

Accrual Estimates
(\$ in Millions)

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

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

Reported in July 09

Accrual Estimates
(\$ in Millions)

Payments	2007-2008	2008-2009	2009-2010
Estimate Payments	\$202.5	\$1,133.5	\$1,110.3
Return Remittances Payments	1,002.3	459.2	521.4
Other	1,411.5	920.1	801.2
Withholding (EDD)	965.6	910.6	945.5
Withholding (FTB)	51.7	30.2	30.2
Total	\$3,633.7	\$3,453.6	\$3,408.6
Refunds	-2,302.6	-2,699.6	-2,524.6
Net	\$1,331.1	\$754.0	\$884.1

07/21/2009

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FRANCHISE TAX BOARD
 Personal Income Tax by AGI Class
 Comparison of Resident Returns 2007 Tax Year
 (Volumes Thousands, Amounts Millions)

RETURN VOLUMES					
Adjusted Gross Income Class	2007 Returns Processed End of November 2008		2007 PIT Sample	Percent Change	
Neg Agi -	-	189	185	-2.4	
1	10,000	2,091	2,083	-0.4	
	10,001	20,000	2,323	2,343	0.9
	20,001	50,000	4,858	4,865	0.1
	50,001	100,000	3,228	3,227	0.0
	100,001	200,000	1,657	1,665	0.5
	200,001	500,000	499	501	0.5
	500,001	1,000,000	89	91	1.9
	1,000,001	& over	55	56	1.7
TOTAL		14,989	15,016	0.2	
ADJUSTED GROSS INCOME					
Adjusted Gross Income Class	2007 Returns Processed End of November 2008		2007 PIT Sample	Percent Change	
Neg Agi -	-	-14,818	-15,525	4.8	
1	10,000	10,956	11,358	3.7	
	10,001	20,000	34,849	35,056	0.6
	20,001	50,000	161,056	161,536	0.3
	50,001	100,000	228,254	228,362	0.0
	100,001	200,000	224,539	226,093	0.7
	200,001	500,000	143,015	143,913	0.6
	500,001	1,000,000	60,304	61,533	2.0
	1,000,001	& over	205,046	209,169	2.0
TOTAL		1,053,200	1,061,495	0.8	
TAX LIABILITY					
Adjusted Gross Income Class	2007 Returns Processed End of November 2008		2007 PIT Sample	Percent Change	
Neg Agi -	-	5	4	-11.1	
1	10,000	15	14	-2.9	
	10,001	20,000	66	63	-3.8
	20,001	50,000	1,599	1,611	0.8
	50,001	100,000	5,508	5,541	0.6
	100,001	200,000	9,365	9,439	0.8
	200,001	500,000	9,123	9,191	0.7
	500,001	1,000,000	4,717	4,817	2.1
	1,000,001	& over	18,652	19,011	1.9
TOTAL		49,049	49,693	1.3	

Source: FRANCHISE TAX BOARD, Return History Report , PIT Sample 2006 AGIC Residents, Data as of November 30, 2008

FRANCHISE TAX BOARD
 Personal Income Tax
 California Resident Returns
 2006, 2007 and 2008
 Tax Years
 (Returns Thousands, Amounts Millions)

Tax Year	Number of Returns	Adjusted Gross Income	Deductions	Taxable Income	Alternative Minimum Tax	Total Tax
2006	14,359	988,782	190,313	810,223	39	45,584
2007	14,989	1,053,200	202,976	865,037	41	49,049
2008	14,763	963,826	195,942	791,372	54	41,049
2006-07 % CHANGE	4.4	6.5	6.7	6.8	5.4	7.6
2007-08 % CHANGE	-1.5	-8.5	-3.5	-8.5	32.1	-16.3

Source: FRANCHISE TAX BOARD, Return History Report
 Data as of November 30, 2007 & 2008, & November 28, 2009

FRANCHISE TAX BOARD
 Personal Income Tax
 California Resident Returns
 2008 Tax Year
 (2009 Process Year)
 (Returns Thousands, Amounts Millions)

Exhibit A-2
 3 of 4

Adjusted Gross Income Class		Number of Returns	Adjusted Gross Income	Deductions	Taxable Income	Alternative Minimum Tax	Total Tax	Refund Requests	Transfer Requests
Negative AGI -	-	230	-23,500	0	0	2	6	252	53
1	10,000	1,971	10,393	7,073	3,320	0	11	406	19
	10,001 20,000	2,302	34,510	13,799	20,711	0	52	271	9
	20,001 50,000	4,761	157,913	42,805	115,105	1	1,436	1,719	63
	50,001 100,000	3,208	227,060	52,556	174,500	2	5,292	2,845	157
	100,001 200,000	1,686	228,974	46,588	182,383	7	9,266	2,128	271
	200,001 500,000	488	138,234	20,808	117,426	13	8,560	966	435
	500,001 1,000,000	75	50,892	4,270	46,621	11	3,918	290	325
	1,000,001 & over	42	139,350	8,043	131,307	19	12,509	705	1,473
	Total	14,763	963,826	195,942	791,372	54	41,049	9,582	2,805

Source: FRANCHISE TAX BOARD, Return History Report
 Data as of November 28, 2009

FRANCHISE TAX BOARD
 Personal Income Tax by AGI Class
 California Resident Returns
 2007 and 2008 Tax Years
 (Returns Thousands, Amounts Millions)

RETURN VOLUMES				
Adjusted Gross Income		2007 Returns	2008 Returns	Percent Change
Class				
Neg Agi -	-	189	230	21.7
1	10,000	2,091	1,971	-5.7
	10,001 20,000	2,323	2,302	-0.9
	20,001 50,000	4,858	4,761	-2.0
	50,001 100,000	3,228	3,208	-0.6
	100,001 200,000	1,657	1,686	1.8
	200,001 500,000	499	488	-2.2
	500,001 1,000,000	89	75	-15.3
	1,000,001 & over	55	42	-24.1
TOTAL		14,989	14,763	-1.5
ADJUSTED GROSS INCOME				
Adjusted Gross Income		2007 Adjusted Gross Income	2008 Adjusted Gross Income	Percent Change
Class				
Neg Agi -	-	(14,818)	(23,500)	58.6
1	10,000	10,956	10,393	-5.1
	10,001 20,000	34,849	34,510	-1.0
	20,001 50,000	161,056	157,913	-2.0
	50,001 100,000	228,254	227,060	-0.5
	100,001 200,000	224,539	228,974	2.0
	200,001 500,000	143,015	138,234	-3.3
	500,001 1,000,000	60,304	50,892	-15.6
	1,000,001 & over	205,046	139,350	-32.0
TOTAL		1,053,200	963,826	-8.5
TAX LIABILITY				
Adjusted Gross Income		2007 Total Tax	2008 Total Tax	Percent Change
Class				
Neg Agi -	-	5	6	14.8
1	10,000	15	11	-26.0
	10,001 20,000	66	52	-21.1
	20,001 50,000	1,599	1,436	-10.2
	50,001 100,000	5,508	5,292	-3.9
	100,001 200,000	9,365	9,266	-1.1
	200,001 500,000	9,123	8,560	-6.2
	500,001 1,000,000	4,717	3,918	-17.0
	1,000,001 & over	18,652	12,509	-32.9
TOTAL		49,049	41,049	-16.3

Source: FRANCHISE TAX BOARD, Return History Report
 Data as of November 30, 2008 & November 28, 2009

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

Credit	Preliminary 2007*		Preliminary 2008*		Percent Change	
	Number	Amount (\$ Thousands)	Number	Amount (\$ Thousands)	Number	Amount
Child and Dependent Care	521,039	157,287	466,456	136,732	-10.5	-13.1
Enterprise Zone Hiring and Sales	12,759	129,485	19,035	136,949	49.2	5.8
Other State Tax	122,013	536,756	118,527	474,838	-2.9	-11.5
Prior Year Alternative Minimum Tax	5,760	25,468	4,667	17,871	-19.0	-29.8
Renter's Credit (non-refundable)	1,442,340	103,175	1,426,469	102,146	-1.1	-1.0
Research	3,281	52,416	3,114	40,512	-5.1	-22.7
Subtotal	2,107,192	1,004,588	2,038,268	909,050	-3.3	-9.5

* Preliminary data (processed returns through November 8, 2008 and November 7, 2009)

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

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

Credit	Preliminary 2007*		Preliminary 2008*		Percent Change	
	Number	Amount (\$ Thousands)	Number	Amount (\$ Thousands)	Number	Amount
Current Credits						
Child Adoption	1,749	2,009	1,623	1,976	-7.2	-1.6
Community Development Deposit	47	22	41	17	-12.8	-20.7
Dependent Parent	1,027	262	350	98	-65.9	-62.7
Disabled Access	418	37	395	33	-5.5	-10.3
Donation of Agricultural Products Carryover	11	5	8	74	-27.3	1342.2
Employer Child Care Program	453	121	497	130	9.7	7.2
Employer Child Care Contribution	4,070	1,684	3,891	1,618	-4.4	-3.9
Enhanced Oil Recovery	29	178	13	132	-55.2	-25.5
Enterprise Zone Wages	514	110	554	119	7.8	8.4
Environmental Tax	22	1,747	14	550	-36.4	-68.5
Farm Workers' Housing	a	6	a	3	N/A	-53.4
Joint Custody Head of Household	6,014	1,546	7,190	1,913	19.6	23.7
Joint Strike Fighter Property	0	0	0	0	N/A	N/A
Joint Strike Fighter Wage	3	10	5	10	66.7	0.4
Local Agency Military Base Recovery Area	40	350	48	258	20.0	-26.4
Long Term Caregiver	11	27	0	0	-100.0	-100.0
Low-Income Housing	470	591	339	531	-27.9	-10.1
Manufacturing Enhancement Area	14	26	7	14	-50.0	-46.9
Natural Heritage Preservation	28	247	20	241	-28.6	-2.3
Prison Inmate Labor	6	19	15	6	150.0	-67.9
Qualified Senior Head of Household	2,885	1,085	2,849	1,065	-1.2	-1.9
Rice Straw	50	188	31	68	-38.0	-63.7
Solar or Wind Energy Systems Credit	899	845	290	384	-67.7	-54.6
Targeted Tax Area	156	2,501	169	2,071	8.3	-17.2
Teachers Retention	0	0	0	0	N/A	N/A
Repealed Credits with Carryover Provisions						
Agricultural Transportation	44	147	41	128	-6.8	-13.0
Commercial Solar Electric Carryover	a	3	a	5	N/A	70.8
Commercial Solar Energy Carryover	34	70	36	66	5.9	-5.9
Energy Conservation Carryover	1,695	1,119	1,174	860	-30.7	-23.1
Los Angeles Revitalization Zone	167	2,404	123	1,570	-26.3	-34.7
Low-Emission Vehicle	480	368	318	201	-33.8	-45.3
Manufacturer's Investment	222	3,427	126	765	-43.2	-77.7
New Infant	111	57	89	47	-19.8	-17.2
Orphan Drug	8	10	6	3	-25.0	-68.8
Political Contribution	2,629	1,028	2,755	1,067	4.8	3.9
Recycling Equipment	386	128	368	134	-4.7	4.9
Residential Rental and Farm Sales Carryover	471	634	385	362	-18.3	-43.0
Ridesharing:						
Large Employers	171	109	157	90	-8.2	-17.9
Small Employers	80	30	65	19	-18.8	-36.0
Transit Pass Carryover	319	134	375	162	17.6	21.3
Vanpool Carryover	1,108	467	804	342	-27.4	-26.8
Incentive Carryover	2,157	957	2,188	1,001	1.4	4.6
Salmon and Steelhead Trout Habitat	8	1	10	3	25.0	201.2
Solar Energy Carryover	249	299	208	245	-16.5	-18.1
Solar Pump Carryover	9	4	11	21	22.2	501.2
Water Conservation Carryover	211	56	148	40	-29.9	-27.4
Unidentified Special Credits	17	169	8	23	-52.9	-86.3
Subtotal	29,503	25,236	27,752	18,469	-5.9	-26.8
Grand Total	2,136,695	1,029,825	2,066,020	927,519	-3.3	-9.9

^a Omitted for confidentiality reasons

^b Less than \$500

* Preliminary data (processed returns through November 8, 2008 and November 7, 2009)

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

FRANCHISE TAX BOARD
 Personal Income Tax
 Selected Income Items for California Residents
 2008 Tax Year Estimates
 (\$ in Millions)

Income Item	Timely		Extension		Total		Preliminary Federal Percent Growth
	Amount	Percent Growth	Amount /a	Percent Growth	Amount	Percent Growth	
Adjusted Gross Income	778,241	-3.6%	197,381	-21.2%	975,622	-7.8%	
Taxable Income	619,863	-3.6%	181,000	-21.2%	800,863	-8.2%	-3.0%
Wages	621,392	0.8%	79,394	-17.6%	700,786	-1.7%	2.0%
Net Business Income	27,548	-4.2%	11,813	-21.8%	39,361	-10.3%	-4.0%
Capital Gains	20,713	-57.7%	29,592	-65.4%	50,305	-62.6%	
Capital Losses	-3,188	64.1%	-643	34.2%	-3,831	58.2%	
Net Capital Gains	17,525	-62.8%	28,949	-66.0%	46,474	-64.8%	-45.0%
Interest	17,411	-20.9%	9,953	-35.3%	27,364	-26.8%	-16.0%
Dividend	15,374	-8.9%	10,103	-25.5%	25,477	-16.3%	-8.0%
Net Rental Income	2,190	120.1%	3,459	273.5%	5,649	194.1%	
Net Partnership and S-Corp Income	21,552	-7.6%	18,981	-33.0%	40,533	-21.5%	-1.0%
Taxable IRA Distributions	13,885	13.7%	2,125	-7.0%	16,010	10.4%	
Taxable Pension Distributions	47,185	5.6%	4,025	-13.6%	51,210	3.8%	
Medical Expenses Deduction	8,301	3.8%	1,968	-15.1%	10,269	-0.5%	
Personal Property and Other Taxes	1,743	-7.5%	(134)	-24.4%	1,609	-5.8%	
Mortgage Interest Deduction	73,542	-8.1%	15,472	-24.8%	89,014	-11.5%	-5%
Investment Interest Deduction	732	-33.2%	1,947	-45.3%	2,679	-42.5%	
Total Contribution Deductions	13,696	-7.4%	7,673	-24.2%	21,369	-14.2%	-5%

a/ Extension wages for 2008 (EW) is calculated by $EW = \text{Ratio} * TW * ET / TT$, where TW is 2008 Timely Wages, ET is 2008 Extension Taxable

Sources: PIT Return Merge File, Return Validation File and PIT Sample

FRANCHISE TAX BOARD
 Personal Income Tax
 Extensions
 1990-2008 Tax Years

Tax Year	Extension Returns	Annual Growth
1990	903,132	--
1991	955,877	5.8%
1992	982,559	2.8%
1993	862,132	-12.3%
1994	867,132	0.6%
1995	930,166	7.3%
1996	993,270	6.8%
1997	981,890	-1.1%
1998	958,291	-2.4%
1999	990,993	3.4%
2000	1,128,216	13.8%
2001	1,240,678	10.0%
2002	1,150,012	-7.3%
2003	1,313,972	14.3%
2004	1,243,712	-5.3%
2005	1,221,495	-1.8%
2006	1,344,094	10.0%
2007	1,616,605	20.3%
2008	1,348,739	-16.6%

Source: FTB, PIT Returns Transactions file,
 Report MI-1002. Figures for 2008 represent
 returns filed after April 16 and processed by
 November 30, 2009.

FRANCHISE TAX BOARD
 Personal Income Tax
 Comparison of Estimates Made in December 2008
 and PIT Sample Actuals for California Residents 2007 Tax Year
 (\$ in Millions)

2007	Estimate	Actual	Difference	Percent
Data Item				Difference
Taxable Income	872,869	872,869	0	0.0%
Wages	718,169	712,846	-5,323	-0.7%
Business Income	44,311	51,141	6,830	15.4%
Business Losses	-6,644	-7,271	-627	9.4%
Capital Gains	120,355	134,586	14,231	11.8%
Capital Losses	-2,095	-2,422	-327	15.6%
Interest	36,406	37,379	973	2.7%
Partnership & S-Corp. Income	71,021	85,274	14,253	20.1%
Partnership & S-Corp. Losses	-18,672	-33,616	-14,944	80.0%
Taxable IRA Distributions	14,088	14,498	410	2.9%
Taxable Pension Distributions	50,070	49,334	-736	-1.5%
2006	Estimate	Actual	Difference	Percent
Data Item				Difference
Taxable Income	802,616	812,005	9,389	1.2%
Wages	667,140	664,957	-2,183	-0.3%
Business Income	61,304	51,681	-9,624	-15.7%
Business Losses	-6,613	-6,261	352	-5.3%
Capital Gains	116,319	120,632	4,313	3.7%
Capital Losses	-3,056	-2,674	382	-12.5%
Interest	33,568	31,652	-1,916	-5.7%
Partnership & S-Corp. Income	87,533	81,453	-6,080	-6.9%
Partnership & S-Corp. Losses	-27,150	-26,661	489	-1.8%
Taxable IRA Distributions	13,318	12,811	-508	-3.8%
Taxable Pension Distributions	45,234	45,082	-152	-0.3%
2005	Estimate	Actual	Difference	Percent
Data Item				Difference
Taxable Income	749,757	768,456	18,699	2.5%
Wages	618,598	625,017	6,419	1.0%
Business Income	49,200	52,179	2,979	6.1%
Business Losses	-5,566	-5,495	71	-1.3%
Capital Gains	107,938	115,749	7,811	7.2%
Capital Losses	-2,927	-3,006	-79	2.7%
Interest	21,508	22,227	719	3.3%
Partnership & S-Corp. Income	72,613	78,073	5,460	7.5%
Partnership & S-Corp. Losses	-20,594	-22,288	-1,694	8.2%
Taxable IRA Distributions	11,605	11,537	-68	-0.6%
Taxable Pension Distributions	41,815	42,301	486	1.2%

FRANCHISE TAX BOARD
 Personal Income Tax
 Stability of Source Income Ratios /a
 1994 - 2007

Year	Wages	Business Income, Gains	Business Losses	Capital Gains	Capital Losses	Interest	Partnership Income	Partnership Losses	Taxable IRA Distributions	Taxable Pension Distributions
1994	0.7048	2.8461	3.2448	4.1493	1.3474	2.1989	6.0306	13.8692	1.1533	0.5939
1995	0.6775	2.4893	2.5660	4.1166	1.2733	1.8293	3.8703	6.0063	0.8534	0.4880
1996	0.6362	2.2718	2.9382	3.9955	1.3098	1.5777	3.7356	4.0479	0.8215	0.4156
1997	0.6121	2.1488	2.2500	3.6344	1.1026	1.5381	4.7900	10.3042	0.8370	0.3893
1998	0.5871	2.1482	2.5283	3.2344	0.9216	1.4975	5.0783	8.7766	0.7365	0.3937
1999	0.553	1.9980	2.0201	3.4535	0.9338	1.4379	4.2710	8.5807	0.5540	0.3788
2000	0.5312	1.7447	2.0521	3.2980	0.8526	1.4567	3.9963	8.5436	0.6003	0.3293
2001	0.6238	1.8824	1.9896	3.7412	0.8432	1.7362	4.9418	9.8379	0.6500	0.3817
2002	0.6000	2.3421	2.5562	3.9987	0.9602	2.3179	5.7429	10.7680	0.7167	0.4106
2003	0.5801	1.9400	2.2942	3.9764	0.9080	2.5226	5.4430	9.1087	0.5938	0.3654
2004	0.5081	1.6158	2.0760	3.9188	0.6535	2.2672	4.8951	8.1940	0.6727	0.3616
2005	0.4945	1.7289	1.8108	4.0098	0.6867	2.2147	4.9754	8.2492	0.5856	0.3652
2006	0.4617	0.9478	1.4871	4.0792	0.2190	1.8339	4.2274	7.6897	0.4301	0.3382
2007	0.4376	1.5257	1.8920	4.8927	0.6907	1.9578	5.6381	16.0868	0.5242	0.2921
Mean	0.5720	1.9735	2.2647	3.8927	0.9073	1.8847	4.8311	9.2902	0.6949	0.3931
Std. Deviation	0.0787	0.4654	0.4663	0.4173	0.3003	0.3647	0.7282	2.9761	0.1811	0.0735
Std. Error	0.1377	0.2358	0.2059	0.1072	0.3310	0.1935	0.1507	0.3203	0.2606	0.1871

/a Ratio is equal to:

$$\frac{(\text{Extension Item} / \text{Extension Taxable Income})}{(\text{Timely Item} / \text{Timely Taxable Income})}$$

FRANCHISE TAX BOARD
Personal Income Tax
Projected Mental Health Fund Adjustment /a

Fiscal Year	Projected Amount of General Fund Transfer for Mental Health Fund (\$ millions)
July 2006	-83.6
July 2007	-423.5
July 2008	-425.7
July 2009	-581.4
July 2010	-209.1
July 2011	27.5

/a Based on most current available return processing information, DOF Economic forecast as of the October 2009 planning estimate, and the most current estimate of PIT cash flows.

Source: Franchise Tax Board

FRANCHISE TAX BOARD
Personal Income Tax

Form 541
Fiduciary Tax Liability Revenue
1987 through preliminary 2008

Tax Year	Number	Amount (\$ millions)
1987	50,198	\$137.5
1988	68,216	151.6
1989	76,952	144.6
1990	69,753	132.6
1991	71,313	122.3
1992	67,372	121.4
1993	73,152	109.3
1994	68,695	127.3
1995	79,512	167.7
1996	93,816	191.6
1997	97,088	283.1
1998	106,703	409.8
1999	109,517	469.5
2000	142,863	598.8
2001	86,323	284.2
2002	71,695	229.3
2003	76,506	328.7
2004	95,351	543.9
2005	110,072	756.2
2006	123,019	970.2
2007	131,722	1,193.5
2008p	71,728	367.8

p: Preliminary - total increase to tax year 2007 reported liability since last November was \$617.9 million.

Source: TI Master File through November 16, 2009

11/19/2009

\\Fiduciary Tax Liability.xls

Revenues from FTB Withholding Programs
(\$ Millions)

Exhibit A-7
Page 1 of 1

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

Source: MIS Report & WSCS Revenue Report

12/11/2009

\\Withholding Data.xls

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

Tax Year	Number of Returns	Total Tax Liability (Thousands)
1998	589,326	\$1,115,774
1999	590,407	\$1,187,977
2000	636,000	\$1,509,854
2001	623,887	\$1,254,106
2002	608,143	\$1,845,020
2003	626,181	\$1,371,429
2004	680,451	\$1,685,546
2005	738,171	\$2,179,969
2006	752,481	\$2,288,095
2007	827,997	\$2,695,219
2008*	790,709	\$2,159,737

* data through November 2009
Source: Return Merge

FRANCHISE TAX BOARD
 Personal Income Tax
 Changes in Income Composition
 1988 through 2007
 (Billions of Dollars)

YEAR	AGI	AGI		WAGES		INTEREST		BUSINESS		CAPITAL GAINS		SCHEDULE E		RETIREMENT	
	Threshold	All	Top 5												
	percent	Returns (billion)	percent (billion)												
1988	\$81,365	\$401.9	\$120.1	\$287.5	\$63.8	\$25.4	\$13.5	\$19.9	\$7.1	\$23.9	\$20.1	\$9.0	\$9.6	\$18.0	\$3.0
1989	\$87,630	\$438.9	\$126.4	\$316.3	\$66.5	\$33.5	\$19.3	\$26.0	\$9.8	\$24.8	\$19.4	\$10.7	\$11.9	\$20.1	\$3.1
1990	\$89,707	\$442.9	\$130.3	\$325.5	\$71.9	\$31.0	\$17.2	\$24.5	\$10.3	\$20.8	\$17.3	\$11.2	\$12.7	\$25.7	\$3.5
1991	\$91,982	\$439.8	\$122.2	\$329.9	\$72.2	\$28.7	\$15.9	\$25.2	\$9.5	\$16.3	\$12.3	\$10.1	\$12.0	\$26.7	\$3.5
1992	\$94,261	\$448.9	\$128.3	\$339.2	\$79.1	\$21.4	\$11.5	\$25.4	\$9.8	\$16.4	\$12.1	\$12.2	\$12.9	\$30.1	\$4.0
1993	\$98,048	\$448.0	\$123.8	\$339.2	\$74.9	\$17.0	\$8.8	\$25.5	\$9.7	\$18.5	\$13.8	\$13.8	\$13.4	\$31.0	\$3.8
1994	\$100,452	\$455.9	\$126.7	\$343.7	\$75.9	\$16.7	\$8.3	\$27.6	\$9.8	\$17.3	\$12.8	\$15.8	\$16.1	\$35.0	\$4.1
1995	\$105,570	\$475.2	\$142.6	\$353.7	\$83.7	\$18.5	\$10.1	\$26.8	\$10.2	\$20.3	\$16.9	\$18.4	\$17.1	\$36.2	\$4.8
1996	\$112,709	\$519.5	\$166.9	\$376.6	\$90.7	\$19.3	\$10.7	\$28.4	\$10.9	\$32.8	\$27.3	\$23.3	\$21.5	\$38.6	\$5.2
1997	\$121,650	\$576.4	\$194.2	\$407.6	\$100.2	\$19.9	\$11.5	\$31.1	\$11.7	\$46.3	\$38.4	\$27.7	\$24.9	\$42.7	\$6.4
1998	\$128,747	\$631.9	\$218.3	\$440.0	\$110.2	\$21.4	\$12.0	\$35.8	\$12.9	\$56.8	\$47.9	\$31.1	\$28.0	\$47.3	\$7.1
1999	\$140,765	\$725.7	\$279.6	\$489.4	\$133.1	\$21.0	\$12.4	\$36.1	\$13.5	\$92.8	\$80.8	\$36.8	\$32.2	\$51.5	\$8.0
2000	\$154,285	\$837.5	\$350.5	\$555.0	\$164.8	\$24.2	\$14.9	\$38.8	\$15.3	\$119.3	\$106.2	\$41.3	\$35.7	\$55.8	\$8.8
2001	\$147,460	\$759.8	\$263.1	\$551.1	\$143.7	\$23.5	\$14.5	\$37.9	\$13.8	\$48.6	\$44.0	\$44.4	\$38.2	\$56.8	\$7.7
2002	\$145,603	\$735.4	\$238.7	\$544.2	\$132.7	\$18.0	\$11.1	\$38.5	\$14.3	\$33.1	\$30.4	\$46.2	\$40.5	\$57.5	\$7.5
2003	\$151,297	\$766.2	\$259.5	\$555.4	\$137.3	\$16.3	\$10.4	\$40.3	\$14.1	\$44.6	\$41.3	\$50.3	\$43.4	\$58.5	\$7.3
2004	\$160,780	\$849.4	\$312.7	\$590.4	\$149.9	\$15.6	\$10.6	\$41.9	\$15.2	\$73.5	\$68.1	\$57.5	\$51.3	\$62.2	\$8.1
2005	\$172,176	\$942.1	\$370.9	\$624.3	\$160.9	\$21.4	\$11.3	\$48.6	\$16.8	\$110.9	\$100.0	\$68.2	\$61.3	\$66.7	\$9.3
2006	\$178,260	\$1,002.6	\$398.5	\$663.2	\$173.2	\$30.5	\$16.3	\$46.7	\$15.7	\$116.5	\$105.4	\$66.6	\$61.7	\$72.3	\$10.1
2007	\$186,592	\$1,077.0	\$432.7	\$710.4	\$189.0	\$35.8	\$18.4	\$45.3	\$16.1	\$129.3	\$116.5	\$67.5	\$62.8	\$80.0	\$11.4

FRANCHISE TAX BOARD
 Personal Income Tax
 Changes in Income Composition
 1988 through 2007

YEAR	AGI Threshold	WAGES		INTEREST INCOME		BUSINESS INCOME		CAPITAL GAINS		SCHEDULE E INCOME		RETIREMENT INCOME	
	Top 5 percent	All Returns	Top 5 percent	All Returns	Top 5 percent	All Returns	Top 5 percent	All Returns	Top 5 percent	All Returns	Top 5 percent	All Returns	Top 5 percent
1988	\$81,365	71.5%	53.1%	6.3%	11.2%	5.0%	5.9%	6.0%	16.7%	2.2%	8.0%	4.5%	2.5%
1989	\$87,630	72.1%	52.6%	7.6%	15.3%	5.9%	7.8%	5.7%	15.3%	2.4%	9.4%	4.6%	2.4%
1990	\$89,707	73.5%	55.2%	7.0%	13.2%	5.5%	7.9%	4.7%	13.3%	2.5%	9.7%	5.8%	2.7%
1991	\$91,982	75.0%	59.1%	6.5%	13.0%	5.7%	7.7%	3.7%	10.1%	2.3%	9.8%	6.1%	2.9%
1992	\$94,261	75.6%	61.7%	4.8%	8.9%	5.7%	7.6%	3.6%	9.4%	2.7%	10.1%	6.7%	3.1%
1993	\$98,048	75.7%	60.5%	3.8%	7.1%	5.7%	7.8%	4.1%	11.2%	3.1%	10.8%	6.9%	3.0%
1994	\$100,452	75.4%	59.9%	3.7%	6.6%	6.1%	7.7%	3.8%	10.1%	3.5%	12.7%	7.7%	3.3%
1995	\$105,570	74.4%	58.7%	3.9%	7.1%	5.6%	7.1%	4.3%	11.8%	3.9%	12.0%	7.6%	3.4%
1996	\$112,709	72.5%	54.3%	3.7%	6.4%	5.5%	6.5%	6.3%	16.4%	4.5%	12.9%	7.4%	3.1%
1997	\$121,650	70.7%	51.6%	3.5%	5.9%	5.4%	6.0%	8.0%	19.8%	4.8%	12.8%	7.4%	3.3%
1998	\$128,747	69.6%	50.5%	3.4%	5.5%	5.7%	5.9%	9.0%	21.9%	4.9%	12.8%	7.5%	3.2%
1999	\$140,765	67.4%	47.6%	2.9%	4.4%	5.0%	4.8%	12.8%	28.9%	5.1%	11.5%	7.1%	2.9%
2000	\$154,285	66.3%	47.0%	2.9%	4.3%	4.6%	4.4%	14.2%	30.3%	4.9%	10.2%	6.7%	2.5%
2001	\$147,460	72.5%	54.6%	3.1%	5.5%	5.0%	5.2%	6.4%	16.7%	5.8%	14.5%	7.5%	2.9%
2002	\$145,603	74.0%	55.6%	2.4%	4.6%	5.2%	6.0%	4.5%	12.7%	6.3%	17.0%	7.8%	3.2%
2003	\$151,297	72.5%	52.9%	2.1%	4.0%	5.3%	5.4%	5.8%	15.9%	6.6%	16.7%	7.6%	2.8%
2004	\$160,780	69.5%	47.9%	1.8%	3.4%	4.9%	4.9%	8.7%	21.8%	6.8%	16.4%	7.3%	2.6%
2005	\$172,176	66.3%	43.4%	2.3%	3.1%	5.2%	4.5%	11.8%	27.0%	7.2%	16.5%	7.1%	2.5%
2006	\$178,260	66.2%	43.5%	3.0%	4.1%	4.7%	3.9%	11.6%	26.5%	6.6%	15.5%	7.2%	2.5%
2007	\$186,592	66.0%	43.7%	3.3%	4.3%	4.2%	3.7%	12.0%	26.9%	6.3%	14.5%	7.4%	2.6%

FRANCHISE TAX BOARD
 Personal Income Tax
 Gross Capital Gains and Their Components:
 1988 through 2007
 (In \$ Million)

Exhibit A-10
 1 of 5

Tax Year	Stocks /a	Other Securities	Residential Real Estate /b	Non-Residential Real Estate	Other	Total
1988	10,928	897	6,253	2,720	10,313	31,111
1989	9,478	838	6,675	3,332	10,633	30,956
1990	7,895	901	5,103	2,672	7,373	23,944
1991	9,413	1,249	3,514	2,446	6,710	23,331
1992	8,412	1,516	2,775	1,620	8,627	22,949
1993	14,792	1,924	3,394	1,791	7,344	29,245
1994	12,897	1,553	3,680	1,906	8,771	28,807
1995	22,495	2,627	1,360	4,618	6,910	38,010
1996	25,742	2,065	2,517	1,289	14,359	45,973
1997	32,715	3,823	3,493	2,916	18,781	61,728
1998	37,724	4,883	6,837	2,334	28,826	80,604
1999	66,254	5,075	5,969	4,258	36,481	118,037
2000	113,426	6,235	12,499	2,625	30,561	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	31,361	96,575
2005	53,960	5,385	18,943	10,099	51,844	140,231
2006	55,770	7,440	16,421	7,958	55,416	143,004
2007	\$ 60,194	\$ 9,797	\$ 10,413	\$ 6,510	\$ 66,643	\$ 153,556

/a Includes capital gain distributions

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

Source: California Franchise Tax Board: Capital Assets Study

Detail may not add to totals due to rounding

FRANCHISE TAX BOARD
 Personal Income Tax
 Gross Capital Losses/a and Their Components:
 1988 through 2007
 (In \$ Million)

Tax Year	Stocks	Other Securities	Non-Residential		Other	Total
			Real Estate	Real Estate		
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	4,582	23,202
2007	11,169	4,108	511	377	6,675	22,839

/a Excludes capital loss carryovers.

Source: California Franchise Tax Board: Capital Assets Study

Detail may not add to totals due to rounding

FRANCHISE TAX BOARD
 Personal Income Tax
 Capital Gains
 Business Sale Gains Vs. Trading Gains
 1989-2007
 (\$ Billions)

Year	Business Sale Gains	Trading Gains	Total	Percent Business Sale Gains
1989	2.44	6.42	8.86	28%
1991	2.72	6.24	8.96	30%
1992	1.47	5.83	7.30	20%
1993	3.47	9.50	12.97	27%
1994	3.05	8.71	11.75	26%
1995	5.64	14.89	20.53	27%
1996	8.00	17.10	25.10	32%
1997	9.85	18.07	27.93	35%
1998	14.08	23.65	37.72	37%
1999	28.99	37.25	66.24	44%
2000	51.50	49.10	100.60	51%
2001	18.11	22.66	40.77	44%
2002	9.66	21.53	31.19	31%
2003	11.36	17.47	28.84	39%
2004	17.45	20.62	38.07	46%
2005	26.71	23.13	49.84	54%
2006	23.15	25.69	48.83	47%
2007	22.69	28.33	51.02	44%

/a Business Sale Gains are gains that are either greater than five million dollars or gains for which the ratio of gains over selling price is more than 98%. Trading Gains are the remaining gains.

/b Excludes capital gains distributions

Source: California Franchise Tax Board: Capital Asset Study

FRANCHISE TAX BOARD
 Personal Income Tax
 Capital Gains
 Holding Periods for Stock Trading Gains /a /b
 1989 through 2007

Year	1 Year or Less	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 to 6 years	6 to 7 years	7 to 8 years	8 to 9 years	More Than 9 Years	Total Gain (\$Million)
1989	21.9%	14.9%	9.6%	7.5%	6.6%	4.9%	3.7%	3.1%	2.6%	25.3%	6,417
1991	30.6%	12.9%	9.2%	8.7%	6.0%	4.3%	4.1%	2.6%	2.6%	18.9%	6,240
1992	34.3%	15.6%	7.3%	7.3%	4.6%	5.2%	3.9%	2.3%	3.7%	15.7%	5,829
1993	34.2%	15.8%	9.5%	7.5%	6.3%	3.3%	7.8%	2.9%	2.2%	10.5%	9,504
1994	29.1%	19.2%	12.6%	7.4%	5.2%	5.1%	2.9%	3.5%	2.1%	12.9%	8,706
1995	38.3%	17.9%	9.5%	4.3%	3.4%	6.0%	2.6%	1.4%	7.6%	9.1%	14,892
1996	41.3%	17.4%	10.8%	8.3%	3.9%	2.6%	2.5%	1.6%	1.5%	10.0%	17,104
1997	33.2%	20.4%	9.1%	6.1%	5.0%	5.2%	2.7%	3.2%	1.6%	13.6%	18,074
1998	31.8%	20.3%	10.8%	7.3%	6.2%	2.8%	2.3%	1.4%	2.3%	14.8%	23,645
1999	35.8%	21.6%	10.7%	6.9%	5.0%	4.0%	2.1%	2.8%	1.6%	9.7%	37,246
2000	35.0%	24.5%	11.8%	6.5%	4.5%	2.3%	4.2%	1.4%	1.2%	8.8%	49,111
2001	18.0%	24.7%	13.5%	8.3%	9.1%	5.7%	3.8%	2.5%	1.5%	12.8%	22,862
2002	13.2%	10.1%	13.1%	7.9%	7.7%	8.6%	2.8%	7.1%	3.9%	25.6%	21,532
2003	24.0%	17.1%	9.7%	9.2%	4.3%	3.8%	4.4%	10.6%	1.9%	15.0%	17,474
2004	26.5%	22.8%	8.8%	6.6%	7.2%	4.1%	2.7%	1.5%	3.3%	16.4%	20,615
2005	22.6%	19.9%	14.0%	6.4%	6.9%	5.2%	5.5%	3.2%	1.4%	14.9%	23,126
2006	19.9%	19.3%	13.6%	9.0%	5.0%	3.7%	4.2%	2.5%	3.4%	19.4%	25,686
2007	21.1%	19.0%	12.8%	11.3%	7.3%	4.5%	4.0%	2.6%	1.9%	15.5%	28,333
Average	28.4%	18.5%	10.9%	7.6%	5.8%	4.5%	3.7%	3.1%	2.6%	14.9%	

/a Business Sale Gains are gains that are either greater than five million dollars or gains for which the ratio of gains over selling price is more than 98%. Trading Gains are the remaining gains.

/b Excludes capital gains distributions

Source: California Franchise Tax Board: Capital Asset Study

FRANCHISE TAX BOARD

Personal Income Tax

Capital Gains

Holding Periods for Stock Business Sale Gains /a /b

1989 through 2007

Exhibit A-10

5 of 5

Year	1 Year or Less	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	5 to 6 years	6 to 7 years	7 to 8 years	8 to 9 years	More Than 9 Years	Total Gain (\$Million)
1989	7.0%	14.6%	7.7%	24.5%	5.6%	3.2%	5.6%	6.1%	2.7%	22.9%	2,440
1991	4.8%	16.3%	6.7%	12.0%	6.3%	3.6%	9.1%	8.4%	3.0%	29.8%	2,719
1992	13.2%	17.8%	6.8%	8.6%	6.4%	4.8%	6.4%	6.9%	3.1%	26.0%	1,470
1993	7.3%	7.7%	4.7%	24.0%	7.2%	6.5%	7.1%	2.9%	5.8%	26.9%	3,471
1994	6.5%	11.4%	7.3%	9.9%	7.6%	8.0%	6.4%	3.8%	5.6%	33.5%	3,045
1995	5.4%	8.7%	10.8%	8.1%	8.1%	6.0%	4.6%	4.8%	8.5%	34.9%	5,636
1996	5.1%	12.3%	10.9%	7.0%	6.3%	8.3%	4.2%	4.5%	5.0%	36.5%	7,998
1997	7.2%	7.9%	11.1%	7.9%	5.8%	7.8%	4.6%	2.7%	5.0%	40.1%	9,851
1998	8.6%	10.7%	10.0%	8.4%	8.2%	10.4%	5.4%	4.3%	3.6%	30.4%	14,078
1999	3.8%	16.3%	16.3%	15.6%	8.6%	6.3%	4.0%	2.2%	2.5%	24.4%	28,995
2000	4.7%	19.9%	19.3%	14.5%	9.4%	6.3%	3.9%	3.0%	2.3%	16.5%	51,464
2001	3.3%	14.2%	14.7%	14.4%	9.0%	6.5%	4.5%	3.5%	3.4%	26.5%	17,903
2002	3.6%	7.8%	5.5%	10.9%	6.8%	6.8%	10.9%	5.4%	3.9%	38.5%	9,656
2003	6.5%	7.8%	7.6%	11.6%	9.5%	5.7%	6.2%	5.7%	5.7%	33.8%	11,364
2004	1.5%	10.4%	15.6%	9.9%	7.5%	14.6%	9.0%	3.0%	3.8%	24.7%	17,453
2005	1.3%	15.1%	22.0%	8.4%	5.9%	13.1%	6.9%	2.1%	4.0%	21.2%	26,709
2006	1.8%	7.7%	8.7%	10.3%	6.9%	8.7%	6.8%	9.9%	3.5%	35.8%	23,146
2007	2.9%	7.2%	10.2%	16.0%	9.2%	4.6%	4.7%	6.3%	6.1%	32.8%	22,691
Average	5.9%	12.3%	10.3%	12.5%	7.5%	7.0%	6.1%	4.5%	4.3%	29.7%	

Tax-Weighted Distribution of Income by Source
California Residents
Tax Year 2007

Income Item	Percent Distribution	
	Unweighted	Tax-Weighted**
Wages	66.4%	53.0%
Taxable Interest	3.5%	3.6%
Ordinary Dividend	2.8%	3.8%
Business Income	4.1%	3.0%
Capital Gain	12.3%	21.4%
IRA Distribution	1.4%	1.0%
Pension Income	4.6%	2.9%
Rental/Royalty Income	0.2%	0.9%
Partnership Income	4.8%	9.2%
Other Income	0.0%	1.2%
Adjusted Total Income*	100.0%	100.0%

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

- State tax refund
- Taxable social security income
- Unemployment insurance income

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

Source : 2007 PIT Sample

FRANCHISE TAX BOARD
Corporation Tax Law

Exhibit B-1
Page 1 of 1

Accrual Estimates
(\$ in Millions)

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

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

Reported in July 09

Accrual Estimates
(\$ in Millions)

Payments	2007-2008	2008-2009	2009-2010
Estimate Payments	\$644.8	\$753.2	\$738.5
Return Remittances Payments	1,375.8	848.9	376.2
Other	2,221.1	46.5	78.7
Total	4,241.8	1,648.5	1,193.4
Refunds	-1,749.1	-1,594.2	-1,307.0
Net	\$2,492.7	\$54.3	-\$113.7

07/21/2009

\Accrual 0709.xls

Franchise Tax Board
 Corporation Tax
 Refund Requests in Inventory as of end of November 23, 2009

Refund Amount	2008	
	Number of Returns	Aggregate Amount
\$0 - 4,999	2,737	\$3,076,561
5,000 - 9,999	354	2,513,399
10,000 - 49,999	614	13,430,401
50,000 - 499,999	342	56,783,444
\$500,000 and over	74	183,696,631
Subtotal	4,121	259,500,436
Amended Returns	16	1,140,566
Partnership Returns	66	79,082
LLC Returns	2,064	13,078,806
Total Inventory	6,267	\$273,798,890

Source: Business Entities Section, ICBS & Receiving

**FRANCHISE TAX BOARD
CORPORATION TAX**

Preliminary 2008 Tax Year Data Compared to Preliminary 2007 Tax Year
by Accounting Period
(Return Volumes in Thousands, Amounts in \$Millions)

APE	2007 Tax Year \1			2008 Tax Year \1			Growth	
	All Corporations			All Corporations			All Corporations	
	#	SNI	TAX	#	SNI	TAX	SNI	TAX
Jan	8	4,022	380	8	2,276	247	-1,746	-133
Feb	7	2,466	230	7	3,260	300	795	70
Mar	19	4,173	463	18	3,381	395	-792	-69
Apr	7	1,163	89	7	831	63	-332	-26
May	8	2,283	132	8	4,426	234	2,143	102
Jun	28	4,083	400	27	5,019	480	937	80
Jul	7	4,749	238	7	1,262	165	-3,488	-73
Aug	8	2,072	204	7	2,112	174	40	-30
Sep	23	9,074	540	21	5,969	607	-3,105	67
Oct	10	2,357	91	10	1,955	93	-402	2
Nov	6	608	76	6	519	151	-89	75
Dec Prelim	512	68,469	5,710	513	51,364	5,688	-17,105	-21
Dec Final	584	85,748	6,663	N/A	N/A	N/A	N/A	N/A
Preliminary Total	644	105,518	8,551	638	82,374	8,595	-23,144	44
Tax Year Total \2,\3	710	121,843	9,414	704	89,838	9,218	-32,005	-195

APE	2007 Tax Year \1			2008 Tax Year \1			Growth	
	Positive Income Corps			Positive Income Corps			Positive Inc Corps	
	#	SNI	TAX	#	SNI	TAX	SNI	TAX
Jan	5	5,103	377	4	3,498	244	-1,605	-133
Feb	4	2,980	227	3	4,047	298	1,067	70
Mar	10	6,801	456	10	6,411	384	-391	-73
Apr	4	1,650	86	4	1,329	60	-321	-25
May	4	2,677	129	4	5,012	231	2,335	102
Jun	16	6,316	389	15	7,311	465	995	76
Jul	4	5,290	235	4	3,741	157	-1,549	-78
Aug	4	2,585	201	4	2,430	168	-155	-32
Sep	13	10,607	531	12	10,150	589	-457	58
Oct	6	2,987	86	5	2,800	88	-187	1
Nov	3	1,495	73	3	1,464	148	-31	76
Dec Prelim	299	107,981	5,429	291	101,826	5,524	-6,155	95
Dec Final	329	133,008	6,472	N/A	N/A	N/A	N/A	N/A
Preliminary Total	371	156,473	8,218	358	150,020	8,355	-6,453	137
Tax Year Total \2,\3	396	180,823	9,172	382	165,044	9,054	-15,779	-118

\1 2007 data through November 15, 2008. 2007 data through November 14, 2009.

\2 Note that for 2007, Tax Year Total SNI for All Returns exceeded Preliminary Total SNI by 15.5%, while for Positive Income returns, Tax Year Total SNI exceeded Preliminary by 15.6%. Similarly Tax Year Total TAX fell above Preliminary TAX by 10.1% and 11.6% for All and Positive Income Corps, respectively. For 2008, changes from Preliminary to Tax Year Total SNI are estimated at 9.1% and 10.0% for All and Positive Income Corps, respectively. Increases from Preliminary to Tax Year Total TAX are estimated at 7.2% and 8.4% for All and Positive Income Corps, respectively.

\3 For All Corporations TAX and Positive Income Corps SNI and TAX, Tax Year Total estimates were obtained by calculating the ratio of the current year to the previous year amount for large corporations, and applying it to the previous year amount for large corporations for which returns had still not posted. This was added to the Preliminary Total and the resulting total was then adjusted by the ratio of the previous year's actual total to estimated total.

Source: Business Entities Tax System

FRANCHISE TAX BOARD
 Corporation Tax
 Special Tax Credits Allowed
 Selected Credits
 2007-2008 Tax Years

Credit	Preliminary 2007*		Preliminary 2008**		Final 2007	Final 2008 \2
	Number	Amount (\$Thousands)	Number	Amount (\$Thousands)	Amount (\$Thousands)	Amount (\$Thousands)
Enterprise Zone and Program Area Hiring and Sales	3,636	187,346	4,089	218,372	235,927	243,993
Local Area Military Base Revitalization Area	26	1,609	25	3,217	1,789	3,594
Los Angeles Revitalization Zone	287	7,078	219	3,762	8,728	4,204
Low-Income Housing	35	51,161	25	12,546	59,878	14,018
Manufacturer's Investment	775	56,529	174	22,428	91,795	25,059
Prior Year Alternative Minimum Tax	1,066	18,472	1,026	34,149	26,857	38,155
Research	1,975	1,198,814	2,165	1,131,317	1,484,865	1,264,055
Targeted Tax Area	50	5,340	53	3,964	6,234	4,429
Other	357	40,844	336	115,310	11,968	12,970
Preliminary Total	8,207	1,567,194	8,112	1,545,065	Not Applicable	Not Applicable
Tax Year Total \1	9,076	1,928,042	8,455	1,610,478	1,928,042	1,610,478

Note: The 2008 Tax Year Total and the Final 2008 column are estimates which account for returns that are still being processed.

\1 Tax Year Total for 2007 was determined to be 23.0% greater than Preliminary Total. For 2008, Tax Year Total is estimated to be 4.2% greater than Preliminary Total.

\2 Estimated using ratios of Preliminary individual credit amounts to Preliminary total, and applied to estimated total

* Preliminary data (returns processed through November 15, 2008)

**Preliminary data (returns processed through November 14, 2009)

Source: Business Entities Tax System

FRANCHISE TAX BOARD
Corporation Tax
Tax Credits Available and Carried Forward
Selected Credits
2007 Tax Year
(\$ million)

Enterprise Zone Credit	
Available	\$831
Used	\$236
Carryforward	\$595
Research Credit	
Available	\$10,480
Carryover from previous years	\$8,098
Generated in current year	\$2,382
Used	\$1,485
Carryforward	\$8,995

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

	Total Payments		
	Large Payments	All Payments	Percentage of All Payments
2002			
January through April	1,103	2,471	45%
May through June	740	1,282	58%
July through September	999	1,657	60%
October through December	1,081	1,822	59%
2003			
January through April	1,484	2,971	50%
May through June	956	1,547	62%
July through September	1,070	1,849	58%
October through December	1,019	1,776	57%
2004			
January through April	1,984	3,669	54%
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%
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	2,119	4,268	50%
May through June	1,361	2,160	63%
July through September	1,936	2,994	65%
October through December	1,378	2,507	55%
2008			
January through April	1,862	4,027	46%
May through June	1,432	2,204	65%
July through September	1,503	2,476	61%
October through December	1,554	2,567	61%
2009			
January through April	1,862	4,150	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	2,289	56%

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

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

	Agriculture, Mining, and Construction	Manufacturing, Durables	Manufacturing, Non-Durables	Banks and Savings and Loans	Information	Other Financial	Trade	Services	Transportation, Communications, and Utilities	Total
January through April Payments										
2008	86	334	392	200	224	204	267	92	63	1,862
2009	54	456	272	270	318	109	192	155	37	1,862
Difference	-33	122	-120	70	94	-95	-75	62	-26	0
% Difference	-38%	36%	-31%	35%	42%	-46%	-28%	68%	-41%	0%
May through June Payments										
2008	63	142	366	193	199	118	212	85	54	1,432
2009	101	614	529	1,207	485	252	320	188	324	4,020
Difference	38	472	163	1,014	286	134	108	103	270	2,588
% Difference	60%	333%	45%	526%	143%	113%	51%	121%	500%	181%
July through September Payments										
2008	77	166	385	172	141	229	191	73	68	1,503
2009	28	231	247	130	117	115	152	79	187	1,287
Difference	-50	65	-138	-42	-24	-114	-39	7	119	-216
% Difference	-64%	39%	-36%	-24%	-17%	-50%	-21%	9%	176%	-14%
Total Payments from above										
January-September 2008	227	642	1,142	565	564	551	671	250	185	4,797
January-September 2009	182	1,301	1,048	1,608	920	475	664	422	548	7,169
Difference	-44	659	-94	1,043	356	-75	-7	172	364	2372
% Difference	-20%	103%	-8%	185%	63%	-14%	-1%	69%	197%	49%

Source: California Franchise Tax Board Business Entity Tax System. Detail may not add to totals due to rounding.

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

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

	Agriculture, Mining, and Construction	Manufacturing, Durables	Manufacturing, Non-Durables	Banks and Savings and Loans	Information	Other Financial	Trade	Services	Transportation, Communications, and Utilities	Total
January through April Payments										
2008	86	334	392	200	224	204	267	92	63	1,862
2009	54	456	272	270	318	109	192	155	37	1,862
Difference	-33	122	-120	70	94	-95	-75	62	-26	0
% Difference	-38%	36%	-31%	35%	42%	-46%	-28%	68%	-41%	0%
May through June Payments										
2008	63	142	366	193	199	118	212	85	54	1,432
2009	62	214	196	251	212	128	201	123	39	1,427
Difference	-1	72	-170	59	13	10	-11	38	-15	-5
% Difference	-2%	51%	-46%	30%	6%	9%	-5%	45%	-29%	0%
July through September Payments										
2008	77	166	385	172	141	229	191	73	68	1,503
2009	28	231	247	130	117	115	152	79	187	1,287
Difference	-50	65	-138	-42	-24	-114	-39	7	119	-216
% Difference	-64%	39%	-36%	-24%	-17%	-50%	-21%	9%	176%	-14%
Total Payments from above										
January-September 2008	227	642	1,142	565	564	551	671	250	185	4,797
January-September 2009	143	901	715	652	647	352	546	357	263	4,576
Difference	-84	259	-427	87	83	-199	-126	108	78	-221
% Difference	-37%	40%	-37%	15%	15%	-36%	-19%	43%	42%	-5%

Source: California Franchise Tax Board Business Entity Tax System. Detail may not add to totals due to rounding.

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

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

Fiscal Year	New LLC Registrations /b	LLC Returns			
		Returns Received	LLC Tax Paid	LLC Fee Paid	Total Revenue
1994/95	920	676	\$ 0.8	\$ 0.3	\$ 1.1
1995/96	7,817	6,957	\$ 5.4	\$ 2.7	\$ 8.1
1996/97	12,549	16,529	\$ 13.0	\$ 10.6	\$ 23.6
1997/98	18,645	29,651	\$ 23.5	\$ 21.3	\$ 44.8
1998/99	24,898	44,702	\$ 36.6	\$ 35.4	\$ 72.0
1999/00	26,221	63,618	\$ 52.2	\$ 89.3	\$ 141.5
2000/01	26,186	81,259	\$ 68.5	\$ 140.6	\$ 209.2
2001/02	30,964	98,834	\$ 79.1	\$ 165.9	\$ 244.9
2002/03	35,958	116,294	\$ 93.3	\$ 185.6	\$ 278.9
2003/04	46,241	139,454	\$ 112.4	\$ 212.5	\$ 324.9
2004/05	58,097	165,743	\$ 134.7	\$ 247.8	\$ 382.5
2005/06	70,025	196,269	\$ 158.4	\$ 287.0	\$ 445.5
2006/07	73,337	222,545	\$ 182.8	\$ 320.3	\$ 503.0
2007/08 /a	81,536	246,548	\$ 197.8	\$ 323.9	\$ 521.7
2008/09 /c	76,482		\$ 201.6	\$ 600.0	\$ 801.6
2009/10 /c			\$ 208.8	\$ 332.8	\$ 541.6
2010/11 /c			\$ 229.7	\$ 366.0	\$ 595.7
2011/12 /c			\$ 252.6	\$ 402.6	\$ 655.3
2012/13 /c			\$ 277.9	\$ 418.7	\$ 696.6

/a 2008 tax and fee data are incomplete. They include returns processed through November 14, 2009.

/b Registrations are reported for the year of registration.

/c Projections

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

FRANCHISE TAX BOARD
Limited Liability Companies (LLCs)

Distribution of LLCs Filing a California Tax Return by 2008 Fee Year							
	All LLCs		Fees	LLCs with Fee Greater Than Zero		LLCs with Zero Fees	
	Number of LLCs	Percentage		Number of LLCs	Percentage		
Agriculture, Forestry, Fishing	5,120	2.0%	\$ 9,916,960	2,035	2.8%	3,085	1.7%
Mining	636	0.3%	\$ 1,093,200	215	0.3%	421	0.2%
Transportation and Warehousing	4,351	1.7%	\$ 7,685,290	1,485	2.1%	2,866	1.6%
Construction	7,766	3.1%	\$ 9,758,030	1,753	2.5%	6,013	3.4%
Manufacturing, Nondurable Goods	3,028	1.2%	\$ 8,457,030	1,354	1.9%	1,674	0.9%
Manufacturing, Durable Goods	3,079	1.2%	\$ 8,398,420	1,377	1.9%	1,702	1.0%
Wholesale Trade	6,817	2.7%	\$ 16,777,100	2,843	4.0%	3,974	2.2%
Retail Trade	9,003	3.6%	\$ 14,983,120	3,312	4.6%	5,691	3.2%
Information	8,291	3.3%	\$ 9,273,210	1,748	2.4%	6,543	3.7%
Finance, Investment, and Insurance	17,718	7.1%	\$ 22,520,360	4,346	6.1%	13,372	7.5%
Real Estate	123,156	49.2%	\$ 113,156,480	33,392	46.7%	89,764	50.2%
Professional, Scientific, and Technical Services	21,316	8.5%	\$ 22,152,570	5,575	7.8%	15,741	8.8%
Holding Companies	2,526	1.0%	\$ 2,498,740	463	0.6%	2,063	1.2%
Administrative Services	3,472	1.4%	\$ 5,311,050	1,133	1.6%	2,339	1.3%
Other Services	7,230	2.9%	\$ 6,140,210	1,858	2.6%	5,372	3.0%
Health Services	3,535	1.4%	\$ 8,836,740	1,568	2.2%	1,967	1.1%
Arts, Entertainment, and Recreation	7,454	3.0%	\$ 6,516,970	1,621	2.3%	5,833	3.3%
Accommodation and Other Services	7,742	3.1%	\$ 18,817,840	4,132	5.8%	3,610	2.0%
Other	8,033	3.2%	\$ 4,692,910	1,394	1.9%	6,721	3.8%
Total	250,273	100.0%	\$ 296,986,230	71,522	100.0%	178,751	100.0%

Source: California Franchise Tax Board, 2007 Business Entities Master File (as of November 14, 2009).

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

The Number of LLCs at Each Fee Level, 2008					
Gross Receipts	Annual Fee	Number of Firms	Percentage of total	Amount Paid	Percentage of total
Less than \$250,000	-	178,751	71.4%	\$ -	0.0%
\$250,000 to \$499,999	900	24,197	9.7%	\$ 21.80	7.3%
\$500,000 to \$999,999	2,500	17,571	7.0%	\$ 43.96	14.8%
\$1 million to \$4,999,999	6,000	20,532	8.2%	\$ 123.03	41.4%
\$5 million to \$9,999,999	11,790	3,907	1.6%	\$ 45.89	15.5%
\$10 million to \$19,999,999	11,790	2,326	0.9%	\$ 27.31	9.2%
\$20 million to \$49,999,999	11,790	1,607	0.6%	\$ 18.86	6.3%
\$50 million or more	11,790	1,382	0.6%	\$ 16.14	5.4%
Total		250,273	100.0%	\$ 296.99	100.0%

Source: California Franchise Tax Board

Special LLC Sample from 2008 Business Entities Master File (as of Nov 14, 2009)

FRANCHISE TAX BOARD
 Corporation Tax
 Revenue Impact of Six Corporation Tax Provisions:
 Revenue Years 2000 - 2016
 (\$ Millions)

Revenue Year	NOL Provision	Credit	S Corp Status	Bank Surcharge	Alternative Minimum Tax	Minimum Tax	Repeal all six provisions
2000	505	872	2,237	(157)	(99)	(508)	3,739
2001	395	682	1,749	(123)	(46)	(519)	2,923
2002	94	575	1,476	(103)	(20)	(529)	2,467
2003	6	787	2,019	(142)	(26)	(540)	3,374
2004	646	1,115	2,861	(201)	(47)	(550)	4,781
2005	831	1,434	3,679	(258)	(57)	(561)	5,530
2006	855	1,475	3,784	(265)	(74)	(573)	6,324
2007	748	1,996	4,110	(208)	(106)	(628)	6,215
2008	704	1,877	3,865	(166)	(100)	(591)	5,876
2009	638	1,703	3,506	(83)	(91)	(536)	5,400
2010	620	1,654	3,407	(87)	(88)	(521)	5,240
2011	625	1,667	3,433	(96)	(89)	(525)	5,273
2012	628	1,674	3,447	(106)	(89)	(527)	5,284
2013	640	1,707	3,515	(116)	(91)	(537)	5,380
2014	653	1,741	3,586	(118)	(93)	(548)	5,488
2015	666	1,776	3,658	(121)	(94)	(559)	5,598
2016	679	1,812	3,731	(123)	(96)	(570)	5,710

Source: California Franchise Tax Board's 2007 corporate sample.

FRANCHISE TAX BOARD
Corporation Tax

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

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

Source: Corporation Statistical Sample

FRANCHISE TAX BOARD
Bank and Corporation Tax
California S Corporations and Their Aggregate Income and Tax
2001-2008
(\$ in Millions)

Income Category of S Corporations	2001	2002	Pct Change	2003	Pct Change	2004	Pct Change	2005	Pct Change	2006	Pct Change	2007	Pct Change	2008 /a	Pct Change
Positive State Net Income S Corporations:															
-- Number	126,347	142,051	12.4	158,808	11.8	181,938	14.6	206,461	13.5	223,924	8.5	231,179	3.2	236,885	2.5
-- SNI	29,415	30,392	3.3	33,641	10.7	43,587	29.6	51,255	17.6	57,578	12.3	58,070	0.9	51,807	-10.8
-- Tax Liability	450	486	7.8	541	11.4	670	23.7	784	17.0	873	11.4	884	1.3	822	-6.9
Negative State Net Income S Corporations: /b															
-- Number	79,583	91,939	15.5	101,419	10.3	115,319	13.7	129,549	12.3	142,190	9.8	150,251	5.7	164,983	9.8
-- SNI	-6,118	-6,487	6.0	-6,543	0.9	-7,458	14.0	-8,457	13.4	-9,044	6.9	-11,788	30.3	-14,298	21.3
-- Tax Liability	54	62	14.9	68	10.0	75	11.0	84	12.2	97	15.3	104	6.9	115	10.6
All S Corporations:															
-- Number	205,930	233,990	13.6	260,227	11.2	297,257	14.2	336,010	13.0	366,114	9.0	381,430	4.2	401,868	5.4
-- SNI	23,298	23,906	2.6	27,098	13.4	36,129	33.3	31,725	-12.2	48,535	53.0	46,282	-4.6	37,508	-19.0
-- Tax Liability	504	547	8.6	609	11.2	745	22.3	868	16.5	970	11.8	988	1.8	937	-5.1

/a Raw Data for 2008 are incomplete. The numbers shown on this exhibit are calculated by adjusting the raw data by the ratio between the actual 2007 amounts and the preliminary amounts available at this time last year for 2007.

/b Data include corporations reporting zero SNI.

Source: California Franchise Tax Board, Business Entity Tax System as of Nov 17, 2009.

FRANCHISE TAX BOARD
 Corporation Tax
 Net Operating Loss
 Aggregate Data Relating to Bank and Corporation NOLs

Income Year	NOLs Not Yet Deducted as of Beginning of Year		Taxpayers With NOL Deductions		New NOL Carryforwards		Expirations of NOL Deductions /a	NOLs Not Yet Deducted as of End of Year
	Number of Returns	Amount (\$Mil)	Number of Returns	Amount (\$Mil)	Losses	Amount of Carryforward (\$Mil)	Amount (\$Mil)	Amount (\$Mil)
1987	107,191	9,534	13,713	832	17,326	8,663	-	17,365
1988	182,661	17,365	61,744	1,939	19,475	9,737	-	25,163
1989	213,587	25,163	65,253	2,119	22,440	11,220	1,904	32,361
1990	243,940	32,361	70,607	2,451	26,127	13,064	5,118	37,856
1991	238,525	37,856	35,598	947	28,110	14,055	-	50,964
1992	293,093	50,964	0	0	31,405	15,702	-	66,666
1993	356,665	66,666	58,157	3,052	29,650	14,825	-	78,439
1994	377,489	78,439	106,486	5,142	26,119	13,060	6,143	80,214
1995	373,858	80,214	90,150	5,172	27,778	13,889	6,849	82,082
1996	369,554	82,082	86,426	5,192	30,409	15,205	7,514	84,581
1997	367,656	84,581	84,389	5,864	29,917	14,958	15,731	77,945
1998	359,833	77,945	82,544	5,800	37,512	18,756	23,539	67,362
1999	300,330	67,362	80,601	5,600	48,141	24,070	8,883	76,949
2000	303,627	76,949	79,456	6,252	77,261	41,610	9,609	102,698
2001	316,803	102,698	78,415	6,403	81,108	44,609	10,653	130,252
2002	338,548	130,252	26,631	1,626	69,606	41,763	1,040	169,348
2003	418,467	169,348	0	0	56,454	33,873	-	203,221
2004	504,069	203,221	106,239	10,921	52,742	46,935	9,095	230,140
2005	501,371	230,140	138,152	14,524	52,491	52,491	13,207	254,899
2006	509,186	254,899	128,657	14,931	49,378	49,378	17,539	271,807
2007	534,371	271,807	122,379	12,225	63,150	63,150	-	322,733
2008	490,954	322,733	76,854	5,839	96,804	96,804	-	413,698

/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 November 23, 2009. Detail may not add to totals due to rounding.

FRANCHISE TAX BOARD

Exhibit B-10

Corporation Tax

2 of 2

Net Operating Loss

Distribution of NOL Stocks at the End of 2007 Income Year, by Vintage

Year NOL was Generated	Total NOLs Generated (\$Bil)	Total NOLs Deducted (\$Bil)	Subtractions for Expirations (\$Bil)	NOLs Remaining	
				\$ Amount (\$Bil)	% Share
1985	2.5	0.5	1.9	0.0	0.0
1986	7.1	2.0	5.1	0.0	0.0
1987	8.7	2.5	6.1	0.0	0.0
1988	9.7	2.9	6.8	0.0	0.0
1989	11.2	3.7	7.5	0.0	0.0
1990	13.1	4.6	8.5	0.0	0.0
1991	14.1	7.8	6.3	0.0	0.0
1992	15.7	1.7	14.0	0.0	0.0
1993	14.8	4.4	10.4	0.0	0.0
1994	13.1	4.2	8.9	0.0	0.0
1995	13.9	4.3	9.6	0.0	0.0
1996	15.2	4.6	10.7	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	17.5	0.0	0.0
2000	41.6	10.9	0.0	30.7	7.4
2001	44.6	9.2	0.0	35.5	8.6
2002	41.8	9.6	0.0	32.1	7.8
2003	33.9	8.0	0.0	25.8	6.2
2004	46.9	8.1	0.0	38.8	9.4
2005	52.5	6.3	0.0	46.2	11.2
2006	49.4	4.6	0.0	44.8	10.8
2007	63.2	0.2	0.0	63.0	15.2
2008	96.8	0.0	0.0	96.8	23.4
Totals	667.4	116.8	136.8	413.7	100.0

Source: California Franchise Tax Board, Business Entity Tax System as of November 23, 2009