax Law**

Exhibit A-1
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**GAAP Adjustments Breakdown
(\$ in Millions)**

	2011-2012	2012-2013	2013-2014
Chapter 751 Statutes of 2008 change to Sept estimated payments	-\$435.8	-\$407.5	-\$470.2
Accelerated revenue estimate payments	2,870.4	-112.4	247.6
Net final payments	-753.8	-645.1	-252.2
Net final payments due to Prop 30	-\$525.3	-\$147.8	-\$174.8

4/25/2013

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Reported in November 2012

**GAAP Adjustments Breakdown
(\$ in Millions)**

	2011-2012	2012-2013	2013-2014
Chapter 751 Statutes of 2008 change to Sept estimated payments	-\$205.8	-\$208.2	-\$217.5
LCUP corporate penalty refunds	-440.4	-312.4	-187.4
Accelerated revenue estimate payments	-527.0	-528.5	-574.9
Net final payments	\$653.0	\$730.8	\$776.6

2/21/2013

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**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, 2013
RETURNS NOT ON TAXPAYER INFORMATION SYSTEM**

	Number	Amount (Thousands)	
Refund returns in Receiving	317,058	\$318,237	_1
Refund returns in Transcriptions/Imaging	46,803	\$46,990	_1
Claim for Refund returns on Return Validation File	115,097	\$141,444	_2
Total	478,958	\$506,671	

_1 Average refund of \$1,004 applied to inventory.

_2 Average refund of \$1,229

FRANCHISE TAX BOARD

Exhibit A-3

Personal Income Tax

1 of 2

Comparison of Early Returns Processed in 2012 to Total Processed

Resident Returns

2011 Tax Year Returns Processed Through April 28, 2012				
Adjusted Gross Income Class	Returns	Adjusted Gross Income (Millions)	Taxable Income (Millions)	Tax Liability (Millions)
Less Than \$0	163	-\$8,941.8	\$0.0	\$1.7
1 to 10,000	1,679	9,045.3	2,801.4	8.3
10,001 to 20,000	2,153	32,210.2	19,305.1	40.4
20,001 to 50,000	4,098	134,953.1	101,214.8	1,127.1
50,001 to 100,000	2,626	185,553.6	149,234.8	4,430.1
100,001 to 200,000	1,355	183,963.7	152,930.1	7,854.3
200,001 to 500,000	374	104,682.1	91,895.5	6,683.6
500,001 to 1,000,000	45	29,835.3	28,134.6	2,377.4
1,000,001 and over	16	37,616.3	36,417.2	3,439.7
TOTAL	12,509	\$708,917.6	\$581,933.6	\$25,962.7
2011 Tax Year Returns Processed Through December 2012				
Adjusted Gross Income Class	Returns	Adjusted Gross Income (Millions)	Taxable Income (Millions)	Tax Liability (Millions)
Less Than \$0	278	-\$34,698.1	\$0.0	\$5.3
1 to 10,000	2,104	10,974.5	3,392.1	12.3
10,001 to 20,000	2,467	36,858.9	22,037.1	50.3
20,001 to 50,000	4,691	154,816.6	115,431.0	1,328.0
50,001 to 100,000	3,124	221,271.2	177,145.8	5,322.2
100,001 to 200,000	1,707	232,893.2	192,905.3	9,955.3
200,001 to 500,000	543	154,462.6	134,616.8	9,796.7
500,001 to 1,000,000	84	56,737.9	52,655.3	4,390.3
1,000,001 and over	45	146,850.3	138,502.8	12,983.7
TOTAL	15,042	\$980,167.1	\$836,686.3	\$43,844.2
Percent of Total				
Adjusted Gross Income Class	Returns	Adjusted Gross Income	Taxable Income	Tax Liability
Less Than \$0	58.6%	25.8%	N/A	32.9%
1 to 10,000	79.8%	82.4%	82.6%	67.7%
10,001 to 20,000	87.3%	87.4%	87.6%	80.3%
20,001 to 50,000	87.4%	87.2%	87.7%	84.9%
50,001 to 100,000	84.1%	83.9%	84.2%	83.2%
100,001 to 200,000	79.4%	79.0%	79.3%	78.9%
200,001 to 500,000	68.9%	67.8%	68.3%	68.2%
500,001 to 1,000,000	53.3%	52.6%	53.4%	54.2%
1,000,001 and over	36.6%	25.6%	26.3%	26.5%
TOTAL	83.2%	72.3%	69.6%	59.2%

Source: Franchise Tax Board Return Merge File 2011 Tax Year

Detail may not add to total due to rounding

FRANCHISE TAX BOARD

Personal Income Tax

Comparison of Early Returns in 2012 and 2013

Resident Returns

2011 Tax Year Returns Processed Through April 28*, 2012				
Adjusted Gross Income Class	Returns	Adjusted Gross Income (Millions)	Taxable Income (Millions)	Tax Liability (Millions)
Less Than \$0	163	-\$8,941.8	\$0.0	\$1.7
1 to 10,000	1,679	9,045.3	2,801.4	8.3
10,001 to 20,000	2,153	32,210.2	19,305.1	40.4
20,001 to 50,000	4,098	134,953.1	101,214.8	1,127.1
50,001 to 100,000	2,626	185,553.6	149,234.8	4,430.1
100,001 to 200,000	1,355	183,963.7	152,930.1	7,854.3
200,001 to 500,000	374	104,682.1	91,895.5	6,683.6
500,001 to 1,000,000	45	29,835.3	28,134.6	2,377.4
1,000,001 and over	16	37,616.3	36,417.2	3,439.7
TOTAL	12,509.2	\$708,917.6	\$581,933.6	\$25,962.7
2012 Tax Year Returns Processed Through April 27*, 2013				
Adjusted Gross Income Class	Returns	Adjusted Gross Income (Millions)	Taxable Income (Millions)	Tax Liability (Millions)
Less Than \$0	138.6	-\$8,501.4	\$0.0	\$2.4
1 to 10,000	1,613.1	8,788.8	2,727.6	8.6
10,001 to 20,000	2,116.0	31,685.1	19,053.3	39.9
20,001 to 50,000	4,113.9	135,592.3	102,256.2	1,119.4
50,001 to 100,000	2,667.6	188,612.9	153,432.1	4,535.6
100,001 to 200,000	1,407.5	191,350.8	161,188.0	8,288.0
200,001 to 500,000	402.7	112,948.0	100,197.7	7,394.1
500,001 to 1,000,000	50.4	33,587.2	31,837.3	2,850.4
1,000,001 and over	19.4	45,028.7	43,854.7	5,089.6
TOTAL	12,529.3	\$739,092.3	\$614,546.7	\$29,328.2
Percentage Change				
Adjusted Gross Income Class	Returns	Adjusted Gross Income	Taxable Income	Tax Liability
Less Than \$0	-14.9%	4.9%	N/A	40.0%
1 to 10,000	-3.9%	-2.8%	-2.6%	3.6%
10,001 to 20,000	-1.7%	-1.6%	-1.3%	-1.2%
20,001 to 50,000	0.4%	0.5%	1.0%	-0.7%
50,001 to 100,000	1.6%	1.6%	2.8%	2.4%
100,001 to 200,000	3.9%	4.0%	5.4%	5.5%
200,001 to 500,000	7.6%	7.9%	9.0%	10.6%
500,001 to 1,000,000	12.6%	12.6%	13.2%	19.9%
1,000,001 and over	17.7%	19.7%	20.4%	48.0%
TOTAL	0.2%	4.3%	5.6%	13.0%

* Matching number of process days in 2012 to 2013 for comparison
 Source: Franchise Tax Board Return Merge File Through 04-27-2013
 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 2010-2011 Tax Years Preliminary Sample Statistical Sample Data
Resident Returns

Data Item	2010		2011		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number (Thousands)	Amount (Millions)
NUMBER OF RETURNS	14,815		15,042		1.5	
FORM 1040 SOURCES OF INCOME						
Wages, Salaries, Tip	12,124	\$697,438	12,292	\$726,086	1.4	4.1
Taxable Interest	6,149	17,012	5,988	15,567	-2.6	-8.5
Dividend	2,843	22,786	2,834	23,851	-0.3	4.7
State Tax Refund	2,798	4,935	3,151	6,077	12.6	23.1
Alimony	69	1,303	65	1,462	-5.8	12.2
Net Business Income	2,689	41,720	2,783	45,713	3.5	9.6
Business Income	2,080	48,098	2,168	51,437	4.2	6.9
Business Loss	608	6,378	615	5,723	1.2	-10.3
Net Capital Gain or (Loss)	2,482	55,000	2,546	52,112	2.6	-5.3
Capital Gain	881	58,905	1,025	55,796	16.3	-5.3
Capital Loss	1,601	3,905	1,521	3,684	-5.0	-5.7
Net Other Gain or (Loss)	216	-6,837	229	-5,838	6.0	14.6
Other Gain	62	1,328	80	1,469	29.0	10.6
Other Loss	154	8,165	149	7,306	-3.2	-10.5
IRA Distributions (Taxable)	1,103	20,265	1,165	22,707	5.6	12.1
Pension Income (Taxable)	2,305	57,534	2,351	61,451	2.0	6.8
Net Supplemental Income	1,953	59,692	1,983	65,067	1.5	9.0
Supplemental Income (Schedule E)	1,090	83,706	1,172	87,643	7.5	4.7
Supplemental Loss (Schedule E)	864	24,015	812	22,576	-6.0	-6.0
Schedule E						
Rental/Royalties Income	648	13,547	721	14,578	11.3	7.6
Rental/Royalties Loss	703	10,141	658	9,340	-6.4	-7.9
Partnership and S Corp. Income	642	82,081	680	85,334	5.9	4.0
Partnership and S Corp. Loss	581	28,968	580	28,791	-0.2	-0.6
Estate and Trust Income	89	3,326	94	3,425	5.6	3.0
Estate and Trust Loss	25	412	29	410	16.0	-0.5
Other Income	22	321	20	378	-9.1	17.8
Other Loss	7	61	12	106	71.4	73.8
Net Farm Income/Loss	59	-709	57	-776	-3.4	-9.4
Farm Income	16	720	17	830	6.3	15.3
Farm Loss	44	1,429	40	1,606	-9.1	12.4
Unemployment Income	1,797	15,523	1,622	11,590	-9.7	-25.3
Taxable Social Security Income	1,473	18,613	1,553	19,819	5.4	6.5
Net Other Income	1,423	-15,037	1,434	-19,146	0.8	-27.3
Other Income	981	12,760	988	13,360	0.7	4.7
Other Loss	224	27,828	237	32,498	5.8	16.8
TOTAL INCOME	14,800	\$989,235	15,016	\$1,025,744	1.5	3.7

Source: 2010 and 2011 Preliminary Personal Income Tax Statistical Samples

**** Values Smaller than .5 Thousands or .5 Millions Respectively

05/03/2013

(II)EX-A4 2011 PRELIM 2013-04-03 .xlsx

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2010-2011 Tax Years Preliminary Sample Statistical Sample Data
Resident Returns

Data Item	2010		2011		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number (Thousands)	Amount (Millions)
FORM 1040 ADJUSTMENTS TO INCOME						
Educator Expense	281	\$83	286	\$73	1.8	-12.0
Certain Business Expenses	13	42	17	62	30.8	47.6
Taxpayer IRA Adjustments	285	1,411	295	1,380	3.5	-2.2
Student Loan Interest Deduction	792	694	820	778	3.5	12.1
Tuition and Fees Deduction	221	410	231	430	4.5	4.9
Health Savings Account	102	340	109	375	6.9	10.3
Moving Expenses	63	152	65	168	3.2	10.5
Half of Self Employment Tax	2,175	3,362	2,307	3,710	6.1	10.4
Health Insurance	541	3,239	543	3,486	0.4	7.6
Keogh/SEP	146	3,401	149	3,570	2.1	5.0
Interest Penalty	111	21	85	28	-23.4	33.3
Alimony Paid	89	1,663	82	1,721	-7.9	3.5
Domestic Production	173	942	151	1,102	-12.7	17.0
Other	150	33	123	118	-18.0	257.6
TOTAL ADJUSTMENTS	3,716	15,791	3,826	16,999	3.0	7.6
FORM 1040 ADJUSTED GROSS INCOME	14,801	973,444	15,020	1,008,745	1.5	3.6
FORM 1040 ITEMIZED DEDUCTIONS						
Medical Expenses Allowed	1,174	9,886	1,196	10,348	1.9	4.7
State Tax Payment	5,700	51,488	5,662	54,806	-0.7	6.4
Real Estate Tax	4,776	23,186	4,721	23,213	-1.2	0.1
Personal Property, Motor Vehicle, Other Taxes	5,308	2,379	5,409	2,400	1.9	0.9
Personal Property Taxes			4,153	1,687		
New Motor Vehicle Tax	634	288			-100.0	-100.0
Other Taxes	4,674	2,091	1,256	713	-73.1	-65.9
Mortgage Interest Reported on Form 1098	4,391	69,222	4,279	64,164	-2.6	-7.3
Mortgage Interest not on Form 1098	174	1,347	178	1,390	2.3	3.2
Points not reported on Form 1098	677	516	639	457	-5.6	-11.4
Qualified Mortgage Insurance Premiums	268	527	327	483	22.0	-8.3
Investment Interest	223	2,323	231	2,207	3.6	-5.0
Total Contributions	4,675	20,303	4,676	21,173	0.0	4.3
Casualty Loss	11	210	8	171	-27.3	-18.6
Unrelated Employee Expenses	2,319	11,024	2,284	11,496	-1.5	4.3
Tax Preparation Fees	3,255	1,163	3,213	1,188	-1.3	2.1
Other Expenses	1,435	5,509	1,405	6,011	-2.1	9.1
Total Expense	3,918	17,684	3,889	18,681	-0.7	5.6
Expenses Allowed	1,815	12,343	1,815	13,163	0.0	6.6
Miscellaneous Deduction	193	3,185	181	3,649	-6.2	14.6
TOTAL ITEMIZED DEDUCTIONS	5,779	\$197,013	5,747	\$197,698	-0.6	0.3

Source: 2010 and 2011 Preliminary Personal Income Tax Statistical Samples

**** Values Smaller than .5 Thousands or .5 Millions Respectively

05/03/2013

(II)EX-A4 2011 PRELIM 2013-04-03 .xlsx

FRANCHISE TAX BOARD
Personal Income Tax Statistics

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Comparison of 2010-2011 Tax Years Preliminary Sample Statistical Sample Data
Resident Returns

Data Item	2010		2011		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number (Thousands)	Amount (Millions)
ITEMIZED DEDUCTION ADJUSTMENT						
Federal Itemized Deduction	6,407	\$200,211	6,542	\$202,060	2.1	0.9
State Tax Paid	6,222	50,519	6,344	54,308	2.0	7.5
Other Adjustments	638	-160	754	-256	18.2	-60.0
Total Itemized Deductions	6,383	149,527	6,507	147,514	1.9	-1.3
Itemized Deductions After Limitation**	6,382	143,299	6,507	141,015	2.0	-1.6
TOTAL SCHEDULE CA DEDUCTIONS	6,415	\$145,795	6,551	\$144,180	2.1	-1.1
SUBTRACTION ADJUSTMENT						
Wages	43	\$829	46	\$1,010	7.0	21.8
California Non-taxable Interest	248	1,118	222	944	-10.5	-15.6
Non-taxable Dividend Income	55	476	53	461	-3.6	-3.2
State Tax Refund	2,790	4,922	3,138	6,062	12.5	23.2
Business Income	170	394	206	354	21.2	-10.2
Capital Gains	64	534	110	813	71.9	52.2
Other Gains	38	337	46	418	21.1	24.0
IRA Distributions	12	102	11	89	-8.3	-12.7
Pension and Annuities	19	206	16	241	-15.8	17.0
Rents, Royalties, and Partnerships	260	2,475	258	2,501	-0.8	1.1
Farm Income	17	99	16	113	-5.9	14.1
Unemployment Compensation	1,792	15,467	1,599	11,406	-10.8	-26.3
Social Security Income	1,503	19,166	1,529	19,634	1.7	2.4
Lottery Income	9	741	9	552	0.0	-25.5
Disaster Loss Carryover	1	131	1	102	0.0	-22.1
NOL Carryover	165	27,228	161	29,462	-2.4	8.2
Other NOL Adjustments	****	26	1	23		-11.5
Other Income Adjustments	47	1,049	46	839	-2.1	-20.0
Educator Expense	319	-82	324	-82	1.6	0.0
Certain Business Expenses	4	-11	4	-14	0.0	-27.3
Tuition and Fees Deduction	207	-380	210	-381	1.4	-0.3
Health Savings Account	101	-337	109	-375	7.9	-11.3
Self Employment Tax			1,557	366		
Domestic Production	173	-955	151	-1,102	-12.7	-15.4
Other	1	-6	2	-11	100.0	-83.3
Total Adjustments to Income Adjustment	642	-1,799	2,164	-2,353	237.1	-30.8
TOTAL SUBTRACTION	6,021	\$73,489	7,166	\$72,992	19.0	-0.7
ADDITION ADJUSTMENT						
Wage	145	\$447	158	\$579	9.0	29.5
Other State Bond Interest	214	1,514	216	1,647	0.9	8.8
Dividend Income	41	164	41	232	0.0	41.5
Alimony	****	****	****	1		
Business Income	148	698	170	926	14.9	32.7
Capital Gains	123	\$834	158	\$772	28.5	-7.4

**includes itemized smaller than the standard before taxpayer choice

Source: 2010 and 2011 Preliminary Personal Income Tax Statistical Samples

**** Values Smaller than .5 Thousands or .5 Millions Respectively

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
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Comparison of 2010-2011 Tax Years Preliminary Sample Statistical Sample Data
Resident Returns

Data Item	2010		2011		% Change	
	Returns (Thousands)	Amount (Millions)	Returns (Thousands)	Amount (Millions)	Number (Thousands)	Amount (Millions)
Other Gains	19	\$209	19	\$279	0.0	33.5
Taxable IRA	2	33	3	45	50.0	36.4
Taxable Pensions & Annuities	3	32	4	48	33.3	50.0
Rents, Royalties, and Partnerships	476	7,128	496	9,476	4.2	32.9
Farm Income	9	203	11	371	22.2	82.8
Federal Net Operating Loss	175	26,762	174	30,974	-0.6	15.7
Other Income Adjustments	33	812	41	919	24.2	13.2
Certain Business Expenses	****	****	1	-3		
Alimony Paid	****	-1	****	-2		-100.0
Student Loan Interest Deduction	2	-1	4	-3	100.0	-200.0
Other	1	-10	1	-6	0.0	40.0
Total Adjustments to Income Adjustment	3	-12	7	-23	133.3	-91.7
TOTAL ADDITION	1,209	38,798	1,303	46,253	7.8	19.2
CA ADJUSTED GROSS INCOME	14,815	\$939,318	15,042	\$982,058	1.5	4.6
CA DEDUCTIONS FROM FORM 540						
Itemized	5,677	\$141,460	5,647	\$138,810	-0.5	-1.9
Standard	9,138	48,511	9,395	51,063	2.8	5.3
TOTAL 540 DEDUCTIONS (calculated)	14,815	189,971	15,042	189,873	1.5	-0.1
TAXABLE INCOME	13,454	794,784	13,726	838,352	2.0	5.5
COMPUTED TAX	13,441	47,077	13,715	47,729	2.0	1.4
EXEMPTION CREDIT	14,067	3,372	14,223	6,111	1.1	81.2
Personal Exemptions	14,317	1,981	14,453	2,061	0.9	4.0
Dependents	6,231	1,207	6,307	3,892	1.2	222.5
NONREFUNDABLE CHILD & DEP CREDIT			187	33		
RENTER'S CREDIT	1,940	155	1,353	97	-30.3	-37.4
SPECIAL CREDITS	174	1,054	195	1,190	12.1	12.9
CA ALTERNATIVE MINIMUM TAX	15	60	13	96	-13.3	60.0
MENTAL HEALTH SERVICES TAX	38	953	42	942	10.5	-1.2
OTHER TAXES	504	151	472	139	-6.3	-7.9
CA TOTAL TAX LIABILITY	9,486	44,475	8,547	43,922	-9.9	-1.2
PREPAYMENTS						
Withheld	11,568	36,189	11,601	37,023	0.3	2.3
Real Estate/Other Withholding	14	185	15	166	7.1	-10.3
Estimates Paid	967	15,500	952	15,427	-1.6	-0.5
Excess SDI	162	48	181	64	11.7	33.3
CA Child Care Expense Credit	422	121			-100.0	-100.0
OVERPAYMENT	9,954	11,453	10,275	12,485	3.2	9.0
BALANCE DUE	2,546	3,885	2,168	3,718	-14.8	-4.3
CREDIT TRANSFERS	423	2,733	424	3,002	0.2	9.8
USE TAX	78	11	136	21	74.4	90.9
VOLUNTARY CONTRIBUTIONS	99	5	94	5	-5.1	0.0
REFUNDS	9,655	8,708	9,973	9,464	3.3	8.7
PAYMENT DUE	2,553	\$3,889	2,182	\$3,724	-14.5	-4.2

Source: 2010 and 2011 Preliminary Personal Income Tax Statistical Samples

**** Values Smaller than .5 Thousands or .5 Millions Respectively

05/03/2013

(II)EX-A4 2011 PRELIM 2013-04-03 .xlsx

FRANCHISE TAX BOARD
Personal Income Tax Statistics

EXHIBIT A-4
PAGE 5 OF 5

Comparison of 2010-2011 Tax Years Preliminary Sample Statistical Sample Data
Resident Returns

Adjusted Gross Income Class	2010		2011		% Change	
	Amount ¹	Average	Amount ¹	Average	Amount	Average
Number of Returns						
Negative to Zero	279		257		-7.8%	
1 to 10,000	2,101		2,065		-1.7%	
10,000 to 20,000	2,520		2,534		0.5%	
20,000 to 50,000	4,607		4,683		1.7%	
50,000 to 100,000	3,066		3,123		1.9%	
100,000 to 200,000	1,634		1,709		4.6%	
200,000 to 500,000	493		542		9.9%	
500,000 to 1,000,000	74		84		13.0%	
1,000,000 and over	41		45		8.6%	
TOTAL	14,815		15,042		1.5%	
Adjusted Gross Income						
Negative to Zero	-34,383	-\$123,454	-34,904	-\$135,922	1.5%	10.1%
1 to 10,000	11,034	5,253	11,073	5,362	0.4%	2.1%
10,000 to 20,000	37,692	14,955	37,805	14,922	0.3%	-0.2%
20,000 to 50,000	151,824	32,958	154,941	33,087	2.1%	0.4%
50,000 to 100,000	217,035	70,796	221,147	70,811	1.9%	0.0%
100,000 to 200,000	222,059	135,931	233,339	136,507	5.1%	0.4%
200,000 to 500,000	140,050	283,832	154,876	285,567	10.6%	0.6%
500,000 to 1,000,000	50,250	675,359	56,906	676,863	13.2%	0.2%
1,000,000 and over	143,757	3,472,795	146,875	3,265,859	2.2%	-6.0%
TOTAL	939,318	63,405	982,058	65,286	4.6%	3.0%
Taxable Income						
Negative to Zero	0	0	0	0		
1 to 10,000	3,455	1,645	3,468	1,679	0.4%	2.1%
10,000 to 20,000	22,788	9,041	22,649	8,939	-0.6%	-1.1%
20,000 to 50,000	112,681	24,461	115,740	24,716	2.7%	1.0%
50,000 to 100,000	171,504	55,944	177,183	56,733	3.3%	1.4%
100,000 to 200,000	181,120	110,871	192,868	112,831	6.5%	1.8%
200,000 to 500,000	120,862	244,943	135,008	248,934	11.7%	1.6%
500,000 to 1,000,000	46,336	622,762	52,915	629,395	14.2%	1.1%
1,000,000 and over	136,036	3,286,283	138,522	3,080,121	1.8%	-6.3%
TOTAL	794,784	53,649	838,352	55,733	5.5%	3.9%
Total Tax Liability						
Negative to Zero	6	22	6	23	-2.3%	4.5%
1 to 10,000	11	5	11	5	-5.4%	0.0%
10,000 to 20,000	72	29	47	19	-34.3%	-34.5%
20,000 to 50,000	1,687	366	1,361	291	-19.3%	-20.5%
50,000 to 100,000	6,154	2,007	5,323	1,704	-13.5%	-15.1%
100,000 to 200,000	10,182	6,233	9,959	5,826	-2.2%	-6.5%
200,000 to 500,000	9,235	18,715	9,824	18,114	6.4%	-3.2%
500,000 to 1,000,000	3,980	53,491	4,405	52,400	10.7%	-2.0%
1,000,000 and over	13,148	317,610	12,986	288,744	-1.2%	-9.1%
TOTAL	\$44,475	\$3,002	\$43,922	\$2,920	-1.2%	-2.7%

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

Source: 2010 and 2011 Preliminary Personal Income Tax Statistical Samples.

05/03/2013

(11)EX-A4 2011 PRELIM 2013-04-03 .xlsx

FRANCHISE TAX BOARD
Personal Income Tax Statistics
Special Tax Credits Allowed
Credit Amount > \$10 million
2010 - 2011 Tax Years *
Resident and Non-Resident Returns

Credit	2010		2011		% Change	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount
Child and Dependent Care	459,431	\$134,901	204,515	\$39,262	-55.5	-70.9
Enterprise Zone Hiring and Sales	28,578	283,636	31,030	316,856	8.6	11.7
First Time Buyer	16,339	34,572	13,803	27,593	-15.5	-20.2
New Hire Jobs	7,161	17,668	8,870	22,705	23.9	28.5
New Home	6,729	13,989	5,983	12,451	-11.1	-11.0
New Home 2010	8,734	20,407	9,871	21,095	13.0	3.4
Other State Tax	128,448	705,325	133,387	758,254	3.8	7.5
Prior Year Alternative Minimum Tax	5,622	17,381	5,639	19,531	0.3	12.4
Renter's Credit (non-refundable)	2,010,534	159,625	1,456,969	104,443	-27.5	-34.6
Research	4,738	81,690	5,245	87,806	10.7	7.5
Subtotal	2,676,314	\$1,469,193	1,875,312	\$1,409,997	-29.9	-4.0

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

FRANCHISE TAX BOARD
Personal Income Tax Statistics 2010 - 2011 Tax Years
Special Tax Credits Allowed Credit Amount < \$10 million
Resident and Non-Resident Returns

Exhibit A-5
Page 2 of 2

Credit	2010		2011		% Change	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount
Current Credits						
Child Adoption	1,601	\$1,840	978	\$1,229	-38.9	-33.2
Community Development Deposit	86	172	113	179	31.4	4.2
Dependent Parent	316	89	234	67	-25.9	-24.8
Disabled Access	453	35	448	35	-1.1	-1.7
Donation of Agricultural Products	15	62	17	17	13.3	-73.0
Employer Child Care Contribution	4,278	1,745	3,509	1,481	-18.0	-15.1
Employer Child Care Program	885	260	849	346	-4.1	33.1
Enhanced Oil Recovery	16	145	15	161	-6.3	10.4
Enterprise Zone Wages	596	139	559	115	-6.2	-17.5
Environmental Tax	184	61	166	74	-9.8	21.8
Joint Custody Head of Household	5,335	1,392	5,194	1,428	-2.6	2.6
Local Agency Military Base Recovery Area	68	511	66	484	-2.9	-5.4
Low-Income Housing	384	1,468	322	701	-16.1	-52.3
Manufacturing Enhancement Area	6	62	8	167	33.3	168.2
Motion Picture and TV Production			70	1,034	N/A	N/A
Natural Heritage Preservation	8	173	17	148	112.5	-14.2
Prison Inmate Labor	14	24	10	8	-28.6	-68.3
Qualified Senior Head of Household	2,974	1,142	2,516	1,013	-15.4	-11.3
Targeted Tax Area	188	4,861	186	3,483	-1.1	-28.4
Repealed Credits with Carryover Provisions						
Agricultural Transportation	31	58	23	52	-25.8	-10.8
Commercial Solar Energy Carryover	26	77	24	46	-7.7	-40.6
Commercial Solar Electric Carryover	13	22	10	20	-23.1	-5.4
Energy Conservation Carryover	2,146	1,636	1,638	1,244	-23.7	-24.0
Farm Workers' Housing	12	13	13	17	8.3	23.9
Joint Strike Fighter Property	****	1	****	****	N/A	N/A
Joint Strike Fighter Wage	5	9	4	7	-20.0	-12.9
Los Angeles Revitalization Zone	150	2,016	105	1,495	-30.0	-25.8
Low-Emission Vehicle	439	228	273	166	-37.8	-27.1
Manufacturer's Investment	93	794	52	320	-44.1	-59.7
Orphan Drug	****	1	4	1	N/A	19.3
Political Contribution	4,895	2,373	5,057	2,561	3.3	7.9
Recycling Equipment	598	341	539	368	-9.9	7.9
Residential Rental and Farm Sales Carryover	327	231	239	283	-26.9	22.4
Rice Straw	19	143	16	127	-15.8	-10.9
Ridesharing:						
Incentive Carryover	2,285	1,114	1,874	934	-18.0	-16.2
Large Employers	282	180	330	275	17.0	52.4
Small Employers	269	103	196	72	-27.1	-30.2
Transit Pass Carryover	472	230	384	195	-18.6	-15.1
Vanpool Carryover	1,836	953	1,850	1,123	0.8	17.8
Salmon and Steelhead Trout Habitat	16	7	8	3	-50.0	-62.1
Solar Energy Carryover	530	725	530	944	0.0	30.2
Solar Pump Carryover	20	42	22	15	10.0	-64.6
Solar Systems Credit	204	191	120	134	-41.2	-29.6
Water Conservation Carryover	360	109	286	132	-20.6	21.1
Young Infant	182	115	82	45	-54.9	-61.1
Unidentified Special Credits	22	164	16	82	-27.3	-50.1
Subtotal	32,645	26,058	28,975	24,131	-11.2	-7.4
Grand Total	2,708,959	\$1,495,251	1,904,287	\$1,434,128	-29.7	-4.1

**** Amount too Small to Report

Source: PIT Population Datasets 2010 and 2011

05/06/2013

(lq) Ex-A5 0413.xlsx

FRANCHISE TAX BOARD

Personal Income Tax

Gross Capital Gains and Losses by Major Asset Category

1986 Through 2011

Resident Returns

Tax Year	Stocks¹ (Millions)	Other Securities (Millions)	Residential Real Estate² (Millions)	Non-Residential Real Estate (Millions)	Other (Millions)	Total (Millions)
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	89,319
2011	\$29,011	\$7,928	\$3,835	\$2,162	\$42,861	\$85,797
Gross Loss³						
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
2011	\$15,194	\$6,592	\$4,626	\$1,489	\$12,022	\$39,924

1/ Includes capital gain distributions

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

3/ 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

2010 - 2011

Resident Returns

Exhibit A-6

Page 2 of 5

Holding Periods and Selected Asset Categories	Tax Year				2010 to 2011 Change			
	2010		2011		Gain		Loss	
	Gain (Millions)	Loss (Millions)	Gain (Millions)	Loss (Millions)	Amount (Millions)	Percent	Amount (Millions)	Percent
1 Year or Less								
Stocks ¹	\$6,226	\$4,360	\$4,788	\$5,471	-\$1,438	-23.1	\$1,111	25.5
Residential Real Estate	81	489	159	71	79	97.4	-418	-85.5
NonResidential R/E	10	21	20	32	10	100.7	10	46.7
Other ²	9,495	5,721	6,083	8,679	-3,412	-35.9	2,958	51.7
Subtotal	15,812	10,592	11,050	14,253	-4,761	-30.1	3,661	34.6
More Than 1 Year³								
Stocks ¹	30,086	7,925	24,223	9,723	-5,863	-19.5	1,799	22.7
Residential Real Estate	2,564	3,994	3,676	4,555	1,112	43.4	560	14.0
NonResidential R/E	2,863	1,704	2,142	1,457	-721	-25.2	-247	-14.5
Other ²	37,995	10,429	44,706	9,935	6,710	17.7	-494	-4.7
Subtotal	73,508	24,052	74,747	25,671	1,239	1.7	1,618	6.7
Total								
Stocks ¹	36,312	12,285	29,011	15,195	-7,301	-20.1	2,910	23.7
Residential Real Estate	2,644	4,483	3,835	4,626	1,191	45.0	142	3.2
NonResidential R/E	2,873	1,726	2,162	1,489	-711	-24.7	-237	-13.7
Other ²	47,490	16,150	50,789	18,614	3,299	6.9	2,464	15.3
TOTAL	\$89,320	\$34,644	\$85,797	\$39,924	-\$3,522	-3.9	\$5,279	15.2

1/ Includes capital gains distributions.

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

3/ 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 2011
Resident Returns

Tax Year	Individuals (Millions)	Businesses (Millions)	Flow-Through Entities (Millions)	Installment Sales ^{1,2} (Millions)	Total (Millions)
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
2011	\$44,834	\$6,350	\$31,209	\$3,405	\$85,798
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	****	10,336
1990	6,735	1,022	1,081	****	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	****	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
2011	\$27,705	\$6,924	\$5,231	\$64	\$39,924

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

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

**** Amount too small to report

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
1986 Through 2011
Resident Returns

Year	Net Capital Gains (Millions)	Capital Loss Carryovers (Millions)	Capital Gains Taxes (Millions)
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	4,687
2011	\$52,101	\$121,262	\$4,150

Source: California Franchise Tax Board Preliminary PIT Samples - various years

FRANCHISE TAX BOARD
Personal Income Tax
Capital Gains
Capital Gains for 2011
Resident Returns

Exhibit A-6
Page 5 of 5

Adjusted Gross Income Class	Capital Gains (Millions)	Capital Gains Percentage Distribution	Capital Gains Tax (Millions)	Adjusted Gross Income (Millions)	Capital Gains as a Percentage of AGI
Negative to \$0	\$1,700	3.26%	\$0	-\$34,904	-4.87%
\$1 to \$10,000	-107	-0.21%	0	11,073	-0.97%
\$10,001 to \$30,000	-61	-0.12%	0	86,725	-0.07%
\$30,001 to \$50,000	198	0.38%	-2	106,021	0.19%
\$50,001 to \$75,000	369	0.71%	-1	119,956	0.31%
\$75,001 to \$100,000	483	0.93%	12	101,191	0.48%
\$100,001 to \$200,000	2,353	4.52%	137	233,339	1.01%
\$200,001 to \$500,000	5,122	9.83%	419	154,876	3.31%
\$500,001 to \$1,000,000	4,682	8.99%	387	56,906	8.23%
\$1,000,001 to \$2,000,000	4,836	9.28%	401	37,649	12.84%
\$2,000,001 to \$5,000,000	7,238	13.89%	615	36,349	19.91%
\$5,000,001 to \$10,000,000	5,271	10.12%	455	21,779	24.20%
\$10,000,001 and over	20,017	38.42%	1,727	51,098	39.17%
TOTAL	\$52,101	100.00%	\$4,150	\$982,058	5.31%

Source: California Franchise Tax Board 2011 Preliminary PIT Sample.

Capital Gains for 2010
Resident Returns

Adjusted Gross Income Class	Capital Gains (Millions)	Capital Gains Percentage Distribution	Capital Gains Tax (Millions)	Adjusted Gross Income (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 Preliminary PIT Sample.

FRANCHISE TAX BOARD
Personal Income Tax
Form 541
Fiduciary Tax Liability Revenue
1992 through 2011
Resident and Non-Resident Returns

Exhibit A-7
Page 1 of 1

Tax Year	Tax Year Final		November Preliminary	
	Number	Amount (Millions)	Number	Amount (Millions)
1992	67,376	\$121.4		
1993	73,157	109.3		
1994	68,702	127.3		
1995	79,519	167.7	75,866	\$141.2
1996	93,826	191.6	68,754	93.8
1997	97,104	283.1	92,569	247.9
1998	106,724	409.8	82,208	231.8
1999	109,552	469.5	101,124	399.6
2000	142,936	605.1	137,693	533.4
2001	86,399	284.5	82,204	252.2
2002	71,796	230.1	68,013	205.2
2003	76,664	329.9	72,103	279.6
2004	95,644	546.1	86,106	416.0
2005	110,772	768.4	95,945	485.8
2006	124,237	1,012.9	107,558	563.4
2007	134,470	1,312.6	117,412	575.6
2008	82,780	583.7	71,728	367.8
2009	72,499	428.6	61,451	224.5
2010	79,570	517.9	71,192	362.7
2011	71,941	\$509.8	67,193	\$373.0

Source: TI Master File through April 21, 2013, includes Resident and Non-Resident returns. Previous and Prior are accrued back to the appropriate year in this exhibit.

FRANCHISE TAX BOARD
Revenues from FTB Withholding Programs
Resident and Non-Resident Returns

Exhibit A-8
Page 1 of 1

		Withholding Deposits (Millions)	Revenue from all Withholding Programs (Millions)	Real Estate Withholding (Millions)	All Other Withholding (Millions)
2013	Apr	\$167.5	\$167.5	\$49.8	\$117.7
	Mar	53.8	53.8	35.6	18.2
	Feb	41.0	42.6	29.4	13.2
	Jan	257.6	256.0	74.7	181.3
	Total	519.9	519.8	189.6	330.3
2012	Dec	95.3	96.5	47.7	48.8
	Nov	55.6	56.8	44.7	12.1
	Oct	62.1	59.7	40.5	19.3
	Sep	131.8	133.4	38.2	95.3
	Aug	47.4	46.7	34.0	12.8
	Jul	57.6	57.9	40.0	17.9
	Jun	134.6	135.1	32.8	102.4
	May	58.0	57.3	35.0	22.3
	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
	Total	979.3	980.4	413.3	567.2
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
	Total	778.2	683.6	255.2	428.5
2010	Total	697.9	625.5	307.5	318.0
2009	Total	\$538.4	\$510.3	\$275.7	\$234.6

Source: MIS Report & WSCS Revenue Report

FRANCHISE TAX BOARD
Personal Income Tax
Total Tax Liability
Tax Years 1998 Through 2011
Non-Resident Returns

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
2011	843,458	\$2,360,759

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1993 through 2011
Resident Returns

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
2011	14,786	\$461,789	\$190,594	\$132,875	\$86,111	\$46,312	\$26,284	\$13,398	\$0

Source: Franchise Tax Board. 1993 through 2011 Preliminary Personal Income Tax Samples.
05/02/2013

(II) Ex-A10 Income Distribution.xls

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1993 through 2011
Resident Returns

Exhibit A-10
2 of 4

AGI Per Return (Real 2011 Dollars)											
	Income Distribution Segment	Top 1%	Next 4 %	Next 5 %	Top 10%	Top Quintile	4th Quintile	3rd Quintile	2nd Quintile	Bottom Quintile	Per Return AGI
AGI Per Return (Real 2010 dollars)	1993	\$821,657	\$206,275	\$133,204	\$231,278	\$164,675	\$65,235	\$38,711	\$21,500	\$7,693	\$59,562
	1994	828,052	209,396	134,376	233,752	166,555	65,095	38,604	21,592	7,790	59,928
	1995	932,592	217,799	136,125	248,441	173,064	62,686	36,631	20,599	7,555	60,106
	1996	1,135,569	231,745	142,022	277,267	189,113	64,806	37,926	21,076	7,687	64,122
	1997	1,298,405	247,683	148,587	303,206	203,761	66,749	39,276	21,869	8,032	67,937
	1998	1,459,745	258,849	153,793	326,416	216,504	68,632	40,336	22,678	8,296	71,289
	1999	1,852,282	282,137	160,839	378,503	244,978	69,876	41,049	22,945	8,357	77,441
	2000	2,309,783	302,178	167,520	435,610	275,121	71,176	41,995	23,487	8,664	84,064
	2001	1,433,785	263,420	156,943	327,218	218,514	69,071	40,799	22,922	8,173	71,896
	2002	1,222,180	252,110	153,748	299,936	203,984	68,325	40,324	22,805	8,181	68,724
	2003	1,332,638	258,169	154,419	313,741	211,058	67,672	39,931	22,778	8,297	69,949
	2004	1,633,507	273,213	158,746	352,009	230,515	68,456	40,211	22,724	8,371	74,055
	2005	1,937,161	289,520	163,244	391,146	251,504	68,990	40,052	22,703	8,380	78,326
	2006	1,943,546	289,853	161,667	391,129	250,721	68,325	39,740	22,551	8,372	77,942
	2007	1,966,054	291,205	164,748	395,453	253,512	67,716	38,756	21,722	7,898	77,922
	2008	1,460,837	262,466	155,839	329,003	218,023	65,286	37,418	21,068	7,812	69,922
	2009	1,211,696	251,141	152,899	298,069	201,862	64,030	36,390	20,056	7,145	65,898
2010	1,468,107	262,683	155,810	329,797	218,011	63,659	35,564	19,589	7,203	68,808	
2011	\$1,439,348	\$268,988	\$157,591	\$330,312	\$218,296	\$63,347	\$35,466	\$19,490	\$7,291	\$68,781	
% Change	1993-2011	75.18%	30.40%	18.31%	42.82%	32.56%	-2.89%	-8.38%	-9.35%	-5.21%	15.48%
	2009-2010	21.16%	4.60%	1.90%	10.64%	8.00%	-0.58%	-2.27%	-2.33%	0.81%	4.42%
	2010-2011	-1.96%	2.40%	1.14%	0.16%	0.13%	-0.49%	-0.28%	-0.50%	1.23%	-0.04%

Source: Franchise Tax Board. 1993 through 2011 Preliminary Personal Income Tax Samples.
05/02/2013

(II) Ex-A10 Income Distribution.xls

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1993 through 2011
Resident Returns

Exhibit A-10
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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	13.79%	13.85%	11.18%	38.83%	55.29%	21.90%	13.00%	7.22%	2.58%	100.00%
	1994	13.82%	13.98%	11.21%	39.01%	55.59%	21.72%	12.88%	7.21%	2.60%	100.00%
	1995	15.52%	14.49%	11.32%	41.33%	57.59%	20.86%	12.19%	6.85%	2.51%	100.00%
	1996	17.71%	14.46%	11.07%	43.24%	58.99%	20.21%	11.83%	6.57%	2.40%	100.00%
	1997	19.11%	14.58%	10.94%	44.63%	59.98%	19.65%	11.56%	6.44%	2.36%	100.00%
	1998	20.48%	14.52%	10.79%	45.79%	60.74%	19.25%	11.32%	6.36%	2.33%	100.00%
	1999	23.92%	14.55%	10.38%	48.88%	63.27%	18.05%	10.60%	5.93%	2.16%	100.00%
	2000	27.48%	14.38%	9.96%	51.82%	65.45%	16.93%	9.96%	5.59%	2.06%	100.00%
	2001	19.94%	14.66%	10.91%	45.51%	60.79%	19.21%	11.35%	6.38%	2.27%	100.00%
	2002	17.78%	14.67%	11.19%	43.64%	59.36%	19.88%	11.74%	6.64%	2.38%	100.00%
	2003	19.05%	14.76%	11.04%	44.85%	60.35%	19.35%	11.42%	6.51%	2.37%	100.00%
	2004	22.06%	14.76%	10.72%	47.53%	62.25%	18.49%	10.86%	6.14%	2.26%	100.00%
	2005	24.73%	14.79%	10.42%	49.94%	64.22%	17.62%	10.23%	5.80%	2.14%	100.00%
	2006	24.94%	14.88%	10.37%	50.18%	64.34%	17.53%	10.20%	5.79%	2.15%	100.00%
	2007	25.20%	14.90%	10.60%	50.80%	65.10%	17.40%	10.00%	5.60%	2.00%	100.00%
	2008	20.90%	15.00%	11.10%	47.10%	62.40%	18.70%	10.70%	6.00%	2.20%	100.00%
	2009	18.40%	15.20%	11.60%	45.20%	61.30%	19.40%	11.00%	6.10%	2.20%	100.00%
2010	21.30%	15.30%	11.30%	47.90%	63.40%	18.50%	10.30%	5.69%	2.09%	100.00%	
2011	20.90%	15.60%	11.50%	48.00%	63.50%	18.40%	10.30%	5.67%	2.12%	100.00%	
% Change	1993-2011	7.11%	1.75%	0.32%	9.17%	8.21%	-3.50%	-2.70%	-1.55%	-0.46%	0.00%
	2009-2010	2.90%	0.10%	-0.30%	2.70%	2.10%	-0.90%	-0.70%	-0.41%	-0.11%	0.00%
	2010-2011	-0.40%	0.30%	0.20%	0.10%	0.10%	-0.10%	0.00%	-0.02%	0.03%	0.00%

Source: Franchise Tax Board. 1993 through 2011 Preliminary Personal Income Tax Samples.
05/02/2013

(II) Ex-A10 Income Distribution.xls

FRANCHISE TAX BOARD
Personal Income Tax
Changes in Income Distribution
1993 through 2011
Resident Returns

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	33.34%	20.93%	12.45%	66.72%	80.51%	13.94%	4.61%	0.86%	0.08%	100.00%
	1994	32.59%	21.17%	12.39%	66.14%	80.71%	13.79%	4.54%	0.87%	0.09%	100.00%
	1995	35.63%	21.63%	12.31%	69.57%	83.08%	12.41%	3.75%	0.68%	0.08%	100.00%
	1996	36.35%	21.38%	12.24%	69.98%	83.10%	12.33%	3.76%	0.73%	0.08%	100.00%
	1997	37.69%	21.24%	11.91%	70.84%	83.59%	11.83%	3.74%	0.74%	0.10%	100.00%
	1998	40.58%	21.20%	11.69%	73.47%	85.16%	10.69%	3.40%	0.65%	0.09%	100.00%
	1999	44.53%	20.32%	10.79%	75.64%	86.85%	9.51%	2.99%	0.57%	0.08%	100.00%
	2000	48.74%	19.40%	10.00%	78.13%	88.21%	8.45%	2.68%	0.57%	0.09%	100.00%
	2001	39.48%	21.51%	11.80%	72.79%	85.27%	10.62%	3.35%	0.69%	0.07%	100.00%
	2002	36.66%	22.15%	12.54%	71.35%	84.63%	11.13%	3.43%	0.73%	0.08%	100.00%
	2003	38.73%	22.22%	12.17%	73.12%	85.67%	10.45%	3.14%	0.65%	0.08%	100.00%
	2004	42.70%	21.61%	11.41%	75.73%	87.10%	9.49%	2.78%	0.56%	0.07%	100.00%
	2005	47.53%	20.33%	10.42%	78.29%	88.64%	8.32%	2.49%	0.50%	0.05%	100.00%
	2006	47.92%	20.37%	10.23%	78.52%	88.52%	8.44%	2.49%	0.49%	0.06%	100.00%
	2007	48.10%	20.20%	10.40%	78.70%	89.00%	8.20%	2.30%	0.50%	0.10%	100.00%
	2008	42.80%	21.30%	11.70%	75.80%	87.60%	9.30%	2.60%	0.50%	0.04%	100.00%
	2009	36.90%	21.90%	12.80%	71.60%	85.20%	11.20%	3.00%	0.50%	0.10%	100.00%
2010	40.90%	21.30%	12.10%	74.20%	86.90%	10.10%	2.54%	0.43%	0.05%	100.00%	
2011	41.10%	22.50%	12.40%	76.00%	88.40%	9.07%	2.18%	0.34%	0.04%	100.00%	
% Change	1993-2011	7.76%	1.57%	-0.05%	9.28%	7.89%	-4.87%	-2.43%	-0.52%	-0.04%	0.00%
	2009-2010	4.00%	-0.60%	-0.70%	2.60%	1.70%	-1.10%	-0.46%	-0.07%	-0.05%	0.00%
	2010-2011	0.20%	1.20%	0.30%	1.80%	1.50%	-1.03%	-0.36%	-0.09%	-0.01%	0.00%

Source: Franchise Tax Board. 1993 through 2011 Preliminary Personal Income Tax Samples.

05/02/2013

(II) Ex-A10 Income Distribution.xls

FRANCHISE TAX BOARD

Exhibit A-11

Personal Income Tax

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Tax-Weighted Distribution of Income by Source

Tax Years 2008-2011

Resident Returns

Income Item	Percent Distribution							
	Unweighted				Tax-Weighted ²			
	2008	2009	2010	2011	2008	2009	2010	2011
Wages	73.0%	76.2%	73.4%	73.5%	61.3%	67.3%	63.4%	63.5%
Taxable Interest	3.0%	2.4%	1.8%	1.6%	2.9%	2.3%	1.9%	1.8%
Ordinary Dividend	2.8%	2.2%	2.4%	2.4%	3.6%	2.8%	3.2%	3.2%
Business Income	4.2%	4.4%	4.4%	4.6%	3.3%	3.3%	3.1%	3.3%
Capital Gain	5.7%	3.2%	5.8%	5.3%	11.4%	6.0%	10.7%	9.6%
IRA Distribution	1.8%	1.5%	2.1%	2.3%	1.3%	1.1%	1.6%	1.9%
Pension Income	5.4%	6.1%	6.1%	6.2%	3.5%	4.1%	4.0%	4.1%
Rental/Royalty Income	0.3%	0.3%	0.4%	0.5%	1.2%	1.0%	0.9%	1.1%
Partnership Income	4.6%	5.1%	5.6%	5.7%	10.3%	10.9%	10.1%	10.3%
Other Income	-0.7%	-1.5%	-1.9%	-2.1%	1.2%	1.2%	1.0%	1.1%
Adjusted Total Income¹	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1/ Income is Federal Total Income adjusted for income sources exempt from tax in California. Excluded income sources are:

State tax refund

Taxable social security income

Unemployment insurance income

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

FRANCHISE TAX BOARD
Personal Income Tax
Total Tax Liability
from Previous and Prior Tax Years*
Resident and Non-Resident Returns

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
2012	<= 2010	357,824	\$1,154,694

* Original returns only; amended returns are not included.

Source: Return Merge

FRANCHISE TAX BOARD

Exhibit A-13R

Personal Income Tax

Page 1 of 3

Comparison of Resident E-Filed Returns

2012 and 2013 Process Years

Processed between January 1 and April 23

Adjusted Gross Income Class	PY12 ** # of Returns	PY13 # of Returns	% Change	PY12 ** Net Totals	PY13 Net Totals	% Change
Negative Agi - \$0						
L7 WAGES	43,663	40,604	-7.0%	\$1,371,695,949	\$1,191,296,692	-13.2%
L8A TAXABLE INTEREST	68,758	60,944	-11.4%	167,214,610	153,991,560	-7.9%
L9A ORDINARY DIVIDENDS	45,085	41,563	-7.8%	125,138,110	140,573,730	12.3%
L12 BUSINESS INCOME	53,192	47,975	-9.8%	-159,904,483	-126,628,530	20.8%
L13 CAPITAL GAIN	63,035	59,390	-2.3%	172,553,506	352,948,552	104.5%
L15B IRA DISTRIBUTIONS	12,481	14,987	20.1%	181,793,893	183,926,179	1.2%
L16B PENSIONS/ANNUITIES	20,301	65,405	222.2%	266,748,995	250,986,187	-5.9%
L17 SCHEDULE E INCOME	59,358	52,716	-11.2%	-1,485,351,803	-1,081,484,082	27.2%
L19 UNEMPLOY COMP	43,516	46,002	5.7%	611,316,719	544,864,600	-10.9%
L20B SOCIAL SECURITY	11,503	15,476	34.5%	34,040,969	38,326,937	12.6%
L21 OTHER INCOME	54,708	52,402	-4.2%	-5,228,517,393	-5,123,728,665	2.0%
L22 TOTAL INCOME	151,933	140,782	-7.3%	-5,786,888,016	-4,889,182,656	15.5%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	37,274	30,718	-17.6%	572,095,616	430,518,200	-24.7%
L17 CA AGI	63,368	49,641	-21.7%	0	0	N/A
L18 DEDUCTION	178,555	150,130	-15.9%	1,951,569,121	1,622,681,136	-16.9%
L19 TAXABLE INCOME	-	-	N/A	0	0	N/A
L31 COMPUTED TAX	46	48	4.3%	384	1,129	194.0%
L47 SPECIAL CREDITS	17,219	14,531	-15.6%	1,417,123	1,199,855	-15.3%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	3,257	2,493	-23.5%	1,645,056	2,373,084	44.3%
L92 CREDIT CARRYFORWARD	2,166	1,843	-14.9%	4,797,484	5,285,419	10.2%
L95 USE TAX	672	673	0.1%	44,127	48,847	10.7%
\$1 - \$50,000						
L7 WAGES	3,853,572	5,475,532	42.1%	88,765,301,377	122,934,873,660	38.5%
L8A TAXABLE INTEREST	1,305,960	1,730,128	32.5%	1,336,959,266	1,198,020,014	-10.4%
L9A ORDINARY DIVIDENDS	586,218	965,555	64.7%	1,709,891,447	1,775,914,845	3.9%
L12 BUSINESS INCOME	1,125,150	1,323,139	17.6%	9,509,811,966	9,583,979,838	0.8%
L13 CAPITAL GAIN	549,318	992,142	80.6%	-88,447,565	90,660,441	202.5%
L15B IRA DISTRIBUTIONS	343,488	749,333	118.2%	3,206,255,442	3,666,051,824	14.3%
L16B PENSIONS/ANNUITIES	682,117	1,902,688	178.9%	9,990,390,434	12,922,206,702	29.3%
L17 SCHEDULE E INCOME	466,315	704,507	51.1%	535,648,573	791,358,476	47.7%
L19 UNEMPLOY COMP	673,345	1,157,187	71.9%	4,761,629,065	4,895,688,451	2.8%
L20B SOCIAL SECURITY	522,271	720,538	38.0%	4,059,459,746	5,000,682,871	23.2%
L21 OTHER INCOME	316,280	658,530	108.2%	391,110,293	111,087,269	-71.6%
L22 TOTAL INCOME	4,659,999	5,771,172	23.8%	119,501,854,168	146,381,229,873	22.5%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	657,975	675,023	2.6%	6,971,590,889	6,658,285,263	-4.5%
L17 CA AGI	6,978,421	7,038,624	0.9%	157,056,428,328	159,448,202,544	1.5%
L18 DEDUCTION	5,733,700	5,766,142	0.6%	48,033,948,817	44,911,701,403	-6.5%
L19 TAXABLE INCOME	6,360,406	6,443,466	1.3%	116,297,253,897	118,973,718,682	2.3%
L31 COMPUTED TAX	5,109,223	5,164,220	1.1%	1,692,094,872	1,712,606,316	1.2%
L47 SPECIAL CREDITS	1,081,783	1,076,119	-0.5%	123,254,357	117,764,236	-4.5%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	2,525,011	2,596,481	2.8%	1,055,975,350	1,153,452,386	9.2%
L92 CREDIT CARRYFORWARD	62,402	50,980	-18.3%	29,832,315	145,763,059	388.6%
L95 USE TAX	24,357	23,070	-5.3%	959,814	680,451	-29.1%
\$50,000 - \$100,0000						
L7 WAGES	1,704,456	2,099,204	23.2%	113,138,179,045	139,029,066,586	22.9%
L8A TAXABLE INTEREST	1,103,390	1,234,693	11.9%	1,143,106,665	1,010,824,771	-11.6%
L9A ORDINARY DIVIDENDS	459,810	551,879	20.0%	1,705,148,579	1,883,490,441	10.5%
L12 BUSINESS INCOME	370,684	412,527	11.3%	4,309,568,836	4,525,622,778	5.0%
L13 CAPITAL GAIN	415,962	512,578	23.2%	466,295,959	700,370,738	50.2%
L15B IRA DISTRIBUTIONS	214,675	293,388	36.7%	3,765,914,778	4,111,521,444	9.2%
L16B PENSIONS/ANNUITIES	424,748	929,001	118.7%	12,950,344,819	15,379,152,860	18.8%
L17 SCHEDULE E INCOME	368,110	408,189	10.9%	1,221,813,995	1,506,224,283	23.3%
L19 UNEMPLOY COMP	222,013	298,546	34.5%	1,480,807,291	1,415,753,815	-4.4%
L20B SOCIAL SECURITY	306,650	361,500	17.9%	5,106,417,699	6,146,347,658	20.4%
L21 OTHER INCOME	182,026	260,526	43.1%	638,126,125	702,392,103	10.1%
L22 TOTAL INCOME	1,912,819	2,271,901	18.8%	145,546,439,057	172,039,907,744	18.2%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	976,711	1,043,123	6.8%	11,994,138,126	12,385,534,521	3.3%
L17 CA AGI	2,384,441	2,450,144	2.8%	168,684,247,341	173,459,522,119	2.8%
L18 DEDUCTION	2,221,782	2,269,383	2.1%	33,653,429,792	32,102,569,755	-4.6%
L19 TAXABLE INCOME	2,377,008	2,443,507	2.8%	136,672,567,675	142,313,560,902	4.1%
L31 COMPUTED TAX	2,214,463	2,262,947	2.2%	4,700,886,758	4,848,737,232	3.1%
L47 SPECIAL CREDITS	311,702	321,455	3.1%	77,563,431	73,803,975	-4.8%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	2,149,093	2,211,610	2.9%	4,033,637,406	4,269,204,735	5.8%
L92 CREDIT CARRYFORWARD	67,910	56,586	-16.7%	56,430,281	47,073,359	-16.6%
L95 USE TAX	27,470	23,829	-13.3%	\$1,573,155	\$1,169,525	-25.7%

FRANCHISE TAX BOARD

Exhibit A-13R

Personal Income Tax

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Comparison of Resident E-Filed Returns

2012 and 2013 Process Years

Processed between January 1 and April 23

Adjusted Gross Income Class	PY12 ** # of Returns	PY13 # of Returns	% Change	PY12 ** Net Totals	PY13 Net Totals	% Change
\$100,000 - \$200,0000						
L7 WAGES	1,058,912	1,195,816	12.9%	\$129,938,755,564	\$146,649,377,369	12.9%
L8A TAXABLE INTEREST	868,981	939,805	8.2%	1,086,224,161	987,437,948	-9.1%
L9A ORDINARY DIVIDENDS	444,391	497,663	12.0%	1,881,677,593	2,216,288,402	17.8%
L12 BUSINESS INCOME	240,032	258,133	7.5%	4,616,234,621	4,862,832,167	5.3%
L13 CAPITAL GAIN	406,724	450,069	10.7%	1,296,505,797	1,765,442,538	36.2%
L15B IRA DISTRIBUTIONS	133,358	158,710	19.0%	3,596,879,196	3,891,686,954	8.2%
L16B PENSIONS/ANNUITIES	262,133	603,455	130.2%	11,064,321,880	12,922,401,981	16.8%
L17 SCHEDULE E INCOME	276,865	313,734	13.3%	3,791,657,210	4,086,448,651	7.8%
L19 UNEMPLOY COMP	102,290	116,069	13.5%	677,090,062	647,526,754	-4.4%
L20B SOCIAL SECURITY	140,595	162,569	15.6%	2,516,093,280	2,984,125,036	18.6%
L21 OTHER INCOME	134,216	165,022	23.0%	805,050,567	782,867,553	-2.8%
L22 TOTAL INCOME	1,148,265	1,296,369	12.9%	162,517,509,219	183,148,755,117	12.7%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	856,413	921,538	7.6%	14,125,828,755	13,732,604,598	-2.8%
L17 CA AGI	1,258,375	1,322,989	5.1%	171,053,036,722	180,100,586,818	5.3%
L18 DEDUCTION	1,248,773	1,310,990	5.0%	30,361,218,628	29,234,323,919	-3.7%
L19 TAXABLE INCOME	1,257,445	1,322,116	5.1%	142,266,502,429	151,869,182,572	6.7%
L31 COMPUTED TAX	1,247,898	1,310,192	5.0%	7,910,305,415	8,438,158,723	6.7%
L47 SPECIAL CREDITS	30,310	28,275	-6.7%	52,562,035	48,705,905	-7.3%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	1,253,530	1,318,559	5.2%	7,308,399,296	7,898,252,140	8.1%
L92 CREDIT CARRYFORWARD	52,615	45,311	-13.9%	88,016,386	75,634,614	-14.1%
L95 USE TAX	26,708	22,936	-14.1%	2,351,109	1,739,575	-26.0%
\$200,000 - \$500,0000						
L7 WAGES	323,029	352,125	9.0%	76,217,273,211	82,767,154,335	8.6%
L8A TAXABLE INTEREST	308,271	331,147	7.4%	841,600,188	790,004,912	-6.1%
L9A ORDINARY DIVIDENDS	220,089	244,662	11.2%	1,734,789,449	2,181,492,033	25.7%
L12 BUSINESS INCOME	77,746	86,105	10.8%	3,842,424,891	4,066,990,731	5.8%
L13 CAPITAL GAIN	215,666	238,247	10.5%	2,643,881,869	3,773,608,902	42.7%
L15B IRA DISTRIBUTIONS	44,850	52,499	17.1%	1,983,084,859	2,171,287,310	9.5%
L16B PENSIONS/ANNUITIES	70,344	196,358	179.1%	3,693,902,676	4,333,712,929	17.3%
L17 SCHEDULE E INCOME	115,414	143,450	24.3%	7,300,090,473	7,851,164,661	7.5%
L19 UNEMPLOY COMP	21,826	23,262	6.6%	151,639,570	147,724,301	-2.6%
L20B SOCIAL SECURITY	39,317	44,984	14.4%	827,966,915	979,813,360	18.3%
L21 OTHER INCOME	51,596	59,290	14.9%	629,022,947	747,118,427	18.8%
L22 TOTAL INCOME	350,647	383,615	9.4%	100,412,809,266	110,490,045,219	10.0%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	283,502	304,318	7.3%	6,577,318,757	6,294,055,750	-4.3%
L17 CA AGI	355,864	387,785	9.0%	99,728,164,248	108,981,554,097	9.3%
L18 DEDUCTION	355,859	387,772	9.0%	13,143,403,766	13,218,509,778	0.6%
L19 TAXABLE INCOME	355,704	387,648	9.0%	87,564,432,212	96,706,653,329	10.4%
L31 COMPUTED TAX	355,701	387,648	9.0%	6,577,895,882	7,285,636,805	10.8%
L47 SPECIAL CREDITS	18,158	19,058	5.0%	64,182,414	68,809,750	7.2%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	355,272	387,167	9.0%	6,370,749,953	7,141,725,751	12.1%
L92 CREDIT CARRYFORWARD	31,771	28,325	-10.8%	117,359,029	99,799,209	-15.0%
L95 USE TAX	10,973	9,764	-11.0%	1,562,896	1,252,001	-19.9%
\$500,000 - \$1,000,0000						
L7 WAGES	37,670	43,187	14.6%	18,513,168,574	20,927,296,358	13.0%
L8A TAXABLE INTEREST	40,847	46,597	14.1%	334,041,049	319,342,612	-4.4%
L9A ORDINARY DIVIDENDS	33,546	39,208	16.9%	703,828,971	1,018,624,031	44.7%
L12 BUSINESS INCOME	9,761	11,099	13.7%	1,113,088,784	1,219,615,480	9.6%
L13 CAPITAL GAIN	34,834	40,367	15.9%	1,999,445,373	3,004,072,415	50.2%
L15B IRA DISTRIBUTIONS	6,178	7,813	26.5%	452,189,682	533,220,822	17.9%
L16B PENSIONS/ANNUITIES	7,256	27,593	280.3%	357,467,828	442,769,831	23.9%
L17 SCHEDULE E INCOME	23,384	28,161	20.4%	4,676,941,644	5,133,356,086	9.8%
L19 UNEMPLOY COMP	1,513	1,674	10.6%	12,207,491	12,056,241	-1.2%
L20B SOCIAL SECURITY	6,058	7,278	20.1%	141,424,489	175,913,752	24.4%
L21 OTHER INCOME	8,801	10,448	18.7%	253,667,256	435,471,435	71.7%
L22 TOTAL INCOME	42,841	49,284	15.0%	28,670,307,947	33,392,726,424	16.5%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	33,539	38,089	13.6%	974,505,191	970,218,311	-0.4%
L17 CA AGI	43,097	49,650	15.2%	28,729,967,951	33,148,188,043	15.4%
L18 DEDUCTION	43,097	49,648	15.2%	1,619,680,384	1,705,453,242	5.3%
L19 TAXABLE INCOME	43,082	49,628	15.2%	27,111,803,977	31,447,720,534	16.0%
L31 COMPUTED TAX	43,082	49,629	15.2%	2,332,545,404	2,856,697,352	22.5%
L47 SPECIAL CREDITS	4,709	5,442	15.6%	46,588,698	51,875,876	11.3%
L62 MENTAL HEALTH SERVICES TAX	-	-	N/A	0	0	N/A
L64 TOTAL TAX	43,006	49,544	15.2%	2,290,299,256	2,808,174,600	22.6%
L92 CREDIT CARRYFORWARD	7,082	5,582	-21.2%	60,940,775	45,264,625	-25.7%
L95 USE TAX	1,469	1,546	5.2%	\$371,927	\$388,572	4.5%

05/06/2013

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FRANCHISE TAX BOARD

Exhibit A-13R

Personal Income Tax

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Comparison of Resident E-Filed Returns

2012 and 2013 Process Years

Processed between January 1 and April 23

Adjusted Gross Income Class	PY12 ** # of Returns	PY13 # of Returns	% Change	PY12 ** Net Totals	PY13 Net Totals	% Change
\$1,000,000 & over						
L7 WAGES	13,610	17,181	26.2%	\$18,046,293,602	\$23,993,294,501	33.0%
L8A TAXABLE INTEREST	15,493	19,582	26.4%	481,405,594	441,398,143	-8.3%
L9A ORDINARY DIVIDENDS	13,485	17,340	28.6%	1,425,133,909	2,263,318,985	58.8%
L12 BUSINESS INCOME	3,178	4,119	29.6%	684,702,392	881,621,742	28.8%
L13 CAPITAL GAIN	14,067	18,115	28.8%	6,271,150,772	9,740,658,909	55.3%
L15B IRA DISTRIBUTIONS	2,425	3,427	41.3%	413,088,408	567,016,448	37.3%
L16B PENSIONS/ANNUITIES	2,641	11,490	335.1%	125,027,216	216,604,108	73.2%
L17 SCHEDULE E INCOME	10,374	13,243	27.7%	7,730,337,110	8,824,292,769	14.2%
L19 UNEMPLOY COMP	345	442	28.1%	2,828,181	3,477,010	22.9%
L20B SOCIAL SECURITY	2,582	3,439	33.2%	64,247,055	88,638,900	38.0%
L21 OTHER INCOME	4,206	5,417	28.8%	520,527,040	834,816,887	60.4%
L22 TOTAL INCOME	15,862	20,182	27.2%	35,954,753,239	48,174,364,277	34.0%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	10,955	13,739	25.4%	330,043,090	361,986,648	9.7%
L17 CA AGI	15,954	20,331	27.4%	36,572,295,784	48,377,740,792	32.3%
L18 DEDUCTION	15,954	20,327	27.4%	1,142,103,821	1,174,449,524	2.8%
L19 TAXABLE INCOME	15,943	20,320	27.5%	35,431,611,650	47,206,686,312	33.2%
L31 COMPUTED TAX	15,942	20,319	27.5%	3,226,131,855	5,330,040,249	65.2%
L47 SPECIAL CREDITS	2,770	3,514	26.9%	100,738,539	157,716,498	56.6%
L62 MENTAL HEALTH SERVICES TAX	14,986	19,319	28.9%	196,213,867	270,157,650	37.7%
L64 TOTAL TAX	15,936	20,315	27.5%	3,345,289,235	5,445,951,033	62.8%
L92 CREDIT CARRYFORWARD	3,672	2,414	-34.3%	100,340,436	65,146,967	-35.1%
L95 USE TAX	581	995	71.3%	229,766	414,655	80.5%
Total						
L7 WAGES	7,034,912	9,223,649	31.1%	445,990,667,322	537,492,359,501	20.5%
L8A TAXABLE INTEREST	3,711,700	4,362,896	17.5%	5,390,551,533	4,901,019,960	-9.1%
L9A ORDINARY DIVIDENDS	1,802,624	2,357,870	30.8%	9,285,608,058	11,479,702,467	23.6%
L12 BUSINESS INCOME	1,879,743	2,143,097	14.0%	23,915,927,007	25,014,034,206	4.6%
L13 CAPITAL GAIN	1,699,606	2,310,908	36.0%	12,761,385,711	19,427,762,495	52.2%
L15B IRA DISTRIBUTIONS	757,455	1,280,157	69.0%	13,599,206,258	15,124,710,981	11.2%
L16B PENSIONS/ANNUITIES	1,469,540	3,735,990	154.2%	38,448,203,848	46,467,834,598	20.9%
L17 SCHEDULE E INCOME	1,319,820	1,664,000	26.1%	23,771,137,202	27,111,360,844	14.1%
L19 UNEMPLOY COMP	1,064,848	1,643,182	54.3%	7,697,518,379	7,667,091,172	-0.4%
L20B SOCIAL SECURITY	1,028,976	1,315,784	27.9%	12,749,650,153	15,413,848,514	20.9%
L21 OTHER INCOME	751,833	1,211,635	61.2%	-1,991,013,165	-1,509,974,991	24.2%
L22 TOTAL INCOME	8,282,366	9,933,305	19.9%	586,816,784,880	688,737,845,998	17.4%
L10 SCHEDULE A MORTGAGE INTEREST DEDUCTION	2,856,369	3,026,548	6.0%	41,545,520,424	40,833,203,291	-1.7%
L17 CA AGI	11,099,520	11,319,164	2.0%	661,824,140,374	703,515,794,413	6.3%
L18 DEDUCTION	9,797,720	9,954,392	1.6%	129,905,354,329	123,969,688,757	-4.6%
L19 TAXABLE INCOME	10,409,588	10,666,685	2.5%	545,344,171,840	588,517,522,331	7.9%
L31 COMPUTED TAX	8,986,355	9,195,003	2.3%	26,439,860,570	30,471,877,806	15.2%
L47 SPECIAL CREDITS	1,466,651	1,468,394	0.1%	466,306,597	519,876,095	11.5%
L62 MENTAL HEALTH SERVICES TAX	14,986	19,319	28.9%	196,213,867	270,157,650	37.7%
L64 TOTAL TAX	6,345,105	6,586,169	3.8%	24,405,995,552	28,719,133,729	17.7%
L92 CREDIT CARRYFORWARD	227,618	191,041	-16.1%	457,716,706	483,967,252	5.7%
L95 USE TAX	92,230	82,813	-10.2%	\$7,092,794	\$5,693,626	-19.7%

* Data are not shown for table entries with small numbers of taxpayers but are included in the appropriate totals.

** Federal data not captured for 2012 process year 540 2EZ filers.

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

540 comparison for Lines 17 thru 95.

**FRANCHISE TAX BOARD
Corporation Tax Law**

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

Payments	2011-2012	2012-2013	2013-2014
Estimate Payments	\$463.8	\$522.7	\$567.3
Return Remittances Payments	366.7	356.3	359.1
Net Final Payments Adjustment*	0.0	140.0	140.0
Other	406.9	460.2	476.8
Total	1,237.4	1,479.3	1,543.1
Refunds	-2,022.2	-1,686.4	-1,617.6
Budget Net	-784.8	-207.1	-74.5
GAAP Adjustments**	-802.8	-336.0	-178.8
GAAP Net	-\$1,587.6	-\$543.1	-\$253.2

*Due to the passage of Prop 39

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

04/25/2013

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Reported in November 2012

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

Payments	2011-2012	2012-2013	2013-2014
Estimate Payments	\$456.3	\$413.6	\$431.7
Return Remittances Payments	388.4	392.8	403.3
Net Final Payments Adjustment*	0.0	140.0	250.0
Other	418.0	463.0	480.4
Total	1,262.7	1,409.4	1,565.4
Refunds	-1,482.0	-1,477.3	-1,475.9
Budget Net	-219.3	-67.9	89.5
GAAP Adjustments**	-520.2	-318.2	-203.1
GAAP Net	-\$739.5	-\$386.0	-\$113.6

*Due to the passage of Prop 39

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

02/21/2013

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**FRANCHISE TAX BOARD
Corporation Tax Law**

**Exhibit B-1
Page 2 of 2**

**GAAP Adjustments Breakdown
(\$ in Millions)**

	2011-2012	2012-2013	2013-2014
Chapter 751 Statutes of 2008 change to Sept estimated payments	-\$213.2	-\$258.4	-\$281.3
LCUP corporate penalty refunds	-487.4	-350.4	-249.4
Accelerated revenue estimate payments	-505.5	-321.6	-274.5
Net final payments	\$403.3	\$594.4	\$626.4

4/25/2013

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Reported in November 2012

**GAAP Adjustments Breakdown
(\$ in Millions)**

	2011-2012	2012-2013	2013-2014
Chapter 751 Statutes of 2008 change to Sept estimated payments	-\$205.8	-\$208.2	-\$217.5
LCUP corporate penalty refunds	-440.4	-312.4	-187.4
Accelerated revenue estimate payments	-527.0	-528.5	-574.9
Net final payments	\$653.0	\$730.8	\$776.6

2/21/2013

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FRANCHISE TAX BOARD

Corporation Tax

All Reporting Corporations

Comparisons of 2010 to Preliminary 2011 Tax Years Statistical Data

(Amounts in Thousands of Dollars)

Data Item	2010		2011		Percent Change	
	Returns	Amount	Returns	Amount	Returns	Amount
Total State Net Income After Apportionment	738,224	\$96,965,135	745,252	\$90,394,702	1.0%	-6.8%
Taxable Loss	329,424	62,540,694	315,135	59,269,022	-4.3%	-5.2%
Taxable Profit	408,801	159,505,829	430,117	149,663,724	5.2%	-6.2%
NOL/Disaster loss	111,293	3,105,261	114,254	3,165,561	2.7%	1.9%
State Net Income after NOL/Disaster Loss	738,224	93,859,874	745,252	87,229,141	1.0%	-7.1%
Tax Before Credits and Alternative Minimum Tax	738,224	10,994,845	745,252	10,208,031	1.0%	-7.2%
Tax Credits	9,903	2,422,124	13,207	2,519,712	33.4%	4.0%
Alternative Minimum Tax	849	31,510	936	31,493	10.2%	-0.1%
Total State Tax	738,224	\$8,604,232	745,252	\$7,719,812	1.0%	-10.3%

Source: Corporation Statistical Sample, BETS Extract

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Tax Years
1967 Through Preliminary 2011

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
2011	745,252	430,117	263,522	51,613	\$90,394,702	\$149,663,724	\$7,719,812	\$7,451,994
2010	738,224	408,801	278,227	51,196	96,965,135	159,505,829	8,604,232	8,348,338
2009	727,675	386,606	291,740	49,329	55,367,172	135,421,975	7,858,070	7,569,183
2008	722,358	391,893	280,583	49,883	67,921,015	162,864,574	9,105,964	8,845,199
2007	709,937	395,844	262,779	51,313	121,843,379	180,823,393	9,413,628	9,172,240
2006	684,363	386,189	245,664	52,509	140,324,506	187,020,044	9,992,185	9,760,825
2005	651,059	368,978	232,578	49,503	115,372,458	162,710,971	8,671,190	8,457,437
2004	616,805	344,456	224,542	47,807	82,328,028	130,907,962	7,122,773	6,916,713
2003	589,310	321,594	220,929	46,787	50,819,214	105,077,019	6,226,829	6,021,449
2002	550,853	304,561	206,578	39,714	29,685,925	95,596,901	5,601,171	5,400,429
2001	520,056	294,873	190,570	34,613	17,559,698	93,583,560	5,122,490	4,940,261
2000	497,844	291,396	174,614	31,834	33,859,625	107,881,155	5,912,634	5,740,187
1999	481,036	284,442	166,447	30,147	45,319,141	91,704,716	5,305,286	5,111,496
1998	460,567	272,961	160,269	27,337	50,520,066	86,437,571	5,023,555	4,852,880
1997	443,757	262,193	156,443	25,121	54,167,157	83,705,566	5,203,526	5,040,830
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 2011 Tax Year

Net Income Taxable in California	Dollars in Thousands									
	Returns			Net Income			Tax Assessed			
	Number	% of Total	% Cumulative	Amount	% of Total	% Cumulative	Amount	% of Total	% Cumulative	% Cumulative
Net Loss	263,522	35.4%	35.4%	-\$59,269,022	--	--	\$231,487	3.0%	3.0%	100.0%
No Income or Loss	51,613	6.9%	42.3%	0	0.0%	0.0%	36,330	0.5%	3.5%	97.0%
\$1 Under 5,000	84,756	11.4%	53.7%	163,071	0.1%	0.1%	60,092	0.8%	4.2%	96.5%
5,000 Under 10,000	41,288	5.5%	59.2%	304,229	0.2%	0.3%	31,979	0.4%	4.7%	95.8%
10,000 Under 15,000	30,316	4.1%	63.3%	375,865	0.3%	0.6%	25,364	0.3%	5.0%	95.3%
15,000 Under 20,000	24,519	3.3%	66.6%	427,313	0.3%	0.8%	22,198	0.3%	5.3%	95.0%
20,000 Under 25,000	20,814	2.8%	69.3%	466,954	0.3%	1.2%	20,311	0.3%	5.5%	94.7%
25,000 Under 30,000	17,750	2.4%	71.7%	486,778	0.3%	1.5%	18,272	0.2%	5.8%	94.5%
30,000 Under 40,000	29,545	4.0%	75.7%	1,027,663	0.7%	2.2%	33,501	0.4%	6.2%	94.2%
40,000 Under 50,000	23,691	3.2%	78.9%	1,062,812	0.7%	2.9%	29,685	0.4%	6.6%	93.8%
50,000 Under 60,000	19,121	2.6%	81.4%	1,046,302	0.7%	3.6%	26,559	0.3%	6.9%	93.4%
60,000 Under 70,000	15,178	2.0%	83.5%	983,708	0.7%	4.2%	23,668	0.3%	7.2%	93.1%
70,000 Under 80,000	12,029	1.6%	85.1%	899,987	0.6%	4.8%	21,570	0.3%	7.5%	92.8%
80,000 Under 90,000	9,944	1.3%	86.4%	843,725	0.6%	5.4%	19,224	0.2%	7.8%	92.5%
90,000 Under 100,000	8,390	1.1%	87.6%	795,707	0.5%	5.9%	18,756	0.2%	8.0%	92.2%
100,000 Under 150,000	27,495	3.7%	91.2%	3,356,411	2.2%	8.2%	75,721	1.0%	9.0%	92.0%
150,000 Under 200,000	14,935	2.0%	93.2%	2,579,419	1.7%	9.9%	57,352	0.7%	9.7%	91.0%
200,000 Under 250,000	9,430	1.3%	94.5%	2,105,176	1.4%	11.3%	47,424	0.6%	10.4%	90.3%
250,000 Under 300,000	6,633	0.9%	95.4%	1,819,239	1.2%	12.5%	66,928	0.9%	11.2%	89.6%
300,000 Under 400,000	7,619	1.0%	96.4%	2,635,639	1.8%	14.3%	73,297	0.9%	12.2%	88.8%
400,000 Under 500,000	4,798	0.6%	97.1%	2,141,419	1.4%	15.7%	63,022	0.8%	13.0%	87.8%
500,000 Under 750,000	6,576	0.9%	97.9%	4,018,813	2.7%	18.4%	121,497	1.6%	14.6%	87.0%
750,000 Under 1,000,000	3,510	0.5%	98.4%	3,037,197	2.0%	20.4%	94,452	1.2%	15.8%	85.4%
1,000,000 Under 1,500,000	3,677	0.5%	98.9%	4,479,219	3.0%	23.4%	149,938	1.9%	17.7%	84.2%
1,500,000 Under 2,000,000	1,880	0.3%	99.2%	3,246,944	2.2%	25.6%	108,859	1.4%	19.1%	82.3%
2,000,000 Under 3,000,000	1,966	0.3%	99.4%	4,770,943	3.2%	28.8%	210,439	2.7%	21.9%	80.9%
3,000,000 Under 4,000,000	1,030	0.1%	99.6%	3,556,581	2.4%	31.2%	139,286	1.8%	23.7%	78.1%
4,000,000 Under 5,000,000	670	0.1%	99.7%	2,982,775	2.0%	33.2%	116,737	1.5%	25.2%	76.3%
5,000,000 Under 10,000,000	1,268	0.2%	99.8%	8,763,101	5.9%	39.0%	452,477	5.9%	31.0%	74.8%
\$10,000,000 And Over	1,289	0.2%	100.0%	91,286,735	61.0%	100.0%	5,323,388	69.0%	100.0%	69.0%
Total	745,252	100.0%	100.0%	\$90,394,702	100.0%	100.0%	\$7,719,812	100.0%	100.0%	100.0%

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Industry
All Reporting Corporations
2010 and Preliminary 2011 Tax Years

Exhibit B-2
Page 4 of 9

Industry	Income in Thousands				Percent Change	
	2010		2011		Number	Income
	Number	Net Income	Number	Net Income		
Agriculture, Forestry, Fishing, and Mining	12,611	\$1,211,491	11,598	\$2,212,966	-8.0%	82.7%
Construction	66,190	372,587	66,348	1,608,775	0.2%	331.8%
Manufacturing	45,481	36,481,653	44,017	26,714,618	-3.2%	-26.8%
Durable Goods Manufacturing	29,492	20,636,943	28,513	13,136,304	-3.3%	-36.3%
Nondurable Goods Manufacturing	15,989	15,844,710	15,504	13,578,314	-3.0%	-14.3%
Services	313,829	12,732,053	320,553	13,488,174	2.1%	5.9%
Professional, Scientific, and Technical Services	129,872	2,317,509	129,418	2,522,570	-0.3%	8.8%
Administrative Services	25,095	1,460,656	21,504	1,487,142	-14.3%	1.8%
Accommodation and Food Services	26,485	1,178,380	29,198	906,677	10.2%	-23.1%
Arts, Entertainment, and Recreation	29,766	1,632,333	29,902	1,476,946	0.5%	-9.5%
Health Services	64,153	4,650,167	64,241	4,471,419	0.1%	-3.8%
Other Services	38,458	1,493,008	46,290	2,623,420	20.4%	75.7%
Trade	125,359	18,687,138	123,356	20,816,168	-1.6%	11.4%
Wholesale Trade	64,354	10,052,681	60,149	11,229,179	-6.5%	11.7%
Retail Trade	61,005	8,634,457	63,207	9,586,989	3.6%	11.0%
Finance, Insurance, and Real Estate	130,623	13,392,147	131,438	20,646,008	0.6%	54.2%
Finance, Investment and Insurance	33,069	7,750,661	31,430	11,511,376	-5.0%	48.5%
Holding Companies	3,858	3,532,865	5,659	5,791,334	46.7%	63.9%
Real Estate	93,696	2,108,621	94,349	3,343,298	0.7%	58.6%
Transportation, Warehousing, and Utilities	19,010	4,500,112	21,308	-359,249	12.1%	-108.0%
Information and Communications	25,121	9,587,954	26,634	5,267,242	6.0%	-45.1%
Total	738,224	\$96,965,135	745,252	\$90,394,702	1.0%	-6.8%

Source: Corporation Statistical Sample; BETS Extract

05/08/2013

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FRANCHISE TAX BOARD
Corporation Tax
Comparison by Industry
Positive Net Income Corporations
2010 and Preliminary 2011 Tax Years

Exhibit B-2
Page 5 of 9

Industry	Income in Thousands				Percent Change	
	2010		2011		Number	Net Income
	Number	Net Income	Number	Net Income		
Agriculture, Forestry, Fishing, and Mining	6,966	\$2,162,246	6,749	\$3,279,832	-3.1%	51.7%
Construction	35,413	4,548,165	37,953	4,129,301	7.2%	-9.2%
Manufacturing	24,463	47,906,491	25,210	37,171,624	3.1%	-22.4%
Durable Goods Manufacturing	15,897	29,475,261	16,455	20,828,836	3.5%	-29.3%
Nondurable Goods Manufacturing	8,566	18,431,230	8,755	16,342,788	2.2%	-11.3%
Services	189,920	27,965,995	197,025	29,394,374	3.7%	5.1%
Professional, Scientific, and Technical Services	73,680	12,744,242	79,012	13,735,161	7.2%	7.8%
Administrative Services	16,328	2,248,262	13,100	2,034,492	-19.8%	-9.5%
Accommodation and Food Services	14,475	2,208,329	15,424	2,060,276	6.6%	-6.7%
Arts, Entertainment, and Recreation	19,001	2,640,132	18,178	2,302,225	-4.3%	-12.8%
Health Services	42,575	5,970,423	43,687	5,869,526	2.6%	-1.7%
Other Services	23,861	2,154,607	27,624	3,392,693	15.8%	57.5%
Trade	65,888	25,321,806	70,177	26,441,176	6.5%	4.4%
Wholesale Trade	34,218	12,821,578	33,476	13,626,717	-2.2%	6.3%
Retail Trade	31,670	12,500,228	36,701	12,814,460	15.9%	2.5%
Finance, Insurance, and Real Estate	65,159	30,252,586	66,620	36,314,269	2.2%	20.0%
Finance, Investment and Insurance	17,162	17,464,436	17,446	19,478,879	1.7%	11.5%
Holding Companies	1,991	6,807,663	2,697	10,040,447	35.5%	47.5%
Real Estate	46,006	5,980,487	46,477	6,794,943	1.0%	13.6%
Transportation, Warehousing, and Utilities	10,619	5,630,168	12,903	2,385,243	21.5%	-57.6%
Information and Communications	10,373	15,718,372	13,480	10,547,905	30.0%	-32.9%
Total	408,801	\$159,505,829	430,117	\$149,663,724	5.2%	-6.2%

Source: Corporation Statistical Sample; BETS Extract

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Industry
Net Loss or No Income Corporations
2010 and Preliminary 2011 Tax Years

Exhibit B-2
Page 6 of 9

Industry	Loss in Thousands				Percent Change	
	2010		2011		Number	Net Loss or No Income
	Number	Net Loss or No Income	Number	Net Loss or No Income		
Agriculture, Forestry, Fishing, and Mining	5,646	\$950,755	4,848	\$1,065,095	-14.1%	12.0%
Construction	30,777	4,175,578	28,399	2,527,283	-7.7%	-39.5%
Manufacturing	21,018	11,424,836	18,810	10,424,465	-10.5%	-8.8%
Durable Goods Manufacturing	13,595	8,838,317	12,058	7,688,288	-11.3%	-13.0%
Nondurable Goods Manufacturing	7,423	2,586,519	6,752	2,736,177	-9.0%	5.8%
Services	123,908	15,233,943	123,382	15,938,756	-0.4%	4.6%
Professional, Scientific, and Technical Services	56,192	10,426,733	50,353	11,256,654	-10.4%	8.0%
Administrative Services	8,767	787,606	8,396	545,379	-4.2%	-30.8%
Accommodation and Food Services	12,010	1,029,949	13,792	1,156,177	14.8%	12.3%
Arts, Entertainment, and Recreation	10,765	1,007,799	11,712	824,619	8.8%	-18.2%
Health Services	21,578	1,320,256	20,475	1,391,038	-5.1%	5.4%
Other Services	14,596	661,600	18,654	764,890	27.8%	15.6%
Trade	59,471	6,634,668	53,193	5,588,021	-10.6%	-15.8%
Wholesale Trade	30,136	2,768,897	26,688	2,374,649	-11.4%	-14.2%
Retail Trade	29,335	3,865,771	26,504	3,213,372	-9.6%	-16.9%
Finance, Insurance, and Real Estate	65,465	16,860,440	64,929	15,678,086	-0.8%	-7.0%
Finance, Investment and Insurance	15,907	9,713,775	13,992	7,969,439	-12.0%	-18.0%
Holding Companies	1,867	3,274,799	2,969	4,251,196	59.0%	29.8%
Real Estate	47,691	3,871,866	47,968	3,457,451	0.6%	-10.7%
Transportation, Warehousing, and Utilities	8,391	1,130,056	8,398	2,758,230	0.1%	144.1%
Information and Communications	14,748	6,130,418	13,177	5,289,086	-10.7%	-13.7%
Total	329,424	\$62,540,694	315,135	\$59,269,022	-4.3%	-5.2%

Source: Corporation Statistical Sample; BETS Extract

05/08/2013

(sk) Ex-B2P6.XLS

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Accounting Period
Preliminary 2011 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		Tax Assessed	
	Number	% of Total	Amount	% of Total	Amount	% of Total	Number	% of Total	Amount	% Total	Amount	% Total
Jan 31, 2011	3,733	0.9%	\$5,719,127	3.8%	\$404,638	5.4%	7,290	1.0%	\$4,649,940	5.1%	\$407,624	5.3%
Feb 28, 2011	3,927	0.9%	863,135	0.6%	60,611	0.8%	5,855	0.8%	-14,997	0.0%	62,808	0.8%
Mar 31, 2011	8,315	1.9%	4,400,834	2.9%	241,743	3.2%	16,674	2.2%	2,226,840	2.5%	248,636	3.2%
Apr 30, 2011	3,191	0.7%	1,447,711	1.0%	65,184	0.9%	6,452	0.9%	727,052	0.8%	67,591	0.9%
May 31, 2011	3,551	0.8%	3,174,734	2.1%	78,381	1.1%	7,080	1.0%	2,741,822	3.0%	80,890	1.0%
Jun 30, 2011	12,783	3.0%	4,647,539	3.1%	245,434	3.3%	24,819	3.3%	2,871,566	3.2%	254,804	3.3%
Jul 31, 2011	3,344	0.8%	5,021,306	3.4%	178,126	2.4%	6,748	0.9%	4,545,094	5.0%	180,546	2.3%
Aug 31, 2011	3,391	0.8%	1,925,141	1.3%	124,892	1.7%	6,807	0.9%	1,440,965	1.6%	127,352	1.6%
Sep 30, 2011	10,841	2.5%	13,317,936	8.9%	683,696	9.2%	20,191	2.7%	11,581,470	12.8%	691,291	9.0%
Oct 31, 2011	4,873	1.1%	3,661,964	2.4%	197,770	2.7%	9,296	1.2%	2,728,326	3.0%	201,256	2.6%
Nov 30, 2011	2,761	0.6%	924,212	0.6%	46,065	0.6%	5,495	0.7%	604,366	0.7%	48,154	0.6%
Dec 31, 2011	370,407	86.1%	104,560,085	69.9%	5,125,454	68.8%	628,545	84.3%	56,292,258	62.3%	5,348,858	69.3%
	430,117	100.0%	\$149,663,724	100.0%	\$7,451,994	100.0%	745,252	100.0%	\$90,394,702	100.0%	\$7,719,812	100.0%

Source: Corporation Statistical Sample; BETS Extract

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Accounting Period
Preliminary 2011 Tax Year
C Corporations

Exhibit B-2
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Accounting Period Ending	Dollars in thousands											
	C Corporations Reporting Positive Net Income						All Reporting C Corporations					
	Returns		Net Income		Tax Assessed		Returns		Net Income		Tax Assessed	
	Number	% of Total	Amount	% of Total	Amount	% of Total	Number	% of Total	Amount	% Total	Amount	% Total
Jan 31, 2011	3,633	2.5%	\$5,591,465	5.7%	\$402,545	6.1%	7,098	2.4%	\$4,528,949	9.5%	\$405,459	6.0%
Feb 28, 2011	2,843	2.0%	805,318	0.8%	59,747	0.9%	5,671	1.9%	-61,682	-0.1%	61,866	0.9%
Mar 31, 2011	8,133	5.6%	4,155,700	4.3%	238,280	3.6%	16,265	5.4%	1,993,913	4.2%	244,993	3.6%
Apr 30, 2011	3,054	2.1%	1,287,631	1.3%	63,513	1.0%	6,154	2.0%	574,194	1.2%	65,796	1.0%
May 31, 2011	3,445	2.4%	2,948,978	3.0%	75,278	1.1%	6,781	2.2%	2,527,594	5.3%	77,632	1.1%
Jun 30, 2011	12,468	8.6%	4,190,027	4.3%	239,575	3.6%	24,184	8.0%	2,437,517	5.1%	248,703	3.7%
Jul 31, 2011	3,202	2.2%	4,921,295	5.1%	176,586	2.7%	6,392	2.1%	4,462,434	9.4%	178,842	2.6%
Aug 31, 2011	3,239	2.2%	1,714,858	1.8%	121,316	1.8%	6,430	2.1%	1,243,954	2.6%	123,603	1.8%
Sep 30, 2011	9,434	6.5%	12,399,529	12.7%	671,144	10.1%	17,821	5.9%	10,907,275	22.9%	677,965	10.0%
Oct 31, 2011	4,265	3.0%	3,133,070	3.2%	190,885	2.9%	8,240	2.7%	2,244,745	4.7%	194,012	2.9%
Nov 30, 2011	2,387	1.7%	574,439	0.6%	41,572	0.6%	4,710	1.6%	295,184	0.6%	43,321	0.6%
Dec 31, 2011	88,287	61.1%	55,728,748	57.2%	4,367,524	65.7%	191,656	63.6%	16,564,990	34.7%	4,478,887	65.9%
	144,390	100.0%	\$97,451,058	100.0%	\$6,647,965	100.0%	301,402	100.0%	\$47,719,068	100.0%	\$6,801,080	100.0%

Source: Corporation Statistical Sample; BETS Extract

FRANCHISE TAX BOARD
Corporation Tax
Comparison by Accounting Period
Preliminary 2011 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		Tax Assessed	
	Number	% of Total	Amount	% of Total	Amount	% of Total	Number	% of Total	Amount	%	Amount	%
Jan 31, 2011	100	0.0%	\$127,662	0.2%	\$2,093	0.3%	192	0.0%	\$120,991	0.3%	\$2,165	0.2%
Feb 28, 2011	84	0.0%	57,818	0.1%	863	0.1%	184	0.0%	46,684	0.1%	942	0.1%
Mar 31, 2011	182	0.1%	245,134	0.5%	3,464	0.4%	409	0.1%	232,926	0.5%	3,644	0.4%
Apr 30, 2011	137	0.0%	160,080	0.3%	1,671	0.2%	298	0.1%	152,858	0.4%	1,795	0.2%
May 31, 2011	106	0.0%	225,756	0.4%	3,103	0.4%	299	0.1%	214,229	0.5%	3,258	0.4%
Jun 30, 2011	315	0.1%	457,512	0.9%	5,859	0.7%	635	0.1%	434,049	1.0%	6,100	0.7%
Jul 31, 2011	142	0.0%	100,010	0.2%	1,540	0.2%	356	0.1%	82,659	0.2%	1,705	0.2%
Aug 31, 2011	152	0.1%	210,283	0.4%	3,576	0.4%	377	0.1%	197,011	0.5%	3,749	0.4%
Sep 30, 2011	1,407	0.5%	918,408	1.8%	12,552	1.6%	2,370	0.5%	674,195	1.6%	13,326	1.5%
Oct 31, 2011	608	0.2%	528,893	1.0%	6,885	0.9%	1,056	0.2%	483,581	1.1%	7,244	0.8%
Nov 30, 2011	374	0.1%	349,773	0.7%	4,493	0.6%	785	0.2%	309,182	0.7%	4,833	0.5%
Dec 31, 2011	282,120	98.7%	48,831,337	93.5%	757,930	94.3%	436,889	98.4%	39,727,267	93.1%	869,971	94.7%
	285,727	100.0%	\$52,212,666	100.0%	\$804,029	100.0%	443,850	100.0%	\$42,675,634	100.0%	\$918,732	100.0%

Source: Corporation Statistical Sample; BETS Extract

FRANCHISE TAX BOARD
Corporation Tax Law 2010-2011 Tax Years
Special Tax Credits Allowed
Credit Amount > \$10 Million
(\$ Thousands) *

Exhibit B-3
Page 1 of 4

Credit	2010		2011		Percent Change
	Number	Amount *	Number	Amount *	
CA Motion Picture and TV Production	N/A	N/A	7	\$31,473	N/A
Enterprise Zone & Program Area	5,740	\$449,018	6,298	450,435	0.3%
Low-Income Housing	29	60,149	29	69,472	15.5%
Manufacturer's Investment	444	25,164	344	13,220	-47.5%
Prior Year Alternative Minimum Tax	845	27,064	760	20,916	-22.7%
Research	3,024	1,790,183	3,220	1,745,713	-2.5%
Subtotal	10,082	\$2,351,577.9	10,658	\$2,331,230	-0.9%

FRANCHISE TAX BOARD
Corporation Tax Law 2010-2011 Tax Years
Special Tax Credits Allowed
Credit Amount < \$10 million
(\$ Thousands) *

Exhibit B-3
Page 2 of 4

Credit	2010		2011		Percent Change
	Number	Amount *	Number	Amount *	
Child Care Contribution	56	\$985	43	\$744	-24.5%
Child Care Program	20	168	19	167	-0.9%
Commercial Solar Energy	a	13	a	2	-81.1%
Disabled Access	134	12	135	14	15.9%
Enhanced Oil Recovery	10	1,617	8	591	-63.4%
Local Agency Military Base Recovery Area	25	1,401	26	7,846	460.2%
Los Angeles Revitalization Zone Carryover	156	3,358	153	5,101	51.9%
New Jobs	1,805	4,254	2,666	4,805	13.0%
Recycling Equipment	a	20	4	269	1239.1%
Rice Straw	a	25	a	40	61.9%
Solar Energy	a	407	4	162	-60.2%
Solar Energy Systems	10	33	8	50	52.6%
Solar Pump	a	543	0	0	-100.0%
Targeted Tax Area	64	6,293	67	7,061	12.2%
Other	25	868	15	2,086	140.2%
Subtotal	2,305	19,998	3,153	28,939	44.7%
Grand Total	12,401	\$2,371,576	13,811	\$2,360,169	-0.5%

a Omitted for confidentiality reasons

FRANCHISE TAX BOARD
Corporation Tax Law
2010 - 2011 Tax Years

Exhibit B-3
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Research and Development Credits Applied by Industrial Sector

Industrial Sector	2010		2011		Percent Change	
	Returns	Credit Applied (\$ Thousands)	Returns	Credit Applied (\$ Thousands)	Returns	Amount
Food and Kindred Products	59	\$2,383	63	\$1,878	6.8%	-21.2%
Chemicals and Allied Products	77	21,620	77	24,420	0.0%	12.9%
Pharmaceuticals	49	198,329	37	53,491	-24.5%	-73.0%
Electrical and Electronic Equipment	501	591,941	505	677,536	0.8%	14.5%
Other Manufacturing	665	175,537	700	183,551	5.3%	4.6%
Information	156	282,181	179	341,885	14.7%	21.2%
Other	1,517	518,191	1,658	462,952	9.3%	-10.7%
Total	3,024	\$1,790,183	3,219	\$1,745,713	6.4%	-2.5%

Research Credit Amounts Available, Used, and Carried Forward (\$ Millions): Preliminary 2011*

Research Credit	
Available	\$15,404
Carryover from previous years	12,059
Generated in current year	3,345
Used	1,746
Carryforward	\$13,658

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

FRANCHISE TAX BOARD
Corporation Tax Law
2010 - 2011 Tax Years

Exhibit B-3
Page 4 of 4

Enterprise Zone Credits Applied by Industrial Sector

Industrial Sector	2010		2011		Percent Change		2011	Percent Distribution	
	Returns	Credit Applied (\$ Thousands)	Returns	Credit Applied (\$ Thousands)	Returns	Amount	Total Tax Liability (\$ Thousands)	Total Tax Liability	2011 Credit Applied
Agriculture, Forestry, Fishing, and Mining	120	\$4,502	137	\$4,513	14.2%	0.3%	\$7,707	0.2%	1.0%
Construction	321	3,610	360	4,049	12.1%	12.1%	11,942	0.3%	0.9%
Nondurable Goods Manufacturing	516	57,968	515	57,639	-0.2%	-0.6%	538,688	15.1%	12.8%
Durable Goods Manufacturing	514	53,034	566	24,412	10.1%	-54.0%	271,866	7.6%	5.4%
Wholesale Trade	870	27,103	929	35,107	6.8%	29.5%	130,177	3.7%	7.8%
Retail Trade	654	91,273	767	127,135	17.3%	39.3%	592,513	16.7%	28.2%
Accommodation and Food Services	374	7,865	408	6,644	9.1%	-15.5%	22,426	0.6%	1.5%
Administrative Services	165	5,161	184	5,331	11.5%	3.3%	28,247	0.8%	1.2%
Arts, Entertainment, and Recreation Services	41	629	51	1,249	24.4%	98.6%	2,412	0.1%	0.3%
Health Services	474	7,957	536	9,688	13.1%	21.8%	26,485	0.7%	2.2%
Professional, Scientific, and Technical Services	652	16,928	733	13,116	12.4%	-22.5%	25,431	0.7%	2.9%
Other Services	211	10,728	230	11,587	9.0%	8.0%	75,342	2.1%	2.6%
Finance, Investment, and Insurance	201	22,254	209	25,280	4.0%	13.6%	668,142	18.8%	5.6%
Real Estate	131	6,007	155	6,249	18.3%	4.0%	46,087	1.3%	1.4%
Information	97	30,434	112	31,036	15.5%	2.0%	251,484	7.1%	6.9%
Transportation, Warehousing, and Utilities	183	14,513	187	12,360	2.2%	-14.8%	42,611	1.2%	2.7%
Non-Bank Holding Companies	153	82,163	172	70,589	12.4%	-14.1%	779,836	21.9%	15.7%
Other/Unknown	63	6,889	47	4,452	-25.4%	-35.4%	35,142	1.0%	1.0%
Total	5,740	\$449,018	6,298	\$450,435	9.7%	0.3%	\$3,556,538	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 April	1,378	3,453	40%
<i>January through March</i>	818	2,021	40%
May through June	1,508	2,470	61%
July through September	605	1,330	45%
October through December	1,020	1,910	53%
2013			
<i>January through March</i>	\$985	\$2,146	46%

Source: California Franchise Tax Board Business Entity Tax System.

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

* February 2013 and March 2013 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										
2011	\$63	\$403	\$341	\$301	\$194	\$160	\$236	\$132	\$30	\$1,861
2012*	40	147	283	313	77	135	206	93	78	1,372
Difference	-23	-256	-58	11	-117	-25	-30	-39	48	-489
% Difference	-37%	-64%	-17%	4%	-60%	-16%	-13%	-29%	159%	-26%
May through June Payments										
2011	75	216	375	373	142	154	270	73	37	1,716
2012**	46	116	354	401	119	76	246	46	91	1,495
Difference	-29	-100	-22	28	-22	-78	-24	-27	54	-221
% Difference	-39%	-46%	-6%	7%	-16%	-51%	-9%	-37%	146%	-13%
July through September Payments										
2011***	50	52	107	170	74	51	203	43	12	761
2012	37	43	104	64	66	33	217	30	11	605
Difference	-13	-9	-2	-106	-8	-17	14	-13	-1	-156
% Difference	-25%	-18%	-2%	-62%	-11%	-34%	7%	-31%	-10%	-20%
October through December Payments										
2011	60	92	205	316	47	99	172	86	107	1,185
2012****	34	170	170	175	79	100	181	76	33	1,019
Difference	-27	78	-35	-141	32	1	9	-10	-74	-166
% Difference	-44%	85%	-17%	-45%	69%	1%	5%	-12%	-69%	-14%
January through March Payments										
2012	9	92	74	258	64	93	128	74	22	814
2013	58	80	73	289	117	188	116	47	16	985
Difference	49	-12	0	31	53	96	-12	-26	-7	171
% Difference	523%	-13%	0%	12%	83%	103%	-9%	-36%	-31%	21%
Total Payments from above										
2011 - 2012	259	855	1,102	1,419	520	556	1,009	407	208	6,336
2012 - 2013	\$215	\$556	\$986	\$1,242	\$457	\$533	\$966	\$293	\$228	\$5,476
Difference	-43	-300	-116	-177	-63	-23	-43	-115	20	-860
% Difference	-17%	-35%	-11%	-12%	-12%	-4%	-4%	-28%	10%	-14%

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 \$5 million from unidentified industry

** Does not include \$13 million from unidentified industry

*** Does not include \$10 million from unidentified industry

**** Does not include \$1.2 million from unidentified industry

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

Tax Year	Overpayments From Prior Year	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
2010	3,131,367	3,179,330
2011p	\$3,059,997	\$2,661,377

p: Preliminary

Source: Corporation Statistical Sample, BETS Extract

FRANCHISE TAX BOARD
Limited Liability Companies (LLC's)
1994 to 2011 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	626.2	843.3
2009/10	71,380	285,058	228.0	330.1	558.2
2010/11 /a	75,051	314,571	251.7	340.9	592.6
2011/12 /c	80,275	336,289	269.0	358.0	627.0
2012/13 /c	89,158	353,104	282.5	375.9	658.3
2013/14 /c			\$296.6	\$394.6	\$691.3

/a 2010/11 taxes and fees are projected from 2010 final data and 2011 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)
2011 Data
(Amount Paid in Millions)

Exhibit B-6
Page 2 of 2

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	241,617	73.6%	\$0.00	0.0%
\$250,000 to \$499,999	900	30,386	9.3%	27.35	7.7%
\$500,000 to \$999,999	2,500	21,069	6.4%	52.67	14.9%
\$1 million to \$4,999,999	6,000	24,181	7.4%	145.09	41.0%
\$5 million to \$9,999,999	11,790	4,698	1.4%	55.39	15.6%
\$10 million to \$19,999,999	11,790	2,800	0.9%	33.01	9.3%
\$20 million to \$49,999,999	11,790	1,882	0.6%	22.19	6.3%
\$50 million or more	\$11,790	1,567	0.5%	18.47	5.2%
Total		328,200	100.0%	\$354.17	100.0%

Source: California Franchise Tax Board, 2011 Business Entities Master File (as of Apr 20, 2013).

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	\$0	\$17,365
1988	182,661	17,365	61,736	1,939	19,475	9,737	0	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	0	50,964
1992	293,093	50,964	0	0	31,405	15,702	0	66,666
1993	356,665	66,666	58,157	3,052	29,650	14,825	0	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	7,524	84,571
1997	367,656	84,571	84,389	5,864	29,917	14,958	15,751	77,914
1998	359,833	77,914	82,544	5,800	37,512	18,756	23,569	67,301
1999	300,330	67,301	80,601	5,600	48,141	24,070	8,895	76,877
2000	303,627	76,877	79,466	6,258	76,883	41,402	9,621	102,401
2001	316,837	102,401	78,439	6,317	80,748	44,411	10,665	129,829
2002	338,607	129,829	26,645	1,574	69,433	41,660	1,042	168,873
2003	418,664	168,873	0	0	56,369	33,821	0	202,694
2004	504,426	202,694	106,529	11,446	52,589	46,766	9,107	228,908
2005	501,989	228,908	132,329	14,632	62,146	62,146	13,222	263,200
2006	507,704	263,200	124,647	14,943	50,463	50,463	17,557	281,164
2007	535,035	281,164	122,492	12,239	63,859	63,859	0	332,783
2008	596,120	332,783	117,254	5,761	97,296	97,296	0	424,318
2009	659,915	424,318	118,628	3,097	104,938	104,938	0	526,160
2010	722,314	526,160	132,392	3,014	64,424	64,424	0	587,570
2011	766,183	\$587,570	135,980	\$3,082	\$58,520	\$58,520	\$0	\$643,008

/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, 2013. 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 2011 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	7.7	6.3	0.0	0.0
1992	15.7	1.7	14.0	0.0	0.0
1993	14.8	4.4	10.5	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	4.5	10.7	0.0	0.0
1997	15.0	4.8	10.1	0.0	0.0
1998	18.8	5.5	13.2	0.0	0.0
1999	24.1	6.5	17.6	0.0	0.0
2000	41.4	10.6	0.0	30.8	4.8
2001	44.4	9.0	0.0	35.4	5.5
2002	41.7	9.6	0.0	32.1	5.0
2003	33.8	8.1	0.0	25.8	4.0
2004	46.8	8.3	0.0	38.5	6.0
2005	62.1	6.7	0.0	55.4	8.6
2006	50.5	5.6	0.0	44.9	7.0
2007	63.9	3.5	0.0	60.4	9.4
2008	97.3	2.6	0.0	94.7	14.7
2009	104.9	2.0	0.0	103.0	16.0
2010	64.4	0.8	0.0	63.6	9.9
2011	58.5	0.0	0.0	58.5	9.1
Totals	\$906.4	\$126.5	\$137.0	\$643.0	100.0

Source: California Franchise Tax Board, Business Entity Tax System as of April 16, 2013
Detail may not add to totals due to rounding.

FRANCHISE TAX BOARD
Bank and Corporation Tax
California S Corporations: Aggregate Income and Tax Liability
2004-2011
(\$ in Millions)

Income Category of S Corporations	2004	2005	Pct Change	2006	Pct Change	2007	Pct Change	2008	Pct Change	2009	Pct Change	2010	Pct Change	2011/a	Pct Change
Positive State Net Income Tax Liability > Minimum Tax															
-- Number	181,938	206,461	13.5	224,572	8.8	235,329	4.8	104,289	1.6	96,746	-7.2	101,665	5.1	111,350	9.5
-- SNI	\$43,587	\$51,255	17.6	\$57,593	12.4	\$58,245	1.1	\$47,326	-12.1	\$38,233	-19.2	\$41,478	8.5	\$44,471	7.2
-- Tax Liability	\$670	\$784	17.0	\$872	11.3	\$882	1.1	\$694	-9.0	\$551	-20.5	\$612	11.1	\$652	6.5
Positive State Net Income Tax Liability = Minimum Tax															
-- Number				Included Above				134,816		147,700	9.6	161,174	9.1	166,409	3.2
-- SNI								\$3,876		\$4,010	3.5	\$6,176	54.0	\$6,539	5.9
-- Tax Liability								\$108		\$119	9.6	\$130	9.2	\$132	1.9
Negative State Net Income S Corporations: /b															
-- Number	115,319	129,549	12.3	143,290	10.6	155,937	8.8	168,188	7.9	175,963	4.6	165,045	-6.2	153,647	-6.9
-- SNI	-\$7,458	-\$8,457	13.4	-\$9,091	7.5	-\$12,056	32.6	-\$14,541	20.6	-\$14,096	-3.1	-\$11,002	-21.9	-\$9,210	-16.3
-- Tax Liability	\$75	84	12.2	\$98	16.1	\$108	10.2	\$120	11.0	\$127	6.3	\$120	-6.0	\$111	-7.3
All S Corporations:															
-- Number	297,257	336,010	13.0	367,862	9.5	391,266	6.4	407,293	4.1	420,409	3.2	427,884	1.8	431,406	0.8
-- SNI	\$36,129	\$31,725	-12.2	\$48,502	52.9	\$46,189	-4.8	\$36,661	-20.6	\$28,147	-23.2	\$36,652	30.2	\$41,799	14.0
-- Tax Liability	\$745	\$868	16.5	\$970	11.8	\$990	2.1	\$922	-6.8	\$798	-13.5	\$862	8.1	\$895	3.9

/a Data for 2011 are incomplete. They include returns processed through Apr 20, 2013.

/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 - 2011
(\$ in Millions)**

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	252,693	218	339,118	271	302,932	242	59,150	47	5,092	4
2011	220,677	\$179	312,338	\$250	328,390	\$263	60,503	\$48	5,207	\$4

Source: Various BETSextract 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	534	18	316	14	850	32
2011	650	\$15	286	\$17	936	\$31

Source: Corporation Model, Using 2011 sample (sample is preliminary).

FRANCHISE TAX BOARD
SNI by Corporation Type
1991 - 2011

Exhibit B-10
Page 1 of 2

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
2011p	8,129	24,999,933,165	136,261	72,451,124,794	144,390	97,451,057,959
2010	8,091	20,411,786,325	133,953	89,977,732,846	142,044	110,389,519,171
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
2011p	10,180	-\$11,218,983,213	146,832	-\$38,513,006,845	157,012	-\$49,731,990,058
2010	11,090	-11,928,340,743	153,430	-39,257,161,740	164,520	-51,185,502,483
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, BETS Extract 2011

FRANCHISE TAX BOARD
SNI by Corporation Type
1991 - 2011

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
2011p	11,920	\$4,213,896,858	273,807	\$47,998,769,324	285,727	\$52,212,666,182
2010	11,064	3,873,808,723	255,693	45,242,501,207	266,757	49,116,309,930
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
2011p	6,519	-\$801,403,633	151,604	-\$8,735,628,616	158,123	-\$9,537,032,249
2010	6,684	-1,060,232,579	158,220	-10,294,959,028	164,904	-11,355,191,607
2009	8,871	-1,267,551,886	163,787	-12,816,329,398	172,658	-14,083,881,284
2008	6,332	-971,678,489	151,536	-13,087,703,029	157,868	-14,059,381,518
2007	6,516	-1,095,511,913	139,091	-10,453,109,686	145,607	-11,548,621,599
2006	5,488	-740,254,772	126,620	-7,948,260,566	132,108	-8,688,515,338
2005	4,673	-302,132,501	113,696	-6,778,285,576	118,369	-7,080,418,077
2004	3,739	-423,699,676	103,004	-6,487,928,058	106,743	-6,911,627,734
2003	4,542	-479,709,873	100,144	-6,196,589,063	104,686	-6,676,298,936
2002	4,727	-444,813,350	81,632	-6,285,377,549	86,359	-6,730,190,899
2001	4,042	-451,999,831	72,552	-5,585,030,105	76,594	-6,037,029,936
2000	2,819	-523,478,353	63,215	-4,891,567,885	66,034	-5,415,046,238
1999	2,506	-294,345,538	56,124	-4,100,677,120	58,630	-4,395,022,658
1998	2,074	-288,539,220	55,569	-4,099,288,088	57,643	-4,387,827,308
1997	5,145	-359,304,719	50,061	-3,467,697,997	55,206	-3,827,002,716
1996	5,689	-383,434,073	42,130	-3,498,578,855	47,819	-3,882,012,928
1995	4,349	-292,939,259	44,034	-3,322,625,578	48,383	-3,615,564,837
1994	4,697	-461,961,147	38,061	-3,088,724,915	42,758	-3,550,686,062
1993	4,669	-444,483,271	42,790	-3,564,782,601	47,459	-4,009,265,872
1992	4,902	-324,738,656	44,243	-4,000,174,085	49,145	-4,324,912,741
1991	3,081	-\$423,328,668	42,262	-\$3,370,203,030	45,343	-\$3,793,531,698

p: Preliminary

Source: Corp Samples 1991-2010, BETS Extract 2011